

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

AMENDMENT OF SCHEDULES (NO. 25) NOTICE, 1990
(Published on 29th June, 1990)

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. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
407.00				By the substitution for Notes of 4 and 5 of the following: "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 — (a) only entitled to the rebate of duty specified in rebate items 407.02/22.00/01.00, 407.02/22.00/02.00, 407.02/24.02/01.00, 407.02.24.03/01.00, 407.02/33.03/01.00 and 407.02/00.00/01.00 provided such member returns to Botswana permanently; and	
407.00				(b) only entitled to the rebate of duty specified in rebate item 407.02/00.00.02.00 provided the total value of the goods declared under this item does not exceed UA500. 5. The rebate of duty specified in rebate item 407.02/00.00/02.00 is only applicable if the total value of the goods declared under this item does not exceed UA 1000."	
				By the substitution for Notes 7, 8, 9, 10 and 11 of the following: "7. If a person contravenes any provision of this Act or	

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				any other law relating to the importation of goods, the Director may, in his direction, refuse to grant any rebate of duty provided for in rebate item 407.02.	
				8. For the purposes of rebate 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.	
				9. For the purposes of rebate 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.	
				10. The rebate of duty specified in rebate item 407.04 shall only be allowed once per family during a period of 3 years."	
407.02				By the substitution for tariff heading No. 00.00 of the following:	
	00.00	01.00	08	Other new or used goods, of a total value not exceeding UA500 per person	Full duty
407.02	00.00	02.00	02	Additional goods, new or used, of a total value not exceeding UA1 000 per person (excluding goods of a class or kind specified in rebate items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02.33.03	Full duty less 20%

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407.03				By the deletion of rebate item 407.03.	

NOTE: The effect of this amendment is that duty-free allowance, the flat-rate allowance for crew members are increased from UA200 to UA500, UA500 to UA1 000 and UA200 to UA500 respectively and that the rebate provisions for the importation of a television receiving set as accompanied passengers' baggage is withdrawn.

MADE this 6th day of June, 1990.

F.G. MOGAE,
Minister of Finance and Development Planning.