

*Statutory Instrument No. 30 of 1982*

**CUSTOMS AND EXCISE DUTY ACT**

(Cap. 50:01)

**AMENDMENT OF SCHEDULES (AMENDMENT) NOTICE, 1982**

*(Published on 26th March, 1982)*

**ARRANGEMENT OF PARAGRAPHS**

**PARAGRAPH**

1. Citation

2. Amendment of S.I. 11 of 1982

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 following notice is hereby given —

1. This Notice may be cited as the Amendment of Schedules Citation (Amendment) Notice, 1982.

2. Amendment of Schedules (No. 7) Notice, 1982 contained in Statutory Amendment Instrument No. 11 of 1982 is hereby amended by substituting for pages of S.I. 11 of 1982 C.27 to C.29 the following new pages —

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

**SURCHARGE**

*NOTES:*

1. The rate of surcharge specified in this Part in respect of any imported goods (excluding goods provided for in Note 7) shall apply to any such goods at the time of entry for home consumption in terms of Schedule No. 1, 3 or 4.
2. The value for surcharge purposes shall be the value for customs duty purposes as defined in section 65, but excluding subsection (6) thereof.
3. Any surcharge payable in terms of this Part in respect of any goods specified therein shall be additional to any customs, excise or sales duty payable in terms of Part 1, 2, 3 or 7 in respect of such goods.
4. Where the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in this Part it shall be deemed not to include goods which are not classified under the said tariff heading or subheading.
5. Any reference in this Part to a tariff heading comprising two digits followed by a point and two noughts (for example, 01.00) shall, for the purposes of Note 4 to this Part, be construed as referring to all tariff headings in Part 1 of this Schedule the first two digits of which correspond to the two digits referred to in this Part.
6. The relative provisions of the Customs and Excise Duty Act, (Cap. 50:01) shall be applicable, in so far as such provisions can be applied and as if such provisions in relation to customs duty on imported goods related also to the surcharge on goods imported into Botswana in respect of —
  - (i) the removal in bond of surcharge goods,
  - (ii) the warehousing in and clearance from customs and excise warehouses of surcharge goods,
  - (ii) the warehousing in and clearance from customs and excise warehouses of surcharge goods,
  - (iii) the importation and entry of imported goods liable to the surcharge and payment of the surcharge thereon, except that the surcharge on any goods be additional to any customs duty on such goods and that imported goods not be separately entered for customs duty and surcharge purposes.
  - (iv) the liability for the surcharge except that such liability be deemed not to cease if the surcharge on goods missing from any individual package does not exceed UA25.
  - (v) rebates of customs duty provided for in Schedules Nos. 3 and 4 of the Customs and Excise Duty Act, (Cap. 50:01) be not construed to contain any reference to the surcharge.
  - (vi) penal provisions, and
  - (vii) such other matters as are provided for in the Customs and Excise Duty Act (Cap. 50:01).

7. Any rate of surcharge specified in this Part in respect of any goods shall not apply to any such goods –

- (a) which are entered in terms of item 312.01/48.01 of Schedule No. 3 to the Customs and Excise Act 1964, items 401.00, 402.00, 405.04, 405.05 (II), 405.07, 406.00, 407.00, 408.00, 409.00, 410.03/30.03 (2), 411.00/84.10, 89.01 and 89.02, 412.02, 412.03, 412.04, 412.07, 412.08, 412.09, 412.10, 412.11, 412.12, 412.13, 412.15, 412.16, 412.17, 460.23, 460.24, 470.00, 480.00 and 490.00 of Schedule No. 4,
- (b) provided for in paragraphs (i) to (iv) of the proviso to section 38 (1) (a),
- (c) imported in such quantities, at such time, for such purposes and subject to such conditions as the Minister for Commerce and Industry may allow by specific permit,
- (d) being components imported separately as original equipment (for example, as a reserve supply for replacing components 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
- (e) being printed books, newspapers, journals and periodicals imported by post, of a value for duty purposes not exceeding 10.00 UA per parcel

