

Statutory Instrument No. 4 of 1980

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

AMENDMENT OF SCHEDULES (NO. 2) NOTICE, 1980

(Published on 11th January, 1980)

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

SCHEDULE

SCHEDULE NO. 1 TO THE ACT

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V M.F.N.
		III Fiscal	General		
Chapter 87	By the substitution for Notes 1 to 11 of the following:				
1	The expression "motor cars" shall be taken to include motor vehicles commonly known as station wagons, estate wagons, estate cars and variants of motor cars, primarily designed for the transport of persons, as the Director may decide.				
5	The expression "light goods vehicles" shall be taken to mean vehicles (including closed panel vans but excluding three-wheeled vehicles and light dumpers), with a vehicle mass not exceeding 1 300 kg, for the transport of goods or materials.				
6	The expression "vehicle mass" as referred to in Note 5 shall be taken not to include the mass of any fuel or any water but to include the mass of any engine or other lubricants, of the spare wheel and of tools supplied as standard equipment.				
7	The expression "goods vehicles" shall be taken to include motor vehicles for the transport of materials.				
8	The expression "light dumpers" shall be taken to mean vehicles with a working load not exceeding 7 500 kg, for the transport of loose materials over short distances on construction or similar sites.				

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V M.F.N.
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9. The expression "minibuses shall be taken to mean passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person in the case of bench type seats) of not less than 10 seats and not exceeding 15 seats (including the driver's seat).					
10. Notwithstanding the provisions of General Note VII (2)(a) the components specified in the Note to item 317.03 and the Note to item 317.04 imported with unassembled motor vehicles shall be dutiable under the appropriate tariff heading in this Schedule as if imported separately but shall for statistical purposes be entered under the appropriate provision in the abovementioned items."					
87.01 By the substitution for subheading No. 87.01.60 of the following:					
"87.01.60 Road tractors for semi-trailers, unassembled	no.	20%	free	free"	
87.02 By the substitution for subheading 87.02.10.90 of the following:					
"90 Other	no. and kg	100%	free	free"	
By the substitution for subheading No. 87.02.15 of the following:					
"87.02.15 Motor cars, unassembled	no.	20%	free	free"	
By the deletion of subheadings Nos. 87.02.20 and 87.02.22.					
By the substitution for subheadings Nos. 87.02.23 and 87.02.24 of the following:					
"87.02.23 Minibuses and other specialised passenger vehicles assembled	no.	100%	free	free	
87.02.24 Minibuses and other specialised passenger vehicles, unassembled	no.	20%	free	free"	
By the substitution for subheadings Nos. 87.02.55, 87.02.60, 87.02.65, 87.02.67 and 87.02.70 of the following:					
"87.02.55 Light goods vehicles assembled	no.	100%	free	free	
87.02.60 Light goods vehicles unassembled	no.	20%	free	free"	
By the substitution for subheading No. 87.02.90 of the following:					
"87.02.90 Goods vehicles (excluding no. light goods vehicles), assembled		20%	free	free	

	I Tariff Heading	II Statistical Unit	III Rate of Duty			V M.F.N.
			Fiscal	General		
	87.02.95	Goods vehicles (excluding no light goods vehicles), unassembled	20%	free	free"	
87.04	By the substitution for subheadings Nos. 87.04.10, 87.04.20, 87.04.25, 87.04.30 and 87.04.40 of the following:					
	87.04.10	Chassis for motor cars, no, assembled	100%	free	free	
	87.04.20	Unassembled chassis for no, motor vehicles (excluding motor cars and light goods vehicles) falling within heading No. 87.02 or 87.03	20%	free	free	
	87.04.25	Unassembled chassis for no, light goods vehicles	20%	free	free	
	87.04.30	Unassembled chassis for no, road tractors for semi-trailers	20%	free	free	
	87.04.40	Assembled chassis for no, motor vehicles (excluding motor cars) falling within heading No. 87.02 or 87.03	100%	free	free"	
87.05	By the substitution for tariff heading No. 87.05 of the following:					
	87.05	BODIES (INCLUDING no, CABS), FOR THE MOTOR VEHICLES FALLING WITHIN HEADINGS NOS. 87.01, 87.02 OR 87.03	20%	free	free"	
87.06	By the substitution for subheading No. 87.06.10 of the following:					
	87.06.10	Assembled chassis frames kg	100%	free	free	
	87.06.15	Parts of chassis frames kg	20%	free	free"	

