

EXCISE DUTY ACT
(Cap. 50:01)

EXCISE DUTY REGULATIONS, 2025
(Published on 28th January, 2025)

ARRANGEMENT OF REGULATIONS

REGULATION

PART I — Preliminary Provisions

1. Citation
2. Interpretation

PART II — Licensing

Subpart A — Excise Warehouse

3. Restriction of manufacture of goods in an excise warehouse
4. Application for excise warehouse licence
5. Issuance of excise warehouse licence
6. Licensee obligations
7. Validity of excise warehouse licence
8. Renewal of excise warehouse licence
9. Production of identification by officer

Subpart B — Agricultural Still

10. Requirements for agricultural stills
11. Spirits manufactured by agricultural distiller
12. Special provisions for agricultural still and still maker
13. Exemption from holding agricultural still licence
14. Manufacture of agricultural still

**PART III — Appointment of Places of Entry, Authorised Roads and Routes
for Importation, Exportation and Transit of Goods**

15. Appointment of places of entry, authorised roads and routes
16. Report of arrival or departure of aircraft
17. Boarding and searching of aircraft
18. Aircraft stores
19. Landing of goods deposited from aircraft in transit shed
20. Landing of discrepant goods
21. Delivery of goods from airports and railway depots
22. Exportation of goods
23. Importation or exportation of goods from and to African territories
24. Persons and baggage entering or leaving Common Customs Area
25. Rent to be paid on goods in State warehouse
26. Removal of goods in bond

PART IV — *Excise Warehouse, Storage and Manufacture of Goods in
Excise Warehouses*

27. Storage of goods in excise warehouse
28. Transfer of ownership of excisable goods in excise warehouse
29. Manufacture of goods in excise warehouse
30. Clearance and removal of goods from excise warehouse and payment of duty
31. Clearance and removal of goods from excise warehouse for home consumption
32. Clearance and removal of goods from excise warehouse for export or supply as store of foreign-going aircraft
33. Clearance of goods from excise warehouse for removal in bond
34. Ascertaining strength and quantity of spirits for duty purposes
35. Control of use of spirits for certain purposes
36. Manufacture of spirits in an excise manufacturing warehouse
37. Manufacture of spirituous beverages in an excise storage warehouse and clearance of beverages
38. Manufacture of wine
39. Manufacture of beer
40. Manufacture of vinegar substitutes or acetic acid
41. Manufacture of tobacco and tobacco products

PART V — *Clearance of Goods, Liability for and Payment of Excise Duties*

42. Entry of goods and time of entry
43. Requirements for invoices

PART VI — *Marking of Excisable Goods*

44. Restriction of manufacture and importation of unmarked excisable goods
45. Application for registration to use fiscal marks
46. Installation of fiscal marking and monitoring system in manufacturing excise warehouse
47. Installation of fiscal marking and monitoring system in a marking facility
48. Uninstallation of fiscal marking and monitoring system
49. Issuance and marking of fiscal marks
50. Counting and activation of fiscal marks
51. Damage to fiscal marking and monitoring system and damaged fiscal marks
52. Preventive and corrective maintenance of fiscal marking and monitoring system
53. Movement of unmarked excisable goods in transit
54. Unmarked excisable goods
55. Exemption from use of fiscal mark
56. Appointment of authorised person
57. Field based enforcement
58. Offences of fiscal mark management
59. Reporting of excisable goods not bearing a fiscal mark

PART VII — *Application of Agreements with Other African Territories*

60. Application of agreements with other African Territories general provisions
61. Transfer of goods between partner States

PART VIII — *Amendments of Excise Duties*

62. Amendment of excise duties

PART IX — *Value*

63. Valuation code on bill of entry
64. Valuation methods
65. Furnishing of information
66. Valuation determination
67. Method of determining value
68. Additions to price

PART X — *Rebates and Refunds of Excise Duty*

69. Rebates and Refunds general provisions
70. Liability for duty
71. Transfer of goods
72. Stock records and working cards
73. General refunds in respect of excisable goods

PART XI — *General Provisions*

74. Removal of excisable goods within Common Customs Area
75. Examination of goods.
76. Wreck
77. Goods unshipped or landed from wrecked or distressed aircraft
78. Days and hours of general attendance
79. Charges for extra and special attendance
80. Business in excise offices
81. Surety bond
82. Liability of agent and carrier
83. Business records to be kept
84. Appeals
85. Offences and penalties
86. Transitional Provisions
SCHEDULES

IN EXERCISE of the powers conferred on the Minister of Finance by section 116 of the Excise Duty Act, the following Regulations are hereby made —

PART I — *Preliminary Provisions*

1. These Regulations may be cited as the Excise Duty Regulations, 2025. Citation
2. In these Regulations, unless the context otherwise requires — Interpretation
“AfCFTA” means the African Continental Free Trade Area;
“AGO” means the African Growth and Opportunity Act;
“bank” has the same meaning assigned to the term in the Banking Act; Cap. 46:04
“EU-SADC EPA” means the European Union and Southern African
Development Community Economic Partnership Agreement;

“exporter” includes —

- (a) an exporter under AGOA;
- (b) an exporter under EU SADC EPA;
- (c) an exporter under SACU EFTA;
- (d) an exporter under MERCOSUR;
- (e) an exporter under Botswana/Zimbabwe Trade Agreement;
- (f) an exporter under Botswana/Malawi Trade Agreement;
- (g) an exporter under SACUM UK EPA;
- (h) an exporter under AfCFTA; or
- (i) an exporter under GSP;

“ex-warehouse” means removal from a warehouse;

“fiscal mark” means an electronic mark —

- (a) that contains security features and a unique identifier code that is carried by liable goods under the Act indicating that excise duty has been paid on such goods; and
- (b) which provides the basis for production, monitoring and product authentication;

“fiscal marking and monitoring system” means the entire system of fiscal mark management including —

- (a) the design;
- (b) coding;
- (c) application;
- (d) validation;
- (e) activation;
- (f) accounting;
- (g) data management;
- (h) reporting;
- (i) tracing; and
- (j) in-field verification,

of fiscal marks on excisable goods;

“foreign-going” means departing from any place within the Common Customs Area to any place outside the Common Customs Area;

“GSP” means the Generalised System of Preferences.

“licensee” means any person with a licence issued under section 19 to operate an excise manufacturing warehouse or an excise storage warehouse;

“marking” means the process of marking goods in a manner specified by the Commissioner General;

“marking equipment” means any equipment used to mark excisable goods, including —

- (a) an applicator;
- (b) a direct marking ink printer;
- (c) a camera; and
- (d) any other equipment that may be used to —
 - (i) mark,
 - (ii) validate,
 - (iii) activate, or
 - (iv) check,

fiscal marks as well as goods to which they have been marked;

- “marking facility” means a warehouse where excisable goods are marked and includes a storage warehouse;
- “non-financial institution” has the same meaning assigned to the term under the Non-Bank Financial Institutions Regulatory Authority Act; Cap. 16:08
- “reporting inwards of aircraft” means reporting on arrival of the aircraft;
- “reporting of an aircraft” means giving information concerning —
- (a) aircraft;
 - (b) cargo;
 - (c) stores;
 - (e) passenger; and
 - (f) flight;
- upon arrival of such aircraft,
- “Revenue Service” has the same meaning assigned to the term under the Botswana Unified Revenue Service Act; Cap. 53:03
- “SACU-EFTA” means the Southern African Customs Union and European Free Trade Association;
- “SACU-MERCOSUR” means the Southern Africa Customs Union and Mercado Común del Sur;
- “SACUM UK EPA” means Southern African Customs Union, Mozambique and the United Kingdom Economic Partnership Agreement;
- “SADC Trade Agreement” means the Southern African Development Community Economic Protocol on Trade;
- “secure code” means a protected unique alphanumeric number that is generated for the purposes of tracing a product to which it is marked;
- “tracing” means the ability to identify the past or current location of excisable goods to verify the origin of the goods, including retrieving the time and location history of such goods;
- “transire” means a customs document or a certificate that is used for clearance of a cargo loaded into a foreign-going aircraft or ship, at a local airport or seaport and destined to a place within the Common Customs Area and is completed by the pilot of the aircraft or captain of a ship; and
- “unmarked goods” means goods that are subject to marking and are of the same description as marked goods but do not carry a fiscal mark.

PART II — *Licensing*

Sub Part A — *Excise Warehouse*

- 3.** A person shall not commence manufacturing in an excise manufacturing warehouse without holding an excise manufacturing warehouse licence issued by the Commissioner General. Restriction of manufacture of goods in an excise warehouse
- 4.** (1) A person who wishes to operate an excise warehouse shall, apply to the Commissioner General for an excise warehouse licence. Application for excise warehouse licence
- (2) An application referred to under subregulation (1), shall be made in Form CE 185 and either one of Forms CE185.4B1,4B2, 4B3, 4B4, 4B6, 4B7 and 4B8 set out in the First Schedule and accompanied by —
- (a) company certificate;
 - (b) company extract;

- (c) tax clearance certificate;
- (d) directors' identity documents;
- (e) sketch plan of premises;
- (f) machinery layout for manufacturing warehouses;
- (g) list of motor vehicle and trailers for registration for remover of goods in bond;
- (h) nature of materials and the processes to be used in the manufacture of every excisable or other product;
- (i) expected annual quantities of materials to be used; and
- (j) expected annual production of every excisable product.

(3) An applicant shall have a distinguishing mark or number of every room, vessel, still, utensil or plant to the satisfaction of the Commissioner General, and the mark or number shall be shown on schedules submitted with the plans referred to under subregulation (2).

(4) Subject to subregulation (2), an applicant shall furnish to the Commissioner General a diagram to scale any still, utensil or other plant in his or her excise manufacturing warehouse accompanied with explanatory notes of working of still, utensil or plant.

Issuance of
excise
warehouse
licence

5. (1) Where the Commissioner General is satisfied that the application meets the required requirements under regulation 4, for the issuance of a licence, he or she may issue the applicant with an excise warehouse licence subject to the payment of a licence fee set out in Schedule No. 8 of the Act.

(2) A licence shall be issued in Form CE102 set out in the First Schedule and shall reflect the name of the licensee and a number allocated to an excise warehouse.

(3) For the purposes of these Regulations, the Commissioner General may issue a licence for the following —

- (a) a special manufacturing warehouse;
- (b) a manufacturing and storage warehouse;
- (c) a special storage warehouse;
- (d) a remover of goods in bond;
- (e) a distributor of fuel;
- (f) a marking facility; and
- (g) an agricultural still.

(4) The Commissioner General may issue an excise warehouse licence in respect of any premises, store, fixed vessel, fixed tank, yard, or any place that complies with the conditions as the Commissioner General may impose in each case of construction, situation, access, security, or any other conditions he or she considers necessary.

(5) The Commissioner General may licence different premises, stores, vessels, tanks, yards, or other places on a single site, or on more than one site approved by the Commissioner General, as a single excise storage warehouse, excise manufacturing warehouse or special excise warehouse, for excise duty in the name of one licensee.

(6) Notwithstanding subregulation (5), the Commissioner General may licence a separate excise warehouse on the same site in the names of different persons, subject to the conditions referred to under subregulation (4).

(7) The Commissioner General may licence an excise warehouse for the storage or manufacture of any commodity, article or any class or kind of commodity or article, and the warehouse shall not be used for any other purpose except with the written permission of the Commissioner General.

(8) Where the security for duty referred to under regulation 81 is at any time in the opinion of an officer, not sufficient for the excise warehouse where the goods are deposited, the officer may at the risk and expense of the licensee cause —

- (a) the security to be reviewed as specified under regulation 81(2);
- (b) the goods to be removed and deposited in another excise warehouse or another place approved by the officer; or
- (c) the licensee to pay the excise duty on the goods.

6. (1) A licensee shall keep at the warehouse, in a place accessible by the officer, a record of all the receipts and deliveries or removal from the warehouse of the goods not exempted from entry as referred to under section 20 (6).

Licensee obligations

(2) The record referred to under subregulation (1) shall contain the particulars of the receipts, deliveries or removals to be identified with the goods warehoused, and the relative bill of entry passed in the goods.

(3) A licensee shall not keep the goods for storage in an excise warehouse or the goods manufactured in an excise warehouse, except the spirits or wine in the process of maturation or maceration in an excise manufacturing warehouse, for more than five years from when the goods were first entered for warehousing.

(4) Notwithstanding subregulation (3), the Commissioner General may, in exceptional circumstances and on the conditions as he or she may impose in each case, allow goods for trade purposes to be retained for a further period not exceeding one year and such goods as he or she may decide to be retained for further period as he or she may specify.

(5) The exceptional circumstances referred to under subregulation (4) refer to, where the licensee's goods have not been sold at the lapse of the permitted time.

(6) A licensee shall gauge any fixed vessel, tank, receiver, vat, or container licensed as an excise warehouse or used in an excise warehouse for the storage or manufacture of any goods in terms of Part IV of the Act.

(7) A licensee shall supply and fit at his or her own expense, any fitting, meter, gauge, or indicator necessary for ascertaining the quantity of any goods contained in the vessel, tank, receiver, vat, or container.

(8) A licensee of an excise warehouse shall notify an officer immediately of, or before, any change or contemplated change, no matter of what nature, in the licensee's legal identity, name or address of the business or goods manufactured by him or her.

(9) A licensee of an excise warehouse shall display the licence in Form CE102 set out in the First Schedule in a prominent position in the warehouse.

7. A licence for an excise warehouse shall expire on 31st day of December every year.

Validity of excise warehouse licence

8. A licence holder of an excise warehouse shall renew a licence within three months before the expiry of the validity period and shall pay a renewal fee set out in Schedule No. 8.

Renewal of excise warehouse licence

9. Upon arrival at the premises of an importer, manufacturer, or any other person, an officer shall declare his or her official capacity and purpose, and shall produce an identification card issued by the Commissioner General to the owner of the premises or any person who is in control of the premises.

Production of identification by officer

Subpart B — *Agricultural Still*

Requirements
for agricultural
stills

10. (1) A person shall not use a pot still of a capacity of less than 680 litres or a continuous still not capable of distilling 910 litres or more, of the wine or wash per hour, unless he or she is an agricultural distiller.

(2) Subregulation (1) shall not apply to any still the Commissioner General may in his or her discretion, authorise to be used for —

- (a) distilling or manufacturing of the essences;
- (b) other preparations as the Commissioner General may determine; or
- (c) the experimental purposes.

(3) An agricultural distiller shall not use a still of a capacity of less than 90 litres for distilling spirits.

(4) A person shall not use a still for distilling spirits without a licence to distil spirits, and a license shall not be issued unless the still is made wholly of copper, tin, stainless steel or aluminium.

(5) An agricultural distiller shall only repair a still with copper, tin, stainless steel or aluminium.

(6) When an agricultural distiller ceases to —

- (a) operate as an agricultural distiller; or
- (b) be an agricultural distiller in terms of the Act,

the agricultural distiller shall, in addition to any notification under any provision of the Regulations regarding any spirits manufactured by him or her immediately notify the Commissioner General of the disposal or intended disposal of any still in his or her possession.

Spirits
manufactured by
agricultural
distiller

11. (1) An agricultural distiller shall not use a still which is not —

- (a) erected on a foundation of a brick, stone, or cement;
- (b) securely built-in to the satisfaction of an officer; and
- (c) in a position approved by an officer on the farm in question.

(2) An agricultural distiller shall submit on Form CE 260 set out in the First Schedule —

- (a) a return of spirits in his or her possession on the first day of January to an officer within 30 days after the first day of January in each year;
- (b) a return of the quantity and strength of the spirits distilled or re-distilled to an officer within 14 days after the completion of a new distillation or distillation of spirits distilled by him or her; and
- (c) on demand by an officer, a return, declared by him or her to be the correct strength and quantity of spirits in his or her possession on the date of the demand.

(3) An agricultural distiller shall immediately pay the duty on any spirits specified in the return of the goods which are in his or her possession on that date, unless the spirits consumed on the farm is in accordance with the Act.

(4) Where an agricultural distiller ceases to operate as an agricultural distiller in terms of the Act, as read with these Regulations, he or she shall notify the Commissioner General of any spirits manufactured by him or her and the disposal of any still in his or her possession.

(5) An agricultural distiller shall surrender to an officer the counterfoils of any certificates issued for spirits and any unused certificates in his or her possession.

(6) An agricultural distiller shall comply with the procedures set out under these Regulations, when disposing the distilled spirits from the agricultural sites.

(7) For purposes of the application of subregulations referred to under subregulation (6), an excise manufacturing warehouse shall be deemed as a farm owned or occupied by the agricultural distiller or where the spirits are manufactured:

Provided that, the Commissioner General may exempt any class of agricultural distillers from the application of these Regulations or any regulation on the conditions that the Commissioner General may impose in each case.

12. (1) A still maker shall, on importation or manufacture by him or her of the still, obtain from the Commissioner General a registration number imprint or emboss, his or her name, address and the capacity of the still, on the column or columns of every still, if it is a patent of a continuous still, and on both shoulder and helm in the case of a still pot.

Special provisions for agricultural still and still maker

(2) A person may not sell, remove or dispose of a still, without the authorisation of the Commissioner General.

(3) A still maker who receives unmarked still contrary to subregulation (1), for the repair or otherwise, shall notify the Commissioner General.

13. The Commissioner General may, subject to the conditions and safeguards deem necessary, authorise for the keeping of a still, without holding a licence, if proved to the Commissioner General's satisfaction that the still shall be used for distilling water or any other purpose.

Exemption from holding agricultural still licence

14. Regulation 29 (13) and (14) shall apply with the necessary modification to the stills manufactured by a still maker, and for that purpose, a licensee of an excise manufacturing warehouse of the excisable goods shall be deemed to be a still maker and stills manufacturer.

Manufacture of agricultural still

PART III — *Appointment of Places of Entry, Authorised Roads and Routes for Importation, Exportation and Transit of Goods*

15. Subject to section 7, any place, road, route, shed, entrance, or exit appointed as such, shall be subject to the conditions set out in the Second Schedule.

Appointment of places of entry, authorised roads and routes

16. (1) A pilot shall report the arrival or the departure of an aircraft in terms of section 8 (1) in Form CE 2 as set out in the First Schedule.

Report of arrival or departure of aircraft and routes

(2) A pilot of any foreign-going aircraft shall, before an aircraft departs from any place in Botswana, deliver to an officer, one general declaration made in Form CE 2 set out in the First Schedule, of all destinations, together with a separate transire made in Form CE 4 set out in the First Schedule, of each of the destination.

(3) A manifest, made in Form CE 3 set out in the First Schedule, of all goods shipped as stores ex-warehouse, excisable goods shipped as stores on the foreign-going aircraft goods on excise duty due on export, imported goods that duty is not paid or excisable goods, exported or removed in bond, on such foreign-going aircraft for a place outside the Common Customs Area, or copies of all bills of entry for shipment of the goods, shall be sealed to the general declaration by an officer.

(4) A copy of the report made in Form CE 2 set out in the First Schedule, containing copies of the manifests of the goods shipped at the place of the foreign-going aircraft for a destination outside the Common Customs Area, and goods referred to under subregulation (3), shall be sealed to the general declaration.

(5) A pilot of a foreign-going aircraft shall submit, at the time of reporting inwards of the aircraft, the general declaration issued to him or her at every place in the Common Customs Area at which the aircraft has previously called, to an officer at every place in the Common Customs Area at which such aircraft calls and the officer may retain the general declaration in subregulation (4) until the time of departure of the aircraft.

(6) An officer shall seal a manifest, made in Form CE 3 set out in the First Schedule, of the goods removed in bond or copies of all bills of entry for the removal of the goods in bond to the place, where the transire is submitted in terms of section 8(4) by a pilot of a foreign-going aircraft of the place in the Common Customs Area where an aircraft is due to call.

Provided that, where there are no goods for the removal in bond have been shipped to that place, the relative transire shall have a statement to that effect and the transire shall contain a statement whether goods of the nature referred to under subregulation (3) or (4) have been shipped at any place in the Common Customs Area.

(7) The pilot shall hand the transire containing a manifest of the goods carried coastwise to an officer, at the time of reporting inwards of an aircraft at the place of the destination of the goods in the Common Customs Area for the retention by the officer at that place.

(8) An officer may refuse the clearance of the departure of an aircraft from any place where the pilot of that aircraft fails to produce evidence that he or she has complied with the provisions of all laws of Botswana and the excise laws of the Common Customs Area.

(9) A pilot of any aircraft arriving at or departing from any place in Botswana shall, as an officer requires, submit all copies of documents referred to under subregulations (1) to (8).

(10) For the purposes of this regulation —

(a) “aircraft calls” means the landing of an aircraft; and

(b) “aircraft has previously called” means that the aircraft has previously landed.

Boarding and
searching of
aircraft

17. (1) All sealable goods not declared by a pilot or any member of the crew of an aircraft at any place in Botswana referred to under section 9, and any other goods, not being the personal baggage or possessions of the pilot, member of the crew or passengers, which the pilot is unable to prove to the satisfaction of an officer to be manifested for discharge at any other place, shall be treated as illicit goods and shall be liable to forfeiture

(2) An officer may prohibit any person who is not on duty, from boarding in an inbound aircraft, until such an officer is satisfied that all the formalities of the arrival of an aircraft and the excise requirements were met by such person.

Aircraft stores

18. (1) The declaration referred to under section 9, shall be made in Form CE 5 set out in the First Schedule and shall be handed to an officer demanding the declaration upon the arrival of any aircraft in Botswana and, if not demanded before the time of reporting of an aircraft, the pilot shall submit the declaration form to the officer at the time of the reporting of an aircraft.

(2) The declaration referred to under subregulation (1), shall be made by the pilot and every member of the crew of the aircraft in Form CE 5 set out in the First Schedule.

(3) A pilot and any member of the crew of an aircraft arriving in Botswana from the Common Customs Area may, during the stay of an aircraft in Botswana, be permitted by an officer to retain in his or her personal possession, and for his or her personal use, duty-free stores, in accordance with the following scale —

	<i>Tobacco in form in</i>	<i>Portable spirits any form</i>	<i>Wine</i>	<i>Beer stout any</i>
The pilot	230 grams	1 litre	3 litres	3 litres
Officers	175 grams	1 litre	3 litres	3 litres
Other members of the crew	115 grams	Nil	3 litres	Nil

(4) Notwithstanding subregulation (3), the pilot or any member of the crew shall not land the goods referred to under subregulation (3) without the payment of an excise duty, except with the permission of an officer.

(5) A pilot or any member of the crew shall produce all sealable goods which are in his or her possession when required to do so by an officer.

(6) An officer shall place under a seal all quantities that are in excess of quantities referred to under subregulation (3), and the goods referred to under section 9, and the pilot shall provide the facility for the sealing.

(7) An officer may, on the arrival of an aircraft in Botswana, permit the pilot or any member of the crew to leave any sealable stores to the pilot or member of the crew's possession in the custody of the officer, until the sealable stores are re-exported under the official supervision of the pilot or any member of the crew.

(8) A pilot of an aircraft shall not permit any seal on any sealable goods to be broken until the aircraft is en route to any place outside the Common Customs Area without intending to land again at any place in the Common Customs Area.

19. (1) Except as provided in this regulation, any goods may be landed in accordance with the Second Schedule.

Landing of goods deposited from aircraft in transit shed

(2) Notwithstanding subregulation (1), any goods from any aircraft may be landed at any time with the permission and conditions as an officer may impose.

(3) A pilot, agent, or representative of the pilot or agent, or any other person landing the goods before due entry of the goods shall —

- (a) remove the goods into a duly appointed transit shed or another place previously approved by the Commissioner General; and
- (b) stack the goods in a manner that may enable a check of all packages to be made.

(4) A person shall not remove goods from one transit shed to another without the permission of an officer.

(5) A person shall, on landing goods in transit, keep such goods separate from other goods.

(6) A person shall not, upon the landing of goods, stack the goods in the open, except with the permission of an officer.

(7) In all cases where landed goods are deposited in the open, the conditions of stacking referred to under subregulations (3), (4), (5) and (6) shall apply.

