

Statutory Instrument No. 64 of 1988

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50:01)

AMENDMENT OF SCHEDULES (NO. 11) NOTICE, 1988
(Published on 13th May, 1988)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 50 and 51 of the Customs and Excise Duty Act, the Schedule to the Act are amended to the extent set out in the Schedule below.

SCHEDULE

Schedule No. 1 to the Act

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	R A T E O F FISCAL DUTY
14.01			By the substitution in sub-heading No.1401.90.90 for check digit "5" of check digit "6"		
14.02			By the substitution in sub-heading No. 1402.99 for check digit "5" of check digit "1"		
16.02			By the substitution in sub-heading No. 1602.42 for check digit "7" of check digit "8"		
27.10			By the substitution in sub-heading No. 2710.00.12 for the expression "0,991u/l" of the expression "0,091u/l".		
21.03			By the substitution for sub-heading No. 2103.30 of the following:		
	"2103.30		Mustard flour and meal and prepared mustard:		
	.10	0	Mustard flour and meal	kg	8u/kg
	.20	8	Prepared mustard	kg	5%
82.02			By the substitution for subheading No. 82.02.40 of the following:		
	"8202.40		Chain saw blades:		
	.10	2	Of a width of 4,5 mm or more but not exceeding 32 mm	kg	23%
	.90	0	Other	kg	3%

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	R A T E O F FISCAL DUTY
90.17			By the substitution for sub- heading No. 9017.10.90 of the following:		
	".90	2	Other	no.	free"
91.04			By the insertion of check digit "0".		
94.03			By renumbering subheading No. 9403.90.50 where it appears for the second time, to sub- heading No. 9403.90.60		
25.19			By the substitution for sub- heading No. 2519.10 of the following:		
	"2519.10	6	Natural magnesium carbonate (magnesite)	kg	8%"
32.04			By the substitution in sub- heading No. 3204.17.90 for check digit "9" of check digit "8".		
48.11			By the substitution for sub- headings Nos. 4811.31.20 and 4811.31.30 of the following:		
48.11	".20	9	Other, of a mass not ex- ceeding 250 g/m ² and of a value for duty purposes not exceeding UA265/t exceeding UA265/t	kg	1,84u/kg with a maximum of 15%
	.30	6	Of a mass exceeding 250 g/ m ² and of a value for duty purposes not exceeding UA88/t	kg	15%"

The amendment of subheading No. 9017.10.90 has retrospective effect to 1 January 1988

48.11			By the substitution for sub- heading No. 4811.39.20 of the following:		
	".20	5	Other, of a mass not ex- ceeding 250 g/m ² and of a value for duty purposes not exceeding UA265/t	kg	1,84u/kg with a maximum of 15%"

The amendment of subheading No. 9017.10.90 has retrospective effect to 1 January 1988

Sec- tion XV			By the substitution in Note 1(g) for the expression "(heading No. 86.09)" of the expression "(heading No. 86.08)".		
73.24			By the substitution for sub- heading No. 7324.10 of the following:		
	"7324.10	8	Sinks and wash basins, of stainless steel	kg	20%
85.36			By the substitution for sub- heading No. 8536.20.40 of the following:		
	".40	3	Other, with moulded casings of plastics with a current rating not exceeding 630 A for a voltage not exceeding 1 000 V (AC) or 250 V (DC) and having a breaking capa- city rating not exceeding 65 000 A	no.	25%
59.04			By the substitution for heading No. 59.04 of the following:		
"59.04			LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERINGS CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE.		
	5904.10	7	Linoleum	m ²	10%
	5904.9		Other:		
	5904.91	3	With a base consisting of needleloom felt or non wovens	m ²	20%
	5904.92	6	With other textile base	m ²	20%
70.17			By the substitution for sub- heading No. 7017.10.20 of the following:		