I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
161.00	<b>LIVE ANIMALS; ANIMAL PRODUCTS</b>	
	01.00 Live animals (excluding goods of subheadings Nos. 01.01.10 and 01.01.20)	10%
	02.00 meat and edible meat offals	10%
	03.00 Fish, crustaceans and molluscs (excluding goods of subheadings Nos. 03.01.20, 03.02.10 and 03.02.17)	10%
	04.00 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included (excluding goods of headings or subheadings Nos. 04.03.15, 04.03.20, 04.04.50, 04.04.90, 04.05.10, 04.05.90, and 04.06)	10%
	05.00 Products of animal origin, not elsewhere specified or included (excluding goods of headings or subheadings Nos. 05.04, 05.05, 05.07.20, 05.08.10, 05.09.03, 05.09.15, 05.09.25, 05.12.10, 05.13, 05.15.25 and 05.15.35).	10%
162.00	<b>VEGETABLE PRODUCTS</b>	
	06.00 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage (excluding goods of headings Nos. 06.01 and 06.02)	10%
	07.00 Edible vegetables and certain roots and tubers (excluding goods of subheadings Nos. 07.01.50, 07.01.55, 07.02.17, 07.03.20, 07.04.20, 07.04.79, 07.05.30, 07.05.70, 07.05.90 and 07.06.10)	10%
	08.00 Edible fruit and nuts; peel of melons or citrus fruit (excluding goods of subheadings Nos. 08.01.20, 08.01.41, 08.01.42, 08.03.20, 08.05.10, 08.05.40, 08.06.10, 08.10.10, 08.10.30, 08.10.90, 08.11.10, 08.11.30, 08.11.90 and 08.13.80)	10%
	09.00 Coffee, tea, maté and spices (excluding goods of headings or subheadings Nos. 09.01.10, 09.02, 09.04.10, 09.04.50, 09.05, 09.06.30, 09.07.30, 09.08, 09.09.90, 09.09.95, 09.10.10.20, 09.10.30 and 09.10.80)	10%
	10.00 Cereals (excluding goods of subheading No. 10.06.20)	10%
	11.00 Products of the milling industry; malt and starches; gluten; inulin (excluding goods of subheadings Nos. 11.01.40.10, 11.02.10.40, 11.02.20.20, 11.02.30.20, 11.02.40.40, 11.04.30.10, 11.07.20 and 11.07.40.10)	10%
	12.00 Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial and medical plants; straw and fodder (excluding goods of subheadings Nos. 12.01.20, 12.01.40, 12.01.45, 12.03.10, 12.06.10, 12.07.20.20 and 12.08.10)	10%
	13.00 Lacs; gums, resins and other vegetable saps and extracts (excluding goods of headings or subheadings Nos. 13.02 and 13.03.70)	10%
	14.00 Vegetable plaiting materials; vegetable products not elsewhere specified or included (excluding goods of subheadings Nos. 14.01.10 and 14.05.90)	10%

163.00	<b>ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES</b>	
	15.00 Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes (excluding goods of subheadings Nos. 15.02.20, 15.06.10, 15.06.20, 15.07.30, 15.07.50, 15.07.55, 15.07.80, 15.10.10, 15.10.50, 15.11.10, 15.11.50 and 15.15.10)	10%

