

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

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE) (NO. 4)
NOTICE, 2016
(Published on 19th February, 2016)

IN EXERCISE of the power 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 deletion of the following:

Rebate Item	Tariff heading	Rebate Code	CD	Description	Extent of Rebate
460.17	00.00	02.00	07	Automotive components for specified motor vehicles as defined in Note 7 to rebate item 317.04 or heavy motor vehicles as defined in Note 1 to rebate item 317.07, classifiable in tariff subheadings 4011.10, 4011.20, 4012.11, 4012.12, 4016.90.20, 5911.90.20, 6813.20.10, 6813.81.10, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8415.20, 8418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.86, 8483.30.55, 84.84, 8507.10, 85.11, 85.12, 8536.30.20, 8538.81.20, 8538.89.30, 8538.90.20, 8538.10.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 and 9401.20	Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates
460.17	8701.20	01.06	63	Road tractors for semi-trailers	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	87.02	01.04	44	Motor vehicles for the transport of ten or more persons	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	87.03	01.04	48	Motor cars (including station wagons)	Not exceeding the duties calculated in terms of the Notes to this rebate item

			<p>(a) With effect from 1 April 2016, permits may be issued by the Ministry of Trade and Industry for meat imported in terms of this rebate item;</p> <p>(b) From the date this rebate item comes into operation up to and including 31 March 2016 meat imported in terms of this rebate item shall be on a first-come-first-serve basis;</p> <p>(c) The meat subject to the provisions of this rebate item may not exceed a basic annual quota of 65 000 metric tonnes;</p> <p>(d) The annual quota period is 1 April to 31 March;</p> <p>(e) Prior to 1 April 2016, the quota shall be 18250 metric tonnes;</p> <p>(f) As from 1 April 2017 an annual growth factor as determined by the Ministry of Agriculture shall be applied to the basic quota mentioned in (c) above;</p> <p>(g) The meat imported in terms of this rebate item may not be removed outside the Republic for consumption in any of the BLNS countries;</p> <p>(h) The permit is not transferable and may not be used to obtain meat to the benefit of any entity or person not named in the permit issued by Ministry of Trade and Industry;</p> <p>(i) This rebate item shall be suspended if any benefits that Botswana enjoyed under AGOA as at 1 November 2015 are suspended, and shall remain suspended for as long as those benefits under AGOA remains suspended; and</p> <p>(j) This rebate item is suspended in terms of paragraph (i) as from the date the Minister of Trade and Industry submits written confirmation to the Minister of Finance that Botswana's benefits under AGOA have been suspended.</p>	
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MADE this 28th day of January, 2016.

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

By the deletion of the following (cont'd):

Rebate Item	Tariff heading	Rebate Code	CD	Description	Extent of Rebate
460.17	87.04	01.04	47	Motor vehicles for the transport of goods (excluding motor vehicles of subheading 8704.10)	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	87.06	01.04	44	Chassis fitted with engines for motor vehicles of headings 87.01 to 87.05 (excluding those for vehicles of subheading 8704.10)	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.27	GOODS FOR USE IN THE CONSTRUCTION OF THE MULTI-PRODUCTS PIPELINE FOR THE TRANSPORTATION OF PETROLEUM PRODUCTS				
460.27	00.00	01.00	00	Goods, entered for home consumption on or before 31 December 2010, in such quantities, at such times and under such conditions as the Permanent Secretary, Ministry of Trade and Industry may allow by specific permit, for the installation of fuel pipeline systems	Full duty

By the deletion of Note 1 to rebate item 460.17:

Rebate Item	Tariff heading	Rebate Code	CD	Description	Extent of Rebate
460.17				<p>1. For the purposes of rebate items 8701.20/01.06, 87.02/01.04, 87.03/01.04, 87.04/01.04 and 87.06/01.04 the extent of rebate "not exceeding the duty as calculated in terms of the Notes to this rebate item" means the customs duty payable and must be calculated on a value determined as follows:</p> <p>(i) The value for customs duty purposes of motor vehicles imported less the value of any excess duty free allowances as calculated in the quarterly account of a manufacturer of specified motor vehicles (as defined in Note 7 to Rebate item 317.04) and less the value of an import rebate credit certificate in respect of motor vehicles, provided for in these items, automotive components and automotive tooling exported.</p> <p>(ii) For the purposes of paragraph (i) above the value of the excess duty free allowance and the value of an import rebate credit certificate shall be reduced by 40 per cent if the rebate is used to import specified motor vehicles. No adjustment shall, however, be made if the import rebate credit certificate is in respect of specified motor vehicles exported fitted with engines and gearboxes.</p>	

