

Statutory Instrument No. 139 of 1982

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

AMENDMENT OF SCHEDULE (NO. 40) NOTICE, 1982  
(Published on 10th December, 1982)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 50 and 51 of the Customs and Excise Duty Act, the Schedules to the Act are amended to the extent set out in the Schedule.

	I Tariff Heading	II Statistical Unit	III Fiscal	IV Rate of Duty General	V M.F.N.
Chapter 87	By the insertion after Note 10 of the following:				
	"11. The expression 'GVM' shall be taken to mean the recommended gross vehicle mass of a motor vehicle including the load, fuel and tools supplied as standard equipment which the vehicle is designed to carry under normal operating conditions."				
87.06	By the substitution for subheadings Nos. 87.06.25 and 87.06.27 of the following:				
	"87.06.26 Gear-boxes and parts thereof:				
	.10 Gear-boxes identifiable for use solely or principally with tractors (excluding road tractors)	no.	free	free	free
	.20 Other gear-boxes	no.	20%	Free	Free
	.30 Parts identifiable for use solely or principally with tractors (excluding road tractors)	kg	free	free	free
	.40 Other parts of unmachined cast metal				
	.90 Other	kg	10%	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 Notes (i) and (j) of the following:		
	"(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,		
	(j) 'non-built' means a vehicles —		
	(i) without a chassis frame in which the body itself supports the engine, transmission and axles; or		
	(ii) of unitary body construction, with or without certain elements of the chassis incorporated in the body, and		
	(k) 'GVM' shall have the meaning assigned thereto in Note 11 to Chapter 87 of Part 1 of this Schedule."		

I Tariff Item	II Tariff Heading and Description	III Rate of duty Excise	IV Customs
117.01	<p>By the substitution for subitem 117.01.10 of the following:</p> <p><i>10 Road tractors for semi-trailers</i></p> <p>Plus, in respect of any such road tractor incorporating an internal combustion piston engine with a cubic displacement not exceeding 22 000 cm<sup>3</sup> which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry</p> <p>Plus, in respect of any such road tractor driven by a compression ignition engine with a cubic displacement of 4 000 cm<sup>3</sup> or more but not exceeding 22 000 cm<sup>3</sup>, incorporating a manual gear-box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry</p>	<p>nil</p> <p>30%</p> <p>385,00 UA each less 0,31 UA per kg of the mass of the gear box</p>	<p>nil</p> <p>30%</p> <p>5%''</p>
117.20, 117.25 and 117.30	<p>By the substitution for tariff items 117.20, 117.25 and 117.30 of the following:</p> <p><i>117.20 87.02 Motor vehicles, mono-built (excluding motor car models, light goods vehicle models and minibuses models)</i></p> <p>Plus, in respect of any such motor vehicle incorporating an internal combustion piston engine with a cubic displacement not exceeding 22 000 cm<sup>3</sup> which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry</p> <p>Plus, in respect of any such motor vehicle driven by a compression ignition engine with a cubic displacement of 4 000 cm<sup>3</sup> or more but not exceeding 22 000 cm<sup>3</sup>, incorporating a manual gear-box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry</p> <p>Plus, in respect of any such motorbus with a GVM of 13 000 kg or more but not exceeding 17 000 kg, incorporating an automatic or semi-automatic gear-box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry</p>	<p>nil</p> <p>30%</p> <p>385,00 UA each less 0,31 UA per kg of the mass of the gear- box</p> <p>3,50 UA kg of the gear box</p>	<p>nil</p> <p>30%</p> <p>5%</p>
117.25	<p><i>87.02 chassis fitted with engines and cabs, for motor vehicles of subheadings Nos. 87.02.30, 87.02.90 and 87.02.95</i></p> <p>Plus, in respect of any such chassis incorporating an internal combustion piston engine with a cubic displacement not exceeding 22 000 cm<sup>3</sup> which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry</p> <p>Plus, in respect of any such chassis driven by a compression ignition engine with a cubic displacement of 4 000 cm<sup>3</sup> or more but not exceeding 22 000 cm<sup>3</sup>, incorporating a manual gear-box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry</p>	<p>nil</p> <p>30%</p> <p>385,00 UA each less 0,31 UA per kg of the mass of the gear-box</p>	<p>nil</p> <p>30%</p> <p>5%</p>

