Statutory Instrument No. 39 of 2011

CUSTOMS AND EXCISE DUTY ACT
(Cap 50:01)

CUSTOMS AND EXCISE DUTY AMENDMENT OF SCHEDULE (NO. 4) NOTICE, 2011

(Published on 13th May, 2011)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 54 and 55 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.

By the substitution of "Republic of China (PRC)" for "China" where it appears in the "Imported from or originating in" column opposite anti-dumping items 211.06/5503.20/01.06, 211.06/5503.20/02.06, 215.02/7324.10/01.06, 215.02/7324.10/02.06 and 215.02/7324.10/03.06.

By the substitution of the following description:

HEADING	SUB-HEADING	CD	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
63.09	6309.00.13	9	- Worn overcoats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, three-quarter coats, greatcoats, hooded caps, trench coats, gabardines, padded waistcoats and parkas.	kg	60% or 2500 c/kg	60% or 2500 c/kg	60% or 2500 c/kg	60% or 2500 c/kg

By the substitution of the following item description:

REBATE ITEM	TARIFF	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE
460.11	00.00	01.00	01	Used overcoats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, three-quarter coats, greatcoats, hooded caps, trench coats, gabardines, padded waistcoats and parkas (excluding any other clothing articles) classifiable in tariff headings 61.01, 61.02, 62.01, 62.02 and 6309.00.13, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit. **Note:** Used overcoats that are admissible under this item must be imported in bales and must be designed to be worn over all other clothing articles as protection against the weather.	Full duty less 30%

By the deletion of the following tariff subheadings:

ITEM	TARIFF HEADING	CODE	C D	DESCRIPTION	REBATE ITEMS	IMPORTED FROM OR ORIGINATING IN	RATE OF DUTY
211.14	6301.40	04.06	62	Blankets (excluding electric blankets), of acrylic fibres, imported from Sekapa Tekstil.		Turkey	388c/kg
211.14	6301.40	05.06	67	Blankets (excluding electric blankets), of acrylic fibres (excluding those imported from Ak-Pa Tekstil Ihracat Pazarlama A.S., Istanbul and Sekapa Tekstil).		Turkey	691c/kg
211.14	6301.40	06.06	61	Blankets (excluding electric blankets), of acrylic fibres, exported by Shanghai Yu Yuan Limited Company.		China	2 834c/kg
211.14	6301.40	07.06	66	Blankets (excluding electric blankets), of acrylic fibres (excluding those exported by Shanghai Yu Yuan Limited Company).		China	2 834c/kg
211.14	6301.90	06.06	68	Blankets (excluding electric blankets), containing acrylic fibres exported by Shanghai Yu Yuan Limited Company.		China	2 834c/kg
211.14	6301.90	07.06	62	Blankets (excluding electric blankets), containing acrylic fibres (excluding those exported by Shanghai Yu Yuan Limited Company).		China	2 834c/kg

By the insertion of the following tariff subheadings:

ITEM	TARIFF HEADING	CODE	C D	DESCRIPTION	REBATE ITEMS	IMPORTED FROM OR ORIGINATING IN	RATE OF DUTY
211.14	6301.40	08.06	60	Blankets (excluding electric blankets), of acrylic fibres.		Turkey	691c/kg
211.14	6301.40	09.06	65	Blankets (excluding electric blankets), of acrylic fibres.		China	2 834c/kg
211.14	6301.90	08.06	67	Blankets (excluding electric blankets), containing acrylic fibres.		China	2 834c/kg

By the insertion after rebate item 306.14 of the following:

REBATE ITEM	TARIFF	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
306.15				**INDUSTRY: MINING**	
306.15	2815.11	01.06	69	Sodium hydroxide (caustic soda), solid, for use in the extraction of uranium oxide classifiable in tariff subheading 2612.10 from uranium ore, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by a specific permit.	Full duty

By the substitution of rebate items 620.03, 620.06, 620.08, 620.09, 620.10 and 620.13 of Section C in Part 1 to Schedule No. 6 of the following:

REBATE ITEM	TARIFF	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
620.03	104.17			**Other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included:**		104.17
620.03	104.17.03	01.01	79	Sparkling beverages	Full duty	
620.03	104.17.03	02.01	77	Traditional African beer as defined in Additional Note 1 to Chapter 22.	Full duty	
620.03	104.17.03	03.01	75	Other fermented beverages, unfortified, with an alcoholic strength by volume not exceeding 9 per cent vol.	Full duty	
620.03	104.17.03	04.01	76	Other fermented beverages, unfortified, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.	Full duty	
620.03	104.17.03	05.01	72	Other fermented beverages, fortified, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
620.03	104.17.03	06.01	79	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength by volume not exceeding 9 per cent vol.	Full duty	

