

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

AMENDMENT OF SCHEDULES (NO. 21) NOTICE, 1991  
(Published on 12th April 1991)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 81 of the Customs and Excise Duty Act, the Schedules to the Act are proposed to be amended to the extent set out in the Schedule below.

SCHEDULE

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
316.15				By the deletion of tariff heading No. 8523.13.	
NOTE:	The provision for a rebate of duty on magnetic tapes for the manufacture of video cassettes, is withdrawn.				

Schedule No. 4 to the Act

406.00, 406.01, 406.02, 406.03, 406.05, 406.06 and 406.07	By the substitution for rebate items 406.00, 406.01, 406.02, 406.03, 406.05, 406.06 and 406.07 of the following:
"406.00	GOODS FOR HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES

Notes:

1. The provisions of this rebate item (excluding rebate items 406.01 and 406.03) are conditional upon reciprocal treatment accorded by the government of the mission or person who is claiming these rebate facilities.

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				<p>2. The provisions of this rebate item (excluding rebate items 406.01 and 406.03) may only be applied if the Secretary, External Affairs or an official acting under his authority has certified that any person who is claiming rebate facilities has been listed in the Diplomatic list held by the Ministry of External Affairs in accordance with the provisions of the Diplomatic Immunities and Privileges Cap. 39.00 of the Laws of Botswana.</p>	
				<p>3. For the purposes of rebate item 406.03 "an organisation or institution" shall mean those which the Permanent Secretary, Ministry of External Affairs or an official acting under his authority has certified as an organisation or institution with which Botswana has concluded a formal agreement which provides, <i>inter alia</i>, for the granting of such rebate facilities.</p>	
				<p>4. The provisions of this rebate item (excluding rebate item 406.01) may not apply to Botswana citizens or permanent residents of Botswana unless —</p>	
				<p>(a) the Government of Botswana has by agreement with an organisation or</p>	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				institution under- taken to grant rebate facilities to a Botswana citizen who is a representative, member, agent or officer with or to such organisation or institution.	
				5. A motor vehicle cleared under rebate of duty in terms of rebate items 406.01, 406.02, 406.03, 406.05 or 406.07, may not be offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 2 years from the date of entry under this rebate item: Provided that any one of the foregoing acts with such vehicle within a period of 2 years from the date of entry in terms of this rebate item shall render such vehicle liable to payment of duty as determined by the Director in consultation with the Permanent Secretary, Ministry of External Affairs	
406.01	00.00	01.00	09	Goods for the personal or official use by the State President and his family	Full duty
406.02	00.00	01.00	00	Goods for the personal or official use by diplomatic agents, members of the administrative and technical staff of a diplomatic mission, and	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				the members of their families	
406.03	00.00	01.00	02	Goods for the personal or official use by members, agents, officers, delegates or permanent representatives of, to or with an organisation or institution, and the members of their families	Full duty
406.05	00.00	01.00	06	Goods for the personal use by consular officers and foreign representatives other than those referred to in rebate items 406.02 and 406.03, and members of their families	Full duty
406.06	00.00	01.00	08	Stationery, uniforms and appointments for the official use by a consular post headed by a honorary consular officer	Full duty
406.07	00.00	01.00	09	Goods (excluding food, drink or tobacco in any form) imported by consular employees, on their first entry on appointment by their governments, for their personal or official use, provided the said goods are imported with the approval of the Permanent Secretary, Ministry of External Affairs	Full duty

NOTE: The amendments are consequential to the commencement of the Diplomatic Immunities and Privileges, Cap. 39.00 of the Laws of Botswana.

Schedule No. 6 to the Act

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
602.01 and 602.02				By the substitution for rebate items 602.01 and 602.02 of the following:		

REBATE ITEM	TARIFF ITEMS	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
*602.01				<p>EXCISABLE GOODS, SUPPLIED FOR USE BY THE STATE PRESIDENT, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES MENTIONED IN REBATE ITEM 406.01, 406.02, 406.03 OR 406.05 OF SCHEDULE NO. 4, SUBJECT TO THE REQUIREMENTS OF THOSE REBATE ITEMS AND OF THE NOTES (EXCEPT NOTE 1) APPLICABLE THERETO, THE FOLLOWING:</p> <p><u>Note:</u> The provisions of Notes 1 to 5 to rebate item 406.00 of Schedule No. 4 shall <u>mutatis</u> <u>mutandis</u> apply to this rebate item</p>		
.04	104.05	01.00	53	Flavoured or un- flavoured mineral and aerated waters and other non- alcoholic beverages	Full duty	
.05	104.10	01.00	55	Beer	Full duty	
.10	104.15	01.00	50	Wine and fermented apple, pear and orange beverages	Full duty	
.15	104.20	01.00	54	Spirits or spirits used in the manu- facture of spirituous beverages entered under this rebate item from a customs and excise warehouse	Full duty	
.25	104.30	01.00	54	Manufactured tobacco	Full duty	
.35	105.10	01.00	54	Petroleum oils		Full duty

REBATE ITEM	TARIFF ITEMS	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
.40	106.10	01.00	56	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens	Full duty	
	106.20.10	01.00	73	Mixtures containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine (excluding mixtures containing dichlorodifluoromethane or trichlorofluoromethane)	Full duty	
	106.20.20	01.00	72	Mixtures containing dichlorodifluoromethane or trichlorofluoromethane	Full duty	
	106.20.30	01.00	75	Other Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	Full duty	
.50	117.00	01.00	31	Motor vehicles	Full duty	
602.02				EXCISABLE GOODS SUPPLIED FOR USE BY THE CONSULAR EMPLOYEES MENTIONED IN REBATE ITEM 406.07 OF SCHEDULE NO. 4, SUBJECT TO THE REQUIREMENTS OF THAT REBATE ITEM AND THE NOTES APPLICABLE THERETO, THE FOLLOWING:		
.10	105.10	01.00	56	Petroleum oils	Full duty	

REBATE ITEM	TARIFF ITEMS	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
.20	117.00	01.00	31	One motor vehicle per consular employee: Provided that a certificate is produced by the head of the relevant mission that the consular employee did not import a motor vehicle under rebate of duty on his first arrival in Botswana	Full duty"	
611.00, 611.01, 611.02, 611.03, 611.04 and 611.05				By the substitution for rebate items 611.00, 611.01, 611.03, 611.04 and 611.05 of the following:		
"611.00				EXCISABLE GOODS FOR USE BY HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES		
				<u>Note:</u> The provisions of Notes 1 to 5 to rebate item 406.00 of Schedule No. 4 shall <i>mutatis mutandis</i> apply to this rebate item		
611.01	000.00	01.00	07	Excisable goods for the personal or official use of the state President and his family	Full duty	
611.02	000.00	01.00	04	Excisable goods for the personal or official use by diplomatic agents, members of the administrative and technical staff of a diplomatic mission, and the members of their families	Full duty	

REBATE ITEM	TARIFF ITEMS	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
611.03	000.00	01.00	01	Excisable goods for the personal or official use by consular officers and foreign representatives other than those referred to in rebate items 406.02 and 406.03, and the members of their families	Full duty	
611.04	000.00	01.00	09	Stationery uniforms and appointments for the official use by a consular post headed by a honorary consular officer	Full duty	
611.05	000.00	01.00	06	Excisable goods for the personal or official use by members, agents, officers, delegates or permanent representatives of, to or with an organisation or institution, and the members of their families	Full duty"	

NOTE: These amendments are consequential to the amendment of Schedule No. 4.

MADE this 18th day of March, 1991

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

L2/7/172