(8) The Commissioner General may permit —

- (a) the goods entered before landing, to be directly landed from an aircraft into a motor vehicle for immediate transportation of the goods destination, packed in the motor vehicle in a manner that may be checked by an officer; or
- (b) the goods of any class or kind, which have not been entered before landing, to be landed from an aircraft into a vehicle, on such conditions as he or she may impose in each case.

(9) For purposes of this regulation, “landed goods” means goods removed from an aircraft.

20. (1) A person shall not place landed packages that are damaged or from which the whole or part of the contents are missing on board, or in any vehicle for removal to another place, until such goods have been examined in the presence of an officer and the contents ascertained.

(2) A person shall repair any damaged package to the satisfaction of an officer who shall seal the repaired package.

(3) An officer shall, subject to section 45 (1), accept a discrepant package as being the goods imported in the package:

Provided that —

- (i) an officer shall examine the package after landing, but not later than the expiry of the time referred to in section 41 (1), or before the removal of the package from the transit shed, where the package was deposited on landing, or, if not deposited, before the removal from the place where the package was landed,
- (ii) an importer shall examine the package, in the case of examination of the package after due entry,
- (iii) a pilot of an aircraft where the package was landed, in the presence of an officer, shall examine the package in the case of examination of the package before due entry,
- (iv) an importer or a pilot, shall furnish an account of the contents of the package or of the missing goods issued by the carrier to an officer, and the account may be legible and identify the missing goods to the satisfaction of the Commissioner General and shall be signed and dated by an officer, importer, or pilot who conducted the examination,
- (v) the account of the discrepant package shall specify the identifying marks, numbers, and other particulars of each of the package examined, and shall specify the actual contents, or the missing goods, of each package separately, and
- (vi) even where there is no evidence that the missing goods or any portion entered for home consumption in the Common Customs Area, that duty on the goods missing does not exceed P25.

(4) For purposes of this regulation, a “discrepant package” means a package that is landed from an aircraft that is ascertained by examination as stated in subregulation (1) that —

- (a) the package is leaking;
- (b) the whole or part of the package’s contents are missing;
- (c) the package is in a damaged condition; or
- (d) the mass of the package differs from the invoiced or manifested mass.

(5) Subregulation (3) shall apply with the necessary modification to a discrepant package landed from a railway train, where the package was imported, and for that purpose, any reference in subregulation (3) to a pilot, shall be deemed to be a reference to the carrier of the package.

(6) Subregulation (3) shall apply with the necessary modification in any discrepant package imported by —

- (a) road, and for that purpose any reference to —
 - (i) an officer shall be deemed as a reference to the officer at the place where the conveying motor vehicle entered Botswana,

- (ii) a pilot shall be deemed as a reference to the carrier of the package,
 - (iii) the time of the examination shall be deemed as a reference to the time taken while the motor vehicle was under the control of the officer at such place, and
 - (iv) an account shall be deemed as a reference to the account taken by the officer of the contents of such package; and
- (b) post, and for that purpose any reference in subregulation (3) to —
- (i) a pilot shall be deemed as a reference to any postal official in whose custody the package is prior to the delivery,
 - (ii) the time of the examination shall be deemed as a reference to the time taken while the package was in the custody of a postal official, and
 - (iii) an account shall be deemed as a reference to the missing goods endorsed by a postal official on the relative postal manifest:

Provided that, where the contents of the discrepant package is accepted as being the goods imported in such package and even where the duty on the goods missing does not exceed P25.

(7) Subregulations (3) to (6) (a) shall apply with the necessary modification in any examination conducted under subregulations (1) and (2), and for that purpose, any reference to a pilot and to an account, shall be deemed to be a reference to an officer and to an account taken by an officer of the contents of such package.

(8) Subregulation (3) shall only apply to a discrepant package at the first place of the landing in the Common Customs Area, but shall not apply to any discrepant package after the removal in bond.

(9) The examination, mass-measuring, repairing or the removal of any package in terms of this regulation shall, at the discretion of an officer, be subject to the supervision of the officer who, may at any time demand the package for re-examination.

21. (1) A person shall not deliver goods landed from an aircraft or railway train from any transit shed or other appointed place, until he or she has submitted to the authority who is in the control of the shed or place, a copy of the relative excise delivery order in Form CE 61 set out in the First Schedule.

Delivery of goods from airports and railway depots

(2) Where any goods have been delivered before a valid excise delivery order has been granted by an officer for delivery or forwarding of the goods to the importer, the goods shall, if the officer requires, be returned at the expense of the railway or aircraft operator, to the place where such goods were delivered, or be taken to any other place as the officer may decide.

(3) The Commissioner General may enter into other arrangements with a railway or an aircraft operator as he or she may deem necessary for the handling of goods in terms of this Part.

(4) The goods delivered from any airport or railway transit shed before the discharge of the aircraft or train has been completed, may be permitted: Provided that, where the excise delivery order referred to in subregulation (1) has been received by the authority who is in the control of the airport or railway transit shed and the goods are not required to be detained for the Revenue Service.

(5) An excise delivery order shall not be valid and acted upon, unless the excise delivery order —

- (a) is signed and date-stamped by an officer; and
- (b) bears the number and date of the bill of entry, where the goods order was entered in terms of the Act.

(6) An officer may, by endorsement on any excise delivery order, or in any other manner, order the detention or the delivery to a place indicated by him or her of the whole or any part of the goods where an order and the goods is not delivered or removed, except as ordered by the officer.

(7) Any agent, railway officer, aircraft operator or any other person landing and delivering goods at any place shall, within a period of 14 days from the landing date or within a further period as the officer may allow, furnish the officer with a statement of particulars of the packages —

(a) reported for landing at the place appointed in terms of section 8 but not landed; and

(b) landed at such place referred to under paragraph (a), but not reported.

(8) Any agent, railway officer, aircraft operator or person landing and delivering goods at any place before the expiration of the period specified in subregulation (7) or further period as the officer may allow, shall deliver to the State warehouse or such other place as may be approved by the officer —

(a) the goods landed but not reported, unless the statement referred to under subregulation (7) reflects the particulars of due entry and delivery of the goods; and

(b) the goods in respect of which the due entry has not been made.

Exportation of
goods

22. (1) Any person entering goods for exportation, if required to do so by an officer, shall produce the documents of the goods accompanied by an airway bill or consignment note.

(2) Subject to subregulation (6), a person shall not cause any goods for export to be loaded into an aircraft, train, or any other vehicle, unless such person has received a copy of an airway bill or consignment note of the goods.

(3) The copy of an airway bill or consignment note referred to in subregulation (2) shall be signed and date-stamped by the officer authorising the export of the goods in an aircraft, train, or any other vehicle:

Provided that, where an air freight is cleared at the office of any officer, the clearance shall be valid for the export of the goods through any excise airport.

(4) Regulation 19 (1) and (2) shall apply with the necessary modification to the exportation of goods by aircraft.

(5) A pilot of an aircraft into where goods have been loaded for export before departure from the last place of call in Botswana, on demand by an officer, shall indicate to the officer, all goods for the purpose of checking or account to him or her for the goods.

(6) The goods referred to in subregulation (5) shall not be landed at any place in Botswana without the written or oral permission of an officer, and if landed, the goods shall be treated as imported goods landed without reporting in terms of section 8.

(7) In the case of goods exported from any place in Botswana where there is no excise office, the Commissioner General may, in respect of such goods, as he or she considers necessary and under the conditions as he or she may impose, permit the exporter to present a bill of entry for export in the form approved by him or her for export of —

(a) the goods not ex-warehouse and be accompanied by the relative invoices, to the railway or air transport official at that place; and

(b) the Value Added Tax goods manufactured in Botswana and exported ex-warehouse by rail by the licensed manufacturer, accompanied by the relative invoices to the railway official at that place, subject to the Value Added Tax Act.

Cap. 50:09

(8) A railway official shall ensure that the requirements of the Act are complied with, before authorising the exportation of the goods and shall forward the original of the bill of entry to the Commissioner General.

23. In terms of section 57, the importation of any goods from or the exportation of any goods to any African territory shall be subject to the agreement concluded between the Government and that African territory.

Importation or
exportation of
goods from and
to African
territories

24. (1) A person entering the Common Customs Area shall not remove his or her baggage, nor any other goods accompanying him or her, from excise control or cause the baggage or goods to be removed until such goods have been released by an officer.

Persons and
baggage entering
or leaving
Common
Customs Area

(3) A person shall not deliver any baggage or goods left with or handed to him or her for delivery until authority to release such baggage has been granted by an officer.

(4) A person who enters or leaves the Common Customs Area shall, in writing make a declaration to an officer —

(a) to declare the goods, he or she has in his or her possession, either in one or more Forms CE 65 and J set out in the First Schedule; and

(b) to produce and deliver any goods prohibited or restricted for importation or exportation.

(5) A person may hand the declaration to the pilot or any agent clearing the baggage through customs including any representative of the railway operator acting as a clearing agent or any agent clearing the baggage.

(6) An officer may in his or her discretion accept an oral declaration, but he or she may subsequently request a written declaration.

(7) In determining whether to accept an oral or request a written declaration under subregulation (4), an officer shall be guided by section 14 and rebate item 407 of the Customs and Excise Tariff Schedules.

(8) Any person who imports goods into the Common Customs Area for purpose of sale, shall declare such goods as cargo, for excise purposes made in Form SAD 500 set out in the First Schedule.

(9) Any person who attempts to import, export or removes goods from an excise control without a valid declaration, such goods shall be treated as goods imported, exported, or removed without due entry.

(10) Any goods imported, exported, or removed from excise control but not reported as cargo according to section 8, shall be treated as imported, exported or removed without due entry.

25. The Commissioner General shall charge a rent for goods that are in any State warehouse in Botswana, except State stores, by using the calculations set out in the Third Schedule and the calculations may depend on the circumstances of each case.

Rent to be paid
to goods in State
warehouse

26. (1) In terms of section 17, an importer, owner of any imported goods landed in Botswana, or manufacturer, owner, seller, or purchaser, or the licensee of an excise warehouse where dutiable goods are manufactured or stored, shall enter all goods for removal in bond in Form SAD 500 set out in the First Schedule.

Removal of
goods in bond

(2) Subject to subregulations (10), (11) and (12), a person shall not remove goods in bond until he or she is authorised by an officer on a landing, delivery and forwarding order or other document to remove the goods in bond.

(3) A person may remove goods in bond within the Common Customs Area only, to a place appointed as a place of entry.

(4) Notwithstanding subregulation (3), the Commissioner General may, in the exceptional circumstances, authorise any person to remove the goods in —

- (a) any railway depot or siding;
- (b) any premises or warehouse within the area of control of the officer at such place appointed as the place of entry; or
- (c) the case of excisable goods, to an excise warehouse if the goods are for warehousing in the excise warehouse:

Provided that, the excisable goods manufactured in Botswana may be removed in bond only, to a place appointed as a place of entry and only for re-warehousing at that place.

(5) For purposes of this subregulation, exceptional circumstances shall refer to the nature of the goods, security of the goods and the goods for use by the privileged persons.

(6) Except where otherwise provided in these Regulations, the consignee of goods removed in bond to a place in the Common Customs Area shall not take delivery of the goods or cause the goods to be warehoused or exported at the place of destination until he or she has entered the goods at the excise office for home consumption, warehousing or export and has obtained the written authority of an officer for the delivery, warehousing or export.

(7) The consignee shall submit to the officer —

- (a) all relative invoices and other accompanying documents of the goods as the officer may require; and
- (b) a numbered and date-stamped copy of the relative bill of the entry for the removal in bond.

(8) Where the entry of goods at the place of destination is not made within seven days of the arrival of the goods at such place, or within such further period as the officer may determine, the person in the custody of the goods shall immediately deliver the goods to the State warehouse or any other place determined by the officer.

(9) Any person removing goods in bond to any place in the Common Customs Area shall —

- (a) consign the goods to the care of the officer in charge of the excise office of that place; and
- (b) conspicuously mark the consignment note with the words “**In Bond**”.

(10) A carrier shall notify the officials or agents at the place of destination that goods are in bond and shall not deliver the goods without the written authority of an officer.

(11) Subject to subregulation (12), the Commissioner General may, provided that the duty on any deficiency is paid immediately and in the case of goods in transit through Botswana from any other territory in Africa by air or rail to any destination outside the Common Customs Area, allow the goods to be entered for removal, and in the case of goods removed by —

- (a) air, at the place where the goods are first landed in the Common Customs Area; or
- (b) rail, at the place where the goods are exported from the Common Customs Area.

(12) A person shall not allow the goods to be carried forward or exported from the airport or place until —

- (a) the goods have been duly entered for the removal in bond; and
- (b) an officer at that place has granted a written authority for such carriage or export of such goods.

(13) The goods in transit overland through Botswana from any other territory in Africa other than by air or rail shall be catered for the removal in bond at the place where such goods have entered Botswana.

(14) Except with the authority of the Commissioner General, the goods in transit in the Common Customs Area to a destination outside the Common Customs Area shall be exported immediately and where export cannot take place immediately, the goods shall be warehoused in an excise warehouse after entry for warehousing.

(15) Beef or other meat and other goods as the Commissioner General may decide, in transit by rail in the Common Customs Area to a destination outside the Common Customs Area, shall be carried in a sealed truck from the sending station to the place of export in Botswana.

(16) The seal referred to under subregulation (15) shall not be broken except with the authority of an officer at the place of such exportation.

(17) The goods carried by other means shall be subject to the conditions as the Commissioner General may impose.

(18) The goods removed in bond to an excise warehouse for manufacturing purposes or storage in the warehouse shall be entered on a bill of entry for warehousing or re-warehousing:

Provided that, the goods removed in bond to a place of entry for any other purpose may be duly entered for such purpose even if removed to any place from an excise warehouse in terms of section 20 (7) (c).

(19) Any person who removes goods in bond shall use a bill of entry in Form SAD 500 set out in the First Schedule —

- (a) in the case of the goods removed in bond to a place outside the Common Customs Area, full particulars as required in accordance with the bill of entry form;
- (b) in the case of goods which have been landed from an aircraft or vehicle at a place which they were not consigned and are removed in bond by the pilot or other carrier to the place which they were consigned in the first place, full particulars as required in accordance with manifest requirements in Forms CE 2 and 3 and such additional particulars as are available to such pilot or other carrier in respect of such goods; and
- (c) in other cases, full particulars as required in accordance with the bill of entry form, but the particulars relating to tariff heading or item or both need not be furnished unless required to be furnished by the Commissioner General.

(20) Where the goods are removed in circumstances referred to in subregulation 19 (a), the person removing such goods shall produce suppliers' relative invoices in respect of the goods entered for the removal in bond to the officer at the time of entry for the removal.

(21) Where the goods are removed in circumstances referred to in subregulation (19) (b) or (c), a person removing the goods shall produce suppliers' relative invoices, documents of the title and such other documents as may be required by the officer at the time of due entry at the place of the destination of the goods.

(22) Where the goods entered for excise warehousing at the place of importation are required for immediate removal in bond from that place before the goods deposited in the warehouse, such goods may be treated as entered for the removal as if goods deposited for the removal.

(23) Where the destination of the goods is a place other than the place of entry, to where the goods have been removed in bond, a person shall not remove the goods or cause the goods to be removed from the place of the entry until the goods have been duly entered and an officer has granted a written authority for the goods' delivery.

(24) Where a person forwards the goods to the destination without a written authority of the officer, the goods shall, if the officer requires, be returned at the expense of the carrier, a person who brought the goods into the Common Customs Area or a person who removed the goods without the written authority, to the place of the entry or to another place as the officer may decide.

PART IV — *Excise Warehouse: Storage and Manufacture of Goods in Warehouse*

Storage of goods in excise warehouse

27. (1) All goods entered for warehousing shall be conveyed to the warehouse by a licensee.

(2) An imported package entered for warehousing in an excise warehouse but is leaking, the whole or part of the contents is missing or is in a damaged condition, shall not be removed from the warehouse, unless is examined in terms of regulation 20 (3) to (9).

(3) Where a package is removed to the warehouse without examination in terms of regulation 20 (3) to (9), the full invoiced contents of the package shall be deemed to have been imported and shall be accounted for.

(4) Subject to subregulations (2) and (3), a licensee shall convey immediately and deposit goods entered for warehousing in an excise warehouse after the due entry of the goods in the warehouse.

(5) A licensee of an excise warehouse shall notify the owner of the imported goods entered for warehousing in a warehouse for the non-receipt of any goods, or any part of the goods, and the owner of the goods shall immediately take steps to account to an officer for such missing goods or to pay the excise duty due to an officer.

(6) A licensee of an excise warehouse where the goods are received shall ensure that the goods have been entered for warehousing, unless there is proof that the goods have been entered in his or her possession at the time of the receipt of the goods, he or she shall keep the goods separated from other goods and shall make a report to an officer.

(7) A licensee of an excise warehouse shall not allow goods of a dangerous or inconvenient nature to be stored in such warehouse unless the warehouse has been approved for the storage of such goods.

(8) A licensee of an excise warehouse that has been approved for a particular class of goods shall not allow any other goods to be deposited therein.

(9) All goods in an excise warehouse shall be arranged and marked so that such goods are easily identifiable and accessible for inspection, such that each consignment and the particulars can readily be ascertained and checked.

(10) An officer may at any time examine goods deposited in an excise warehouse, and the licensee of the warehouse, or his or her representative, shall be present during such examination and shall assist the officer in the execution of the examination.

(11) Goods deposited in an excise warehouse in a closed trade container shall not be examined nor the packages opened or altered in any way, except with the authority of an officer and in the presence of the officer if he or she requires.

(12) Notwithstanding subregulation (11), the licensee of a warehouse may open or alter the packages if immediate action for the safety of the goods are necessary, where the licensee shall notify the nearest available officer.

(13) A licensee of an excise warehouse shall not store unpacked goods in liquid form in ungauged containers in an excise warehouse without written authority of the Commissioner General.

(14) Subject to section 22, an importer may, under customs supervision, take samples of warehoused goods, in such quantities as an officer may allow: Provided that, the prior written application is made to the Commissioner General.

28. A person shall, apply for the transfer of ownership of excisable goods in MISC. Form 24 set out in the First Schedule.

Transfer of ownership of excisable goods in excise warehouse

29. (1) A licensee of an excise manufacturing warehouse shall place, fix or connect a vessel, still, or plant in an excise manufacturing warehouse to the satisfaction of the Commissioner General and the manufacturer shall not alter the shape, position, or alter the capacity of any plant, install any additional or new plant or remove any plant, without the authority of the Commissioner General, after submitting to the Commissioner General, an application for the alteration of the plant.

Manufacture of goods in excise warehouse

(2) A licensee of an excise manufacturing warehouse shall lock or secure any room, place, distilling apparatus, spirit receiver, fixed vessel or container, or any plant as the Commissioner General may specify the instructions or at the discretion of an officer.

(3) A licensee of an excise manufacturing warehouse shall provide, apply, repair, and renew whatever is required to enable the officer to affix a lock to any room, place, distilling apparatus, spirit receiver, fixed vessel or container and plant specified by the Commissioner General, or to secure them in any other manner.

(4) A licensee of an excise manufacturing warehouse shall fix a pipe in the warehouse, with the authority of the Commissioner General, where the pipe is used for the discharge of water and spent wash, in a manner that the pipe is capable of being examined for the whole of the length.

(5) A licensee of an excise manufacturing warehouse shall, if required by the Commissioner General, paint pipes for the conveyance of different materials or products in a colour suitable for every material or product as the Commissioner General may require.

(6) A licensee of an excise manufacturing warehouse shall paint pipes at his or her own expense and may repaint the pipes whenever required by an officer.

(7) Every cock and valve used in an excise warehouse shall be of a type approved by the Commissioner General and the licensee of an excise manufacturing warehouse shall keep the cocks and valves in a proper repair.

(8) A person other than a licensee of an excise manufacturing warehouse who is licensed to manufacture the excisable goods shall not own, use or control a machine for cutting tobacco or a machine, appliance, or apparatus, which is not approved by the Commissioner General, as a type designed for any process in the manufacture of an excisable product, without the permission of the Commissioner General.

(9) A licensee referred to under subregulation (8) shall not sell or dispose of the machine, appliance or apparatus or allow any other person to use the machine without the authority of the Commissioner General.

(10) The Commissioner General may register any class or kind of the machine, appliance, or apparatus bearing the registration numbers in the manner as he or she may decide.

(11) A licensee of an excise manufacturing who has completed a manufacturing operation shall give an officer all the necessary assistance in ascertaining the quantity and strength or other particulars of the goods manufactured and shall provide the record of any particulars and file the returns as the Commissioner General may require.

(12) A licensee of an excise manufacturing warehouse shall stop any operation or the working of any still when required by an officer to test the output.

(13) A licensee of an excise manufacturing warehouse referred to under subregulation (12), shall furnish a diagram to scale any still, utensil or other plant in his or her excise manufacturing warehouse accompanied with explanatory notes of the working of the still, utensil or plant.

(14) A person shall not remove excisable goods manufactured in an excise manufacturing warehouse, except with the permission of an officer, from a receiver, vessel, or container where the goods were collected, until the account of the excisable goods has been taken by an officer.

(15) The Commissioner General may allow the quantity of any excisable goods in an excise manufacturing warehouse to be ascertained using any mass meter, gauge meter or other instrument or appliance of a type approved by him or her.

(16) A licensee of an excise manufacturing warehouse shall supply and fit any mass meter, gauge meter or other instrument or appliance to the satisfaction of the Commissioner General and shall —

- (a) keep the mass meter, gauge meter or other instrument or appliances in proper repair at his or her own expense; and
- (b) have the mass meter, gauge meter or other instrument or appliances calibrated when required by an officer.

(17) A licensee of an excise manufacturing warehouse shall —

- (a) unless exempted by the Commissioner General, keep a stock record in a MISC. Form 25 set out in the First Schedule, where the licensee shall record the particulars —
 - (i) of the receipts of materials,
 - (ii) of the nature and quantities of excisable goods manufactured,
 - (iii) of the nature and quantities of by-products,
 - (iv) of other goods manufactured, and
 - (v) of the disposal of the goods manufactured, and
- (b) keep the stock record in a fire-proof safe when the record is not in use.

30. (1) A licensee of an excise warehouse shall not cause or permit any goods to be delivered or removed from the warehouse, until he or she has used a relative ex-warehouse bill of entry in Form SAD 500 and CE 260 set out in the First Schedule numbered and date-stamped by an officer.

(2) For purposes of subregulation (1), "a relative ex-warehouse bill of entry" means the corresponding declaration form of goods removed from a warehouse.

(3) Any person entering any goods for delivery or removal from an excise warehouse shall use Form SAD 500 referred to under subregulation (1).

(4) Notwithstanding subregulations (1) and (2) as read with the Schedule No. 4, the Commissioner General may permit a licensee of any excise warehouse to remove from the warehouse goods which are subject to excise duty as the Commissioner General may specify from time to time and shall —

Clearance and
removal of
goods from
excise
warehouse
and payment
of duty

- (a) provide a certificate for removal of excisable or specified goods ex-warehouse made in Form CE 32 set out in the First Schedule completed by the licensee of the warehouse and deposited by the licensee in the entry box referred to under subregulation (7); and
 - (b) comply with subregulations (5), (6), (8), (9), (10), (13) (14), (15), (18) and (19).
- (5) Notwithstanding subregulation (4), a licensee of an excise warehouse shall not, in the case of excisable goods for home consumption under Schedule No. 4 or home consumption as State stores, remove or permit goods to be removed from the warehouse unless —
- (a) a declaration restricting removal of excisable or specified goods ex-warehouse in Form CE 33 set out in the First Schedule has been completed and signed by the manufacturer or an official of the State body, as the case may be; and
 - (b) a copy of the declaration attached to each copy of the certificate for removal of excisable or specified goods ex-warehouse in Form CE 32 set out in the First Schedule.
- (6) The Commissioner General may authorise an officer to approve the declaration in the area where the manufacturer's premises are situated, before the goods are removed for consumption under Schedule No. 4.
- (7) Except with the authority of the Commissioner General and subject to such conditions as the Commissioner General may impose, any licensee of an excise warehouse who has been granted the authority in terms of subregulation (4), shall provide and fix to any convenient and permanent structure in an accessible place in the warehouse an entry box, of construction and design approved by the Commissioner General for safe depositing of documents, with fittings and a lock designed to enable an officer to lock entry box warehouse with a State lock for documents deposited inside the entry box that cannot be withdrawn, and at any time considered necessary by the Commissioner General, documents can neither be deposited nor withdrawn.
- (8) A licensee of an excise warehouse shall present to an officer —
- (a) an excise duty account together with the bills of entry referred to in subregulation (1), in respect of all motor vehicles which are subject to excise duty and removed from such warehouse during the previous period of three months for the purposes mentioned in section 20 (7) on or before the 14th day of the month following the period of three months to which the account relates; and
 - (b) all the bills of entry as referred to under subregulation (1), of all excisable or specified goods removed from the warehouse during the previous calendar month for the purposes referred to in section 20 (7) within 14 days after stock-taking or the closing of accounts for duty purposes.
- (9) A licensee of the excise warehouse shall attach copies of all certificates and duplicates of relative invoices of motor vehicles deposited in the entry box of the class or kind of bill of entry specified under these Regulations, as the Commissioner General may require, to the original of the respective bills of entry or shall be specified in a schedule attached to the bill of entry, and submit the certificates separately in accordance with conditions the Commissioner General may impose.
- (10) Any excise duty due to the goods in the bills of entry referred to under subregulation (8), shall be paid by the licensee on or before the 25th day of the month following the closing of accounts for duty purposes.