I Tariff Item	II Tariff Heading and Description	III Rate of Duty	
		Excise	Fiscal

117.00 and 117.05 By the substitution for tariff items 117.00 and 117.05 of the following:
 "117.00 VEHICLES"

Notes:

1. In this tariff item –
 - (a) "motor cars" shall have the meaning assigned thereto in Note 1 to Chapter 87 of Part I of this Schedule.
 - (b) "minibuses" shall have the meaning assigned thereto in Note 9 to Chapter 87 of Part I of this Schedule.
 - (c) "light goods vehicles" shall have the meaning

I Tariff Item	II Tariff Heading and Description	III Rate of Duty	
		Excise	Fiscal
	<p>assigned thereto in Note 5 to Chapter 87 of Part 1 of this Schedule.</p> <p>(d) <i>subject to the provisions of Note 2 to item 609.17 of Schedule No. 6 "net local content" means the mass per vehicle of components manufactured in Botswana from –</i></p> <p>(i) parts of materials wholly produced in Botswana, or</p> <p>(ii) materials wholly produced in Botswana and/or any of the following:</p> <ul style="list-style-type: none"> imported materials, namely: <ul style="list-style-type: none"> Mineral products (Section V) Products of the chemical and allied industries (Section VI) Artificial resins and plastic materials, cellulose esters and others, liquid or pasty, including emulsions, dispersions and solutions, or in blocks, lumps, powders, granules, flakes and similar bulk forms (Chapter 39) Rubber, raw or simply treated before coagulation (Chapter 40 – Sub-Chapter 1) Cork (not being articles of cork (Chapters 5)) Textile fibres, not spun or woven (Section XI) Base metals and articles of base metal (not shaped in any way other than in the form of pigs, blocks, lumps, powders, ingots, blooms, billets, slabs, sheet bars, coils, universal plates, bars, rods, hoop and strip, and strip, sheets and plates, and wire) (Section XV) Castings and forgings, in such circumstances or to such extent and 		

I Tariff Item	II Tariff Heading and Description	III Rate of Duty	
		Excise	Fiscal
	<p>subject to such conditions as may be approved by the Minister of Commerce and Industry (Sections XV, XVI and XVII).</p> <p>(e) "in the process of manufacture" means a motor vehicle of which the body frame was formed in the main frame assembly fixture.</p> <p>(f) the expression "mass" in respect of any model manufactured in Botswana shall be taken not to include the mass of any fuel or any water but to include the mass of any engine or other lubricants, of the spare wheel and of tools supplied as standard equipment and such mass shall, in the discretion of the Director, be obtained by ascertaining the average mass of ten units of that model calculated to the nearest kilogram; Provided that in respect of materials used up in manufacture (excluding waste), the Director may determine their mass as a percentage of the mass of the model.</p> <p>(g) the expression "mass" in respect of any component manufactured in Botswana shall be taken to mean the average ascertained mass of at least ten of those components; Provided that in respect of tyres and tubes it shall mean the average mass determined for each size thereof, and</p> <p>(h) "model" means a motor vehicle differing from another in respect of any one or more of the following features as defined in the regulations namely, body style, engine, steering transmission or braking equipment.</p> <p>2. A manufacturer of motor vehicles provided for in this tariff item shall obtain the prior</p>		

I Tariff Item	II Tariff Heading and Description	III Rate of Duty Excise	IV Fiscal
	approval of the Minister of Commerce and Industry 3. The percentage net local con- tent of any motor vehicle model shall be calculated in accordance with the method and subject to the conditions specified by the Director		
117.05	<i>87.02 Motor car models (excluding four-wheel drive motor models)</i>		
	.10 With a net local content exceeding 66 per cent per vehicle mass	0.20 UA per 1 000 kg vehicle mass less 0.11 UA, with a maximum of 0.13 UA per 1 000 UA excise value	
	.15 With a net local content not exceeding 66 per cent vehicle mass, provided the weighted average net local content of all motor car models cleared ex a manufacturing warehouse during the quarter of assessment is more than 66 per cent	0.20 UA per 1 000 kg vehicle mass less 0.11 UA with a maximum of 0.13 UA per 1 000 UA excise value plus 0.08 UA less 0.04 UA per 1 000 kg vehicle mass per 1 000 UA excise value in respect of each full 0.1 per cent less than 66 per cent net local content	
	.20 Other, with a net local content not exceeding 66 per cent per vehicle mass	0.5%	
117.10	<i>87.02 Four-wheel drive motor car models</i>		
	.10 With a net local content of less than 66 per cent per vehicle mass	0.1% in respect of each full 0.1 per cent less than 66 per cent net local content with a minimum of 0.5%	
	.20 With a net local content of 66 per cent or more per vehicle mass	0.5%	

