

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

AMENDMENT OF SCHEDULES (NO. 35) NOTICE, 1987  
(Published on 18th September, 1987)

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 below.

SCHEDULE

Part 2 of Section A of Schedule No. 1 to the Act

I Tariff Item	II Tariff Heading and Description	III Rate of Duty Excise	IV Rate of Duty Customs
104.20	By the deletion of subitem 104.20.27.		

Note.- The effect of this amendment is that the rate of duty on spirits, manufactured in Botswana by the distillation of coal, containing, by volume, 10 per cent or more of the alcohols specified in tariff heading No. 29.04, is increased from 0,027 UA per litre to 9,0207 UA per litre of absolute alcohol.

Schedule No. 5 to the Act

I Item	II Tariff Heading and Description	III Extent of Refund
533.01	By the insertion in Column I, against the expression "27.10 Distillate fuels:" in Column II, of the expression "533.01".	
	By the substitution for paragraphs (1), (2) and (3) of tariff heading No. 27.10 of the following:	
	"(1) Used as engine fuel in ships and boats (excluding whalers, trawlers and other ocean-going fishing vessels, excursion boats and yachts and other vessels for pleasure or sports)	0,03817 UA per litre
	(2) Used as fuel for the production of agricultural products (excluding such.	0,03634 UA per litre

I Item	II Tariff Heading and Description	III Extent of Refund
	fuel used for road transport in agriculture or in passenger vehicles such as motor cars, station wagons and minibuses) or a engine fuel in whalers, trawlers and other ocean-going fishing vessels	
	(3) Used as fuel for road transport in agriculture (excluding such fuel in vehicles such as motor cars, station wagons and minibuses)	0,03634 UA per litre"
	By the substitution for paragraph (5) of tariff heading No. 27.10 of the following:	
	"(5) Used as fuel for road transport in forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	0,03634 UA per litre"
	By the substitution for paragraph (11) of tariff heading No. 27.10 of the following:	
	"(11) Used as fuel in vehicles for use in underground mines (tariff heading No. 87.02) or in mobile drilling derricks (tariff heading No. 87.03)	0,03634 UA per litre"

**Schedule No. 6 to the Act**

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
606.04	By the substitution for items 606.04.20 and 606.04.23 of the following:		
	".20 104.20 Plain spirits entered for use for mixing with petrol in a warehouse approved for this purpose by the Director	Full duty"	
606.05	By the substitution for item 606.05.30 of the following:		
	".10 105.10 Petrol obtained from the mixing of spirits manufactured in Botswana by the distillation of coal and containing by		0,01209 UA per litre spirits in the mixture

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
	<p>volume, 10 per cent or more of the alcohols specified in tariff heading No. 29.04, with petrol, in a warehouse approved for this purpose by the Director</p> <p>.20 105.10 Petrol obtained from the mixing of spirits manufactured in Botswana (excluding spirits manufactured in Botswana by the distillation of coal and containing, by volume, 10 per cent or more of the alcohols specified in tariff heading No. 29.04) with petrol, in a warehouse approved for this purpose by the Director</p>		0,01409 UA per litre spirits in the mixture"
607.05.10	<p>By the substitution for paragraph (5) of tariff item 105.10 of the following:</p> <p>"(5) In the manufacture of products not elsewhere specified in this item (excluding the manufacture of fuel)</p>	Full duty"	
607.05.30	By the deletion of item 607.05.30.		
609.05.10	<p>By the substitution for paragraphs (1), (2) and (3) of tariff item 105.10 of the following:</p> <p>"(1) Used as engine fuel in ships and boats (excluding whalers, trawlers and other ocean-going fishing vessels, excursion boats and yachts and other vessels for pleasure or sports)</p> <p>(2) Used as fuel for the production of agricultural products (excluding such fuel used for road transport in agriculture or in passenger vehicles such as motor cars, station wagons and minibuses) or as engine</p>		0,03817 UA per litre
			0,03634 UA per litre

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
	fuel in whalers, trawlers and other ocean-going fishing vessels		
	(3) Used as fuel for road transport in forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)		0,03634 UA per litre"
	By the substitution for paragraph (5) of tariff item 105.10 of the following:		
	"(5) Used as fuel for road transport in forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)		0,03634 UA per litre"
	By the substitution for paragraph (11) of the following:		
	"(11) Used as fuel in vehicles for use in underground mines (tariff heading No. 87.02) and mobile drilling derricks (tariff heading No. 87.03)		0,03634 UA per litre"

MADE this 26th day of August, 1987.

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