

Statutory Instrument No. 111 of 1981

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

AMENDMENT OF SCHEDULES (NO. 29) NOTICE, 1981

(Published on 13th November, 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 Traffic Heading	II Statistical Unit	III Fiscal	IV Rate of Duty General	V M.F.N.
84.06	By the insertion after subheading No. 84.06.60.65 of the following: "67 Stationary compression ignition engines, with a cubic displacement exceeding 6 350 cm <sup>3</sup> but not exceeding 22 000 cm <sup>3</sup>	no.	25%	free	free
85.13	By the substitution for subheading No. 85.13.30 of the following: "85.13.30 Parts		free	free	free
87.01	By the substitution for subheading No. 87.01.90 of the following: "87.01.80 Other, imported or out internal combustion piston engines	no.	free	free	free
	87.01.90 Other: .10 Imported with or incorporating in internal combustion piston engines with a cubic displacement of less than 2 000 cm <sup>3</sup>	no.	free	free	free
	.20 Imported with or incorporating compression ignition engines with a cubic displacement of 2 000 cm <sup>3</sup> or more, with a rear-axle width, measured between the wheel hubs' outside mounting faces, not exceeding 1 250 mm	no.	free	free	free
	.30 Other, imported with or incorporating compression ignition engines with a cubic displacement of 2 000 cm <sup>3</sup> or more but not exceeding 7 000 cm <sup>3</sup>	no.	free	free	free

	I Tariff Heading	II Statistical Unit	III Fiscal	IV Rate of Duty General	V M. F. N.
	.40 Other, imported with or incorporating spark ignition engines	no.	free	free	free
	.90 Other	no.	free	free	free
90.10	By the substitution for subheading No. 90.10.65 of the following: "90.10.65 Parts and accessories for photo-copying or thermo-copying apparatus		free"	free	free
90.16	By the substitution for subheading No. 90.16.10 of the following: "90.16.10 Drawing, marking-out and mathematical calculating instruments	no.	free"	free	free

PART 2 OF SCHEDULE NO. 1 TO THE ACT

I Tariff Item	II Tariff Heading and Description	III Rate of Duty Excise	IV Customs
117.00	By the substitution for Note 2 to tariff item 117.00 of the following: "2. A manufacturer of motor vehicles provided for in tariff items 117.05, 117.10 and 117.15 shall obtain the prior approval of the Minister of Commerce and Industry."		
117.01	By the insertion before tariff item 117.05 of the following: "117.01 87.01 Tractors (excluding steam tractors, track-laying tractors, walking tractors and tractors incorporating internal combustion piston engines with a cubic displacement of less than 2 000 cm <sup>3</sup> ): .10 Road tractors for semi-trailers .20 Tractors incorporating internal combustion piston engines with a cubic displacement of 2 000 cm <sup>3</sup> or more, with a rear-axle width, measured between the wheel hubs' outside mounting faces, not exceeding 1 250 mm .30 Other	30% 20% 40%	30% 20% 40%"
117.20, 117.25 and 117.30	By the insertion after tariff item 117.15 of the following:  "117.20 87.01 Motor buses, motor coaches and other public service type passenger vehicles, with a seating capacity of 16 seats or more 117.25 87.02 Goods vehicles (excluding light goods vehicles) 117.30 87.04 Chassis fitted with engines, for motor vehicles (excluding those for light goods vehicles, motor cars and minibuses and other specialised passenger vehicles)	30% 30% 30%	30% 30% 30%

**SCHEDULE NO. 3 TO THE ACT**

I Item	II Tariff Heading and Description	III Extent of Rebate
316.01	By the insertion after tariff heading No. 85.23 of the following: "87.01 Tractors	Full duty"
317.00	By the substitution for Note 2 of the following: "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 unassembled, complete or incomplete vehicles) for use in terms of provisions of item 317.03, 317.04 or 317.05, 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."	
317.04	By the substitution for the preamble of Note 4 of the following: "The following parts, subassemblies and materials shall not be admitted under the provisions of item 317.03, 317.04 or 317.05:" By the substitution for paragraph 01.02 of the following: "01.02 Other chassis components	Full duty"
	By the substitution for paragraph 02.02 of the following: "02.02 Other chassis components	Full duty"
	By the substitution for paragraph 03.02 of the following: "03.02 Other chassis components	Full duty"
	By the substitution for paragraph 04.02 of the following: "04.02 Other chassis components	Full duty"
	By the substitution for paragraph 05.02 of the following: "05.02 Other chassis components	Full duty"
	By the substitution for paragraph 06.00 of the following: "06.00 Assembled chassis of subheading No. 87.04.40 (excluding those for minibuses and other specialised passenger vehicles and light goods vehicles) for fitting with bodies manufactured in Botswana or for fitting with special purpose equipment:	
06.01	Incorporating internal combustion piston engines with a cubic displacement not exceeding 22 000 cm <sup>3</sup>	Full duty less 35%
06.02	Other	Full duty less 5%
317.05	By the insertion before tariff heading No. 87.06 of the following: "87.01 (1) Tractors, unassembled, for assembling and fitting with internal combustion piston engines with a cubic displacement of 2 000 cm <sup>3</sup> or more but not exceeding 7 000 cm <sup>3</sup>	Full duty
	(2) Tractors, assembled (with or without internal combustion piston engines), for replacement of the engines thereof of fitting of such tractors with internal combustion piston engines manufactured in Botswana under a manufacturing programme approved by the Minister of Commerce and Industry with a cubic displacement of 2 000 cm <sup>3</sup> or more but not exceeding 7 000 cm <sup>3</sup>	Full duty
	(3) Tractors, unassembled, for assembling and fitting with internal combustion piston engines with a cubic displacement exceeding 7 000 cm <sup>3</sup>	Full duty"