(11) Notwithstanding subregulation (1) the Commissioner General may also permit the licensee of an excise warehouse to remove from such warehouse imported oil classified under tariff headings 27.07.50, 60, 70 or 80 and 27.10.20, .30, .40 or .50 and such other imported goods as the Commissioner General may permit from time to time, for consumption in terms of item 401.00 under sub regulations (2) to (10) and in that event the said subregulations (2) to (10) shall with the necessary modifications apply and for the purpose of such application any reference in such regulations to excisable goods and excise duty shall be deemed to be a reference to the above-mentioned goods and to fiscal and excise duty, respectively.

(12) Subregulations (3) to (11) shall apply with the necessary modification to the goods referred to under subregulation 11 and for the purpose of the application, any reference under these subregulations to the excisable goods and excise duty shall be deemed to be a reference to the referred goods and to fiscal and excise duty.

(13) A licensee shall keep the certificates in an excise warehouse at any time during the hours when goods are permitted to be delivered or removed from the warehouse.

(14) Notwithstanding subregulation (13), the Commissioner General may require, in writing, that the certificates of deliveries or removals from the warehouse for any date or any period stated by the Commissioner General shall be submitted before a time indicated by him or her on that date or on each day during that period.

(15) A licensee shall number the certificates consecutively in the space provided for removals from the excise warehouse.

(16) Where an officer has authorised delivery or removal of any goods from an excise warehouse, the licensee of the warehouse shall cause the goods to be delivered or immediately removed unless the special permission of an officer has been obtained for the goods' retention:

Provided that, a special permission of the Commissioner General shall be obtained for any retention exceeding seven days.

(17) The Commissioner General may grant the general permission for retention in respect of the class or kind of goods for a period to be considered by the Commissioner General.

(18) The duty on any goods removed from an excise warehouse shall be payable before the goods are removed from an excise warehouse.

(19) Notwithstanding subregulation (18), the Commissioner General may, subject to the payment of a security, as he or she may require and to the conditions as he or she may impose in each case, permit the payment of excise duty on goods removed on an excise warehouse referred to under subregulation (3), to be deferred to a date or other dates as the Commissioner General may determine.

(20) Notwithstanding subregulations (18) and (19), any —

- (a) manufacturer of excisable goods of Part 2B of Schedule No. 1;
- (b) owner of excisable goods manufactured for him or her partly or wholly from materials owned by the owner; and
- (c) manufacturer of and dealer in pearls, precious and semi-precious stones, precious metals, or articles containing or manufacturer of the pearls, precious and semi-precious stones, or precious metals,

shall present quarterly, an account in accordance with the directions of the Commissioner General for any goods removed from his or her premises being licensed as a special excise warehouse for the purposes of excise duty.

(21) The account referred to under subregulation (20) shall be presented to an officer and the excise duty due paid to the officer on or before the 25th day of the month following the quarter account:

Provided that, in the case of motor vehicles, accounts shall be presented, and the excise duty paid at the times referred to under subregulations (8), (9), (10), and (19).

(22) Interest accrued to any excise duty paid after the dates referred to under subregulations (10) and (21), shall be payable at the rate of 10 percent per annum, per month, the amount is in arrears, a portion of a month calculated as a full month:

Provided that, where the Commissioner General may, in his or her discretion, remit the interest if he or she is of the opinion that the circumstances existed on the account of the arrear payment is unavoidable.

31. (1) A licensee shall not remove excisable goods from any excise warehouse without the payment of excise duty in terms of regulation 30 (1), (2), or (3), except the goods which are of minimum quantities, as the Commissioner General may determine for the excisable product or spirit beverage.

Clearance and removal of goods from excise warehouse for home consumption

(2) Subject to regulation 30 (10) and (11), a licensee shall not remove imported goods which are subject to the fiscal duty from an excise warehouse for home consumption until –

- (a) goods have been entered in terms of section 20 (7) accompanied by proof of the payment of excise duty due; and
- (b) the licensee of excise warehouse produces a copy of the entry numbered and date-stamped by an officer.

32. (1) The clearance and removal of goods from an excise warehouse for export or supply as stores of any foreign-going aircraft shall be subject to subregulation 30 (1) to (18).

Clearance and removal of goods from excise warehouse for export or supply as stores of foreign-going aircraft

(2) The goods entered for export or supply as stores of an excise warehouse shall not be removed, exported, or supplied without the authority of an officer and shall be –

- (a) delivered to the examination shed or any other place specified by him or her; or
- (b) retained in the excise warehouse for examination before export, removal or supply.

(3) The goods referred to under subregulation (2) shall be kept separate from other goods conveyed in the same vehicle and shall be accompanied by a copy of the relative bill of entry, certificate, or invoices referred to under subregulation (7).

(4) The stores conveyed by the remover or owner or licensee of the excise warehouse referred to under subregulation (3) or his or her employee, such stores shall, except with the permission of the Commissioner General, be carried by the licensee.

(5) The goods for export or supply as stores, shall be presented to an officer, at such place that the officer may decide for verification, and shall be immediately conveyed by the shortest route to the airport or railway station depot through where the goods shall be exported.

(6) A carrier or any other person shall not divert goods to any other destination or substitute goods subject for export or supply as stores or tamper with the goods in any manner.

(7) A licensee of an excise warehouse from where goods for supply to a foreign-going aircraft as stores are removed, shall –

(a) obtain a copy of the bill of entry, certificate, or duplicate of the invoices of the goods, a receipt signed by an officer of an aircraft proofing that the stores have been received on board; and

(b) hand a receipted copy to the officer before the departure of the aircraft.

(8) A licensee of an excise warehouse shall –

(a) produce a proof to the satisfaction of the Commissioner General that the goods entered for export or supply as stores to a foreign-going aircraft have been exported; and

(b) submit a proof within seven days.

(9) Where any goods removed from an excise warehouse for export or supply as aircraft stores, or any part of the goods, are not shipped or despatched, the licensee of an excise warehouse shall, immediately –

(a) report the case to an officer;

(b) pay an excise duty on the goods or cause the goods to be removed to the State warehouse; or

(c) take other actions as an officer may decide.

(10) A pilot shall –

(a) produce the stores on board of his or her aircraft, irrespective of where the stores were taken on board, when required to do so by an officer; and

(b) provide the facilities for stores referred to in paragraph (a) to be placed under seal.

(11) A pilot shall, immediately, pay the excise duty on any stores shipped outside the Common Customs Area or where shipped at any place in the Common Customs Area in an excise warehouse and have been consumed, sold, or disposed of on his or her aircraft at any place in the Common Customs Area if an aircraft is not air-borne or on such aircraft on a flight between any places in the Common Customs Area.

(12) Notwithstanding subregulation (11), a pilot shall not pay excise duty on stores consumed –

(a) for the operation of an aircraft itself; or

(b) service of the contract of the pilot, crew member, or fare of the passenger, without the extra payment.

(13) For the purposes of subregulation (1), goods supplied to an aircraft as stores and consumable goods used on an aircraft for propulsion, catering, or maintenance, shall not include the durable equipment or replacements of the durable equipment of an aircraft.

(14) A durable equipment or replacements shipped at any place in the Common Customs Area on any foreign-going aircraft shall, except where provided, be treated as an export of the goods, and shall be subject to the provisions of the Act and these Regulations, with regards to the exportation of the goods.

33. (1) Regulation 26 shall apply with the necessary modification to goods removed in bond from any excise warehouse.

(2) The removal in bond of goods from an excise warehouse shall be subject to regulation 30 (1) to (18).

Clearance of
goods from
excise warehouse
for removal
in bond

(3) The goods which are subject to excise duty and are removed in bond from one excise warehouse to another, a copy of a certificate for the removal of excisable or specified goods ex-warehouse in the form specified for the removal of the goods kept in an excise warehouse when the goods were removed, shall be deemed to be a bill of entry for re-warehousing for the goods in that warehouse.

(4) The particulars of such removal from the excise warehouse shall be made in Form SAD 500.

(5) A consignee of any goods removed in bond shall notify the remover immediately of the goods for the non-receipt of goods, or any part of the goods, and the remover shall take immediate steps to account to an officer for such missing goods or shall pay the excise duty due for the goods.

(6) For the purposes of this regulation, "consignee" means the recipient of goods shipped.

34. (1) The strength of any spirits or any spirituous preparation imported into or manufactured in Botswana shall be ascertained in the manner specified by the Commissioner General.

Ascertaining strength and quantity of spirits for duty purposes

(2) In any entry, certificate, return, invoice, statement, or other document submitted to the Commissioner General in accordance with the provisions of the Act, for the imported spirits or spirituous preparations manufactured in Botswana, the strength of such spirits or spirituous preparations shall be declared as the percentage of the alcohol by volume at 20° Celsius.

(3) The quantity of spirits in the container shall, if calculated by mass measuring, be ascertained in the manner specified by the Commissioner General.

35. (1) The samples specified by the Commissioner General in terms of section 22, shall be taken by the licensee under the supervision of an officer and shall be despatched to the Commissioner General for approval.

Control of use of spirits for certain purposes

(2) A licensee shall furnish a sample in MISC. Form 23 set out in the First Schedule.

(3) The Commissioner General shall on the sample form indicate whether the spirit is approved for use or whether the spirit may not be used.

(4) A person shall not, without the authority of an officer, tamper with, substitute, alter any sample or label the sample after the sample has been taken for approval.

(5) A licensee who uses any spirits, which a rebate for duty for maturation of blending the brandy is provided for, in terms of section 30 (2) shall —

- (a) notify an officer at least 24 hours before the commencement of the blending operation; and
- (b) comply with the conditions for supervision of the blending operation as the officer deems necessary.

(6) The blending operation shall take place under the supervision of an officer.

36. (1) A licensee of an excise manufacturing warehouse shall ferment all wash and wine entered in the fermenting vessels and shall, before conducting all wash and wine to a still for distillation, place the wash and wine in the entered chargers and conduct the wash and wine through the pump and head tank by means of a closed metal pipes or other pipes of a kind approved by the Commissioner General, direct to the still.

Manufacture of spirits in excise manufacturing warehouse

(2) A licensee of an excise manufacturing warehouse shall not feed any wine spirits or spirits mixed with wine or wash into any still from a charger, unless an officer has taken account of the quantity and the strength of the spirits.

(3) Subject to subregulation (2), an officer shall lock or seal the charger which shall be kept so locked or sealed throughout the distilling operation, but the Commissioner General may, in respect of any class or kind of charge and conditions as he or she may decide, dispense with the requirement of locking or sealing any charger which shall be or taking account of any charge.

(4) A licensee of an excise manufacturing warehouse shall keep —

- (a) to the satisfaction of the Commissioner General, the proper warehouse registers of all spirits in his or her excise manufacturing warehouse; and
- (b) a record in a transfer book in a form as the Commissioner General may require all transfers of the spirits from one vessel or container to another.

(5) A licensee of an excise manufacturing warehouse shall not transfer the spirits without the permission of an officer and the transfer shall be recorded in the transfer book after the completion of the transfer.

(6) Where a licensee of an excise manufacturing warehouse is required to show in any entry, certificate, return, invoice, declaration, or other document of the strength of spirits manufactured in Botswana, the person shall state the alcoholic strength that shall be measured by Sikes' hydrometer after the removal of any obscuration in the spirits.

(7) All casks containing spirits for maturation shall be marked plainly to the satisfaction of the Commissioner General, on one of the outside ends with a distinguishing number stating —

- (a) the year of the removal to an excise manufacturing warehouse for maturation; and
- (b) such other information as the Commissioner General may require from time to time.

(8) The stacking of casks containing spirits for maturation in an excise manufacturing warehouse shall be in a manner approved by an officer.

(9) A person shall not remove any spirits from any cask during the period of maturation, except under the supervision of an officer.

(10) A licensee of an excise manufacturing warehouse shall stack packages or vessels containing spirits in the warehouse in a manner approved by an officer.

(11) The Commissioner General may require the particulars to be marked to the satisfaction of an officer on one of the outside ends of all packages or vessel, except fixed vessels, containing spirits in an excise manufacturing warehouse and the particulars shall be legibly painted and kept painted in letters or figures of the size as the officer requires.

Manufacture of spirituous beverages in excise storage warehouse and clearance of beverages

37. (1) Any bill of entry for removal in bond or re-warehousing or a certificate for removal of excisable or specified goods ex-warehouse for transfer of any spirits from any excise manufacturing warehouse to any excise storage warehouse shall be —

- (a) for the actual quantity so removed; or
- (b) reduced by the licensee of the said excise storage warehouse by the percentage relating to spirits specified in section 34 (2),

and such reduced quantity shall be deemed to have been received in the storage warehouse:

Provided that, for the purposes of the allowance of the said percentage, the Commissioner General may regard any excise storage warehouse as an excise manufacturing warehouse on condition that said percentage is thereby not allowed more than once in respect of the same spirits.

(2) Where the spirits are re-warehoused in an excise storage warehouse for the blending of brandy or the manufacture of other spirituous beverage, the spirits shall be entered on a provisional bill of entry for the payment of excise duty ex-warehouse or on a relative certificate for the removal of excisable goods or specified goods ex-warehouse but payment of duty in respect of such spirit shall be subject to subregulation (5).

(3) Any spirits or spirits in spirituous beverages removed from the excise storage warehouse for the removal in bond, re-warehousing, or supply under Schedule No. 6, shall be subject to regulation 29 (1) to (10) and the actual quantity removed, shall in each case be entered in the relative bill of entry or the certificate of removal.

(4) An officer and the licensee of an excise storage warehouse shall take stock of all spirits or spirits in spirituous beverages in the warehouse and the stock shall be taken not later than on the last working day of the month or at other times as the Commissioner General may decide.

(5) The amount of excise duty payable in the spirits removed from the excise storage warehouse shall, in addition to any excise duty payable under subregulation (1) be calculated as follows —

- (a) at the appropriate rates of duty of the difference between the total quantities deemed to have been received into the warehouse in terms of subregulation (1) during that month;
- (b) the total quantities of the spirits or spirits in spirituous beverages removed under subregulations (1) of that month, plus the total quantities of spirits or spirits in spirituous beverages found in a stock in accordance with subregulation (2); and
- (c) the payment of the excise duty subject to regulation 30 (8), (9), (10), (11), (18) and (19).

(6) The quantity of the spirit referred to under this regulation shall be a quantity expressed in litres of alcohol by volume.

(7) Where the spirits matured under the provisions of item 621.19 of the Tariff headings are used in the blending of brandy or the manufacture of the spirituous beverage under section 30 (2), the blended brandy or the beverage shall contain not less than one percent or multiple of one percent calculated at the strength of alcohol content by volume, of any class of matured spirits taken separately and such blended brandy or the beverage shall not be used in any other blend under section 30 (2) without the permission of an officer.

(8) The blending or other formula of the manufacture of the spirituous beverage under section 30 shall be registered and the formula shall not be altered without the permission of the Commissioner General.

(9) The Commissioner General may, where the blended brandy or other spirituous beverage manufactured under section 30, require that the code mark approved by him or her for the formula specified under subregulation (7) and registered by him or her, shall be indicated on the retail or wholesale container or fixed vessel, tank or other container in an excise storage warehouse containing any brandy or beverage.

(10) Any bill of entry or certificate for re-warehousing or removal in bond of any spirituous beverage in a customs and excise storage warehouse shall reflect sufficient particulars of so that the duty payable in respect of the goods so entered can be readily calculated.

Manufacture of
wine

38. (1) Regulation 5 shall apply with the necessary modification to the approval and conduct of any special excise warehouse for the manufacture of wine.

(2) Regulations 29 (1) to (13) and 30 (1) to (19) shall apply with the necessary modification to the manufacture of wine in any special excise warehouse, but the Commissioner General may exempt any class of manufacturer of wine from the application of these Regulations or any regulation on the conditions as the Commissioner General may impose in each case.

(3) A manufacturer of wine shall, prior to removal of any wine, produce the invoices in the form reflecting the particulars as the Commissioner General may require, of all wine removed from a special excise warehouse or an excise manufacturing warehouse, subject to the conditions or exemptions as the Commissioner General may impose or grant.

(4) A manufacturer of wine shall ensure that —

(a) the duplicates of the invoices referred to under subregulation (3) are available for inspection; and

(b) the consignment notes, shipping documents, and any other documents of wine are available to an officer on demand.

(5) In the case of any removal of wine in an ex-warehouse for payment of excise duty, the relative invoice referred to under subregulations (3) and (4), shall be deemed to be a certificate for removal of excisable or specified goods.

(6) The quantities of wine removed for payment of excise duty under this regulation may, at the time of the declaration on a bill of entry in terms of regulation 37 (1), (2), (3) and (4), be reduced by the percentage specified in section 30 (2) in respect of wine and excise duty calculated on the reduced quantities.

(7) Any removal of wine ex-warehouse for a purpose other than payment of excise duty, the relative invoice referred to under subregulations (3) and (4) shall not be accepted as a certificate for removal of excisable or specified goods and the removal shall be subject in all respects to regulation 30 (1) to (18).

(8) Where a winegrower discontinues his or her operations as a winegrower, he or she shall surrender to an officer all —

(a) the counterfoils of the certificates issued to him or her in respect of any wine; and

(b) unused certificate forms in his or her possession.

Manufacture of
beer

39. (1) A manufacturer of beer shall record, at least 24 hours before any brew begun, the day and hour of brewing, together with the date of making the entry.

(2) A manufacturer of beer shall, at least two hours before commencing to mash, record the quantity and kind of materials to be used.

(3) A manufacturer of beer shall record the —

(a) quantity of worts collected;

(b) relative density of the worts before fermentation;

(c) numbers and description of the vessels in which the worts were collected; and

(d) time when the entry is made, and

the entry shall be made not later than one hour after collection has been completed.

(4) A manufacturer of beer shall record the particulars referred to under subregulation (3) in a brewing book, in a form approved by the Commissioner General, within 48 hours after the brew has been collected.

(5) Where worts of different brews are mixed at any stage of the manufacture, the manufacturer shall record in the brewing book, within one hour of mixing —

- (a) of the relative quantities;
- (b) of the relative density before fermentation;
- (c) such other particulars as the Commissioner General may require in respect of the different quantities so mixed; and
- (d) the quantity and relative density before fermentation of the mixed worts.

(6) A manufacturer of beer shall keep the brewing book in his or her excise manufacturing warehouse where the brewing book shall be accessible for inspection by an officer.

(7) A manufacturer of beer shall not, except with the permission of an officer, obliterate or alter any entry in the brewing book.

(8) Sugar solutions shall not exceed 1150 degrees relative density.

(9) Pure caramel used for colouring purposes and sugar solutions shall be prepared, recorded and used in a manner approved by the Commissioner General.

(10) A manufacturer of beer shall not in manufacturing or preparing beer for sale, use or add any saccharin, sucramine or sugarol or of the compounds of saccharin, sucramine or sugarol respectively, or other substance, showing a positive reaction to the chemical tests for saccharin, except sugar.

(11) Where, at any time after fermentation has commenced in any worts and the original relative density cannot be ascertained by the prescribed saccharometer, the original relative density thereof is required to be ascertained, such relative density shall be ascertained in the following manner —

- (a) from a sample taken from any part of such worts, a definite quantity between 15.6 degrees Celsius shall be distilled;
- (b) the distillate and residue shall each be made up with distilled water to the total quantity before distillation and the relative density of each shall be ascertained;
- (c) the number of degrees by which the relative density of the distillate is less than the relative density of distilled water shall be deemed to be the spirit indication of the distillate; and
- (d) the degrees of original relative density standing opposite to such indication in the table for use with Sikes' hydrometer added to the relative density of the residue shall be deemed to be the original relative density of such worts.

(12) A manufacturer of beer shall —

- (a) submit the invoices, in a form approved by the Commissioner General, reflecting the particulars as the Commissioner General may require, to cover all beer removed from any excise manufacturing warehouse; and
- (b) avail all copies of the invoices at all times for inspection by an officer.

(13) A manufacturer of beer shall, upon the demand make available to an officer consignment notes, shipping documents and other documents and returns as an officer may require.

(14) In the case of any removal of the beer ex-warehouse for payment of duty, the relative invoice referred to under subregulation (12) shall, for the purposes of regulation 37 (2), be deemed to be a certificate for removal of excisable or specified goods.

(15) The quantities of beer removed shall be declared on a bill of entry, monthly in terms of regulation 30 (7), (8), (9) and (10).

Manufacture of
vinegar
substitutes or
acetic acid

Manufacture
of tobacco and
tobacco
products

(16) In the case of any removal of beer ex-warehouse for any purpose other than payment of excise duty, the relative invoice referred to under subregulation (12) shall not be accepted as a certificate for removal of excisable or specified goods and the removal shall be subject in all respects to regulation 30 (1) to (18).

40. Regulations 39 (12), (13), (14), (15) and (16), shall apply with the necessary modification to any removal of vinegar substitutes or acetic acid ex-warehouse and for that purpose any reference to beer shall be deemed to be a reference to vinegar substitutes or acetic acid.

41. (1) The net mass per 1000 cigarettes of each class of each brand of cigarettes manufactured in an excise manufacturing warehouse shall be ascertained in a manner and at times as the Commissioner General may require.

(2) The Commissioner General may permit an average mass, ascertained from time to time in the manner determined by him or her, of each class of each brand of cigarettes or cigars manufactured in any excise manufacturing warehouse to be used in the warehouse for purposes of calculating the excise duty on such class of cigarettes or cigars for such time as he or she may permit.

(3) Subject to section 36 (2), a manufacturer shall not remove any cigarettes or cigarette tobacco, or permit any cigarettes or cigarette tobacco to be removed from his or her excise manufacturing warehouse for consumption in Botswana unless —

(a) in the case of cigarettes, they are properly packed in an unbroken and unopened container which contains 20 or 30 cigarettes;

(b) an impression stamp as determined by the Commissioner General has been made on such container; and

(c) in the case of cigarette tobacco, it is properly packed in an unbroken or unopened container containing a net mass of 50 grammes or multiples thereof with a maximum of 200 grammes.

(4) The dies for making the impression stamp referred to under subregulation (3) shall be made available by the Commissioner General to manufacturers on payment of a fee.

(5) A manufacturer shall keep proper record of all the dies under his or her control and damaged and worn-out dies shall be returned to the Commissioner General within seven days from the date of the replacement of the dies.

(6) The name and address of the licensee of the excise manufacturing warehouse where the cigarettes or cigarette tobacco is manufactured or any identification mark or number, in lieu of the name and address, approved by the Commissioner General, shall be permanently applied to the immediate container of the cigarettes or cigarette tobacco.

(7) Notwithstanding the provisions of subregulation (3), unpacked tobacco may be removed in bond from one excise manufacturing warehouse to another such warehouse subject to the provisions of these Regulations and subject to the conditions as the Commissioner General may impose in each case.

