

Statutory Instrument No. 19 of 1989

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

AMENDMENT OF SCHEDULES (NO. 10) NOTICE, 1989
(Published on 10th March, 1989)

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 Schedules 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	RATE OF DUTY
25.07			By the substitution in sub-heading No. 2507.00.10 for check digit "6" of check digit "9".		
25.17			By the substitution in sub-heading No. 2517.41.90 for check digit "9" of check digit "4".		
25.26			By the substitution in sub-heading No. 2526.20.20 for check digit "4" of check digit "7".		
28.16			By the substitution in sub-heading No. 2816.30.90 for check digit "6" of check digit "5".		
36.02			By the substitution for the expression "3603.00" of the expression "3602.00".		
39.22			By the substitution in sub-heading No. 3922.20 for check digit "0" of check digit "3".		
40.16			By the substitution in sub-heading No. 4016.99.20 for check digit "3" of check digit "0".		

HEAD= ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS= TICAL UNIT	RATE OF DUTY
			By the substitution in sub- heading No. 4016.99.30 for check digit "4" of check digit "8".		
			By the substitution in sub- heading No. 4016.99.40 for check digit "0" of check digit "5".		
			By the substitution in sub- heading No. 4016.99.50 for check digit "1" of check digit "2".		
			By the substitution in sub- heading No. 4016.99.85 for check digit "4" of check digit "5".		
42.03			By the substitution in sub- heading No. 4203.21.20 for check digit "9" of check digit "8".		
46.02			By the substitution in sub- heading No. 4602.10.20 for check digit "4" of check digit "0".		
Chap- ter 48			By the substitution in Sub- heading Note 3 for the ex- pression "subheading 4805.10," of the expression "subheading No. 4805.10,". By the substitution for Subheading Note 4 of the following: "4. For the purposes of sub- heading No. 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40 per cent by mass of the total fibre content consists of wood fibres obtained by the chemical		

HEAD= ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS= TICAL UNIT	RATE OF DUTY
			sulphite process, having an ash content not exceeding 8 per cent and having a Mullen burst index of not less than 15." By the substitution in Subheading Note 5 for the expression "subheading 4810.21," of the expression "subheading No. 4810.21,".		
48.11			By the substitution in the heading of heading No. 48.11 for the expression "ROLLS OF SHEETS" of the expression "ROLLS OR SHEETS".		
49.02			By the insertion before subheading No. 4902.10.10 of the following:		
	".05	2	In Braille	kg	free"
			By the insertion before subheading No. 4902.90.10 of the following:		
	".05	9	In Braille	kg	free"
54.02			By the substitution in subheading No. 5402.41.50 for check digit "9" of check digit "7". By the substitution in subheading No. 5402.42.15 for check digit "8" of check digit "5". By the substitution in subheading No. 5402.42.25 for check digit "5" of check digit "2".		
58.01			By the substitution in subheading No. 5801.35.50 for check digit "6" of check digit "1". By the substitution in subheading No. 5801.36.25 for		

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
65.06			check digit "4" of check digit "7". By the substitution for sub- heading No. 6506.10 of the following:		
	"6506.10 .10	2	Safety headgear: Firemen's helmets; headgear identifiable for use by miners and other industrial workers	no.	free
	.80	3	Other, full-face	no.	30% or 800u each
	.90	0	Other	no.	25%"
84.14			By the substitution in sub- heading No. 8414.90.70 for check digit "0" of check digit "2".		
84.31			By the substitution for sub- heading No. 8431.31.10 of the following:		
	".10	2	Of lifts or skip hoists By the deletion of sub- heading No. 8431.41.10.		free"
----- NOTE: The effect of these amendments is that the scope of subheading No. 8431.31.10 is extended with retrospective effect to 1st January, 1988. -----					
84.70			By the substitution in sub- heading No. 8470.10 for the expression "capble" of the expression "capable".		
84.82			By the substitution for sub- headings Nos. 8482.20.05 and 8482.20.10 of the following:		
	".01	6	Journal roller bearings of the rotating end-cover type, commonly used on the axles of railway rolling stock or locomotives of an outside diameter of less than 170 mm	no.	free
	.02	8	Journal roller bearings of	no.	20% or