I Tariff Item	II Tariff Heading and Description	III Rate of Duty	
		Excise	Fiscal
	117.15 <i>87.02 Light goods vehicle models and minibuses and other specialised passenger vehicle models</i>		
	.10 With a net local content of less than 50 per cent per vehicle mass.	0.025% in respect of each full 0.1 per cent less than 50 per cent net local content with a minimum of 0.5%	
	.20 With a net local content of 50 per cent or more per vehicle mass.	0.5%	
126.10 to 126.29	By the substitution for tariff items 126.10, 126.12, 126.15, 126.17, 126.20, 126.22, 126.25, 126.26, 126.27, 126.28 and 126.29 of the following:		
	126.11 Motor cars, assembled, driven by a compression ignition engines.	10%	10%
	126.14 Minibuses, assembled, driven by compression ignition engines.	10%	10%
	126.18 Light goods vehicles, assembled, driven by compression ignition engines.	10%	10%
Note 7	By the substitution for paragraph (d) of Note 7 of the following: “(d) being components imported separately as original equipment (for example, as a reserve supply for replacing components not which are damaged or short-shipped or as components not forming part of imported unassembled, complete or incomplete vehicles) for use in terms of the provisions of item 317.03/01.02, 317.03/04.02 or 317.04/04.02 of Schedule No. 3, and”		
177.00	By the substitution for tariff heading No. 87.00 of the following: “87.00 Vehicles (excluding railway or tramway rolling stock) and parts thereof (excluding goods of subheadings Nos. 87.01.10, 87.01.15, 87.01.17, 87.02.15, 87.02.85, 87.03.10, 87.03.20, 87.09.30 and 87.12.20 and chassis components of subheadings Nos. 87.04.20 and 87.04.25)		7.5%

SCHEDULE NO. 3 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
317.00	By the insertion after the heading of item 317.00 of the following: “NOTES: 1. For the purposes of items 317.02, 317.03 and 317.04 – (a) the expression “front-end body components” shall be taken to include the dashboard, cowl, bulkheads, fireguards, fenders, bonnet, windscreen, radiator grille, running boards and other body components situated in front of the cab, (b) the expression “mono-built pick-up trucks” shall be taken to mean goods vehicles without chassis frame, in which the body itself supports the engine, transmission and axles, or of unitary body construction, with or without certain elements of the chassis incorporated in the body, (c) the expression “GVM” shall be taken to mean the recommended gross vehicle mass of a goods vehicle including the load, fuel and tools supplied as standard equipment which the vehicle is designed to carry under normal operating conditions, and (d) the expression “omnibuses” shall be taken to mean motorcoaches	

