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

AMENDMENT OF SCHEDULES (NO. 17) NOTICE, 1996

(Published on 4th April, 1996)

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 No. 1 to the Act

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
72.28			By the substitution for subheading No. 7228.10 of the following:		
	"7228.10	0	Bars and rods, of high speed steel	kg	free"
72.29			By the subtitution for subheading No. 7229.10 of the following:		
	"7229.10	4	Of high speed steel	kg	free"

Schedule No. 3 to the Act

With retrospective effect to 1 January 1996

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
Notes				By the substitution for Note 1 of the following: "1. The imported goods specified in Column II of this Schedule shall, subject to the provisions of section 81, be admitted for use in connection with the production or manufacture of goods in the industries specified, under rebate of customs duty to the extent stated in Column III of this Schedule."	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				By the substitution for Note 6 of the following:	
				"6. Any provision in this Schedule for a complete article or an incomplete article which has, or is regarded as having the essential character of such complete article, assembled or unassembled, shall, as the Director may determine, except where specifically otherwise specified, remain	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				applicable even where any parts or sub-assemblies of any such article, imported by any importer, have lost the essential character of such article due to the non-importation of parts or sub-assemblies manufactured in Botswana.	
				By the insertion after Note 6 of the following:	
				"7. (a) The Director may register a stockist as a licensee of a customs and excise warehouse approved by him or her for the storage of any goods specified in any item of this Schedule, and if so registered, such stockist may supply such goods in small quantities to persons who are registered to obtain such goods under the provisions of such item.	
				(b) Any goods imported for storage in such warehouse shall be entered under such item and shall be stored in such a manner as the Director may determine.	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				(c) Subject to compliance with such conditions as the Director may specify, such goods may be transferred by such stockist to a registrant on form CE 62. (d) Any stockist may apply to the Director under the provisions of section 81(7) for permission to dispose of any goods referred to in paragraph (a) to any person other than such registrant, and if so permitted, duty shall be payable on the goods so disposed of at such times and in such manner as the Director may require."	
304.01				By the substitution for rebate code 02.06 to the tariff heading No. 0202.30 of the following:	
		"02.06	69	Mechanically deboned meat of bovine animals (excluding cuts), frozen, for the manufacture of cooked or smoked sausage and similar products and of prepared or preserved meat in airtight metal containers.	Full duty"
Part 2				By the substitution for Note 2 to Part 2 of the following: "2. Liability for the duty on any goods allowed in terms of this Part will cease upon production of documentary evidence that such goods were exported, that proper clearance was made, or that the goods were transferred in terms of the provisions of regulation 67 (1) By the substitution for Note 4 to Part 2 of the following:	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				"4. Processed or manufactured goods may not be packed and exported without official supervision unless the Controller's permission has been obtained and the registrant shall notify the Director of his or her intention to pack and export such goods."	

Schedule No. 4 to the Act

With retrospective effect to 1 January 1996

Notes				By the substitution for Note 1 of the following:	
				"1. The goods specified in column II of this Schedule shall, subject to the provisions of Section 81, be admitted under rebate of the ordinary customs duty specified in Part 1 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in Column III of this Schedule in respect of those goods."	
405.05				By the substitution for tariff heading 85.19 of the following:	
	"85.19	01.00	43	Apparatus, capable of sound reproduction only, manually operated, whether or not also suitable for use with batteries, entered for use by a religious body for religious instruction	Not exceeding the duty in Section B of Part 2 of Schedule No. 1"
407.00				By the substitution for Note 7 of the following:	
				"7. If a person contravenes any provision of this Act or any other law relating to the importation of goods, the Director may refuse to grant any	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				rebate of duty provided for in rebate item 407.02."	
				By the insertion after Note 10 of the following:	
				"11. Any entry under rebate item 407.04 shall be supported by a duly completed form CE 304 A.	
407.00				12. Any entry under rebate item 407.06 shall be supported by a duly completed form CE 101	
407.04				By the substitution for rebate item 407.04 of the following:	
"407.04	87.00	01.00	25	Motor vehicles imported by natural persons on change of permanent residence:	
				One motor vehicle per family, imported by a natural person for his or her personal or own use, who permanently changes in his or her residence to the Republic and -	(a) In respect of a motor vehicle described in paragraph (i)
				(i) provided the vehicle so imported is the personal property of the importer and has personally been owned and used by him or her (a) for a period of not less than 12 months prior to his or her departure to Botswana; or	(a) in Column II: Full duty less the duty in Section A of Part 2 of Schedule No. 1; or
407.04				(b) for a period of less than 12 months prior to his or her departure to Botswana; (ii) in the case of approved intended residents arriving from an African country, is owed and used for such shorter period as the Director	(b) In respect of a motor vehicle described in paragraph (i)(b) in Column II: Full duty less the