I Tariff Item	II Tariff Heading and Description	III Excise	IV Rate of duty Customs
	Plus, in respect of any such chassis for motorbus with a GVM of 13 000 kg or more but not exceeding 17 000 incorporating and automatic or semi-automatic gear-box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	3,50 UA kg of the mass of the gear-box	5%
117.30	<i>87.04 chassis fitted with engines, for motor vehicles of subheadings Nos. 87,01,50, 87,02,30, 87,02,90 and 87,02,95</i>	nil	5%
	Plus, in respect of any such chassis incorporating an internal combustion piston engine with a cubic displacement not exceeding 22 000 cm <sup>3</sup> which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	30%	30%
	Plus, in respect of any such chassis driven by a compression ignition engine with a cubic displacement of 4 000 cm <sup>3</sup> or more but not exceeding 22 000 cm <sup>3</sup> , incorporating a manual gear-box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	385,000 UA each less 0,31 UA per kg of the mass of the gear- box	5%
	Plus, in respect of any such motorbus with a GVM of 13 000 kg or more but not exceeding 17 000 kg, incorporating and automatic or semi-automatic gear-box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	3,50 UA kg of the mass of the gear-box	5%

**PART 2 SECTION B OF SCHEDULE NO. 1 TO THE ACT**

I Tariff Item	II Tariff Heading and Description	III Rate of duty Excise	IV Customs
128.65	By the substitution for tariff item 128.65 of the following: <i>"128.65 92.12 Gramophone records and other sound or similar recordings (excluding media for automatic data processing machines, gramophone records for teaching languages and seismic recordings); prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording (excluding media for automatic data processing machines)</i>	30%	30%"

**PART 4 OF SCHEDULE NO. 1 TO THE ACT**

- (1) Part 4 of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto;
- (2) This amendment in so far as it relates to Note 2 to this Part, subheading No. 33.06.25 in surcharge item 166.00/33.00, subheading No. 70.13.20 in surcharge item 173.00/70.00 and subheadings Nos. 84.08.20, 84.11.20, 84.49.10 and 84.60.90 in surcharge item 176.00/84.00, shall be deemed to have come into operation on 11 February 1982 at 1500h;
- (3) this amendment in so far as it relates to subheadings Nos. 28.40.35 and 28.40.37 in surcharge item 166.00/28.00, and subheading No. 29.19.50 in surcharge item 166.00/29.00 shall be deemed to have come into operation on 11 June 1982;
- (4) this amendment in so far as it relates to Note 7(a) to this Part shall be deemed to have come into operation on 18 June 1982; and
- (5) this amendment in so far as it relates to subheading No. 84.52.90 in surcharge item 176.00/84.00 shall be deemed to have come into operation on 23 July 1982.



