Statutory Instrument No. 5 of 1990

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

AMENDMENT OF SCHEDULE (NO. 3) NOTICE, 1990

(Published on 9th February, 1990)

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

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
71.14			By the substitution for heading No. 71.14 of the following:		
	"71.14		ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.		
	7114.1		Of precious metal, whether or not plated orclad with precious metal:		
	7114.11		Of silver, whether or not plated orclad with precious metal:		
	.10	5	Commemorative medallions		free
	.90	3	Other		40%
	7114.19		Of other precious metal, whether or not plated or clad with precious metal:		
	.10	6	Commemorative medallions		free
	.90	4	Other		40%
	7114.20		Of base metal clad with precious metal:		
	.10	3	Commemorative medallions		free
	.90	1	Other		40%"
84.33			By the insertion after sub-heading No. 8433.59.10 of the following:		
	".20	7	Grape harvesting machines	no.	free"

NOTE: Specific provision is made for grape harvesting machines, with retrospective effect to 10th May, 1989.

Part 2 Section B of Schedule No. 1 to the Act

ITEM	HEADING	SUB-HEAD-ING	ARTICLE DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
122.30			By the substitution for item 122.30 of the following:		
"122.30	71.14	7114.00	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (EXCLU-DING COMMEMORATIVE MEDAL-LIONS, COMMUNION SET PIECES, FONTS AND OTHER LIKE ARTICLES IDENTIFIABLE FOR USE BY RELIGIOUS BODIES AT PUBLIC WORSHIP, APPROVED BY THE DIRECTOR AND NOT BEING DECORATIONS, ORNAMENTS OR BUILDING FIXTURES)	20%	20%"

NOTE: Commemorative medallions are exempted from the payment of ad valorem customs and excise duty, with retrospective effect to 1st January, 1988.

Part 4 of Schedule No. 1 to the Act

SUR-CHARGE ITEM	TARIFF HEADING	SUR-CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
176.00	84.00		By the substitution for surchar code 02.00 to tariff heading No. 84.00 of the following:	
		"02.00	Goods of headings and subheadings Nos. 84.01, 84.02, 84.03, 84.04, 84.05, 84.06, 84.07, 84.08, 84.09 (excluding subheadings Nos. 8409.91.15 and 8409.99.15), 84.10, 84.11, 84.12, 84.13, 84.14, 84.15, 84.16, 84.17, 8418.50, 8418.61.90, 8418.69.90, 8418.91.20, 8418.91.90, 8418.99.10, 8418.99.30, 8418.99.40, 8418.99.90, 8419.11.20, 8419.19.20, 8419.20, 8419.3, 8419.40, 8419.50, 8419.60, 8419.8, 8419.90.20, 8419.90.30, 8419.90.90, 84.20, 8421.12.10, 8421.19, 8421.2, 8421.3, 8421.91.10, 8421.91.30, 8421.91.40, 8421.91.90, 8421.99, 8422.20, 8422.30, 8422.40, 8422.90, 8423.20, 8423.30, 8423.81 (excluding subheading No. 8423.81.10), 8423.82, 8423.89, 8423.90, 84.24 (excluding subheadings Nos. 8424.90.10, 8424.90.15, 8424.90.20 and 8424.90.30), 84.25, 84.26, 84.27,	15%"
176.00	84.00	02.00	84.28, 84.29, 84.30, 84.31, 84.32, 84.33 (excluding subheadings Nos. 8433.20, 8433.30,	

