Statutory Instrument No. 129 of 1992

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

AMENDMENT OF SCHEDULES (NO. 71) NOTICE, 1992

(Published on 24th December, 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
310.09				By the insertion after rebate item 310.08 of the following:	
"310.09				Industry: Articles of paper pulp, paper or paperboard	
	4823.90	01.08	68	Diagnostic reagent paper, for the manufacture of urine test strips	Full duty"

NOTE: Provision is made for a rebate of the full duty on diagnostic reagent paper, for the manufacture of urine test strips.

316.13				By the substitution for the Note to rebate item 316.13 of the following: "NOTE: The rebates of duty specified in this rebate item in respect of parts for the manufacturer of compression ignition engines as defined in *Additional Notes* 3 and 4 to Section XVI of Schedule No. 1 but without the limitation in respect of the maximum cylinder capacity prescribed in the said Notes, only apply provided a manufacturing programme in respect of the manufacture of engines	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				of such class or kind has been approved by *the Permanent Secretary*, Ministry of Commerce and Industry, in respect of the importer concerned and shall only apply for such time and under such conditions as may be prescribed by the Permanent Secretary, Ministry of Commerce and Industry."	

NOTE: The effect of the amendment is that manufacturing programmes for the manufacture of compression ignition engines shall in future be approved by the Permanent Secretary, Ministry of Commerce and Industry and such manufacturing programmes shall only apply for such time and under such conditions as may be prescribed by the Permanent Secretary, Ministry of Commerce and Industry. The amendment shall come into effect on 20 November 1992.

Schedule No. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
409.01 and 409.02				By the substitution for rebate items 409.01 and 409.02 of the following:	
"409.01	00.00	01.00	00	Imported goods (including packing containers re-exported and thereafter returned to or brought back by the exporter or any other party, without having been subjected to any process of a manufacture of manipulation	Full duty less the amount of any rebate refund and drawback granted previously
409.02	00.00	01.00	02	Goods (including packing containers) produced or manufactured in Botswana, exported therefrom and thereafter returned to or brought back by the exporter or any other party, without having been subjected to any process of manufacture or manipulation (excluding excisable goods exported ex a customs and excise warehouse)	Full duty less the amount of any rebate, refund and drawback granted previously"

NOTE: The effect of the amendment is that goods which were exported and are re-imported, without having been subjected to any process of manufacture or manipulation may now be re-imported even if a change in ownership has taken place. This amendment has retrospective effect to 1 January 1991.

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.06				By the substitution for tariff heading No. 30.04 of the following:	
	"30.04	01.04	48	Medicaments, in the form of capsules, ampoules, cachets and the like, consisting of single doses in immediate packings, and pills, tablets and the like, entered for home consumption on or before 31 December 1993	Full duty less 330u/kg"

NOTE: The effect of this amendment is that the temporary provision for a rebate of the full duty less 330u/kg on certain medicaments in measured doses is extended to 31 December 1993 and the goods that may be cleared under rebate item 460.06 are more clearly defined.

MADE this 20th day of November, 1992.

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