

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

AMENDMENT OF SCHEDULES (NO. 71) NOTICE, 1991
(Published on 1st November, 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
304.06				By the deletion of tariff heading No. 20.09.	
NOTE:	The rebate provision in respect of fruit juices, in such quantities and at such times as the Permanent Secretary, Ministry of Agriculture may allow by specific permit, for mixing with apple juice produced in Botswana, and the rebate provision in respect of citrus juice, frozen, for mixing with citrus juice produced in Botswana, are deleted.				
306.01				By the deletion of tariff heading No. 39.13.	
306.04				By the deletion of tariff headings Nos. 15.11, 15.12, 15.13, 15.14 and 15.15.	
				By the deletion of tariff heading No. 15.17.	
306.04				By the deletion of rebate code 01.00 to tariff heading No. 15.18.	
				By the deletion of tariff heading No. 28.33.	
				By the deletion of rebate code 02.00 to tariff heading No. 29.08.	
				By the deletion of tariff heading No. 29.09.	
				By the deletion of rebate code 03.00 to tariff heading No. 29.21.	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
306.06				By the deletion of tariff heading No. 15.07.	
306.07				By the deletion of rebate code 01.00 to tariff heading No. 15.21.	
306.09				By the deletion of tariff heading No. 27.10.	
				By the deletion of tariff heading No. 29.07	
				By the deletion of rebate code 02.00 to tariff heading No. 29.21.	
306.10				By the deletion of tariff heading No. 29.01.	
306.10				By the deletion of tariff heading No. 29.02.	
306.12				By the deletion of tariff heading No. 29.06.	
307.01				By the deletion of rebate code 02.00 to tariff heading No. 29.23.	
				By the deletion of tariff heading No. 29.28.	
				By the deletion of rebate codes 03.00 and 04.00 to tariff heading No. 29.30	
				By the deletion of rebate codes 02.00 and 03.00 to tariff heading No. 29.33.	
				By the deletion of rebate codes 05.00 and 06.00 to tariff heading No. 39.19.	
				By the deletion of rebate codes 02.00 and 03.00 to tariff heading No. 39.21.	
313.03				By the deletion of tariff heading No. 87.08.	
317.06				By the insertion after tariff heading No. 87.08 of the following:	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
317.06	"8708.31	01.06	68	Backing plates, for the manufacture of assembled brake pads for disc brakes	Full duty"

NOTE: The effect of this notice is that -

a) the provision for a rebate of duty on backing plates for the manufacture of friction materials is deleted; and

b) provision is made for a rebate of the full duty on backing plates for the manufacture of assembled brake pads for disc brakes.

Schedule No. 4 to the Act

409.01, 409.02 and 409.03				By the substitution for rebate items 409.01, 409.02 and 409.03 of the following:	
"409.01	00.00	01.00	00	Imported goods (including packing containers) re-exported, thereafter returned to or brought back by the exporter, without having been subjected to any process of manufacture or manipulation and without a permanent change in ownership	Full duty less the amount of any rebate, refund and drawback granted previously
409.02	00.00	01.00	02	Goods (including packing containers) produced or manufactured in Botswana, exported therefrom and thereafter returned to or brought back by the exporter, without having been subjected to any process of manufacture or manipulation and without a permanent change in ownership having taken place (excluding excisable goods exported ex a customs and excise warehouse)	Full duty less the amount of any rebate, refund and drawback granted previously"

NOTE: The effect of this amendment is that all imported or locally manufactured packing containers returned empty may be entered under rebate of duty in terms of rebate items 409.01 and 409.02.

MADE this 17th day of September, 1991.

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