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				may in exceptional circumstances decide; and (iii) provided the vehicle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 20 months from the date of entry	duty in Section A of Part 2 of Schedule No. 1 and less the duty calculated pro rata on a daily basis according to the number of days less than 12 months; or
407.04					(c) In respect of a motor vehicle described in paragraph (ii) in Column II: Full duty less the duty in Section A of Part 2 of Schedule No. 1"
407.06				By the substitution for rebate item 407.06 of the following:	
"407.06	00.00	01.00	05	Household furniture, other household effects and other removable articles, including equipment necessary for the exercise of the calling, trade or profession of the person, other than industrial, commercial or agricultural plant and excluding motor vehicles, alcoholic beverages and tobacco goods, the bona fide property of a natural person (including a returning resident of Botswana after an absence of 6 months or more) and members of his or her family, imported for own use on change of his or her residence to	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				Botswana: Provided these goods are not disposed of within a period of 6 months from the date of entry	
409.00				By the substitution for the notes to rebate item 409.00 of the following:	
				"NOTES:	
				1. In respect of goods entered in terms of rebate item 409.01 the importer shall at the time of entry of the goods upon re-importation attach to the relative bill of entry a statement indicating –	
				(a) the reasons why the goods are being returned;	
				(b) whether any change in the ownership of the goods has taken place;	
409.00				(c) whether the goods have been subjected to any process of manufacture or manipulation since their exportation from Botswana and if so, to what extent;	
				(d) whether the goods were manufactured in a customs and exercise warehouse and exported in bond ex such warehouse;	
				(e) whether at the time of export, or at any other time, any refund, rebate, drawback or remission of customs or excise duty was granted in respect of such goods or any materials from which such goods were manufactured;	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				(f) the number and date of the bill of entry relating to the export of such goods and the place where such entry was made or the document on which the goods were registered prior to export of such goods for the purposes of the subsequent re-importation thereof;	
409.00				(g) the place where and the number and date of the bill of entry on which duty was paid on the goods upon their first importation into Botswana or other documents, if applicable, to prove that the goods were previously imported and the duty due was paid thereon; and	
				(h) whether any bounty, subsidy or any benefit under an export incentive scheme was paid on the goods exported.	
				2. Admission of the following goods under this item shall be subject to a permit for re-importation issued by the Permanent Secretary, Ministry of Agriculture	
				Butter, cheese, maize and maize products, sugar, wine, brandy and spirituous beverages.	
409.00				3. Admission under this item of goods in respect of which any bounty or subsidy was was paid on exportation shall be subject to production of evidence of repayment to the department of institution which paid such bounty or subsidy under any export incentive scheme on exportation of an equal amount.	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				4. 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 rebate item 409.06;	
				(c) they are taken into the stock of any customs and excise warehouse unless the Director otherwise stipulates; and	
409.00				(d) the rate of excise duty in force at the time of entry for home consumption from such warehouse, is paid thereon.	
				5. Admission under this item shall, except in the case of rebate item 409.07, only be permitted provided the goods can be identified as being the same goods which were exported.	
				6. The provisions of Notes 1 and 5 shall <u>mutatis mutandis</u> apply to any goods entered under rebate items 409.02, 409.04, 409.05 and 409.07.	
				7. For the purposes of rebate item 409.07 –	
				(a) 'compensating products' means the products obtained abroad during or as a result of the manufacturing, processing or repair of the goods temporarily exported for outward processing; and	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				(b) 'temporarily exported for outward processing' means the customs procedure whereby goods which may be disposed of without customs restriction, are temporarily exported for manufacturing, processing or repair abroad and then re-imported."	
410.00				By the insertion after the heading to rebate item 410.00 of the following:	
				"NOTE:	
				1. Admission under rebate of duty of any goods specified in rebate item 410.03/00.00/01.00 shall be subject to the provisions of regulations 62 to 68	
411.00				By the substitution for heading No. 49.11 of the following:	
	"49.11	01.00	44	Photographs, commonly known as press or news photographs, for reproduction in newspapers and publications registered with the Department of Posts as newspapers	Full duty"
411.00				By the substitution for heading No. 84.13 of the following:	
	"84.13	01.00	45	Pumps for the drawing off of beer in such quantities as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	Full duty"
				By the substitution for rebate code 02.00 to heading No. 85.01 of the following:	
		"02.00	40	Electric motors, direct current, used for the manufacture of draglines	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				By the substitution for heading No. 85.02 of the following:	
	85.02	01.00	42	Generator sets rated at 5 000 kVA or less, driven by electric motors, used for the manufacture of draglines	Full duty"
412.00				By the insertion after the heading to rebate item 412.00 of the following:	
412.00				"NOTES:	
				1. For the purposes of rebate items 412.03 and 412.04, the bill of entry shall be supported by an inventory of the goods and documentary proof that the said goods qualify for admission under the items concerned.	
				2. For the purposes of rebate item 412.07–	
				(a) any offer to abandon or application to destroy any goods shall be in writing by or on behalf of the owner therof, and shall –	
				(i) include the bill of entry, the invoices and other documents relating to the importation of the goods;	
				(ii) state the identifying particulars of the goods;	
412.00				(iii) state the reason for abandonment, or if application is made for destruction the reason why destruction and not abandonment is requested; and	
				(iv) indemnify the Office against any claim by any other person.	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				(b) the owner shall be responsible for the cost of storage in and removal to the State warehouse or any place of security indicated by the Director, if such storage or removal is required by the Director, and for any other expenses, including the cost of destruction;	
				(c) goods shall be destroyed under the supervision of an officer; and	
				(d) goods in respect of which security of the duty due has been furnished to the Office shall be deemed to be under the control of the Office."	
412.01				By the substitution for item 412.01 of the following:	
"412.01	00.00	01.00	06	Goods (exluding corn or grain seed), for purposes of experimenting therewith as the department controlling or supervising such experimenting may allow by specific permit	Full duty less the duty in Section B of Part 2 of schedule No. 1"
412.07				By the substitution for the preamble to rebate item 412.07 of the following:	
				"Goods unconditionally abandoned to the Office by the owner or goods destroyed with the permission of the Director provided that the Director may decline to accept abandonment or grant permission for destruction:"	
412.08 and 412.09				By the substitution for rebate items 412.08 and 412.09 of the following:	
412.08	00.00	01.00	09	Dutiable goods lost in manufacturing processes in a customs and excise warehouse, subject to production of proof that such goods did not enter into consumption	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
412.09	00.00	01.00	00	Goods in respect of which the customs duty, where applicable, amounts to not less than UA2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of vis major or in such other circumstances as the Director deems exceptional while such goods are – (a) in any customs and excise warehouse or in any appointed transit shed or under the control of the office; (b) being removed with deferment of payment of duty or under rebate of duty from a place in Botswana to any other place in terms of the provisions of this Act; or	Full duty"
412.09				(c) being stored in any rebate storeroom, provided – (i) no compensation in respect of the customs duty on such goods has been paid or is due to the owner by any other person; (ii) Such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption	
412.16				By the substitution for rebate item 412.16 of the following:	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
"412.16	00.00	01.00	03	Goods of any description imported by refugees from African Territories and which are sold by the Office	Full duty"
412.19				By the substitution for rebate item 412.19 of the following:	
"412.19	85.18	01.04	46	Microphones and loudspeakers, not mounted in housings or cabinets, for the manufacture of telephones, portable radio-telephones, television receiving sets and sound recording or reproducing apparatus	Not exceeding the duty in Section B of part 2 of Schedule No 1"
				By the substitution for rebate item 412.21 of the following:	
412.21	00.00	01.00	02	Machinery and mechanical appliances and electrical machinery and equipment of Chapters 84 and 85 of Schedule No. 1, which are imported in more than one consignment as a result of strikes, shutouts or other causes beyond the control of the importer and the supplier, subject to the prior approval of the Director	Not exceeding the duty in excess of the amount of duty that would have been due had the goods been imported in a single consignment"
460.14				By the substitution for rebate item 460.14 of the the following:	
"460.14	7117.19	01.06	62	Bracelets and pendants, of stainless steel, incorporating a plate engraved with medical insignia for engraving with medical particulars of an individual, in such quantities and at such times as the Permanent	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				Secretary, Ministry of Commerce and Industry may allow by specific permit	
460.16				By the substitution for rebate code 02.00 to heading No. 85.00 of the following:	
		"02.00	20	Parts for radar apparatus and radio navigational aid apparatus, used for nautical and aeronautical purposes	Full duty"
460.17				By the substitution for tariff heading 87.00 of the following:	
460.17	"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 that such 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 and that similar vehicles are not ordinarily nor satisfactorily made in Botswana	Full duty"
470.17				(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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				date of entry in terms of this rebate item shall render such vehicle or motor cycle liable to the payment of duty; and	
				(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.	
460.23				By the substitution for the Note to rebate item 460.23 of the following: "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 or she proves that such goods have been so supplied or used in the manufacture of the equipment, installation or device which has been delivered to the person referred to in paragraph (2)	
470.00				By the insertion after the heading to rebate item 470.00 of the following: "NOTES: 1. Temporary admission of any goods under rebate item 470.00 shall be subject, mutatis mutandis, to the provisions of regulation 62	
470.00				2. The Director may require the importer to register with him or her a rate of yield of the processed or manufactured goods that will be obtained per unit of the imported goods.	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				3. (a) Goods admitted under the provisions of rebate item 470.01 or 470.03 shall be used for the processing or manufacture of goods for export and the processed or manufactured goods shall be exported within 12 months from the date of entry thereof.	
				(b) Parts admitted under the provisions of rebate item 470.02 shall be used and goods submitted for repair, cleaning or reconditioning shall be exported within 6 months from the date of entry thereof:	
				Provided that the Director may, in circumstances which he deems exceptional, extend the period specified in each case for a further period he or she deems reasonable:	
470.00				Provided further that application for such extension is made prior to the expiry of the period of 12 months or 6 months, as the case may be.	
				4. Liability for duty on any goods specified in rebate items 470.01, 470.02 or 470.03 shall cease on production of proof that the goods imported have been used for repair, cleaning, reconditioning, processing or manufacture and the goods repaired, cleaned, reconditioned, processed or manufactured have been duly exported."	
480.00				By the insertion after the heading to rebate item 480.00 of the following:	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				"NOTES:	
				1. Unless otherwise specified in these notes, goods imported under this item shall on importation be entered on form CE 500 and on re-exportation on form CE 550 or on such other form as may be specified by the Director.	
480.00				2. Where articles cannot readily be identified by foreign seals, by marks, by numbers or other identification permanently fixed to them, by description, by photographs or by sampling, customs and excise marks or seals may be fixed to them.	
				3. For the purposes of rebate item 480.20 welfare material landed from a ship for temporary use ashore by the crew for a period not exceeding that ship's stay in port shall not be subject to entry on form CE 500 or CE 550 as specified in Note 1.	
				4. International carnets for the temporary admission of goods referred to in section 39 shall be accepted in lieu of import and export documents and as security for any duty in respect of rebate items 480.10, 480.15 and 480.35.	
480.00				5. For the purposes of rebate item 480.35 –	
				(a) samples may be imported by –	
				(i) commercial travellers and other representatives of firms abroad who	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				visit Botswana temporarily with their samples for the purpose of securing orders;	
				(ii) persons or firms established in Botswana, including agents for foreign firms, to whom samples may be sent by firms abroad, free of charge, for the same purpose; and	
				(iii) a prospective customer in Botswana to whom a sample is sent on free loan for inspection and demonstration with a view to obtaining an order for similar goods;	
480.00				(b) except with the permission of the Director only one sample of each description, range, type or colour of an article shall be allowed temporary admission; and	
				(c) each sample shall be an article representative of a particular category of goods already produced or to be produced abroad, imported solely for the purpose of being shown or demostrated free of charge to prospective customers.	
				6. On re-exportation of the goods concerned -	
				(a) such goods may be re-exported through any customs and excise office through which goods may be ex-	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				ported and may be made in more than one consignment; and	
480.00				(b) the documents produced at the time of entry shall be produced to the Director and the goods shall be re-exported under the supervision of an officer, if so required by the Director	
				7. Except in respect of goods in Note 3, goods shall be re-exported -	
				(a) in the case of goods under an international carnet, within the period of validity of such carnet; and	
				(b) in the case of other goods, within 6 months from the date of entry thereof or within such further period as the Director may, in exceptional circumstances, allow	
480.00				8. The liability of the importer shall cease if he proves that the goods have been duly re-exported or if the goods have been exported under the supervision of an officer.	
				9. (a) On request by the importer, and subject to the permission of the Director, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods.	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				(b) The provisions of rebate item 412.07 shall apply, mutatis mutandis, to the abandonment or destruction of the goods concerned."	
490.00				By the insertion after the heading to rebate item 490.00 of the following: "NOTES: 1. Temporary admission of any goods under rebate item 490.00 shall, except as may be provided for in any other note under this item, be subject, mutatis mutandis, to the provisions of Notes 1, 2, 6, 7, 8 and 9 to rebate item 480.00. 2. For the purposes of rebate item 490.35 - (a) pallets temporarily imported by a pallet operator either laden or for loading with cargo for export, shall on application by the pallet operator, if the Director approves, be admitted without production of customs and excise documents either at importation or at re-exportation and without the furnishing of security;	
490.00				(b) the pallet operator shall keep records of pallets temporarily admitted and shall supply, as the Director may require, detailed information regarding the movement of each pallet granted temporary admission, including	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				the dates and places of entry into and exit from Botswana."	
				By the substitution for the Notes of Part 1 of the following:	
				"Notes:	
				1. The provisions of regulation 62 shall mutatis mutandis apply in respect of any drawback claimed under this Part to the extent the Director may require and for that purpose any reference to Schedule No. 3, 4 or 6 shall be deemed to include a reference to Part 1 of Schedule No. 5 and any reference to a rebate of duty shall be deemed to be a reference to a drawback of duty.	
				2. Any person desirous of claiming a drawback of duty under the provisions of any item of this Part in respect of any goods specified in such item, shall - (a) apply to the Director on a form approved by the Director, for registration to entitle him or her to such drawback and for registration of the premises where such goods will be used; and	

