

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

AMENDMENT OF SCHEDULES (NO. 52) NOTICE, 1990
(Published on 12th October, 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 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
39.19			By the substitution in sub-heading No. 3919.10.47 for check digit "3" of check digit "8".		
			By the substitution in sub-heading No. 3919.10.50 for check digit "2" of check digit "8".		
			By the substitution in sub-heading No. 3919.10.63 for check digit "1" of check digit "2".		
			By the substitution in sub-heading No. 3919.90.37 for check digit "5" of check digit "7".		
39.19			By the substitution in sub-heading No. 3919.90.47 for check digit "2" of check digit "4".		
			By the substitution in sub-heading No. 3919.90.50 for check digit "9" of check digit "4".		
48.20			By the substitution in sub-heading No. 4820.90 for check digit "5" of check digit "4".		
48.23			By the substitution in sub-heading No. 4823.19 for check digit "5" of check digit "6".		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			By the substitution in sub- heading No. 4823.90.40 for check digit "8" of check digit "4".		
53.10			By the substitution in sub- heading No. 5310.90.10 for check digit "1" of check digit "8".		
54.02			By the substitution in sub- heading No. 5402.52.45 for check digit "9" of check digit "1".		
			By the insertion in sub- heading No. 5402.59 of check digit "6".		
54.02			By the insertion in sub- heading No. 5402.69 of check digit "0".		
56.03			By the substitution in sub- heading No. 5603.00.15 for check digit "2" of check digit "1".		
56.09			By the substitution in sub- heading No. 5609.00.10 for check digit "8" of check digit "2".		
63.02			By the substitution in sub- heading No. 6302.22.10 for check digit "4" of check digit "1".		
			By the substitution in sub- heading No. 6302.53.10 for check digit "2" of check digit "1".		
63.03			By the substitution in sub- heading No. 6303.99 for check digit "0" of check digit "4".		
63.05			By the substitution in sub- heading No. 6305.20.20 for check digit "8" of check digit "7".		
72.11			By the substitution in sub- heading No. 7211.12.10 for check digit "1" of check digit "2".		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL	RATE OF
			By the substitution in sub- heading No. 7211.12.20 for check digit "9" of check digit "3".		
			By the substitution in sub- heading No. 7211.12.30 for check digit "6" of check digit "7".		
			By the substitution in sub- heading No. 7211.12.40 for check digit "3" of check digit "4".		
			By the substitution in sub- heading No. 7211.12.90 for check digit "1" of check digit "0".		
72.17			By the substitution in sub- heading No. 7217.12 for check digit "9" of check digit "7".		
72.20			By the substitution in sub- heading No. 7220.11.60 for check digit "0" of check digit "1".		
72.20			By the substitution in sub- heading No. 7220.11.65 for check digit "1" of check digit "2".		
			By the substitution in sub- heading No. 7220.11.70 for check digit "8" of check digit "9".		
			By the substitution in sub- heading No. 7220.11.75 for check digit "9" of check digit "1".		
			By the substitution in sub- heading No. 7220.12.47 for check digit "2" of check digit "0".		
73.26			By the substitution in sub- heading No. 7326.90.16 for check digit "7" of check digit "8".		
			By the substitution in sub- heading No. 7326.90.19 for check digit "1" of check digit "2".		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
74.07			By the substitution in sub- heading No. 7407.29.20 for check digit "0" of check digit "1".		
74.08			By the substitution in sub- heading No. 7408.11 for check digit "1" of check digit "5".		
75.08			By the substitution in sub- heading No. 7508.00.05 for check digit "2" of check digit "7".		
79.04			By the substitution in sub- heading No. 7904.00.90 for check digit "3" of check digit "4".		
82.08			By the substitution in sub- heading No. 8208.20.90 for check digit "1" of check digit "3".		
83.01			By the substitution in sub- heading No. 8301.50.10 for check digit "4" of check digit "5".		
83.02			By the substitution in sub- heading No. 8302.30.30 for check digit "0" of check digit "4".		
			By the substitution in sub- heading No. 8302.60.90 for check digit "0" of check digit "1".		
83.06			By the substitution in sub- heading No. 8306.29.20 for check digit "8" of check digit "4".		
83.08			By the substitution in sub- heading No. 8308.90.50 for check digit "6" of check digit "8".		
83.11			By the substitution in sub- heading No. 8311.30.30 for check digit "0" of check digit "3".		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
84.21			By the substitution in sub-heading No. 8421.12.20 for check digit "3" of check digit "4".		
84.39			By the substitution in sub-heading No. 8439.91 for check digit "7" of check digit "1".		
84.73			By the substitution in sub-heading No. 8473.40.40 for check digit "1" of check digit "0".		
NOTE: Certain check digits are rectified.					
44.03			By the substitution for tariff heading No. 44.03 of the following:		
"44.03			WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAP-WOOD, OR ROUGHLY SQUARED.		
	4403.10		Treated with paint, stains, creosote or other preservatives:		
	.30	8	Of coniferous species, not roughly squared, of a value for duty purposes plus insurance and freight exceeding 3 180u/m ³	m ³	free
	.35	9	Other, of a coniferous species	m ³	free
	.60	1	Of non-coniferous species	m ³	free
	4403.20		Other, coniferous:		
	.50	7	Of a value for duty purposes plus insurance and freight exceeding 3 180u/m ³	m ³	free
	.90	6	Other	m ³	free
	4403.3		Other, of the following tropical woods:		
	4403.31	1	Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³	free
	4403.32	8	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m ³	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	4403.33	4	Keruing, Ramin, Kapur, Teak, Jong-kong, Merbau, Jelutong and Kempas	m ³	free
	4403.34	0	Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko	m ³	free
	4403.35	7	Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe	m ³	free
	4403.9		Other:		
	4403.91	9	Of oak (<i>Quercus</i> spp.)	m ³	free
	4403.92	5	Of beech (<i>Fagus</i> spp.)	m ³	free
	4403.99	5	Other	m ³	free"
NOTE:	Heading No. 44.03 is restated and the effect thereof is that the rates of duty on certain wood is reduced to free.				

