

Statutory Instrument No. 14 of 1973

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

AMENDMENT OF SCHEDULES (NO. 3) NOTICE, 1973

(Published on the 2nd February, 1973)

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. 4 TO THE ACT

| I Item | II Tariff Heading and Description | III Extent of Rebate |
|-----------|---|-------------------------|
| 407.04 | <p>By the substitution for paragraph (2) of tariff heading No. 87.02 of the following:</p> <p>“(2) One motor car or station wagon or similar dual purpose motor vehicle <i>per family</i>, the <i>bona fide</i> property of a permanent resident of Botswana returning after an unbroken absence of not less than 12 months from Botswana, provided such vehicle has been owned and used by such returning resident for not less than 6 months prior to his departure to Botswana and is not sold or disposed of to another person within a period of 2 years after the date of entry: Provided that sale or disposal of such vehicle within a period of 2 years after the date of entry under this item shall be subject to payment of duty in accordance with any regulation relating to the disposal of any motor vehicle entered under item 406.00: Provided further that, if the Director in exceptional circumstances so decides, a permanent resident who is obliged to interrupt his absence from Botswana by returning thereto for a brief period or periods, shall in the application of this item be regarded as having been absent for an unbroken period on condition that the periods of absence from Botswana, taken together, amount to at least 12 months.</p> | Full duty” |

MADE this 26th day of January, 1973.

I.G. CORMACK,
Acting Permanent Secretary,
Ministry of Finance and Development Planning.

L2/7/172