

Statutory Instrument No. 10 of 1990

CUSTOMS AND EXCISE DUTY ACT

(Cap. 50:01)

AMENDMENT OF SCHEDULES (NO. 7) 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

Schedule No. 1 to the Act

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
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GENERAL NOTES

By the insertion after General Note H of the following:

"IJ. Additional Note in respect of Part 8

Notwithstanding anything to the contrary contained in this Act, any rate of duty or surcharge specified in Part 1, 2 or 4 shall not apply to any goods subject to the ordinary levy specified in Part 8. Any goods to which the levy specified in Part 8 is applicable shall be entered in terms thereof and in accordance with the purpose codes specified in the regulations.

General  
Notes

By the substitution in General Note A5(a) for the expression "The Rule does not," of the expression "This Rule does not,"

By the substitution in General Note A6 for the expression "For the purposes of the Rule" of the expression "For the purposes of this Rule".

04.03

By the substitution in the heading of heading No. 04.03 for the expression "ADDED FRUIT OR COCOA." of the expression "ADDED FRUIT, NUTS OR COCOA."

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
Chap- ter 10			By the deletion in Note 1(b) of the expression ", converted".		
Chap- ter 15			By the substitution in Note 3 for the expression "their fractions merely" of the expression "their fractions, merely".		
15.12			By the substitution in the heading of heading No. 15.12 for the expression "AND THEIR FRACTIONS," of the expression "AND FRACTIONS THEREOF,"		
			By the substitution in the heading of subheading No. 1512.1 for the expression "and their fractions:" of the expression "and fractions thereof:"		
15.13			By the substitution in the heading of heading No. 15.13 for the expression "AND THEIR FRACTIONS," of the expression "AND FRACTIONS THEREOF,".		
			By the substitution in the heading of subheading No. 1513.2 for the expression "and their fractions:" of the expression "and fractions thereof:"		
04.08			By the substitution in the heading of heading No. 04.08 for the expression ", NOT IN SHELL" of the expression ", NOT IN SHELL,"		

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
06.02			By the substitution for sub- heading No. 0602.20 of the following:		
	"0602.20	8	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	kg	free"
08.12			By the substitution in the heading of heading No. 08.12 for the expression "FRUIT AND NUTS" of the expression "FRUIT AND NUTS,"		
09.09			By the substitution for the heading of heading No. 09.09 of the following:  "SEEDS OF ANISE, BADIAN FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES."  By the substitution for the heading of subheading No. 0909.50 of the following:  "Seeds of fennel; juniper berries:"		
15.14			By the substitution in the heading of heading No. 15.14 for the expression "AND THEIR FRACTIONS," of the expression "AND FRACTIONS THEREOF,".		
16.04			By the substitution for the heading of subheading No. 1604.14 of the following:  "Tunas, skipjack and bonito ( <u>Sarda spp.</u> ):"		

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
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Chap-  
ter 17

By the substitution in Sub-  
heading Note 1 for the  
expression "polarimetric"  
of the expression  
"polarimeter".

25.23

By the substitution in the  
heading of heading No.  
25.23 for the expression  
", ALUMINOUS CEMENT  
("CIMENT FONDU")," of the  
expression ", ALUMINOUS  
CEMENT,".

By the substitution for sub-  
heading No. 2523.10.10 of  
the following:

".10

4

Aluminous

kg

free"

By the deletion in sub-  
heading No. 2523.30 of the  
expression "("ciment  
fondu")".

26.20

By the substitution in the  
heading of heading No. 26.20  
for the expression "METALLIC  
COMPOUNDS." of the expression  
"METAL COMPOUNDS."

Chap-  
ter 28

By the substitution in Note  
2(e) for the expression  
"metallic derivatives" of  
the expression "metal  
derivatives".

By the substitution in Note  
4 for the expression  
"metallic acid" of the  
expression "metal acid".