84.79

By the substitution for sub-heading No. 8479.89.29 of the following:

.30	0	Vacuum cleaners, with one or more electric motors of a total output not exceeding 1 000 W and a value for duty purposes not exceeding UA300	no.	20%
.31	9	Other vacuum cleaners, electrical	no.	5%"

85.09

By the substitution for sub-heading No. 8509.10 of the following:

"8509.10		Vacuum cleaners:		
.10	7	With one or more electric motors of a total output not exceeding 1 000 W and a value for duty purposes not exceeding UA300	no.	20%
.90	8	Other	no.	5%"

NOTE: The effect of this amendment is that the rates of duty on the electric vacuum cleaners of subheadings Nos. 8479.89 and 8509.10 are equalised.

84.09

By the substitution for sub-heading No. 8409.91.30 of the following:

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
"30		5	Pistons, machined, whether or not fitted with gudgeon pins, piston rings or cylinder liners or sleeves, of an outside diameter of 60 mm or more but not exceeding 130 mm for other motor vehicle engines (excluding those for motor cycle engines)		20% or 4000u/kg less 80%"
			By the substitution for sub-heading No. 8409.99.30 of the following:		
84.09	"30	6	Pistons, machined, whether or not fitted with gudgeon pins, piston rings or cylinder liners or sleeves, of an outside diameter of 60 mm or more but not exceeding 130 mm, for other motor vehicle engines (excluding those for motor cycle engines)		20% or 4000u/kg less 80%"
NOTE: The effect of this amendment is that the rate of duty on machined pistons, whether or not fitted with gudgeon pins, piston rings or cylinder liners or sleeves, of an outside diameter of 60 mm or more but not exceeding 130 mm, for certain motor vehicle engines, is amended from 20% or 1 700u/kg less 80% to 20% or 4 000/kg less 80%.					
84.28			By the insertion after sub-heading No. 8428.90.40 of the following:		
	"50	5	Other lifting machines	no.	7%"
84.31			By the insertion after sub-heading No. 8431.39.70 of the following:		
	"80	4	Of other lifting machines		7%"
NOTE: The effect of this amendment is that the rate of duty on certain lifting machines and parts thereof is reduced from 20% to 7% with retrospective effect to 1st January, 1988.					
73.15			By the insertion after sub-heading No. 7315.12.30 of the following:		
	"35	4	Articulated conveyor chain, of a mass of 0,8 kg/m or more but not exceeding 1,4 kg/m and a width of 50 mm or more but not exceeding 80 mm	kg	15%"
NOTE: Specific provision is made for articulated conveyor chain of a mass of 0,8 kg/m or more but not exceeding 1,4 kg/m and a width of 50 mm or more but not exceeding 80 mm and the rate of duty thereon is increased from free to 15%.					

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
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affiliated to the Council concerned, that such goods are for use exclusively by such handicapped persons, such certificate being endorsed by the Permanent Secretary, Ministry of Commerce and Industry that such or similar goods are not ordinarily nor satisfactorily made in Botswana

Schedule No. 6 to the Act

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
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609.04

By the insertion after the heading of rebate item 609.04 of the following:

"Notes:

For the purpose of this rebate item -

(a) "whisky" means the distillate obtained by the distillation of the fermented mash of grain; and

(b) "malt whisky" means the distillate obtained by the distillation of the fermented mash of malt in a pot still."

609.04.30

By the insertion after rebate item 609.04.20 of the following:

".30

104.20

01.00

53

Whisky and malt whisky, produced and matured for at least three years in Botswana, entered for use in the manufacture of blended whisky consisting of a mixture of 30 per cent or more malt whisky (calculated on the basis of absolute alcohol by volume and matured for not less than three years) and not more than 70 per cent whisky (calculated on the basis of absolute alcohol by volume and matured for not less than three years)

46u/l of absolute alcohol"

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
NOTE: Provision is made for a partial rebate of the excise duty on whisky and malt whisky entered for use in the manufacture of blended whisky.						

MADE this 17th day of September, 1990.

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