

Statutory Instrument No. 78 of 1976

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50:01)

AMENDMENT OF SCHEDULES (NO. 15) NOTICE, 1976

(Published on the 11th 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

SCHEDULE NO. 1 TO THE ACT

I Tariff Heading	II Statistical Unit	III Fiscal Duty	IV Customs Duties	
			General	M.F.N.
70.20	By the substitution for subheading No. 70.20.29 of the following:			
"70.20.29 Fabrics woven from multifilament rovings	kg	20%	free	free"
85.20	By the substitution for subheadings Nos. 85.20.90 and 85.20.95 of the following:			
"85.20.90 Other filament lamps, vacuum type:				
.05 Of less than 15 W	no.	153c per 100	free	free
.15 Of 15 W or more but not exceeding 60 W	no.	20% or 1 500c per 100 less 80 per cent of the f.o.b. price	free	free
.20 Exceeding 60 W	no.	20% or 1 500c per 100 less 80 per cent of the f.o.b. price	free	free
85.20.95 Other filament lamps, gas filled:				
.05 Not exceeding 100 W, identifiable for use solely or principally in headlamps for miners	no.	100c per 100	free	free
.10 Other, of less than 15 W	no.	210c per 100	free	free
.15 Other, of 15 W or more but not exceeding 100 W	no.	20% or 1 500c per 100 less 80 per cent	free	free

I Tariff Heading	II Statistical Unit	III Fiscal Duty	IV Customs Duties	
			General	V M.F.N.
.20 Exceeding 100 W	no.	of the f.o.b. price 20% or 1 500c per 100 less 80 per cent of the f.o.b. price	free	free"

SCHEDULE No. 3 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
311.10	By the substitution for tariff heading No. 51.01 of the following: "51.01 (1) Yarn of man-made fibres (continuous) (excluding yarn of polyamide fibres and yarn exceeding 1 400 dtex with discontinuous or broken colours) (2) Stretch and bulked yarns of polyamide fibres (continuous) (excluding yarn exceeding 1 400 dtex with discontinuous or broken colours)	Full duty Full duty"

SCHEDULE No. 4 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
470.00	By the insertion after Note (6) of the following: "(7) For the purposes of item 407.04/87.00 (i) the vehicle in question shall not be deemed to be personally owned and used personally by the importer unless such importer was, at all reasonable times, personally present at the place where the vehicle was used by him, and the importer shall be deemed to have used that vehicle from the date on which he took physical delivery of the vehicle until the date on which the vehicle was delivered by him to the shippers or other agent for the purpose of shipment or despatch. (8) For the purposes of item 407.04 the importer shall, if he is absent for a continuous period of longer than 3 months from the place where the vehicle is usually used in Botswana, not be deemed to have imported the vehicle for his personal or own use, and the duty as prescribed in the regulations shall be payable as from the date of such absence. (9) The rebate of duty specified in item 407.04 shall only be allowed once per family during a period of 3 years."	
407.04	By the substitution for item 407.04 of the following: "407.04 Motor vehicles imported by natural persons on change of permanent residence: 87.00 One motor vehicle per family, imported by a natural person for his personal or own use, who is the discretion of the Director permanently changes his residence to Botswana and:	Full duty"

I Item	II Tariff Heading and Description	III Extent of Rebate
	<p>(i) provided the vehicle so imported is the personal property of the importer and has personally been owned and used by him for a period of not less than 12 months prior to his departure to Botswana or for such shorter period as the Director may in exceptional circumstances decide; and</p> <p>(ii) provided the vehicle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 2 years from the date of entry under this item: Provided that any one of the foregoing acts with such vehicle within a period of 2 years from the date of entry in terms of this item shall render such vehicle liable to payment of duty in accordance with the Regulations</p>	
407.06	<p>By the substitution for item 407.06 of the following:</p> <p><i>“407.06 Household furniture, other household effects and other removable articles, including equipment necessary for the exercise of the calling, trade or profession of the person, other than industrial, commercial or agricultural plant and excluding motor vehicles, caravans, trailers, boats of all kinds, alcoholic beverages and tobacco goods, the bona fide property of a natural person (including a returning resident of Botswana) and members of his family, imported for own use on change of his residence to Botswana:</i></p> <p>(1) Used</p> <p>(2) New, to the value of R150 for each adult and R50 for each child, with a maximum of R500 for each family</p>	<p>Full duty</p> <p>Full duty</p>
460.25	<p>By the insertion after item 460.24 of the following:</p> <p><i>“460.25 Motor vehicles imported by immigrants or returning permanent residents of Botswana (excluding tourists) for their personal or own use:</i></p> <p>87.00 (1) Motor cars and station wagons and similar dual purpose motor vehicles, motor cycles, auto-cycles and cycles fitted with an auxilliary motor, with or without side-cars, the <i>bona fide</i> property of immigrants, provided such immigrants can, to the satisfaction of the Director produce documentary evidence that s such vehicles were ordered by them or were in their possession on or before 20 November 1975 and provided such vehicles have been owned and used by such immigrants prior to their departure to Botswana for not less than 6 months or for such shorter period as the Director may in exceptional circumstances decide and are, except with the permission of the Director, not sold or disposed of to other persons within a period of 2 years after the date of entry: Provided that such vehicles are, for the purposes of this item, entered before 28 May 1977 on which date this rebate expires</p> <p>(2) One motor car or station wagon or similar dual purpose motor vehicle per family, 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 returning resident can, to the satisfaction of the Director, produce documentary evidence that such</p>	<p>Full duty</p> <p>Full duty”</p>

I Item	II Tariff Heading and Description	III Extent of Rebate
490.03	<p>vehicle was ordered by him or was in his possession on or before 20 November 1975 and 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:</p> <p>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 460.00: 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: Provided further that such vehicle is, for the purposes of this item, entered before 28 May 1977 on which date this rebate expires</p> <p>By the substitution for item 490.03 of the following: “490.03 Private motor vehicles belonging to a person taking up temporary residence in Botswana.</p>	Full duty”--

MADE this 2nd day of June, 1976.

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

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