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			the rotating end-cover type, commonly used on the axles of railway rolling stock or locomotives, of an outside diameter of 170 mm or more but not exceeding 210 mm		90u/mm less 80%
	.03	6	Journal roller bearings of the rotating end-cover type, commonly used on the axles of railway rolling stock or locomotives, of an outside diameter exceeding 210 mm	no.	free
	.07	9	Bearings (excluding journal roller bearings of the rota- ting end-cover type), of an outside diameter of less than 31 mm or exceeding 130 mm	no.	free
	.09	5	Bearings (excluding journal roller bearings of the rota- ting end-cover type), of an outside diameter exceeding 90 mm but not exceeding 130 mm	no.	free"
85.06			By the substitution for sub- headings Nos. 8506.11.40 and 8506.11.50 of the following:		
	".40	7	Cylindrical (excluding button type), of a diameter exceeding 19 mm but not exceeding 28,5 mm	no.	10% plus (2,5u each less 60%)
	.50	4	Cylindrical (excluding button type), of a diameter exceeding 28,5 mm	no.	10% plus (3,2u each less 60%)"
			By the substitution for sub- headings Nos. 8506.12.40 and 8506.12.50 of the following:		
	".40	3	Cylindrical (excluding button type), of a diameter exceeding 19 mm but not	no.	10% plus (2,5u each less 60%)

HEAD= ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS= TICAL UNIT	RATE OF DUTY
	.50	0	exceeding 28,5 mm Cylindrical (excluding button type), of a diameter exceeding 28,5 mm By the substitution for sub- headings Nos. 8506.13.40 and 8506.13.50 of the following:	no.	10% plus (3,2u each less 60%)"
	".40	7	Cylindrical (excluding button type), of a diameter exceeding 19 mm but not exceeding 28,5 mm	no.	10% plus (2,5u each less 60%)
	.50	7	Cylindrical (excluding button type), of a diameter exceeding 28,5 mm By the substitution for sub- headings Nos. 8506.19.40 and 8506.19.50 of the following:	no.	10% plus (3,2u each less 60%)"
	".40	8	Cylindrical (excluding button type), of a diameter exceeding 19 mm but not exceeding 28,5 mm	no.	10% plus (2,5u each less 60%)
	.50	5	Cylindrical (excluding button type), of a diameter exceeding 28,5 mm By the substitution for sub- heading No. 8506.20.10 of the following:	no.	10% plus (3,2u each less 60%)"
	".10	3	Cylindrical	no.	10% plus (3,2u each less 60%)"
85.32			By the substitution in sub- heading No. 8532.30 for check digit "3" of check digit "4".		
85.36			By the substitution for sub- heading No. 8536.61.40 of the following:		
	".40	8	Other, with a current rating not exceeding 15 A for a voltage of less than 500 V	no.	20%"

HEAD=	SUBHEADING	C.	ARTICLE DESCRIPTION	STATIS=	RATE OF
ING		D.		TICAL	DUTY
				UNIT	

(excluding flameproof, water-proof or watertight types)

NOTE: The effect of this amendment is that certain flameproof, waterproof or watertight lampholders with a current rating not exceeding 15 A for a voltage of less than 500 V are now classifiable in subheading No. 8536.61.90 at a rate of duty of 5%. This amendment has retrospective effect to 1st January, 1988.

85.36 By the substitution in subheading No. 8536.90.90 for check digit "2" of check digit "1".

87.14 By the substitution in subheading No. 8714.93.30 for check digit "0" of check digit "8".

Chapter 90 By the substitution in Note 6 (a) for the expression "whethr or not" of the expression "whether or not".