DRAWBACK ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	EXTENT OF DRAWBACK
490.00				(b) submit to the Director with his or her application for registration, a statement indicating the methods he or she proposes to	

DRAWBACK ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	EXTENT OF DRAWBACK
				follow for the purposes of proving that any imported goods specified in the item in respect of which registration is sought have been used in the manufacture of the goods specified in such item and that he or she is entitled to a drawback in respect of the duty on such goods.	
490.00				3. Every registrant shall notify the Director immediately, or in advance, of any change or contemplated change in the registered name under which he or she trades, the address of his or her registered premises, the nature of the goods obtained by him or her and the nature of the goods manufactured therefrom or the method by which it is his or her intention to prove his or her claim to a drawback in respect of such goods.	
				4. The Director may require that –	
				(a) the formula to be used by any registrant shall be registered with him or her and if so registered no registrant shall depart from such formula except with the permission of the Director; and	
				(b) any goods manufactured from any imported goods shall be given such identifying mark or number as he or she may decide and	

DRAWBACK ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	EXTENT OF DRAWBACK
490.00				any declaration by such manufacturer for the purposes of this Part shall refer to such mark or number. 5. Any application for a drawback of duty shall be submitted to the Director on the prescribed form (form CE 66) together with an application for drawback on form CE 64 and such supporting evidence as the Director may require. 6. Every registrant shall establish and prove to the Director the quantity of each class or kind of imported goods actually incorporated or used in any exported goods and also the quantity of waste of such imported goods incurred in the manufacture of such exported goods. If such waste is normal for the goods in question, the Director may accept a claim for a drawback of the duty on such imported goods actually incorporated or used in such exported goods and the normal waste incurred in the manufacture of such exported goods. 7. No drawback of duty in excess of the duty actually paid on importation of any goods specified in any item of this Part shall be paid in terms of the said Part and the onus of proving the amount of duty so paid on importation of such goods shall rest upon the registrant claiming	

DRAWBACK ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	EXTENT OF DRAWBACK
				a drawback in respect of such goods. If such goods were imported or entered for payment of duty by a person other than the registrant such registrant shall obtain and submit and authenticated copy of the relative bill of entry from such person to arrange for such copy to be submitted to the Director by such person.	
				8. Any claim for drawback of duty shall be based on the duty paid on the consignments of the specified imported goods in the order in which they were acquired by the registrant or if this method is not practicable and different values or different rates of duty applied in respect of different consignments of such imported imported goods, the Director may determine an amount of duty and such amount shall be deemed to be amount of duty paid in respect of such imported goods.	
				9. The Director may accept a claim for a drawback of duty specified in any item of this Part and incorporated or used in any goods manufactured before and exported on or after the date on which the claimant in question was registered in terms of Note 3 provided the provisions of the said item and the relative notes have been otherwise complied with in respect of such goods.	

DRAWBACK ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	EXTENT OF DRAWBACK
				10. A drawback under this Part shall be subject to production of evidence of the export of the goods in the manufacture, processing, finishing, equipment or packing of which the goods specified opposite any tariff heading in Column II of this Part were used."	
521.00				By the substitution for paragraph (3) to heading No. 00.00 of the following:	
521.00				"(3) the Director may exempt any person to whom such permit has been issued or any goods to which this item is applicable from the provision of any Note relating to Part 1 of the Schedule No. 5."	
522.02				By the insertion after the heading of refund item 522.00 the following: "NOTES 1. Refund item 522.00 shall not apply to goods which have already gone into use in Botswana, except where there has been limited use as determined by the Director in cases where such use is indispensable to reveal any inherent defect or to establish that the goods do not conform to the conditions of the contract.	
522.02				2. Any application for a refund of duty in terms of the provisions of refund item 522.00 shall -	

DRAWBACK ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	EXTENT OF DRAWBACK
				(a) be submitted on the prescribed form which shall be duly completed and be supported by –	
				(i) a copy of the bill of entry relating to the importation of such goods or such other or additional evidence of the payment of duty on and the identity of such goods by the person claiming the refund; and	
				(ii) such evidence of exportation as the Director may require.	
				(b) In case of refund item –	
522.02				(i) 522.02 be lodged with the Director in whose area of control the importer conducts his or her business and where the relevant goods are being kept at the time for examination; and	
				(ii) 522.03 be lodged with the Director at whose office the applicable forms CE 63/CE 550 were accepted.	
				3. Exportation of any goods under the provisions of refund item 522.00 shall be subject to the approval of the Director and where he or she requires that such goods be examined and their containers sealed by an officer, the exporter shall pay at the pre-	

DRAWBACK ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	EXTENT OF DRAWBACK
				scribed rates for the attendance of such officer.	
522.02				4. The provisions of rebate item 412.07 shall mutatis mutandis apply to the abandonment or destruction of goods obtained under the provisions of refund item 522.02.	
				5. (a) For the purposes of refund item 522.03 a refund of duty as intended by section 81(1)(c) shall only be granted to a person –	
				(i) if the bill of entry for export is at the time of the submission thereof accompanied by an application for refund in the prescribed form (form CE 63): Provided that where such bill of entry at the time of the submission thereof is not accompanied by such application for refund, such refund may be considered provided proof of the identity of the goods is produced; and	
				(ii) who, subject to the provisions of section 81(16), submits a general application for refund (form CE 66) together	

DRAWBACK ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	EXTENT OF DRAWBACK
				with an application for refund (form CE 63) and any other documents which the Director may require in respect of the intended refund; (b) in the case of goods to be exported by parcel post or from a place where there is no customs and excise office the exporter shall, prior to the export of the goods, deliver the said application for refund (form CE 63) to the Director at the customs and excise office nearest the place from where the goods are to be exported, and the said goods shall not be exported until permission to export has been granted by the Director. 6. No person shall be granted the refund of duty under refund item 522.04 unless – (a) return of the goods to the sender has taken place under the supervision of an officer or post office official and proof of payment of duty on importation has been furnished to the officer or official; and (b) the application for refund is in a form approved by the Director and is supported by a certificate signed by the officer or post	

DRAWBACK ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	EXTENT OF DRAWBACK
				office official concerned to the effect that the requirements of paragraph (a) have been complied with."	
				By the substitution for heading No. 00.00 of the following:	
	"00.00	01.00	09	Goods, from a single consignment, not having been imported contrary to the provisions of anylaw, on which duty amounting of UA50 or more has been paid and – (i) which are found to be not legally saleable in Botswana because they do not conform to a standard prescribed by law; or (ii) which, at the time of importation were not in accordance with the terms of the contract in respect of their description, quality, state of condition and documentary evidence confirming the dispute in this respect between the supplier and the importer, is furnished; or (iii) which have been landed damaged; provided such goods are indentifiable with the imported goods and, within 24 months of the date of their entry for home consumption – (i) are returned to the supplier thereof or another person designated by the supplier; or	Full duty"

DRAWBACK ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	EXTENT OF DRAWBACK
				(ii) are abandoned to the Office unconditionally or destroyed with the permission of the Director.	
522.06				By the substitution for heading No. 49.00 of the following:	
	"49.00	01.00	26	Printed books, journals and periodicals, not having been imported contrary to the provisions of any law, on which duty amounting to UA50 or more has been paid and which, irrespective of having been released from customs control, are proved to the Director -	Full duty"
				(i) to be legally unsaleable in Botswana because they do not conform to a standard required by law; or	
				(ii) to have been supplied in error or received in an unsaleable condition; or	
				(iii) to have become unsaleable and are being returned to the supplier or are abandoned to the office;	
522.06				provided such goods, within 24 months of the date of their entry for home consumption –	
				(i) are re-exported under supervision of the Office; or	
				(ii) are accepted back into the custody of the Office after unconditional abandonment to the	

