

Statutory Instrument No. 77 of 1976

CUSTOMS AND EXCISE DUTY ACT

(Cap. 50:01)

AMENDMENT OF SCHEDULES (NO. 14) NOTICE, 1976

(Published on the 4th June, 1976)

IN EXERCISE of the powers conferred by sections 49 and 50 of the Customs and Excise Duty Act, the Minister of Finance and Development Planning hereby amends the Schedules to the Act to the extent set out in the Schedule hereto.

SCHEDULE

PART 3 TO SCHEDULE NO. 1 TO THE ACT

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
147.00	By the substitution for paragraphs (1) and (2) of tariff heading No. 87.02 of the following: “(1) Passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled, with a value for sales duty purposes not exceeding R3 650 (2) Passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver) motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled, with a value for sales duty purposes exceeding R3 650	10% 16,5%”

SCHEDULE NO. 4 TO THE ACT

By the deletion of Note 5.

By the deletion of item 407.03.

By the substitution for Part 3 of the following:

“PART 3

GOODS TEMPORARILY ADMITTED UNDER REBATE OF CUSTOMS DUTIES

I Item	II Tariff Heading and Description	III Extent of Rebate
470.00	GOODS TEMPORARILY ADMITTED FOR PROCESSING, REPAIR, CLEANING OR RECONDITIONING	
470.01	Goods for processing, provided such goods do not become the property of the importer	Full duty
470.02	Goods for repair, cleaning or reconditioning	Full duty
480.00	GOODS TEMPORARILY ADMITTED FOR SPECIFIC PURPOSES	
480.05	Containers (excluding containers of tariff heading No. 86.08 of Schedule No. 1) and other articles used as packing, whether or not filled at the time of importation: Provided that such articles do not become the property of the importer	Full duty
480.10	Goods for display or use at exhibitions, fairs, meetings or similar events	Full duty
480.15	Professional equipment (including ancillary apparatus and accessories) owned by persons resident abroad, for use solely by or under the supervision of a visiting person	Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
480.20	Welfare material for seafarers for cultural, educational, recreational, religious or sporting activities	Full duty
480.25	Instruments, apparatus and machines (including accessories therefor), for use by institutions approved by the Director, for scientific research or education	
480.30	Models, instruments, apparatus, machines and other pedagogic material (including accessories therefor) imported by institutions approved by the Director, for educational or vocational training	Full duty
480.35	Commercial samples owned abroad and imported for the purposes of being shown or demonstrated in Botswana for the soliciting of orders for goods to be supplied from abroad	Full duty
490.00	GOODS TEMPORARILY ADMITTED SUBJECT TO EXPORTATION IN THE SAME STATE	
490.03	Used household and other removable articles (including private motor vehicles) belonging to a person taking up temporary residence in Botswana	Full duty
490.05	Postcards and other mail matter, imported in bulk, for despatch to addresses beyond the borders of Botswana	Full duty
490.10	Models or prototypes, to be used in the manufacture of goods	Full duty
490.11	Matrices, blocks, plates, and similar articles, on loan or hire, for printing illustrations in periodicals or books	Full duty
490.12	Matrices, blocks, plates, moulds and similar articles, on loan or hire, to be used in the manufacture of articles that are to be delivered abroad	Full duty
490.13	Instruments, apparatus, machines and other articles to be tested in circumstances approved by the Director	Full duty
490.14	Instruments, apparatus and machines, made available free of charge to a customer by or through a supplier, pending delivery or repair of similar goods	Full duty
490.15	Costumes, scenery and other theatrical equipment on loan or hire to dramatic societies or theatres	Full duty
490.20	Animals and sports requisites (including yachts and motor vehicles) belonging to a person resident abroad, for use by that person or under his supervision in sports contests (including motor car rallies and transcontinental excursions)	Full duty
490.25	Photographs and transparencies to be shown in a public exhibition or competition for photographers	Full duty
490.33	Pallets, whether or not laden with cargo at importation	Full duty
490.40	Machinery or plant for use on contract in civil engineering or construction work	Full duty
490.50	Motor vehicles, yachts and other removeable articles imported by tourists resident abroad for their own use	Full duty
490.60	Commercial road vehicles used in the conveyance of imported merchandise	Full duty
490.90	Goods not specified elsewhere in Part 3, temporarily admitted for purposes approved by the Director	Full duty"

SCHEDULE NO. 5 TO THE ACT

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
522.06	By the deletion of item 552.06.		

SCHEDULE NO. 7 TO THE ACT

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
703.03	By the deletion of item 703.03.		
704.00 and 704.01	By the substitution for items 704.00 and 704.01 of the following:		
	704.00 SALES DUTY GOODS TEMPORARILY ADMITTED		
	704.01 SALES DUTY GOODS TEMPORARILY ADMITTED AND CLEARED UNDER ANY SUBITEM OF ITEM 470.00 OF SCHEDULE NO. 4	FULL DUTY	
	704.02 SALES DUTY GOODS TEMPORARILY AND CLEARED UNDER ANY SUBITEM OF ITEM 480.00 OF SCHEDULE NO. 4	FULL DUTY	
	704.03 SALES DUTY GOODS TEMPORARILY ADMITTED AND CLEARED UNDER ANY SUBITEM (EXCLUDING SUBITEM 490.50) OF ITEM 490.00 OF SCHEDULE NO. 4	FULL DUTY	
	704.04 SALES DUTY GOODS IMPORTED BY TOURISTS IN TERMS OF SUBITEM 490.50 OF ITEM 490.00 OF SCHEDULE NO. 4, PROVIDED SUCH GOODS ARE EXPORTED WITHIN 12 MONTHS OF THE DATE OF IMPORTATION OR WITHIN SUCH FURTHER PERIOD AS THE DIRECTOR MAY IN EXCEPTIONAL CIRCUMSTANCES DECIDE	FULL DUTY	FULL DUTY

MADE this 24th day of May, 1976.

F.G. MOGAE,
Permanent Secretary,
Ministry of Finance and Development Planning.

L2/7/172