

*Statutory Instrument No. 51 of 2021*

**CONTROL OF GOODS, PRICES AND OTHER CHARGES ACT**  
(Cap. 43:08)

**CONTROL OF GOODS, PRICES AND OTHER CHARGES (PLASTIC CARRIER BAGS AND FLAT BAGS) (LEVY) REGULATIONS, 2021**  
(Published on 4th June, 2021)

**ARRANGEMENT OF REGULATIONS**

**REGULATION**

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6. Fund into which levy is payable

IN EXERCISE of the powers conferred on the Minister of Investment, Trade and Industry by section 3 of the Control of Goods, Prices and Other Charges Act, the following Regulations are hereby made —

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| <p>1. These Regulations may be cited as Control of Goods, Prices and Other Charges Act (Plastic Carrier Bags and Flat Bags (Levy) Regulations, 2021 and shall come into force on 3rd June, 2021.</p>  | Citation and commencement                                    |
| <p>2. In these Regulations, unless the context otherwise requires —<br/>“accountable person” means a person liable to pay a plastic carrier bag or a flat bag levy under regulation 4;<br/>“levy” means a charge imposed on a plastic carrier bag or a flat bag under regulation 4;<br/>“flat bag” means a flat bag under tariff heading 3923.21.07, 3923.29.40 and 3923.29.50 of the Customs Tariff Schedule under the Customs Act and under the Standards (Import Inspection) Regulations; and<br/>“plastic carrier bag” means a plastic carrier bag under tariff heading 3923.21.17, 3923.29.40 and 3923.29.50 of the Customs Tariff Schedule under the Customs Act and under the Standards (Import Inspection) Regulations.</p> | Interpretation   |
| <p>3. These Regulations shall apply to —<br/>(a) plastic carrier bags or flat bags imported into Botswana; and<br/>(b) plastic carrier bags or flat bags produced in Botswana.</p>  | Act No. 33 of 2018 Cap. 43:07 (Sub. Leg.)<br><br>Application |
| <p>4. An accountable person who —<br/>(a) imports plastic carrier bags or flat bags shall pay a levy at the rate of P0.15 per plastic carrier bag or flat bag; or<br/>(b) produces plastic carrier bags or flat bags shall pay a levy at the rate of P0.15 per plastic carrier bag or flat bag when sold for home consumption.</p>  | Levy on plastic carrier bags and flat bags                   |
| <p>5. The value for the purposes of assessing the levy on a plastic carrier bag or flat bag under regulation 4, shall be —<br/>(a) the number of plastic carrier bags or flat bags imported into Botswana; or<br/>(b) the number of plastic carrier bags or flat bags produced in Botswana.</p>   | Calculation of value of levy                                 |

Fund into which  
levy is payable

**6. The levy paid in terms of regulation 4 shall be collected by the Botswana Unified Revenue Service and paid into the National Environmental Fund.**

MADE this 1st day of June, 2021.

**MMUSI KGAFELA,**  
*Minister of Investment, Trade and Industry.*