DRAWBACK ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	EXTENT OF DRAWBACK
522.06				State and acceptance, in wiriting by the importer, of the risk and responsibility for the cost of destruction thereof.	
PART 3				By the substitution for the heading of the following: "MISCELLANEOUS REFUNDS OF CUSTOMS DUTIES By the substitution for the Notes of the following: "NOTES: 1. For the purposes of refund item 532.00 the provisions of rebate item 412.07 shall <u>mutatis mutandis</u> apply to the abandonment or destruction of goods. 2. No refund of customs duty is payable in respect of distillate fuels for use by any Central Government department of Botswana or department of postal services and Botswana telecommunication corporation, any University, College and School or other educational institutions or any District Councils in Botswana	
532.00				By the substitution of the provision after the heading to refund item 532.00 of the following: "Goods which have been entered for home consumption and are unconditionally abandoned to the Office by the owner or goods destroyed with the permission of the Director : Provided that	

DRAWBACK ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	EXTENT OF DRAWBACK
				the Director may decline to accept abandonment or grant permission for destruction: Provided further that acceptance of abandonment or destruction of any goods shall be subject to such conditions as prescribed by rule."	
533.00				By the substitution for the Notes of the following: "NOTES: 1. In this refund item – (a) "road" means any terrain over which a vehicle can be driven whether or not it is private property and "road transport" has a corresponding meaning;	
533.00				(b) "agriculture" means the science, art and function of soil cultivation including the reaping of harvests, the rearing of and caring for animals, fish and reptiles and the keeping of bees, for the production of agricultural products, the drilling for water and the building of dams and roads and hired services performing such functions at a place where agriculture is conducted; (c) "agricultural products" means animals, fish and reptiles and their products, plants and vegetable products in their natural state or	

DRAWBACK ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	EXTENT OF DRAWBACK
				the processed produce of agriculture, and includes eggs, milk, cream, meat, honey, grain, vegetables, fresh fruit, dried fruit, wine, flowers, nursery products, wool and hides, whether or not packed for marketing; (d) "agricultural requirements" means goods that are essential for agriculture and includes goods for the cultivation of the soil, growing of crops, reaping of harvests, rearing of and caring for animals, fish and reptiles and the building of dwellings and structures for agricultural purposes; (e) "transport in agriculture" means the transport of labour to and from the place where agriculture is carried on, agricultural products on and from such place to the premises of the buyer or other place from where the goods are marketed or where the goods will be processed by a person other than the person carrying on agriculture, whichever destination comes first and the transport of agricultural requirements on such place and from the suppliers loading point to such place. For the purpose of this definition a vehicle shall be deemed to be used for transport in agriculture when either on the forward or return journey it conveys mainly agricultural products or requirements	

DRAWBACK ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	EXTENT OF DRAWBACK
533.00				and includes hired services performed on behalf of the person carrying on agriculture; (f) "forestry" means the science, art and function of planting and the maintenance of plantations, including the growing of seed, seedlings and saplings, the cultivation of the soil, the protection of plantations against fire and the felling of trees by the person carrying on forestry and the building and maintenance of roads in the plantation; (g) "transport in forestry" means transport of primary forestry products, for example, seed, seedlings and saplings, bark and felled trees in the plantation, from the plantation to the sawmill or to any other point of discharge, transport of forestry requirements, for example, sprays, implements, seed, seedlings and saplings in the plantation and from the supplier's point of loading to the plantation and the transport of employees for activities in forestry. For the purpose of this definition a vehicle shall be deemed to be used for transport in forestry when either on the forward or return journey it conveys mainly such forestry products or requirements and includes hired services performed on behalf of the person carrying on forestry.	

DRAWBACK ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	EXTENT OF DRAWBACK
533.00				2. For the purposes of a refund of customs duty in terms of refund item 533.01 the provisions of Note 1 under item rebate 609.00 shall mutatis mutandis apply."	
540.00				By the substitution for the Note of the following: "NOTES: 1. In this item "road", "agriculture", "agricultural products", "agricultural requirements", "transport in agriculture", "forestry", "transport in forestry", "mining" and "construction" shall have the same meanings assigned thereto in the Notes to refund item 533.00 of this Schedule. 2. For the purposes of a refund of fuel levy in terms of refund item 540.02 the provisions of Note 1 under rebate item 609.00 shall mutatis mutandis apply."	

