

Statutory Instrument No. 64 of 2020

EXCISE DUTY ACT
(No. 34 of 2018)

EXCISE DUTY ACT (AMENDMENT OF SCHEDULE) (No. 7) NOTICE, 2020
(Published on 17th April, 2020)

IN EXERCISE of the power conferred on the Minister of Finance and Economic Development by section 305 of the Customs Act and sections 53 and 54 of the Excise Duty Act, the schedules to the Act are proposed to be amended to the extent set out in the Schedule below: extent set out in the Schedule below.

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
1001.91	3	-- Seed	kg	51,66c/ kg	51,66c/ kg	51,66c/ kg	free	51,66c/ kg
1001.99	0	-- Other	kg	51,66c/ kg	51,66c/ kg	51,66c/ kg	free	51,66c/kg
1101.00.10	1	- Brown wheaten meal produced by the milling of whole grains (the bran, germ and endosperm) (excluding separated wheat bran, separated wheat germ or separated wheat semolina or endosperm)	kg	77,49c/ kg	77,49c/ kg	77,49c/ kg	free	77,49c/kg
1101.00.20	9	- Cake wheat flour	kg	77,49c/ kg	77,49c/ kg	77,49c/ kg	free	77,49c/kg
1101.00.30	6	- White bread wheat flour	kg	77,49c/ kg	77,49c/ kg	77,49c/ kg	free	77,49c/kg
1101.00.90	5	- Other	kg	77,49c/ kg	77,49c/ kg	77,49c/ kg	free	77,49c/kg

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
495.00	00.00	01.00	07	<p>Goods in respect of which the customs duty, where applicable, amounts to not less than UA 2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner General deems exceptional while such goods are -</p> <p>(a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Commissioner General;</p> <p>(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</p> <p>(c) being stored in any rebate storeroom: Provided that -</p> <p>(i) no compensation in respect of the fuel levy or customs duty on such goods has been paid or is due to the owner by any other person;</p> <p>(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</p> <p>(iii) such goods did not enter into consumption; and</p> <p>provided further that circumstances contemplated in this item exclude robbery or theft</p>	Full duty

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
1701.12	2	Beet sugar	kg	418,61c/	418,61c/	418,61c/	418,61c/
1701.13	9	Cane sugar specified in Subheading Note	kg	kg	kg	kg	kg
1701.14	5	2 to this Chapter	kg	418,61c/	418,61c/	418,61c/	418,61c/
1701.91	2	Other cane sugar	kg	kg	kg	kg	kg
1701.99	3	Containing added flavouring or colouring matter	kg	418,61c/	418,61c/	418,61c/	418,61c/
		Other	kg	418,61c/	418,61c/	418,61c/	418,61c/
			kg	kg	kg	kg	kg
			kg	418,61c/	418,61c/	418,61c/	418,61c/
			kg	kg	kg	kg	kg

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
412.09	00.00	01.00	00	<p>Goods, excluding goods contemplated in rebate item 497.02, in respect of which the customs duty, together with the fuel levy (where applicable), amounts to not less than UA 2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner General deems exceptional while such goods are —</p> <p>(a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Commissioner General;</p> <p>(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</p> <p>(c) being stored in any rebate storeroom: Provided that —</p> <p>(i) no compensation in respect of the customs duty or fuel levy on such goods has been paid or is due to the owner by any other person;</p> <p>(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</p> <p>(iii) such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft</p>	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
497.01	00.00	01.00	03	<p>Goods in respect of which environmental levy together with the customs duty and the fuel levy (where applicable) amounts to not less than UA 2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner General deems exceptional while such goods are —</p> <p>(a) in any customs and excise warehouse or in any appointed transit shed or under control of the Commissioner General;</p> <p>(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</p> <p>(c) being stored in any rebate storeroom:</p> <p>Provided that —</p> <p>(i) no compensation in respect of the customs duty, fuel levy or environmental levy on such goods has been paid or is due to the owner by any other person;</p> <p>(ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty;</p> <p>(iii) such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft.</p>	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
624.50	000.00.00	01.00	05	<p>Goods in respect of which the excise duty, together with the fuel levy and Road Accident Fund levy where applicable, amounts to not less than UA 2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner General on good cause shown deems exceptional while such goods are —</p> <p>(a) in any customs and excise warehouse or under the control of the Commissioner General;</p> <p>(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</p> <p>(c) being stored in any rebate storeroom:</p> <p>Provided that —</p> <p>(i) no compensation in respect of the excise duty or fuel levy and Road Accident Fund levy on such goods has been paid or is due to the owner by any other person;</p> <p>(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</p> <p>(iii) such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft.</p>	Full duty not rebated	

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
634.03	000.00.00	01.00	06	<p>Excisable goods in respect of which the excise duty amounts to not less than UA 2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner General deems exceptional while such goods are —</p> <p>(a) in any customs and excise warehouse or under the control of the Commissioner; or</p> <p>(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: Provided that —</p> <p>(a) no compensation in respect of the excise duty on such goods has been paid or is due to the owner by any other person;</p> <p>(b) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and</p> <p>(c) such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft.</p>	Full duty	

MADE this 23rd day of March, 2020.

DR. THAPELO MATSHEKA,
*Minister of Finance and Economic
Development.*