

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

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE)
(NO. 9) NOTICE, 2014
(Published on 17th April, 2014)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 54 and 55 of the Customs and Excise Duty Act, the Schedules to the Act are proposed to be amended to the extent set out in the Schedule below —

By the substitution of General Note K.5 in Schedule No. 1 with the following:

5. Item 460.04 of Schedule No. 4 which provides for a rebate of duty in respect of sugar imported from certain SADC Member States for the purpose of giving effect to provisions of Annex VII, Concerning Trade in Sugar in the Southern African Development Community; and the Addendum thereto shall come into operation on the date of publication of this amendment in the Gazette.

By the deletion of General Note K.5(a) in Schedule No. 1:

- (a) Item 460.11 of Schedule No. 4 which provides for a rebate of duty in respect of certain textiles and textile articles imported from MMTZ Member States for the purposes of giving effect to the provisions of Appendix V of Annex I has been deemed to have come into operation on 5 March 2001 by Government Notice.

By the deletion of General Note K.5(b) in Schedule No. 1:

- (b) Item 460.04 of Schedule No. 4 which provides for a rebate of duty in respect of sugar imported from certain SADC Member States for the purpose of giving effect to provisions of Annex VII, Concerning Trade in Sugar in the Southern African Development Community; and the Addendum thereto shall come into operation on the date of publication of this amendment in the Gazette.

By the substitution of General Note 6 in Schedule No. 1 with the following:

6. Item 460.04 of Schedule No. 4, which provides for a rebate of duty in respect of sugar imported from certain SADC Member States for the purposes of giving effect to provisions of Annex VII and the Addendum thereto shall come into operation on the date of publication of this amendment in the Gazette.

By the deletion of General Note 6(a) in Schedule No. 1:

- (a) Item 460.11 of Schedule No. 4, which provides for a rebate of duty in respect of certain textiles and textile articles imported from MMTZ Member States for the purposes of giving effect to the provision of Appendix V of Annex I has been deemed to have come into operation on 5 March by Government Notice.

By the deletion of General Note 6(b) in Schedule No. 1:

- (b) Item 460.04 of Schedule No. 4, which provides for a rebate of duty in respect of sugar imported from certain SADC Member States for the purposes of giving effect to provisions of Annex VII and the Addendum thereto shall come into operation on the date of publication of this amendment in the Gazette.

By the substitution of the following:

HEADING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL EU	EFTA	SADC	
39.20	3920.99.25	0	--- Strip of polytetrafluoroethylene, suitable for use as thread-sealing tape	kg	20%	free	2,5%	free

By the substitution of the following:

HEADING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL EU	EFTA	SADC	
39.20	3920.91	4	-- Of poly(vinyl butyral)	kg	free	free	free	free

By the deletion of the following subheadings:

HEADING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL EU	EFTA	SADC	
85.28	8528.59.10	9	--- Colour, with a screen size not exceeding 3m x 4m	u	25%	3,25%	13%	free
85.28	8528.72.30	5	--- Other, with a screen size not exceeding 3m x 4m	u	25%	3,25%	13%	free
85.28	8528.73.30	6	--- Other, with a screen size not exceeding 3m x 4m	u	25%	3,25%	13%	free

By the insertion of the following subheadings:

HEADING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL EU	EFTA	SADC	
85.28	8528.51.10	6	--- Colour, with a screen with no side exceeding 45cm	u	free	free	free	free
85.28	8528.51.20	3	--- Colour, with a screen size exceeding 3m x 4m	u	free	free	free	free
85.28	8528.51.90	4	--- Other	u	25%	3,25%	13%	free
85.28	8528.59.05	0	--- Colour, with a screen with no side exceeding 45cm	u	free	free	free	free