I Item	II Tariff Heading and Description	III Extent of Rebate
	and other public-service type passenger vehicles, with a seating capacity of 16 seats or more.	
	2. Components (excluding specified components) imported separately (for example, as a reserve supply for replacing damaged components or as components not forming part of imported assembled, complete or incomplete vehicles) for use in terms of the provisions of item 317.03 or 317.04, shall be entered under the appropriate tariff heading of Schedule No. 1 and under the rebate provision applicable to the components as if imported as parts of the unassembled vehicles in which they are to be incorporated.	
	3. Parts subassemblies or materials which are dutiable as specified components shall, unless a contrary provision exists, be dutiable separately if incorporated in another subassembly.	
	4. The following parts, subassemblies and materials shall not be admitted under the provisions of item 317.03 or 317.04:	
	32.09 Paints and enamels	
	32.12 Stopping, sealing and similar mastics (including resin mastics and cements)	
	39.01 Flexible polyurethane foam	
	39.02 (1) Polyvinyl chloride film of a thickness not exceeding 1.27 mm	
	(2) Paper coated with artificial plastic materials	
	(3) Flexible polyvinyl chloride foam of a thickness not exceeding 8 mm	
	40.08 Flexible cellular rubber materials	
	40.11 (1) Rubber pneumatic tyres	
	(2) Rubber inner tubes	
	56.07 Woven fabrics of man-made fibres (discontinuous or waste)	
	58.02 Carpets and carpeting (made up or not)	
	59.01 Wadding, whether or not sized or glazed	
	59.02 Felt, whether or not impregnated or coated	
	59.03 Bonded fibre and similar bonded yarn fabrics, impregnated or coated with artificial plastic materials	
	59.08 Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or with other artificial plastic materials	
	70.08 Safety glass	
	85.01 Electric accumulators, 6 or 12 V	
	85.15 Radio receiving sets	
317.02, 317.03, 317.04 and 317.05	By the substitution for items 317.02, 317.03, 317.04 and 317.05 of the following:	
	317.02 INDUSTRY: MOTOR VEHICLES (GENERAL)	
	39.01 Plates, sheets, film and foil, of artificial plastic material (excluding flexible polyurethane foam)	Full duty
	39.02 Plates, sheets, film and foil, of artificial plastic material (excluding paper coated with artificial plastic material, polyvinyl chloride film of a thickness not exceeding 1.27 mm and flexible polyvinyl chloride foam of a thickness not exceeding 8 mm)	Full duty
	40.08 Plates, sheets, strip, rod and profile shapes, of unhardened vulcanised rubber (excluding flexible cellular rubber material)	Full duty
	41.00 Leather (cellulose finished), for use as upholstery material	Full duty
	44.11 Pulpboard, not cut to size, for the building of omnibuses	Full duty
	51.04 Woven fabrics of man-made fibres (continuous), for use as upholstery material	Full duty
	54.05 Woven fabrics of flax, for use as upholstery material	Full duty
	55.09 Woven fabrics of cotton (excluding fabrics in a plain, twill or sateen weave), for use as upholstery material	Full duty
	57.11 Woven fabrics of paper yarn, for use as upholstery material	Full duty
	58.04 Woven pile fabrics, for use as upholstery material	Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
	Door furniture, hand rail support brackets, luggage or parcel rail brackets and door gear mechanisms, for omnibuses	
84.03	Power take-offs, for fire engines	Full duty
85.09	Interior lighting fittings, complete with holders, internal signaling systems and electrical direction indicator signals or lights, for omnibuses; electric bells, flashing beacons and sirens, for fire engines	Full duty
87.06	Metal skeletal framework (excluding windows), assembled or unassembled, destination or route blind mechanisms and numbered blinds, for omnibuses, windscreen frames and locking arms therefor, windscreen panels and glazed ventilating panels, for omnibus driving cabins or front-cabs; tread plates with non-slip inserts, for omnibuses; heat exchangers and snup heaters for fire engines; auxiliary gearboxes (with twin take-off), differentials and axles, for the equipment of motor vehicles with third axles for direct drive	Full duty
91.01	Omnibus driving seat mechanisms (adjustable)	Full duty
317.03	INDUSTRY: PASSENGER VEHICLES AND LIGHT GOODS VEHICLES NOTE: The components specified below are not admissible under rebate of duty under this item but shall for statistical purposes be entered in terms of Note 10 to Chapter 87 of Schedule No. 1:	
39.07	Hose clamps of artificial plastic material	
40.09	Hydraulic brake hose, fitted with couplings, except when imported for light goods vehicles, not being closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	
59.17	Filter elements, textile, except when imported for light goods vehicles, not being closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	
73.35	Road springs	
73.37	Air distributors and parts thereof	
73.40	Hose clamps of iron or steel	
74.19	Hose clamps of copper, except when imported for light goods vehicles, not being closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	
76.16	Hose clamps of aluminium, except when imported for light goods vehicles, not being closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	
83.02	Window opening mechanisms, cable operated	
84.06	(1) Pistons, machined, whether or not fitted with gudgeon pins, piston rings or cylinder liners or sleeves, not incorporated in engines (2) Gudgeon pins, piston rings and cylinder liners or sleeves, not incorporated in engines	
84.10	Water pumps not fitted to engines	
84.59	Arms and blades for non-electrical windscreen wipers	
84.82	(1) Single row radial ball bearings (excluding those incorporated in sub-assemblies), with inside diameter, outside diameter and width equal or equivalent to those of bearings with the following international bearing numbers (excluding angular contact bearings): 6202, 6203, 6204, 6205, 6206, 6207, 6304, 6305, 6306, 112071, 1700289, (EGW12C-2C) (including variants), for use with road wheels, electrical equipment or clutch spigots, for motor cars (2) Single row radial ball bearings (excluding those incorporated in sub-assemblies), with inside diameter, outside diameter and width equal or equivalent to those of bearings with the follow-	

