

Statutory Instrument No. 109 of 1991

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

**AMENDMENT OF SCHEDULES (NO. 62) NOTICE, 1991
(Published on 6th September, 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
311.02				By the deletion of tariff heading No. 5509.22.	

NOTE: The provision for a rebate of duty on multiple (folded) or cabled yarn, containing 85 per cent or more by mass of polyester staple fibres, not dyed, for the manufacture of sewing thread, is withdrawn.

316.11				By the insertion after tariff heading No. 39.11 of the following:	
	"3916.90	01.06	60	Profile shapes of plastics (excluding those of polymers of ethylene and polymers of vinyl chloride), for the manufacture of optical fibre cables	Full duty
316.11				By the insertion after tariff heading No. 52.07 of the following:	
	"5402.10	01.06	64	High tenacity yarn of nylon or other polyamides, not put up for retail sale, for the manufacture of optical fibre cables	Full duty"

NOTE: Provision is made for a rebate of the full duty on profile shapes of plastics (excluding those of polymers of ethylene and polymers of vinyl chloride) and high tenacity yarn of nylon or other polyamides, not put up for retail sale, for the manufacture of optical fibre cables.

Schedule No. 4 to the Act

409.07				By the substitution for rebate item 409.07 of the following:	
"409.07	00.00	01.00	01	Compensating products obtained abroad from goods temporarily exported for outward processing, in terms of a specific permit	Full duty less the amount of any rebate, refund and

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				issued by the Permanent Secretary, Ministry of Commerce and Industry and less	drawback granted previously
				(i) the specific permit is obtained before the temporary exportation of the goods;	the duty on the cost of manufacture,
409.07	00.00	01.00	01	(ii) if the ownership of the compensating products is transferred prior to entry for customs purposes, such goods are entered in the name of the person who exported the goods; and	processing or repair"
				(iii) any additional conditions which may be stipulated in the said permit, are complied with	
412.09				By the substitution for rebate item 412.09 of the following:	
"412.09	00.00	01.00	00	Goods in respect of which the customs duty, where applicable, amounts to not less than UA2 500, proved to the satisfaction of the Director to have been lost, destroyed or damaged on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Director deems exceptional while such goods are -	Full duty"
				(a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Office;	
412.09	00.00	01.00	00	(b) being removed with deferment of payment of duty or under rebate of duty from a place in Botswana to any other place in terms of the provisions of this Act; or	
				(c) being stored in any rebate storeroom.	
460.10				By the substitution for rebate code 02.00 to tariff heading No. 48.02 of the following:	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
		02.00	44	<p>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets (excluding paper of heading No. 48.01 or 48.03), entered for home consumption on or before 31st December, 1991, after proof has been submitted that entry in respect of such paper or paperboard was accepted prior to 1st January, 1988 at a lower rate than the present rate of duty</p> <p>By the substitution for tariff headings Nos. 48.03 and 48.04 of the following:</p>	Full duty"
	"48.03	01.00	41	<p>Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state, entered for home consumption on or before 31st December, 1991, after proof has been submitted that entry in respect of such paper or paperboard was accepted prior to 1st January 1988 at a lower rate than the present rate of duty</p>	Full duty
	48.04	01.00	48	<p>Uncoated kraft paper and paperboard, in rolls or sheets (excluding that of heading No. 48.02 or 48.03), entered for home consumption on or before 31st December, 1991, after proof has been submitted that entry in respect of such paper or paperboard was accepted prior to 1st January, 1988 at a lower rate than the present rate of duty</p>	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.10				By the substitution for rebate code 02.00 to tariff heading No. 48.05 of the following:	
		"02.00	49	Other uncoated paper and paperboard, in rolls or sheets, entered for home consumption on or before 31st December, 1991, after proof has been submitted that entry in respect of such paper or paperboard was accepted prior to 1st January 1988 at a lower rate than the present rate of duty	Full duty"
				By the substitution for tariff heading No. 48.08 of the following:	
	"48.08	01.00	43	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets (excluding that of heading No. 48.03 or 48.18), entered for home consumption on or before 31st December, 1991, after proof has been submitted that entry in respect of such paper or paperboard was accepted prior to 1st January, 1988 at a lower rate than the present rate of duty	Full duty"
460.10				By the substitution for rebate code 02.00 to tariff heading No. 48.11 of the following:	
		"02.00	48	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets (excluding goods of headings Nos. 48.03, 48.09, 48.10 or 48.18), entered for home consumption on or before 31st December, 1991, after proof has been submitted that entry in respect of such paper or paperboard	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
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was accepted prior to 1st
January, 1988 at a lower
rate than the present rate
of duty

NOTE: The period for entry in terms of the rebate provisions is extended by 6 months, with retrospective effect to 28th June, 1991.

Schedule No. 5 to the Act

DRAWBACK ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	EXTENT OF DRAWBACK
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506.06 By the deletion of code 02.00 to
tariff heading No. 29.03.

NOTE: The provision for a drawback of the duty on DDT used in the manufacture of insecticides is withdrawn.

Schedule No.6 to the Act

REBATE ITEM	TARIFF ITEMS	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
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608.04

By the substitution
for rebate item 608.04
of the following:

"608.04 000.00 01.00 07 GOODS IN RESPECT OF Full duty"

WHICH THE EXCISE
DUTY, WHERE APPLICABLE
AMOUNTS TO NOT LESS
THAN UA2 500, PROVIDED
TO THE SATISFACTION
OF THE DIRECTOR TO
HAVE BEEN LOST, DES-
TROYED OR DAMAGED, ON
ANY SINGLE OCCASION IN
CIRCUMSTANCES OF VIS
MAJOR OR IN SUCH OTHER
CIRCUMSTANCES AS THE
DIRECTOR DEEMS EXCEP-
TIONAL WHILE SUCH GOODS
ARE -

(a) IN ANY CUSTOMS AND
EXCISE WAREHOUSE OR
IN ANY APPOINTED
TRANSIT SHED OR UNDER
THE CONTROL OF THE
OFFICE;

(b) BEING REMOVED WITH
DEFERMENT OF PAYMENT
OF DUTY OR UNDER REBATE
OF DUTY FROM A PLACE IN
BOTSWANA TO ANY OTHER

REBATE ITEM	TARIFF ITEMS	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
				PLACE IN TERMS OF THE PROVISIONS OF THIS ACT; OR		
608.04	000.00	01.00	07	(c) BEING STORED IN ANY REBATE STOREROOM, PROVIDED - (i) NO COMPENSATION IN RESPECT OF THE EXCISE DUTY ON SUCH GOODS HAS BEEN PAID OR IS DUE TO THE OWNER BY ANY OTHER PERSON; (ii) THE DIRECTOR IS SATISFIED THAT SUCH LOSS, DESTRUC- TION OR DAMAGE WAS NOT DUE TO ANY NEGLIGENCE OR FRAUD ON THE PART OF THE PERSON LIABLE FOR THE DUTY; AND (iii) SUCH GOODS DID NOT ENTER INTO CONSUMPTION.		

MADE this 14th day of August, 1991.

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