

Statutory Instrument No. 135 of 1982

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

AMENDMENT OF SCHEDULES (NO. 38) NOTICE, 1982
(Published on 2nd December, 1982)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 50 and 51 of the Customs and Excise Duty Act, the Schedules to the Act are amended to the extent set out in the Schedule.

SECTION A PART I OF SCHEDULE NO. 1 TO THE ACT

I Item	II Tariff Heading and Description	III Excise	IV Rate of Duty Customs
117.01	By the substitution for subitem 117.01.10 of the following:		
	"10 <i>Road tractors for semi-trailers</i>	nil	nil
	Plus, in respect of any such road tractor incorporating any internal combustion piston engine with a cubic displacement not exceeding 22 000 cm ³ which is not manufactured under manufacturing programme approved by the Minister of Commerce and Industry.	30%	30%
	Plus, in respect of any such road tractor driven by a compression ignition engine with a cubic displacement of 4 000 cm ³ or more but not exceeding 22 000 cm ³ , incorporating a manual gear-box which is not manufactured under a manufacturing programme approved by Minister of Commerce and Industry.	385.00 UA each less 0.31 UA per kg of the mass of the gear-box	5%
	Plus, in respect of any such road tractor driven by a compression ignition engine with a cubic displacement of 9 000 cm ³ or more, incorporating a driving axle which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry.	1.65 UA per of the mass of the driving axle	5%
117.20,	By the substitution for tariff items		
117.25	117.20, 117.25 and 117.30 of the following:		
and			
117.30	"117.20 <i>87.02 Motor vehicles, mono-built (excluding motor car models, light goods vehicles models and minibuses models)</i>	nil	nil
	Plus, in respect of any such motor vehicle incorporating an internal combustion piston engine with a cubic displacement not exceeding 22 000 cm ³ which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry.	30%	30%
	Plus, in respect of any such motor vehicle driven by a comprehension ignition engine with a cubic displacement of 4 000 cm ³ or more but not exceeding 22 000 cm ³ , incorporating a manual gear-box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry.	385.00 UA each less 0.31 UA per kg of the mass of the gear-box	5%

I Item	II Tariff Heading and Description	III Excise	IV Rate of Duty Customs
	Plus, in respect of any such motorbus with a GVN of 13 000 kg or more but not exceeding 17 000 kg, incorporating an automatic or semi-automatic gear-box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry.	3,50 UA per kg of the mass of the gear-box	5%
	Plus, in respect of any such motor vehicle driven by a compression ignition engine with cubic displacement of 9 000 cm ³ or more, incorporating a driving axle which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry.	1,65 UA per kg of the mass of the driving axle	5%''
117.25	<i>87.02 Chassis fitted with engines and cabs, for motor vehicles of subheadings Nos. 87.02.30, 87.02.90 and 87.02.95</i>	nil	nil
	Plus, in respect of any such chassis incorporating an internal combustion piston engine with a cubic displacement not exceeding 22 000 cm ³ which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry.	30%	30%
	Plus, in respect of any such chassis driven by a compression ignition engine with cubic displacement of 4 000 cm ³ or more but not exceeding 22 000 cm ³ , incorporating a manual gear-box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry.	385,00 UA each less 0,31 UA per kg of the mass of the gear-box	5%
	Plus, in respect of any such chassis for motorbuses with a GVN of 13 000 kg, or more but not exceeding 17 000 kg, incorporating an automatic or semi-automatic gear-box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry.	3,50 UA per kg of the mass of the gear-box	5%
	Plus, in respect of any such chassis driven by a compression ignition engine with cubic displacement of 9 000 cm ³ or more incorporating a driving axle which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry.	1,65 UA per kg of the mass of the driving axle	5%
117.30	<i>87.04 Chassis fitted with engines, for motor vehicles of subheadings Nos. 87.01.50, 87.02.30, 87.02.90 and 87.02.95</i>	nil	5%
	Plus, in respect of any such chassis incorporating an internal combustion piston engine with a cubic displacement not exceeding 22 000 cm ³ which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry.	30%	30%
	Plus, in respect of any such chassis driven by compression ignition engine with a cubic displacement of 4 000 cm ³ or more but not exceeding 22 000 cm ³ incorporating a manual gear-box which is not manufactured under a	385,00 UA each less 0,31 UA per kg of the mass of the	5%

I Item	II Tariff Heading and Description	III Excise	IV Rate of Duty Customs
	manufacturing programme approved by the Minister of Commerce and Industry. Plus, in respect of any such chassis for motorbuses with a GVN of 13 000 kg. or more but not exceeding 17 000 kg. incorporating an automatic or semi-automatic gear-box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry.	gear-box 3,50 UA per kg of the mass of the gear-box	5%
	Plus, in respect of any such chassis driven by a compression ignition engine with cubic displacement of 9 000 cm ³ or more incorporating a driving axle which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry.	1,65 UA per kg of the mass of the driving axle	5%

PART 4 OF SCHEDULE NO. 1 TO THE ACT

I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
161.00 to 181.00	By the substitution for the rate of surcharge in Column III of 7,5%	

NOTE:- The rate of surcharge on all surcharge goods is reduced from 10% to 7.5% with effect from 1 December, 1982.

SCHEDULE NO. 4 TO THE ACT

I Item	II Tariff Heading and Description	III Rate of Surcharge
409.00	By the substitution for Note 1 of the following: "1. Excisable goods exported ex a customs and excise warehouse shall only be admitted under rebate of duty under this item, provided — (a) the prior approval of the Director is obtained, (b) they are entered under item 409.06, (c) they are taken into the stock of any customs and excise warehouse unless the Director otherwise stipulates, and (d) the rate of excise duty in force at the time of entry for home consumption from such warehouse, is paid thereon."	
409.02	By the substitution for item 409.02 of the following: "409.02 Goods 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"
409.06	By the insertion after item 409.05 of the following: "409.06 Excisable goods exported ex a customs and warehouse and thereafter returned to or brought back by the exporters, without having been subjected to any process of manufacture or manipulation and without a permanent change in ownership having taken place.	Full duty"

I Item	II Tariff Heading and Description	III Rate of Surcharge
411.00	By the substitution for tariff heading No. 87.02 of the following: "87.02 Motor cars manufactured more than 20 years prior to the date of importation	The duty in Part I of Schedule No. 1 less 20%"
412.18	By the substitution for the heading of item 412.18 of the following: " <i>Goods imported by persons whose premises are licensed as special customs and excise warehouses (excluding re-imported excisable goods):</i> "	

SCHEDULE NO. 6 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate	IV Extent of Rebate
609.22	By the insertion after item 609.22.60 of the following ".70 117.00 Motor vehicles in such quantities and at such times and subject to such conditions as the Minister of Commerce and Industry may allow by specific permit	Not exceeding 1.65 UA per kg of the mass of the driving axle	

MADE this 26th day of November, 1982.

P.S. MMUSI,
Minister of Finance and Development Planning.