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			By the substitution in Note 5 for the expression "metallic" of the expression "metal".		
			By the substitution in Note 6(d) for the expression "0,002 micro-curie per gram;" of the expression "0,002 u Ci/g;"		
			By the substitution in the second paragraph of Note 6 for the expression "The term "isotope", of the expression "The term "isotopes",".		
30.03			By the insertion after sub-heading No. 3003.90.35 of the following:		
	".37	6	Medicaments with a basis of prostaglandin		free"
30.04			By the insertion after sub-heading No. 3004.90.35 of the following:		
	".37	9	Medicaments with a basis of prostaglandin		free"
			By the substitution for sub-heading No. 3004.90.50 of the following:		
	".50	7	Veterinary medicaments with a basis of ferric hydroxide and a polyisomaltose complex, amprolium, 2,2-		free"

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
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dichlorovinyl dimethyl phosphate, furazolidone, halofuginone, haloxon, methyridine, metichlorpindol, nicarbazin, nitroxynil, oxyclozanide, phenothiazine, piperazine, tetramisole, thiabendazole or resorantel

NOTE: Specific provision is made for medicaments with a basis of prostaglandin and the rate of duty thereon is reduced from 20% to free with retrospective effect to 27th May, 1988.

Chapter 29

By the substitution in Note 7 for the expression "polybasic acids and imides" of the expression "polybasic acids, or imides".

30.04

By the substitution in sub-heading No. 3004.32 for the expression "adrenal cortex hormones" of the expression "adrenal cortical hormones".

Chapter 32

By the substitution in Note 3 for the expression "based on colouring matters" of the expression "based on colouring matter".

32.03

By the substitution for the heading of heading No. 32.03 of the following:

**"COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT**

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			<b>CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN."</b>		
32.04			By the substitution for the heading of heading No. 32.04 of the following:  <b>"SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER, SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS OR AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED."</b>		
32.05			By the substitution for heading No. 32.05 of the following:		
<b>*32.05</b>	<b>3205.00</b>	<b>7</b>	<b>COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES.</b>	<b>kg</b>	<b>15%</b>
Chap- ter 34			By the substitution in Note 5(d) for the expression " ", dispersed or dissolved in" of the expression " ", dispersed in or dissolved in".		
37.05			By the substitution in the heading of heading No. 37.05 for the expression "(EXCLUDING CINEMATOGRAPH FILM)." of the expression "(EXCLUDING CINEMATOGRAPHIC FILM).".		

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
37.06			By the substitution in the heading of heading No. 37.06 for the expression "CINEMATOGRAPH FILM," of the expression "CINEMATOGRAPHIC FILM,".		
Chap- ter 39			By the substitution in Note 9 for the expression "plastic layer" of the expression "layer of plastics".		
			By the substitution in Note 10 for the expression "when so cut," of the expression "when so cut".		
Chap- ter 42			By the substitution in Note 2(a) for the expression "plastic sheeting," of the expression "sheeting of plastics,".		
42.02			By the substitution in the heading of heading No. 42.02 for the expression "PLASTIC SHEETING," of the expression "SHEETING OF PLASTICS,".		
44.03			By the substitution for the heading of subheading No. 4403.91 of the following:  "Of oak ( <u>Quercus spp.</u> ):"  By the substitution for the heading of subheading No. 4403.92 of the following:  "Of beech ( <u>Fagus spp.</u> ):"		

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
44.07			By the substitution for the heading of subheading No. 4407.91 of the following: "of oak ( <u>Quercus spp.</u> ):"		
			By the substitution for the heading of subheading No. 4407.92 of the following:  " <u>Of beech (Fagus spp.)</u> :"		
Chap- ter 48			By the substitution in Note 1(f) for the expression "Paper-reinforced stratified plastic sheeting," of the expression "Paper-reinforced stratified sheeting of plastics,".		
			By the substitution in Note 8(a)(iii) for the expression "plastic layer" of the expression "layer of plastics".		
49.05			By the substitution in the heading of heading No. 49.05 for the expression "OF ALL KINDS" of the expression "OF ALL KINDS,".		
			By the substitution for sub- heading No. 4905.91 of the following:		
	"4905.91	5	In book form		free"
49.07			By the substitution in the heading of heading No. 49.07 for the expression "; CHEQUE FORMS; BANKNOTES," of the expression "; BANKNOTES; CHEQUE FORMS;".		

