Statutory Instrument No. 118 of 1990

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

AMENDMENT OF SCHEDULES (NO. 63) NOTICE, 1990

(*Published on 30th November, 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

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

ITEM	HEAD-ING	SUB-HEADING	ARTICLE DESCRIPTION	RATE OF DUTY EXCISE	RATE OF DUTY CUSTOMS
128.40			By the deletion of sub-heading No. 9009.30.		

NOTE: The effect of this amendment is that thermo-copying apparatus is no longer an excisable product. This amendment has retrospective effect to 1st January, 1988.

Part 4 of Schedule No. 1 to the Act

Notes: By the substitution for No. 7(a) of the following:

"(a) (i) which are entered in terms of rebate items 311.02/63.09, 311.02/63.10, 311.25/59.06/03.00, 316.01/8483.40, 316.01/85.01/03.00, 316.01/8504.40, 316.01/85.37, 316.01/85.44, 316.09/00.00, 316.17, 317.02, 317.03, and 317.05/87.01 of Schedule No. 3, any rebate item in Part 2 of Schedule No. 3 and rebate items 405.04, 405.05, 406.00, 407.00, 408.00, 409.00, 412.02, 412.03, 412.04, 412.07, 412.09, 412.10, 412.11, 412.12, 412.13, 412.16, 412.17, 412.24, 412.25, 460.14/7117.19, 470.00, 480.00 and 490.00 of Schedule No. 4;

(ii) which, at the time of entry for home consumption, are free of customs duty under Part 1 of this Schedule, but otherwise comply in all respects with the provisions of rebate item 316.09/00.00 of Schedule No. 3 and rebate items 405.04, 405.05, 406.00, 407.00, 408.00, 409.00, 412.02, 412.03, 412.04, 412.07, 412.09, 412.10, 412.11, 412.12, 412.13, 412.16, 412.17, 412.24, 412.25, 470.00, 480.00 and 490.00 of Schedule No. 4,"

NOTE: The amendment is consequential to the attainment of independence of the Republic of Namibia.

Part 8 of Schedule No. 1 to the Act

NOTES: By the substitution for Note 4 of the following:

"4. Any rate of ordinary levy specified in this Part in respect of any imported goods for use by any person, government, department, administration or body referred to in this Part shall not apply to any such goods which are entered in such quantities, at such times

	and subject to such conditions as the appropriate authorities in the Republic of South Africa, the Kingdom of Lesotho, the Kingdom of Swaziland and the Republic of Namibia may allow by specific permit for use in those countries."	
ORDINARY LEVY ITEM	DESCRIPTION	RATE OF ORDINARY LEVY
196.10 and 196.20	By the substitution for ordinary levy items 196.10 and 196.20 of the following:	
"196.10	Goods of any description, for the exclusive use by any specified in central government department of the Republic, the Department of Postal Services, Botswana Telecommunications Corporation and any District Council in Botswana	The rate of duty and surcharge respect of those goods in Parts 1, 2 and 4 of Schedule No. 1
196.20	Motor vehicles of heading No. 87.03 of Part 1, the <u>bona fide</u> property of and imported by any officer or employee in the service of any central government of the Republic, the Department of Postal Services Botswana Telecommunications Corporation and any District Councils on return to the Republic on transfer after serving outside the Republic for a minimum period of 12 months or such shorter period as the Director may decide in each case and which do not qualify for the rebate of duty specified in rebate item 407.05 of Schedule No. 4	The rate of duty and surcharge referred to in respect of vehicles of heading No. 87.03 in Parts 1 and 4 of Schedule No. 1."

NOTE: The amendments are consequential to the attainment of independence of the Republic of Namibia. The amendments have retrospective effect to 21st March, 1990.

MADE this 15th day of November, 1990.

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