

EXCISE DUTY ACT
(No.34 of 2018)

EXCISE DUTY AMENDMENT OF SCHEDULE (No. 14) NOTICE, 2020
(Published on 20th November, 2020)

IN EXERCISE of the power conferred on the Minister of Finance and Economic Development by 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 insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.04	GOODS IMPORTED BY AN INTERNATIONAL INSTITUTION OR ORGANISATIONS IN TERMS OF AN AGREEMENT ENTERED INTO WITH THE REPUBLIC OF BOTSWANA AS PROVIDED FOR IN NOTE 3 TO THIS ITEM				
406.04	00.00	01.00	04	Goods imported for the official use by an organisational or institution in terms of an agreement as provided for in Note 3	Full duty

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.00	GOODS FOR HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES NOTES: 1. The provisions of this rebate item (excluding items 406.01, 406.03 and 406.04) are conditional upon reciprocal treatment accorded by the government of the mission or person who is claiming these rebate facilities. 2. The provisions of this rebate item (excluding items 406.01, 406.03 and 406.04) may only be applied if the Permanent Secretary, Ministry of International Affairs and Cooperation or an official acting under his or her authority has certified that any person who is claiming rebate facilities has been listed in the register maintained by the Ministry of International Affairs and Cooperation in accordance with the provisions of the Diplomatic Immunities and Privileges, Cap 39:01 of the laws of Botswana. 3. For the purposes of rebate items 406.03 and 406.04, "an organisation or institution" means an organisation which the Permanent Secretary, Ministry of International Affairs and Cooperation or an official acting under his or her authority has certified as an organisation or institution with which Botswana has concluded a formal agreement, which provides, inter alia, for the granting of such rebate facilities. 4. The provisions of this rebate item (excluding rebate item 406.01) may not apply to Botswana citizens or permanent residents of Botswana unless (a) they are Botswana citizens who are also citizens of a state the territory of which formerly formed part of Botswana; or (b) the Government of Botswana has by agreement with an organisation or institution undertaken to grant rebate facilities to a Botswana citizen who is a representative, member, agent or officer with or to such organisation or institution. 5. A motor vehicle cleared under rebate of duty in terms of rebate items 406.01, 406.02, 406.03, 406.04, 406.05 or 406.07, may not be offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 2 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 rebate item shall render such vehicle liable to payment of duty as determined by the Commissioner General in consultation with the Permanent Secretary, Ministry of International Affairs and Cooperation.				

MADE this 28th day of October, 2020.

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