

*Statutory Instrument No. 119 of 1990*

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

**AMENDMENT OF SCHEDULES (NO. 64) 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 proposed to be amended to the extent set out in the Schedule below.

**SCHEDULE**

**Schedule No. 3 to the Act**

| REBATE<br>ITEM                                                                                                                                                                                                                                                                                          | TARIFF<br>HEADING | REBATE<br>CODE | C.<br>D. | DESCRIPTION                                                                                                | EXTENT OF<br>REBATE |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|----------------|----------|------------------------------------------------------------------------------------------------------------|---------------------|
| 317.06                                                                                                                                                                                                                                                                                                  |                   |                |          | By the deletion of tariff heading No. 39.26.                                                               |                     |
|                                                                                                                                                                                                                                                                                                         |                   |                |          | By the substitution for rebate code 09.00 to tariff heading No. 87.08 of the following:                    |                     |
|                                                                                                                                                                                                                                                                                                         |                   | "09.00         | 44       | Housings, heat control bezels and outlet deflectors, of plastics, for the manufacture of heating equipment | Full duty"          |
| NOTE: The effect of this amendment is that the provision for a rebate of duty on outlet deflectors, of plastics, for the manufacture of heading equipment for motor vehicles, is transferred from heading No. 39.26 to heading No. 87.08. This amendment has retrospective effect to 1st January, 1988. |                   |                |          |                                                                                                            |                     |

**Schedule No. 4 to the Act**

|        |                                                                                                                                                                                                                                                                                                                                                     |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 403.02 | By the deletion of rebate item 403.02.                                                                                                                                                                                                                                                                                                              |
| 407.05 | By the substitution for the heading of rebate item 407.05 of the following:<br><br>"Goods as specified hereunder, the bona fide property of and imported by any officer or employee in the service of any central government department of the Republic, the Department of Postal Services Botswana Telecommunications Corporation and any District |

| REBATE<br>ITEM          | TARIFF<br>HEADING | REBATE<br>CODE | C.<br>D. | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                          | EXTENT OF<br>REBATE |
|-------------------------|-------------------|----------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
|                         |                   |                |          | 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, provided such officer or employee was transferred on or before 31st March, 1987 for service outside the Republic for an indefinite period or otherwise for a period of not less than 12 months:" |                     |
| 407.07<br>and<br>407.08 |                   |                |          | By the deletion of rebate items 407.07 and 407.08.                                                                                                                                                                                                                                                                                                                                   |                     |
| 412.11<br>and<br>412.12 |                   |                |          | By the substitution for rebate items 412.11 and 412.12 of the following:                                                                                                                                                                                                                                                                                                             |                     |
| "412.11                 | 00.00             | 01.00          | 04       | Goods imported -                                                                                                                                                                                                                                                                                                                                                                     | Full duty           |
|                         |                   |                |          | (a) for the relief of distress of persons in cases of famine or other national disaster;                                                                                                                                                                                                                                                                                             |                     |
|                         |                   |                |          | (b) under any technical assistance agreement; or                                                                                                                                                                                                                                                                                                                                     |                     |
|                         |                   |                |          | (c) in terms of an obligation under any multilateral international agreement to which Botswana is a party:                                                                                                                                                                                                                                                                           |                     |
|                         |                   |                |          | Provided that -                                                                                                                                                                                                                                                                                                                                                                      |                     |
|                         |                   |                |          | (i) the importation of any goods under this rebate item shall be subject to a certificate issued by the Permanent Secretary, Ministry of Commerce and Industry and to such other conditions as may be agreed upon by the Governments of the Botswana, Republic of South Africa, Lesotho, Swaziland and Namibia, and                                                                  |                     |

| REBATE<br>ITEM | TARIFF<br>HEADING | REBATE<br>CODE | C.<br>D. | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | EXTENT OF<br>REBATE |
|----------------|-------------------|----------------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| 412.11         |                   |                |          | (ii) goods imported under this rebate item shall not be sold or disposed of to any party who is not entitled to any privileges under the rebate item, or be removed to the area of Republic of South Africa, Lesotho, Swaziland or Namibia without the permission of the Permanent Secretary, Ministry of Commerce and Industry                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                     |
| 412.12         | 00.00             | 01.00          | 06       | <p>Goods imported for any purpose agreed upon between the Governments of Botswana, Republic of South Africa, Lesotho, Swaziland and Namibia:</p> <p>Provided that -</p> <p>(i) the provisions of this rebate item shall not apply in respect of any consignment or quantity or class of goods unless the prior approval of the Governments of the Republic of South Africa, Lesotho, Swaziland and Namibia has been obtained for the application of such provisions in respect of every such consignment or quantity or class of goods,</p> <p>(ii) the importation of any goods under this rebate item shall be subject to a certificate issued by the Permanent Secretary, Ministry of Commerce and Industry and to such other conditions as may be agreed upon by the Governments of Botswana, Republic of South Africa, Lesotho, Swaziland and Namibia, and</p> <p>(iii) goods imported under this rebate item shall not be sold or disposed of to any party who is not entitled to any privileges</p> | Full duty"          |
| 12.12          |                   |                |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                     |

| REBATE<br>ITEM | TARIFF<br>HEADING | REBATE<br>CODE | C.<br>D. | DESCRIPTION                                                                                                                                                           | EXTENT OF<br>REBATE |
|----------------|-------------------|----------------|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
|                |                   |                |          | under the rebate item,<br>or be removed to the area<br>of the Republic of South<br>Africa, Lesotho, Swaziland<br>or Namibia without the<br>permission of the Director |                     |

NOTE: The amendments are consequential to the attainment of independence of the Republic of Namibia.

**Part 3 of Schedule No. 5 to the Act**

PART 3 By the substitution for the Note of the following:

"NOTE: 1. No refund of customs duty is payable in respect of distillate fuels for use by any central government department of Botswana, the Department of Postal Services, Botswana Telecommunications Corporation, District Councils, the University, college and school or other educational institution or local authority."

**Schedule No. 6 to the Act**

601.02 By the substitution for  
rebate item 601.02 of the  
following:

"601.02 EXCISABLE GOODS FOR USE IN  
ROAD CONSTRUCTION OR MAIN-  
TENANCE BY:

Any local council or local  
authority

The following:

|     |        |          |                                                    |
|-----|--------|----------|----------------------------------------------------|
| .50 | 105.10 | 01.00 54 | Base oils in preparedFull duty"<br>lubricating oil |
|-----|--------|----------|----------------------------------------------------|

| REBATE<br>ITEM | TARIFF<br>ITEMS | CODE | C.<br>D. | DESCRIPTION                               | EXTENT OF<br>REBATE | EXTENT OF<br>REFUND |
|----------------|-----------------|------|----------|-------------------------------------------|---------------------|---------------------|
| 601.09         |                 |      |          | By the deletion of rebate<br>item 601.09. |                     |                     |
| 610.13         |                 |      |          | By the deletion of rebate<br>item 610.13. |                     |                     |

MADE this 15th November, 1990

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