Statutory Instrument No. 116 of 1987

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

AMENDMENT OF SCHEDULES (NO. 41) NOTICE, 1987
(Published on 23rd October, 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

Schedule No. 1 to the Act

I Tariff Heading	II Statis= tical Unit	III Rate of Duty Fiscal	IV General	V M.F.N.
Chapter 87 By the insertion after Note 11 of the following: "12. The expression "mono-built" shall be taken to mean 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."				
87.02 By the substitution for the heading of subheading No. 87.02.30 of the following: "Public-transport type passenger motor vehicles with a seating capacity of not less than 16 seats (including the driver's seat):"				

I Tariff Heading	II Statis= tical Unit	III Fiscal	IV Rate of Duty General	V M.F.N.
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:				
.10 Mono-built goods vehicles of a mass exceeding 1 300 kg but not exceeding 1 600 kg	no.	50%	free	free
.20 Other, of a mass exceeding 1 300 kg but not exceeding 1 500 kg	no.	50%	free	free
.90 Other	no.	20%	free	free
By the substitution for sub-heading No. 87.02.95 of the following:				
"87.02.95 Other goods vehicles, unassembled:				
.10 Mono-built, of a mass exceeding 1 300 kg but not exceeding 1 600 kg	no.	20%	free	free
.20 Other, of a mass exceeding 1 300 kg but not exceeding 1 500 kg without rear body or not exceeding 1 600 kg with rear body	no.	20%	free	free
.90 Other	no.	20%	free	free

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

I Tariff Item	II Tariff Heading and Description	III Rate of Duty Excise	IV Customs
117.00	By the substitution for Note 1 (d) to tariff item 117.00 of the following: "(d) subject to the provisions of Note 2 to item 609.17 of Schedule No. 6 "net local content" in so far as it relates to motor car models, minibus models, and light goods vehicle models and motor vehicles with an excise mass exceeding 1 300 kg but not exceeding 1 600 kg including rear body or 1 500 kg excluding rear body, means the mass per vehicle of components manufactured in the Common Customs Area from - (i) parts or materials wholly produced in such Area, or (ii) materials wholly produced in such Area and/or any of the following imported materials, namely: Mineral products (Section V) Products of the chemical and allied industries (Section VI) Artificial resins and plastic materials, cellulose esters and ethers, liquid or pasty, including emulsions, dispersions and solutions, or in blocks, lumps, powders, granules, flakes and similar bulk forms (Chapter 39) Rubber, raw or simply treated before coagulation (Chapter 40 - Sub-Chapter I)		

I Tariff Item	II Tariff Heading and Description	III Rate of Duty Excise	IV Customs
	Cork (not being articles of cork) (Chapter 45)		
	Textile fibres, not spun or woven (Section XI)		
	Base metals and articles of base metal, not shaped in any way other than in the form of pigs, blocks, lumps, powders, ingots, blooms, billets, slabs, sheet bars, coils, universal plates, bars, rods, hoop and strip, sheets and plates, and wire (including stranded wire) (Section XV)		
	Castings and forgings, in such circumstances or to such extent and subject to such conditions as may be approved by the Minister of Commerce and Industry, (Sections XV, XVI and XVII)		
	Angles, shapes and sections, of iron or steel, hot-rolled (Chapter 73):		
	Provided that components incorporated in, or attached to subassemblies manufactured in and imported from a foreign country, may upon application, be deemed to be local content provided it is proved to the satisfaction of the Director that an equal or greater quantity of identical components manufactured in the Common Customs Area, was expo-		

I Tariff Item	II Tariff Heading and Description	III Rate of Duty Excise	IV Rate of Duty Customs
	rted after 1 October, 1982 by the applicant and such applicant produces, in respect of the exported components, a valid Certificate of Origin and Mass of Motor Vehicle Parts and Subassemblies (CE 59) which will be reconcilable with the relative Export Bill of Entry"		
	By the deletion of Note 1 (e) to tariff item 117.00 and by renumbering Notes 1 (f), 1 (g), 1 (h), 1 (i), 1 (j) and 1 (k) to 1 (e), 1 (f), 1 (g), 1 (h), 1 (i) and 1 (j) respectively.		
117.01	By the insertion before subitem 117.01.10 of the following:		
	".05 Road tractors for semi-trailers of an excise mass not exceeding 1 500 kg	8%	-"
	By the substitution for the heading of subitem 117.01.10 of the following:		
	"Other road tractors for semi-trailers"		
117.20, 117.25 and 117.30	By the substitution for tariff items 117.20, 117.25 and 117.30 of the following		
"117.21	87.02 Public-transport type passenger motor vehicles, mono-built, with a seating capacity of not less than 16 seats (including the driver's seat) and with an excise mass not exceeding 1 600 kg	8%	-
117.26	87.02 Goods vehicles, mono-built, of an excise mass exceeding 1 300 kg but not exceeding 1 600 kg	8%	-

I Tariff Item	II Tariff Heading and Description	III Rate of Duty Excise	IV Customs
117.27	87.02 Goods vehicles (excluding mono-built) of an excise mass exceeding 1 300 kg but not exceeding 1 600 kg with rear body or 1 500 kg without rear body	8%	
117.28	87.02 Motor vehicles, mono-built (ex= cluding motor car models, light goods vehicle models, minibus models, public-transport type passenger motor vehicles, mono-built, with a seating capacity of not less than 16 seats (including the driver's seat) and with an excise mass not exceeding 1 600 kg and goods vehicles, mono-built, of an excise mass exceeding 1 300 kg but not exceeding 1 600 kg)	20%	
	Plus, in respect of any such motor vehicle incorporating an internal combustion piston engine with a cubic displace= ment not exceeding 22 000 cm^3 which is not manufactured under a manufacturing programme appro- ved by the Minister of Commerce and Industry	30%	30%
	Plus, in respect of any such motor vehicle driven by a com- pression ignition engine with a cubic displacement of 4 000 cm^3 or more but not exceeding 22 000 cm^3, incorporating a manual gear-box which is not manufactured under a manufac- turing programme approved by the Minister of Commerce and Industry	1 000,00 UA each less 0,62 UA per kg of the mass of the gear- box	5%
	Plus, in respect of any such public transport type passen- ger motor vehicle with a GVM of 13 000 kg or more but not	3,50 UA per kg of the mass of	5%

