

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

AMENDMENT OF SCHEDULES (NO. 8) NOTICE, 1979

(Published on 6th April, 1979)

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	IV Rate of Duty			V M.F.N.
		III Fiscal	General		
22.05	By the substitution for subheading No. 22.05.50.10 of the following: ".10 Champagne	litre	62.73 UA per 100 litres	free	free"
22.07	By the substitution for subheading No. 22.07.90 of the following: "22.07.90 Other	litre	43.81 UA per 100 litres	free	free"

I Tariff Item	II Tariff Heading and Description	IV Rate of Duty	
		III Excise	Customs
104.15	By the substitution for subitems 104.15.10, 104.15.20, 104.15.40, 104.15.60, 104.15.70 and 104.15.80 of the following: ".10 Unfortified still wine	3.00 UA per 100 litres	3.00 UA per 100 litres
	.20 Unfortified still fermented apple, pear and orange beverages	3.24 UA per 100 litres	3.24 UA per 100 litres
	.40 Fortified still wine	21.38 UA per 100 litres	21.38 UA per 100 litres
	.60 Fortified still fermented apple, pear and orange beverages	22.72 UA per 100 litres	22.72 UA per 100 litres
	.70 Sparkling wine (excluding champagne)	37.44 UA per 100 litres	37.44 UA per 100 litres
	.80 Sparkling fermented apple, pear and orange beverages	39.74 UA per 100 litres	39.74 UA per 100 litres

I Tariff Item	II Tariff Heading and Description	III Rate of Duty	
		Excise	Customs
104.20	By the substitution for subitem 104.20.20 of the following:		
	.15 Spirits, manufactured in Botswana by the distillation of any sugar cane product	775,05 UA per 100 litres of absolute alcohol	—
	.25 Spirits, manufactured in Botswana by the distillation of any grain product	806,12 UA per 100 litres of absolute alcohol	—
	.29 Other spirits, manufactured in Botswana	745, 79 UA per 100 litres of absolute alcohol	—
126.10 to 126.35	By the substitution for tariff items 126.10, 126.15, 126.20, 126.25, 126.30 and 126.35 of the following:		
	126.10 87.02 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), driven by spark ignition engines, assembled, with a value for duty purposes not exceeding 5250,00 UA	5%	5%
	126.12 87.02 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), driven by compression ignition engines, assembled, with a value for duty purposes not exceeding 5250,00 UA	15%	15%
	126.15 87.02 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), driven by spark ignition engines, assembled, with a value for duty purposes exceeding 5250,00 UA	10%	10%
	126.17 87.02 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), driven by compression ignition engines, assembled, with a value for duty purposes exceeding 5250,00 UA	20%	20%
	126.20 87.02 Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, driven by spark ignition engines, assembled, with a value for duty purposes not exceeding 4550,00 UA	5%	5%
	126.22 87.02 Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, driven by compression ignition engines, assembled, with a value for duty purposes not exceeding 4550 UA	15%	15%
	126.25 87.02 Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, driven by spark ignition	10%	10%

I Tariff Item	II Tariff Heading and Description	III Rate of Duty		IV
		Excise	Customs	
126.26	engines, assembled, with a value for duty purposes exceeding 4550,00 UA 87.02 Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, driven by compression ignition engines, assembled, with a value for duty purposes exceeding 4550,00 UA	20%	20%	
126.27	87.02 Passenger vehicles designed to negotiate unusual terrain, driven by compression ignition engines, assembled	10%	10%	
126.28	87.02 Light goods vehicles, driven by compression ignition engines, assembled	10%	10%	
126.29	87.02 Goods vehicles with a GVM not exceeding 2450 kg and a wheelbase not exceeding 2950 mm and mono-built closed panel vans, designed to negotiate unusual terrain, driven by compression ignition engines, assembled	10%	10%	
126.35	87.09 Motor cycles, auto-cycles and cycles fitted with auxilliary motors, of an engine capacity of 200 cm ³ or more	15%	15%	

I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
161.00 to 181.00	By the substitution for the rate of surcharge in Column III of 7.5%.	

SCHEDULE NO. 6 TO THE ACT

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.04.45	By the insertion after item 609.04.40 of the following: "45 104.20 Spirits obtained by the distillation of any grain product and entered for use: (1) In the manufacture of gin	Full duty less 792.22 UA per 100 litres of absolute alcohol"	

MADE this 28th day of March, 1979.

O.K. MATAMBO,
Acting Permanent Secretary,
Ministry of Finance and Development Planning.