Schedule No. 6 to the Act

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
603.01				By the substitution for the heading to rebate item 603.01 of the following:		
"603.01				Excisable goods exported from a customs and excise warehouse (including supply as stores for foreign-going ships or aircraft but excluding fishing vessels provided for in rebate item 603.02):"		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
"603.01				By the substitution for tariff item 104.20 of the following:		
".15	104.20	02.00	54	Spirits, or spirits used in the manufacture of spiritous beverages exported under this item.	Full duty	Full duty"
604.00				By the substitution for the Notes of the following:		
				"NOTES:		
				1. Any person entitled to a rebate of duty under the provisions of this item shall furnish to the Director on demand, full particulars of the receipt, nature and use of any goods obtained under the provisions of the said item.		
604.00				2. Use or supply of any goods specified in item 604.00 by or to any person under rebate of duty shall be subject to such conditions, declarations, undertakings or returns as the Director may decide.		
				3. The Director may permit any wine-growers' co-operative agricultural society to remove from the customs and excise warehouse (including any		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
604.00				special warehouse) of such society, on one bill of entry, such quantities of the goods specified in item 604.03 and 604.04 as he may decide, to any room or place approved by him for supply to persons entitled to rebate of duty under the provisions of the said items on such conditions as he may decide.		
				4. No wine-growers' co-operative agricultural society or holder of a wine-growers' licence or producer of any goods specified in item 604.00 shall supply such goods to any person not entitled to obtain such goods under rebate of duty or in excess of the quantity specified in the said item unless the duty thereon has been paid and no person shall accept any such goods to which he is not entitled from any such society, holder or producer, unless the duty thereon has been paid with the permission of the Director.		
				5. No person who is entitled to obtain or use any goods under rebate of duty		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
604.00				under the provisions of item 604.00 shall sell or dispose of any such goods to any other person, whether or not the latter person is entitled to a rebate of duty under the said item and no person shall accept any such goods so obtained under rebate of duty.		
				6. In no circumstances shall the total quantity rebated under items 604.01, 604.02 and 604.03 for any person exceed 40 litres absolute alcohol per calendar year.		
				7. For the purposes of item 604.03 "member" means –		
				(a) a person to whom a permit, contemplated in the liquor act has been issued but does not include -		
				(i) Such person who resides in the same dwelling as a person to whom such a permit has been issued;		
				(ii) any body instituted in terms of law, including a hospital, a scientific institution and a college, school or other educational institution;		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
604.00				(iii) the liquidator or curator of an insolvent or deceased estate; (b) in the case of a company or a close corporation to whom a permit has thus been issued, all the directors or members of the company or close corporation, as the case may be, jointly"		
605.00				By the insertion after the heading to rebate item 605.00 of the following: "NOTES: 1. The provisions of the notes to Part 1 of Schedule No. 5 shall <u>mutatis mutandis</u> apply to any refund of duty under the provisions of the rebate item 605.00."		
606.00				By the substitution for the heading to rebate item 606.00 of the following: "EXCISABLE GOODS FOR USE IN THE MANUFACTURE OF OTHER GOODS IN A CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE OR SPECIAL CUSTOMS		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
606.00				AND EXCISE MANUFACTURING WAREHOUSE."		
				By the insertion after the heading of the following:		
				"NOTES:		
				1. The provisions of regulation 62 shall mutatis mutandis apply- in respect of any spirits entered under rebate item 606.04.20 to the extent the Director may require.		
				2. For the purposes of rebate item 606.04.25 –		
				(a) the strength of wine spirits used for fortification purposes shall not be lower than 60 per cent alcohol by volume;		
				(b) except with the permission of the Director, the quantity of unfortified wine which may be fortified in any one operation, and in any particular vessel, shall not be less than 1 140 lires;		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
606.00				(c) no spirits forwarded under a certificate of removal to a winegrower for fortification purposes may be kept unused in the winerower's customs and excise warehouse for a period longer than 30 days without the permission, in writing, to the Director.		
				(d) a manufacturer shall give the Director notice of any intended fortification of unfortified wine and except with the permission of the Director no fortification shall take place without the supervision of an officer; and		
				(e) immediately after completion of such fortification the manufacturer shall render to the Director a return in the form approved by the Director".		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
607.00				By the insertion after the heading to rebate item 607.00 of the following."		
				1. The provisions of regulation 62 shall mutatis mutandis apply in respect of any specified in and entered under rebate items 607.04.03 (01.00), 607.04.05 (01.00) 607.04.07, 607.04.10 (02.00) to 607.04.10 (15.00), 607.04.15 607.04.18, 607.04.20 (01.00), 607.05.10 and 607.05.20 to the extent the Director may require.		
607.00				2. A rebate user shall give the Director notice as he may require of any intended use of goods received under rebate of duty for any purpose specified in rebate items 607.04.03 (01.00), 607.04.05 (01.00) 607.04.07, 607.04.10 (01.00) 607.04.10 (02.00) to 607.04.10 (15.00), 607.04.15, 607.04.18, 607.04.20 (01.00), 607.05.10 and 607.05.20 and except with the permission		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
607.00				of the Diretor such goods shall be so used under the supervision of an officer. 3. On completion of manufacturing or other operation or process specified in rebate items 607.04.05 (01.00), 607.04.07 607.04.10 (01.00) 607.04.10 (02.00) to 607.04.10 (15.00) 607.04.18, 607.04.20 (01.00), 607.05.10 and 607.05.20 the rebate user shall render a return to the Director in a form approved by the Director. 4. For the purposes of rebate item 607.04.03 (01.00) – (a) the quantity of fortified or unfortified still wine entered under rebate of duty for conversion into vinegar during any single operation, shall, except with the permission of the Director, be		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
607.00				not less than 1 140 litres; and (b) any such conversion shall take place on the registered premises of the registrant by the addition of vinegar to such extent that the acidity of the mixture shall be equivalent to at least 1 per cent by mass of acetic acid. 5. For the purposes of rebate item 607.04.05 (02.00) fortified still wine entered under rebate of duty under this provision shall not be used in the preservation or sweetening of unfortified still wine if the alcoholic strength of such unfortified still wine is thereby increased by more than 0,6 per cent of alcohol by volume at 20°C per annum and if so used such fortified wine shall be dutiable separately at the appropriate rate of duty applicable		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
607.00				to such fortified wine and the total quantity of such blended wine shall be dutiable in accordance with the provisions of Additional Note 2 to Chapter 22 of Part 1 of Schedule No. 1 6. The provisions of Note 5 shall <u>mutatis mutandis</u> apply in respect of any fortified still fermented apple, pear and orange beverages used in terms of the provisions of rebate item 607.04.07. 7. For the purposes of rebate item 607.04.10 (01.00) – (a) no spirits shall be methylated except by the licensee of a customs and excise manufacturing warehouse approved for the manufacture of spirits; (b) the methylation of spirits shall take place only in a room or place which has been specially set aside		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
607.00				in such manufacturing warehouse for that purpose only and which has been approved by the Director for such purpose; (c) the quantity of spirits entered or used for methylation during any single operation shall not, except with the permission of the Director, be less than 1 140 litres; (d) the methylation of spirits shall be restricted to the following: (i) non-coloured methylated spirits, which shall mean spirits methylated in accordance with paragraph (e) below; and		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