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
Section XI			By the substitution in Note 7(c) for the expression "excluding fabrics," of the expression "excluding fabrics".		
51.11			By the substitution in the heading of subheading No. 5111.1 for the expression "wool or fine" of the expression "wool or of fine".		
51.12			By the substitution in the heading of subheading No. 5112.1 for the expression "wool or fine" of the expression "wool or of fine".		
54.07			By the substitution in the heading of subheading No. 5407.10 for the expression "polyamides, or" of the expression "polyamides or".		
Chap- ter 56			By the substitution for Note 3(c) of the following:  "(c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or non-wovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).".		
56.07			By the substitution in the heading of heading No. 56.07 for the expression ", ROPE" of the expression ", ROPES".		

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
Chap- ter 58			By the substitution in Note 3 for the expression "For the purpose" of the expression "For the purposes".		
Chap- ter 59			By the substitution for Note 6(a) of the following:  "(a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or".		
			By the substitution in Note 7(a)(iv) for the expression "textile fabric" of the expression "textile fabrics".		
59.11			By the substitution for sub-heading No. 5911.10 of the following:		
	"5911.10	9	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes	kg	free"
Chap- ter 61			By the substitution in Note 8 for the expression "concerning" of the expression "covering".		
61.04			By the insertion in the heading of heading No. 61.04 after the expression "JACKETS," of the expression "BLAZERS,"		

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
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By the substitution for the heading of subheading No. 6104.3 of the following:

"Jackets and blazers:"

Chap-  
ter 62

By the substitution in Note 8 for the expression "concerning" of the expression "covering".

62.04

By the insertion in the heading of heading No. 62.04 after the expression "JACKETS," of the expression "JACKETS, BLAZERS,".

By the substitution for the heading of subheading No. 6204.3 of the following:

"Jackets and blazers:"

63.06

By the substitution for the heading of heading No. 63.06 of the following:

**"TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LAND-CRAFT; CAMPING GOODS."**

Chap-  
ter 70

By the substitution in Note 1(c) for the expression "(heading No. 85.47);" of the expression "of heading No. 85.47;".

Chap-  
ter 71

By the substitution in Note 10 for the expression ", and hairpins," of the expression ", or hairpins,".

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
Chap- ter 72			By the substitution in the last paragraph of Note 1(k) for the expression "any size" of the expression "any size,"		
			By the substitution for the preamble to Subheading Note 1(a) of the following:		
			"Pig iron containing, by mass, one or more of the following elements in the specified proportions:"		
72.10			By the substitution for the heading of subheading No. 7210.70 of the following:		
			"Painted, varnished or coated with plastics:".		
72.12			By the substitution for the heading of subheading No. 7212.40 of the following:		
			"Painted, varnished or coated with plastics:".		
73.04			By the deletion in the heading of subheading No. 7304.20 of the word "the".		
73.05			By the deletion in the heading of subheading No. 7305.20 of the word "the".		
73.06			By the deletion in the heading of subheading No. 7306.20 of the word "the".		

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
73.14			By the substitution for sub- heading No. 7314.42 of the following:		
	"7314.42	1	Coated with plastics	kg	5%"
73.18			By the substitution in the heading of heading No. 73.18 for the expression "COACH- SCREWS," of the expression "COACH SCREWS,".		
	"7318.11	6	Coach screws	kg	3% plus 11u /kg"
73.21			By the substitution in sub- heading No. 7321.81 for the expression "or both" of the expression "or for both".		
Chap- ter 74			By the substitution in Note 1(b)(i) for the expression "shall be greater" of the expression "is greater".		
			By the substitution in the first paragraph of Note 1(g) for the expression "of any size" of the expression "of any size,".		
Chap- ter 75			By the substitution in the first paragraph of Note 1(d) for the expression "of any size" of the expression "of any size,".		

