

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

AMENDMENT OF SCHEDULES (NO. 26) NOTICE, 1994
(Published on 18th November, 1994)

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 proposed to be amended to the extent set out in the Schedule below.

Schedule No. 1 to the Act

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
04.01, 04.02, 04.03, 04.04, 04.05 and 04.06			By the substitution for headings Nos. 04.01, 04.02, 04.03, 04.04, 04.05 and 04.06 of the following:		
"04.01			MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		
	0401.10	6	Of a fat content, by mass not exceeding 1 per cent	kg	60u/l
	0401.20	0	Of a fat content, by mass exceeding 1 per cent but not exceeding 6 per cent	kg	60u/l
	0401.30	5	Of a fat content, by mass, exceeding 6 per cent	kg	60u/l
04.02			MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		
	0402.10	4	In powder, granules or other solid forms, of a fat content, by mass, not exceeding 1,5 per cent	kg	450u/kg
	0402.2		In powder, granules or other solid forms, of a fat content, by mass, exceeding 1,5 per cent:		
	0402.21	0	Not containing added sugar or other sweetening matter	kg	450u/kg

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY
	0402.29	1	Other	kg	450u/kg
	0402.9		Other:		
	0402.91	2	Not containing added sugar or other sweetening matter	kg	450u/kg
	0402.99	3	Other	kg	450u/kg
04.03			BUTTERMILK, CURDLED MILK AND CREAM, YOGURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, NUTS OR COCOA:		
	0403.10	3	Yogurt	kg	free
	0403.90	9	Other	kg	free
04.04			WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
	0404.10	7	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:	kg	free
	0404.90	3	Other	kg	100u/kg
04.05	0405.00	6	BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK	kg	320u/kg
04.06			CHEESE AND CURD:		
	0406.10		Fresh (unripened or uncured) cheese, including whey cheese, and curd:		
	.10	1	Cheese	kg	25%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.20	9	Curd	kg	20%
	0406.20		Grated or powdered cheese, of all kinds:		
	.10	6	Canestrato, Siciliano, Coulomier, Creme du Mont Blanc, Danbo, Elbo, Esrom, Fynbo, Gruyere, Gulbrandsdalsost, Havarti, Maribo, Molbo, Robbiola, Samsosa, Tybo, Grano Reggiano, Mycella, Stilton and Danablu	kg	22%
	.90	4	Other	kg	25%
	0406.30	3	Processed cheese, not grated or powdered	kg	25%
	0406.40		Blue-veined cheese:		
	.10	5	Danablu, Mycella and	kg	22%
	.90	3	Other	kg	25%
	0406.90		Other cheese:		
	.10	8	Canestrato, Coulommier, Creme du Mont Blanc, Danbo, Elbo, Esrom, Fynbo, Gruyere, Gulbrandsdalsost, Havarti, Maribo, Molbo, Robbiola, Siciliano, Samsosa, Tybo, Grano and Reggiano	kg	22%
	.25	6	Cheddar	kg	660u/kg
	.35	3	Gouda	kg	660u/kg
	.90	6	Other	kg	25%''
21.05			By the substitution for subheading No. 2105.00.20 of the following:		
	“.20	1	Ice cream containing cocoa or added sugar	kg	25%''
21.06			By the substitution for subheadings Nos. 2106.90.40 and 2106.90.45 of the following:		

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY
	“.47	8	Ice cream mixtures	kg	450u/kg"
38.08			By the deletion of subheading No. 3808.30.45.		
87.01			By the substitution for subheading No. 8701.20 of the following:		
	"8701.20	1	Road tractors for semi-trailers	no.	80%"
87.02			By the substitution for subheadings Nos. 8702.10.90 and 8702.90 of the following:		
	“.90	6	Other	no.	80%
	8702.90	7	Other	no.	80%"
87.03			By the substitution for subheading No. 8703.21.90 of the following:		
	“.90	0	Other	no.	80%"
			By the substitution for subheading No. 8703.22.90 of the following:		
	“.90	7	Other	no.	80%"
			By the substitution for subheading No. 8703.23.90 of the following:		
	“.90	3	Other	no.	80%"
			By the substitution for subheading No. 8703.24.90 of the following:		
	“.90	5	Other	no.	80%"
			By the substitution for subheading No. 8703.31.90 of the following:		
	“.90	5	Other	no.	80%"
			By the substitution for subheading No. 8703.32.90 of the following:		
	“.90	1	Other	no.	80%"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			By the substitution for subheading No. 8703.33.90 of the following:		
	“.90	8	Other	no.	80%”
			By the substitution for subheading No. 8703.90.90 of the following:		
	“.90	6	Other	no.	80%”
87.04			By the substitution for subheading No. 8704.21.90 of the following:		
	“.90	4	Other	no.	80%”
			By the substitution for subheading No. 8704.22.90 of the following:		
	“.90	0	Other	no.	80%”
			By the substitution for subheading No. 8704.23.90 of the following:		
	“.90	7	Other	no.	80%”
			By the substitution for subheading No. 8704.31.90 of the following:		
	“.90	9	Other	no.	80%”
			By the substitution for subheading No. 8704.32.90 of the following:		
	“.90	5	Other	no.	80%”
			By the substitution for subheading No. 8704.90.90 of the following:		
	“.90	2	Other	no.	80%”
87.06			By the substitution for headings No. 87.06 of the following:		
“87.06	8706.00	0	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05	no.	80%”