I Item	II Tariff Heading and Description	III Extent of Rebate																								
	ing international bearing numbers (excluding angular contact bearings); 6208, 6209, 6210, 6211, 6212, 6307, 6308, 6309 (including variants), for use with road wheels, electrical equipment or clutch spigots, for motor cars																									
	(3) Single row radial ball bearings (excluding those incorporated in subassemblies), with inside diameter, outside diameter and width equal or equivalent to those of bearings with the following international bearing numbers (excluding angular contact bearings): 6213, 6214, 6215, 6310, 6311, 6312 (including variants), for use with road wheels, electrical equipment or clutch spigots, for motor cars																									
	(4) Single row tapered roller bearings (excluding those incorporated in subassemblies), with inside diameter, outside diameter and width equal or equivalent to those of bearings with the following international bearing numbers: 30204, 30205, 30206, 30207, 30304, 30305, 331274 (including variants), for use with road wheels, electrical equipment or clutch spigots, for motor cars																									
	(5) Cup and cone assemblies for single row tapered roller bearings (excluding those incorporated in subassemblies) with inside diameter (of cones), outside diameter (of cups) and width equal or equivalent to those of cups and cones with the following international numbers:																									
	<table data-bbox="597 1242 941 1530"> <thead> <tr> <th>Cups</th> <th>Cones</th> </tr> </thead> <tbody> <tr> <td>HM88610</td> <td>HM88649</td> </tr> <tr> <td>K45410</td> <td>K45449</td> </tr> <tr> <td>K44610</td> <td>K44649</td> </tr> <tr> <td>K44610</td> <td>K44649</td> </tr> <tr> <td>LM11710</td> <td>LM11749</td> </tr> <tr> <td>LM11910</td> <td>LM11949</td> </tr> <tr> <td>LM29710</td> <td>LM29</td> </tr> <tr> <td>LM29710</td> <td>LM29749</td> </tr> <tr> <td>LM67010</td> <td>LM67048</td> </tr> <tr> <td>LM501310</td> <td>LM501349</td> </tr> <tr> <td>M86610</td> <td>M86649</td> </tr> </tbody> </table>	Cups	Cones	HM88610	HM88649	K45410	K45449	K44610	K44649	K44610	K44649	LM11710	LM11749	LM11910	LM11949	LM29710	LM29	LM29710	LM29749	LM67010	LM67048	LM501310	LM501349	M86610	M86649	
Cups	Cones																									
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LM501310	LM501349																									
M86610	M86649																									
	(6) Cup and cone assemblies for single row tapered roller bearings (excluding those incorporated in subassemblies) with inside diameter (of cones), outside diameter (of cups) and width equal or equivalent to those of cups and cones with the following international numbers:																									
	<table data-bbox="597 1651 941 1769"> <thead> <tr> <th>Cups</th> <th>Cones</th> </tr> </thead> <tbody> <tr> <td>K1922</td> <td>K1988</td> </tr> <tr> <td>K09195</td> <td>K09067</td> </tr> <tr> <td>K300811</td> <td>K300849</td> </tr> <tr> <td>K07210X</td> <td>K07100SA</td> </tr> </tbody> </table>	Cups	Cones	K1922	K1988	K09195	K09067	K300811	K300849	K07210X	K07100SA															
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	for use with road wheels, electrical equipment or clutch spigots, for motor cars																									
84.63	Plain half-shaft bearings, unflanged, not incorporated in engines																									
84.64	Gaskets, including gaskets in sets or assortments, not incorporated in engines or the like, except when imported for light goods vehicles, not being closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg																									
85.08	(1) Sparking plugs, except when imported for light goods vehicles, not being closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg																									
	(2) Generators (dynamos) rated at 12 V which develop a maximum of 30 A, except when imported for minibuses and other specialised passenger vehicles and light goods vehicles, not closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg																									