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	R A T E O F FISCAL DUTY
70.17	*.20	5	Pipettes, burettes, volumetric flasks and measuring glasses, calibrated and graduated to contain or to deliver at 20 degrees C or 27 degrees C By the substitution for subheading No. 7017.20.20 of the following:	kg	20%
	*.20	1	Pipettes, burettes, volumetric flasks and measuring glasses, calibrated and graduated to contain or to deliver at 20 degrees C or 27 degrees C By the substitution for subheading No. 7017.90.20 of the following:	kg	20%
	*.20	1	Pipettes, burettes, volumetric flasks and measuring glasses, calibrated and graduated to contain or to deliver at 20 degrees C or 27 degrees C By the substitution for subheading No. 8207.60 of the following:	kg	20%
82.07	*8207.60		Tools for boring or broaching:		
	.10	8	Reamers, tipped with tungsten carbide	no.	25%
	.20	7	Reamers, of high speed steel	no.	23%
	.90	8	Other	no.	3%
87.02			By the substitution for tariff heading No. 87.02 of the following:		
*87.02			PUBLIC-TRANSPORT TYPE PASSENGER MOTOR VEHICLES.		
	8702.10		With compression-ignition internal combustion piston engine (diesel or semi-diesel):		

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	R A T E O F FISCAL DUTY
	.10	8	With a seating capacity of less than 16 seats (including the driver's seat), unassembled	no.	20%
	.20	5	With a seating capacity of less than 16 seats (including the driver's seat), assembled	no.	100%
	.30	2	Other, unassembled	no.	20%
	.90	6	Other	no.	10%

Note: Specific provisions are made for reamers tipped with tungsten carbide and reamers of high speed steel at the rates of duty which were applicable prior to 01.01.88.

8702.90			Other:		
	.10	4	With a seating capacity of less than 16 seats (including the driver's seat), unassembled	no.	20%
	.20	1	With a seating capacity of less than 16 seats (including the driver's seat), assembled	no.	100%
	.30	9	Other, unassembled	no.	20%
	.90	2	Other	no.	10%

87.04			By the substitution for sub-heading No. 8704.21.60 of the following:		
	.60	2	Other mono-built vehicles, of a mass exceeding 1 300 kg but not exceeding 1 600 kg, unassembled	no.	20%
	.65	3	Other vehicles, of a mass exceeding 1 300 kg but not exceeding 1 500 kg without rear body or not exceeding 1 600 kg with rear body, unassembled	no.	20%
	.70	6	Other, unassembled	no.	20%
			By the substitution for sub-heading No. 8704.31.50 of the following:		

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	R A T E O F FISCAL DUTY
	60	2	Other mono-built vehicles, of a mass exceeding 1 300 kg but not exceeding 1 600 kg, unassembled	no.	20%
	65	3	Other vehicles, of a mass exceeding 1 300 kg but not exceeding 1 500 kg without rear body or not exceeding 1 600 kg with rear body, unassembled	no.	20%
	70	6	Other, unassembled	no.	20%

Note: This notice is consequential to the change-over to the Harmonized System and has retrospective effect to 1 January 1988.

84.14			By the substitution for subheading No. 8414.60.10 of the following:		
	10	5	Domestic type	no.	30%
90.30			By the substitution for subheading No. 9030.39 of the following:		
	9030.39		Other:		
	05	4	Ammeters and voltmeters, of a value for duty purposes not exceeding 700 UA (excluding portable test instruments, digital instruments and motor vehicle panel instruments)	no.	15%
	10	0	Ammeters and voltmeters, with a moving iron movement, of a value for duty purposes exceeding 700 UA (excluding portable test instruments, digital instruments and motor vehicle panel instruments)	no.	840u each less 80%

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	R A T E O F FISCAL DUTY
	.15	1	Ammeters and voltmeters, with a moving coil movement, of a value for duty purposes exceeding 700 UA (excluding portable test instruments, digital instruments and motor vehicle panel instruments)	no.	1 220u each less 80%
	.20	8	Ammeters and voltmeters, with a bimetallic movement (thermic), of a value for duty purposes exceeding 700 UA (excluding portable test instruments, digital instruments and motor vehicle panel instruments)	no.	1 720u each less 80%
	.25	9	Ammeters and voltmeters, with both moving iron and bimetallic movements, of a value for duty purposes exceeding 700 UA (excluding portable test instruments, digital instruments and motor vehicle panel instruments)	no.	2 500u each less 80%
	.30	5	Other ammeters and voltmeters (excluding portable test instruments, digital instruments and motor vehicle panel instruments)	no.	15%
	.90	9	Other	no.	free"

Note: The rates of duty on certain in hoods of subheading No. 8414.60 and on certain ammeters and voltmeters of subheading No. 9030.39 are amended to the same level that applied prior to 1 January 1988