(8) Regulations 39 (12), (13), (14), (15) and (16) shall apply with necessary modification in respect of any removal of manufactured tobacco ex-warehouse.

(9) Subject to subregulation (8), any reference to beer shall be deemed to be a reference to manufactured tobacco.

PART V — Clearance of Goods: Liability for and Payment of Excise Duties

42. (1) A person who wishes to enter goods in Botswana for clearance shall submit — Entry of goods and time of entry

- (a) Form J set out in the First Schedule; or
- (b) Form SAD 500 set out in the First Schedule and pay a fee set out in the Third Schedule.

(2) A submission referred to under subregulation (1), shall include the full particulars of the goods as indicated in the specified Forms and be accompanied by such supporting documents or information as may be required by the Commissioner General.

(3) Where there is an error in a bill of entry for the clearance of the goods, a person shall request to —

- (a) amend the bill of entry and pay a fee set out in the Third Schedule; or
- (b) withdraw or cancel the bill of entry and payment of a fee set out in the Third Schedule.

(4) A person shall complete bills of entry and duplicates in a clear legible manner and to the satisfaction of the officer.

(5) A person shall —

- (a) enter any duty payable or not rebated in terms of the tariff heading, tariff item or item specified in the Schedule of the Act, in the duty column in line with the relative bill of entry of the specified heading or item; and
- (b) state the nature of the payment of the goods declared in a bill of entry in the column specified under the tariff heading or item in line with the amount of the payment.

(6) Where the goods are entered before such goods are actually loaded on an aircraft or vehicle for dispatch to the Common Customs Area, the entry shall, notwithstanding any proof of loading submitted to or accepted by an officer in terms of section 41(2), not to be treated as due entry of the goods for the purposes of the Act.

43. (1) Any person entering goods imported, or to be imported, shall produce to an officer at the time of presenting the bill of entry, an invoice from the supplier of the goods showing all the particulars required in terms of these Regulations. Requirements for invoices

(2) Any person entering any goods for exportation shall, on demand by an officer, produce to the officer at the time of presentation of the bill of entry, an invoice from the supplier of the goods showing all the particulars required in terms of these Regulations.

(3) An invoice issued for the sale, disposal, supply, or transfer of excisable goods, for each class or kind of goods shall include the following particulars —

- (a) detailed description of goods;
- (b) value of goods;
- (c) quantity of goods;
- (d) consignor; and
- (e) consignee.

(4) Subregulations (1), (2) and (3) shall apply with the necessary modification in respect of goods imported or exported by post:

Provided that, where, the Commissioner General may, in respect of any goods which are of no commercial value, provided the entry at an excise office under the provisions of section 13 is not a requirement, dispense with production of an invoice on such conditions as the Commissioner General may impose in each case.

(5) An invoice referred to under subregulation (1) shall not be accepted as satisfying the requirements of the subregulation, if the invoice does not contain, in addition to any proprietary or trade name of the goods, a full description of the nature, characteristics of the goods and the particulars required to assess the excise duty due and to compile the trade statistics.

(6) In addition to the information required in terms of subregulation (5), invoices in respect of any imported goods of any class or kind of Chapter 22 and 33 of the tariffs, where there is need for recording of alcohol content by volume shall contain the particulars specified in such paragraph in respect of such goods.

(7) The copies of the specified invoices of the goods cleared or classified in terms of any tariff heading in Schedule No. 1, whether the goods are cleared under rebate of duty in terms of any item of the Schedules No. 3 or 4, shall at the time of clearance of these goods be produced to an officer for retention by the officer.

PART VI — *Marking of Excisable Goods*

Restriction of manufacture and importation of unmarked excisable goods

44. A person shall not allow —
(a) excisable goods to be released for home consumption from a manufacturing or storage warehouse; or
(b) import excisable goods into Botswana, unless the goods are marked with a fiscal mark in accordance with this Part.

Application for registration to use fiscal marks

45. (1) A person who wishes to manufacture or import excisable goods shall apply to the Commissioner General in Form CE 185 and Form CE 185.4A23 to be registered to use fiscal marks on excisable goods.

(2) The application under subregulation (1) shall include —

- (a) Tax Identification Number;
- (b) name of applicant;
- (c) physical address;
- (d) contact person;
- (e) licence number;
- (f) warehouse number;
- (g) nature of business;
- (h) product type; and
- (i) fiscal marks forecast.

(3) Where the Commissioner General is satisfied with the application for registration under subregulation (1) and (2), he or she shall approve the application and assign a unique registrant secure code.

(4) The Commissioner General may specify different types of fiscal marks and the application processes for unique marking identifiers, marking of excisable goods in units, contained in packs and marking of secondary units such as cartons, master cases and pallets.

(5) A registrant shall mark a fiscal mark on the following locally manufactured or imported excisable goods —

- (a) cigarettes;
- (b) beer;
- (c) wine;
- (d) spirits; and
- (e) other fermented beverages.

(6) The nature, characteristics and size of a fiscal mark with secure codes that enable identification, authentication, production counting and traceability of dutiable goods may be specified by the Commissioner General.

46. (1) The Commissioner General shall cause a fiscal marking and monitoring system to be installed and operated by an authorised person in an excise manufacturing warehouse, which shall enable the tracing of excisable goods marked with fiscal marks manufactured for home consumption.

Installation of fiscal marking and monitoring system in manufacturing excise warehouse

(2) A licensee of an excise manufacturing warehouse shall —

- (a) ensure that the production lines are in proper operating condition; and
- (b) take all reasonable steps,

to facilitate the installation of a fiscal marking and monitoring system for the marking and general management of fiscal marks, to ensure compliance with the provisions of these Regulations.

(3) Where a manufacturer is required to carry out adjustments or provide information required by the Commissioner General for the installation of a fiscal marking and monitoring system, he or she shall carry out such adjustments or provide such information within 14 days from the date of the request.

(4) An authorised person shall install a fiscal marking and monitoring system in a manufacturing warehouse on all production lines that may be used to produce the excisable goods.

(5) The authorised person shall enable connectivity features connecting the fiscal marking and monitoring system between the Revenue Service and a registrant.

(6) A person, other than an officer or authorised person, shall not tamper with, interfere with, adjust, move or remove a fiscal marking and monitoring system or any part of a fiscal marking and monitoring system.

(7) A licensee of an excise manufacturing warehouse shall not operate any production line without an installed fiscal marking and monitoring system.

47. Regulations 46 shall apply with the necessary modification to a licensee of a marking facility.

Installation of fiscal marking and monitoring system in a marking facility

48. The Commissioner General shall cause the system to be uninstalled by an authorised person, under the following conditions —

Uninstallation of a fiscal marking and monitoring system

- (a) upon deregistration of a registrant by the Commissioner General; and
- (b) relocation or transfer of the registered facility.

49. (1) A registrant shall order fiscal marks from the Commissioner General in Form CE 4A23.01 set out in the First Schedule.

Issuance and marking of fiscal marks

(2) Upon the approval of the order by the Commissioner General, the registrant shall pay the fiscal marks fee set out in the Third Schedule.

(3) Upon issuance of fiscal marks, a registrant shall —

- (a) imprint excisable goods with fiscal marks using his or her automated production line applicator or printer; or
- (b) manually affix excisable goods with the fiscal marks.

(4) Subject to subregulation (3) a registrant shall apply fiscal marks on excisable goods —

- (a) in the case of locally or foreign manufactured goods, in a manufacturing warehouse immediately after the production or packaging of the excisable goods; and
- (b) in the case of unmarked imported excisable goods, at a marking facility immediately upon arrival.

(5) A registrant shall ensure that an excisable good is marked with a designated fiscal mark.

(6) A registrant shall not remove or cause to be removed any excisable goods from a manufacturing or storage warehouse, unless a fiscal mark has been applied on the goods or containers containing the goods:

Provided that, the Commissioner General may, in accordance with the Act, permit the removal of excisable goods from the manufacturing or storage warehouse without a fiscal mark applied on the excisable goods or container, under the conditions he or she may specify, subject to regulation 55.

(7) A registrant shall not have in his or her possession any fiscal marks for marking excisable goods, except the fiscal marks obtained through the fiscal marking and monitoring system.

Counting and activation of fiscal marks

50. (1) The fiscal marking and monitoring system shall count the applied fiscal marks using automated production line equipment or using the online bulk counting tools indicating the status of the products.

(2) Every fiscal mark counted shall be activated for identification, authentication, traceability and determining the excise or fiscal duty payable.

(3) For purposes of this regulation, a fiscal mark shall be activated when the fiscal marking and monitoring system verifies that, the fiscal mark has been marked on the excisable goods.

(4) The excise and fiscal duty due on excisable goods shall accrue on the total number of fiscal marks activated.

(5) The fiscal marking and monitoring system shall scan and store the data of every fiscal mark printed into the fiscal marking and monitoring system monitored by the Commissioner General for tracing excisable goods marked with a fiscal mark to determine whether the fiscal mark has been activated or not.

Damage to fiscal marking and monitoring system and damaged fiscal marks

51. (1) A registrant shall place security protocols in the premises, where a fiscal marking and monitoring system is installed to ensure that damage to, interference with, tampering with, or theft of any component of the fiscal marking and monitoring system is duly mitigated.

(2) A registrant shall inform the Commissioner General within 24 hours of the occurrence of damage, interference, tamper or theft of any component of the fiscal marking and monitoring system.

(3) A registrant shall report all damaged fiscal marks to the Commissioner General for verification within 24 hours of the occurrence of the damaged fiscal marks.

(4) Any excisable goods marked with a damaged fiscal mark or illegible mark shall be deemed not to be marked in accordance with these Regulations.

Preventive and corrective maintenance of fiscal marking and monitoring system

52. (1) An authorised person shall undertake all preventive and corrective maintenance of, and adjustments to, any system installed in any production line in the premises of a registrant.

(2) A registrant shall ensure that the fiscal marking and monitoring system and the production lines are available for maintenance by an authorised person.

Movement of unmarked excisable goods in transit

53. (1) Excisable goods in transit shall not be marked with the fiscal mark.

(2) Any person transporting excisable goods in transit, shall ensure that the movement of unmarked goods shall be under customs control.

Unmarked excisable goods

54. (1) Excisable goods imported without a fiscal mark shall be immediately transported to a licensed marking facility under customs control.

(2) A person shall not be in possession of, or display, store, sell, offer to sell, or buy, or deal with unmarked excisable goods.

- 55.** (1) The following excisable goods shall be exempt from the requirement of applying fiscal marks —
- (a) excisable goods imported or purchased from a duty-free shop and goods specified under Schedules 4 and 6;
 - (b) excisable goods imported into Botswana as samples without a commercial value, referred to under section 103;
 - (c) excisable goods imported by an individual for personal consumption, in quantities referred to under section 71 (16); or
 - (d) home brewed beer.
- (2) The goods qualifying for exemption under this regulation shall be the goods specified in Schedule No. 4 under the tariff headings.
- 56.** The Commissioner General shall appoint an authorised person to design, install and operate a fiscal marking and monitoring system on behalf of the Commissioner General.
- 57.** The Commissioner General may at any time conduct field inspection and make use of authentication tools for verification and identification of fiscal marks.
- 58.** (1) A person shall not —
- (a) alter, overprint, overlay or deface any fiscal mark, or cause the mark to be altered, overprinted, overlaid, or defaced;
 - (b) remove any fiscal marks from goods, except for the removal of fiscal marks on bottles that are to be recycled;
 - (c) copy, clone or unlawfully retain information of the unique identifiers, secure codes or other information printed on fiscal marks;
 - (d) unlawfully retain information generated or stored by the fiscal marking and monitoring system monitored by the Commissioner General;
 - (e) generate fictitious codes, or print duplicate or counterfeit fiscal marks;
 - (f) use, or make available, any information used in the generation of fictitious codes, or printing of duplicate or counterfeit fiscal marks;
 - (g) re-use or allow to be re-used any fiscal marks, unique identifiers or other information printed on fiscal marks on any other goods;
 - (h) procure, offer for sale, sell, or have possession of fiscal marks other than fiscal marks procured through the fiscal marking and monitoring system approved by the Commissioner General;
 - (i) be in possession of unmarked excisable goods required to have fiscal marks;
 - (j) mark goods with a fiscal mark applied to other goods or categories of goods under this Part;
 - (k) operate or allow to be operated a manufacturing production line where a fiscal marking and monitoring system has not been installed in accordance with regulation 46 and 47;
 - (l) possess a fiscal marking and monitoring system that has not been installed in accordance with regulations 46 and 47; or
 - (m) mix any marked excisable goods with unmarked dutiable goods in a consignment in a manner that could conceal, or disguise unmarked excisable goods.
- (2) Any person who contravenes this regulation commits an offence and any fiscal marks, equipment, system and excisable goods dealt with contrary to this regulation shall be liable to detention, seizure, and forfeiture.

Exemption
from use of
fiscal mark

Appointment
of authorised
person

Field based
enforcement

Offences of
fiscal mark
management

Reporting of excisable goods not bearing a fiscal mark

59. A person shall immediately report to the Commissioner General any imported and locally manufactured excisable goods not bearing a fiscal mark.

PART VII — *Application of Agreements with Other African Territories*

Application of agreements with other African territories general provisions

60. (1) Notwithstanding the provisions of these Regulations, the following procedures of the transfer of the goods specified under section 57 (1) (a) and (3) except goods excluded from the agreement, shall apply —

- (a) except as provided in regulation 61, no documentation or excise restrictions in respect of goods from any territory to other territories;
 - (b) except in respect of goods imported into Botswana, restricted or prohibited;
 - (c) the transfer of goods to excise manufacturing warehousing places in the Common Customs Area shall be deemed to be warehousing places in Botswana and goods liable to excise duty may be removed to excise manufacturing warehouses from Botswana or vice versa; and
 - (d) export of any goods in Schedules 3, 4, 5 and 6 shall be deemed not to include a reference to the transfer of the goods to the Common Customs Area, except to goods excluded from the agreement.
- (2) Any goods not referred to in section 57 (1) (a), namely —
- (a) goods consigned to the territory of any party to the agreement referred to in section 57 (3) of and landed in Botswana; or
 - (b) goods consigned to Botswana and landed in the territory of any party, may be entered and the excise duty due, paid in the territory where goods are landed, the excise duty laws of the territory where the goods are consigned shall apply, and the officers of the territory where the goods are landed shall be deemed to be the officers of the territory of goods consigned.

(3) Any duty collected in the territory of any party to the said agreement in terms of subregulation (2) shall accrue to the Fund and shall be subject to section 57 (1) (c) and (2).

(4) The Fund in Botswana under the Act subject to the terms of subregulation (2) as read with subsection 57 (1) (c) and (2).

(5) The Fund shall be administered by such officer as the Commissioner General may think fit to appoint and the officer so appointed shall be responsible, under the supervision of the Commissioner General, for the management of the Fund and shall prepare and submit annual accounts of the Fund as may be required by law.

(6) The payment shall not be made out of the Fund unless the payment is authorised in writing by the Commissioner General.

Transfer of goods between partner States

61. (1) Subject to subregulation (16), a person —

- (a) receiving into Botswana from the Common Customs Area, by air, rail or road, any goods —
 - (i) grown, produced, or manufactured in the Common Customs Area, or
 - (ii) imported into the Common Customs Area from a place outside the Common Customs Area,

shall be made in Form SAD 500 set out in the First Schedule; and

- (b) transferring from Botswana to a place within the Common Customs Area, by air, rail or road, any goods —

- (i) grown, produced, or manufactured in the Common Customs Area, or
 - (ii) imported from a place outside the Common Customs Area,
- shall be made in Form SAD 500 set out in the First Schedule.
- (2) A person in Botswana who receives from or transfers to other partner States by post, any goods referred to under subregulation (1) (b), shall be made in Form SAD 500 set out in the First Schedule.
- (3) A person in Botswana who imports goods outside the Common Customs Area entered for home consumption at a port or place of other partner States, shall be made in Form SAD 500 set out in the First Schedule.
- (4) A person in Botswana who receives goods by air, rail or road, from other partner States any goods referred to under subregulation (1) (b), shall —
- (a) if an officer is stationed at the place where the goods are delivered, shall present Form SAD 500 to the officer to be scrutinised and stamped; or
 - (b) if an officer is not stationed at the place where the goods are delivered shall present in Form SAD 500 set out in the First Schedule to the carrier of the goods, who shall send the Form to the nearest customs office in Botswana.
- (5) A person in Botswana who transfers goods by air, rail or road, to any other partner States any goods referred to under subregulation (2), shall —
- (a) if an officer is stationed at the place where the goods are accepted for dispatch, shall present Form SAD 500 set out in the First Schedule to the officer to be scrutinised and stamped; or
 - (b) if an officer is not stationed at the place where the goods are accepted for despatch, shall present Form SAD 500 set out in the First Schedule to the carrier of the goods who shall immediately send the Form to the nearest customs office in Botswana.
- (6) A person in Botswana who receives goods imported outside the Common Customs Area entered at a port or place of importation in the Common Customs Area, shall —
- (a) if an officer is stationed at the place where the goods are delivered, shall present Form SAD 500 to the officer to be scrutinized and stamped; or
 - (b) if an officer is not stationed at the place where the goods are delivered, shall present Form SAD 500 to the carrier of the goods who shall send the form to the nearest customs office in Botswana.
- (7) Except with the written permission of the Commissioner General, a carrier of any goods referred to under subregulation (1) (b) transferred into Botswana by air, rail, or road from any partner States shall not —
- (a) unload or deliver any goods except at a place appointed for the purpose referred to under section 7; or
 - (b) deliver any goods without the authority of an officer.
- (8) Any goods referred to under subregulation (1) (b) or (2), shall not be transferred by air, rail or road between Botswana and any other partner State except, through a port of entry appointed for traffic under section 7.
- (9) A person in Botswana who wishes to transfer by air, rail or road between Botswana and any other partner States, any goods referred to under subregulation (1) (b) or (2), shall complete and present Form SAD 500 to an officer at the port of entry.

(10) A person in Botswana who wishes to transfer by post between Botswana and any other partner States any goods referred to under subregulation (1) (b) or (2), shall complete and deliver Form SAD 500 to a postal official at the post office of receipt or despatch.

(11) Goods shall not be delivered by post or accepted for carriage by post, unless Form SAD 500 is completed in accordance with these Regulations and be delivered to a postal official at the post office of despatch.

(12) The postal official referred to under subregulations (10) and (11) shall send the Form SAD 500 to the nearest customs office in Botswana.

(13) Subject to these Regulations and except in the case of goods sent by post, a person shall not take a delivery of any goods referred to under subregulations (1) (b), unless he or she has produced a receipt on the relative Form SAD 500.

(14) Where any goods in respect of Form SAD 500 has been completed for transfer from Botswana to other partner States and the goods are not transferred to that partner State, the consignor shall immediately notify an officer that the goods have not been transferred.

(15) The description and denomination of goods referred to under these Regulations, shall be stated on the Forms in accordance with the tariff book.

(16) Subregulations (1) (b) to (5) shall not apply to —

(a) any military stores transferred by the appropriate authorities from one partner State to another within the Common Customs Area;

(b) goods removed under bond for warehousing in an excise warehouse;

(c) goods removed under bond from an excise warehouse; and

(d) goods entered in transit through the Common Customs Area.

(17) A person entering or leaving Botswana shall, make a declaration to an officer of —

(a) his or her accompanied baggage; and

(b) any goods referred to under subregulation (1) (b) or (2) contained therein or carried with him or her.

(18) The declaration shall, at the discretion of an officer, be made orally or in writing in Form J.

(19) Subregulations (1) (b) to (5) shall apply to goods transferred between Botswana and any other partner States, notwithstanding that the goods may pass through the territory of a Government not a party to the agreement referred to in section 57 (3).

(20) Notwithstanding anything contained in this Part, the Commissioner General may, to meet the exigencies of any case, permit any goods to be transferred between Botswana and any other partner States under the conditions he or she may generally or in any particular case direct.

PART IX — *Amendment of Excise Duties*

Amendment of
excise duties

62. (1) For purposes of section 61 (3), goods in transit to an importer, manufacturer, or dealer and not entered for home consumption at the time of the notice or taxation proposal referred to in the said section, shall not form part of the stock of the importer, manufacturer or dealer.

(2) Any importer, manufacturer or dealer referred to in section 61 (4) shall, after he or she has submitted a sworn statement in MISC. Form 21 as set in the First Schedule in terms of paragraph (b) of the said section, immediately advise an officer of particulars of any inaccuracy in or omissions from the statement if he or she becomes aware of the inaccuracy or omissions.

(3) For the purposes of section 61 (2), the importer in the said section shall not include a retail dealer who imports goods for sale or disposal in retail quantities through his or her retail business.

PART VIII — *Value*

- 63.** (1) Pursuant to section 69, any importer who is —
- (a) related to the supplier of the goods shall indicate, in the field “Valuation Code” on the bill of entry by inserting the letter “R”; or
 - (b) not related to the supplier of the goods shall indicate, in the field “Valuation Code” on the bill of entry, by inserting the letter “N”.
- (2) Any importer of goods exempted in terms of Schedule No. 4 shall indicate exemption by inserting the letter “E” in the field “Valuation Code” on the bill of entry.
- 64.** The valuation methods referred to under Part XIV subpart G of the Customs Act, shall be known as Valuation Methods 1, 2, 3, 4, 5 and 6, and every importer shall indicate which Valuation Method is applicable to his or her goods by inserting in the field “Valuation Code” on the bill of entry after the letter “R” or “N” the appropriate method number.
- 65.** (1) The Commissioner General whenever he or she deems expedient for determining the excise value, shall in writing request the importer to furnish information.
- (2) Information referred to under subregulation (1), shall be furnished within a period not less than 30 days from the date of the request.
- 66.** (1) The Commissioner General shall allocate a number to any determination of an excise value issued and shall notify the importer in writing of such determination number and its number.
- (2) An importer shall, in respect of the future consignments of similar goods previously valued from the same supplier, insert the value determination number in the field “Additional Information” on the bill of entry.
- 67.** The Commissioner General shall on request, advise the importer in writing of the method used in determining the excise value of the importer's goods:
- Provided that, the request shall be received within 30 days from the date of such determination.
- 68.** The Commissioner General shall, in determining the value for excise duty of any imported goods make no additions, except those referred to in section 69 (1), to the price actually paid or payable for the goods.

Valuation code
on bill of entry

Valuation
methods
Cap. 50:02

Furnishing of
information

Valuation
determination

Method of
determining
value

Additions to
price

PART X — *Rebates and Refunds of Excise Duty*

- 69.** (1) Any person who wishes to register to obtain any goods under the provisions of any items under Schedules No. 3, 4, 6 or 7, as read with these Regulations, shall, apply to the Commissioner General in Form CE 185 and CE 185.4A3 set out in the First Schedule and be accompanied by supporting documents set out under regulation 4 (2).
- (2) An applicant for registration shall provide, on the premises to be registered in terms of these Regulations, a store, vessel, tank, yard or other place to be known as a rebate store where, in the opinion of the Commissioner General, is secure and adequate for the storage of materials obtained under section 71.

Rebates and
refunds general
provisions

(3) The Commissioner General may refuse to register a person referred to under subregulation (1) —

(a) if in his or her opinion —

- (i) the person is not permitted to use materials obtained under the provisions of section 71;
- (ii) the premises where the materials to be used are so situated;
- (iii) the materials to be used according to the arrangement of the Commissioner General, considers necessary to provide for official supervision or for adequate control is not practicable; or
- (iv) the number of operatives employed, the number of machines used, the quantity of materials used, or the quantity of goods produced from the materials by the person, is less than the minimum number of operatives, machines, materials or quantity of goods produced as the Commissioner General may, subject to section 71 (6) (c), decide in each case.

(b) where in any premises —

- (i) any business other than manufacturing is or will be conducted on such premises,
- (ii) more than one of the industries referred to under Schedules No. 3, No. 4, No. 6 or No. 7 are or will be conducted on such premises,
- (iii) the premises occupied by more than one person or business, and
- (iv) registration of the premises has been made subject to the compliance with special conditions and the special conditions have not been complied with; and

(c) premises that the Commissioner General considers unsuitable on any other grounds for the manufacture of goods with material obtained under rebate of duty or for the storage of the material.

