

CUSTOMS, EXCISE AND SALES DUTY (AMENDMENT) ACT, 1972

No. 15



of 1972

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Amendment of s. 53 of Act 22 of 1970
3. Amendment of Schedules to the principal Act
Schedule

AN ACT TO AMEND THE CUSTOMS, EXCISE AND SALES DUTY ACT, 1970.

Date of Assent: 30.5.1972.

Date of Commencement:

ENACTED by the Parliament of Botswana.

1. This Act may be cited as the Customs, Excise and Sales Duty (Amendment) Act, 1972. Short title

2. Section 53 of the Customs, Excise and Sales Duty Act, 1970 (hereinafter referred to as the principal Act) is hereby amended by the addition of the following subsection — Amendment of s. 53 of Act 22 of 1970

“(4) Notwithstanding the provisions of any agreement concluded with Southern Rhodesia under subsection (1), goods produced or manufactured in or imported into that territory shall not, by virtue of any such agreement, be exempt on importation into Botswana from any increased rate of customs duty payable after the commencement of this subsection, and such goods shall be liable to the full difference between such duty calculated at such increased rate and the most favoured nation rate applicable on the date immediately prior to the date on which this subsection comes into operation.”

Amendment
of Schedules
to the prin-
cipal Act

3. (1) The Schedules to the principal Act are amended to the extent set out in the Schedules respectively to this Act.

(2) (a) Subject to section 51 (1) of the principal Act, including such of its provisions as apply by virtue of paragraph (c) hereof in relation to any decrease in any rate of duty provided for in the amendments referred to in this paragraph and paragraph (b), this section, in so far as subsection (1) relates to paragraphs (2) and (4) of tariff heading No. 39.00, and paragraphs (1) and (3) of tariff heading No. 39.07 in Sales Duty item 137.00 of Schedule No. 1 to this Act, shall be deemed to have come into operation on the 10th day of February, 1971.

(b) Subject to section 51 (1) of the principal Act including such of its provisions as apply by virtue of paragraph (c) in relation to any decrease in any rate of duty provided for in the amendments referred to in this paragraph, this section, in so far as subsection (1) relates to paragraph (2) of tariff heading No. 39.07 in Sales Duty item 137.00 shall be deemed to have come into operation on the 31st day of March, 1971:

Provided however that in respect of the period from the 10th day of February, 1971 to the 30th day of March, 1971 inclusive the said paragraph (2) of tariff heading No. 39.07 in Sales Duty item 137.00 shall be construed as if it had provided for a rate of sales duty of 15%.

(c) For the purposes of paragraphs (a) and (b) section 51 (1) of the principal Act shall *mutatis mutandis* apply in relation to any decrease in any rate of duty referred to in the said paragraphs as they apply in relation to any increase in any such rate of duty.

(3) This section, in so far as subsection (1) relates to paragraph (5) of tariff heading No. 84.06 in item 316.01, paragraph (2) of tariff heading No. 84.06 in paragraph (I) of item 317.03 and paragraph (3) of tariff heading No. 84.06 in item 317.10 of Schedule No. 3 to this Act and item 460.15 of Schedule No. 4 to this Act, shall be deemed to have come into operation on the 17th day of June, 1970.

SCHEDULE
SCHEDULE NO. 1 TO THE ACT - PART 3

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
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 in forms or packings of a kind sold by retail (excluding pearl essence and special dyes of a kind for laboratory use)	15%
137.00	By the substitution for tariff heading No. 39.00 of the following: "(2) Wallpaper and lincrusta and window transparencies of artificial resins or plastic materials	15%"
39.00	(1) Drinking-straws of artificial resins or plastic materials . . .	10%
	(2) Wallpaper and lincrusta and window transparencies of artificial resins or plastic materials	15%
	(3) Carbon and other copying and transfer media on artificial resins or plastic materials	10%
	(4) Artificial resins and plastic materials, cellulose esters and ethers in volatile organic solvents the weight of which does not exceed 50 per cent of the weight of the solution, put up for sale as varnishes, lacquers, paints, enamels and the like.	15%"
	By the substitution for tariff heading No. 39.07 of the following: "39.07 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 wheels of all kinds and articles of a type for use in industry):	
	(1) Articles of personal adornment	30%
	(2) Sails and tarpaulins	10%
	(3) Other	15%"

SCHEDULE NO. 3 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
316.01	By the substitution for paragraphs (3) and (4) of tariff heading No. 84.06 of the following: "(3) Internal combustion piston engines (excluding compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1), for the manufacture of scrapers and road graders	Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
	(4) Compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1, incorporating gear-boxes, for the manufacture of road graders (5) Compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1, for the manufacture of scrapers and road graders, imported in such quantities and at such times and subject to such conditions as the Director may allow by specific permit	Full duty less R260 each and in addition 3% Full duty"
317.03	By the substitution for Note 02.07 to item 317.03 of the following: "02.07 net local content shall have the meaning assigned thereto in Note 1 (e) to item 609.17 of Schedule No. 6." By the substitution in paragraph (1) for paragraph (2) of tariff heading No. 84.06 of the following:	
	"(2) Compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1 (excluding — (a) engines for motor vehicles of a gross vehicle weight of less than 22 400 lb. for the transport of goods or materials, not being engines for vehicles specified in paragraph (III) of this item, and (b) such engines imported in such quantities and at such times and subject to such conditions as the Director may allow by specific permit)	Full duty less 25%"
317.10	By the substitution for paragraph (1) of tariff heading No. 84.06 of the following:	
	"(1) Internal combustion piston engines (excluding compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1), for the manufacture of mobile cranes	Full duty"
	By the insertion after paragraph (2) of tariff heading No. 84.06 of the following:	
	"(3) Compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1, for the manufacture of mobile cranes, imported in such quantities and at such times and subject to such conditions as the Director may allow by specific permit	Full duty"

SCHEDULE NO. 4 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
460.15	By the insertion after item 460.14 of the following: "460.15 Compression ignition engines as defined in Note 10 to Section XVI of Schedule No. 1, machinery and motor vehicles, as specified below, imported with or	

I	II	III
Item	Tariff Heading and Description	Extent of Rebate
	incorporating such engines, in such quantities and at such times and subject to such conditions as the Director may allow by specific permit:	
	84.06 Compression ignition engines:	
	(1) Identifiable for use with tracklaying tractors or road rollers	Full duty
	(2) Railway locomotive engines: Liable to the preferential duty Liable to the general duty	Full duty Full duty less 5%
	(3) Stationary engines	Full duty
	(4) Identifiable for use with motor vehicles	Full duty less 20%
	(5) For other purposes	Full duty less 20%
	84.10 Pumps for liquids	Full duty
	84.22 Cranes	Full duty less 7%
	85.01 Electrical generators:	
	Liable to the preferential duty	Full duty
	Liable to the general duty	Full duty less 5%
	87.01 (1) Tracklaying tractors	Full duty
	(2) Road tractors for semi-trailers	Full duty less 15%
	87.02 (1) Goods vehicles	Full duty less 20%
	(2) Omnibuses and other public service type passenger vehicles:	
	(i) Assembled	Full duty less 10%
	(ii) Unassembled	Full duty less 20%
	87.03 Cranes mounted on a motor vehicle type chassis	Full duty less 7%
	87.04 Chassis fitted with engines (excluding chassis for motor cars, station wagons and similar dual purpose motor vehicles)	Full duty less 20%
	87.07 Fork lift trucks	Not exceeding R260'

Passed by the National Assembly this day, the 4th April, 1972.

G.T. MATENGE,
Clerk of the National Assembly.