SUR-CHARGE ITEM	TARIFF HEADING	SUR-CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
			8433.40, 8433.51, 8433.59.10, 8433.59.20 and 8433.90.30), 84.34 (excluding subheadings Nos. 8434.10, 8434.20 and 8434.90), 84.35, 84.36 (excluding subheadings Nos. 8436.21.10 and 8436.80), 84.37, 84.38, 84.39, 84.40, 84.41, 84.42 (excluding subheading No. 8442.30), 84.44, 84.45, 84.46, 84.47, 84.48, 84.49, 8450.11.90, 8450.12.90, 8450.19.90, 8450.20, 8450.90.90, 8451.10, 8451.21.30, 8451.21.40, 8451.21.90, 8451.29, 8451.30.90, 8451.40, 8451.50, 8451.80, 8451.90.90, 8452.2, 8452.30, 8452.40.90, 8452.90.90, 84.53, 84.54, 84.55, 84.56, 84.57, 84.58, 84.59, 84.60, 84.61, 84.62, 84.63, 84.64, 84.65, 84.66, 84.67, 84.68, 84.69, 84.70, 84.71, 84.72, 84.73, 84.74, 84.75, 84.76, 84.77, 84.78, 84.79, 84.80, 84.81, 84.82, 84.83 (excluding subheadings Nos. 8483.10.15, 8483.40.25, 8483.50.30 and 8483.90.35), 84.84 and 84.85	

NOTE: The effect of this amendment is that certain agricultural equipment is exempted from the payment of surcharge with retrospective effect to 10th May, 1989.

Schedule No. 4 to the Act

NOTE: By the substitution for Note 1 of the following :

"1. Subject to the provisions of any item in Schedule No. 4 or 6, the rate of ordinary levy specified in any item in this Part in respect of any goods (excluding goods provided for in Note 4), shall apply to any such goods which are manufactured in or imported into the common customs area and entered for home consumption by any body, authority, institution or person specified in such ordinary levy item."

REBATE ITEM	TARIFF HEAD-ING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
406.02				By the substitution for the description of the following: "Goods for the personal or official use of diplomatic agents accredited to Botswana and their families and the staff of the said agents and their families, provided they are not Botswana citizens or permanent residents of Botswana"	
407.04				By the substitution for rebate item 407.04 of the following:	
"407.04				Motor vehicles imported by natural persons on change of permanent residence:	
	87.00	01.00	25	One motor vehicle per family, imported by a natural person for his personal or own use, who in the discretion of the Director permanently changes his residence to Botswana and	(a) In respect of a motor vehicle described in paragraph (i)

REBATE ITEM	TARIFF HEAD-ING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				(i) provided the vehicle so imported is the personal property of the importer and has personally been owned and used by him - (a) for a period of not less than 12 months prior to his departure to Botswana; or	(a) in Column II: Full duty less the duty in Section A of Part 2 of Schedule No. 1; or
				(b) for a period of less than 12 months prior to his departure to Botswana; or	(b) In respect of a motor vehicle described in paragraph (i)
				(ii) in the case of approved intended residents arriving from an African country, is owned and used for such shorter period as the Director may in exceptional circumstances decide; and	(b) in Column II:
				(iii) provided the vehicle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 2 years from the date of entry under this 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 item shall render such vehicle liable to payment of duty in accordance with the regulations	Full duty less the duty in Section A of Part 2 of Schedule No. 1 and less the duty cal-culated pro rata on a daily basis according to the number of days less than 12 months; or (c) In respect of a motor vehicle des-cribed in paragraph (ii) in Column II: Full duty less the duty in Section A of Part 2 of Schedule No. 1"

Schedule No. 5 to the Act

DRAW-BACK ITEM	TARIFF HEAD-ING	CODE	C. D.	DESCRIPTION	EXTENT OF DRAWBACK
Part 1				By the substitution for the expressions "REBATE ITEM" and "REBATE CODE"	

