Statutory Instrument No. 71 of 1990

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

AMENDMENT OF SCHEDULES (NO. 38) NOTICE, 1990

(Published on 10th August, 1990)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 52 and 53 of the Customs and Excise Duty Act, the Schedules to the Act are proposed to be amended to the extent set out in the Schedule below.

SCHEDULE

Schedule No. 1 to the Act

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY
85.44			By the substitution for heading No. 85.44 of the following:		
"85.44			INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING CO-AXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS.		
	8544.1		Winding wire:		
	8544.11	1	Of copper	kg	20%
	8544.19	2	Other	kg	20%
	8544.20		Co-axial cable and other co-axial electric conductors:		
	.15	8	Cable, single-core, with a centre conductor of copper plated with silver or gold, of a length exceeding 400 m and a cross-sectional dimension not exceeding 4,5 mm, not sheathed in aluminium	kg	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
	.90	5	Other	kg	20%
	8544.30		Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:		
	.10	1	Of a kind used in motor vehicles	kg	75u/kg
	.90	4	Other	kg	5%
	8544.4		Other electric conductors, for a voltage not exceeding 80 V:		
	8544.11	5	Fitted with connectors	kg	20%
	8544.49	6	Other	kg	20%
	8544.5		Other electric conductors, for a voltage exceeding 80 V but not exceeding 1 000 V:		
	8544.51	5	Fitted with connectors	kg	20%
	8544.59	0	Other	kg	20%
	8544.60	8	Other electric conductors, for a voltage exceeding 1 000 V	kg	20%
	8544.70	2	Optical fibre cables	kg	free"

Schedule No. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
407.00				By the substitution for Notes 3, 4 and 5 of the following: "3. The rebates of duty specified in item 407.02 may, with the exception of that in respect of tobacco and alcoholic products be claimed by children under 18 years of age, whether or not they are accompanied	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				by their parents or guardians, provided the goods are for use by the children themselves.	
				4. A member of the crew of a ship or aircraft (including the master or pilot) is, subject to the conditions laid down by the Director -	
				(a) only entitled to the rebate of duty specified in rebate items 407.02/22.00/01.00, 407.02/22.00/02.00, 407.02/24.02/01.00, 407.02/24.03/01.00, 407.02/33.03/01.00 and 407.02/00.00/01.00 provided such member returns to Botswana permanently; and	
				(b) only entitled to the rebate of duty specified in rebate item 407.02/00.00/02.00 provided the total value of the goods declared under this item does not exceed UA500.	
				5. The rebate of duty specified in rebate item 407.02/00.00/02.00 is only applicable if the total value of the goods imported (excluding goods provided for in item 407.01) does not exceed UA1 500."	
				By the substitution for Notes 7, 8, 9, 10 and 11 of the following:	
				"7. If a person contravenes any provision of this Act or any other law relating to the importation of goods, the Director may,	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				in his discretion, refuse to grant any rebate of duty provided for in rebate item 407.02. 8. For the purposes of rebate item 407.04/87.00(i) the vehicle in question shall not be deemed to be personally owned and used personally by the importer unless such importer was, at all reasonable times, personally present at the place where the vehicle was used by him, and the importer shall be deemed to have used that vehicle from the date on which he took physical delivery of the vehicle until the date on which the vehicle was delivered by him to the shippers or other agent for the purpose of shipment or despatch. 9. For the purposes of rebate item 407.04, the importer shall, if he is absent for a continuous period of longer than 3 months from the place where the vehicle is usually used in Botswana, not be deemed to have imported the vehicle for his personal or own use, and the duty as prescribed in the regulations shall be payable as from the date of such absence. 10. The rebate of duty specified in rebate item 407.04 shall only be allowed once per family during a period of 3 years."	
407.02				By the substitution for tariff heading No. 00.00 of the following:	
	"00.00	01.00	08	Other new or used goods, of a total value not exceeding UA500 per person	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
		02.00	02	Additional goods, new or used, of a total value not exceeding UA1 000 per person (excluding goods of a class or kind specified in rebate items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03)	Full duty less 20%"
407.03				By the deletion of rebate item 407.03.	

NOTES: The effect of this amendment is that -

a) the duty-free allowance is increased from UA200 to UA500;
b) the flat rate allowance for passengers' and crew members is increased from UA500 to UA1 000 and UA200 to UA500 respectively;
c) the rebate provision for the importation of a television receiving set as accompanied passengers' baggage is withdrawn;
d) certain restrictions are deleted; and
e) the rebates in respect of children under the age of 18 years are stated more clearly.

MADE this 21st day of June, 1990

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

L/7/172 XXVI