(4) A registrant shall request authorisation from an officer to perform, or permit or arrange to be performed any process or operation or any portion of the manufacture of any goods that are used on any premises other than the registered premises.

(5) The Commissioner General may require any registrant to provide separate stores, vessels, tanks, yards, or other places for the storage of goods of different items of Schedules No. 3, 4, 6 or 7, or to perform the manufacturing operations where such goods are used in a separate section of his or her registered premises.

(6) An applicant referred to under subregulation (1), shall be registered to obtain goods referred to under items of Schedules No. 3, 4, 6 or 7, as the Commissioner General may approve.

(7) Subject to subregulation (3) upon registration, a registrant shall be allowed to obtain and use goods, subject to the provisions of the Act as read with these Regulations, for the purposes referred to in the stated items of Schedules No. 3, 4, 6 or 7, where the goods are specified.

(8) A registrant shall, on entry of any goods referred to under subregulation (1), declare on the relative bill of entry that, he or she has registered to obtain the goods under the items stated in the entry and that the goods shall be used by him or her in accordance with the provisions of the items.

(9) Where the goods are not acquired because of an unconditional sale and the goods are not the property of the registrant, the owner of the goods shall declare on the relative bill of entry that the goods are for transfer to the registrant, who shall furnish the declaration referred to under this regulation.

(10) Any goods declared on a bill of entry in respect of where any registrant is required to declare that the goods shall be used by him or her under rebate of duty shall, for the purposes of the Act as read with these Regulations, be deemed to have been entered by the registrant, and acceptance of the bill of entry is subject to the conditions determined by the Commissioner General in each case.

(11) Goods entered under any item referred to under subregulation (1) or which have been transferred in terms of regulation 61 shall, except with the permission of the Commissioner General in exceptional circumstances including the nature of the goods, security reasons or goods for use by privileged persons, and on the conditions the Commissioner General may impose in each case, be conveyed to the approved store, vessel, tank, yard or other place for the storage of the goods on the registered premises of the registrant in question.

(12) The goods, shall be stored only in a store, vessel, tank, yard or other place approved for that purpose by the Commissioner General.

(13) All goods in a rebate store shall be arranged and marked easily to be identifiable and accessible for inspection and that each consignment, and the particulars, can be ascertained and checked.

(14) A store, vessel, tank, yard or other place approved for that purpose by the Commissioner General under subregulation (11) shall be kept locked or secured at all times, in a manner approved by an officer, when not in use for depositing or removing goods.

(15) The books, documents, stocks, and premises of a registrant shall at all reasonable times be open for inspection by an officer.

(16) A registrant shall, when required to do so by an officer, carry out under the supervision of the officer and at the times the officer deems necessary, any manufacturing operation where the materials specified in and entered under any item referred to under subregulation (1), are being used.

(17) Pursuant to subregulation (16), a registrant shall pay the charges incurred for the special or extra attendance of an officer at a fee set out in the Third Schedule.

(18) A registrant shall notify the officer immediately, or in advance, of any change or contemplated change, no matter of what nature —

- (a) in his or her legal identity;
- (b) the name under which he or she trades;
- (c) the address of his or her registered premises;
- (d) the nature of the materials obtained by him or her under Schedules No. 3, 4, 6 or 7 of the Act;
- (e) the nature of the goods manufactured from the materials; and
- (f) the position, size or other particulars of his or her rebate store referred to under subregulation 2.

(19) A registrant shall display, in a prominent manner, a copy of registration approval at the approved rebate store on his or her registered premises.

(20) Except with the written permission of an officer, only goods entered under rebate of excise duty specified in Schedules No. 3, 4, 6 or 7, may be stored in a rebate store.

70. (1) In addition to any liability for excise duty incurred by an importer or manufacturer in terms of section 42, any registrant who has entered any goods or has completed a declaration in terms of regulations 69 (8), (9) and (10) on any bill of entry in respect of any goods referred to under regulation 69 (1) under rebate of excise duty shall be liable for the duty on the goods, subject to section 47(1).

Liability for
duty

(2) The liability shall continue until the registrant has proved to the Commissioner General that all goods have been used in accordance with section 71 and of the item entered.

(3) Notwithstanding subregulation (2), the Commissioner General may regard normal manufacturing losses and waste to be goods used in accordance with section 71.

Transfer of
goods

71. (1) A registrant may transfer any goods entered under any item referred to in regulation 69 (1) to another registrant who is registered under the same item or any other registrant who is registered under any other item of the same goods specified, if the extent of the rebate under the items at the time of transfer is the same:

Provided that, such goods were acquired as a result of an unconditional sale and are owned by the first-mentioned registrant at the time of such transfer and an application in the form CE 62 for such transfer is submitted to and except with the permission of the Commissioner General, approved by the officer prior to such transfer.

(2) Where the extent of the rebate under the referred items is not the same, the Commissioner General may require the application form referred to under subregulation (1) to be accompanied by a statement of the circumstances the transferor wishes to transfer the goods.

(3) Where an application referred to under subregulation (2) is granted, the transferor shall pay, prior to the transfer, any difference in excise duty payable for the transfer, but no person shall be entitled to a refund for excise duty arising out of the transfer.

(4) Notwithstanding subregulations (1), (2) and (3), the Commissioner General may allow a registrant to transfer goods not owned by the registrant under exceptional circumstances where the closure of a business or another registrant has incurred a shortage of goods and the registrant requests for the goods.

(5) The transferor of goods pursuant to subregulations (1), (2) and (3) shall remain liable for excise duty on the goods, until the goods have been delivered to the transferee, subject to the application of the provisions of regulation 70, with the necessary modification to the transferee, as if he or she had entered the goods.

Stock records
and working
cards

72. (1) A registrant shall keep a stock record —

(a) in a rebate stock record register in MISC. Form 25 set out in the First Schedule;

(b) containing the full particulars of all goods —

(i) entered by him or her in a declaration in terms of regulations 69 (8), (9) and (10); or

(ii) received from another registrant in terms of regulation 71(1), (2) and (3),

as well as of the use or disposal of the goods.

(2) A registrant shall keep his or her stock record in a manner that goods can be accounted for to the satisfaction of an officer.

(3) A registrant shall, if required to do so by the Commissioner General, keep a "working" book or "working" cards and shall show therein all receipts at factory ex-rebate store and the nature and quantities of the materials used and of the finished articles manufactured from them, in a manner the Commissioner General may determine.

(4) A registrant shall keep the samples of the materials obtained under rebate of duty.

(5) The Commissioner General may, in respect of any goods referred to under regulation 69 (1) or of any industry or any class of registrant using the goods, require a registrant to keep a special stock record or special-working cards, in a form approved by the Commissioner General and reflecting the particulars he or she may decide, to be kept in respect of the goods or for the industry, in addition to or in lieu of the stock record or working cards referred to under subregulation (1) to (3) or (4).

(6) A registrant shall retain in his or her records a copy of any bill of entry or transfer form in respect of goods obtained by him or her under rebate of duty, clearance documents in his or her possession in respect of the goods, until all stocks of the goods where the bill of entry, transfer form or clearance documents have been exhausted.

(7) A bill of entry, transfer form or clearance document referred to under subregulation (6), shall be made available to the officer by the registrant.

(8) A registrant who obtains goods for use under rebate of excise duty shall, unless he or she is in possession of a valid bill of entry or transfer form, store the goods separately from other goods in his or her rebate store and shall not use the goods until the permission of the officer has been obtained.

(9) A registrant shall keep his or her rebate stock record, when not in use, in a safe area in the rebate store.

73. (1) Any person who wishes to apply for a refund or payment he or she has paid as an excise duty or other charge he or she was not liable to or the person entitled to be paid under the Act, shall apply to an officer for refund of the payment.

General refunds
in respect of
excisable goods

(2) An application referred to under subregulation (1), shall be made in Form CE 66 set out in the First Schedule and shall be accompanied by supporting documents.

(3) The Commissioner General shall not have an obligation to consider any application which has not been completed in all the relative details indicated in the form.

PART XI — *General Provisions*

74. Excisable goods manufactured in the Common Customs Area shall not be removed for consumption within the Common Customs Area, unless the excise duty has been paid thereon or the goods are removed in bond to a place appointed as a place of entry under the Act.

Removal of
excisable goods
within Common
Customs Area

75. Any importer, exporter, manufacturer or owner of any goods shall, whenever required to do so by an officer, convey without delay any package selected for the examination to any place approved or specified by the officer for the examination and shall ensure that the package is opened and unpacked at any time specified by the officer.

Examination of
goods

76. (1) The pilot, underwriter, purchaser or other owners for the time being of the wreck, shall be liable for all costs and expenses including subsistence allowances in connection with the stationing of the officers at the wreck while he or she is the owner or in possession or control of the wreck.

Wreck

(2) In the case of an aircraft wrecked, stranded or in distress at any place in Botswana, the Commissioner General may station the officers if he or she considers necessary for the wreck in question.

(3) Where no portion of the aircraft or its cargo is landed, removed, sold or disposed of, within a period of seven days, the State shall bear all costs and expenses including subsistence allowances in connection with the stationing of the officers at the wreck.

Goods
unshipped
or landed from
wrecked or
distressed
aircraft

77. (1) A person in control of goods recovered from wrecked or distressed aircraft shall compile a list containing particulars, in duplicate, of the goods an officer may require and declare in writing that the contents of the list are true and correct.

(2) Where goods are not immediately cleared by entry and payment of excise duties after examination, the person shall remove the goods to a warehouse, shed or other place approved by an officer.

(3) The person shall furnish a bond in Form CE 185.C set out in the First Schedule, and for a sum to the satisfaction of the Commissioner General or other security, the Commissioner General may require, to cover the excise duty on the goods and to ensure compliance with the excise requirements in respect of the goods.

(4) Where the importation of any goods is prohibited, the goods shall be liable to forfeiture, unless the goods are immediately warehoused for exportation or to be dealt with under another clearance procedure.

(5) A person shall hand the lists compiled in terms of subregulations (1) to the nearest officer who shall retain one copy, and transmit the other to the Commissioner General accompanied by a statement specifying the manner of disposal of the goods concerned.

Days and hours
of general
attendance

78. The hours of the general attendance of officers for the service of the public shall be as set out in the Second Schedule.

Charges for
extra and
special
attendance

79. (1) Any person who requires extra and special attendance of an officer —
(a) on a Saturday, Sunday or public holiday;
(b) at any time not covered by the hours referred under regulation 78; or
(c) for any special purpose determined by the Commissioner General,
shall apply in writing, to the Commissioner General in Form CE 73 set out in the First Schedule at least 24 hours before the attendance is required or the shorter period as the officer shall allow.

(2) A person shall guarantee the payment of any charges imposed by these Regulations for extra or special attendance and shall be made in Form CE 73 set out in the First Schedule and pay the charges upon demand by an officer.

(3) A person who requires special or extra attendance shall provide transport for an officer in connection with the special or extra attendance or the person may be required to pay travelling and other expenses incurred by the officer that the Commissioner General considers reasonable.

(4) A person shall not be charged for extra or special attendance connected with —

- (a) the examination of post office parcels,
- (b) the sealing of aircraft stores,
- (c) the searching of an aircraft; and
- (d) the reporting of the arrival or departure of an aircraft at places specified by the Commissioner General.

(5) A manufacturer or supplier of wine shall not be liable to pay a charge in connection with the supervision of receipt of wine or the fortification of wine with spirits entered under rebate of duty and such manufacturer or supplier shall not be liable for any transport or other expenses.

(6) Where the special attendance of an officer is required for the purpose of --
(a) making a copy of a document;
(b) certifying a copy of a document; or
(c) making and certifying a copy of a document,
the fee for such attendance shall be as set out in the Third Schedule.

(7) The charges for extra or special attendance, except when such attendance is given in respect of any service mentioned in subregulation (6), shall be as set out in the Third Schedule:

Provided that where extra or special attendance is at an airport at which no resident officer is stationed, and where less than 24 hours' notice of the arrival or departure of the aircraft concerned is given, there shall be an additional charge set out in the Third Schedule.

80. (1) A representative of any importer, exporter, manufacturer or other principal who attends at any excise office to clear goods or any other official business, shall comply with the requirements of the Act. Business in excise offices

(2) A representative shall furnish information required of him or her, to the officer demanding the information of the person who attended him or her under subregulation (1), or any person or any principal in connection with any official matter.

(3) The conduct of any business in any excise office shall be in accordance with the instructions issued by the Commissioner General and any person attending at the excise office shall be subject to the instructions.

81. (1) A surety bond shall be made in Form CE 185C set out in the First Schedule and the amount of the bond shall be equivalent to the duty liability of the goods. Surety bond

(2) The surety to the bond shall be a bank or non-bank financial institution and the Commissioner General may at any time require that the form, nature, or amount of the bond shall be altered based on the increase or decrease of the duty liability of the goods

(3) A person who has given a surety bond to the satisfaction of the Commissioner General may give the Commissioner General 30 days' notice of the withdrawal of such bond.

(4) After the expiry of the notice period, the person's obligations under the bond shall terminate in respect of the transactions that he or she entered into thereafter:

Provided that, the surety shall remain bound under the surety bond in respect of transactions entered into prior to the expiry of the period of notice until the Commissioner General is satisfied that all obligations under such bond are fulfilled and the Commissioner General cancels the bond.

82. Any carrier who for his or her own account brings into or takes out goods from Botswana by road or transports goods overland through Botswana by road or an agent who acts on behalf of a principal in the transportation, shall be liable for the obligations imposed under the Act. Liability of agent and carrier

83. (1) In accordance with section 99, any person who carries on any business in Botswana shall keep within Botswana proper books, accounts and documents relating of the transactions comprising at least the following -- Business records to be kept

(a) in the case of imported goods, a copy of the relative bill of entry, any certificate, permit or other documentation of the importation is authorised in accordance with section 41; or

(b) in the case of excisable goods manufactured in Botswana, books, accounts and documentation to the satisfaction of the Commissioner General.

(2) The books, accounts and documentation shall be written in English.

(3) The books, accounts and documentation shall be kept for a period of at least five years from the date of importation, exportation, manufacture, purchase or sale of any goods, for inspection by an officer:

Provided that, in the case of goods stored in an excise warehouse the period shall be extended until all the relevant goods have been cleared in terms of section 20 (7), and have in accordance with the entry been delivered or exported, and in the case of goods stored in a rebate store, as referred to under regulation 69 (4).

Appeals

84. (1) Any person aggrieved by a decision of an officer may lodge an appeal with the Commissioner General.

(2) An appeal lodged under subregulation (1) shall be made by the person concerned in writing within 30 days from the date of the decision by an officer, and shall specify particulars of the grounds on which it is made.

(3) The Commissioner General shall consider the appeal lodged and may amend, vary, or uphold the decision by an officer and shall, by notice in writing, inform the person concerned of his or her decision.

(4) A person aggrieved by the decision of the Commissioner General under this regulation may within 30 days from the date of the decision of the Commissioner General, lodge an appeal with the High Court.

Offences and penalties

85. (1) Any person who —

(a) acts in contravention of these Regulations; acts in contravention of, or fails to comply with the condition of a licence issued in these Regulations;

(b) fails to comply with any direction given by the Commissioner General or an officer in the exercise of powers under the Act or these Regulations; or

(c) furnishes for the purposes of the Act or Regulations, any information which is, or any document the contents of which are, or any part of the contents of which is, to his or her knowledge untrue or incorrect.

commits an offence and shall be liable to a fine specified in Part X of the Act.

(2) Where an offence under these Regulations is committed by a body of persons, then if —

(a) that body of persons is a body corporate, every director and officer of that body corporate; or

(b) that body of persons is a firm, every partner of that firm, shall be deemed to be have committed the offence:

Provided that a director or an officer of such body corporate or a partner of such firm shall not be deemed to have committed such offence, if he or she proves that such offence was committed without his or her knowledge or that he or she exercised all due diligence to prevent the commission of the offence.

Transitional Provisions

86. Notwithstanding Part VI of these Regulations, unmarked excisable goods shall be allowed in circulation for a period of 6 months from the commencement of these Regulations.

**FIRST SCHEDULE
FORMS**

	APPLICATION FOR REGISTRATION AND LICENSING FORM (Reg 4)	CE 185	
		OFFICE:	
		REF No:	
		DATE:	
1. NOTES FOR THE COMPLETION OF FORM			
<p>1. Please indicate with an "X" in the applicable box. 2. If the space provided on form CE 185 is insufficient, the information must be furnished on a separate page, which must be attached to the form CE 185. 3. Where the asterisk (*) appears, delete whichever is not applicable. 4. Please reflect the relevant client number, warehouse number or rebate user number when applying for the amendment of existing information or for a total cancellation per client type. 5. Please take note that a separate application form must be completed for each client type. 6. Please complete annexure CE 185.C where security must be furnished.</p>			
2. EXISTING REGISTRANT/LICENSEE PARTICULARS			
If currently registered/licensed with BURS, please state client number:			
3. PURPOSE OF APPLICATION			
New Registration/ Licensee or renewal:	<input type="checkbox"/>	Amendment of existing information	<input type="checkbox"/>
		Cancellation	<input type="checkbox"/>
4. CLIENTS TYPES			
4. A REGISTRATION		4. B LICENSING	
4A1 Importer	<input type="checkbox"/>	4B1 Special Manufacturing Warehouse	<input type="checkbox"/>
4A2 Exporter	<input type="checkbox"/>	4B2 Manufacturing Warehouse	<input type="checkbox"/>
• Exporter	<input type="checkbox"/>	4B3 Storage Warehouse	<input type="checkbox"/>
• Exporter under AGOA	<input type="checkbox"/>	4B4 Special Storage Warehouse	<input type="checkbox"/>
• Exporter under EU SADC EPA	<input type="checkbox"/>	4B5 Clearing Agent	<input type="checkbox"/>
• Exporter under SACU EFTA	<input type="checkbox"/>	4B6 Remover of goods in bond	<input type="checkbox"/>
• Exporter under MERCOSUR	<input type="checkbox"/>	4B7 Distributor of fuel	<input type="checkbox"/>
• Exporter under SADC	<input type="checkbox"/>	4B8 Duty Free Shop	<input type="checkbox"/>
• Exporter under Botswana/Zimbabwe	<input type="checkbox"/>	4B9 State warehouse	<input type="checkbox"/>
• Exporter under Botswana/Malawi	<input type="checkbox"/>		
• Exporter under SACUM UK EPA	<input type="checkbox"/>		
• Exporter under AfCFTA	<input type="checkbox"/>		
• Exporter for GSP (various countries)	<input type="checkbox"/>		
• Exporter under any other preferential treatment (Specify).....	<input type="checkbox"/>		

* Approved exporter under preferential treatment (specify).....	<input type="checkbox"/>		
4A3 Rebate user (Schedule 3,4 and 6)	<input type="checkbox"/>		
4A4 Manufacturer under preferential treatment (specify).....	<input type="checkbox"/>		
4A5 Special Manufacturing Warehouse	<input type="checkbox"/>		
4A23 Fiscal Marks	<input type="checkbox"/>		

5. BUSINESS/PERSON PARTICULARS

Registered name of business or name of applicant			
Business address: Street name and number:			
Building name and floor number:			
City/Town:			
Postal Address			
City / Town			
	Business Telephone and Fax number	()	()
	Business e-mail address		

6. NATURE OF BUSINESS

Company	<input type="checkbox"/>	Sole Proprietor	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	Others	<input type="checkbox"/>
Company Registration number:							
Close Corporation registration number:							
Other (Please specify):							

7. REGISTRATION PARTICULARS

VAT Registration number							
PAYE Number							
Income Tax licensed							
Full name, surname and ID/Passport number(s) of Sole Proprietor and/* or all Partners/* Managing Director/* financial Director/* Director/* member/* Trustees							
i) Initials:							Full name
Surname							
ID							
Passport No							
ii) Initials:							Full name

Surname													
ID													
Passport No													
iii) Initials				Full name									
Surname													
ID													
Passport No													
iv) Initials				Full name									
Surname													
ID													
Passport No													
v) Initials				Full name									
Surname													
ID													
Passport No													
8. CONTACT PERSON (Particulars of person who can be contacted regarding this application)													
Surname													
First Name													
Telephone dialling code													
Cellular phone number													
Capacity													
9. ACCOUNTANT/ACCOUNTING DETAILS													
Name of Accountant/ Accounting firm:													
Particulars of the Accountant/Auditor or Accounting Officers													
Initials				First name									
Surname													
Telephone dialling code													
Telephone number													
Business address: Street name and number													
Building name and floor number													
City/Town													
Postal address													
City/town													
10. INFORMATION REGARDING CONTRAVENTIONS AND OTHER MATTERS													
Please indicate whether during the preceding five years, any person contemplated in the rules													
(a) Has contravened or failed to comply with the provisions of the Act	Yes	No											
(b) Has failed to comply with any condition, obligation or other requirement imposed by the Commissioner General	Yes	No											

(c) Has been convicted of any offence under the Act	Yes		No	
(d) Has been convicted of any offence involving dishonesty	Yes		No	
(e) Has made any false or misleading statement in any material respect or omitted to state any material fact which was required to be stated in any application for registration or for any other purpose under the Act.	Yes		No	
(f) Has ever been insolvent or in liquidation	Yes		No	

Note:

- If the answer is "yes" to any of the above questions in block 10, full details must be furnished on a separate paper attached to the application
- Any applicant may, where it is contended in respect of paragraph (a) and (b) that the contravention or failure was inadvertent, without fraudulent intent or
- Gross negligence, a submission to this effect should be furnished on a separate paper attached to the application

11-DECLARATION

I hereby: -

(a) declare that the particulars in the application and all enclosures are true and correct; and
 (b) undertake to -

- (i) inform the Revenue Service immediately of any changes in the particulars furnished in the application, and
- (ii) comply with this Act.

 Initials and Surname

 Capacity

 Signature

 Date

FOR OFFICIAL USE ONLY

.....
 Officer

.....
 Designation

.....
 Signature

DATE STAMP

	REGISTRATION CLIENT TYPE- REBATE USER FORM (SCHEDULE 3, 4 AND 6) (Reg 4)	CE	
		185.4A3	
		OFFICE	
		REF NO	
		DATE	

Notes:
Whenever an asterisk (*) appears, please delete whichever is not applicable
Indicate with an X in the appropriate block(s) whichever is applicable

1. TRADING PARTICULARS

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in Block 5 of the application form (CE 185)

Registered name of business	
Client Number (if already registered)	

2. PHYSICAL ADDRESS OF REBATE STORE

Name of Business	
Name and number	
Building name and floor number	
City/Town/Village	

Schedule No. 3 <input type="checkbox"/>	Schedule 4. <input type="checkbox"/>	Schedule No. 6 <input type="checkbox"/>
---	--------------------------------------	---

3. AUTHORITY TO APPLY

I,

(name of applicant)

Herein represented by -

1.	1.
(Name)	(Capacity)
2.	2.
(Name)	(Capacity)

Being duly authorised thereto by virtue of -

a) a resolution passed by a meeting of the Board of Directors held at on the day of (MMYY).....;

b) express consent in writing of all the members of the close corporation/partners of the partners/trustees of the trust;

c) being a person having the management of any other association; or

d) delegated officer of an organ of State,

hereby apply for registration as a Rebate user.

4. REBATE STORE PARTICULARS						
Please state the rebate item(s), tariff subheading(s)/ item(s) (if applicable); and describe the raw materials that will be stored in the rebate store.						
	Rebate Item(s)	Tariff Subheading(s) item(s)	Rebate Code	Description of Material	Quantity	Quantity used per unit
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						

General description of manufacturing process (attached detailed process)

.....

.....