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			By the substitution in Sub- heading Note 1(b)(ii) for the expression "shall be greater" of the expression "is greater".		
Chap- ter 76			By the substitution in the first paragraph of Note 1(d) for the expression "of any size" of the expression "of any size,".		
			By the substitution in Sub- heading Note 1(b)(i) for the expression "shall be greater" of the expression "is greater".		
Chap- ter 78			By the substitution in the first paragraph of Note 1(d) for the expression "of any size" of the expression "of any size,".		
Chap- ter 79			By the substitution in the first paragraph of Note 1(d) for the expression "of any size" of the expression "of any size,".		
Chap- ter 80			By the substitution in the first paragraph of Note 1(d) for the expression "of any size" of the expression "of any size",".		
			By the substitution in Sub- heading Note 1(b)(ii) for the expression "shall be equal to" of the expression "is equal to".		

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
Chap- ter 81			By the substitution in Note 1 for the expression "shall apply," of the expression "applies,".		
81.08			By the substitution for sub-heading No. 8108.10 of the following:		
	"8108.10	1	Unwrought titanium; waste and scrap; powders	kg	free"
82.01			By the substitution in the heading of heading No. 82.01 for the expression "; SECATEURS OF ANY KIND;" of the expression "; SECATEURS AND PRUNERS OF ANY KIND;"		
			By the substitution for sub-heading No. 8201.50 of the following:		
	"8201.50	6	Secateurs and similar one-handed pruners and shears (including poultry shears)	no.	free"
Section XVI			By the substitution in Note 1(a) for the expression "unhardened vulcanised rubber" of the expression "vulcanised rubber (excluding hard rubber)".		
84.16			By the substitution for the heading of heading No. 84.16 of the following:  "FURNACE BURNERS FOR LIQUID FUEL, FOR PULVERISED SOLID FUEL OR FOR GAS; MECHANICAL		

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			<b>STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES."</b>		
			By the substitution for sub- heading No. 8416.30 of the following:		
	"8416.30	1	Mechanical stokers, inclu- ding their mechanical grates, mechanical ash dischargers and similar appliances	no.	free"
84.18			By the substitution for sub- heading No. 8418.50 of the following:		
	"8418.50	8	Other refrigerating or freezing chests, cabinets, display counters, show- cases and similar refri- gerating or freezing furniture	no.	20%"
84.19			By the substitution for sub- heading No. 8419.60 of the following:		
	"8419.60	6	Machinery for liquefying air or other gasses	no.	free"
84.85			By the substitution for sub- heading No. 8485.10 of the following:		
	"8485.10	8	Ships' or boats' propellers and blades therefor		20%"

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
Chap- ter 85			By the substitution in Note 5(B)(c) for the expression "both active and passive" of the expression "both active and passive,".		
87.05			By the substitution in the heading of heading No. 87.05 for the expression ", MOBILE WORK-SHOPS," of the expression ", MOBILE WORKSHOPS,".		
89.07			By the substitution in the heading of heading No. 89.07 for the expression ", LANDING STAGES," of the expression ", LANDING-STAGES,".		
90.11			By the substitution for the heading of heading No. 90.11 of the following:  <b>"COMPOUND OPTICAL MICRO- SCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY, CINEPHOTO- MICROGRAPHY OR MICROPROJECTION."</b>		
	"9011.20	5	Other microscopes, for photomicrography, cine-photomicrography or micro-projection	no.	free"
93.01			By the substitution in the heading of heading No. 93.01 for the expression "AND ARMS" of the expression "AND THE ARMS".		