90.21 By the substitution in subheading No. 9021.50 for the expression "muscel's" of the expression "muscles".

90.31 By the substitution in subheading No. 9031.20.10 for check digit "5" of check digit "2".

96.05 By the substitution for heading No. 96.05 of the following:

"96.05	9605.00	3	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING.	no.	30%
--------	---------	---	--	-----	-----

96.08 By the substitution in subheading No. 9608.39.90 for check digit "1" of check digit "0".

By the substitution in subheading No. 9608.99.20 for check digit "6" of check digit "7".

Part 4 of Schedule No. 1 to the Act

I			II	III
SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
170.00			By the substitution for surcharge code 02.00 to tariff heading No. 49.00 of the following:	
		"02.00	Goods of headings Nos. 49.02 (ex- cluding subheadings Nos. 4902.10.05 and 4902.90.05), 49.03, 49.04, 49.05 and 49.10	20%

NOTE: The effect of this amendment is that newspapers, journals and periodicals, published in Braille, are exempted from the payment of surcharge.

Schedule No. 3 to the Act

I				II	III
REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
316.10				By the insertion after tariff heading No. 85.19 of the following:	
	"8520.3	01.00	59	Tape decks, not mounted in their enclosures	Full duty"

NOTE: Provision is made for a rebate of the full duty on certain tape decks, for the manufacture of radios, gramophones and magnetic sound recording and reproducing apparatus. This amendment has retrospective effect to 1st January, 1988.

Schedule No. 4 to the Act

I				II	III
REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
407.05				By the substitution for the heading	

I REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	II DESCRIPTION	III EXTENT OF REBATE
				to rebate item 407.05 of the following: "Goods as specified hereunder, the <u>bona fide</u> property of and imported by any officer on return to Botswana on transfer after serving outside Botswana for a minimum period of 12 months or such shorter period as the Director may decide in each case, provided such officer was transferred on or before 31st March, 1987 for service outside Botswana for an indefinite period or otherwise for a period of not less than 12 months:"	
NOTE: The effect of this amendment is that the provision for a rebate of duty on goods for any officer in terms of 407.05, is reinstated with retrospective effect to 1st April, 1988.					
408.02				By the substitution for tariff heading No. 87.00 of the following: One motor vehicle of a class or type approved by the Director, adapted to the extent the Director may prescribe or may deem sufficient for driving by a permanently physically disabled person or for the transport of a permanently physically disabled person who is medically declared to be a quadruplegic, subject to a permit issued by the Director and any additional conditions which he may impose in each case:	
	"87.00	01.00		Of a value for duty purposes, excluding the cost of such	Full duty
		01.01	26		

I REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	II DESCRIPTION	III EXTENT OF REBATE
				adaptation, not exceeding UA30 000	
		01.02	23	Of a value for duty purposes, excluding the cost of such adaptation, exceeding UA30 000 but not exceeding UA45 000	Full duty less 25%
		01.03	20	Of a value for duty purposes, excluding the cost of such adaptation, exceeding UA45 000 but not exceeding UA60 000	Full duty less 50%
		01.04	28	Of a value for duty purposes, excluding the cost of such adaptation, exceeding UA60 000 but not exceeding UA75 000	Full duty less 75%
				(i) provided such vehicle is not offered, advertised, lent, hired, leased, pledged, given away, ex- changed, sold or otherwise disposed of without the prior consent of the Director within a period of 3 years from the date of entry under this rebate item: Provided that any one of the foregoing acts with such vehicle within a period of 2 years from the date of entry in terms of this rebate item shall render such vehicle liable to the payment of duty in accordance with the regu- lations; and	
				(ii) a rebate of duty in terms of this rebate item shall be allowed only once per person during a period of 3 years or such shorter period as the	

I				II	III
REBATE	TARIFF	REBATE	C.	DESCRIPTION	EXTENT OF
ITEM	HEADING	CODE	D.		REBATE

Director may in exceptional
circumstances decide"

MADE this 10th day of February, 1989.

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

L2/7/172 XXIV