

Statutory Instrument No. 8 of 1990

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

AMENDMENT OF SCHEDULES (NO. 5) NOTICE, 1990
(Published on 23rd February, 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

Part 8 of Schedule No. 1 to the Act

Part 8 By the insertion after Part 5 of the following:

***PART 8**

ORDINARY LEVY

NOTES:

1. The rate of ordinary levy specified in any item in this Part in respect of any goods (excluding goods provided for in Note 4) shall apply to any such goods which are manufactured in or imported into the common customs area and entered for home consumption by any body, authority, institution or person specified in such ordinary levy item.
2. The value for ordinary levy purposes shall be the value for customs duty purposes as defined in section 65(1) or the value for excise duty purposes as defined in section 69.
3. No entry in respect of goods subject to the ordinary levy shall be valid unless the subheading under which such goods are classified in Part 1 is declared on such entry.
4. Any rate of ordinary levy specified in this Part in respect of any imported goods for use by any person, government, department, administration or body referred to in this Part shall not apply to any such goods which are entered in such quantities, at such times and subject to such conditions as the appropriate authorities in Botswana, the Kingdom of Lesotho and the Kingdom of Swaziland may allow by specific permit for use in those countries.

ORDINARY LEVY ITEM	DESCRIPTION	RATE OF ORDINARY LEVY
196.10	Goods of any description, for the exclusive use by any central government department of Botswana, the Department of Posts and Telecommunications and the Botswana Railways.	The rate of duty and surcharge specified in respect of those goods in Parts 1, 2 and 4 of Schedule No. 1
196.20	Motor vehicles of heading No. 87.03 of Part 1, the <u>bona fide</u> property of and imported by any officer or employee in the service of any central government department of Botswana or the Department of Posts and Telecommunications on return to Botswana on transfer after serving outside Botswana for a minimum period of 12 months or such shorter period as the Director may decide in each case and which do not qualify for the rebate of duty specified in rebate item 407.05 of Schedule No. 4	The rate of duty and surcharge referred to in respect of vehicles of heading No. 87.03 in Parts 1 and 4 of Schedule No. 1

MADE this 10th day of October, 1989

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