

Statutory Instrument No. 8 of 1972

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

AMENDMENT OF SCHEDULES (NO. 3) NOTICE, 1972

(Published on the 21st January, 1972)

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

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Preferential
		General	M.F.N.		
59.05	By the substitution for subheading No. 59.05.10 of the following: 59.05.10 Trawl nets, drag nets and seine nets; netting suitable for such nets	kg	20%		
73.40	By the deletion of subheading No. 73.40.30.				

SCHEDULE NO. 4 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
407.00	By the substitution for the Notes to the item of the following: Notes: (1) The rebate of duty specified in items 407.01 and 407.02 (1) shall not apply to articles of apparel of furskin or to watches, purchased abroad or at a duty-free shop in Botswana and imported by permanent residents of Botswana returning after an absence of less than six months. (2) The rebate of duty specified in item 407.02 (1) shall only be allowed once per person during a period of 30 days and shall not apply to goods imported: i. By persons travelling only between places in Botswana; ii. By residents returning after an absence of less than 48 hours; iii. By minor children travelling with their parents or guardians. (3) A member of the crew of a ship or aircraft (including the master or pilot) is, subject to the conditions laid down by the Director, only entitled to the rebate of duty specified in item 407.02 (1) provided he returns to Botswana permanently.	

I Item	II Tariff Heading and Description	III Extent of Rebate
	<p>(4) The rebate of duty specified in item 407.02 (2) is only applicable if the total value of the goods imported as passengers' baggage, excluding goods specified in items 407.01 and 407.02 (1), does not exceed K100.</p> <p>(5) If the person concerned so desires and indicates accordingly before the goods are cleared, the goods in respect of which the rebate of duty specified in item 407.02 (2) is applicable and which are imported as passengers' baggage, may be cleared at the applicable rates of duty specified in Schedule (a) 1.</p> <p>(6) If a person contravenes any provision of this Act or of any other law relating to the importation of goods, the Director may, in his discretion, refuse to grant any rebate of duty provided for in item 407.02."</p>	
407.02	By the substitution in paragraph (1) for tariff heading No. 22.00 of the following:	
	<p>(a) Spirituous and alcoholic beverages, not exceeding a total quantity of one litre per person;</p> <p>(b) Wine, not exceeding a total quantity of one litre per person;</p>	<p>Full duty.</p> <p>Full duty."</p>

Made the 13th day of January, 1972.

R. L. L. HERMANS,
Permanent Secretary,
Ministry of Finance and Development Planning.