I Item	II Tariff Heading and Description	III Extent of Rebate
	(3) Voltage regulators (d.c.), except when imported for minibuses and other specialised passenger vehicles and light goods vehicles, not being closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	
	(4) Starter motors with a rating not exceeding 2 kW	
	(5) Ignition coils	
	(6) Alternators of a mass not exceeding 6 kg each	
85.09	(1) Electric horns, except when imported for light goods vehicles, not being closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	
	(2) Electric windscreen wiper motors	
	(3) Arms and blades for electric windscreen wipers	
	(4) Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 100 mm	
85.19	Starter motor solenoid switches, except when imported for minibuses and other specialised passenger vehicles and light goods vehicles, not being closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	
85.20	(1) Stop light and tail light filament lamps, whether or not combined	
	(2) Festoon filament lamps	
	(3) Headlight filament lamps (excluding quartz iodide filament lamps)	
	(4) Other filament lamps (excluding quartz iodide filament lamps)	
85.23	Electrical wiring harnesses (including subassemblies), battery cables and other cable and wire (excluding sparking plug wires), fitted with terminals, except when imported for minibuses and specialised passenger vehicles and light goods vehicles	
87.05	Assembled bodies (including cabs)	
87.06	(1) Interior sun visors, except when imported for minibuses and other specialised passenger vehicles and light goods vehicles	
	(2) Heaters and ventilating units of the blower type or fan type, and parts thereof, for motor vehicles with water-cooled engines	
	(3) Radiator pressure caps	
	(4) Radiators and parts thereof (excluding pressure caps)	
	(5) Steering wheels, except when imported for minibuses and other specialised passenger vehicles and light goods vehicles	
	(6) Rack and pinion steering assemblies (excluding power-assisted types) and parts thereof	
	(7) Tie rod ends and drag link subassemblies	
	(8) Brake drums, unmachined, except when imported for light goods vehicles, not being closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	
	(9) Brake drums, machined, except when imported for light goods vehicles, not being closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	
	(10) Road wheels and parts thereof, except when imported for light goods vehicles, not being closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	
	(11) Disc brake caliper assemblies and brake drum brake assemblies and parts thereof, except when imported for minibuses and other specialised passenger vehicles and light goods vehicles	
	(12) Wheel hubs, unmachined, except when imported for light goods vehicles, not being closed panel vans and mono-	

I Item	II Tariff Heading and Description	III Extent of Rebate
	built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	
	(12) Wheel hubs, machined, except when imported for light goods vehicles, not being closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	
	(14) Driving axles of the rigid integral housing type with a crown wheel or ring gear of a diameter not exceeding 205 mm and parts thereof, except when imported for minibuses and other specialised passenger vehicles and light goods vehicles	
	(15) Shock absorbers	
	(16) McPherson struts; McPherson strut inserts or cartridges	
	(17) Transmission (propeller) shafts used with cross-journal type universal joints (excluding those used with torque tubes), and parts thereof, except when imported for minibuses and other specialised passenger vehicles and light goods vehicles, not being closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	
	(18) Universal joints, cross-journal type, except when imported for minibuses and other specialised passenger vehicles and light goods vehicles, not being closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	
	94.01 Seat frames of tubular metal, except when imported for minibuses and other specialised passenger vehicles and light goods vehicles, not being closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	
	94.04 (1) Upholstery pads of rubberised fibre	
	(2) Seat mouldings of polyurethane, except when imported for light goods vehicles, not being closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg	
	01.00 <i>Motor cars of subheading No. 87.02.15:</i>	
	01.01 <i>Specified components</i>	Full duty less the duty applicable under Schedule No. 1
	01.02 <i>Other components</i>	Full duty
	02.00 <i>Minibuses and other specialised passenger vehicles of subheading No. 87.02.24:</i>	
	02.01 <i>Specified components</i>	Full duty less the duty applicable under Schedule No. 1
	02.02 <i>Other components</i>	Full duty
	03.00 <i>Light goods vehicles of subheading No. 87.02.60:</i>	
	03.01 <i>Specified components</i>	Full duty less the duty applicable under Schedule No. 1
	03.02 <i>Other components</i>	Full duty
	04.00 <i>Unassembled chassis for light goods vehicles of subheading No. 87.04.25:</i>	
	04.01 <i>Specified components</i>	Full duty less the duty applicable under