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
Chap- ter 94			By the substitution for Note 1(e) of the following:  "(e) Furniture specially designed as parts of refrigerating or freezing equipment of heading No. 84.18; furniture specially designed for sewing machines (heading No. 84.52);".		
94.05			By the substitution in sub-heading No. 9405.10 for the expression "thorough-fares):" of the expression "thoroughfares):".		

**Part 4 of Schedule No. 1 to the Act**

**Notes**

By the substitution for Note 7(a) of the following:

- "(a) which are entered in terms of rebate items 316.09/8516.50, 316.17, 317.02 and 317.03 of Schedule No. 3 and rebate items 403.02, 405.04, 405.05, 406.00, 407.00, 408.00, 409.00, 412.02, 412.03, 412.04, 412.07, 412.09, 412.10, 412.11, 412.12, 412.13, 412.15, 412.16, 412.17, 412.24, 412.25, 460.07/39.19, 470.00, 480.00 and 490.00 of Schedule No. 4,"

NOTE: The effect of this amendment is that goods cleared under rebate item 316.09/8516.50 are exempted from the payment of surcharge with retrospective effect to 10th May, 1989.

**Notes**

By the substitution for Note 7(g) of the following:

- "(g) cleared in accordance with a permit issued by the Permanent Secretary, Ministry of Commerce and Industry.

**Schedule No. 3 to the Act**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
306.10				By the substitution for tariff heading No. 39.01 of the following:	
	"3901.90	01.06	66	Ethylene-propylene copolymers, in primary forms, for the manufacture of viscosity index modifiers	Full duty
	3902.30	01.06	69	Propylene-ethylene copolymers, in primary forms, for the manufacture of viscosity index modifiers	Full duty"

NOTE: Provision, with retrospective effect to 1st January, 1988, is made for a rebate of the full duty on propylene-ethylene copolymers, in primary forms, for the manufacture of viscosity index modifiers.

**Schedule No. 4 to the Act**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
401.00, 401.05, 401.15, 401.20, 401.27, 401.28, 401.35 and 401.40				By the deletion of rebate items 401.00, 401.05, 401.15, 401.20, 401.27, 401.28, 401.35 and 401.40.	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
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404.00,  
404.01,  
404.02,  
404.03  
and  
404.04

By the deletion of rebate items 404.00, 404.01, 404.02, 404.03 and 404.04.

407.05

By the substitution for the heading of rebate item 407.05 of the following:

"Goods as specified hereunder, the bona fide property of and imported by any officer or employee in the service of any central government department of Botswana, the Department of Posts and Telecommunications or Botswana Railways 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, provided such officer or employee was transferred on or before 31st March 1987 for service outside Botswana for an indefinite period or otherwise for a period of not less than 12 months:"

**Schedule No. 6 to the Act**

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
601.00				By the substitution for the heading of rebate item 601.00 of the following:  <b>"EXCISABLE GOODS FOR USE BY LOCAL AUTHORITIES, HOSPITALS, EDUCATIONAL, SCIENTIFIC AND SIMILAR INSTITUTIONS"</b>		
601.01				By the deletion of rebate item 601.01.		
610.00				By the substitution for the heading of rebate item 610.00 of the following:  <b>"EXCISABLE GOODS FOR USE BY PUBLIC HOSPITALS AND OTHER INSTITUTIONS OR BODIES"</b>		
610.01				By the deletion of rebate item 610.01.		

**Schedule No. 7 to the Act**

ITEM	SALES DUTY ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
701.00				By the substitution for the heading of item 701.00 of the following:  <b>"SALES DUTY GOODS FOR USE BY APPROVED BODIES"</b>		

ITEM	SALES DUTY ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
701.01, 701.02 and 701.03				By the deletion of items 701.01, 701.02 and 701.03.		
701.06				By the deletion of item 701.06		

MADE this 10th day of October, 1989.

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