

Statutory Instrument No. 124 of 1976

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

AMENDMENT OF SCHEDULES (NO. 21) NOTICE, 1976

(Published on 27th August, 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 Schedule to the Act to the extent set out in the Schedule hereto.

SCHEDULE

SCHEDULE No. 1 TO THE ACT

After Part 3 insert new Part 5 as follows —

PART 5

ADDITIONAL CUSTOMS DUTIES

NOTES:

1. Any duties specified in this Part in respect of any goods imported into Botswana from places within or outside the common customs area shall be payable at the time of entry for home consumption of such goods.

2. Any duties specified in this Part shall be payable in addition to any duties specified in Parts 1, 2 and 3 of this Schedule.

3. For the purpose of calculating the amount of any *ad valorem* duty specified in this Part, the value for additional duty shall be deemed to be the value for customs duty purposes as defined in section 65, to which shall be added —

- (i) the cost of all charges in respect of transport and insurance of the goods concerned to the place of entry into Botswana; and
- (ii) the amount of any customs, fiscal, excise or sales duties paid or leviable on such goods under Parts 1, 2 and 3 of this Schedule.

I Tariff Item	II Tariff Heading and Description	III Rate of Additional Duty	Annotation
184.10	22.03 Beer made from malt (excluding traditional beer as defined in the Liquor Act (Cap. 45:01)):		
.10	Stout	50%	
.20	Other	50%	

SCHEDULE No. 9 TO THE ACT

SPECIFIC REBATES OF ADDITIONAL CUSTOMS DUTIES

NOTES:

1. The goods specified in Column II of this Schedule shall, subject to the provisions of section 77 and the Regulations, be admitted under rebate of the additional customs duties specified in Part 5 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in column III of this Schedule in respect of those goods.

I Item	II Tariff Heading and Description	III Extent of Rebate
901.00	GOODS LIABLE TO ADDITIONAL CUSTOMS DUTY FOR USE BY HEADS OF STATES, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES	
901.01	Goods liable to additional customs duty imported for the personal or official use of the President and his family, subject to the requirement of Note 2 of Item 406.00	Full duty
901.02	Goods liable to additional customs duty supplied for use by diplomatic and other foreign representatives mentioned in Item 406.02 or 405.05, subject to the requirements of those items and of the Notes applicable thereto	Full duty
901.03	Goods liable to additional customs duty imported under the terms of Item 412.12, subject to the requirements of Item 406.02 and Note 2 applicable thereto	Full duty
902.00	MISCELLANEOUS REBATES	
902.01	Goods liable to additional customs duty imported by the Botswana Development Corporation in such quantities at such times as the Minister may allow by specific permit.	Full duty

MADE this 27th day of August, 1976.

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

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