I Item	II Tariff Heading and Description	III Extent of Rebate
		Schedule No. 1
04.02	Other chassis components	Full duty
04.03	Other front-end body components	Full duty
317.04	INDUSTRY: GOODS VEHICLES (EXCLUDING LIGHT GOODS VEHICLES), OMNIBUSES, ROAD TRACTORS, SPECIAL PURPOSE VEHICLES AND MOTOR VEHICLE BODY BUILDING	
	NOTE:	
	The components specified below are not admissible under rebate of duty under this item but shall for statistical purposes be entered in terms of Note 10 to Chapter 87 of Schedule No. 1:	
39.07	Hose clamps of artificial plastic material	
30.09	Hydraulic brake hose, fitted with couplings, except when imported for goods vehicles of a GVM of less than 10 160 kg	
59.17	Filter elements, textile, except when imported for goods vehicles of a GVM of less than 10 160 kg	
73.35	Road springs	
73.40	Hose clamps of iron or steel	
74.19	Hose clamps of copper, except when imported for goods vehicles of a GVM of less than 10 160 kg	
76.16	Hose clamps of aluminium, except when imported for goods vehicles of a GVM of less than 10 160 kg	
83.02	Window opening mechanisms, cable operated	
84.06	(1) Pistons, machined, whether or not fitted with gudgeon pins, piston rings or cylinder liners or sleeves, not incorporated in engines (2) Gudgeon pins, piston rings and cylinder liners or sleeves, not incorporated in engines	
84.59	Arms and blades for non-electrical windscreen wipers	
84.63	Plain half-shaft bearings, unflanged, not incorporated in engines Gaskets, including gaskets in sets or assortments, not incorporated in engines or the like, except when imported for goods vehicles of a GVM of less than 10 160 kg	
85.08	(1) Sparking plugs, except when imported for goods vehicles of a GVM of less than 10 160 kg (2) Ignition coils	
85.09	(1) Electric horns, except when imported for goods vehicles of a GVM of less than 10 160 kg (2) Arms and blades for electric windscreen wipers (3) Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 100 mm	
85.20	(1) Stop light and tail light filament lamps whether or not combined (2) Festoon filament lamps (3) Headlight filament lamps (excluding quartz iodide filament lamps) (4) Other filament lamps (excluding quartz iodide filament lamps)	
87.05	(1) Assembled bodies (including cabs) (2) Unassembled bodies (excluding cabs)	
87.06	(1) Body components (excluding cab and front-end body components) (2) Radiators and parts thereof (excluding pressure caps) (3) Tie rod ends and drag link subassemblies (4) Brake drums, unmachined, except when imported for goods vehicles of a GVM of less than 10 160 kg (5) Brake drums, machined, except when imported for goods vehicles of a GVM of less than 10 160 kg (6) Road wheels and parts thereof, except when imported for goods vehicles of a GVM of less than 10 160 kg	

I Item	II Tariff Heading and Description	III Extent of Rebate
	(7) Assembled chassis frames	
	94.04 (1) Upholstery pads of rubberised fibre	
	(2) Seat mouldings of polyurethane, except when imported for goods vehicles of a GVW of less than 10 160 kg	
01.00	<i>Road tractors for semi-trailers, unassembled, of subheading No. 87.01.90:</i>	
01.01	Specified components	Full duty less the duty applicable under Schedule No. 1
	Other chassis components	Full duty less 3%
01.03	Other cab and front-end body components	Full duty less 10%
02.00	<i>Omnibuses, unassembled, of subheading No. 87.02.30.20:</i>	
02.01	Specified components	Full duty less the duty applicable under Schedule No. 1
02.02	Other chassis components	Full duty less 3%
02.03	Other cab and front-end body components	Full duty less 10%
03.00	<i>Unassembled goods vehicles of subheading No. 87.02.70:</i>	
03.01	Specified components	Full duty less the duty applicable under Schedule No. 1
03.02	Other chassis components	Full duty less 3%
03.03	Other cab and front-end body components	Full duty less 10%
04.00	<i>Unassembled chassis of subheading No. 87.04.20:</i>	
04.01	Specified components	Full duty less the duty applicable under Schedule No. 1
04.02	Other chassis components	Full duty less 3%
04.03	Other front-end body components	Full duty less 10%
05.00	<i>Unassembled chassis for road tractors for semi-trailers of subheading No. 87.04.30:</i>	
05.01	Special components	Full duty less the duty applicable under Schedule No. 1
05.02	Other chassis components	Full duty less 3%
05.03	Other front-end body components	Full duty less 10%

I Item	II Tariff Heading and Description	III Extent of Rebate
06.00	Assembled chassis of subheading No. 87.01.40 (excluding those for mini-buses and other specialised passenger vehicles and light goods vehicles) for fitting with bodies manufactured in the Republic of South Africa or for fitting with special purpose equipment	Full duty less 5%
07.00	Cabs, unassembled, of tariff heading No. 87.05.	
07.01	Specified components	Full duty less the duty applicable under Schedule No. 1
07.02	Other components	Full duty less 10%