REBATE ITEM	TARIFF	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
620.03	104.17.03	07.01	76	Other mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.	Full duty	
620.03	104.17.03	07.01	79	Other	Full duty	

By the insertion after tariff heading 7411.10 to rebate item 316.01 of the following:

REBATE ITEM	TARIFF	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
316.01	76.04	01.04	49	Hollow profiles of aluminium, of a cross-sectional dimension not exceeding 370 mm, for the manufacture of condensers and evaporators for motor vehicle air conditioning equipment, in such quantities as the International Trade Administration Commission may allow by specific permit after the Commission has been satisfied that the quality of such hollow profiles of aluminium, manufactured in SACU is not acceptable to the motor industry.	Full duty

By the insertion before tariff heading 3920.10 code 01.06 to rebate item 310.01 of the following:

310.01	2815.12	04.06	68	Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of semi-bleached or bleached coniferous wood pulp classifiable in tariff subheading 4703.21, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit.	Full duty
310.01	2815.12	05.06	62	Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of semi-bleached or bleached non-coniferous wood pulp classifiable in tariff subheading 4703.29, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit.	Full duty
310.01	2815.12	06.06	67	Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of unbleached kraftliner paper, classifiable in tariff subheading 4804.11, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit.	Full duty

REBATE ITEM	TARIFF	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
310.01	2815.12	07.06	61	Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of other kraftliner paper classifiable in tariff subheading 4804.19, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit.	Full duty
310.01	2815.12	08.06	66	Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of newsprints, in rolls or sheets, classifiable in tariff subheading 4801.00, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit.	Full duty

By the substitution for subheadings 7604.10.35, 7604.10.65, 7604.21.15, 7604.29.15 and 7604.29.65 of the following:

HEADING	SUB-HEADING	C D	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY GENERAL	EU	EFTA	SADC
76.04	7604.10.35	0	- - Bars and rods, of a maximum cross-sectional dimension not exceeding 160 mm.	kg	5%	free	free	free
76.04	7604.10.65	2	- - Profiles, of a maximum cross-sectional dimension not exceeding 370 mm.	kg	5%	free	free	free
76.04	7604.21.15	7	- - - Of a maximum outside cross-sectional dimension not exceeding 370 mm.	kg	5%	free	free	free
76.04	7604.29.15	8	- - - Bars and rods, of a maximum cross-sectional dimension exceeding 7,5 mm but not exceeding 160 mm.	kg	5%	free	free	free
76.04	7604.29.65	4	- - - Profiles, of a maximum cross-sectional dimension not exceeding 370 mm.	kg	5%	free	free	free

By the substitution for the particulars appearing in the columns opposite the stated subheadings of the following:

HEADING	SUB HEADING	C D	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY GENERAL	EU	EFTA	SADC
73.08	7308.20.10	9	- - Lattice masts for telegraph lines or electric power lines	kg	15%	free	free	free

By the substitution for subheading 8409.91.27 of the following:

84.09	8409.91.27	5	- - - Pistons, whether or not fitted with gudgeon pins, piston rings or cylinder liners or sleeves, for motor vehicle engines	kg	free	free	free	free

By the insertion before tariff heading 28.00 to rebate item 307.07 of the following:

REBATE ITEM	TARIFF	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
307.07	2710.11	01.06	66	Blends of complex petroleum hydrocarbons classifiable in tariff subheading 2710.11.90, for use as plasticisers in the manufacture of synthetic rubber classifiable in tariff heading 40.02, in such quantities, at such times, and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry may allow by specific permit.	Full duty

By the insertion before tariff heading 34.04 to rebate item 307.08 of the following:

307.08	2710.11	01.06	68	Blends of complex petroleum hydrocarbons classifiable in tariff subheading 2710.11.90, for use as plasticisers in the manufacture of pneumatic tyres classifiable in tariff heading 40.11, in such quantities, at such times, and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry may allow by specific permit.	Full duty

By the substitution for Note 2 to rebate item 406.00 of the following:

406.00

GOODS FOR HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES

NOTES:

2. The provisions of this rebate item (excluding 406.01 and 406.03) may only be applied if the Permanent Secretary, Ministry of Foreign Affairs and International Cooperation or an official acting under his authority has certified that any person who is claiming rebate facilities has been listed in the register maintained by the Ministry of Foreign Affairs and International Cooperation in accordance with the provisions of the Diplomatic Immunities and Privileges, Cap. 39:01 of the Laws of Botswana.

By the insertion after Note 5 in the Notes to Schedule No. 4 of the following:

NOTES:

6. For the purposes of items 409.00, 480.00 and 490.00:
   (a) Where any goods or vehicles are imported or re-imported, as the case may be, in terms of these items by a person who is required to declare goods in terms of section 14 that person means a "traveller" as defined in the rules for that section and as contemplated in Form J; and
   (b) in addition to the Notes to these items, such a traveller must comply with the requirements of section 14, the rules for that section and Form J.

