

Statutory Instrument No. 115 of 1971

CUSTOMS, EXCISE AND SALES DUTY ACT, 1970
(22 of 1970)

AMENDMENT OF SCHEDULES (NO. 18) NOTICE, 1971

(Published on the 22nd October, 1971)

IN EXERCISE of the powers conferred by section 50 of the Customs, Excise and Sales Duty Act, 1970 and all other powers thereunto him enabling, the Minister of Finance and Development Planning has amended the Schedules to the Act to the extent set out in the Schedule hereto.

SCHEDULE

SCHEDULE NO. 1 TO THE ACT					
PART I					
I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		
General Note I					
By the insertion after the expression "m" means metre;" of the expression "m ² means square metre;"					
09.10	By the substitution for subheading No. 09.10.80 of the following:				
	"09.10.30 Turmeric, ground	kg	165c per 100 lb.		
	09.10.40 Turmeric, not ground	kg	free		
	09.10.80 Spices (excluding turmeric), not ground or crushed	kg	21c per 100 lb.	free"	
13.01	By the deletion of subheadings Nos. 13.01.10 and 13.01.20.				
29.31	By the substitution for subheadings Nos. 29.31.05 and 29.31.10 of the following:				
	"29.31.15 Xanthates (including isopropyl, amyl, butyl and ethyl xanthates)	kg	20% or 38c per kg less 75 per cent of the f.o.b. price"		
41.02	By the substitution for subheadings Nos. 41.02.40 and 41.02.90 of the following:				
	"41.02.40 Calf leather: .10 Less than 1.67 m ² per skin	m ²	free		

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	IV M.F.N.	V Preferential
.90 Other	m ²	255c per m ² less 50% with a maxi- mum of 20%		
41.02.90 Other	m ²	255c per m ² less 50% with a maxi- mum of 20%		
55.05 By the substitution for subheading No. 55.01.10 of the following:				
"55.05.10 Prepared sewing yarn:				
.10 In units exceeding 300 yards each	lb.	25% or 3,5c per 1000 yd.		
.20 In units not exceeding 300 yards each	lb.	25%		
55.06 By the substitution for subheading No. 55.06.10 of the following:				
"55.06.10 Prepared sewing yarn:				
.10 In units exceeding 300 yards each	lb.	25% or 3,5c per 1000 yd.		
.20 In units not exceeding 300 yards each	lb.	25%		
73.40 By the insertion after subheading No. 73.40.80 of the following:				
"73.40.85 Tobacco leaf harvesting and curing appliances with spiral clips, of wire	no.	free"		
84.45 By the substitution in tariff heading No. 84.45 for the expression "metallic carbides" of the expression "metal carbides".				
84.59 By the insertion after subheading No. 84.59.70 of the following:				
"84.59.75 Electric vibrators for use with machinery or appliances	no.	free"		
84.60 By the substitution in tariff heading No. 84.60 for the expression "metallic carbides" of the expression "metal carbides".				
85.22 By the deletion of subheading No. 85.22.50.				

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	IV M.F.N.	V Preferential	
87.02	By the substitution for the heading of sub-heading No. 87.02.25 of the following: "Vehicles for the transport of goods or materials, not elsewhere specified in this heading:"				
97.03	By the substitution for the heading of sub-heading No. 97.03.10 of the following: "Toy animals (excluding those of solid cross-section) and rattles, wholly or chiefly of rubber or of artificial plastic material:" By the substitution for the heading of sub-heading No. 97.03.15 of the following: "Toys, wholly or chiefly of rubber or of artificial plastic material (excluding toy balloons and toys falling within subheading No. 97.03.10):"				

SCHEDULE NO. 1 TO THE ACT
PART 3

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
132.00	By the substitution for tariff heading No. 09.10 of the following: "09.10 Thyme, saffron and bay leaves; other spices (excluding turmeric)	10%"
136.00	By the substitution for tariff heading No. 32.09 of the following: "32.09 Varnishes and lacquers; distempers; paints and enamels (excluding aluminium paste not packed for retail sale); pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; dyes or other colouring matter in forms or packings of a kind sold by retail (excluding pearl essence, special dyes of a kind for laboratory use and household blue) By the substitution for tariff heading No. 33.06 of the following: "33.06 Perfumery, cosmetics and toilet preparations (excluding barrier cream in packings of 5 kg or more)	15%" 30%"
137.00	By the substitution for the heading of tariff heading No. 39.07 of the following: "Articles of artificial resins and plastic materials, cellulose esters and ethers (excluding building fixtures, floor coverings, articles of apparel and clothing accessories, articles for electric lighting, handles for tools, knives, forks and the like, transmission and conveyor belts and belting, articles for commercial and industrial packaging, sausage casings, hand knitting needles and crochet hooks, buildings, medical apparatus and equipment, solid tyres for	