**SCHEDULE NO. 4 TO THE ACT**

I Item	II Tariff Heading and Description	III Extent of Rebate
411.00	By the insertion after tariff heading No. 85.01 of the following: "87.01 (1) Tractors, assembled, with rear-wheel drive only, imported with or incorporating internal combustion piston engines with a cubic displacement of 2 000 cm <sup>3</sup> or more but not exceeding 7 000 cm <sup>3</sup> , of	1% in respect of each 300 U.A or part thereof in

I Item	II Tariff Heading and Description	III Extent of Rebate
	a value for duty purposes exceeding 25 000 UA each	excess of a value for duty purposes of 25 000 UA each
	(2) Tractors, assembled, with front and rear-wheel drive, imported with or incorporating internal combustion piston engines with a cubic displacement of 2 000 cm <sup>3</sup> or more but not exceeding 7 000 cm <sup>3</sup> of a value for duty purposes exceeding 28 000 UA each	1% in respect of each 300 UA or part thereof in excess of a value for duty purposes of 28 000 UA each
	(3) Tractors, assembled, with rear-wheel drive only, imported with or incorporating internal combustion piston engines, with a cubic displacement exceeding 7 000 cm <sup>3</sup> , of a value for duty purposes not exceeding 25 000 UA each	Full duty less 20%
	(4) Tractors, assembled, with rear-wheel drive only, imported with or incorporating internal combustion piston engines with a cubic displacement exceeding 7 000 cm <sup>3</sup> , of a value for duty purposes exceeding 25 000 UA each	20% plus 1% in respect of each 300 UA or part thereof in excess of a value for duty purposes of 25 000 UA each
	(5) Tractors, assembled, with front and rear-wheel drive, imported or incorporating internal combustion piston engines with a cubic displacement 7 000 cm <sup>3</sup> , of a value for duty purposes not exceeding 28 000 UA each	Full duty less 20%
	(6) Tractors, assembled, with front and rear-wheel drive, imported with or incorporating internal combustion piston engines with a cubic displacement exceeding 7 000 cm <sup>3</sup> , of a value for duty purposes exceeding 28 000 UA each	20% plus 1% in respect of each 300 UA or part thereof in excess of a value for duty purposes of 28 000 UA each
460.17	By the insertion after item 460.16 of the following: "460.17 87.01 (1) Road tractors for semi-trailers, in such quantities and at such times and subject to such conditions as the Minister of Commerce and Industry may allow by specific permit (2) Tractors (excluding road tractors for semi-trailers), in such times and subject to such conditions as the Minister of Commerce and Industry may allow by specific permit 87.02 (1) Motor buses, motor coaches and other public service type passenger vehicles, with a seating capacity of 16 seats or more, in such quantities and at such times and subject to such conditions as the Minister of Commerce and Industry may allow by specific permit (2) Goods vehicles (excluding light goods vehicles), in such quantities and at such times and under such	Full duty less 20% Full duty Full duty less 10% Full duty less 20%

I Item	II Tariff Heading and Description	III Extent of Rebate
	conditions as the Minister of Commerce and Industry may allow by specific permit	
87.04	Chassis fitted with engines, for motor vehicles (excluding those for light goods vehicles, motor cars and mini-buses and other specialised passenger vehicles), in such quantities and at such times and under such conditions as the Minister of Commerce and Industry may allow by specific permit	Full duty less 5%"

