

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

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE) (NO. 3)
NOTICE, 2008
(Published on 11th April, 2008)

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

Schedule No.1 to the Act

Insert new Part 7 as follows:—

Part 7

ADDITIONAL DUTIES

NOTES:

1. Any duties specified in this Part in respect of any goods imported into Botswana from places within or outside the common customs area shall be payable at the time of entry for home consumption of such goods.
2. Any duties specified in this Part shall be payable in addition to any duties specified in Parts 1 and 2 of this Schedule and in Schedule 2.
3. For the purpose of calculating the amount of any ad valorem duty specified in this Part, the value for additional duty shall be deemed to be the value for customs duty purposes as defined in section 75, to which shall be added —
 - (i) the cost of all charges in respect of transport and insurance of the goods concerned to the place of entry into Botswana; and
 - (ii) The amount of any customs, fiscal, or excise duties paid or leviable on such goods under Parts 1 and 2 of this Schedule and under Schedule 2.

| ITEM | HEADING | SUB-HEADING | DESCRIPTION | RATE OF ADDITIONAL DUTY |
|---------------|--------------|-------------|---|-------------------------|
| 185.00 | 04.01 | | Milk and cream, not concentrated nor containing added sugar or other sweetening matter | |
| | | 0401.10 | - Of a fat content, by mass, not exceeding 1 per cent: | 20% |
| | | .10 | - - Ultra High Temperature (UHT) or "long life" milk | 20% |
| | | 0401.20 | - Of a fat content, by mass, exceeding 1 per cent but not exceeding 6 per cent: | 20% |
| | | .10 | - - Ultra High Temperature (UHT) or "long life" milk | |
| | | 0401.30 | - Of a fat content, by mass, exceeding 6 per cent: | |
| | | .10 | - - Ultra High Temperature (UHT) or "long life" milk | 20% |

Schedule No. 9 to the Act

| I ITEM | II DESCRIPTION | III EXTENT OF REBATE |
|---------------|--|-------------------------|
| 902.01 | By deletion of the item | |
| 904.00 | Goods imported by immigrants, tourists, returning residents and other passengers, for their personal use | |
| 904.01 | Goods imported in the same aircraft or vehicle as passengers' baggage by such person and cleared at the place or entry into Botswana: | |
| | By deletion of tariff items 3401.10 and 3401.90 and the relevant details | |
| | And by insertion of the following: "Milk and cream, not concentrated nor containing added sugar or other sweetening matter | Full duty |
| | Ultra high temperature (UHT) or "long life" milk, of a fat content by mass not exceeding 1 per cent, and a total quantity not exceeding 2 litres per person. Ultra High Temperature (UHT) or "long life" milk, of a fat content by mass exceeding 1 per cent but not exceeding 6 per cent, and a total quantity not exceeding 2 litres per person. | Full duty |
| | Ultra High Temperature (UHT) or "long life" milk, of a fat content by mass not exceeding 6 per cent, and a total quantity not exceeding 2 litres per person". | Full duty |

MADE this 26th day of March, 2008.

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