

Statutory Instrument No. 7 of 1985

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

AMENDMENT OF SCHEDULES (No. 6) NOTICE, 1985
(Published on 11th January, 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.

I TARIFF HEADING	II STATIS= TICAL UNIT	III RATE OF DUTY Fiscal	IV General	V M.F.N.
15.08 By the substitution for sub= heading No. 15.08.40 of the following:				
"15.08.40 Epoxidised vege= table oils	kg	free	free	free"
48.07 By the substitution for the heading of subheading No. 48.07.83 of the following :				
"48.07.83 Printing paper and writing paper, with a basis mass not ex= ceeding 250 g/m ² and containing less than 60 per cent of mechanical wood pulp (percentage of the fibrous content), being paper of a kind suitable for printing or writing (excluding that of subheading No. 48.07.87):"				
By the substitution for sub= heading No. 48.07.83.20 of the following:				

I TARIFF HEADING	II STATIS- TICAL UNIT	III RATE OF DUTY Fiscal	IV General	V M.F.N.
".15 In rolls, with a basis mass exceeding 65 g/m ² and of a value for duty purposes per 1000 kg exceeding 265 UA By the substitution for sub-heading No. 48.07.83.50 of the following:	kg	15%	free	free"
".45 In sheets, with a basis mass exceeding 65 g/m ² and of a value for duty purposes per 1000 kg exceeding 265 UA By the substitution for sub-headings Nos. 48.07.87.10 and 48.07.87.20 of the following:	kg	15%	free	free"
".15 Bag and sack kraft paper, bleached and coated on one side, in rolls	kg	free	free	free
.25 Paper and paperboard, coated on one side, having three or more layers of which only the two outer layers are bleached, exceeding 180 g/m ² , in rolls or sheets	kg	free	free	free
.35 Other bleached sulphate paper containing pure chemical pulp, coated on one side, exceeding 180 g/m ²	kg	free	free	free"
By the substitution for sub-heading No. 48.07.89.20 of the following:				
".25 In rolls, with a basis mass exceeding 65 g/m ² and of a value for duty purposes per 1000 kg exceeding 265 UA (excluding that of subheading No. 48.07.89.55)	kg	15%	free	free"

I TARIFF HEADING	II STATISTICAL UNIT	III RATE OF DUTY Fiscal	IV General	V M.F.N.
By the substitution for subheading No. 48.07.89.50 of the following:				
".45 In sheets, with a basis mass exceeding 65 g/m ² and of a value for duty purposes per 1000 kg exceeding 265 UA (excluding that of subheading No. 48.07.89.55)	kg	15%	free	free
.55 Paper and paperboard, coated on one side, having three or more layers of which only the two outer layers are bleached, exceeding 180 g/m ² , in rolls or sheets	kg	free	free	free"

SCHEDULE NO. 3 TO THE ACT

REBATE ITEM	TARIFF HEADING	REBATE CODE	DESCRIPTION	EXTENT OF REBATE
307.01			By the insertion after rebate code 11.00 to tariff heading No. 39.02 of the following:	
	"12.00	46	Propylene polymers, in blocks, lumps, powders, granules, flakes and similar bulk forms, for coating woven fabrics of propylene polymers	Full duty"
311.12			By the insertion after rebate code 01.00 to tariff heading No. 39.02 of the following:	
	"02.00	45	Propylene polymers, in blocks, lumps, powders, granules, flakes and similar bulk forms, for coating woven fabrics of propylene polymers	Full duty"

SCHEDULE NO. 4 TO THE ACT

ITEM	TARIFF HEADING AND DESCRIPTION	EXTENT OF REBATE
407.00	<p>By the substitution for the Notes to item 407.00 of the following:</p> <p><u>Notes:</u></p> <ol style="list-style-type: none">1. Admission under item 407.01(2) shall only be permitted provided the goods can be identified as being the same goods which were taken from Botswana.2. The rebate of duty specified in item 407.02 shall not apply to golf clubs, fire-arms, watches or articles of apparel of furskin, acquired abroad or at any duty-free shop and imported by residents of Botswana returning after an absence of less than 6 months.3. (a) The rebate of duty specified in items 407.02(1) and 407.02(2) shall only be allowed once per person during a period of 30 days and shall not apply to goods imported -<ol style="list-style-type: none">(i) by persons travelling only between places in Botswana; and(ii) by persons returning after an absence of less than 48 hours.(b) The rebate of duty specified in items 407.02(1) and 407.02(2) may, with the exception of that in respect of tobacco and alcoholic products, be claimed by children under 18 years of age, whether or not they are accompanied by their parents or guardians.4. A member of the crew of a ship or aircraft (including the master or pilot) is, subject to the conditions laid down by the Director -<ol style="list-style-type: none">(a) only entitled to the rebate of duty specified in items 407.02(1), 407.02(2) and 407.03, provided such member returns to Botswana permanently; and(b) only entitled to the rebate of duty specified in item 407.02(3) provided the total value of the goods declared under this item does not exceed 200 UA.	