I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
164.00	<b>PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO</b>	
	16.00 Preparations of meat, of fish, of crustaceans or molluscs (excluding goods of subheadings Nos. 16.01.05, 16.01.10, 16.02.20, 16.02.30, 16.03.10, 16.04.25, 16.04.40, 16.04.50, 16.04.60 and 16.05.80)	10%
	17.00 Sugars and sugar confectionery (excluding goods of headings or subheadings Nos. 17.02.10.10, 17.02.30.10, 17.02.60, 17.03.10 and 17.04)	10%
	18.00 Cocoa and cocoa preparations (excluding goods of headings or subheadings Nos. 18.01.10, 18.01.20, 18.02.10, 18.05 and 18.06.20)	10%
	19.00 Preparations of cereals, flour or starch; pastrycooks' products (excluding goods of headings or subheadings Nos. 19.02.50, 19.03, 19.04.10, 19.05.10, 19.07 and 19.08)	10%
	20.00 Preparations of vegetables, fruit or other parts of plants (excluding goods of subheadings Nos. 20.01.20, 20.02.15, 20.02.25, 20.02.70, 20.02.80.10, 20.03.10, 20.03.30, 20.03.90, 20.04.10, 20.04.50, 20.05.20, 20.06.30, 20.06.50, 20.06.60, 20.06.90, 20.07.05 and 20.07.15)	10%
	21.00 Miscellaneous edible preparations (excluding goods of subheadings Nos. 21.02.10, 21.02.20, 21.02.50, 21.05.10, 21.07.15, 21.07.30, 21.07.40 and 21.07.85)	10%
	22.00 Beverages, spirits and vinegar (excluding goods of headings or subheadings Nos. 22.02.20, 22.03, 22.05.50.10, 22.07.10, 22.09.10.10, 22.09.20, 22.09.30, 22.09.40, 22.09.50, 22.09.60 and 22.09.90)	10%
	23.00 Residues and waste from the food industries; prepared animal fodder	10%
	24.00 Tobacco (excluding goods of subheading No. 24.02.10)	10%
165.00	<b>MINERAL PRODUCTS</b>	
	25.00 Salt; sulphur; earths and stone; plastering materials; lime and cement (excluding goods of headings or subheadings Nos. 25.03.10, 25.04, 25.07.20, 25.08, 25.12, 25.13.20, 25.15.10, 25.17.15, 25.19.30, 25.22.30, 25.23.50, 25.23.90 and 25.32.45)	10%
	26.00 Metallic ores, slag and ash (excluding goods of subheadings Nos. 26.01.65, 26.01.70 and 26.02.90)	10%
	27.00 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes (excluding goods of headings or subheadings Nos. 27.01, 27.07, 27.09, 27.10, 27.12, 27.13.10, 27.13.20, 27.15.20 and 27.17)	10%
166.00	<b>PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES</b>	
	28.00 Inorganic chemicals; organic and inorganic compounds of precious metals, of rare earth metals, of radio-active elements and of isotopes (excluding goods of headings or subheadings Nos. 28.02, 28.04.50, 28.04.60, 28.06, 28.08, 28.09, 28.13.05.20, 28.13.05.90, 28.13.60.20, 28.13.60.40, 28.15.10, 28.17.70.20, 28.18.25.20, 28.20.50, 28.22, 28.23.10, 28.29.20, 28.29.30, 28.30.80.10, 28.32.10.20, 28.32.25.10, 28.36, 28.37.20, 28.39.10, 28.40.30, 28.42.12, 28.42.15, 28.42.40.20, 28.44.30.10, 28.44.30.20, 28.45.20, 28.46.10, 28.48.10, 28.48.20 and 28.50)	10%
	29.00 Organic chemicals (excluding goods of headings or subheadings Nos. 29.01.20, 29.01.40, 29.02.05, 29.02.35, 29.02.80, 29.03.25, 29.03.50, 29.04.10, 29.04.85, 29.05.20, 29.06.60, 29.07.40, 29.08.60, 29.13.60, 29.14.05.10, 29.14.05.50,	10%

29.14.09.60, 29.14.17.10, 29.14.19.10, 29.15.15, 29.15.20, 29.15.30, 29.15.50,  
29.15.80, 29.16.10, 29.16.15, 29.16.17.05, 29.16.17.10, 29.16.65, 29.16.70, 29.16.75,  
29.16.80, 29.19.30, 29.19.90, 29.23.30, 29.23.80, 29.24.10, 29.26.10, 29.28.10,  
29.31.70, 29.35.07, 29.35.09, 29.35.11, 29.35.20, 29.35.50, 29.35.70, 29.37,  
29.42.10 and 29.44.10)

30.00 Pharmaceutical products (excluding goods of subheadings Nos. 30.02.50,  
30.03.15, 30.05.10 and 30.05.20)

MADE this 16th day of March, 1982.

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

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