607.00				(ii) mineralised methylated spirits which shall mean non-coloured methylated spirits to which has been added not less than 0,15 grams of powdered aniline dye (metyl violet) and 2 grams benzyldienthyl (2,6-xylyl carbamoyl) methyl ammonium benzoate for every 100 litres of non-coloured methylated spirits and not less than 0,375 per cent by volume mineral naphtha of a relative density of not less than 0.796 at 20° Celsius; (e) the Director may authorise methylated spirits to be prepared according to anyone of the following formulae:		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
607.00				*Litres* (i) Spirits 95,0 Crude methyl Alcohol or methanol 3,5 Pyridine bases 1,5 100,0 (ii) Spirits 97,5 Simonsen oil 1,0 Pyridine bases 1,5 100,0 (iii) Spirits 95,0 Normal butyl alcohol or isobutyl alcohol 4,0 Pyridine 1,0 100,0 (iv) Spirits 95,0 Normal butyl alcohol or isobutyl alcohol 3,5 Petrol (excluding petrol manufactured in terms of item 606.00 of Schedule No. 6 1,5 100.0		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
607.00				(v) Spirits 95,0 Normal butyl alcohol or isobutyl alcohol 3,5 Benzine 1,5 100.0 Provided that, in the case of non-coloured methylated spirits required for hospital or laboratory purposes, the pyridine bases may, with the permission of the Director, be omitted from formula (i) or (iii):Provided further that in such cases the quantity of crude methyl alcohol, methanol, normal butyl alcohol or isobutyl alcohol shall be increased to 6,0 per cent; (f) any crude methyl alcohol or methanol referred to in paragraph (e) above shall be of a strength of not less than 91,4 per cent alcohol by volume, and all the other substances		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
607.00				referred to in the said paragraph shall conform to such specifications as the Director may determine; (g) before a licensee carries out any process of methylation, he shall submit samples of such substances prescribed in paragraph (e) above for use in the methylation of spirits as may be specified by the Director to any government chemical laboratory, and, unless a certificate is received from such laboratory to the effect that the substances are of the standards approved by the Director, they shall not be used for the purpose of methylation. (h) any substances referred to in paragraph (f) shall be kept in vessels secured in such manner as the Director may require:		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
607.00				(i) every vessel in which a licensee stores, keep or supplies non-coloured methylated spirits or mineralised methylated spirits or mineralised methylated spirits shall be labelled in such a manner as to show that the methylated spirits shall be labelled in such a manner as to show the methylated spirits are non-coloured or mineralised as the case may be; (j) the licensee shall – (i) keep stock accounts in a form approved by the Director in which he or she shall enter daily, separately, the particulars of non-coloured and mineralised methylated spirits manufactured by him or her and removed from stock; and		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
607.00				(ii) complete invoices, consecutively numbered and in duplicate sets, in respect of all disposals of methylated spirits; (k) such stock accounts and the duplicates of such invoices shall be made available to the Director on demand; (l) the licensee may supply mineralised methylated spirits only to an authorised dealer or a person registered with the Director or an agent or master of a ship for export and non-coloured methylated spirits only to a person registered with the Director; (m) the Director may, on application on the prescribed form, for any purpose approved by him or her, authorise and register any person to		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
607.00				obtain non-coloured methylated spirits from a licensee or a specially registered person; (n) no licensee or person registered in terms of paragraph (m) mentioned above shall, apart from propellants approved by the Director add to or or mix with methylated spirits any essential oil, flavouring matter or any other substance: provided that the Director may allow a licensee to add a quantity of resin, not being less than 85 grammes per 4,5 litres, to non-coloured methylated spirits for supply to furniture-makers for polishing furniture and such furniture makers shall be exempted from the requirements of paragraph (m)		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
607.00				8. For the purposes of rebate item 607.04.10 (02.00) - (a) any applicant for approval to manufacture goods under the provisions of this item shall submit to the Director, full particulars of any process in the manufacture of any preparation to be manufactured by him or or her, including the formula, in quadruplicate, and if he or she intends using mixtures of oils and ingredients the composition of which is unknown to him or her, the formula shall be accompanied by by an analytical report signed by a competent analyst; (b) medicinal preparations shall be manufactured under the personal supervision of a registered chemist and druggist, and on the premises of a duly licensed chemist and druggist; (c) except with the permission of the Director -		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
				(i) the registrant shall apply to the Director for permission on a form approved by the Director for the removal of spirits to him or her; (ii) the registrant shall not be permitted to remove spirits in quantities of less than 110 litres of alcohol by volume at 20°C; and (iii) no rebate of duty shall be allowed if the quantity of any particular preparation made during any one operation is less than 4,5 litres, or the quantity of spirits used during any one operation is less than 110 litres of alcohol by volume at 20°C; (d) no spirits may be kept unused by the registrant for a period longer than 120 days without the permission, in writing, of the Director;		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
607.00				(e) if completed preparation manufactured with spirits under rebate of duty does not conform to the registered formula, the manufacturer shall be liable for the duty due on spirits used therein; and		
				(f) when the operations of any manufacturer who uses spirits in large quantities are continuous, the Director may, notwithstanding any- to the contrary contained in this note, make such special arrangements as may be required by the particular nature of the operations.		
				9. The provisions of Note 8 shall mutatis mutandis apply in respect of any spirits used under the provisions of rebate item 607.04.10 (03.00) to 607.04.10 (15.00) and 607.04.20 (01.00).		
				10. In respect of wine spirits entered in terms of the provisions of rebate item		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
607.00				607.04.15 for use in the topping or preservation of unfortified still wine, the provisions of Note 5 shall <u>mutatis mutandis</u> apply. 11. The provisions of Note 5 shall <u>mutatis mutandis</u> apply in respect of any spirits used in terms of the provisions of rebate item 607.04.18. 12. Any manufactured tobacco specified in rebate item 607.04.25 (01.00) shall be throughly mixed with not less than 2 per cent flowers of sulphur or any other substance approved by the Director. 13. The provisions of Note 8 shall <u>mutatis mutandis</u> apply in respect of any goods specified in and entered		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
607.00				under the provisions of rebate item 607.05.10. 14. The provisions of Note 8 shall <u>mutatis mutandis</u> apply in respect of base oils specified in and entered under the provisions of rebate item 607.05.20."		
608.00				By the insertion after the heading of rebate item 608.00 of the following: "NOTE: 1. For the purposes of rebate item 608.01 – (a) any aplication by a licensee of a customs and excise warehouse for a rebate of duty in terms of the provisions of rebate item 608.01 shall be submitted to the Director on a form supported by such evidence of the loss and the circumstances in which such loss occurred as the Director may require in each case;		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
608.00				(b) any individual loss or deficiency of any particular type shall not exceed such percentage of the goods in which such loss or deficiency occurred as the Director may determine in respect of such excisable goods and in such circumstances as may be spefied by him or her; and		
				(c) any excisable goods in the process of manufacture which are removed from one customs and excise manufacturing warehouse to another such warehouse for the purpose of further manufacturing thereof shall be deemed to be in the customs and excise manufacturing warehouse to which such goods are in transit, provided such goods are removed in a manner and in containers approved by the Director.		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