Part 2 of Schedule No. 1

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			----- EXCISE	----- FISCAL
117.00		By the substitution for Note 1(b) to tariff item 117.00 of the following: "(b) subject to the provisions of Note 2 to item 609.17 of Schedule No. 6 "net local content" in so far as it relates to motorcar models, minibus models and light goods vehicle models, and motor vehicles of an excise mass exceeding 1 300 kg but not exceeding 1 600 kg with rear body or 1 500 kg without rear body, means the mass per vehicle of components manufactured in the Common Customs Area from - (i) parts or materials wholly produced in such Area, or (ii) materials wholly produced in such Area and/or any of the following imported materials, namely: Mineral products (Section V) Products of the chemical and allied industries (Section VI) Artificial resins and plastic materials, cellulose esters and ethers, liquid or pasty, including emulsions, dispersions and solutions, or in blocks, lumps, powders, granules, flakes and similar bulk forms (Chapter 39) Rubber, raw or simply treated before coagulation (Chapter 40) Cork (not being articles of cork) (Chapter 45) Textile fibres, not spun or woven (Section XI)		

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	FISCAL
		metals and articles of base metal (not shaped in any way other than in the form of pigs, blocks, lumps, powders, ingots, blooms, billets, slabs, sheet bars, coils, universal plates, bars, rods, hoop and strip, sheets and plates, and wire (including stranded wire) (Section XV)		
		Castings and forgings, in such circumstances or to such extent and subject to such condi- tions as may be approved by the Minister of Commerce and Industry on the recommendation of the Director of Customs and Excise (Sections XV, XVI and XVII)		
		Angles, shapes and sections, of iron or steel hot-rolled (Chapter 72):		
		Provided that components incorporated in, or attached to subassemblies manufactured in and imported from a foreign country, may upon application, be deemed to be local content provided it is proved to the satis- faction of the Director that an equal or greater quantity of identical components manufactured in the Common Customs Area was exported after 1 October 1982 by the appli- cant and such applicant produces, in respect of the exported components, a valid Certi- ficate of Origin and Mass of Motor Vehicle Parts and Subassemblies which will be reconcilable with the relative Export Bill of Entry"		
117.01		By the insertion before subitem 117.01.10 of the following:		
	".05	Road tractors for semi-trailers of an excise 8% mass not exceeding 1 500 kg		
		By the substitution for the heading of subitem 117.01.10 of the following:		

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	FISCAL
117.20, 117.25 and 117.30		"Other road tractors for semi-trailers" By the substitution for tariff items 117.20, 117.25 and 117.30 of the following:		
"117.21	87.02	Public-transport type passenger motor vehicles mono-built, with a seating capacity of not less than 16 seats (including the driver's seat) and of an excise mass not exceeding 1 600 kg	8%	
117.22	87.02	Public-transport type passenger motor vehicles mono-built, with a seating capacity of not less than 16 seats (including the driver's seat) and of an excise mass exceeding 1 600 kg Plus, in respect of any such motor vehicle incorporating an internal combustion piston engine with a cylinder capacity not exceeding 22 000 cm ³ which is not manufac- tured under a manufacturing programme approved by the Minister of Commerce and Industry on the recommendation of the Director of Customs and Excise	20%	
		Plus, in respect of any such motor vehicle driven by a compression ignition engine with a cylinder capacity of 4 000 cm ³ or more but not exceeding 22 000 cm ³ , incorporating a manual gear box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry on the recommendation of the Director of Customs and Excise	30%	30%
		Plus, in respect of any such motor vehicle driven by a compression ignition engine with a cylinder capacity of 4 000 cm ³ or more but not exceeding 22 000 cm ³ , incorporating a manual gear box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry on the recommendation of the Director of Customs and Excise	100 000u each less 62u/ kg of the mass of the gear box	5%
		Plus, in respect of any such motor vehicle with a GVM of 13 000 kg or more but not exceeding 17 000 kg, incorporating an auto- matic or semi-automatic gear box which is not manufactured under a manufacturing pro- gramme approved by the Minister of Commerce and Industry on the recommendation of the Director of Customs and Excise	350u/kg of the mass of the gear box	5%