HEADING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL EU	EFTA	SADC	
85.28	8528.59.15	8	--- Colour, with a screen size exceeding 3m x 4m	u	free	free	free	free
85.28	8528.72.40	3	--- Other, with a screen with no side exceeding 45cm	u	free	free	free	free
85.28	8528.72.50	0	--- Other, with a screen size exceeding 3m x 4m	u	free	free	free	free
85.28	8528.73.40	1	--- Other, with a screen with no side exceeding 45cm	u	free	free	free	free
85.28	8528.73.50	7	--- Other, with a screen size exceeding 3m x 4m	u	free	free	free	free

By the substitution for the following subheadings:

HEADING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL EU	EFTA	SADC	
85.28	8528.51		-- Of a kind solely or principally used in an automatic data processing system of heading 84.71:					
85.28	8528.59.90	5	-- Other	u	25%	3.25%	13%	free
85.28	8528.72.90	0	--- Other	u	25%	3.25%	13%	free
85.28	8528.73.90	6	--- Other	u	25%	3.25%	13%	free

By the substitution for tariff item 124.75 in Part 2 of Section B to Schedule No. 1 of the following:

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
124.75	85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
	8528.4	Cathode-ray tube monitors:		
	8528.49	Other:		
124.75.25	8528.49.10	Colour, with a screen size not exceeding 3m x 4m	7%	7%
124.75.27	8528.49.90	Other	7%	7%
	8528.5	Other monitors:		
124.75.29	8528.51.20	Colour, with a screen size exceeding 3m x 4m	7%	7%
124.75.31	8528.51.90	Other	7%	7%
	8528.59	Other:		
124.75.33	8528.59.15	Colour, with a screen size exceeding 3m x 4m	7%	7%
124.75.35	8528.59.90	Other	7%	7%
	8528.6	Projectors:		
124.75.37	8528.69	Other	7%	7%
	8528.7	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
124.75.39	8528.71	Not designed to incorporate a video display or screen	7%	7%
	8528.72	Other, colour:		
124.75.41	8528.72.20	Incorporating a cathode-ray tube (CRT)	7%	7%
124.75.43	8528.72.50	Other, with a screen size exceeding 3m x 4m	7%	7%
124.75.45	8528.72.90	Other	7%	7%
	8528.73	Other, black and white or other monochrome:		
124.75.47	8528.73.20	Incorporating a cathode-ray tube (CRT)	7%	7%

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
124.75.49	8528.73.50	Other, with a screen size exceeding 3m x 4m	7%	7%
124.75.51	8528.73.90	Other	7%	7%

By the substitution for tariff items 126.02, 126.03, 126.04 and 126.05 in Part 2 of Section B to Schedule No. 1 of the following:

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
126.02.01	8702.10.85	Other, of a vehicle mass not exceeding 2 000kg	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.02.03	8702.10.90	Other	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.02.05	8702.90.85	Other, of a vehicle mass not exceeding 2 000 kg	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.02.07	8702.90.90	Other	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.01	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.03	8703.21.23	Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250cm ³ and a vehicle mass not exceeding 250kg	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.05	8703.21.60	Vehicles with motorcycle-type handlebars and hand-operated controls	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
126.03.07	8703.21.70	Six or eight-wheeled vehicles, chain-driven and hand operated through an integral gearbox and differential unit	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.09	8703.21.90	Other	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.11	8703.22.90	Other	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.13	8703.23.90	Other	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.15	8703.24.90	Other	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.17	8703.31.70	Of a vehicle mass not exceeding 600kg (excluding hearses)	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.19	8703.31.80	Six or eight-wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600kg and of a cylinder capacity not exceeding 1000cm ³	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.21	8703.31.90	Other	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)