I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
	84.21.30.10, 84.21.40, 84.22.10, 84.22.13, 84.22.15, 84.22.20, 84.22.22, 84.22.45, 84.23.10, 84.23.12, 84.23.25, 84.23.45, 84.23.50.10, 84.24.55, 84.24.60, 84.25.20.10, 84.25.30.10, 84.26, 84.29, 84.30.90, 84.31, 84.32, 84.33, 84.34.50, 84.34.90, 84.35, 84.36, 84.37, 84.38.10, 84.38.20.90, 84.39, 84.40.15.90, 84.40.20, 84.40.40, 84.40.90, 84.41.20, 84.42, 84.43, 84.44, 84.45.16.60, 84.45.16.70, 84.45.33.10, 84.45.65.10, 84.45.90.15, 84.45.90.35, 84.45.90.50, 84.45.90.70, 84.45.90.80, 84.46.90, 84.47.05.90, 84.47.25, 84.47.90, 84.49.10, 84.50, 84.51.10, 84.51.80, 84.52.20, 84.52.90, 84.53.10, 84.53.40, 84.54.10, 84.54.20, 84.55.60.10, 84.55.60.40, 84.55.60.50, 84.55.60.60, 84.55.60.70, 84.55.70.50, 84.56.70, 84.56.90, 84.57, 84.59.40.10, 84.59.65, 84.59.75, 84.59.80, 84.60.90, 84.61.57.90, 84.61.59.90, 84.61.65.15, 84.61.65.20, 84.62.15.90, 84.62.23.90, 84.62.25.10, 84.62.25.30, 84.62.30.90, 84.62.40.90, 84.63.33, 84.63.50.05, 84.63.50.15, 84.90.30 and 84.65)	
	1. Printed books, newspapers, journals and periodicals, imported by post, of a value for duty purposes exceeding 10UA but not exceeding 20UA per parcel, are exempted from the payment of surcharge.	
	2. Certain goods are exempted from the payment of surcharge with retrospective effect as indicated in the preamble of this notice.	
	3. Goods classifiable under headings or subheadings Nos. 28.04.60, 28.29.20, 28.29.30, 28.48.10, 28.48.20, 29.14.09.50, 29.14.09.60, 29.15.50, 29.16.70, 70.06, 84.22.33.40, 84.22.85.10, 84.34.40, 84.38.20.10, 84.38.20.20, 84.40.30, 84.49.20.90, 84.49.30, 84.56.40, 84.50.20.10, 84.62.05, 84.62.06.10, 84.62.06.15, 84.62.06.20, 84.62.06.25, 84.62.06.35, 84.62.20.25, and 84.62.20.35 and now subject to payment of surcharge.	

**SCHEDULE NO. 3 TO THE ACT**

I Item	II Tariff Heading and Description	III Extent of Rebate
317.00	By the substitution for Note 1 of the following: "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, and (c) the expression 'omnibuses' shall be taken to mean motorbuses, motorcoaches and other public-service type passenger vehicles, with a seating capacity of 16 seats or more."	
317.02	By the substitution for tariff heading No. 87.06 of the following: "87.06 Metal skeletal framework (excluding windows), assembled or unassembled, destination boxes, destina-	Full duty"

I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
317.04	tion or route blind mechanisms and numbered blinds, for omnibuses; windscreen frames and locking arms therefor, windscreen panels and glazed ventilating panels, for omnibuses; driving cabins or front-ends; tread plates with non-slip inserts, for omnibuses; heat exchangers and sump heater for fire-engines; auxiliary gear-boxes (with twin take-off), differentials and axles, for the equipment of motor vehicles with third axles for direct drive By the deletion in the Note of paragraph (7) of tariff heading No. 87.06. By the substitution for paragraphs 06.00, 06.01, 06.02 and 06.03 of the following: "06.00 <i>Assembled chassis of subheading No. 87.04.0 (excluding those for minibuses and other specialised passenger vehicles and light goods vehicles) for fitting bodies manufactured in the Botswana or for fittings with special purpose equipment</i> "	Full duty less the duty in part 2 of schedule No. 1"
317.06	By the substitution for paragraph (I) of the following: "(I) Parts, for the manufacture of automatic or semi-automatic gear-boxes (complete with fluid couplings, gear selectors, retarders and control systems) and manual gear-boxes, by a manufacturer who is in possession of a manufacturing programme approved by the Minister of Commerce and Industry"	Full duty"

SCHEDULE No. 4 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
460.17	By the deletion of tariff heading No. 87.06.	

SCHEDULE NO. 6 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate	IV Extent of Rebate
609.17	By the deletion of tariff items 117.25 and 117.30.		
609.22	By the insertion after item 609.22.50 of the following: ".60 117.00 Motor 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"	Not exceeding 385,00 UA less 0,31 UA per kg of the mass of gear-box"	

MADE this 22nd day of November, 1982

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