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	FISCAL
		Plus, in respect of any such motor vehicle driven by an internal combustion piston engine with a cylinder capacity not exceeding 22 000 cm ³ , incorporating a drive-axle which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry on the recommendation of the Director of Customs and Excise	165u/kg of the mass of the drive-axle	5%
117.24	87.04	Motor vehicles for the transport of goods, mono-built, of an excise mass exceeding 1 300 kg but not exceeding 1 600 kg	8%	
117.26	87.04	Motor vehicles for the transport of goods, mono-built, of an excise mass exceeding 1 600 kg	20%	
		Plus, in respect of any such motor vehicle incorporating an internal combustion piston engine with a cylinder capacity not exceeding 22 000 cm ³ which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry on the recommendation of the Director of Customs and Excise	30%	30%
		Plus, in respect of any such motor vehicle driven by a compression ignition engine with a cylinder capacity of 4 000 cm ³ , or more but not exceeding 22 000 cm ³ , incorporating a manual gear box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry on the recommendation of the Director of Customs and Excise	100 000u each less 62u/kg of the mass of the gear box	5%
		Plus, in respect of any such motor vehicle driven by an internal combustion piston engine with a cylinder capacity not exceeding 22 000 cm ³ , incorporating a drive-axle which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry on the recommendation of the Director of Customs and Excise	165u/kg of the mass of the drive-axle	5%

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	FISCAL
117.27	87.04	Motor vehicles for the transport of goods (excluding mono-built) of an excise mass exceeding 1 300 kg but not exceeding 1 600 kg with rear body or 1 500 kg without rear body	8%	
117.29	87.02 87.04	Chassis fitted with engines and cabs, of an excise mass exceeding 1 500 kg for motor vehicles of subheadings Nos. 8702.10, 8702.90, 8704.21.55, 8704.22.30, 8704.23.30, 8704.31.40, 8704.32.20 and 8704.90.40 Plus, in respect of any such chassis incorporating an internal combustion piston engine with a cylinder capacity not exceeding 22 000 cm ³ which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	20%	
		Plus, in respect of any such chassis driven by a compression ignition engine with a cylinder capacity of 4 000 cm ³ or more but not exceeding 22 000 cm ³ ; incorporating a manual gear box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry on the recommendation of the Director of Customs and Excise	30%	30%
		Plus, in respect of any such chassis driven by a compression ignition engine with a cylinder capacity of 4 000 cm ³ or more but not exceeding 22 000 cm ³ ; incorporating a manual gear box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry on the recommendation of the Director of Customs and Excise	100 000u each less 62u/kg of the mass of the gear box	5%
		Plus, in respect of any such chassis for public-transport type passenger motor vehicles of a GVM of 13 000 kg or more but not exceeding 17 000 kg, incorporating an automatic or semi-automatic gear box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry on the recommendation of the Director of Customs and Excise	350u/kg of the mass of the gear box	5%
		Plus, in respect of any such chassis driven by an internal combustion piston engine with a cylinder capacity not exceeding 22 000 cm ³ incorporating a drive-axle which is not manufactured under a manufacturing programme approved by	165u/kg of the mass of the drive-axle	5%

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	FISCAL
		the Minister of Commerce and Industry on the recommendation of the Director of Customs and Excise		
117.30	87.06	Chassis fitted with engines, for motor vehicles of subheadings Nos. 8701.20.20, 8702.10.90, 8702.90.90, 8704.21.55, 8704.21.90, 8704.22.30, 8704.22.90, 8704.23.30, 8704.23.90, 8704.31.40, 8704.31.90, 8704.32.20, 8704.32.90, 8704.90.40 and 8704.90.90	20%	5%
		Plus, in respect of any such chassis incorporating an internal combustion piston engine with a cylinder capacity not exceeding 22 000 cm ³ which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry on the recommendation of the Director of Customs and Excise	30%	30%
		Plus, in respect of any such chassis driven by a compression ignition engine with a cylinder capacity of 4 000 cm ³ or more but not exceeding 22 000 cm ³ , incorporating a manual gear box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry on the recommendation of the Director of Customs and Excise	100 000u each less 62u/kg of the mass of the gear box	5%
		Plus, in respect of any such chassis for public-transport type passenger motor vehicles with a GVM of 13 000 kg or more but not exceeding 17 000 kg, incorporating an automatic or semi-automatic gear box which is not manufactured under a manu- facturing programme approved by the Minister of Commerce and Industry on the recommendation of the Director of Customs and Excise	350u/kg of the mass of the gear box	5%
		Plus, in respect of any such chassis driven by an internal combustion piston engine with a cylinder capacity not exceeding 22 000 cm ³ incorporating a drive-axle which is not manufactured under a manu-	165u/kg of the mass of the drive-	5%