DRAW-BACK ITEM	TARIFF HEAD-ING	CODE	C. D.	DESCRIPTION	EXTENT OF DRAWBACK
				where they appear in the heading in Columns I and II respectively the expressions "DRAW-BACK ITEM" and "CODE".	
Part 2				By the substitution for the expressions "REBATE ITEM" and "REBATE CODE" where they appear in the heading in Columns I and II respectively the expressions "REFUND ITEM" and "CODE".	
Part 3				By the substitution for the expressions "REBATE ITEM" and "REBATE CODE" where they appear in the heading in Columns I and II respectively the expressions "REFUND ITEM" and "CODE".	
533.00				By the substitution for Note (h) of the following:	
				"(h) ''mining'' the process by which useful minerals are obtained from the earth's surface or crust, both by surface mining or by underground mining, including the metallurgical processes necessary to recover metals or minerals from the ores or materials mined, but does not include exploration or prospecting operations,''	
533.01				By the substitution for refund item 533.01 of the following:	
"533.01	27.10			Distillate fuels:	
		01.04	48	Used as fuel for road transport in agriculture or forestry by any person other than the person carrying on agriculture or forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)	3,634u/l
533.01	27.10	02.04	42	Used as fuel for the production of agricultural products (excluding such fuel used for road transport in agriculture or in vehicles of headings Nos. 87.02 and 87.03) or as engine fuel in whalers, trawlers and other ocean-going fishing vessels	3,634u/l
		03.04	47	Used as fuel for road transport in agriculture by the person carrying on agriculture (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)	3,634u/l
		04.04	41	Used as fuel in forestry (excluding such fuel used for road transport in forestry or in vehicles of headings Nos. 87.02 and 87.03)	3,634u/l

DRAW-BACK ITEM	TARIFF HEAD-ING	CODE	C. D.	DESCRIPTION	EXTENT OF DRAWBACK
		05.04	46	Used as fuel for road transport in forestry by the person carrying on forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)	3,634u/l
		06.04	40	Used as fuel in heaters and heating apparatus, furnaces, ovens and boilers (ex Chapter 73, 74, 76 or 84) for mining	3,634u/l
533.01	27.10	07.04	45	Used as fuel in stationary turbines and stationary compression ignition engines (excluding those mounted on self-propelled vehicles) (ex heading No. 84.06 or 84.08) for mining and construction	3,634u/l
		08.04	41	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, generators, compressors, loaders, pumps, self-propelled cranes and machinery and mechanical appliances for mining and construction	3,634u/l
		09.04	44	Used as fuel in locomotives (heading No. 86.02) for mining	3,634u/l
		10.04	47	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 (heading No. 87.04) for mining	3,634u/l
533.01	27.10	11.04	41	Used as fuel in vehicles for use in underground mines (heading No. 87.04)	3,634u/l

NOTE: 1.The definition of "mining" is brought in line with the definition in Note (h) to rebate item 609.05.

2.The provisions in refund item 533.01 are more clearly defined to put the intention thereof beyond any doubt.

3.The heading of the columns are amended.

Schedule No. 6 to the Act

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
602.01				By the substitution for rebate item 602.01.35 of the following:		
".35	105.10	01.00	54	Petroleum oils		Full duty"
607.04.10				By the insertion of tariff heading No. 33.03 in Code 03.00 of tariff item 104.20.		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
609.05				By the substitution for rebate item 609.05.10 of the following:		
".10	105.10			Distillate fuels:		
		01.00	53	Used as fuel for road transport in agriculture or forestry by any person other than the person carrying on agriculture or forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)		3,634u/l
		02.00	54	Used as fuel for the production of agricultural products (excluding such fuel used for road transport in agriculture or in vehicles of headings Nos. 87.02 and 87.03) or as engine fuel in whalers, trawlers and other ocean-going fishing vessels		3,634u/l
		03.00	59	Used as fuel for road transport in agriculture by the person carrying on agriculture (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)		3,634u/l
609.05.10	105.10	04.00	53	Used as fuel in forestry (excluding such fuel used for road transport in forestry or in vehicles of headings Nos. 87.02 and 87.03)		3,634u/l
		05.00	58	Used as fuel for road transport in forestry by the person carrying on forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)		3,634u/l
		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/l

MADE this 9th day of January, 1990

F. G. MOGAE,
Minister of Finance and Development Planning.