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
87.16			By the substitution for subheading No. 8716.90 of the following:		
	"8716.90		Parts:		
	.05	5	Parts for carriages, carts, coaches, trailers, semi-trailers and wheelbarrows	kg	20%
	.90	0	Other	kg	15%"
Part 4 of Schedule No. 1 to the Act.					

NOTE By the substitution for Note 7(a)(i) of the following:

"(a) (i) which are entered in terms of rebate items 306.02/42.06, 306.03/58.08, 311.02/63.09, 311.02/63.10, 311.25/59.06/03.00, 316.01/8483.40, 316.01/8483.40, 316.01/85.01/03.00, 316.01/8504.40, 316.01/85.37, 316.01/85.44, 316.09/00.00, 316.17, 317.02, 317.03, 317.05 and 317.13/00.00 of Schedule No. 3, any rebate item in Part 2 of Schedule No. 3 and rebate items 405.01/00.00/02.00, 405.04, 405.05, 406.00, 407.00, 408.00, 409.00, 410.03/00.00/04.00, 412.02, 412.03, 412.04, 412.07, 412.09, 412.10, 412.11, 412.12, 412.13, 412.16, 412.17, 412.26, 412.27, 412.28, 460.06/30.04/02.04, 460.11/63.09/01.04, 460.14/7117.19, 460.17/87.00, 470.00, 480.00 and 490.00 of Schedule No. 4;"

SUR- CHARGE ITEM	TARIFF HEADING	SUR- CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
177.00			By the substitution for tariff heading No. 87.00 of the following:	
	"87.00	01.00	Goods of headings and subheadings Nos. 8703.10, 8703.21.15, 8703.21.50, 8703.22.15, 8703.23.15, 8703.24.15, 8703.90.15, 87.11, 87.12, 8714.1, 8714.9, 87.15, 8716.10 and 8716.80.20	15%

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
306.01				By the deletion of rebate code 01.00 to tariff heading No. 28.27.	

Schedule No. 4 to the Act.

408.02				By the deletion of rebate item 408.02.	
				By the insertion before tariff heading No. 87.01.90 of the following:	
	"87.00	01.02	20	One motor vehicle or one motor cycle, with or without a side-car, specially designed or adapted for use by a physically handicapped person, subject to a permit issued by the Permanent Secretary, Ministry of Commerce and Industry after the Botswana National Council for the Physically Disabled in Botswana certifies that such vehicle or motor cycle is adapted or will be adapted according to the need of a handicapped person and that the vehicle or motor cycle is exclusively for use by such handicapped person and that similar vehicles are not ordinarily nor satisfactorily made in the Republic:	Full duty"
				(i) Provided such vehicle or motor cycle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of without the prior consent of the Permanent Secretary, Ministry of Commerce and Industry within a period of 3 years from the date of entry under this rebate item: Provided that any one of the foregoing acts with such vehicle or motor cycle within a period of 3 years from the date of entry in	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				<p>terms of this rebate item shall render such vehicle or motor cycle liable to the payment of duty in accordance with the regulation; and</p> <p>(ii) a rebate of duty in terms of this rebate item shall be allowed only once per person during a period of 3 years or such shorter period as the Permanent Secretary, Ministry of Commerce and Industry may in exceptional circumstances decide</p>	

Schedule No. 6 to the Act.

609.22				By the substitution for tariff item 117.00 of the following:	
	"117.00	01.00	38	<p>One motor vehicle or one motor cycle, with or without a side-car, specially designed or adapted for use of a physically handicapped person, subject to a permit issued by the Permanent Secretary, Ministry of Commerce and Industry after the Botswana National Council for the Physically Disabled in Botswana certifies that the vehicle or motor cycle is adapted or will be adapted according to the needs of a handicapped person and that the vehicle or motor cycle is exclusively for use by such handicapped person:</p> <p>(i) provided such vehicle or motor cycle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of without the prior consent of the Permanent Secretary, Ministry of</p>	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				<p>Commerce and Industry within a period of 3 years from the date of entry under this rebate item: Provided that any one of the forgoing acts with such vehicle or motor cycle within a period of 3 years from the date of entry in terms of this rebate item shall render such vehicle or motor cycle liable to the payment of duty in accordance with the regulations; and</p> <p>(ii) a rebate of duty in terms of this rebate item shall be allowed only once per person during a period of 3 years of such shorter period as the Permanent Secretary, Ministry of Commerce and Industry may in exceptional circumstances decide</p>	

MADE this 5th day of September, 1994.

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