*Statutory Instrument No. 114 of 1990*

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

# AMENDMENT OF SCHEDULES (NO. 59) 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. 4 to the Act**

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C. D. | DESCRIPTION | EXTENT OF REBATE |
|---|---|---|---|---|---|
| 407.00 | | | | By the substitution for Note 9 of the following:<br><br>"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 determined by the Director shall be payable as from the date of such absence." | |
| 407.04 | | | | By the substitution for paragraph (iii) of tariff heading No. 87.00 of the following:<br><br>"(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 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 payment of duty as determined by the Director" | |

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C. D. | DESCRIPTION | EXTENT OF REBATE |
|---|---|---|---|---|---|
| 407.05 | | | | By the substitution for tariff heading No. 87.00 of the following: | |
| "87.00 | 01.00 | 27 | | One motor car or station wagon or similar dual purpose motor vehicle owned or ordered by the importer prior to his notification of transfer to Botswana, entered for home consumption on or before 31st March, 1991, provided in the case of a motor vehicle ordered prior to his notification of transfer to Botswana the importer had taken physical delivery of the motor vehicle in the country where he was stationed: Provided that sale or disposal of such vehicle within a period of 2 years of the date of entry under this rebate item shall be subject to payment of duty as determined by the Director | Full duty" |

NOTE: The effect of the amendment is that the sale or disposal of the relevant vehicle within the prescribed period shall be subject to payment of duty as determined by the Director.

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C. D. | DESCRIPTION | EXTENT OF REBATE |
|---|---|---|---|---|---|
| 408.01 | | | | By the substitution for rebate item 408.01 of the following: | |
| "408.0100.00 | 01.00 | 03 | | Cups, medals and other trophies, awarded abroad to any person, and imported by him or on his behalf, and such articles imported for presentation: | Full duty" |
| 408.01 | 00.00 | 01.00 | 03 | ( i) As prizes at public exhibitions or shows, at public examinations or examinations in any educational institution, or for skill or sport in public competition or competition in any educational institution; | |
| | | | | (ii) As prizes for target shooting by air, military, naval or police forces; or | |

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C. D. | DESCRIPTION | EXTENT OF REBATE |
|---|---|---|---|---|---|
| | | | | (iii) For bravery, good conduct, humanity, for excellence in art, industry, invention, manufacturers, learning, science, or for honourable or meritorius public services | |
| 412.24 | | | | By the substitution for rebate item 412.24 of the following: | |
| "412.24 | 00.00 | 01.00 | 08 | Goods, in respect of which the rate of duty or the effective rate of duty in Part 1 of Schedule No. 1 exceeds 3%, produced or manufactured in the Republic of Turkey, and imported directly therefrom, of such class or kind and any other characteristics and in such quantities as specified in any certificate in such form as approved by the Permanent Secretary, Ministry of Commerce and Industry and issued on behalf of the Republic of Turkey | Full duty in Part 1 of Schedule No. 1 less 3% |
| | | 02.00 | 02 | Goods, in respect of which the rate of duty or the effective rate of duty in Part 1 of Schedule No. 1 does not exceed 3%, produced or manufactured in the Republic of Turkey, and imported directly therefrom, of such class or kind and any other characteristics and in such quanties as specified in any certificate in such form as approved by the Permanent Secretary, Ministry of Commerce and Industry, and issued on behalf of the Republic of Turkey | Full duty in Part 1 of Scheule No. 1" |

NOTE: The extent of the rebate under which goods can be imported from the Republic of Turkey, is amended with retrospective effect to 1st August, 1990.

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| 460.01 | | | | By the deletion of tariff heading No. 02.04. | |

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C. D. | DESCRIPTION | EXTENT OF REBATE |
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NOTE: The provision for a rebate of duty on meat of sheep is withdrawn.

MADE this 30th day of October, 1990.

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