By the renumbering of Note 2 to 3 and as Notes 1 to 2 in rebate item 460.17:

Rebate Item	Tariff heading	Rebate Code	CD	Description	Extent of Rebate
460.17					<p>1. (a) For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.</p> <p>(b) For the purposes of rebate items 8701.20/02.06, 87.02/02.04, 87.03/03.04, 87.04/02.04 and 87.06/02.04 the extent of rebate "not exceeding the duty as calculated in terms of the Notes to this rebate item" means the customs duty payable and must be calculated on a value determined as follows:</p> <p>(i) The value for customs duty purposes of specified motor vehicles imported less the value of any excess volume assembly allowances as calculated in the quarterly account of a manufacturer of specified motor vehicles (as defined in rebate item 317.03) and less the value of a production rebate credit certificate.</p> <p>(ii) For the purposes of paragraph (i) above the value of the excess volume assembly allowance and the value of a production rebate credit certificate shall be reduced by 20 per cent if the rebate is used to import specified motor vehicles. No adjustment shall, however, be made if the production rebate credit certificate was issued in respect of specified motor vehicles produced fitted with engines and gearboxes.</p> <p>2. These Notes are only applicable to the ordinary duty specified in Part 1 of Schedule No. 1.</p>

By the substitution of Note 1(b) to rebate item 460.17:

Rebate Item	Tariff heading	Rebate Code	CD	Description	Extent of Rebate
460.17					<p>(b) For the purposes of this rebate item the extent of rebate "not exceeding the duty as calculated in terms of the Notes to this rebate item" means the customs duty payable and must be calculated on a value determined as follows:</p> <p>(i) The value for customs duty purposes of specified motor vehicles imported less the value of any excess volume assembly allowances as calculated in the quarterly account of a manufacturer of specified motor vehicles (as defined in rebate item 317.03) and less the value of a production rebate credit certificate.</p> <p>(ii) For the purposes of paragraph (i) above the value of the excess volume assembly allowance and the value of a production rebate credit certificate shall be reduced by 20 per cent if the rebate is used to import specified motor vehicles. No adjustment shall, however, be made if the production rebate credit certificate was issued in respect of specified motor vehicles produced fitted with engines and gearboxes.</p>

By the deletion of the following:

Rebate Item	Tariff heading	Rebate Code	CD	Description	Rebate Items	Imported from or Originating in	Rate of Anti-dumping duty
215.02	8716.80.10	01.08	84	Wheelbarrows manufactured by Qingdao Youhe Hand truck Co. Ltd		China	32,82%
215.02	8716.80.10	02.08	89	Wheelbarrows manufactured by Qingdao Wantai Special Handtruck Co. Ltd		China	39,92%
215.02	8716.80.10	03.08	83	Wheelbarrows (excluding that manufactured by Qingdao Yongyi Metal Products Co. Ltd; Qingdao Youhe Handtruck Co. Ltd and Qingdao Wantai Special Handtruck Co. Ltd)		China	29,82%

By the insertion of the following:

Rebate Item	Tariff heading	Rebate Code	CD	Description	Rebate Items	Imported from or Originating in	Rate of Anti-dumping duty
217.00	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT						
217.82	VEHICLES (EXCLUDING RAILWAY OR TRAMWAY ROLLING-STOCK), AND PARTS AND ACCESSORIES THEREOF						
217.02	8716.80.10	01.08	89	Wheelbarrows manufactured by Qingdao Youhe Handtruck Co. Ltd		China	32,32%
217.02	8716.80.10	02.08	83	Wheelbarrows manufactured by Qingdao Wantai Special Handtruck Co. Ltd		China	39,92%
217.02	8716.80.10	03.06	88	Wheelbarrows (excluding that manufactured by Qingdao Yongyi Metal Products Co. Ltd; Qingdao Youhe Handtruck Co. Ltd and Qingdao Wantai Special Handtruck Co. Ltd)		China	28,82%

By the insertion of the following General Note(s) in K.6 in Schedule No. 1:

Namibia 4 June 2001

MADE this 28th day of January, 2016.

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