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	FISCAL

facturing programme approved by the
Minister of Commerce and
Industry on the recommendation of the
Director of Customs and Excise

Note.- This notice is consequential to the change-over to the Harmonized System and has retrospective effect to 1 January 1988.

Part 4 of Schedule No. 1

I SURCHARGE ITEM	II TARIFF HEADING	III DESCRIPTION	IV RATE OF SURCHARGE
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165.00 By the substitution for tariff heading No.
25.00 of the following:

*25.00 Salt; sulphur; earths and stone; plastering
materials, lime and cement (excluding
goods of headings or subheadings Nos.
2503.10, 25.04, 2508.30.10, 25.09, 25.12,
2513.21.10, 2513.29.10, 2515.11.10,
2515.12.10, 2517.41.10, 2519.10, 2522.30,
2523.2, 2523.90, 2526.10.20,
2526.20.20 and 2530.90.10)

171.00 By the substitution for tariff heading No.
50.00 of the following:

*50.00 Silk (excluding goods of subheadings Nos.
5007.10.30, 5007.20.90 and 5007.90.30)

Note: The goods of subheadings Nos. 2523.2 and 5007.20.90 are exempted from payment of surcharge with effect from 1 January 1988.

Schedule No. 3 to the Act

I REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	II DESCRIPTION	III EXTENT OF REBATE
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306.01 By the insertion after tariff heading No.
29.15 of the following:

I				II	III
REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
306.02	"2915.50	01.00	64	Propionic acid, for the manufacture of calcium propionate	Full duty"
				By the insertion after tariff heading No. 29.30 of the following:	
316.14	"2933.59	01.00	66	Amiloride hydrochloride, for the manufacture of tablets for the treatment of hypertension and prevention of congestive heart failure	Full duty"
				By the substitution for tariff headings Nos. 39.20 and 39.21 of the following:	
	"39.20	01.00	47	Plates, sheets, film, foil and strip, of polymers of styrene	Full duty
		02.00	41	Biaxially oriented plates, sheets, film, foil and strip, of a thickness exceeding 0,012 mm but not exceeding 0,06 mm, of polymers of propylene (excluding heat-shrinkable)	Full duty
	39.21	01.00	43	Plates, sheets, film, foil and strip, of polymers of styrene	Full duty
316.14	39.21	02.00	48	Metallised plates, sheets film, foil and strip of polyesters	Full duty
		03.00	42	Biaxially oriented plates, sheets, film, foil and strip, laminated or metallised, of a thickness not exceeding 0,09 mm and of a width exceeding 125 mm, of polymers of propylene	Full duty
		04.00	47	Biaxially oriented plates, sheets, film, foil and strip, of a width not exceeding 30 mm, metallised, of polymers of propylene, for the manufacture of capacitors	Full duty"

Note: The amendment of rebate item 316.14/39.21/04.00 has retrospective effect to 1 January 1988.

Schedule No. 4 to the Act

I				II	III
REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
412.21				By the deletion of rebate item 412.21.	
460.01				By the insertion after tariff heading No. 02.02 of the following:	
	*02.04	01.00	49	Meat of sheep, fresh, chilled or frozen, in such quantities and at such times as the Permanent Secretary, Ministry of Agriculture, may allow by specific permit	Full duty
460.01	02.06	01.00	41	Edible offal of bovine animals, swine, goats, horses, asses, mules or hinnies, fresh, chilled or frozen, in such quantities and at such times as the Permanent Secretary, Ministry of Agriculture may allow by specific permit	Full duty"
460.02				By the deletion of tariff headings Nos. 07.09, 07.11 and 07.12.	
460.04				By the deletion of tariff headings Nos. 20.01, 20.04 and 20.05.	
460.07				By the substitution for tariff heading No. 40.01 of the following:	
	*40.01	01.00	44	Natural rubber, in such quantities and at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may	Full duty"
specific permit				for the manufacture of pneumatic tyres and tyre cases (excluding those suitable for use on aircraft and pedal cycles)	allow by

Note: The effect of these amendments is that the position regarding rebate provisions prior to 1 January 1988, is maintained.

