

Statutory Instrument No. 98 of 1983

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

AMENDMENT OF SCHEDULES (NO. 38) NOTICE, 1983
(Published on 12th August, 1983)

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.

SCHEDULE NO. 1 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
410.00	By the deletion of the Note to item 410.00	
410.03	By the substitution for tariff heading No. 27.10 of the following: "27.10 (1) Base oils for lubricating oil (excluding such oils manufactured by the re.refining of used lubricating oil or or other used oil,) for use in the manufacture of prepared lubricating oils in Botswana (2) Mineral oil products for use in the manufacture of products not elsewhere specified in this item (excluding the manufacture of fuel)	0,22 UA per 100 litres Full duty less 13,65 UA per 1 000 litres"
410.04	By the substitution for item 410.04 of the following:	
"410.04	<i>Mineral oil products, for specific uses:</i>	
	NOTES	
	(a) "road" means any terrain over which a vehicle can be driven whether or not it is private property and "road transport" has a corresponding meaning;	
	(b) "agriculture" means the science, art and function of soil cultivation including the reaping of harvests, the rearing of and caring for animals, fish and reptiles and the keeping of bees, for the production of agricultural products, the drilling for water and the building of dams and roads and hired services performing such functions at a place where agriculture is conducted;	
	(c) "agricultural products" means animals, fish and reptiles and their products, plants and vegetable products in their products, plants and vegetable products in their natural state or the processed produce of agriculture, and includes eggs, milk, cream, meat, honey, grain, vegetables, fresh fruit, dried fruit, wine, flowers, nursery products, wool and hides, whether or not packed for marketing;	
	(d) "agricultural requirements" means goods that are essential for agriculture and includes goods for the cultivation of the soil, growing of crops, reaping of harvests, rearing of and caring for animals, fish and reptiles and the building of dwellings and structures for agricultural purposes;	
	(e) "transport in agriculture" means the transport of labour to and from the place where agriculture is conducted, agricultural products on and from such place to the premises of the buyer or other place from where the goods are marketed or where the goods will be processed by a person other than the person carrying on agriculture, whichever destination comes first and the transport of agricultural requirements on such place and from the supplier's loading point to such place. For the purpose of this definition a vehicle shall be regarded as being used for transport in agriculture when either on the forward or return	

I Rebate Item	II Tariff Heading and Description	III Extent of Rebate
	<p>journey it conveys mainly agricultural products or requirements and includes hired services performed on behalf of the person carrying on agriculture;</p> <p>(f) "forestry" means the science, art and function of planting and the maintenance of plantations, including the growing of seed, seedlings and saplings, the cultivation of the soil, the protection of plantations against fire and felling of trees by the person carrying on forestry and the building and maintenance of roads in the plantation;</p> <p>(g) "transport in forestry" means transport of primary forestry products, for example, seed, seedlings and saplings, back and felled trees in the plantation, from the plantation to the saw-mill or to any other point of discharge; transport of forestry requirements, for example, sprays, implements, seed, seedlings and saplings, in the plantation and from the supplier's point loading to the plantation and the transport of employees for activities in forestry. For the purpose of this definition of vehicle shall be regarded as being used for transport in forestry when either on the forward or return journey it conveys mainly forestry products or requirements and includes hired services performed on behalf of the person carrying on forestry.</p>	
27.10	<p>Distillate fuels and residual fuel oils:</p> <p>(1) For use as engine fuel in any passenger bus with a seating capacity of 16 seats or more (tariff heading No. 87.02)</p> <p>(2) For use as fuel in agriculture or for the production of agricultural products, including road transport in agriculture (excluding such fuel for use in aircraft and passenger vehicles such as motor cars, station wagons and minibuses)</p> <p>(3) For use as fuel in forestry including road transport in forestry (excluding such fuel for use in aircraft and passenger vehicles such as motor cars, station wagons and minibuses)</p> <p>(4) For use as fuel in —</p> <p>(a) heaters and heating apparatus, furnaces, ovens and boilers (ex Chapter 73, 74, 76 or 84)</p> <p>(b) stationary turbines and stationary compression ignition engines (excluding those mounted on selfpropelled vehicles) (ex tariff heading No. 84.06 or 84.08)</p> <p>(c) other compression ignition engines for the driving of or incorporated in machinery and implements of Chapters 84 and 85, for example, generators, compressors, loaders, pumps, machinery and mechanical appliances for public works, roadbuilding and earthmoving and self-propelled cranes</p> <p>(d) locomotives (tariff heading No. 86.03)</p> <p>(e) tractors (excluding road tractor for semi-trailers) (tariff heading No. 87.01)</p> <p>(f) ambulances (tariff heading No. 87.02)</p> <p>(g) dumper vehicles of which, according to the manufacturer's specifications, each wheel massload is 4 500 kg or more or of which the total massload on each rear axle exceeds 20 000 kg (tariff heading No. 87.02)</p> <p>(h) vehicles for use in underground mines (tariff heading No. 87.02)</p>	<p>Full duty less 3,65 UA per 1 000 litres</p> <p>Full duty less 3,65 UA per 1 000 litres</p> <p>Full duty less 3,65 UA per 1 000 litres</p> <p>Full duty less 13,65 UA per 1 000 litres"</p>

I Item	II Tariff Heading and Description	III Extent of Rebate
	(i) fire-engines and fire-escapes (tariff heading No. 87.03) (j) spraying lorries (tariff heading No. 87.03) (k) road sweeper lorries (tariff heading No. 87.03) (l) breakdown lorries (tariff heading No. 87.03) (m) drilling machine vehicles (tariff heading No. 87.03) (n) crane lorries (tariff heading No. 87.03) (o) works trucks, for example, fork-lifttrucks, crane trucks, platform trucks, straddle carriers and other elevating or stacking trucks (tariff heading No. 87.07)	

