

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

AMENDMENT OF SCHEDULES (NO. 48) NOTICE, 1992
(Published on 23rd October, 1992)

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 ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
304.09				By the deletion of tariff heading No. 48.13.	
307.01				By the deletion of tariff heading No. 48.11	
307.03				By the deletion of tariff heading No. 48.00	
308.02				By the deletion of tariff headings Nos. 48.02, 48.04 and 48.05.	
310.01				By the deletion of tariff headings Nos. 48.02 and 48.04.	
310.02				By the deletion of tariff headings Nos. 48.02, 48.04, 48.05, 48.09, 48.11 and 48.16.	
310.03				By the deletion of rebate item 310.03.	
310.05				By the substitution for rebate item 310.05 of the following:	
*310.05				<u>Industry: Cartons, boxes, cases, bags and other packing containers of paper or paperboard</u>	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	4810.12	01.06	65	Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets, of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10 per cent by mass of the total fibre content consists of such fibres, of a mass of more than 150 g/m ² , for the manufacture of printed food or beverage containers	Full duty
	4810.39	01.06	67	Kraft paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, for the manufacture of printed food or beverage containers	Full duty
	4811.10	01.06	65	Tarred, bituminised or asphalted paper and paperboard, for the manufacture of printed food or beverage containers	Full duty
	4811.31	01.06	68	Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives), in rolls or sheets, bleached, of a mass of more than 150 g/m ² , for the manufacture of printed food or beverage containers	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	4811.39	01.06	63	Other paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives), in rolls or sheets, for the manufacture of food or beverage containers	Full duty
	4811.90	01.06	63	Paper and paperboard, cellulose wadding and webs of cellulose fibres, in rolls or sheets, for the manufacture of printed food or beverage containers	Full duty
	7607.20	01.06	67	Aluminium foil, unprinted, backed with paper or paperboard of a mass exceeding 230 g/m ²	Full duty
	8308.10	01.06	68	Eyelets and the like, of base metal	Full duty"
310.06				By the deletion of rebate item 310.06.	
310.07				By the deletion of tariff headings Nos. 48.02, 48.04 and 48.05.	
310.08				By the substitution for tariff heading No. 48.11 of the following:	
	"4805.70	01.06	65	Other uncoated paper and paperboard, in rolls or sheets, of a mass of more than 150 g/m ² but less than 225 g/m ² , for the manufacture of banknotes	Full duty"
311.02				By the deletion of tariff headings Nos. 48.04 and 48.05.	
312.01				By the deletion of tariff headings Nos. 48.04 and 48.05.	
313.01				By the deletion of tariff headings Nos. 48.02, 48.04 and 48.05.	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
315.14				By the deletion of tariff heading No. 48.00.	
316.01				By the deletion of tariff headings Nos. 48.04 and 48.08.	
316.05				By the deletion of tariff heading No. 48.00.	
316.11				By the deletion of tariff heading No. 48.00.	

NOTES: 1. Various provisions for a rebate of duty on paper and paperboard are withdrawn.

2. Provision is made for a rebate of duty on —

(a) certain paper and paperboard for the manufacture of printed food and beverage containers; and

(b) paper and paperboard for the manufacture of banknotes.

Schedule No. 4 to the Act

410.03				By the deletion of tariff heading No. 48.19.	
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NOTE: The provision for a rebate of duty on egg-trays of moulded paper pulp, is withdrawn.

460.10				By the substitution for rebate item 460.10 of the following:	
"460.10	48.02	01.04	44	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, of a value for duty purposes not exceeding UA265/t	Full duty
	48.03	01.04	40	Cellulose wadding, for the packing of fresh fruit	Full duty
	48.04	01.04	47	Uncoated kraft paper and paperboard, in rolls or sheets, cleared by a person who is registered to clear goods under rebate of duty in terms of rebate item 312.01 in Schedule in Schedule No. 3, for use as cover paper for the protection of shoe uppers during manufacture	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	48.05	01.04	43	Other uncoated paper and paperboard, in rolls or sheets, cleared by a person who is registered to clear goods under rebate of duty in terms 312.01 in Schedule No. 3, for use as cover paper or the protection of shoe uppers during manufacture	Full duty
	48.05	02.04	48	Other uncoated paper and paperboard, in rolls or sheets, of a value for duty purposes not exceeding UA265/t	Full duty
	48.08	01.04	42	Greaseproof paper and paperboard	Full duty
	48.10	01.04	46	Graphitised paper	Full duty
	48.11	01.04	42	Bottle tissue paper, lined	Full duty
		02.04	47	Paper and paperboard, impregnated with oil, unprinted, of a mass of less than 35 g/m ²	Full duty less 7,5%"

NOTES:	1.	Certain provisions for a rebate of duty on paper and paperboard are withdrawn.
	2.	The new rebate provisions which are created, serve to give effect to Botswana international commitments on these products.

MADE this 9th day of September, 1992.

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