TARIF ITEM	TARIF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
126.03.23	8703.32.90	Other	{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.25	8703.33.90	Other	{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.03.27	8703.90.90	Other	{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.04.01	8704.21.70	Other, of a vehicle mass not exceeding 600kg	{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.04.03	8704.21.81	Other, double-cab, of a vehicle mass not exceeding 2 000kg or a G.V.M. not exceeding 3 500kg, or of a mass not exceeding 1 600kg or a G.V.M. not exceeding 3 500kg per chassis fitted with a cab	{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.04.05	8704.21.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000kg or a G.V.M. not exceeding 3 500kg, or of a mass not exceeding 1 600kg or a G.V.M. not exceeding 3 500kg per chassis fitted with a cab	{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.04.07	8704.31.50	Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550cm ³ , and equipped with motor vehicle type differentials and reverse gears	{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)
126.04.09	8704.31.70	Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600kg	{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
126.04.11	8704.31.81	Other, double-cab, of a vehicle mass not exceeding 2 000kg or a G.V.M. not exceeding 3 500kg, or of a mass not exceeding 1 600kg or a G.V.M. not exceeding 3 500kg per chassis fitted with a cab	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)}	{{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)}
126.04.13	8704.31.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000kg or a G.V.M. not exceeding 3 500kg, or of a mass not exceeding 1 600kg or a G.V.M. not exceeding 3 500kg per chassis fitted with a cab	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)}	{{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)}
126.04.15	8704.90.05	Golf carts, pedestrian type	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)}	{{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)}
126.04.17	8704.90.81	Other, double-cab, of a vehicle mass not exceeding 2 000kg or a G.V.M. not exceeding 3 500kg, or of a mass not exceeding 1 600kg or a G.V.M. not exceeding 3 500kg per chassis fitted with a cab	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)}	{{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)}
126.04.19	8704.90.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600kg or a G.V.M. not exceeding 3 500kg per chassis fitted with a cab	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)}	{{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)}
126.05.01	8706.00.15	Other, of a vehicle mass not exceeding 1 600kg or of a G.V.M. not exceeding 3 500kg	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)}	{{(0,00003 x B) - 0,75}% with a maximum of 25% (See Note 2 to this Part)}

By the deletion of the following rebate item:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
460.16	85.28	02.04	47	Monitors not incorporating television reception apparatus: Provided that a certificate of the Botswana Bureau of Standard is presented at the time of entry that the monitors have more than 600 resolution lines	Full duty

By the substitution of the following:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
460.17	87.00	03.02	26	<p>Motor vehicles classifiable under subheadings 8701.20.10, 8702.10.81, 8702.10.85, 8702.10.87, 8702.90.81, 8702.90.85, 8702.90.87, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90, 8703.90.90, 8704.21.81, 8704.21.83, 8704.31.81, 8704.31.83, 8704.90.81, 8704.90.83, 8706.00.05 and 8706.00.15 entered on or before 31 December 2015 for the purposes of this item, specified by the Permanent Secretary, Ministry of Trade and Industry, by means of a certificate:</p> <p>Provided that the application for such certificate shall not be considered by the Permanent Secretary, Ministry of Trade and Industry, unless the applicant –</p> <ul style="list-style-type: none"> (a) proves that he or she is a manufacturer of specified motor vehicles registered in terms of Chapter 98 or an automotive component manufacturer which is contracted to supply automotive components to a manufacturer of specified motor vehicles; (b) has submitted a business plan on or before 31 December 2009 in respect of a project to invest in productive assets, with a view to producing specified motor vehicles or automotive components of sufficient quality, quantity and at competitive prices to supply to the common customs area and international markets in line with the guidelines issued by the Permanent Secretary, Ministry of Trade and Industry; and (c) has proved to the satisfaction of the Permanent Secretary, Ministry of Trade and Industry that the project will contribute to the achievement of the overall objectives of the Government's Motor Industry Development Programme. 	Full duty less the duty in Section B of Part 2 of Schedule No. 1

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
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NOTES:

1. Productive assets include the following:
Buildings erected for the sole purpose of manufacturing specified motor vehicles or automotive components, and new or unused plant, machinery, tooling, jigs, dies and moulds, in-plant logistics, testing, design and production IT equipment and supporting software. The duty which may be rebated is calculated as follows: A total of 20 per cent of the value of the productive assets approved by the Permanent Secretary, Ministry of Trade and Industry for purposes of this rebate provision, but limited to 4 per cent per annum **up to 31 December 2014, thereafter a PAA certificate issued for any remaining amount of Productive Asset Allowance value to be valid to 31 December 2015.**
2. The Permanent Secretary, Ministry of Trade and Industry may impose further conditions without prior notice, and the certificate or amended certificate shall be forwarded directly to the Commissioner General for retention by him or her.