I Item	II Tariff Heading and Description	III Extent of Rebate
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5. The rebate of duty specified in item 407.02(3) is only applicable if the total value of the goods declared under this item does not exceed 500 UA.
6. If the person concerned so desires and indicates accordingly before the goods are cleared, the goods in respect of which the rebate of duty specified in item 407.02(3) is applicable, may be cleared at the rates of duty specified in Schedule No. 1.
7. If a person contravenes any provision of this Act or any other law relating to the importation of goods, the Director may, in his discretion, refuse to grant any rebate of duty provided for in items 407.02 and 407.03.
8. The rebate of duty specified in item 407.03 shall only be allowed once per person during a period of 6 months and shall not apply to goods imported -
 - (a) by persons travelling only between places in Botswana;
 - (b) by persons returning after an absence of less than 48 hours; and
 - (c) by minor children travelling with their parents or guardians.
9. For the purposes of item 407.04/87.00 (i) the vehicle in question shall not be deemed to be personally owned and used personally by the importer unless such importer was, at all reasonable times, personally present at the place where the vehicle was used by him, and the importer shall be deemed to have used that vehicle from the date on which he took physical delivery of the vehicle until the date on which the vehicle was delivered by him to the shippers or other agent for the purpose of shipment or despatch.
10. For the purposes of item 407.04, the importer shall, if he is absent for a continuous period of longer than 3 months from the place where the vehicle is usually used in Botswana, not be deemed to have imported the vehicle for his personal or own use, and the duty as prescribed in the regulations shall be payable as from the date of such absence.

I Item	II Tariff Heading and Description	III Extent of Rebate
	11. The rebate of duty specified in item 407.04 shall only be allowed once per family during a period of 3 years."	
407.01, 407.02 and 407.03	By the substitution for items 407.01, 407.02 and 407.03 of the following:	
	"407.01 <u>Personal effects, sporting and recreational equipment, new or used:</u>	
	(1) Imported either as accompanied or unaccompanied passengers' baggage by non-residents of Botswana for their own use during their stay in Botswana	Full duty
	(2) Exported by residents of Botswana for their own use while abroad and subsequently re-imported either as accompanied or unaccompanied passengers' baggage by such residents	Full duty
407.02	<u>Goods imported as accompanied passengers' baggage either by non-residents or residents of Botswana and cleared at the place where such persons enter Botswana</u>	
	(1) Per person, the following consumable products - (a) wine not exceeding 2 litres; (b) spirituous and other alcoholic beverages, a total quantity not exceeding 1 litre; (c) manufactured tobacco, not exceeding 400 cigarettes and 50 cigars and 250 g of cigarette or pipe tobacco; and (d) perfumery not exceeding 50 ml and toilet water not exceeding 250 ml	Full duty
	(2) Other new or used goods (excluding television receiving sets), of a total value not exceeding 200 UA per person	Full duty

ITEM	TARIFF HEADING AND DESCRIPTION	EXTENT OF REBATE
	(3) Additional goods, new or used, of a total value not exceeding UA500 per person (excluding goods of a class or kind specified in item 407.02(1) and television receiving sets)	Full duty less 20%
407.03	One television receiving set per person, whether or not incorporating a radio receiving set or a sound recorder or reproducer, imported as accompanied passengers' baggage either by non-residents or residents of Botswana and cleared by such person at the place where he enters Botswana	Full duty less 20%
411.00	By the insertion after tariff heading No. 10.01 of the following: "11.02 Yellow maize, crushed	Full duty"
460.10	By the substitution for tariff heading No. 48.07 of the following: "48.07 Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets, with a basis mass exceeding 65 g/m ² , in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	Full duty"

MADE this 8th day of November, 1984.

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