5. FINISHED PRODUCT PARTICULARS			
Please state the tariff subheading(s)/item(s) and give the description for the finished products			
	Tariff Subheading(s)/Item(s)	Description	Quantity
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			

Registration requirements/supporting documents

- (a) originals or certified copies to accompany the application;
- (b) registration certificate of business as issued by the Registrar of Companies;
- (c) resolution or consent or other authority as applicable;
- (d) site plan, depicting the exact location of the rebate store;
- (e) Department of Trade and Industry permit (if applicable); or
- (f) Identity/passport documents of -

- (i) individual,
- (ii) partnership, Close Corporation and Trust (all members/partners/ Trustees), and
- (iii) company (all Directors, including managing Directors and Financial Director.

6. DECLARATION

I hereby: -

(a) declare that the particulars in the application and all enclosures are true and correct; and
 (b) undertake to -

- (i) inform the Revenue Service immediately of any changes in the particulars furnished in the application, and
- (ii) comply with this Act.

 Initials and Surname

 Capacity

 Signature

 Date

FOR OFFICIAL USE ONLY

.....
 Officer

.....
 Designation

.....
 Signature

.....
 Date

DATE STAMP

	REGISTRATION CLIENT TYPE - FISCAL MARKS (Reg 45(1))	CE 185. 4A23	
		OFFICE	
		REF NO	
		DATE	

1. TRADING PARTICULARS

Please supply all the trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in container 5 of the application form (CE 185)

Trade name of business:	
TIN:	
Contact Person:	
Licence number:	
Warehouse number:	
Nature of business:	
Product type:	
Fiscal marks forecast:	
Business address: Complex:	
Street name and number:	
Unit number:	
Building name and floor number:	
District:	
City/Town:	
Web address:	

2. AUTHORITY TO APPLY

I (name of applicant)

herein represented by:

1..... (Name)	1..... (Capacity)
2..... (Name)	2..... (Capacity)

being duly authorised thereto by virtue of -

(a) *a resolution passed at a meeting of the Board of Directors, held aton the.....day ofor

(b) express consent in writing of all the members of the close corporation/partners of the partnership/*trustees of the trust; or

(c) *being a person having the management of any other association; or

(d) *delegated officer of an organ of State,

hereby apply for registration for Fiscal Marks.

3. DECLARATION

I hereby: -

(a) declare that the particulars in the application and all enclosures are true and correct; and

(b) undertake to -

(i) inform the Revenue Service immediately of any changes in the particulars furnished in the application, and

(ii) comply with this Act.

Initials and Surname

Capacity

Signature

Date

Initials and Surname

Capacity

Signature

Date

4. FOR OFFICIAL USE ONLY

.....
Officer

.....
Designation

.....
Signature

Date.....

DATE STAMP

	FISCAL MARKS ORDER (Reg 49)	CE 185 4A23.01	
		OFFICE	
		REF NO	
		DATE	

1. TRADING PARTICULARS

Please supply all the trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in container 5 of the application form (CE 185)

Trade name of business:	
Physical address:	
TIN:	
Contact Person:	
Licence number:	
Warehouse number:	
Nature of business:	
Fiscal marks forecast:	

2. ORDER

3. FOR OFFICIAL USE

Approved Not Approved

.....
 Officer Designation Signature

Date.....

DATE STAMP

	LICENSING CLIENT TYPE - DISTRIBUTOR OF FUEL (Reg 4)	CE 185.4B7	
		OFFICE	
		REF NO	
		DATE	

Notes:
Whenever an asterisk (*) appears, please delete whichever is not applicable
Indicate with an X in the appropriate block(s) whichever is applicable

1. TRADING PARTICULARS

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in Block 5 of the application from (CE 185)

Trade name of business:	
Customs Client Number (if already registered):	
Physical address: Complex:	
Street name and number:	
Building name and floor number:	
City/Town/Village:	
District:	
Web address:	

2. AUTHORITY TO APPLY

I,

(name of applicant)
herein represented by:

1.	1.
(Name)	(Capacity)
2.	2.
(Name)	(Capacity)

being duly authorised thereto by virtue of -

(a) *a resolution passed at a meeting of the Board of Directors, held at on the day of or

(b) express consent in writing of all the members of the close corporation/partners of the partnership/*trustees of the trust; or

(c) *being a person having the management of any other association; or

(d) *delegated officer of an organ of State,

hereby apply for licensing of a Distributor of Fuel.

3. DECLARATION

I hereby: -

(a) declare that the particulars in the application and all enclosures are true and correct; and

(b) undertake to -

(i) inform the Revenue Service immediately of any changes in the particulars furnished in the application, and

(ii) comply with this Act.

Initials and Surname

Capacity

Signature

Date

Initials and Surname

Capacity

Signature

Date

4. FOR OFFICIAL USE ONLY

.....
Officer

.....
Designation

.....
Signature

Date.....

DATE STAMP



head office

private bag 0013, plot 54379, cbd, gaborone, botswana
Tel: (+267) 363 8000, fax: (+267) 363 9999

	BOND FORM (Reg 77 (3) and 81 (1))	CE 185.C	
		OFFICE	
		REF NO	
		DATE	
1. SECURITY PARTICULARS			
<p>Must be completed by all applicants who apply to be licensed as:</p> <p>(a) clearing agents; (b) removers of goods in bond; (c) licensed distributors of fuel; or (d) warehouses or rebate stores.</p>			
<p>Notes:</p> <p>(a) clearing agents – The security required covers all Botswana Unified Revenue Service offices country wide; (b) remover of goods in bond – The security amount shall cover any duty or taxes on all goods that will be transported at any given time; (c) warehouse – The security amount shall cover any duty or taxes on goods that will be stored at any given time in a licensed Excise warehouse; and (d) rebate stores – The security amount shall cover any duty or taxes that will be rebated at any given time in an approved rebate store.</p>			
2. BOND PARTICULARS (Required to enable a surety bond to be drawn)			
Company Name/Principal			
(a) Full name(s) of Person(s) who will sign the bond on behalf of the applicant:			
(i)			
Capacity			
(ii)			
Capacity			
(iii)			
Surety			
(b) Full name(s) of the Person(s) who will sign the bond on behalf of the surety:			
(i)			
Capacity			
(ii)			
Capacity			

as Guarantors are held and firmly bound unto the Commissioner General, Botswana Unified Revenue Service in a sum not exceeding (in words

.....
.....

to be paid to BURS, for which payment will and truly be made and we bind ourselves jointly and severally, firmly by these presents.

Bond amount In Pula								
--------------------------------	--	--	--	--	--	--	--	--

WITNESSES

.....
.....

WITNESSES

.....
.....

PRINCIPAL

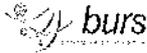
For and on behalf of.....
Signed at.....
by the Principal this.....day of.....20.....

SURETY

For and on behalf of.....
Signed at.....
by the Surety this.....day of.....20.....

Approved by.....

For Commissioner General

	CUSTOMS DELIVERY ORDER FORM (Reg 21)		CE 61																	
			OFFICE																	
			REF NO																	
			DATE																	
1. FROM		2. TO																		
Person		Person																		
TIN		TIN																		
Physical Address		Physical Address																		
Telephone No.		Telephone No.																		
E-mail Address		E-mail Address																		
Signature		Signature																		
Designation		Designation																		
3. DELIVERY PLACE																				
Kindly deliver the goods described below for unloading with customs supervision to:																				
<table border="1" style="width: 100%;"> <tr> <td colspan="2" style="text-align: center;">3. DELIVERY PLACE</td> </tr> <tr> <td style="width: 50%;"></td> <td> <table border="1" style="width: 100%;"> <tr><td>Place</td><td></td></tr> <tr><td>Person</td><td></td></tr> <tr><td>TIN</td><td></td></tr> <tr><td>Physical Address</td><td></td></tr> <tr><td>Telephone No.</td><td></td></tr> <tr><td>E-mail Address</td><td></td></tr> </table> </td> </tr> </table>					3. DELIVERY PLACE			<table border="1" style="width: 100%;"> <tr><td>Place</td><td></td></tr> <tr><td>Person</td><td></td></tr> <tr><td>TIN</td><td></td></tr> <tr><td>Physical Address</td><td></td></tr> <tr><td>Telephone No.</td><td></td></tr> <tr><td>E-mail Address</td><td></td></tr> </table>	Place		Person		TIN		Physical Address		Telephone No.		E-mail Address	
3. DELIVERY PLACE																				
	<table border="1" style="width: 100%;"> <tr><td>Place</td><td></td></tr> <tr><td>Person</td><td></td></tr> <tr><td>TIN</td><td></td></tr> <tr><td>Physical Address</td><td></td></tr> <tr><td>Telephone No.</td><td></td></tr> <tr><td>E-mail Address</td><td></td></tr> </table>	Place		Person		TIN		Physical Address		Telephone No.		E-mail Address								
Place																				
Person																				
TIN																				
Physical Address																				
Telephone No.																				
E-mail Address																				
4. DESCRIPTION OF GOODS		Quantity	Volume	Weight																
Class or kind of goods		Container number																		
Invoice/cons.note/way-bill no and date		Number of packages																		
means of transport		Location of goods																		
5. RECIPIENT OF GOODS																				
Name Capacity Signature																				

FOR OFFICIAL USE ONLY

Delivery Approved (Please tick)

Delivery Completed (Please tick)

Yes

No

Yes

No

If no, state reasons.....

Officer Designation Signature

.....
Date

DATE STAMP

	LICENSING CLIENT TYPE 4B1 -- SPECIAL MANUFACTURING WAREHOUSE (Reg 4)	CE 185. 4B1	
		OFFICE	
		REF NO	
		DATE	

Notes:

- When an asterisk (*) appears, please delete whichever is not applicable
- Indicate with an X in the appropriate block(s) whichever is applicable

1. TRADING PARTICULARS

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in Block 5 of the application from (CE 185)

Trade name of business:	
Customs Client Number (if already registered):	
Physical address: Street name and number:	
Building name and floor number:	
City/Town/Village	
Clearance of Import:	

2. AUTHORITY TO APPLY

I,

(name of applicant)

herein represented by:

1.	1.
(Name)	(Capacity)
2.	2.
(Name)	(Capacity)

being duly authorised thereto by virtue of –

(a) *a resolution passed at a meeting of the Board of Directors, held aton the.....day ofor

(b) express consent in writing of all the members of the close corporation/partners of the partnership/*trustees of the trust; or

(c) *being a person having the management of any other association; or

(d) *delegated officer of an organ of State,

herby apply for licensing of a Special Manufacturing Warehouse.

3. WAREHOUSE PARTICULARS

Please state the rebate item(s), tariff subheadings(s)/item(s) (if applicable); and describe the goods that will be manufactured or stored in the warehouse.

Rebate items(s)	Tariff subheading(s)/ items(s)	Rebate Code	Description of goods manufactured/stored
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
(11)			
(12)			

4. ORIGINALS OR CERTIFIED COPIES TO ACCOMPANY THE APPLICATION:

- (a) Registration certificate of business (as issued by the Registrar of Companies);
- (b) Resolution/consent or other authority as applicable;
- (c) Identity/passport documents of –
 - * Individual,
 - * Partnership, Close Corporation and Trust (All Members/Partners/Trustees), or
 - * Company (all Directors, including Managing Director and Financial Director).

5. DECLARATION

I hereby: -

- (a) declare that the particulars in the application and all enclosures are true and correct; and
- (b) undertake to –
 - (i) inform the Revenue Service immediately of any changes in the particulars furnished in the application, and
 - (ii) comply with this Act.

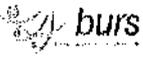
 Initials and Surname Capacity Signature Date

6. FOR OFFICIAL USE ONLY

.....
 Officer Designation Signature

.....
 Date

DATE STAMP

	LICENSING CLIENT TYPE - MANUFACTURING WAREHOUSE FORM (Reg 4)	CE 185, 4B2	
		OFFICE	
		REF NO	
		DATE	
Notes: <ul style="list-style-type: none"> • When an asterisk (*) appears, please delete whichever is not applicable • Indicate with an X in the appropriate block(s) whichever is applicable 			
1. TRADING PARTICULARS:			
Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in Block 5 of the application from (CE 185)			
Trade name of business:			
Customs Client Number (if already registered):			
Physical address: Street name and number:			
Building name and floor number:			
City/Town/Village			
2. AUTHORITY TO APPLY:			
I, (name of applicant) herein represented by:			
1. (Name)	1. (Capacity)		
2. (Name)	2. (Capacity)		
being duly authorised thereto by virtue of --			
(a) *a resolution passed at a meeting of the Board of Directors, held aton the.....day of;			
(b) express consent in writing of all the members of the close corporation/partners of the partnership/*trustees of the trust;			
(c) *being a person having the management of any other association; or			
(d) *delegated officer of an organ of State,			
hereby apply for licensing of a Manufacturing Warehouse.			

	LICENSING CLIENT TYPE – STORAGE WAREHOUSE FORM (Reg 4)	CE 185. 4B3	
		OFFICE	
		REF NO	
		DATE	

- Notes:
- When an asterisk (*) appears, please delete whichever is not applicable
 - Indicate with an X in the appropriate block(s) whichever is applicable

1. TRADING PARTICULARS

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in Block 5 of the application from (CE 185)

Trade name of business:	
Customs Client Number (if already registered):	
Physical address: Business name and number: Building name and floor number: City/Town/Village	

2. AUTHORITY TO APPLY

I,

(name of applicant)

herein represented by:

1.	1.
(Name)	(Capacity)
2.	2.
(Name)	(Capacity)

being duly authorised thereto by virtue of –

(a) *a resolution passed at a meeting of the Board of Directors, held at
on the day of

(b) express consent in writing of all the members of the close corporation/partners of the partnership/*trustees of the trust;

(c) *being a person having the management of any other association; or

(d) *delegated officer of an organ of State,

hereby apply for licensing of a Storage Warehouse.

3. WAREHOUSE PARTICULARS

(a) Indicate with an "X" what the warehouse will be used for:	Storage of locally manufactured goods (OS)	<input type="checkbox"/>
	Storage of imported goods (OS)	<input type="checkbox"/>
	Storage of imported goods – Stockist (OS)	<input type="checkbox"/>
(b) Please state the rebate item(s), tariff subheadings(s)/item(s) (if applicable), and describe the goods that will be manufactured or stored in the warehouse.		

	LICENSING CLIENT TYPE – SPECIAL STORAGE WAREHOUSE (Reg 4)	CE 185.4B4	
		OFFICE	
		REF NO	
		DATE	

1. TRADING PARTICULARS:

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in Block 5 of the application from (CE 185)

Trade name of business:	
Customs Client Number (if already registered):	
Physical address: Complex	
Street name and number:	
Building name and floor number	
City/Town/Village:	
District:	
Web address:	

2. AUTHORITY TO APPLY:

I,

(name of applicant)

herein represented by:

1.	1.
(Name)	(Capacity)
2.	2.
(Name)	(Capacity)

being duly authorised thereto by virtue of –

(a) *a resolution passed at a meeting of the Board of Directors, held at on the day of

(b) express consent in writing of all the members of the close corporation/partners of the partnership/*trustees of the trust;

(c) *being a person having the management of any other association; or

(d) *delegated officer of an organ of State,

hereby apply for licensing of a Manufacturing Warehouse.

3. WAREHOUSE PARTICULARS:

(a) Indicate with an "X" what the warehouse will be used for:	
---	--

Please indicate with an X the type of SOS warehouse to be licensed:

- (i) Storage of dutiable imported goods;
- (ii) Storage of duty-free imported goods for export;
- (iii) Storage of dutiable locally manufactured goods for export;
- (iv) Storage of locally manufactured and/or imported goods for an operation of:
 - (aa) inbound duty and tax free shop;
 - (bb) outbound duty and tax free shop;
 - (cc) inbound and outbound duty and tax free shop;
 - (dd) special shops for diplomats;
- (v) Storage of locally manufactured and/or imported goods for supply as ship/aircraft Stores;
- (vi) Storage of locally manufactured and/or imported goods for supply to duty and tax free shops and for the supply as ship / aircraft stores;
- (vii) Storage of tobacco products;
- (viii) Storage of malt beer;
- (ix) Storage of spirits;
- (x) Storage of wine;
- (xi) Storage of vermouth;
- (xii) Storage of other fermented beverages;
- (xiii) Storage of petroleum products for marking and jet fuel;
- (xiv) Storage of petroleum products for removal to BLNS countries or for export;
- (xv) Land-based storage of imported bonded fuel goods;
- (xvi) Sea-based storage of imported bonded fuel goods;

(a) Please state the rebate item(s), tariff subheadings(s)/item(s) (if applicable), and describe the goods that will be manufactured or stored in the warehouse.

Rebate items(s)	Tariff subheading(s)/ items(s)	Rebate Code	Description of goods manufactured/stored
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			

4. ORIGINALS OR CERTIFIED COPIES TO ACCOMPANY THE APPLICATION:

- (d) Registration certificate of business (as issued by the Registrar of Companies);
- (e) Resolution/consent or other authority as applicable; or
- (a) Identity/passport documents of –
 - *Individual.
 - *Partnership, Close Corporation and Trust (all Members/Partners/Trustees), or
 - *Company (All Directors, including Managing Director and Financial Director)

	LICENSING CLIENT TYPE - REMOVER OF GOODS IN BOND FORM (Reg 4)	CE 185.4B6	
		OFFICE	
		REF NO	
		DATE	

Notes:

- (a) Whenever an asterisk (*) appears, please delete whichever is not applicable
- (b) Indicate with an "X" in the appropriate block(s) whichever is applicable

1. TRADING PARTICULARS:

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as stated in Block 5 of the application form (CE 185).

Trade name of the business:	
Customs Client Number (if already registered):	
Physical address: Street name and number:	
Building name and floor number:	
Village/ City / Town:	
Street:	

2. AUTHORITY TO APPLY:

I,

(name of applicant)

herein represented by:

1.	1.
(Name)	(Capacity)
2.	2.
(Name)	(Capacity)

being duly authorized thereto by virtue of -

- (a) *a resolution passed at a meeting of the Board of Directors, held at on the day of
- (b) *express consent in writing of all the members of the close corporation / * partners of the partnership / * trustees of the trust;
- (c) * being a person having the management of any other association; or
- (d) * delegated officer of an organ of state,

hereby apply for licensing as Remover of Goods in Bond.

	LICENSING CLIENT TYPE – DISTRIBUTOR OF FUEL (Reg 4)	CE 185.4B7	
		OFFICE	
		REF NO	
		DATE	

Notes:

- When an asterisk (*) appears, please delete whichever is not applicable
- Indicate with an X in the appropriate block(s) whichever is applicable

1. TRADING PARTICULARS:

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in Block 5 of the application from (CE 185)

Trade name of business:	
Customs Client Number (if already registered):	
Physical address: Complex	
Street name and number:	
Building name and floor number	
City/Town/Village:	
District:	
Web address:	

2. AUTHORITY TO APPLY:

I,

(name of applicant)

herein represented by:

1.....	1.....
(Name)	(Capacity)
2.....	2.....
(Name)	(Capacity)

being duly authorised thereto by virtue of –

(a) *a resolution passed at a meeting of the Board of Directors, held at
on the day of or

(b) express consent in writing of all the members of the close corporation/partners of the partnership/*trustees of the trust; or

(c) *being a person having the management of any other association; or

(d) *delegated officer of an organ of State,

hereby apply for licensing of a Distributor of Fuel.

3. DECLARATION

I hereby: -

(a) declare that the particulars in the application and all enclosures are true and correct; and

(b) undertake to --

(i) inform the Revenue Service immediately of any changes in the particulars furnished in the application, and

(ii) comply with this Act.

Initials and Surname Capacity Signature Date

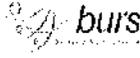
Initials and Surname Capacity Signature Date

4. FOR OFFICIAL USE ONLY

.....
Officer Designation Signature

Date.....

DATE STAMP

	LICENSING CLIENT TYPE – SPECIAL AD VALOREM MANUFACTURING WAREHOUSE (Reg 4)	CE 185, 4BR	
		OFFICE	
		REF NO	
		DATE	

Notes:

- When an asterisk (*) appears, please delete whichever is not applicable
- Indicate with an X in the appropriate block(s) whichever is applicable

1. TRADING PARTICULARS:

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in Block 5 of the application from (CE 185)

Trade name of business:	
Customs Client Number (if already registered):	
Physical address: Complex	
Street name and number:	
Building name and floor number	
City/Town/Village:	
District:	
Web address:	

2. AUTHORITY TO APPLY:

I,

(name of applicant)

herein represented by:

1.	1.
(Name)	(Capacity)
2.	2.
(Name)	(Capacity)

being duly authorised thereto by virtue of –

3. *a resolution passed at a meeting of the Board of Directors, held at on the.....day ofor

4. express consent in writing of all the members of the close corporation/partners of the partnership/*trustees of the trust; or

5. *being a person having the management of any other association; or

6. *delegated officer of an organ of State,

herby apply for licensing of a Special Ad Valorem Manufacturing Warehouse.

(a) Please indicate with and X whether the warehouse will also be utilised as follows:

Distribution Point	<input type="checkbox"/>
Factory shop / Staff shop	<input type="checkbox"/>
Other	<input type="checkbox"/>

(b) Please state the rebate item(s), tariff subheadings(s)/item(s) (if applicable), and describe the goods that will be manufactured or stored in the warehouse.

Rebate items(s)	Tariff subheading(s)/ items(s)	Rebate Code	Description of goods manufactured/stored
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
(11)			

3. BUSINESS HISTORY:

(a) Has the business been exempted from payment of ad valorem excise duty in terms of the Act?

Yes No

If yes, please indicate:

Calendar Years	Value of Duty Purposes

Has the business been liquidated or sold under previous ownership with or without liabilities?

Yes No

If yes, please indicate:

4. BUSINESS PARTICULARS:

(a) Brief description of manufacturing process (continuation sheet may be attached to this form):

(b) Are the goods subject to ad valorem excise duty manufactured by the applicant under special contracts with particular purchasers? Yes No

If yes, please complete below (continuation sheet may be attached to this form):

Article	Owner of Material	Basis of Contract	Name of Purchaser

(c) Are the goods subject to ad valorem excise duty manufactured by the applicant under special contracts with particular purchasers? Yes No

If yes, please complete below (continuation sheet may be attached to this form):

Article	Basis of Contract	Manufacturer

(d) If goods are manufactured for/by the licensee under the conditions mentioned in (b) and (c) please specify goods manufactured for own sale

Tariff Heading	Article, including brand names
----------------	--------------------------------

Is the applicant involved with a joint licensee in terms of the Act?
 Yes No
 If yes, please complete below:

Name, including Trade Name	VS
----------------------------	----

1. ORIGINALS OR CERTIFIED COPIES TO ACCOMPANY THE APPLICATION:

- (i) Registration certificate of business (as issued by the Registrar of Companies);
- (ii) Resolution/consent or other authority as applicable; or
- (iv) Identity/passport documents of –
 - * Individual.
 - * Partnership, Close Corporation and Trust (all Members/Partners/Trustees), or
 - * Company (All Directors, including Managing Director and Financial Director).

2. DECLARATION:

I hereby: -
 (c) declare that the particulars in the application and all enclosures are true and correct; and
 (d) undertake to –
 a. inform the Revenue Service immediately of any changes in the particulars furnished in the application, and
 b. comply with this Act.

Initials and Surname	Capacity	Signature	Date
Initials and Surname	Capacity	Signature	Date

FOR OFFICIAL USE	
File Number:	
Type of Warehouse:	VS
Warehouse Number:	
Licence Number	
Licence Date:	
Office with whom Licensed:	



**GENERAL APPLICATION
FOR REFUND
(reg 73 (2))**

CE 66

OFFICE

REF NO

DATE

1. PRINCIPAL'S APPLICATION DETAILS	2. REPRESENTATIVE'S APPLICATION DETAILS
------------------------------------	---

Full names	Full names
Physical Address	Physical Address
Postal Address	Postal Address
e-mail Address	e-mail Address
TIN Number	TIN Number
Identity Number/ Passport Number	Identity Number/Passport Number
Telephone/Cellphone	Telephone /Cellphone

3. REASON FOR REQUEST

I....., request a refund/ remission of duties and taxes on goods declared (reference number) on the (date)..... at(place)..... which was/were (state reason)

.....

.....

(Please see enclosed * bill of lading, standardised invoice, commercial invoice, covering statement, packing list payment receipt etc.