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	wheels of all kinds, carry-cots and articles of a type for use in industry)."	
	By the deletion of tariff heading No. 40.13.	
138.00	By the substitution for tariff heading No. 43.03 of the following: "43.03 Articles of furskin:	
	(1) Trunks, suit-cases, hat-boxes, travelling-bags, rucksacks, shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers	15%
	(2) Other (excluding wooldusters, parts of paint rollers and other articles for use in machinery or appliances)	30%
148.00	By the substitution for the heading of tariff heading No. 90.07 of the following: "Photographic cameras (excluding air survey cameras, micro-cameras for attachment to microscopes, cameras for medical or surgical purposes, lithographic process cameras, microfilm cameras, recording cameras and still cameras for use with film of a size 6 cm by 6 cm or larger; stands and supports for cameras); photographic flashlight apparatus (excluding electronic flashlight apparatus)."	
	By the substitution for tariff heading No. 90.08 of the following: "90.08 Cinematographic cameras (excluding stands and supports therefor) and cinematographic projectors (sound and silent), for use with film not exceeding 8 mm in width	30%
	By the substitution for tariff heading No. 90.10 of the following: "90.10 (1) Screens for projectors	30%
	(2) Spools and reels, for film; photo-copying apparatus, contact type, for use with paper not exceeding 36 cm in width (unfolded)	15%

SCHEDULE NO. 3 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
303.01	By the substitution for the heading of item 303.01 of the following: "Industry: Animal and Vegetable Fats and Oils and Their Cleavage Products"	
	By the insertion after paragraph (3) of tariff heading No. 15.07 of the following: "(4) Linseed, soya bean and coconut oil, for the manufacture of fatty acids	Full duty"
306.10	By the deletion of tariff heading No. 15.07.	

I Item	II Tariff Heading and Description	III Extent of Rebate
307.01	By the insertion after tariff heading No. 27.07 of the following: "27.10 (1) Petroleum spirit, for the manufacture of pressure-sensitive tape of artificial plastic material (2) Hydrocarbon solvents	Full duty Full duty"
311.12	By the insertion before tariff heading No. 29.00 of the following: "27.10 Petroleum spirit, for the manufacture of pressure-sensitive tape of textile material	Full duty"

SCHEDULE NO. 4 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
405.06	By the substitution for tariff heading No. 98.03 of the following: "98.03 Mapping pens; writing pens (excluding ball point pens and fountain pens)	Full duty"
410.03	By the insertion before tariff heading No. 22.03 of the following: "03.01 Fish, fresh, chilled or frozen, taken from the sea by any ship licensed in terms of any law relating to fishing of any country of the Common Customs Area landed direct from such ship or landed from any other ship recognized as a ship of any of the contracting parties of the Customs Union Agreement, 1969, subject to the prior permission of the Director for transshipment and subject to such conditions as he may impose in each case	Full duty"
460.16	By the insertion after item 460.15 of the following: "460.16.29.31 Xanthates, in such quantities and at such times as the Director may allow by specific permit	Full duty"

SCHEDULE NO. 7 TO THE ACT

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
701.08	By the insertion after item 701.07 of the following: "701.08 Sales duty goods imported by or on behalf of, or cleared from a customs and excise warehouse for, an organisation or body approved by the Director for the care of persons with physical or mental defects, subject to the conditions imposed by the Director in each case and to a permit issued by him	Full duty"	
706.02	By the substitution for item 706.02 of the following: "706.02 Imported sales duty goods (excluding such goods returned to the supplier thereof), exceeding R20 in value for each consignment for each consignee, which are exported for trade purposes in the same condition as imported provided a duly completed refund application, supported by the necessary documentary evidence, is submitted to the Director		Full duty

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
	<p>within a period of 6 months from the date of posting in the case of export by post, or within a period of 6 months from the date of entry for export in the case of export in any other manner, but not later than 2 years from the date of entry for home consumption of such sales duty goods, subject to the regulations which apply to item 522.03 of Schedule No. 5</p>		
706.03	<p><i>Bona fide</i> samples for use in the taking of orders and imported by a representative of the supplier, upon export of such samples, provided export takes place within 12 months of the date of importation, subject to the regulations which apply to item 522.06 of Schedule No. 5</p>		Full duty
706.04	<p>Goods, from a single consignment, not having been imported contrary to the provisions of any law, on which sales duty amounting to R50 or more has been paid and which, irrespective of having been released from customs control, are proved to the satisfaction of the Director —</p> <p>(i) not to conform to the sample or specification according to which they were ordered; or</p> <p>(ii) to be legally unsaleable in Botswana because they do not conform to a standard required by law; or</p> <p>(iii) to have been supplied in error; provided such goods, within 6 months of the date of their entry for home consumption —</p> <p>(i) are re-exported under supervision of the department; or</p> <p>(ii) are accepted back into the custody of the department after unconditional abandonment to the State and acceptance, in writing by the importer, of the risk and responsibility for the cost of destruction thereof;</p> <p>subject to the regulations which apply to item 522.02 of Schedule No. 5</p>		Full duty

Made the 13th day of October, 1971.

J. T. LISLE,
Acting Permanent Secretary,
Ministry of Finance and Development Planning.