By the substitution of the following:

REBATE ITEM	TARIFF HEADING	CODE	C D	DESCRIPTION	EXTENT OF REFUND
537.02	87.00	01.02	20	Motor vehicles classifiable under tariff subheadings 8701.20.10, 8702.10.81, 8702.10.85, 8702.10.87, 8702.90.81, 8702.90.85, 8702.90.87, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90, 8703.90.90, 8704.21.81, 8704.21.83, 8704.31.81, 8704.31.83, 8704.90.81, 8704.90.83, 8706.00.05 and 8706.00.15 entered on or before 31 December 2015 for the purposes of this item, as specified by the Permanent Secretary, Ministry of Trade and Industry, by means of a certificate:	Full duty less the duty in Section B of Part 2 of Schedule No. 1

Provided that the application for such certificate shall not be considered by the Permanent Secretary, Ministry of Trade and Industry, unless the applicant –

REBATE ITEM	TARIFF HEADING	CODE	C D	DESCRIPTION	EXTENT OF REFUND
				(a) proves that he or she is a manufacturer of specified motor vehicles registered in terms of Chapter 98 or an automotive component manufacturer which is contracted to supply automotive components to a manufacturer of specified motor vehicles;	
				(b) has submitted a business plan on or before 31 December 2009 and entered on or before 31 December 2014 in respect of a project to invest in productive assets, with a view to producing specified motor vehicles or components of sufficient quality, quantity and at competitive prices to supply to the common customs area and international markets in line with the guidelines issued by the Permanent Secretary, Ministry of Trade and Industry; and	
				(c) has proved to the satisfaction of the Permanent Secretary, Ministry of Trade and Industry that the project will contribute to the achievement of the overall objectives of the Government's Motor Industry Development Programme	

NOTES:

1. Productive assets include the following:
Buildings erected for the sole purpose of manufacturing specified motor vehicles or automotive components, and new or unused plant, machinery, tooling, jigs, dies and moulds, in-plant logistics, testing, design and production IT equipment and supporting software.

The duty which may be rebated is calculated as follows: A total of 20 per cent of the value of the productive assets approved by the Permanent Secretary, Ministry of Trade and Industry for purposes of this rebate provision, but limited to 4 per cent per annum up to 31 December 2014, thereafter a PAA certificate issued for any remaining amount of Productive Asset Allowance value to be valid to 31 December 2015.

2. The Permanent Secretary, Ministry of Trade and Industry may impose further conditions without prior notice, and the certificate or amended certificate shall be forwarded directly to the Commissioner General for retention by him or her.

By the insertion of the following:

REBATE ITEM	TARIFF HEADING	CODE	C D	DESCRIPTION	EXTENT OF REFUND
315.03	7616.99	01.06	62	Slugs for impact extrusion for use in the manufacture of aluminium aerosol cans of a capacity not exceeding 500ml, classifiable in tariff subheading 7612.90.40, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry may allow by specific permit	Full duty

By the deletion of the following:

REBATE ITEM	TARIFF HEADING	CODE	C D	DESCRIPTION	EXTENT OF REFUND
412.25				IMPORTED GOODS PRODUCED OR MANUFACTURED IN THE PEOPLE'S REPUBLIC OF MOZAMBIQUE	
412.25	00.00	01.00	01	Goods, in respect of which the rate of duty or the effective rate of duty in Part 1 of Schedule No. 1 exceeds 3%, produced or manufactured in the People's Republic of Mozambique, and imported directly therefrom, of such class or kind and any other characteristics and in such quantities as specified in any certificate in such form as approved by the Permanent Secretary, Ministry of Trade and Industry and issued on behalf of the People's Republic of Mozambique	Full duty in Part 1 of Schedule No. 1 less 3%
412.25	00.00	02.00	04	Goods, in respect of which the rate of duty or the effective rate of duty in Part 1 of Schedule No. 1 does not exceed 3%, produced or manufactured in the People's Republic of Mozambique, and imported directly therefrom, of such class or kind and any other characteristics and in such quantities as specified in any certificate in such form as approved by the Permanent Secretary, Ministry of Trade and Industry, and issued on behalf of the People's Republic of Mozambique	Full duty in Part 1 of Schedule No. 1

By the deletion of the following:

REBATE ITEM	TARIFF HEADING	CODE	C D	DESCRIPTION	EXTENT OF REFUND
460.11	00.00	05.00	01	Textiles and textile articles falling within headings 52.04 to 52.12, 55.08 to 55.16, 58.01 to 58.11, 60.01 and 60.02, 61.01 to 61.17, 62.01 to 62.17, 6301.40 and 63.02 to 63.08 which are produced in and imported from the Republic of Malawi, the Republic of Mozambique, the United Republic of Tanzania and the Republic of Zambia (MMTZ member States of the Southern Africa Development Community), subject to compliance with the Notes –	Full duty

Notes:

1. Entry under rebate of duty in terms of this item of any goods classified under the specified headings shall –
 - (a) only apply to goods for which tariff quotas have been allocated and export certificates have been issued as provided in Appendix V of Annex I contained in Part B of the Schedule to the General Notes to Schedule No. 1;
 - (b) be subject to –
 - (i) production of the following documents together with the other documents required in terms of section 39 –
 - (aa) a valid original SADC-MMTZ Export Certificate; and
 - (bb) proof that the goods have been consigned directly from the premises of a certified exporter to a consignee in Botswana as contemplated in paragraph 1 of Article 6 of Appendix V;
 - (ii) compliance with –
 - (aa) other provisions of Appendix V and Annex I relating to the exportation and importation of the goods concerned; and
 - (bb) any relevant provision of rule 49B
2. Production of the SADC Certificate of Origin prescribed in Appendix II to Annex I is not required in accordance with the provisions of Article 6(2) of the said Annex I.

REBATE ITEM	TARIFF HEADING	CODE	C D	DESCRIPTION	EXTENT OF REFUND
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3. If any goods are imported for the purpose of entry in terms of the provisions of the item and the SADC-MMTZ Export Certificate is not produced at the time of entry to prove the originating status of the goods concerned, such goods shall be dealt with as provided in section 57(28).
4. Any officer administering the origin provisions of such goods shall, as contemplated in Article 6(3) of Appendix V and in accordance with the provisions of Rule 9 (3) and (4) of Annex I, in cases of doubt concerning the statement contained in any SADC-MMTZ Certificate of Origin, submit a report, the certificate and all the relevant import documents to the Commissioner General for the purpose of verification of the statement concerned.
 - (b) The request for verification shall be submitted to the MMTZ issuing authority on the form contained in Part 2 of Appendix V.
 - (c) Such officer shall, in accordance with the provisions of Rule 9(4) of Annex I, where the enquiry solely concerns further evidence, allow release of the goods on the furnishing of adequate security to cover duty at the general rate of duty specified in Part 1 of Schedule No. 1 in respect of such goods.
 - (d) If any goods which the SADC-MMTZ Export Certificate has been issued are not exported within 20 working days from the date of issue, the goods shall, on importation into Botswana be liable to duty at the general rate of duty specified in Part 1 of Schedule No. 1 in respect of such goods.

MADE this 31st day of March, 2014.

O.K. MATAMBO,
*Minister of Finance and
 Development Planning.*