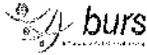
4. DESCRIPTION OF GOODS	5. AMOUNT APPLICANT REQUESTS TO BE REFUNDED OR REMITTED	
-------------------------	---	--

	Tick where appropriate	Amount (BWP)
Goods name	<input checked="" type="checkbox"/>	
Class/Kind	Duty or taxes paid	
Value	State warehouse rent	
*Any other information	Dual Clearance	
	Short Shipment	
	Incorrect tariff heading	
	Other	

6. FOR OFFICIAL USE ONLY

Refund/ Remission	Approved <input type="checkbox"/>	Not approved <input type="checkbox"/>
Amount to be refunded (BWP)		Amount in words.....
Amount to be remitted (BWP)		Amount in words.....
Refund approved by (Name and signature)	Designation:	Date:

.....	
Voucher of correction No.	Date:
7. REFUND/ REMISSION ALLCOCATED TO			
	Tick were appropriate	Amount (BWP)	
Duty or taxes paid			
State warehouse rent			
Dual Clearance			
Short Shipment			
Incorrect tariff heading			
Other			
Rate of Exchange:			
Date of purchase	Buying rate	Selling rate	
Date of shipment	Buying rate	Selling rate	
Messrs			
.....			
.....			
I regret being unable to grant this application for the reason that.....			
.....			
.....			
.....			
.....			
.....			
Any fresh application must be submitted and duly completed, by the (date) otherwise it will be rejected as time expired.			
Yours Faithfully			
.....			
Commissioner General			



head office

private bag 0013, plot 54379, cbd, gaborone, botswana
Tel: (+267) 363 8000, fax: (+267) 363 9999

	LICENCE (Reg 6)	CE 102	
		OFFICE	
		REF NO	
		DATE	

Warehouse Number: Licence Number:
Year:

Name of a Licensee:

Address of a Licensee:

Remarks:

Licence Fee: P.....
Official Receipt Number.....
Dated.....

Approved

Date:

.....
For/Commissioner General

	NOTICE OF DETENTION FORM (Reg 59)	MISC. FORM 17	
		OFFICE	
		REF NO	
		DATE	

Date of detention		Time		Place	
By this notice issued by (officer)an officer of BURS, you are hereby informed that the goods described below has been detained by BURS.					

1. DETAILS OF OWNER OF GOODS		2. DETAILS OF AGENT/IMPORTER/OTHER (if not owner)	
Full names		Full names	
Physical Address		Physical Address	
Postal Address		Postal Address	
e-mail Address		e-mail Address	
TIN		TIN	
ID/Passport Number		ID/Passport Number	
Telephone/Cellphone number		Telephone/Cellphone number	

3. REASONS FOR DETENTION			
.....			
Legislation Contravened (Acts/Regulations)	1		
	2		
	3		

4. DESCRIPTION OF GOODS		5. DETAILS OF MEANS OF TRANSPORT	
Goods name		Registration Number	
Class/Kind		Make	
Value		Model	
Quantity		Year of Manufacture	
Volume		Colour	
Weight		Chassis number	
Other		Engine number	

6. DETAINING OFFICER		
Name and Surname		<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;">DATE STAMP</div>
Signature		
Date	

7. CERTIFICATE OF RETURN OF SERVICE

I being the owner/ importer/ exporter/ agent, hereby acknowledge being served with this Detention notice.

N.B. I am aware that I will be required to pay state warehouse rent at the time of collecting the goods.
I am aware that I have the right to appeal this notice in accordance with the Act.
I am also aware that I have the right to any legal representation.

Signature
Date.....

Witness's full name:..... Signature:..... Date:.....

8. PROVISION FOR PARTIAL RELEASE (if applicable)

I hereby acknowledge receipt of part of the goods which were detained as per this notice.

Customer's full name

Identity number/Passport Number

Signature..... Date.....

Receipt number:..... Date:.....

Releasing officer's full

Name..... Signature..... Date:.....

Witness's full name:.....

Signature:..... Date:.....

DATE STAMP

9. ACKNOWLEDGEMENT OF RECEIPT OF GOODS

I hereby acknowledge receipt of all/remainder of my goods which were detained as per this notice.

Customer's full name :..... Identity number/Passport Number:.....

Signature:..... Date :.....

Receipt number..... Date.....

Releasing officer's full

Name:..... Signature:..... Date:.....

Witness's full name :.....

Signature:..... Date:.....

DATE STAMP

	NOTICE OF SEIZURE FORM (Reg 59)	MISC. FORM 18	
		OFFICE	
		REF NO	
		DATE	

Date of seizure		Time		Place	
-----------------	--	------	--	-------	--

Detention number (if applicable):		Date of detention:	
-----------------------------------	--	--------------------	--

By this notice issued by (officer)an officer of BURS, you are hereby informed that the following listed goods has been seized by BURS:

1. DETAILS OF OWNER OF GOODS		2. DETAILS OF AGENT/IMPORTER/OTHER (if not owner)	
Full names		Full names	
Physical Address		Physical Address	
Postal Address		Postal Address	
e-mail Address		e-mail Address	
TIN Number		TIN Number	
Identity Number/ Passport Number		Identity Number/ Passport Number	
Telephone/Cellphone Number		Telephone/Cellphone Number	

3. REASONS FOR SEIZURE

.....

.....

.....

Legislation Contravened (Acts/Regulations)	1	
	2	
	3	

4. DESCRIPTION OF GOODS		5. DETAILS OF MEANS OF TRANSPORT	
Goods name		Registration Number	
Class/Kind		Make	
Value		Model	
Quantity		Year of Manufacture	
Volume		Colour	
Weight		Chassis Number	
Other		Engine Number	
		Flight/voyage Number:	

6. SEIZING OFFICER

Name and surname		DATE STAMP
Signature		
Date		

7. CERTIFICATE OF RETURN OF SERVICE (importer/exporter/owner)

I.....being the owner/ importer/ exporter/ agent, hereby acknowledge being served with this Seizure notice.

N.B. I am aware that I will be required to pay state warehouse rent at the time of collecting the goods.

I am aware that I have the right to appeal this notice in accordance with provisions of the Act.

I am also aware that I have the right to any legal representation.

Signature:..... Date:.....

Witness's full name:..... Signature:..... Date:.....

8. ACKNOWLEDGEMENT OF RECEIPT OF GOODS

I hereby acknowledge receipt of my goods which were seized as per this notice.

Customer's full name Identity number/Passport Number:.....

Signature..... Date :

Releasing officer's full name:.....

Signature:..... Date:.....

Witness's full name :..... Signature:..... Date:.....

DATE STAMP

	NOTICE OF FORFEITURE FORM (Reg 59)	MISC. FORM 19	
		OFFICE	
		REF NO	
		DATE	

Date of forfeiture		Time		Place	
Seizure number (if applicable):			Date of seizure:		

By this notice issued by (officer)an officer of BURS, you are hereby informed that the following listed goods has been forfeited by yourself to BURS:

1. DETAILS OF OWNER OF GOODS		2. DETAILS OF AGENT/IMPORTER/OTHER (if not owner)	
Full names		Full names	
Physical Address		Physical Address	
Postal Address		Postal Address	
e-mail Address		e-mail Address	
TIN Number		TIN Number	
Identity Number/Passport Number		Identity Number/Passport Number	
Telephone/Cellphone Number		Telephone/Cellphone Number	

3. REASONS FOR FORFEITURE	
.....	

Legislation Contravened (Acts/Regulations etc.)	1	
	2	
	3	

4. DESCRIPTION OF GOODS		5. DETAILS OF MEANS OF TRANSPORT	
Goods name		Registration Number	
Class/Kind		Make	
Value		Model	
Quantity		Year of Manufacture	
Volume		Colour	
Weight		Chassis Number	
Other		Engine Number	
		Flight/voyage Number:	

6. FORFEITING OFFICER

Name and surname		DATE STAMP
Signature		
Date/...../.....	

7. CERTIFICATE OF RETURN OF SERVICE (importer/exporter/owner)

I.....being the owner/ importer/ exporter/ agent, hereby acknowledge being served with this forfeiture notice.

N.B. I am aware that I will be required to pay state warehouse rent at the time of collecting the goods.
 I am aware that I have the right to appeal this notice in accordance with the Act.
 I am also aware that I have the right to any legal representation.

Signature:..... Date:.....

Witness's full name:..... signature:..... Date:.....

9. ACKNOWLEDGEMENT OF RECEIPT OF GOODS

I hereby acknowledge receipt of my goods which were forfeited as per this notice.

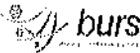
Customer's full name Identity number/Passport Number:.....

Signature..... Date :.....

Releasing officer's full name:.....signature:.....Date:.....

Witness's full name :.....signature:..... Date:.....

DATE STAMP

	APPLICATION FOR EXTRA AND SPECIAL ATTENDANCE (Reg 79)	CE 73	
		OFFICE	
		REF No	
		DATE	

1. DETAILS OF APPLICANT		2. DETAILS OF AGENT/REPRESENTATIVE (if not principal)	
Full Names		Full Names	
Trader Identification Number (TIN)		Trader Identification Number (TIN)	
Postal Address		Postal Address	
Telephone Number		Telephone Number	
E-mail Address		E-mail Address	

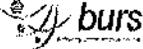
I/We require the attendance of customs officer(s) between the hours of (number) and on at (Physical address) (date dd/mm/yyyy) for the purpose of (state nature of service required) and I/We agree to pay the amount due for such attendance.

3. DESCRIPTION OF GOODS						
Goods name	Class/kind	Value	Volume/weight	Size	Quantity	Other

*NB: This application should be made at least 48 Hours before the intended date of the extra/special attendance. If the extra/special attendance is required before the 48 Hours, kindly provide the reason for the urgency and for request outside hours of operation:

.....

Name of Applicant/Representative	Capacity	Signature	Date

	GENERAL DECLARATION FOR AIRCRAFT (Outward / Inward) (Reg 16)		CE 2	
			OFFICE	
			REF No	
			DATE	
Owner or Operator				
Marks of Nationality and Registration		Flight No.	Date	
Departure from (Place and Country)			Arrival at (Place and Country)	
FLIGHT ROUTING ("Place" column always to list origin, every en-route stop, and destination)				
Place	Total number of crew	(1) Number of Passengers on this stage	(2) Cargo	
		Departure Place: Embarking..... Through on Same flight.....Cargo Manifest attached	
		Arrival Place: Disembarking..... Through on Same flight.....	(3) Stores	
		 Stores lists attached	
DECLARATION OF HEALTH Persons on board known to be suffering from illness other than airsickness or the effects of accidents, as well as those cases of illness disembarked during the flight			For official use only	
..... And other conditions on board which may lead to the spread of disease..... Details of each disinsecting or sanitary treatment (Place, date, time, method) during the flight. If no disinsecting has been carried out during the flight, give details of most recent disinsecting:-				
Signature..... Crew member concerned				

I declare that all statements and particulars contained in this General Declaration, and in any supplementary forms required to be presented with this General Declaration, are complete, exact and true to the best of my knowledge and that all through passengers will continue/ have continued on this flight.

Signature.....

Authorised Agent or Pilot-in-Command

- (1) Not to be completed when passenger manifests are presented. Passenger manifests should in addition to the flight particulars reflect the following:-
Place and Country of Embarkation and Disembarkation, Surname and Initials as well as Nationality of passenger.
- (2) Cargo manifests should in addition to flight particulars reflect the following:-
Place and country of lading and unloading, Air waybill No., Number of packages, Nature of Goods, and, in the case of inwards Manifests, the name and address of consignee.
- (3) List of excisable goods and of imported non-duty-paid goods loaded as stores only required for outward clearance.

	CERTIFICATE OF CLEARANCE FOR SHIPS/AIRCRAFTS FOR A DESTINATION OUTSIDE THE REPUBLIC (Reg 16)	CE 3	
		OFFICE	
		REF No	
		DATE	
FOR OFFICIAL USE ONLY	PORT		
	NAME OF SHIP/AIRCRAFT		
	NATIONALITY AND PORT OF REGISTRY		
	REGISTERED TONNAGE		
	NAME AND NATIONALITY OF MASTER		
NAME AND NATIONALITY OF OWNERS			
WHERE BOUND (ALL PLACES TO BE MENTIONED IN ORDER OF INTENDED VOYAGE.....)			
NATURE OF CARGO			
FOR OFFICIAL USE			
The above-mentioned ship has been duly entered and cleared for the places mentioned.			OFFICIAL STAMP
NAME	CAPACITY		
SIGNATURE	DATE		

	TRANSIRE-FOR DESTINATION IN THE CCA (Reg 16)		CE 4	
			OFFICE	
			REF NO	
			DATE	
OFFICIAL STAMP	Port of Issue	Date:	Transire number:	
	1. Customs code			
	2. Name of aircraft/ship			
	3. Vessel official registration number			
	4. Nationality and port of registry			
ENDORSED FOR SUPPLY OF REBATED FUEL	5. Name and nationality of master			
	6. Name and nationality of owner			
	7. Date and time of arrival			
	8. Nature of voyage			
	9. Expiry date of safety certificate			
	10. Expiry date of this transire			
11. Where from (all places to be mentioned in the order called at)				
12. Nature of cargo and tonnage thereof for this place				
13. Where bound (all places to be mentioned in order of intended voyage)				
14. Nature and tonnage of cargo taken from this place				
15. Have any goods ex- excise warehouses, goods on which excise duty is due on export, imported goods on which duty has not been paid and excisable goods, exported or removed in bond to a place outside the Republic been loaded at this place and has a manifest thereof been attached to the Certificate of Clearance?				
16. Intended date and time of departure				
I declare that the above particulars and the particulars shown on the enclosures hereto, are true and correct -				
Name:.....Capacity:.....Signature:.....				
Customs Officer:.....Capacity:.....Signature:.....				

	Tobacco in any form	Portable spirits in any form	Wine	Beer or Stout
The master	230 grammes	1 litre	3 litre	3 litre
Officers (including pursers, surgeons, chief stewards, wireless operators and serangs)	175 grammes	1 litre	3 litre	3 litre
Other Members of the crew	115 grammes	Nil	3 litre ²	Nil

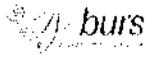
3. When the quantities in possession of the master, officers or other members of the crew do not exceed those specified in paragraph 2, the goods need not be shown, but otherwise the entire quantities must be shown to the customs and excise officer who will place the excess under seal or release it upon payment of duty.
4. In any case where the master, officers or other members of the crew remain on board the ship for more than four days, the Controller of Customs and Excise may on request authorise the issue from under seal, for consumption on board, of the following quantities per day:

	Tobacco in any form	Portable spirits in any form	Wine	Beer or Stout
The master	30 grammes	100 millilitres	1 litre	1 litre
Officers (including pursers, surgeons, chief stewards, wireless operators and serangs)	5 grammes	100 millilitres	1 litre	1 litre
Other Members of the crew	115 grammes	Nil	1 litre ²	Nil

5. Sealable articles found in the possession of the master, officers or any other member of the crew will, if not enumerated on this list, be liable to forfeiture and the person in whose possession they are found will be liable to prosecution. Unconsumed sealable stores which are omitted from this list will likewise be liable to forfeiture and the master liable to prosecution.
6. Tobacco in any form, potable spirits, wine, beer and stout not placed under seal or issued from under seal will be issued individually to each person entitled thereto in terms of the foregoing, and not in bulk for distribution by the master or other person.
7. The master may break the customs and excise seal as soon as the ship has passed beyond the limits of the port and all physical contact with the shore has ceased.
8. (a) Excisable goods are goods which have been manufactured in Botswana and are specified in Part 2 of Schedule No. 1 to the Excise. Such goods include, inter alia, the following: Mineral waters and lemonade; spirituous beverages, and beer; cigarettes, cigars and other manufactured tobacco products.
- (b) Value added Tax goods are goods specified in the Value added Tax act to the above-mentioned act and include, inter alia, the following: Perfumery and toilet preparations; films in packs or rolls; picture postcards and other stationery; travel requisites e.g., suitcases and travelling bags; articles of apparel or leather; articles of furskin; jewellery and watches; binoculars, cameras and other photographic equipment; radios and tape recorders; cigarette lighters. It should be noted that sales duty is levied on both imported and locally manufactured goods.

²Only in the case of ships belonging to countries where provisions is made for wine in the statutory list of provisions or rations.

		APPLICATION FOR TRANSFER OF GOODS ENTERED UNDER REBATE OF DUTY (Reg 71)			CE 62	
					OFFICE	
					REF NO	
					DATE	
Transfer to Address				Name of manufacturer/registered stockiest(transferor)		
Date				Invoice No.		
Date				Address		
B/E No and date	Country of origin	Tariff heading/ item and rebate item as entered	Rebate item under which goods will be used by transferee	Statistical quantity	Description and particulars of goods for duty purposes	Value
I, for transferor, hereby declare that the above particulars are correct and that the above-mentioned goods, which are my property, are being transferred to the above-mentioned transferee to be used under the rebate item(s) stated above. Transfer of title in the goods is also given/is not given. Signature (Transferor) Date					I, for transferee, hereby accept responsibility under the provisions of the Customs and Excise Duty Acts and regulations in respect of the above-mentioned goods as from the date of receipt thereof and I declare that the said goods under the above-mentioned rebate item(s) and will use them solely in accordance with the provisions of such item(s). Signature(Transferee) Date	
Note: - 1. This form must be completed in quadruplicate by transferor and transferee. 2. When rebate stocks are transferred by a manufacturer, these forms must be submitted to the local Customs officer for approval before transfer of the goods is effected. 3. In the case of a transfer by a registered stockist prior to approval is not required, but in the original and one copy of all forms issued by him must be submitted once a week in numerical order to the local Customs officer					Transfer Approved Officer	No. and Official Stamp

	REGISTRATION FOR RE-IMPORTATION OF GOODS (Reg 20)	CE 65	
		OFFICE	
		REF NO	
		DATE	

1. PRINCIPAL'S APPLICATION DETAILS		2. REPRESENTATIVE'S APPLICATION DETAILS	
Full names		Full names	
Physical Address		Physical Address	
Postal Address		Postal Address	
e-mail Address		e-mail Address	
TIN:		TIN	
ID/Passport No:		ID/Passport No:	
Tel./Cell:		Tel./Cell:	

I..... hereby apply to register for the purposes of re-importation, the undermentioned goods which I/ We have declared for export on form SAD 500 number..... Dated (dd/mm/yyyy) at (place/ station).....

electronically submitted to the Commissioner (~~delete which is not applicable~~) for export through (state place of export)..... for a period of (length of time)..... for the purposes of.....

3. IDENTIFIABLE GOODS

DESCRIPTION OF GOODS		SELF PROPELLED VEHICLE	
Type of goods:		Make:	
Class/Kind:		Year of manufacture:	
Value:		Diesel/ Petrol:	
Serial number:		Engine no:	
Nature of repairs:		VIN/ Chassis no:	
Cost of repairs:		Registration No:	
Weight :		Model:	
Packages:		Colour:	

4. DECLARATION

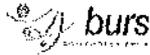
I/We , declare that the information
in this application is true and correct.

.....
Signature

.....
Capacity

.....
Place

.....
Date



**CERTIFICATE FOR REMOVAL
OF EXCISABLE/SPECIFIED
GOODS EX WAREHOUSE
(Reg 30)**

CE 32

OFFICE

REF NO

DATE

Ex warehouse (Name) _____ No. _____ Certificate No. _____

Consignee: _____ To Warehouse (Name and No): _____
Address: _____

Purpose of removal: (To be indicated by an "X")

A.	<input type="checkbox"/>	For payment of duty
B.	<input type="checkbox"/>	For re-warehousing as stated above
C.	<input type="checkbox"/>	For home consumption under the undermentioned item(s) of Schedule No.4 or 6
D.	<input type="checkbox"/>	For home consumption as State stores
E.	<input type="checkbox"/>	For removal in bond

Marks, Nos, No and Description of Packages	Tariff Heading/Item and Rebate item	Statistical Quantity	Description and Particulars of Goods for Duty Purposes	Value

a) I,.....for Licensee, hereby declare that the above particulars are true and correct and I undertake to comply with all relative provisions of the Excise Duty Act and the Regulations in respect of the goods entered herein.

For Licensee.....
Date.....

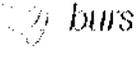
(b) I,.....for remover, hereby declare that all the goods entered herein will be removed in bond-
For re-warehousing in Excise warehouse No.....,or
For due entry at (state place)
and I undertake to comply with all relative provisions of the Excise Duty Act and the Regulations in respect of the removal in bond of such goods.

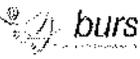
For Remover.....Date.....

Notes:

1. Declaration (a) shall be compelled in all cases and declaration (b) only when the form is used for purpose E.
2. This form maybe used for purpose B only if goods are transferred to a warehouse in the same city or town. Otherwise purpose B applies.
3. In the case of goods for use by a registered manufacturer and entered for purpose C, this form shall be supported by form CE 33 with declaration A completed.
4. For use for purpose D, this form shall be supported by form DA 33 with declaration B completed.
5. Form DA 33 referred to in paragraphs 3 and 4 above may be printed on the reverse side of the form.

	DECLARATION REGARDING RESTRICTED REMOVAL OF EXCISABLE/SPECIFIED GOODS EX WAREHOUSE (Reg 30)		CE 33	
			OFFICE	
			REF NO	
			DATE	
Ex Warehouse (name)			No.	
Licensee		Consignee		
Address		Address		
Quantity	Rebate Item(s)	Description and particulars of goods for duty purpose		
<p>A. Declaration to be furnished by manufacturer registered under Schedule 4 or 6. I, , for registered manufacturer, hereby declare that the said manufacturer is registered to obtain the goods enumerated above under the above mentioned rebate item(s) for use under such item(s). I further declare that the said manufacturer hereby accepts responsibility for such goods under the provisions of the Excise Duty Act as from the date of receipt of such goods and that goods will be used by him solely for in accordance with such provisions.</p> <p>Signature Date</p>				
<p>B. Declaration to be furnished by State body in respect of goods cleared under item 401.00 or 601.01. I, , for (state name of Department/Administration/Government concerned) , hereby declare that the goods entered herein comply with the conditions of paragraphs (a), (b) and (c) of item 401.00/601.01 and will not be returned, sold or disposed of to enter normal unrestricted trade in the Republic without payment or collection of the duty due thereon in accordance with Excise Duty Regulations. I undertake to comply with all relative provisions of the Excise Duty Act in respect of the above-stated goods.</p> <p>Signature:.....Designation.....</p>				
			<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> DATE STAMP </div>	
<p>Note – This declaration shall be attached to the bill of entry or certificate on which the goods in question are entered or it may be printed on the reverse side of form CE 32.</p>				

	SPIRIT SAMPLE COLLECTION FORM (Reg. 35(2))		MISC. FORM 23
			DATE
			TIME
			REF NO
1. DETAILS OF MANUFACTURER		2. DETAILS OF COLLECTOR	
FULL NAME		FULL NAME	
TIN		POSTAL ADDRESS	
POSTAL ADDRESS		CONTACT	
CONTACT			
3. DESCRIPTION OF SAMPLE			
NAME OF SAMPLE	CLASS/KIND	VOLUME	
4. TESTING LAB			
NAME OF LAB		SIGNATURE AND STAMP	
NAME OF LAB TECHNICIAN			
CONTACT			
TEST PERFORMED			
RESULTS			
FOR OFFICIAL USE			
APPROVAL/REJECTION		SIGNATURE AND STAMP	
REASONS			
.....			
.....			
NAME OF OFFICER		Date	
CAPACITY			
OFFICE			

	TRANSFER OF OWNERSHIP FORM (Reg 28)	MISC. FORM 24	
		OFFICE	
		REF NO	
		DATE	

1. DETAILS OF TRANSFEROR

FULL NAME	
TIN/ID	
POSTAL ADDRESS	
CONTACT	

Hereby declare that the ownership of the below referred goods, which are my property are given to the below mentioned transferee.
 SIGNATURE:.....
 DATE:.....

