

Statutory Instrument No. 8 of 1982

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50:01)
AMENDMENT OF SCHEDULES (NO. 4) NOTICE, 1982
(Published on 12th February, 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 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	V M.F.N.	
87.02	By the substitution for subheading No. 87.02.30 of the following:				
"87.02.30	Motor buses, motor coaches and other public-service type passenger vehicles, with a seating capacity of 16 seats or more:				
.10 Assembled	no.	40%	free	free	
.20 Unassembled	no.	50%"	free	free	
87.02	By the substitution for subheadings Nos. 87.02.80 and 87.02.95 of the following:				
"87.02.87	no.	50%	free	free	
Other assembled goods vehicles fitted with bodies and cabs (excluding mono-built goods vehicles)					
87.02.90	no.	20%	free	free	
Other goods vehicles, assembled					
87.02.95	no.	20%"	free	free	
Other goods vehicles, unassembled					
87.06	By the insertion after subheading No. 87.06.20 of the following:				
"87.06.25	Automatic and semi-automatic 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	kg	10%	free	free	
.50 Other	kg	20%	free	free	
87.06.27	Gear-boxes (excluding automatic and semi-automatic gear-boxes) and parts thereof:				
.10 Gear-boxes identifiable for use solely or principally with tractors (excluding road tractors)	no.	free	free	free	
.50 Other gear-boxes	no.	770,00 UA each less 0,62 UA per kg	free	free	

.60	Parts identifiable for use solely or principally with tractors (excluding road tractors)	kg	free	free	free
.70	Other parts of unmachine cast metal	kg	10%	free	free
.90	Other	kg	20%	free	free

PART 2 SCHEDULE NO. 1 TO THE ACT

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

117.00 By the substitution for paragraphs (h) and (i) of Note 1 of the following:
“(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,

(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, and

(j) ‘mono-built’ means a vehicle

(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.”

By the insertion after Note 3 of the following:

“4. Under the provisions of section 37 (1) the rate of duty in respect of chassis cleared under tariff item 117.25, is payable at the point of time when such chassis are fitted with engines and cabs, and the rate of duty in respect of chassis cleared under tariff item 117.30, is payable at the point of time when such chassis are fitted with engines.”

117.20 By the substitution for tariff items 117.20, 117.25 and 117.30 of the following:
117.25 and
117.30

117.20	87.02 Goods vehicles, mono-built (excluding light goods vehicles	30%	30%
117.25	87.02 Chassis fitted with engines and cabs, for motor vehicles of subheadings Nos. 87.02.30, 87.02.90 and 87.02.95	30%	30%
117.30	87.04 Chassis fitted with engines, for motor vehicles of subheadings Nos. 87.02.30, 87.02.90 and 87.02.95	30%	30%

SCHEDULE NO. 3 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
317.02	By the insertion after tariff heading No. 85.09 of the following:	
	“87.01 Tractors for the manufacture of dumpers	Full duty”
317.02	By the substitution for tariff heading No. 87.01 of the following:	
	87.06 (1) 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-ends; tread plates with non-slip inserts, for omnibuses; heat exchangers and sump heaters 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	Full duty
	(2) Gear-boxes, in such quantities and at such times as the Minister of Commerce and Industry may allow by specific permit	Full duty
	(3) Gear-boxes, in such quantities and at such times as the Minister of Commerce and Industry may allow by specific permit	Full duty less (385,00 UA each less 0,31 UA per kg)”
317.04	By the substitution for paragraphs 06.00, 06.01 and 06.02 of the following:	
	“06.00 <i>Assembled chassis of subheading No. 87.04.40 (excluding those for minibuses and other specialised passenger vehicles and light goods vehicles):</i>	
	06.01 Incorporating internal combustion piston engines with a cubic displacement not exceeding 22 000 cm ³ , for fitting with bus bodies manufactured in Botswana	Full duty less 35%
	06.02 Incorporating internal combustion piston engines with a cubic displacement exceeding 22 000 cm ³ , for fitting with bus bodies manufactured in Botswana	Full duty less 5%
	06.03 Other for fitting with bodies (excluding bus bodies) manufactured in Botswana or for fitting with cabs or special purpose equipment	Full duty less 5%”
	By the insertion after paragraph 07.00 of the following:	
	“08.00 <i>Assembled chassis frames, whether or not fitted with mechanical parts, of tariff heading No. 87.06</i>	Full duty less 5%”
317.04	By the insertion in the Note after paragraph (6) of tariff heading No. 87.06 of the following:	
	“(7) Gear-boxes (excluding automatic and semi-automatic gear-boxes), except when imported for motor vehicles driven by compression ignition engines with a cubic displacement of less than 4 000 cm ³ ”	
317.06	By the substitution for paragraph (I) of the following:	
	“(I) Parts and accessories, for the manufacture of gear-boxes under a manufacture 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
160.06	By the substitution for tariff heading No. 29.04 of the following: "29.04 Pentaerythritol (excluding di- or tri-pentaerythritol), in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	Full duty"

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 paragraph 01.00 of tariff item 117.20 of the following: "01.00 Goods vehicles, mono-built (excluding light goods vehicles):" By the substitution for paragraph 01.00 of tariff item 117.25 of the following: "01.00 Chassis fitted with engines and cabs, for motor vehicles of subheadings Nos. 87.02.30, 87.02.90 and 87.02.95." By the substitution for paragraph 01.00 of tariff item 117.30 of the following: "01.00 Chassis fitted with engines, for motor vehicles of subheadings Nos. 87.02.30, 87.02.90 and 87.02.95:"		
609.22.40 609.22.45 and 609.22.50	By the substitution for items 609.22.40, 609.22.45 and 609.22.50 of the following: ".40 117.20 Goods vehicles, mono-built, (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 .45 117.25 Chassis fitted with engines and cabs, for motor vehicles of subheadings Nos. 87.02.30, 87.02.90 and 87.02.95 and tariff heading No. 87.03, in such quantities and at such times and subject to such conditions as the Minister of Commerce and Industry may allow by specific permit .50 117.30 Chassis fitted with engines, for motor vehicles of subheadings Nos. 87.02.30, 87.02.90 and 87.02.95 and tariff heading No. 87.03, 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 Full duty Full duty"	

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