SCHEDULE NO. 6 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate	IV Extent of Refund
607.05	By the deletion of paragraph (5) of item 607.05.10 By the insertion after paragraph (4) of item 607.05.10 of the following: “(5) In the manufacture of products not elsewhere specified in this item (excluding the manufacture of fuel)	Full duty less 11,83 UA per 1 000 litres”	
609.00	By the deletion of the Note to item 609.00		
609.05	By the substitution for item 609.05 of the following:		
“609.05	MINERAL PRODUCTS: NOTES: In this item — (a) “road” means any terrain over which a vehicles can be driven whether or not it is private property and “road transport” has a corresponding meaning; (b) “agriculture” means the science, art and function of soil cultivation including the reaping of harvests, the rearing of and caring for animals, fish and reptiles and the keeping of bees, for the production of agricultural products, the drilling for water and the building of dams and roads and hired services performing such functions at a place where agriculture is conducted; (c) “agricultural products” means animals, fish and reptiles and their products, plants and vegetable products in their natural state or the processed produce of agriculture, and includes eggs, milk, cream, meat, honey, grain, vegetables, fresh fruit, dried fruit, wine, flowers, nursery products, wool and hides, whether or not packed for marketing; (d) “agricultural requirements” means goods that are essential for agriculture and includes goods for the cultivation of the soil growing of crops, reaping of harvests, rearing of and caring for animals, fish and reptiles and the building of dwellings and structures for agricultural purposes;		

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	<p>(e) "transport in agriculture" means the transport of labour to and from the place where agriculture is conducted, agricultural products on and from such place to the premises of the buyer or other place from where the goods are marketed or where the goods will be processed by a person other than the carrying on agriculture, whichever destination comes first and the transport of agricultural requirements on such place and from the supplier's loading point to such place. For the purpose of this definition of a vehicle shall be regarded as being used for transport in agricultural products or requirements and includes hired services performed on behalf of the person carrying on agriculture;</p> <p>(f) "forestry" means the science, art and function of planting and the maintenance of plantations, including the growing of seed, seedlings and saplings, the cultivation of the soil, the protection of plantations against fire and the felling of trees by the person carrying on forestry and the building and maintenance of roads in the plantation;</p> <p>(g) "transport in forestry" means transport of primary forestry products, for example, seed, seedlings and saplings, bark and felled trees in the plantation, from the plantation to the saw-mill or to any other point of discharge; transport of forestry requirements, for example, sprays, implements, seed, seedlings and saplings, in the plantation and from the supplier's point of loading to the plantation and the transport of employees for activities in forestry. For the purpose of this definition a vehicle shall be regarded as being used for transport in forestry when either on the forward or return journey it conveys mainly forestry products or requirements and includes hired services performed on behalf of the person carrying on forestry</p>		
609.05	<p>.05 105.05) Petrol and base oils in prepared 105.10) lubricating oil, supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item</p> <p>.10 105.05) Distillate fuels and residual 105.10) fuel oils:</p> <p>(1) For use as engine fuel in any passenger bus with a seating capacity of 16 seats or more (tariff heading No. 87.02)</p>	Full duty	
		Full duty less 1,83 UA per 1 000 litres	Full duty less 1,83 UA per 1 000 litres

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	(2) For use as fuel in agriculture or for the production of agricultural products, including road transport in agriculture (excluding such fuel for use in aircraft and passenger vehicles such as motor cars, station wagons and minibuses)	Full duty less 1,83 UA per 1 000 litres	Full duty less 1,83 UA per 1 000 litres
	(3) For use as fuel in forestry including road transport in forestry (excluding such fuel for use in aircraft and passenger vehicles such as motor cars, station wagons and minibuses)	Full duty less 1,83 UA per 1 000 litres	Full duty less 1,83 UA per 1 000 litres
	(4) For use as fuel in —	Full duty less 11,83 UA per 1 000 litres	Full duty less 11,83 UA per 1 000 litres es
	(a) heaters and heating apparatus, furnaces, ovens and boilers (ex-Chapter 73, 74, 76 or 84)		
	(b) stationary turbines and stationary compression ignition engines (excluding those mounted on self-propelled vehicles) (ex tariff heading no. 84.06 or 84.08)		
	(c) other compression ignition engines for the driving of or incorporated in machinery and implements of Chapter 84 and 85, for example, generators, compressors, loaders, pumps machinery and mechanical appliances for public works, roadbuilding and earthmoving and self-propelled cranes		
	(d) locomotives (tariff heading No. 86.03)		
	(e) tractors (excluding road tractors for semi-trailers) (tariff heading No. 87.01)		
	(f) ambulances (tariff heading No. 87.02)		
	(g) dumper vehicles of which, according to the manufacturer's specifications, each wheel massload is 4 500 kg or more or of which the total massload on each rear axle exceeds 20 000 kg (tariff heading No. 87.02)		
	(h) vehicles for use in underground mines (tariff heading No. 87.02)		
	(i) fire-engines and fire-escapes (tariff heading No. 87.03)		
	(j) spraying lorries (tariff heading No. 87.03)		
	(k) road sweeper lorries (tariff heading No. 87.03)		
	(l) breakdown lorries (tariff heading No. 87.03)		
	(m) drilling machine vehicles (tariff heading No. 87.03)		
	(n) crane lorries (tariff heading No. 87.03)		

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(o) works trucks, for example, fork-lift trucks, crane trucks, platform trucks, straddle carriers and other elevating or stacking trucks (tariff heading No. 87.07)

MADE this 6th day July, of 1983.

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

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