I Tariff Item	II Tariff Heading and Description	III Rate of Duty Excise	IV Customs
	exceeding 17 000 kg, incorporating an automatic or semi-automatic gear-box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	the gear-box	
	Plus, in respect of any such motor vehicle driven by an internal combustion piston engine with a cubic displacement not exceeding 22 000 cm^3, incorporating a driving axle which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	1,65 UA per kg of the mass of the driving axle	5%
117.35	<u>87.02 Chassis fitted with engines and cabs, for motor vehicles of sub-headings Nos. 87.02.30, 87.02.90.90 and 87.02.95.90</u>	20%	-
	Plus, in respect of any such chassis incorporating an internal combustion piston engine with a cubic displacement not exceeding 22 000 cm^3 which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	30%	30%
	Plus, in respect of any such chassis driven by a compression ignition engine with a cubic displacement of 4 000 cm^3 or more but not exceeding 22 000 cm^3, incorporating a manual gear-box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	1 000,00 UA each less 0,62 UA per kg of the mass of the gear-box	5%

I Tariff Item	II Tariff Heading and Description	III Rate of Duty Excise	IV Customs
	Plus, in respect of any such chassis for public transport type passenger motor vehicles with a GVM of 13 000 kg or more but not exceeding 17 000 kg, incorporating an automatic or semi-automatic gear-box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	3,50 UA per kg of the mass of the gear-box	5%
	Plus, in respect of any such chassis driven by an internal combustion piston engine with a cubic displacement not exceeding 22 000 cm^3, incorporating a driving axle which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	1,65 UA per kg of the mass of the driving axle	5%"

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 Note 5 to item 609.17 of the following: "5. A manufacturer may claim the rebates of duty provided for in this item in tariff items 117.00, 117.01.05, 117.05, 117.10, 117.15, 117.17, 117.21, 117.26 and 117.27 provided the total rebate as 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."		

I Item	II Tariff Item and Description			III Extent of Rebate	IV Extent of Refund
	By the substitution for paragraph 01.00 of tariff item 117.01 of the following:				
	"117.01	01.00	Road tractors for semi-trailers:		
		01.01	Of an excise mass exceeding 1 300 kg but not exceeding 1 500 kg	0,04% in respect of each 0,1 per cent, or part thereof, of net local content	
	plus, in respect of any such vehicle incorporating a locally manufactured driving axle			0,02% in respect of each 0,1 per cent, or part thereof, of net local content contributed by the driving axle	

I Tariff Item	II Tariff Heading and Description		III Rate of Duty Excise	IV Customs
	01.02	Other, incorporating internal combustion piston engines manufactured in Botswana under a manufacturing programme approved by the Minister of Commerce and Industry, with a cubic displacement not exceeding 22 000 cm^3	Full duty	
	01.03	Other, incorporating internal combustion	Full duty"	

I Tariff Item	II Tariff Heading and Description	III Rate of Duty Excise	IV Customs
	piston engines with a cubic displacement exceeding 22 000 cm^3		
	By the substitution for tariff item *117.20 of the following:*		
"117.21	Public-transport type passenger motor vehicles, mono-built, with a seating capacity of not less than 16 seats (including the driver's seat) and an excise mass not exceeding 1 600 kg	0,04% in respect of each 0,1 per cent, or part thereof of net local content	
	Plus, in respect of any such vehicle incorporating a locally manufactured driving axle	0,02% in respect of each 0,1 per cent or part thereof, of net local content con= tributed by the driving axle	
117.26	Goods vehicles, mono-built, of an excise mass exceeding 1 300 kg but not exceeding 1 600 kg	0,04% in respect of each 0,1 per cent, or part thereof, of net local content	
	plus, in respect of any such vehicle incorporating a locally manufactured driving axle	0,02% in respect of each 0,1 per cent, or part thereof, of net local content con=	

I Tariff Item	II Tariff Heading and Description	III Rate of Duty Excise	IV Customs
		tributed by the driving axle	
117.20	Goods vehicles (excluding mono-built) of an excise mass exceeding 1 300 kg but not exceeding 1 600 kg with rear body or 1 500 kg without rear body	0,04% in respect of each 0,1 per cent, or part thereof, of net local content	
	plus, in respect of any such vehicle incorporating a locally manufactured driving axle	0,02% in respect of each 0,1 per cent or part thereof, of net local content contributed by the driving axle	
117.28 01.00	Goods vehicles, mono-built (excluding light goods vehicles and mono-built goods vehicles of an excise mass exceeding 1 300 kg but not exceeding 1 600 kg):		
01.01	Incorporating internal combustion piston engines manufactured in Botswana under a manufacturing programme approved by the Ministry of Commerce and Industry, with a cubic displacement not exceeding 22 000 cm^3	Full duty	
01.02	Incorporating internal combustion piston engines with a cubic displacement exceeding 22 000 cm^3	Full duty	

MADE this 14th day of September, 1987.

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

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