Schedule No. 6 to the Act

I REBATE ITEM	II TARIFF ITEM	III CODE	C. D.	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND
609.17				By the substitution for Note 3 to item 609.17 of the following: "3. Subject to the provisions of Note 5, manufacturers may, in addition to the other rebates of duty provided for in this item in tariff items 117.01, 117.05, 117.10, 117.15, 117.17, 117.21, 117.24 and 117.27 also claim the rebates of duty in respect of parts and subassemblies exported, provided - (i) it is proved to the satisfaction of the Director that the parts and subassemblies which were exported, were manufactured in Botswana and that a valid Certificate of Origin and Mass of Motor Vehicle Parts and Subassemblies, which will be reconcilable with the relative Export Bill of Entry, is produced; and (ii) the weighted average net local content of all motor car models, light goods vehicles models or minibus models cleared ex a manufacturing warehouse during the quarter of assessment, is more than 66 per cent."		
				By the substitution for Note 5 to item 609.17 of the following:		
				"5. A manufacturer may claim the rebates of duty provided for in this item in tariff items 117.01.05, 117.05, 117.10, 117.15, 117.17, 117.21, 117.24 and 117.27 provided the total rebate		

I				II	III
REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				as claimed does not exceed the total duty payable on all motor vehicles of the said tariff items entered for home consumption during a quarter of assessment." By the substitution for rebate codes 01.00 01.01 and 01.02 to tariff item 117.01 of the following:	
*117.01	01.00			Road tractors for semi-trailers:	
117.01	01.01	53		Of an excise mass not exceeding 1 500 kg	400u/kg net local content of parts and sub- assemblies built into such vehicles which were exported during the preceding quarter for excise duty purposes, or of parts and subassem- blies (exclud- ing un- machined castings and forg- ings) of a kind built into such vehicles

I REBATE ITEM	II TARIFF ITEM	II CODE	C. D.	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND
					and ex- ported during the pre- ceding quarter for ex- cise duty purposes, with a maximum of the export value per kg of such compo- nents, subassem- blies or motor vehicles	
		01.02	50	Of an excise mass not exceeding 1 500 kg	200u/kg	net local content of un- machined engine block castings of a kind which are built into such vehicles in a machined condition and ex- ported during the pre-

I REBATE ITEM	II TARIFF ITEM	III CODE	C.	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND
					ceding quarter for ex- cise duty purposes, with a maximum of the export value per kg of such engine block castings	
		01.03	58	Of an excise mass not exceeding 1 500 kg plus, in respect of any such vehicle incorporating a locally manufactured drive-axle	0,04% in respect of each 0,1 per cent, or part thereof, of net local content 0,02% in respect of each 0,1 per cent or part thereof, of net local content contribu- ted by the drive- axle	
		01.04	55	Other, incorporating internal combustion piston engines manufa- tured in Botswana under a manufacturing programme approved by the Minister of Commerce and	Full duty	

I REBATE ITEM	II TARIFF ITEM	II CODE	C. D.	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND
				Industry, on recommendation of the Director of Customs and Excise, with a cylinder capacity not exceeding 22 000 cm ³		
		01.05	52	Other, incorporating internal combustion piston engines with a cylinder capacity exceeding 22 000 cm ³ By the substitution for tariff item No. 117.20 of the following:	Full duty"	
	"117.21	01.00	59	Public-transport type passenger motor vehicles, mono-built, with seating capacity of not less than 16 seats (including the driver's seat) and an excise mass not exceeding 1 600 kg	400u/kg net local content of parts and sub-assemblies built into such vehicles which were exported during the preceding quarter for excise duty purposes, or of parts and subassemblies (excluding unmachined castings and forgings) of a kind built into such vehicles	

I REBATE ITEM	II TARIFF ITEM	II CODE	C. D.	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND
					and ex= ported during the pre= ceding quarter for ex= cise duty purposes, with a maximum of the export value per kg of such compo= nents, subassem= blies or motor vehicles	
		02.00	53	Public-transport type passenger motor vehicles, mono-built, with a seating capacity of not less than 16 seats (including the driver's seat) and an excise mass not exceeding 1 600 kg	200u/kg net local content of un= machined engine block castings of a kind which are built into such vehicles in a machined condition and ex= ported during	

