

Statutory Instrument No. 82 of 1975

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

**CUSTOMS, EXCISE AND SALES DUTY (AMENDMENT) REGULATIONS,  
1975**

(Published on the 4th July, 1975)

IN EXERCISE of the powers conferred by section 122 of the Customs, Excise and Sales Duty Act, 1970, the Minister of Finance and Development Planning hereby makes the following Regulations —

**1.** These Regulations may be cited as the Customs, Excise and Sales Duty (Amendment) Regulations, 1975. Citation

**2.** The Customs, Excise and Sales Duty Regulations, 1974, (hereinafter referred to as "the principal Regulations"), are amended by substituting for regulation 26 thereof the new regulation following — Amendment  
of regulation  
26 of S.I. 36  
of 1974

26. (1) The strength of any spirits or any spirituous preparation imported into or manufactured in Botswana shall be ascertained in the manner specified by the Director.

"Ascertaining the strength and quantity of spirits for duty purposes

(2) In any entry, certificate, return, invoice, statement or other document submitted to the Department in accordance with the provisions of the Act in respect of imported spirits or spirituous preparation, or spirits or spirituous preparations manufactured in Botswana, the strength of such spirits or spirituous preparations shall be declared as percentage alcohol by volume at 20° Celsius.

(3) The quantity of spirits in any container shall, if calculated by mass-measuring, be ascertained in the manner specified by the Director."

**3.** The Second Schedule to the principal Regulations is amended by deleting the words "CE 60A Supplement to Standardised Invoice (Form CE 60) for the Export of Textile Fabrics to the Republic of Botswana", which appear therein. Amendment  
of Second  
Schedule

**4.** The Fourth Schedule to the principal Regulations is amended by substituting for subparagraph (9) of Item 405.00 the new subparagraph following — Amendment  
of Fourth  
Schedule  
Item 405.00

"(9) Admission under rebate of duty of any goods specified in paragraph (ii) of Item 405.04 shall be subject to —

(a) a certificate by the secretary or other person in charge of the said organization, on or attached to the bill of entry, that such goods are intended solely for use by the blind for the manufacture of goods for sale;

(b) a written undertaking by the secretary or other person, on or attached to the relative bill of entry, that if such goods are used for any purpose other than that specified in paragraph (a), or are sold or otherwise disposed of, the rebated duty will forthwith be paid to the proper officer; and

- (c) the keeping of a stock book by the said secretary or other person showing receipts and disposals of all goods entered under rebate of duty. The stock book and all machines, implements and unused materials entered under rebate of duty shall, at all reasonable times, be available for inspection by the proper officer.”.

Further amendment of Fourth Schedule Item 408.00

**5.** The Fourth Schedule to the principal Regulations is further amended by substituting for Item 408.00 thereof the new Item following —

“8. Item 408.00 (1) Motor vehicles with automatic transmission without any further adaptations do not qualify for admission under rebate of duty in terms of Item 408.02.

(2) Admission of motor vehicles under rebate of duty in terms of Item 408.02 is, in each case, subject to the production of a certificate issued by the Director of Health Services to the effect that the relevant person has been issued with a qualified driver’s licence and that the person is disabled to such an extent that he is physically incapable of driving an ordinary unadapted vehicle.

(3) Written application supported by full particulars of the adaptations to the vehicle shall be submitted to the Director for approval.

(4) Paragraph 6 (3) of this Schedule shall *mutatis mutandis* apply in respect of any motor vehicle entered under Item 408.02.”.

Further amendment of Fourth Schedule Item 412.00

**6.** The Fourth Schedule to the principal Regulations is further amended by substituting for subparagraph (9) of Item 412.00 the new subparagraphs following —

“(9) Paragraph 6 (3) of this Schedule shall *mutatis mutandis* apply in respect of any motor vehicle entered under Item 412.11.

(10) Paragraph 6 (3) of this Schedule shall *mutatis mutandis* apply in respect of any motor vehicle entered under Item 412.12.”.

Amendment of Fifth Schedule

**7.** Paragraph 25 of the Fifth Schedule to the principal Regulations is amended by substituting for the words “for the purpose of undertaking”, which appear therein, the word “on”.

Amendment of Sixth Schedule

**8.** The Sixth Schedule to the principal Regulations is amended —

(a) in Item 601.00 by inserting after subparagraph (5) thereof the new subparagraph following —

“(6) Paragraph 6 (3) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any motor vehicle entered under Item 601.07.”;

(b) in Item 607.00 by substituting for subparagraph (2) (f) (ii) thereof the new subparagraph following —

“(ii) mineralised methylated spirits, which shall mean non-coloured methylated spirits to which has been added not less than 0,15 grams of powdered

aniline dye (methyl violet) and 2 grams benzyl-diethyl ((2,6 -xylyl carbamoyl) methyl) ammonium benzoate for every 100 litres of non-coloured methylated spirits and not less than 0,375 per cent by volume mineral naphtha of a relative density of not less than 0,796 at 20° Celsius.”;

- (c) in paragraph (2) (g) of Item 607.00 thereof by substituting for the words “Crude butyl alcohol”, which appear in subparagraphs (iii), (iv) and (v) of the first column of the said Schedule, the words “Normal butyl alcohol or isobutyl alcohol.”;
- (d) in paragraph (2) (g) of Item 607.00 by substituting for the words “In such cases the quantity of crude methyl alcohol, methanol or crude butyl alcohol shall be increased to 6,0 per cent”, which appear in the last sentence of the paragraph, the words “In such cases the quantity of crude methyl alcohol, methanol, normal butyl alcohol or isobutyl alcohol shall be increased to 6,0 per cent.”;
- (e) in Item 609.00 by substituting for paragraph (14) thereof the new paragraph following —  
“(14) Paragraphs 6 (3), 8 (1), (2) and (3) of the Fourth Schedule shall *mutatis mutandis* apply on respect of any goods specified in and entered under Item 609.22.20.”.

**9.** The Seventh Schedule to the principal Regulations is amended Amendment  
of Seventh  
Schedule

- (a) in Item 701.00 by inserting after paragraph (8) thereof the new paragraph following —  
“(9) Paragraphs 5 (1) and (2) of the Fourth Schedule shall *mutatis mutandis* apply in respect of goods entered under Item 701.11.”;
- (b) in Item 709.00 by substituting for paragraph (3) thereof the new paragraph following —  
“(3) Paragraphs 6 (3) and 12 (8) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any motor vehicle entered under Item 709.02.”.

MADE this 27th day of June, 1975.

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