608.00				2. No application to destroy goods in a customs and excise warehouse under the Provisions of rebate item 608.02 shall be considered by the Director unless such goods have no commercial value or unless the disposal of such goods will be detrimental to the applicant or the industry in question. 3. The provisions of Note 2 to rebate item 412.00 shall <u>mutatis mutandis</u> apply to any offer to abandon or application to destroy any goods under the provisions of item 608.02: Provided that the Director may exempt any offer of abandonment in respect of such goods of any class or kind or any goods to which such circumstances apply as he or she may specify from any of the conditions of the said Note 2. 4. For the purposes of rebate item 608.03 any -		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
608.00				(a) loss in respect of which a rebate of duty is calimed shall be proved to the Director; and (b) application for a rebate of duty shall be submitted to the Director on a form approved by him and shall be accompanied by such documents as the Director may specify. 5. No licensee shall be entitled to a rebate of duty under the provisions of item 608.04 unless such loss to which an application for rebate relates is proved and in addition to evidence relating to the provisions specified in paragraphs (i), (ii) and (iii) of the item further evidence is submitted with such application that - (a) all possible steps were taken to ensure that the containers and equipment including		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
608.00				those for the conveyance of goods in bond are in a good condition; (b) any loss in transit by road was immediately reported to the Director and Botswana Police or a traffic officer and that steps to repair the containers in question or to prevent further loss were taken immediately; (c) any loss in transit by rail was immediately reported to the Director and Botswana Police; and (d) any loss in a licensed warehouse was immediately reported to the Director and if the Director is not available such loss was reported without delay to the Botswana Police and that steps to prevent further loss were immediately taken."		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
608.01				By the substitution of rebate item 608.01 of the following:		
"608.01	000.00	01.00	05	Excisable goods in a customs and excise manufacturing warehouse and excisable goods in the process of manufacture and removed from one customs and excise manufacturing warehouse to another such warehouse, unavoidably lost in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Director deems reasonable, subject to production of proof that such goods did not enter into consumption.	Full duty"	
608.02				By the substitution of the preamble to rebate item 608.02 of the following: "Exciseable goods and spirituous beverages unconditionally abandoned to the Office by the owner or destroyed with the permission of the Director: Provided that the Director may decline to accept abandonment or grant permission for destruction:"		
608.04				By the substitution of rebate item 608.04 of the following:		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
"608.04	000.00	01.00	07	Goods in respect of which the excise duty, where applicable amounts	Full duty"	
608.04				to not less than UA2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of vis major or in such other circumstances as the Director deems exceptional while such goods are – (a) in any customs and excise warehouse or in any appointed transit shed or under the control of the office; (b) being removed with deferment of payment of duty or under rebate of duty from a place in		
608.00				Botswana to any other place in terms of the provisions of this act; or (c) being stored in any rebate storeroom; PROVIDED – (i) no compensation in respect of the		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
608.00				excise duty on such goods has been paid or is due to the owner by any other person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption.		
609.00				By the insertion after the heading of the following: "NOTES: 1. (1) For the purposes of rebate item 609.05.10 - (a) any application for a refund of excise duty on distillate fule shall be submitted by the registered user of such fuel to the Director on a form CE 81 together with original invoice furnished by the seller and		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
609.00				any other supporting evidence as the Director may require in each case; (b) any such invoice shall be numbered and dated by the seller and shall reflect the business address of the seller and the registered address of the user, the quantity and price of such fuel and registration letters and numbers of the vehicle when such fuel is supplied as fuel into the tank of any vehicle: Provided that the Director may accept any other invoice as may in each case be approved by him or her; and (c) copies of such invoices shall be kept by the seller for a period of at least three years from the date of sale and be		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
609.00				made available to any officer on demand.		
				2. No application for a refund shall be considered if the quantity of distillate fuel to which such application relates, is less than ten litres.		
				3. Any user of distillate fuel who is registered in terms of section 81(5) shall, in a form approved by the Director		
				(a) keep record of all purchases or receipts of distillate fuel, reflecting -		
609.00				(i) the number and date of each invoice relating to such purchases or receipts;		
				(ii) the quantities purchased or received;		
				(iii) the sellers name and business address; and		
				(iv) the date of purchase or receipt;		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
609.00				(b) keep record, in respect of use or disposal of distillate fuel, reflecting – (i) the date or period of use or disposal; (ii) the quantity and purpose of use or disposal; (iii) the registration particulars of the vehicle and type of machinery or equipment in which such fuel was used; and such records shall be kept for a period of at least three years from the date of use or disposal of such fuel or the date of application for a refund, whichever occurs last, and be made available to any officer on demand. 4. Any user of distillate fuel who has been granted a provisional refund of duty shall,		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
609.00				for the purposes of section 81 furnish the Director with a declaration at such time and in such form as the Director may require in respect of actual use of such fuel. 2. For the purposes of rebate item 609.22.10 – (a) no refund of duty shall be paid under the provisons of item 609.22.10 except to the manufacturer of such goods; (b) a manufacturer who desires to avail himself or herself of the concession provided for in item 609.22.10 shall apply to the Director, in detailed particulars of the class or kind of goods he or she intends withdrawing from the		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
609.10				market and of the steps he or she intends taking to keep such goods intact and entirely separate from any other goods or materials in his or her customs and excise manufacturing warehouse which steps shall be approved by the Director before such goods are returned; (c) if the Director approves the application any goods returned shall be –		
609.00				(i) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and (ii) unpacked and transferred to and mixed with stocks of materials for processing, under the supervision of an officer;		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
609.00				(d) the manufacturer of the goods returned shall produce evidence to the Director of the duty paid on the goods so returned and if such evidence cannot be produced the Director may determine an amount which shall be deemed to be the duty paid on such goods; and (e) charges at the prescribed rate shall be paid by the manufacturer in question for the special attendance of the Director in terms of the provisions of paragraph (c)."		
NOTES: Part 2				By the substitution of Note 1 to Part 2 of the following: "1. The excisable goods specified in Column IV of this Part may, subject to the provisions of section 81, be entered under rebate of the excise duty specified in Section B of Part 2 of		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
NOTES: Part 2				Schedule No.1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in Column V of this Part, or a refund of the excise duty paid on such goods under any item in Section B of Part 2 of Schedule No. 1, to the extent stated in Column VI of this Part, shall be paid in respect of such goods on compliance with the provisions of the item in this Part in which goods are specified and of any notes applicable in respect of such item."		
610.14				By the substitution for rebate item 610.14 of the following:		
"610.14	126.05	01.05	55	One motor vehicle of a class or type approved by the Director, adapted to the extent the Director may prescribe or may deem sufficient for driving by a permanetly physically disabled	Full duty"	

