

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

AMENDMENT OF SCHEDULES (NO. 41) NOTICE, 1991
(Published on 7th June, 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. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.23				By the substitution for rebate item 460.23 of the following:	
*460.23	00.00	01.00	03	Goods imported or cleared from a customs and excise warehouse by a person who- (i) is certified by the Permanent Secretary, Ministry of Mineral Resources and Water Affairs to be a person who, in Botswana (including the territorial waters and the continental shelf of Botswana) (1) prospect for natural oil or natural gas in terms of prospecting lease or a prospecting sublease, (2) mines natural oil or natural gas whether or not in terms of a mining lease. (3) is a contractor of any person referred to in paragraph (1) or (2), or	Full duty less the duty in Section B of Part 2 of Schedule No. 1"

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(ii) subject to the approval of the said Permanent Secretary, is a person (including, if a company, any subsidiary of such company) referred to in paragraph (1) or (3) who supplies such goods direct to any person or to any contractor of any person referred to in paragraph (2), for use in the manufacture of any equipment, installation or device, for use solely in operations in connection with the prospecting for, or mining of natural oil or natural gas, in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit (excluding -

(a) distillate fuels and residual fuel oil,

(b) goods for the personal use of any person, and

(c) goods for use in the exploitation or processing of any product other than natural oil or natural gas or in the processing or distribution of natural oil or natural gas)

Note:

For the purposes of paragraph (ii), the person entering such goods under rebate of duty shall be liable for the duty rebated unless he proves to the satisfaction of the Director that such goods have been so

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				supplied or used in the manufacture of the equipment, installation or device which has been delivered to the person referred to in paragraph (2).	

NOTE: The scope of the rebate provision relating to the operations in connection with the prospecting for or mining of natural oil or natural gas is extended. The amendment has retrospective effect to 1 April 1988.

MADE this 17th day of May, 1991.

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