By the substitution for the Notes to rebate item 407.00 of the following:

REBATE ITEM	TARIFF	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
407.00				**GOODS IMPORTED BY IMMIGRANTS, TOURISTS, RETURNING RESIDENTS AND OTHER PASSENGERS FOR THEIR PERSONAL USE**	
				NOTES: 1. For the purposes of items 407.01 and 407.02 – (a) the person contemplated in those items means a "traveller" as defined in rule 14.1 and referred to in Form J; and (b) in addition to the Notes to item 407.00, such a traveller must comply with the requirements of section 14, the rules for that section and Form J.	
				2. Admission under item 407.01/01.00/01.02 shall only be permitted provided the goods can be identified as being the same goods which were taken from Botswana.	
				3. The rebate of duty specified in item 407.02 shall not apply to fire-arms acquired abroad or at any duty-free shop and imported by residents of Botswana returning after an absence of less than 6 months.	
				4. (a) The rebate of duty specified in item 407.02 shall only apply to accompanied passengers' baggage declared by returning residents and non-residents visiting Botswana for personal use or to dispose of as gifts. (b) The rebate of duty specified in item 407.02 shall only be allowed once per person during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours. (c) For the purposes of item 407.02, any goods obtained from an inbound duty and tax free shop must be regarded as imported goods. (d) The rebate of duty specified in item 407.02 may, with the exception of tobacco and alcoholic products, be	

REBATE ITEM	TARIFF	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE

claimed by children under 18 years of age, whether or not they are accompanied by their parents or guardians, provided the goods are for use by the children themselves.

5. A member of the crew of a ship or aircraft (including the master or pilot) is, subject to the conditions laid down by the Commissioner General, only entitled to –
   (a) a rebate of duty specified in item 407.02/ 00.00/ 01.00 on new or used goods, of a total value not exceeding UA700 per person; and
   (b) a rebate of duty specified in item 407.02/ 00.00/ 02.00 on new or used goods of a total value not exceeding UA2 000 per person.

6. A member of the crew of a ship or aircraft (including the master or pilot) is not entitled to a rebate of duty specified in items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03.

7. If the person so desires and indicates accordingly before the goods are cleared, the goods in respect of which the rebate of duty specified in rebate item 407.02/00.00/02.00 is applicable, may be cleared at the rates of duty specified in Schedule No. 1.

8.
   (a) The rebate of duty specified in rebate item 407.02/00.00/02.00 is applicable in addition to the provisions of rebate item 407.02/00.00/01.00.
   (b) The rebate of duty specified in items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03 is applicable in addition to the provisions of rebate items 407.02/00.00/01.00 and 407.02/00.00/02.00.
   (c) Wine, spirituous and other alcoholic beverages, tobacco products and perfumery imported in excess of the quantities specified in rebate items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03 must be cleared at the rates of duty specified in Schedule No. 1.

9. If a person contravenes any provision of this Act or any other law relating to the importation of goods, the Commissioner General may refuse to grant any rebate of duty provided for in rebate item 407.02.

REBATE ITEM	TARIFF	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
				10. For the purposes of rebate item 407.04/87.00/01.00 the vehicle in question shall not be deemed to be personally owned and used personally by the importer, unless such importer was, at all reasonable times, personally present at the place where the vehicle was used by him, and the importer shall be deemed to have used that vehicle from the date on which he took physical delivery of the vehicle until the date on which the vehicle was delivered by him to the shipper or the agent for the purpose of shipment or dispatch. Where a vehicle is imported on its own wheels the date of shipment or dispatch shall be the date the vehicle leaves the country where it was so owned and used en route to Botswana.	
				11. 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 the Republic, not be deemed to have imported the vehicle for his personal or own use, and the duty as determined by the Commissioner General shall be payable from the date of such absence.	
				12. The rebate of duty specified in rebate item 407.04 shall only be allowed once per family during a period of 3 years.	
				13. Any entry under rebate item 407.04 shall be supported by a duly completed form CE 101.	
				14. Any entry under rebate item 407.06 shall be supported by a duly completed forms CE 101.	

By the substitution for the following rebate items:

407.02	00.00	01.00	08	New or used goods, of a total value not exceeding UA5 000 per person	Full duty
407.02	00.00	02.00	02	Additional goods, new or used, of a total value not exceeding UA20 000 per person	Full duty less 20%
407.02	24.02	01.00	43	Cigarettes not exceeding 200 and cigars not exceeding 20, per person	Full duty

MADE this 23rd day of April, 2011.

O.K. MATAMBO,
Minister of Finance and Development Planning.