2. DESCRIPTION OF GOODS

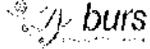
NAME OF GOODS	CLASS/KIND	QUANTITY

3. DETAILS OF TRANSFEREE

FULL NAME	
TIN/ID	
POSTAL ADDRESS	
CONTACT	

Hereby accept the responsibility in terms of the provisions of the Excise Duty Act and the Regulations in respect of the above referred goods.

SIGNATURE:..... DATE:.....	<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;"> DATE STAMP </div>
-------------------------------	---

	STOCK RECORD (reg 29(17)(a) and 72)	MISC. FORM 25	
		OFFICE	
		REF NO	
		DATE	
1. RECEIPTS			
Registrants shipment or reference Number			
Number and date of bill of entry or transfer form			
Name of ship or name and address of transferor or manufacturer			
Date received			
Tariff heading and rebate item			
Description, quantity and value of goods			
2. ISSUE			
Date of issue			
Quantity issued			
Nature and quantity of goods produced			
Reference			
Balance of stock in hand			

DECLARATION FORM SAD 500
(regs 24, 26, 28, 30, 33, 35, 42, 47, 61, 68)

0
1
2
3
4
5
6
7
8

G
E
N
E
R
A
L

S
E
G
M
E
N
T

SAD 500 - HURS DECLARATION FORM

2. EXPORTER/CONSIGNEE
 3. EXPORTER/CONSIGNEE
 4. EXPORTER/CONSIGNEE
 5. EXPORTER/CONSIGNEE
 6. EXPORTER/CONSIGNEE
 7. EXPORTER/CONSIGNEE
 8. EXPORTER/CONSIGNEE
 9. EXPORTER/CONSIGNEE
 10. EXPORTER/CONSIGNEE
 11. EXPORTER/CONSIGNEE
 12. EXPORTER/CONSIGNEE
 13. EXPORTER/CONSIGNEE
 14. EXPORTER/CONSIGNEE
 15. EXPORTER/CONSIGNEE
 16. EXPORTER/CONSIGNEE
 17. EXPORTER/CONSIGNEE
 18. EXPORTER/CONSIGNEE
 19. EXPORTER/CONSIGNEE
 20. EXPORTER/CONSIGNEE
 21. EXPORTER/CONSIGNEE
 22. EXPORTER/CONSIGNEE
 23. EXPORTER/CONSIGNEE
 24. EXPORTER/CONSIGNEE
 25. EXPORTER/CONSIGNEE
 26. EXPORTER/CONSIGNEE
 27. EXPORTER/CONSIGNEE
 28. EXPORTER/CONSIGNEE
 29. EXPORTER/CONSIGNEE
 30. EXPORTER/CONSIGNEE
 31. EXPORTER/CONSIGNEE
 32. EXPORTER/CONSIGNEE
 33. EXPORTER/CONSIGNEE
 34. EXPORTER/CONSIGNEE
 35. EXPORTER/CONSIGNEE
 36. EXPORTER/CONSIGNEE
 37. EXPORTER/CONSIGNEE
 38. EXPORTER/CONSIGNEE
 39. EXPORTER/CONSIGNEE
 40. EXPORTER/CONSIGNEE
 41. EXPORTER/CONSIGNEE
 42. EXPORTER/CONSIGNEE
 43. EXPORTER/CONSIGNEE
 44. EXPORTER/CONSIGNEE
 45. EXPORTER/CONSIGNEE
 46. EXPORTER/CONSIGNEE
 47. EXPORTER/CONSIGNEE
 48. EXPORTER/CONSIGNEE
 49. EXPORTER/CONSIGNEE
 50. EXPORTER/CONSIGNEE
 51. EXPORTER/CONSIGNEE
 52. EXPORTER/CONSIGNEE
 53. EXPORTER/CONSIGNEE
 54. EXPORTER/CONSIGNEE
 55. EXPORTER/CONSIGNEE
 56. EXPORTER/CONSIGNEE
 57. EXPORTER/CONSIGNEE
 58. EXPORTER/CONSIGNEE
 59. EXPORTER/CONSIGNEE
 60. EXPORTER/CONSIGNEE
 61. EXPORTER/CONSIGNEE
 62. EXPORTER/CONSIGNEE
 63. EXPORTER/CONSIGNEE
 64. EXPORTER/CONSIGNEE
 65. EXPORTER/CONSIGNEE
 66. EXPORTER/CONSIGNEE
 67. EXPORTER/CONSIGNEE
 68. EXPORTER/CONSIGNEE
 69. EXPORTER/CONSIGNEE
 70. EXPORTER/CONSIGNEE
 71. EXPORTER/CONSIGNEE
 72. EXPORTER/CONSIGNEE
 73. EXPORTER/CONSIGNEE
 74. EXPORTER/CONSIGNEE
 75. EXPORTER/CONSIGNEE
 76. EXPORTER/CONSIGNEE
 77. EXPORTER/CONSIGNEE
 78. EXPORTER/CONSIGNEE
 79. EXPORTER/CONSIGNEE
 80. EXPORTER/CONSIGNEE
 81. EXPORTER/CONSIGNEE
 82. EXPORTER/CONSIGNEE
 83. EXPORTER/CONSIGNEE
 84. EXPORTER/CONSIGNEE
 85. EXPORTER/CONSIGNEE
 86. EXPORTER/CONSIGNEE
 87. EXPORTER/CONSIGNEE
 88. EXPORTER/CONSIGNEE
 89. EXPORTER/CONSIGNEE
 90. EXPORTER/CONSIGNEE
 91. EXPORTER/CONSIGNEE
 92. EXPORTER/CONSIGNEE
 93. EXPORTER/CONSIGNEE
 94. EXPORTER/CONSIGNEE
 95. EXPORTER/CONSIGNEE
 96. EXPORTER/CONSIGNEE
 97. EXPORTER/CONSIGNEE
 98. EXPORTER/CONSIGNEE
 99. EXPORTER/CONSIGNEE
 100. EXPORTER/CONSIGNEE

1. DECLARATION
 2. OFFICE OF DUES BRANCH OFFICER'S NAME
 3. OFFICE CODE
 4. OFFICE CODE
 5. OFFICE CODE
 6. OFFICE CODE
 7. OFFICE CODE
 8. OFFICE CODE
 9. OFFICE CODE
 10. OFFICE CODE
 11. OFFICE CODE
 12. OFFICE CODE
 13. OFFICE CODE
 14. OFFICE CODE
 15. OFFICE CODE
 16. OFFICE CODE
 17. OFFICE CODE
 18. OFFICE CODE
 19. OFFICE CODE
 20. OFFICE CODE
 21. OFFICE CODE
 22. OFFICE CODE
 23. OFFICE CODE
 24. OFFICE CODE
 25. OFFICE CODE
 26. OFFICE CODE
 27. OFFICE CODE
 28. OFFICE CODE
 29. OFFICE CODE
 30. OFFICE CODE
 31. OFFICE CODE
 32. OFFICE CODE
 33. OFFICE CODE
 34. OFFICE CODE
 35. OFFICE CODE
 36. OFFICE CODE
 37. OFFICE CODE
 38. OFFICE CODE
 39. OFFICE CODE
 40. OFFICE CODE
 41. OFFICE CODE
 42. OFFICE CODE
 43. OFFICE CODE
 44. OFFICE CODE
 45. OFFICE CODE
 46. OFFICE CODE
 47. OFFICE CODE
 48. OFFICE CODE
 49. OFFICE CODE
 50. OFFICE CODE
 51. OFFICE CODE
 52. OFFICE CODE
 53. OFFICE CODE
 54. OFFICE CODE
 55. OFFICE CODE
 56. OFFICE CODE
 57. OFFICE CODE
 58. OFFICE CODE
 59. OFFICE CODE
 60. OFFICE CODE
 61. OFFICE CODE
 62. OFFICE CODE
 63. OFFICE CODE
 64. OFFICE CODE
 65. OFFICE CODE
 66. OFFICE CODE
 67. OFFICE CODE
 68. OFFICE CODE
 69. OFFICE CODE
 70. OFFICE CODE
 71. OFFICE CODE
 72. OFFICE CODE
 73. OFFICE CODE
 74. OFFICE CODE
 75. OFFICE CODE
 76. OFFICE CODE
 77. OFFICE CODE
 78. OFFICE CODE
 79. OFFICE CODE
 80. OFFICE CODE
 81. OFFICE CODE
 82. OFFICE CODE
 83. OFFICE CODE
 84. OFFICE CODE
 85. OFFICE CODE
 86. OFFICE CODE
 87. OFFICE CODE
 88. OFFICE CODE
 89. OFFICE CODE
 90. OFFICE CODE
 91. OFFICE CODE
 92. OFFICE CODE
 93. OFFICE CODE
 94. OFFICE CODE
 95. OFFICE CODE
 96. OFFICE CODE
 97. OFFICE CODE
 98. OFFICE CODE
 99. OFFICE CODE
 100. OFFICE CODE

18. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT ARRIVAL
 19. COINTEGRATION NUMBER (CIN)
 20. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 21. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 22. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 23. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 24. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 25. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 26. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 27. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 28. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 29. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 30. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 31. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 32. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 33. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 34. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 35. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 36. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 37. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 38. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 39. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 40. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 41. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 42. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 43. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 44. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 45. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 46. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 47. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 48. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 49. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 50. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 51. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 52. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 53. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 54. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 55. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 56. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 57. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 58. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 59. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 60. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 61. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 62. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 63. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 64. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 65. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 66. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 67. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 68. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 69. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 70. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 71. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 72. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 73. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 74. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 75. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 76. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 77. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 78. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 79. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 80. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 81. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 82. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 83. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 84. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 85. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 86. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 87. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 88. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 89. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 90. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 91. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 92. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 93. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 94. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 95. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 96. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 97. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 98. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 99. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE
 100. IDENTIFICATION, DATE AND NATIONALITY OF TRANSPORT AT DEPARTURE

22. CURRENCY AND TOTAL VALUE
 23. DATE OF EXCHANGE
 24. OTHER COSTS COSTS
 25. FREIGHT
 26. INSURANCE
 27. OTHER COSTS
 28. OTHER COSTS
 29. OTHER COSTS
 30. OTHER COSTS
 31. OTHER COSTS
 32. OTHER COSTS
 33. OTHER COSTS
 34. OTHER COSTS
 35. OTHER COSTS
 36. OTHER COSTS
 37. OTHER COSTS
 38. OTHER COSTS
 39. OTHER COSTS
 40. OTHER COSTS
 41. OTHER COSTS
 42. OTHER COSTS
 43. OTHER COSTS
 44. OTHER COSTS
 45. OTHER COSTS
 46. OTHER COSTS
 47. OTHER COSTS
 48. OTHER COSTS
 49. OTHER COSTS
 50. OTHER COSTS
 51. OTHER COSTS
 52. OTHER COSTS
 53. OTHER COSTS
 54. OTHER COSTS
 55. OTHER COSTS
 56. OTHER COSTS
 57. OTHER COSTS
 58. OTHER COSTS
 59. OTHER COSTS
 60. OTHER COSTS
 61. OTHER COSTS
 62. OTHER COSTS
 63. OTHER COSTS
 64. OTHER COSTS
 65. OTHER COSTS
 66. OTHER COSTS
 67. OTHER COSTS
 68. OTHER COSTS
 69. OTHER COSTS
 70. OTHER COSTS
 71. OTHER COSTS
 72. OTHER COSTS
 73. OTHER COSTS
 74. OTHER COSTS
 75. OTHER COSTS
 76. OTHER COSTS
 77. OTHER COSTS
 78. OTHER COSTS
 79. OTHER COSTS
 80. OTHER COSTS
 81. OTHER COSTS
 82. OTHER COSTS
 83. OTHER COSTS
 84. OTHER COSTS
 85. OTHER COSTS
 86. OTHER COSTS
 87. OTHER COSTS
 88. OTHER COSTS
 89. OTHER COSTS
 90. OTHER COSTS
 91. OTHER COSTS
 92. OTHER COSTS
 93. OTHER COSTS
 94. OTHER COSTS
 95. OTHER COSTS
 96. OTHER COSTS
 97. OTHER COSTS
 98. OTHER COSTS
 99. OTHER COSTS
 100. OTHER COSTS

31. PACKAGES AND DESCRIPTION
 32. MARKS AND NUMBERS
 33. NUMBER AND TYPE OF PACKAGES
 34. CONTAINER NUMBERS
 35. DESCRIPTION
 36. LICENSE NUMBER
 37. REDUCED VALUE
 38. REDUCED QUANTITY
 39. EXCESSIVE QUANTITY
 40. REMOVAL BONDS (RFB) DATE
 41. TYPE
 42. OUTGOING RATE
 43. DATE
 44. AMOUNT
 45. TAX

37. REMARKS
 38. COMMODITY CODE
 39. GROSS MASS (KG)
 40. NET MASS (KG)
 41. SUMMARY DECLARATION PREVIOUS CODE
 42. SUPPLIERS
 43. CUSTOMER NUMBER
 44. VEHICLE NUMBER
 45. TRANSFER VALUE
 46. ACCOUNT CODE
 47. IDENTIFICATION OF VARIOUS DUTY

I
T
E
M

S
E
G
M
E
N
T

SUMMARY OF TOTAL DUES AND TAXES
 TOTAL DUES & TAXES
 GUARANTEE AMOUNT
 DUES
 TOTAL PAYABLE

DECLARATION
 I, the undersigned, of
 being the
 hereby declare that the particulars herein are
 true and correct and comply with the provisions of the Customs and Excise Act.
 Signature
 ID Number
 Date

FOR OFFICIAL USE

		EXCISE ACCOUNT (reg 11 and 30(1))			CE 260
LICENSED WAREHOUSE NAME >>>>				WAREHOUSE NUMBER >>>>	
PHYSICAL ADDRESS >>>>				CUSTOMS CODE >>>>	
>>>>				YEAR & MONTH(S) >>>>	
>>>>				FROM DATE >>>>	
>>>>				TO DATE >>>>	
PRODUCT CODE					
STATISTICAL UNIT CODE					
TARIFF (ITEM)					
Plus Plus Plus = Less Less Less =	Opening Balance				
	Production	CE260.01			
	Receipts From C&E Warehouse	CE260.02			
	Adjustments				
	SUBTOTAL				
	Adjustments				
	Non-Duty Paid Removals	CE260.04			
	Duty Paid Removals	CE260.05			
	Closing Balance				
Total on which Duty Must Be Paid		CE260.05			

EXCISE ACCOUNT SCHEDULE RECEIPTS FROM C&E WAREHOUSES	EXCISE ACCOUNT (Reg 11 and 30(1))					CE 260.02
LICENSED WAREHOUSE NAME >>>> PHYSICAL ADDRESS >>>> >>>> >>>> >>>>				WAREHOUSE NUMBER >>>> CUSTOMS CODE >>>> YEAR & MONTH(S) >>>> FROM DATE >>>> TO DATE >>>>		
PRODUCT CODE						
STATISTICAL UNIT CODE						
TARIFF ITEM						
SUPPORTING DOCUMENTS (Bills of Entry/Official Documents/Commercial Documents)						
TYPE DATE	NUMBER					
SUBTOTALS BROUGHT FORWARD FROM		PREVIOUS CE 260.02				

EXCISE ACCOUNT SCHEDULE ITEMISED LIST OF NON-DUTY PAID REMOVALS		EXCISE ACCOUNT (Reg 11 and 30(1))		CE 260.04A
LICENSED WAREHOUSE NAME >>>>	PHYSICAL ADDRESS >>>>	WAREHOUSE NUMBER >>>>	CUSTOMS CODE >>>>	
		YEAR & MONTH(S) >>>>	FROM DATE >>>>	
			TO DATE >>>>	
REMOVAL TYPE (See CE 260.04)				
NOTE: A Separate Form Must Be Used For Each Removal Type				
PRODUCT CODE				
STATISTICAL UNIT CODE				
TARIFF ITEM				
SUPPORTING DOCUMENTS (Bills of Entry/Official Documents/Commercial Documents)				
TYPE	NUMBER			
DATE				
SUBTOTALS BROUGHT FORWARD FROM PREVIOUS CE 260.04A				

EXCISE ACCOUNT SCHEDULE DUTY PAID REMOVALS		EXCISE ACCOUNT (Reg 11 and 30(1))			CE 260.05
LICENSED WAREHOUSE NAME >>>> PHYSICAL ADDRESS >>>> >>>> >>>> >>>>		WAREHOUSE NUMBER >>>> CUSTOMS CODE >>>> YEAR & MONTH(S) >>>> FROM DATE >>>> TO DATE >>>>			
PRODUCT CODE					
STATISTICAL UNIT CODE					
TARIFF ITEM					
SUPPORTING DOCUMENTS (Bills of Entry/Official Documents/Commercial Documents):					
TYPE	NUMBER				
DATE					
SUBTOTALS BROUGHT FORWARD FROM PREVIOUS CE 260.05					

EXCISE ACCOUNT SCHEDULE SUMMARY OF NON-DUTY PAID REMOVALS				EXCISE ACCOUNT (Reg 11 and 30(1))			CE 260/64
LICENSED WAREHOUSE NAME >>>>				WAREHOUSE NUMBER >>>>			
PHYSICAL ADDRESS >>>>				CUSTOMS CODE >>>>			
>>>>				YEAR & MONTH(S) >>>>			
>>>>				FROM DATE >>>>			
>>>>				TO DATE >>>>			
PRODUCT CODE							
STATISTICAL UNIT CODE							
TARIFF ITEM							
REBATED REMOVALS * SCHEDULE 6 REBATE ITEM		SUPPORTING DOCUMENT					
	TYPE	NUMBER	DATE				
REMOVAL TYPE:							
BONDED REMOVALS TO BOTSWANA WAREHOUSES**							
Product Removed To C&C Warehouses Within The Botswana							

REMOVAL TYPE: BONDED REMOVALS TO SACU WAREHOUSES** Product Removed To C&E Warehouses Within SACU Countries				
REMOVAL TYPE: EXPORT REMOVALS** Product Removed To Countries Outside The SACU				
GRAND TOTALS CARRIED FORWARD TO CE 260				
NOTE: * LIST HERE THE TOTALS OF REBATED REMOVALS FOR THE ACCOUNTING PERIOD PER REBATE ITEM AND PER PRODUCT ** ENTER HERE THE TOTALS PER REMOVALS TYPE AND PER PRODUCT BROUGHT FORWARD FROM THE ATTACHED ITEMISED LIST OF NON-DUTY PAID REMOVALS (CE 260.04 A)				

.....
.....
.....
.....
.....
.....
.....
.....
.....
.....

I have read my statement as documented above and to the best of my knowledge and belief it is true and correct.

Signature of Despondent: _____ Date: ____/____/____

WITNESS

Name: _____ Signature: _____ Date: ____/____/____

FOR OFFICIAL USE ONLY

Name of Customs Officer: _____ Designation: _____

Signature: _____ Date: ____/____/____

IMPORTANT NOTICE:

- * Writing the statement remains compulsory for the customer/offender, those who are unwilling to write will not be forced to.
- ** Customers/offender must append his/her signatures in all the pages of the statements, and also close off the end of his/her statement with a signature.

**SECOND SCHEDULE
PART I**



**PLACE OF ENTRY, AUTHORISED ROADS AND ROUTES FOR
IMPORTATION AND EXPORTATION AND TRANSIT GOODS**

**PLACES OF ENTRY AND EXIT
(Reg 15 and 19)**

Land borders	Hours of operation
Bray	0800-1600
Bokspits	0730-1630
Dobe	0730-1630
Kasane River	0730-1630
Kazungula OSBP	0600-2200
Kazungula Road	0600-2000
Mabolwe	0800-1630
Maitengwe	0600-1800
Makopong	0730-1630
Martin's Drift	0600-2200
Matsiloje	0600-1800
Mamuno	0000-0000
Mc Cathy's Rust	0600-1800
Middlepits	0600-1800
Mohembo	0600-1800
Ngoma	0700-1800
Parr's Halt	0600-1800
Pandamatenga	0700-1630
Pioneer Gate	0600-0000
Phitshane Molopo	0700-1800
Plujnn	0800-1600
Pont Drift	0800-1600
Ramokgwebana	0600-2200
Ramatlabama	0600-2200
Ramotswa	0700-1900
Sikwane	0600-1900
Tlokweng Gate	0600-0000
Airports	Hours of operation
Sir Seretse Khama International Airport	0600-2200
Kasane International Airport	0600-2000
Maun International Airport	0600-2200
Phillip G. Matante International Airport	0600-2200
Pont Drift Airfield (Limpopo Valley Airstrip)	0800-1700
Rail Offices	Hours of Operation
Francistown Container Terminal	0730-1630
Gaborone Container Terminal	0730-1630
Palapye Container Terminal	0730-1630

PART II

PLACES OF ENTRY AND EXIT THROUGH WHICH
GOODS MAY BE IMPORTED OR EXPORTED
(Reg 19)

<i>Inland Customs Offices</i>	<i>Hours of Operation</i>
Francistown Longroom	0730-1630
Gaborone Longroom	0730-1630
Gaborone Post Office	0730-1630
Jwaneng Office	0730-1630
Kasane Longroom	0730-1630
Lobatse Longroom	0730-1630
Mahalapye Longroom	0730-1630
Maun Longroom	0730-1630
Palapye Longroom	0730-1630
Selibe-Phikwe Longroom	0730-1630
Sua Pan Office	0730-1630

PART III



PLACES OF ENTRY AND EXIT THROUGH WHICH
GOODS MAY BE CLEARED FOR TRANSIT
(Reg 19)

<i>Land Border</i>	<i>Hours of operation</i>
Kazungula OSBP Kazungula Road Mamuno	0600-2200 0600-2000 0000-0000
Martin's Drift	0600-2200
Mohembo	0600-1800
Ngoma	0700-1800
Pioneer Gate	0600-0000
Ramokgwebana Ramatlabana	0600-2200 0600-2200
Tlokweng Gate	0600-0000
<i>Airports</i>	<i>Hours of operation</i>
Sir Seretse Khama International Airport	0600-2200
Kasane International Airport	0600-2000
Maun International Airport	0600-2200
Phillip G. Matante International Airport	0600-2200
<i>Rail Offices</i>	<i>Hours of Operation</i>
Francistown Container Terminal	0730-1630
Gaborone Container Terminal	0730-1630
Palapye Container Terminal	0730-1630

PART IV



A PLACE OF ENTRY OR EXIT FOR BOTSWANA ALONE
AT A LOCATION IN ANOTHER STATE
(Reg 19)

Dry Ports	Hours of Operation
Walvis Bay, Namibia	0730-1630
One Stop Border	
Kazungula	0600-2200
Manuno	0000-0000
Joint and Juxtaposed	
Two Rivers	0700-1600

THIRD SCHEDULE



**PART I:
STATE WAREHOUSE RENT
(reg 29)**

CATEGORY	AMOUNT
Goods with gross weight of 500kg or less	P50.00 for every seven days or portion of seven days
Goods with gross weight of more than 500kg but less than 1000kg	P100.00 for every seven days or portion of seven days
Goods with gross weight of more than 1000kg	P150.00 for every seven days or portion of seven days
Motor vehicles	P100.00 for every seven days or portion of seven days
Goods on premises deemed state warehouse	P50.00 for every seven days or portion of seven days

PART II:

**OTHER FEES
(regs 42 and 49)**

1. Declaration processing fee	
Range of Line Items	Declaration Processing Fees
1-20	P 10.00
21-50	P 20.00
51 and Above	P 50.00
2. Amendment fee	
First Amendment	Free
Second amendment	P500.00
Third amendment	P1000.00
3. Cancellation/Withdrawal fee	P600.00
4. Fiscal marking fees	
(a) Tobacco Products	P0.05
(b) Alcohol (Cans)	P0.15
(c) Alcohol (Returnable bottles)	P0.15
(d) Alcohol (Non-returnable bottles)	P0.15
(e) Opaque traditional beer	P0.15
(f) Alcohol (Kegs)	P0.05
5. Extra and Special attendance charges	-Monday to Friday (excluding Public Holidays) P200.00 per officer per hour or part thereof - Saturday, Sunday and Public Holidays P250.00 per officer per hour or part thereof - Late application fee P1000.00 flat rate

MADE this 14th day of January, 2024.

NDABA NKOSINAJHI GAOLATHE,
Minister of Finance.