

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

AMENDMENT OF SCHEDULES (NO. 58) NOTICE, 1990
(Published on 30th November, 1990)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 81 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. 5 to the Act

REFUND ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	EXTENT OF REFUND
533.01				By the substitution for code 08.04 to tariff heading No. 27.10 of the following:	
		"08.04	41	Used as fuel in order compression ignition engines for the driving of or incorporated in machinery and implements of Chapters 84 and 85, for example, generators, compressors, loaders, pumps, selfpropelled cranes, machinery and mechanical appliances and crane lorries (heading No. 87.05) for mining and construction	3,634u/l"
NOTE:	The refund provision is extended to include crane lorries of heading No. 87.05.				

Schedule No. 6 to the Act

- Part 1** By the substitution for the title of Part 1 of the following:
- "REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES"**
- By the substitution for Notes 9 and 10 to Part 1 of the following:
- "9. No refund in respect of the excise duty is payable in respect of distillate fuels for use by any central government department of Botswana, the Department of Posts and Botswana Telecommunications Corporation."

REBATE ITEM	TARIFF ITEMS	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
603.02				By the deletion of rebate item 603.02.		
609.05.10				By the substitution for code 08.00 to tariff item 105.10 of the following:		
		*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, generators, compressors, loaders, pumps, selfpropelled cranes, machinery and mechanical appliances and crane lorries (heading No. 87.05) for mining and construction		3,634u/l

MADE this 19th day of October, 1990.

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