

Statutory Instrument No. 71 of 1981

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

AMENDMENT OF SCHEDULES (NO. 16) NOTICE, 1981

(Published on 17th July, 1981)

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 NO. 1 TO THE ACT

	I Tariff Heading	II Statistical Unit	III Fiscal	IV Rate of Duty	
				General	M.F.N.
29.16	By the insertion after subheading No. 29.16.30 of the following: "29.16.35 Pentaerythryl-tetrakis-3-(3,5-ditertiary-butyl-4-hydroxyphenyl)-propionate; 3,5-ditertiary-butyl-4-hydroxybenzoic acid-(2,4 ditertiary-butyl-phenyl)-ester; 2,6-ditertiary-butyl-4-methylphenol; 1,3,5-trimethyl-2,4,6-tri-(3,5-ditertiary-butyl-4-hydroxybenzyl)-benzene	kg	free"	free	free
29.22	By the insertion after subheading No. 29.22.30 of the following: "29.22.35 Bis-stearyl-ethylene-diamine	kg	free"	free	free
29.34	By the insertion after subheading No. 29.34.40 of the following: "29.34.50 Magnesium ethylate	kg	free"	free	free
87.02	By the substitution for subheading No. 87.02.23 of the following: "87.02.23 Minibuses and other specialised passenger vehicles, assembled; .10 Hearses .90 Other	no. no	20% 100%	free free	free free

PART 1 OF SCHEDULE NO. 1 TO THE ACT

I Tariff	II Tariff Heading and Description	III Rate of Duty		IV Customs
		Excise		
117.00	By the substitution for Notes 1(g) and (h) to tariff item 117.00 of the following: "(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,			

- (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, and
- (i) motor vehicles which are manufactured by the conversion of excisable or non-excisable motor vehicles or which are built on second-hand chassis are deemed to be non-excisable motor vehicles."

117.10 By the substitution for tariff item 117.10 of the following:

'117.10 87.02 *Four-wheel drive motor car models:*

	.20 With a net local content of 66 percent or more per vehicle mass	0,5%	—
	Plus in respect of any such vehicle driven by a compression ignition engine	10%	10%
	.30 With a net local content of less than 66 per cent per vehicle mass provided the weighted average net local content of all four-wheel drive motor car models cleared ex a manufacturing warehouse	0,5% plus 0,04% in respect of each full 0,1 per cent less than 66 per cent net local content	—
117.10	.30 during the quarter of assessment is more than 66 per cent Plus, in respect of any such vehicle driven by a compression ignition engine	10%	10%
	.40 Other, 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%	—
	Plus, in respect of any such vehicle driven by a compression ignition engine	10%	10%"

SCHEDULE NO. 4 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
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412.22	By the insertion after item 412.21 of the following: "412.22 <i>Parts and materials, of artificial plastic material, of a kind used for the manufacture of design engineering models of factories, installations and the like</i>	Full duty"
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SCHEDULE NO. 6 TO THE ACT

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
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609.17	By the substitution for Note 2 to item 609.17 of the following: "2. In respect of any component fitted to any motor vehicle by manufacturer in addition to or in substitution for any standard component or deleted from such motor vehicle, the		
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I	II	III	IV
Item	Tariff Item and Description	Extent of Rebate	Extent of Refund

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 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  
 By the deletion of tariff item 117.00

**P.S. MMUSI,**  
*Minister of Finance and Development Planning*

*L2/7/172*