I REBATE ITEM	II TARIFF ITEM	II CODE	C. D.	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND
					the pre- ceding quarter for ex- cise duty purposes; with a maximum of the export value per kg of such engine block castings	
		03.00	55	Public-transport type passenger motor vehicles, mono-built, with a seating capacity of not less than 16 seats (including the driver's seat) and an excise mass not exceeding 1 600 kg	0,04% in respect of each 0,1 per cent, or part thereof, of net local content	
				plus, in respect of any such vehicle incorporating a locally manufactured drive-axle	0,02% in respect of each 0,1 per cent, or part thereof, of net local content contri- buted by the drive- axle	
117.24	01.00	50		Motor vehicles for the transport of goods, mono-built, of an excise mass exceeding 1 300 kg but not exceeding 1 600 kg	400u/kg net local content of parts	

I REBATE ITEM	II TARIFF ITEM	II CODE	C. D.	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND
						and sub- assemblies built into such vehicles which were exported during the preceding quarter for exci- se duty purposes, or of parts and subassemb- blies (exclud- ing un- machined castings and forg- ings) of a kind built into such vehicles and ex- ported during the pre- ceding quarter for ex- cise duty purposes, with a maximum of the export value per kg

I REBATE ITEM	II TARIFF ITEM	II CODE	C. D.	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND
					of such compo= nents, subassem= blies or motor vehicles	
		02.00	55	Motor vehicles for the transport of goods, mono-built, of an excise mass exceeding 1 300 kg but not exceeding 1 600 kg	200u/kg net local content of un= machined engine block castings of a kind which are built into such vehicles in a machined condition and ex= ported during the pre= ceding quarter for ex= cise duty purposes, with a maximum of the export value per kg of such engine block castings	

I REBATE ITEM	II TARIFF ITEM	II CODE	C. D.	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND
		03.00	58	Motor vehicles for the transport of goods, mono-built, of an excise mass exceeding 1 300 kg but not exceeding 1 600 kg plus, in respect of any such vehicle incorporating a locally manufactured drive-axle	0,04% in respect of each 0,1 per cent or part thereof, of net local content 0,02% in respect of each 0,1 per cent, or part thereof, of net local content contributed by the drive-axle	
	117.27	01.00	52	Motor vehicles for the transport of goods (excluding mono-built) of an excise mass exceeding 1 300 kg but not exceeding 1 600 kg with rear body or 1 500 kg without rear body	400u/kg net local content of parts and sub-assemblies built into such vehicles which were exported during the preceding quarter	

I REBATE ITEM	II TARIFF ITEM	II CODE	C. D.	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND
					for excise duty purposes, or of parts and subassemblies (excluding unmachined castings and forgings) of a kind built into such vehicles and exported during the preceding quarter for excise duty purposes, with a maximum of the export value per kg of such components, subassemblies or motor vehicles	

I REBATE ITEM	II TARIFF ITEM	III CODE	C. D.	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND
		02.00	57	Motor vehicles for the transport of goods (excluding mono-built) of an excise mass exceeding 1 300 kg but not exceeding 1 600 kg with rear body or 1 500 kg without rear body	200u/kg net local content of un-machined engine block castings of a kind which are built into such vehicles in a machined condition and exported during the pre-ceeding quarter for ex-cise duty purposes, with a maximum of the export value per kg of such engine block castings	
		03.00	51	Motor vehicles for the transport of goods (excluding mono-built) of an excise mass exceeding 1 300 kg but not exceeding 1 600 kg with rear body or 1 500 kg without rear body	0,04% in respect of each 0,1 per cent or part thereof,	

I REBATE ITEM	II TARIFF ITEM	III CODE	IV C. D. DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND
			plus, in respect of any such vehicle incorporating a locally manufactured drive-axle	of net local content 0,02% in respect of each 0,1 per cent, or part thereof, of net local content contribu- ted by the drive- axle"	

Note: This notice is consequential to the change-over to the Harmonized System and has retrospective effect to 1 January 1988.

