

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

AMENDMENT OF SCHEDULE (NO. 5) NOTICE, 2003
(Published on 25th April, 2003)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by Sections 52 and 53 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 No. 4 to the Act.

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
407.00				By the substitution for Notes 4 to rebate item 407.00 of the following: 4. A member of the crew of a ship or aircraft (including the master or pilot) is, subject to the conditions laid down by the Director (a) only entitled to the rebate of duty specified in rebate item 407.02/00.00/01.00 provided the total value of the goods declared under this item does not exceed UA500; and (b) only entitled to the rebate of duty specified in rebate item 407.02/00.00/02.00 provided the total value of the goods declared under this item does not exceed UA2 000."	
407.02				By the substitution for rebate item 407.02 of the following:	
407.02				Goods import as accompanied passengers' baggage either by non-residents or residents of the Botswana and cleared at the place where such persons disembark or enter the Botswana:	
	00.00	01.00	08	New or used goods, of a total value not exceeding UA3 000 per person	Full duty
		02.00	02	Additional goods, new or used, of a total value not exceeding UA12 000 per person (excluding goods of a class or kind specified in rebate items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03)	Full duty less 20%

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	22.00	01.00	27	Wine not exceeding 2 litres per person	Full duty
		02.00	21	Spirituous and other alcoholic beverages, a total quantity not exceeding of 1 litre per person	
	24.02	01.00	43	Cigarettes, not exceeding 200 and not exceeding 20 cigars per person	Full duty
	24.03	01.00	47	Cigarette or pipe tobacco 250g per person	Full duty
	33.03	01.00	49	Perfumery not exceeding 50 ml and toilet water not exceeding 250 ml per person	Full duty"

MADE this on the 18th day of March, 2003

B. GAOLATHE,
*Minister of Finance and
Development Planning.*