SCHEDULE NO. 6 TO THE ACT

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.17	By the substitution for item 609.17 of the following: "609.17 MOTOR VEHICLES: NOTES: 1. To this item – (a) "mass" shall have the meaning assigned thereto in Notes 1 (f) and (g) to tariff item 117.00 of Part 2 of Schedule No. 1. (b) "materials" shall be taken to include paints, lacquer, body fillers, welding rods, solder or other materials used up in manufacture, but shall not include manufacturing waste or scrap. (c) "motor cars" shall have the meaning assigned thereto in Note 4 to Chapter 87 of Schedule No. 1. (d) "light goods vehicles" shall have the meaning assigned thereto in Note 5 to Chapter 87 of Schedule No. 1. (e) "model" shall have the meaning assigned thereto in Note 1(h) to tariff item 117.00 of Part 2 of Schedule No. 1. (f) "net local content" shall have the meaning assigned thereto in Note 1(d) to tariff item 117.00 of Part 2 of Schedule No. 1: Provided that, for the period 1 January 1980 to 31 May 1980 in so far as the manufacture of motor cars of tariff item 117.05 is concerned, it shall mean the mass per motor car of – (i) parts and materials wholly manufactured in Botswana from material wholly produced in Botswana, and (ii) parts and materials imported in such condition and in such circumstances or manufactured in Botswana from imported material in such circumstances or to such extent as may be approved for the purposes of this paragraph by the Director, and (g) "in the process of manufacture" shall have the meaning assigned thereto in Note 1(e) to tariff item 117.00 of Part 2 of Schedule No. 1.		

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
	<p>2. In respect of any component fitted to any motor vehicle by the manufacturer in addition to or in substitution for any standard component or deleted from such motor vehicle, the difference in mass resulting from the fitting or deletion of such component shall, in the discretion of the Director, not be taken into account in determining the excise mass and the net local content of such motor vehicle; Provided that an adjustment shall be made to such excise mass and net local content if any optional component wholly or partly manufactured outside Botswana is substituted for any standard component wholly or partly manufactured in Botswana.</p> <p>3. A manufacturer may claim the rebates of duty provided for in this item provided the total rebate so claimed does not exceed the total duty payable on all motor vehicles entered for home consumption during a quarter of assessment.</p> <p>4. Motor cars manufactured or which were in the process of manufacture prior to 1 January 1980, but not yet cleared ex a manufacturing warehouse shall be carried over at the weighted average percentage net local content established for each such model in respect of the period of assessment ended 31 December, 1979.</p> <p>5. The rebates of duty provided for in item 609.17 shall not apply to motor car models entered under tariff item 117.05 45</p> <p>6. The rebate of duty applicable to motor car models with a net local content not exceeding 66 per cent shall be subject to the prior approval of the Minister of Commerce and Industry.</p>		
117.00	01.00 <i>Motor vehicles manufactured by the conversion of other motor vehicles provided such vehicles were used for more than 36 months prior to conversion</i>	Full duty	
117.05	01.00 <i>Motor car models (excluding four-wheel drive motor car models)</i>		
	01.01 With a net local content not exceeding 66 per cent per vehicle mass	{0.16UA less 0.03UA per 1 000 kg vehicle mass with a minimum of 0.124 UA} per 1.00 UA excise value in respect of each 0.1 per cent or part thereof of net local content	
	01.02 With a net local content exceeding 66 per cent per vehicle mass	{0.08UA less 0.01UA per 1 000 kg vehicle mass} per 1.00UA excise value in respect of	

I	II	III	IV
Item	Tariff Item and Description	Extent of Rebate	Extent of Refund
		each 0.1 per cent or part thereof, of net local content in excess of 66 per cent	
117.10	01.00 <i>Four-wheel drive motor car models:</i>		
	01.01 Manufactured or in the process of manufacture prior to 1 January 1980	Full duty	
	01.02 Other	0.04% in respect of each 0.1 per cent, or part thereof, of net local content in excess of 50 per cent	
117.15	01.00 <i>Light goods vehicle models and minibuses and other specialised passenger vehicle models:</i>		
	01.01 Manufactured or in the process of manufacture prior to 1 January 1980	Full duty	
	01.02 Other	0.04% in respect of each 0.1 per cent, or part thereof, of net local content in excess of 50 per cent	

MADE this 4th day of January, 1980.

Q.K.J. MASIRE,
*Acting President and
Minister of Finance and Development Planning*

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