609.05			By the deletion of code 01.00 By the substitution for codes 06.00, 07.00, 08.00, 09.00, 10.00, 11.00 and 12.00 of the following:		
	"06.00	54	Used as fuel in heaters and heating apparatus, furnaces, ovens and boilers (ex Chapter 73, 74, 76 or 84) for mining		3,634u/1
	07.00	59	Used as fuel in stationary turbines and stationary com- pression ignition engines (excluding those mounted on self-propelled vehicles) (ex tariff heading No. 84.08, 84.11 or 84.12) for mining and construction		3,634u/1

I REBATE ITEM	II TARIFF ITEM	II CODE	C. D.	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND
		08.00	53	Used as fuel in other compression ignition engines for the driving of or incorporated in machinery and implements of Chapters 84 and 85, for example, generator, compressors, loaders, pumps, self-propelled cranes and machinery and mechanical appliances for mining and construction		3,634u/1
		09.00	58	Used as fuel in locomotives (tariff heading No. 86.02) for mining		3,634u/1
		10.00	50	Used as fuel in dumper vehicles of which, according to the manufacturer's specifications, each wheel massload is 4 500 kg or more or of which the total massload on each rear axle exceeds 20 000 kg (tariff heading No. 87.04) for mining		3,634u/1
		11.00	55	Used as fuel in vehicles for use in underground mines (tariff heading No. 87.04)		3,634u/1
Part 3				By the deletion of Note 6 to Part 3		
640.01, 640.02 and 640.03				By the substitution for rebate items 640.01, 640.02 and 640.03 of the following:		
*640.01 195.10				Petrol and distillate fuels used by the State President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 406.02, 406.03, 406.05 or 406.07 of Schedule No. 4, subject to the requirements of those		

I	II	II	C.	IV	V	VI
REBATE ITEM	TARIFF ITEM	CODE	D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
				rebate items and of the Notes (except Note 1) appli- cable thereto:		
		01.00	59	Petrol	8,9u/l	
		02.00	53	Distillate fuels	6,7u/l	
640.02	195.10					
	.15	01.00	76	Distillate fuels used in the manufacture of the goods specified in rebate item 607.05.10	14,966u/l	
640.03	195.10					
	.15			Distillate fuels:		
		02.00	71	Used as fuel for the produc- tion of agricultural pro- ducts (excluding such fuel for use for road transport in agriculture or in passe- nger vehicles such as motor cars, station wagons minibuses) or as engine fuel in whalers, trawlers and other ocean-going fishing vessels	14,966u/l	
		03.00	76	Used as fuel for road trans- port in agriculture (exclu- ding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	14,966u/l	
		04.00	70	Used as fuel in forestry (excluding such fuel for use for road transport in forestry or in pass- enger vehicles such as motor cars, station wagons and minibuses)	14,966u/l	
		05.00	75	Used as fuel for road trans- port in forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	14,966u/l	
		06.00	73	Used as fuel in heaters and	5,866u/l	

I REBATE ITEM	II TARIFF ITEM	III CODE	C. D.	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND
				heating apparatus, furnaces, ovens and boilers (ex Chapter 73, 74, 76 or 84) for mining		
		07.00	74	Used as fuel in stationary turbines and stationary com- pression ignition engines (excluding those mounted on self-propelled vehicles) (ex tariff heading No. 84.08, 84.11 or 84.12) for mining and cons- truction	5,866u/1	
		08.00	79	Used as fuel in other compre- ssion ignition engines for the driving of or incorporated in machinery and implements of Chapters 84 and 85, for exa- mple, generators, compressors, loaders, pumps, self-propelled cranes and machinery and mecha- nical appliances for mining and construction	5,866u/1	
		09.00	73	Used as fuel in locomotives (tariff heading No. 86.02) for mining	5,866u/1	
		10.00	76	Used as fuel in dumper vehi- cles of which, according to the manufacturer's specifi- cations, each wheel massload is 4 500 kg or more or of which the total massload on each rear axle exceeds 20 000 kg (tariff heading No. 87.04) for mining	5,866u/1	
		11.00	70	Used as fuel in vehicles for use in underground mines (tariff heading No. 87.04)	5,866u/1"	

MADE this 8th day of April, 1988.

P.S. MMUSI,
*Vice-President and Minister of
Finance and Development Planning.*