

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50:01)
AMENDMENT OF SCHEDULES (NO. 22) 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
317.05				By the substitution for rebate item 317.05 of the following:	
"317.05				<u>Industry: Tractors (excluding road tractors)</u>	
	00.00	00.00	05	Goods of any description (excluding tractors)	Full duty
	87.01	01.04	40	Tractors, unassembled, for assembling and fitting with internal combustion piston engines with a cubic displacement of 2 000 cm ³ or more but not exceeding 7 000 cm ³	Full duty
		02.04	45	Tractors, assembled (with or without internal combustion piston engines), for replacement of the engines thereof or fitting of such tractors with internal combustion piston engines manufactured in Botswana under a manufacturing programme approved by the Minister of Commerce and Industry, with a cubic displacement of 2 000 cm ³ or more but not exceeding 7 000 cm ³	Full duty
		03.04	47	Tractors, unassembled, for assembling and fitting with internal combustion piston engines with a cubic displacement exceeding 7 000 cm ³	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
NOTE: Provision is made for a rebate of the full duty on goods of any description (excluding tractors) for the manufacture of tractors (excluding road tractors), with retrospective effect to 10 May 1989.					

Schedule No. 5 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REFUND
533.00				By the substitution for Note (h) of the following: “(h) “mining” the process by which useful minerals are obtained from the earth’s surface or crust, both by surface mining or by underground mining, including the metallurgical processes necessary to recover metals or minerals from the ores or materials mined and the rehabilitation of the surface of any open-cast mine, but does not include exploration or prospecting operations;”	

NOTE: The definition of “mining” is extended to include “the rehabilitation of the surface of any open-cast mine.” The amendment has retrospective effect to 29 December 1989.

Schedule No. 6 to the Act

REBATE ITEM	TARIFF ITEM	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
609.05				By the substitution for Note (h) of the following: “(h) “mining” the process by which useful minerals are obtained from the earth’s surface or crust, both by surface		

REBATE ITEM	TARIFF ITEMS	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
				mining or by underground mining, includ- ing the metal- lurgical processes necessary to recover metals or minerals from the ores or materials mined and the rehabilitation of the surface of any open- cast mine, but does not include exploration or prospecting operations;"		

NOTE: The defination of "mining" is extended to include "the rehabilitation of the surface of any open-cast mine." The amendment has retrospective effect to 29 December 1989.

MADE this 18th day of March, 1991.

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

L2/7/172