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
610.14				person or for the transport of a permanent physically disabled person who is medically declared to be a quadriplegic, subject to a permit issued by the Director and any additional conditions which he or she may impose in each case – (i) provided such vehicle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of without the prior consent of the Director within a period of 3 years from the date of entry under this item: Provided that any one of the foregoing acts with such vehicle within a period of 2 years from the date of entry in terms of this item shall render such vehicle liable to the payment of duty; and		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
610.14				(ii) a rebate of duty in terms of this item shall be allowed only once per person during a period of 3 years or such shorter period as the Director may in exceptional circumstances decide.		
615.00				By the insertion after the heading to rebate item 615.00 of the following: "NOTES: 1. The provisions of the Note 2 to rebate item 412.00 shall _mutatis mutandis_ apply to any goods abandoned or destroyed in terms of rebate item 615.01."		
615.01				By the substitution of the preamble to rebate item 615.01 of the following: "Excisable goods unconditionally abandoned to the Office by the owner or destroyed with the permission of the Director:		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
615.01				Provided that the Director may decline to accept abandonment or grant permission for destruction:"		
615.02 and 615.03				By the substitution for rebate items 615.03 of the following:		
"615.02	000.00	01.00	02	Excisable goods unavoidably lost in a special customs and excise warehouse in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Director deems reasonable, subject to production of proof that such goods did not enter into consumption.	Full duty	Full duty

MADE this 11th day of March, 1996.

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