

Statutory Instrument No. 55 of 1985

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

**AMENDMENT OF SCHEDULES (NO. 30) NOTICE, 1985**  
(Published on 3rd May, 1985)

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**

**Schedule No. 1 to the Act**

I Tariff Heading	II Statistical Unit	III Rate of Duty Fiscal	IV General	V M.F.N.
01.01 By the substitution for sub-headings Nos. 01.01.10 and 01.01.20 of the following: "01.01.05 Horses:				
.10 Pure-bred breeding horses	no.	free	free	free
.90 Other	no.	free	free	free"
01.06 By the substitution for tariff heading No. 01.06 of the following:				
"01.06 OTHER LIVE ANIMALS	no.	free	free	free"
03.01 By the substitution for sub-heading No. 03.01.10 of the following:				
"03.01.10 Live fish		free	free	free"
03.03 By the deletion of subheading No. 03.03.20.				
08.06 By the substitution for sub-heading No. 08.06.10 of the following:				
"08.06.10 Apples	kg	5%	free	free"
15.08 By the deletion of subheading No. 15.08.20.				
16.03 By the substitution for sub-headings Nos. 16.03.20 and 16.03.30 of the following:				
"16.03.90 Other	kg	25%	free	free"
29.04 By the substitution for sub-heading No. 29.04.10 of the following:				

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty Fiscal	General	M.F.N.
"29.04.10	Methanol (methyl alcohol)	kg	free	free	free"
83.09	By the substitution for sub-heading No. 83.09.50 of the following:				
"83.09.50	Buckles and buckle-clasps:				
.15	Buckle moulds and parts thereof	kg	20%	free	free
.55	Other buckles and buckle-clasps	kg	25% or 0,03 UA each	free	free
.60	Parts of buckles and buckle-clasps	kg	25% or 0,015 UA each	free	free"
87.02	By the substitution for sub-heading No. 87.02.90 of the following:				
"87.02.90	Chassis fitted with engines and cabs and mono-built goods vehicles (excluding light goods vehicles), assembled	no.	20%	free	free
87.02.92	Other goods vehicles, assembled	no.	50%	free	free"

Schedule No. 3 to the Act

I			II	III
Rebate Item	Tariff Heading	Rebate Code	Description	Extent of Rebate
306.01			By the deletion of rebate code 01.00 to tariff heading No. 29.04. By the deletion of rebate code 01.00 to tariff heading No. 29.31.	
306.02			By the deletion of tariff heading No. 27.10.	
306.04			By the deletion of tariff heading No. 73.40.	

I Rebate Item	Tariff Heading	Rebate Code	II Description	III Extent of Rebate
306.08			By the deletion of tariff heading No. 48.01.	
306.09			By the deletion of tariff heading No. 27.12.	

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 Notes 3, 4 and 5 of the following: "3. Subject to the provisions of Note 5, manufacturers may, in addition to the rebates of duty provided for in this item in tariff items 117.05, 117.10, 117.15 and 117.17, also claim the rebate of duty provided for in tariff item 117.00, provided:		
609.17	3. (i) It is proved to the satisfaction of the Director that the parts and subassemblies which were exported, were manufactured in Botswana and that a valid Certificate of Origin and Mass of Motor Vehicle Parts and Subassemblies, which will be reconcilable with the relative Export Bill of Entry, is produced; and (ii) the weighted average net local content of all motor car models, light goods vehicle models or minibus models cleared ex a manufacturing warehouse during the quarter of assessment, is more than 66 per cent.		
	4. The rebate of duty provided for in this item in tariff item 117.00 is not applicable to -		

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
	parts and subassemblies exported in terms of the proviso to Note 1(d) to tariff item 117.00 of Part 2 of Schedule No. 1; and		
	parts and subassemblies incorporated in vehicles which are exported.		
	<p>5. A manufacturer may claim the rebates of duty provided for in this item in tariff items 117.00, 117.05, 117.10, 117.15 and 117.17 provided the total rebate so claimed does not exceed the total duty payable on all motor vehicles of the said tariff items, entered for home consumption during a quarter of assessment."</p> <p>By the insertion before tariff item 117.01 of the following:</p>		
	<p>"117.00 Motor vehicles of tariff items 117.05, 117.10, 117.15 and 117.17</p>	<p>4,00 UA per kg net local content of parts and subassemblies of the kind built into such vehicles and exported during the preceding quarter for excise duty purposes, with a maximum of the export value per kg of such components"</p>	

**NOTE.-** The effect of this notice is that locally manufactured components which are exported can, subject to certain conditions, now also be claimed as local content in motor cars, minibuses and light goods vehicles. This provision has retrospective effect to 1 March 1985.

MADE this 29th day of March, 1985.  
P.S. MMUSI,  
*Vice-President and Minister of Finance  
and Development Planning.*