

Statutory Instrument No. 59 of 1991

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

AMENDMENT OF SCHEDULES (NO. 35) NOTICE, 1991
(Published on 10th May, 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. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	407.04			By the substitution for paragraph (ii) of tariff heading No. 87.00 of the following: “(iii) provided the vehicle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 20 months from the date of entry under this rebate item: Provided that any one of the foregoing acts with such vehicle within a period of 20 months 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”	
407.05				By the substitution for tariff heading No. 87.00 of the following:	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	"87.00	01.00	27	One motor car or station wagon or similar dual purpose motor vehicle owned or ordered by the importer prior to his notification of transfer to Botswana, entered for home consumption on or before 31 March 1991, provided in the case of a motor vehicle ordered prior to his notification of transfer to Botswana the importer had taken physical delivery of the motor vehicle in the country where he was stationed: Provided that sale or disposal of such vehicle within a period of 20 months of the date of entry under this rebate item shall be subject to payment of duty as determined by the Director	Full duty"

NOTE: The effect of the amendment is that the prescribed period within which the relevant vehicle shall not be sold or disposed of without payment of duty, is amended from 2 years to 20 months.

460.06 By the deletion of tariff heading No. 3102.10.

NOTE: The provision for a rebate of duty on urea is withdrawn as the validity thereof has expired.

MADE this 15th day of April, 1991.

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