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 Note 3 of the following: "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 of tariff items 117.05, 117.10 and 117.15 entered for home consumption during a quarter of assessment."		
	By the insertion before tariff item 117.05 of the following: "117.01 01.00 <i>Road tractors for semi-trailers:</i>		
	01.01 Incorporating internal combustion piston engines manufactured in Botswana under a manufacturing programme approved by the Minister of Commerce and Industry with a cubic displacement not exceeding 22 000 cm <sup>3</sup>	Full duty	
	01.02 Incorporating internal combustion piston engines with a cubic displacement exceeding 22 000 cm <sup>3</sup>	Full duty	
	02.00 <i>Tractors (excluding road tractors for semi-trailers:</i>		
	02.01 Incorporating internal combustion piston engines manufactured in Botswana under a manufacturing programme approved by the Minister of Commerce and Industry with a cubic displacement of 2 000 cm <sup>3</sup> or more but not exceeding 7 000 cm <sup>3</sup>	Full duty	
	02.02 Other, with rear-wheel drive only, incorporating internal combustion piston engines with a cubic displacement of 2 000 cm <sup>3</sup> or more but not exceeding 7 000 cm <sup>3</sup> , of a value for excise duty purposes exceeding 27 000 UA each	1% in respect of each 300 UA or part thereof in excess of a value for excise duty purposes of 27 000 UA each	
	02.03 Other, with front and rear-wheel drive, incorporating internal combustion piston engines with a cubic displacement of 2 000 cm <sup>3</sup> or more but 7 000 cm <sup>3</sup> , of a value for excise duty purposes exceeding 30 000 UA each	1% in respect of each 300 UA or part thereof in excess of a value for excise duty purposes of 30 000 UA each	
	02.04 With rear-wheel drive only, incorporating internal combustion piston engines with a cubic	Full duty less 20%	

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
	displacement exceeding 7 000 cm <sup>3</sup> , of a value for excise duty purposes not exceeding 27 000 UA each		
02.05	With rear-wheel drive only, incorporating internal combustion piston engines with a cubic displacement exceeding 7 000 cm <sup>3</sup> , of a value for excise duty purposes exceeding 27 000 UA each	20% plus 1% in respect of each 300 UA or part thereof in excess of a value for excise duty purposes of 27 000 UA each	
02.06	With front and rear-wheel drive, incorporating internal combustion piston engines with a cubic displacement exceeding 7 000 cm <sup>3</sup> , of a value for excise duty purposes not exceeding 30 000 UA each	Full duty less 20%	
02.07	With front and rear-wheel drive, incorporating internal combustion piston engines with a cubic displacement exceeding 7 000 cm <sup>3</sup> , of a value for excise duty purposes exceeding 30 000 UA each	20% plus 1% in respect of each 300 UA or part thereof in excess of a value for excise duty purposes of 30 000 UA each	
	By the insertion after tariff item 117.15 of the following:		
117.20	01.00 <i>Motor buses, motor coaches and other public-service type passenger vehicles, with a seating capacity of 16 seats or more:</i>		
	01.01 Incorporating internal combustion piston engines manufactured in Botswana under a manufacturing programme approved by the Minister of Commerce and Industry with a cubic displacement not exceeding 22 000 cm <sup>3</sup>	Full duty	
	01.02 Incorporating internal combustion piston engines with a cubic displacement exceeding 22 000 cm <sup>3</sup>	Full duty	
117.25	01.00 <i>Goods vehicles (excluding light goods vehicles):</i>		
	01.01 Incorporating internal combustion piston engines manufactured in Botswana under manufacturing programme approved by the Minister of Commerce and Industry with a cubic displacement not exceeding 22 000 cm <sup>3</sup>	Full duty	
	01.02 Incorporating internal combustion piston engines with a cubic displacement exceeding 22 000 cm <sup>3</sup>	Full duty	
117.30	01.00 <i>Chassis fitted with engines, for motor vehicles (excluding those for light good vehicles, motor cars and minibuses and other specialised passenger vehicles):</i>		
	01.01 Incorporating internal combustion piston engines manufactured in Botswana under a manufacturing programme approved by the Minister of Commerce and Industry with a cubic displacement not exceeding 22 000 cm <sup>3</sup>	Full duty	
	01.02 Incorporating internal combustion piston engines with a cubic displacement exceeding 22 000 cm <sup>3</sup>	Full duty	

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.22.35, 609.22.40, 609.22.45 and 609.22.50	By the insertion after item 609.22.30 of the following:		
.35	117.01 Tractors, in such quantities and at such times and subject to such conditions as the Minister of Commerce and Industry may allow by specific permit	Full duty	
.40	117.35 Motor buses, motor coaches and other public-service type passenger vehicles, with a seating capacity of 16 seats or more, in such quantities and at such conditions as the Minister of Commerce and Industry may allow by specific permit	Full duty	
.45	117.40 Goods vehicles (excluding light goods vehicles), in such quantities and at such times and subject to such conditions as the Minister of Commerce and Industry may allow by specific permit.	Full duty	
.50	117.45 Chassis fitted with engines, for motor vehicles (excluding those for light goods vehicles, motor cars and minibuses and other specialised passenger vehicles), in such quantities and at such times and subject to such conditions as the Minister of Commerce and Industry may allow by specific permit	Full duty"	

MADE this 3rd day of November, 1981.

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