

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

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE
(NO. 11)) NOTICE, 2004
(Published on 19th November, 2004)

IN EXERCISE of the powers conferred by the Minister of Finance and Development Planning by sections 54 and 55 of the Customs and Excise Duty Act, Schedule No. 1 of the Act is hereby amended by inserting therein, the following new Part, which shall be deemed to have come into force on 1st November, 2004 —

“PART 5

FUEL LEVY

NOTES

1. Any rate of fuel levy specified in this Part in respect of any goods shall apply to any such goods which are manufactured in Botswana or imported into Botswana.
2. Any fuel levy payable in terms of this Part in respect of any goods specified therein shall be additional to any Customs or Excise Duty payable in terms of Part 1 or 2 in respect of goods of the same class or kind.
3. Imported goods shall not be declared on separate Customs declaration forms for the purpose of Parts 1, 2, 3, 4 and 5 of this Schedule.
4. Where ever the tariff heading on subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any fuel levy item of this Part in which such goods are specified, the goods so specified in such fuel levy item shall be deemed not to include goods which are not classified under the said tariff heading or subheading.
5. Appropriation for own use for any purpose by the manufacturer or owner of any goods specified in this Part shall render such goods liable to entry for home consumption and payment of any fuel levy due.

I ITEM	II HEADING	III SUB- HEADING	IV DESCRIPTION	V RATE OF FUEL LEVY	VI ANNOTATIONS
195.00			MINERAL PRODUCTS		
195.10	27.10		Petroleum Oils and Oils obtained from bituminous minerals:-		
		2710.11.03	Petrol/Unleaded	21 thebe/Litre	
		2710.11.05	Petrol, Leaded	21 thebe/Litre	
		2710.11.09	Power Kerosene (paraffin)	0 thebe/Litre	
		2710.11.15	Illuminating Kerosene (paraffin) Marked	0 thebe/Litre	
		2710.11.26	Illuminating Kerosene (paraffin) Unmarked	0 thebe/Litre	
		2710.11.30	Distillate fuel (Diesel)	12 thebe/Litre”	

MADE on this 11th day of November, 2004.

B. GAOLATHE,
Minister for Finance and
Development Planning.