

Statutory Instrument No. 97 of 2021

EXCISE DUTY ACT
(No. 34 of 2018)

EXCISE DUTY (AMENDMENT OF SCHEDULE) (NO. 16)
NOTICE, 2021

(Published on 19th November, 2021)

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

By the substitution of Note(s) 5 and 7 to rebate item 406.00 and the header for item 406.05 with the following:

5. The rebate of duty (excluding rebate items 406.04, 406.06 and 406.07) on alcohol and tobacco products imported or obtained at a licensed special shop for diplomats is subject to approval of an application, made by persons contemplated in rebate items 406.02, 406.03 and 406.05, on a six (6) monthly basis (1st January to 30th June and 1st July to 31st December) to the Permanent Secretary, Ministry of International Affairs and Cooperation or an official acting under his or her authority, authorising the quantities referred to in the items hereto or such lesser or greater quantities as may be determined by the Ministry of International Affairs and Cooperation.
7. The onward supply of goods obtained in terms of this rebate item for reward or financial gain is prohibited

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.05				GOODS FOR THE OFFICIAL USE BY A CONSULAR MISSION AND GOODS FOR THE PERSONAL OR OFFICIAL USE BY CONSULAR REPRESENTATIVES ACCREDITED TO A CONSULAR MISSION AND FOREIGN REPRESENTATIVES (EXCLUDING THOSE REFERRED TO IN REBATE ITEMS 406.02 AND 406.03) AND MEMBERS OF THEIR FAMILIES PROVIDED THE SAID GOODS ARE IMPORTED OR OBTAINED AT A LICENSED SPECIAL SHOP FOR DIPLOMATS IN ACCORDANCE WITH AN APPROVAL OF THE PERMANENT SECRETARY, MINISTRY OF INTERNATIONAL AFFAIRS AND COOPERATION OR AN OFFICIAL ACTING UNDER HIS OR HER AUTHORITY	

By the substitution of Note 8 in Part 2 of Schedule No. 6 with the following:

8. For the purposes of rebate item 631.00 the provisions of Notes 1 to 7 to rebate item 406.00 of Schedule No. 4 shall mutatis mutandis apply to this rebate item

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
631.00	000.00.00	01.00	09	Excisable goods for use by the diplomatic and other foreign representatives	Full duty	

By the substitution of Note 1 in Section F to Part 1 of Schedule No. 6 with the following:

1.	Items 623.01 and 623.02 apply to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.0
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By the deletion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
623.01	105.10.03	01.01	70	Petrol, as defined in Additional Note 1(b) to Chapter 27		Full duty
	105.10.17	02.01	70	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty
	108.20.40	03.01	77	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty
	108.20.50	04.01	73	Other biodiesel		Full duty

By the substitution of Note 1 in Section E to Part 1 of Schedule No. 6 with the following:

1.	Items 622.05 and 622.07 apply to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00.
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By the substitution of Note 1 in Section D to Part 1 of Schedule No. 6 with the following:

1.	Item 621.02 applies to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00.
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By the substitution of Note 8 in Schedule No. 6 Part 1 C of the following:

<p>8. A licensed manufacturer of goods contemplated in item 620.24 may, if circumstances arise that impede the return of the goods to that licensee's customs and excise special manufacturing warehouse for destruction as contemplated in that item, apply to the Commissioner General to have the goods destroyed at the manufacturer's own distribution centre or a specialised destruction facility, provided:</p> <p>(a). The removal to the approved premises takes place within a period of 12 months prescribed in Note 6(a)(i);</p> <p>(b). the destruction and location of such destruction is requested and prior approval is obtained from the Commissioner General before other fermented beverages are removed for destruction;</p> <p>(c). the destruction shall otherwise remain subject to the provisions of item 620.24, the Notes thereto, the Act and its rules;</p> <p>(d). the destruction is done under customs supervision if required by the Commissioner General; and</p> <p>(e). any other requirement as the Commissioner General may specify in writing is complied with</p>
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By the substitution of Note 1 in Section C to Part 1 of Schedule No. 6 with the following:

<p>1. Items 620.01, 620.02 and 620.03 apply to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00.</p>
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By the substitution of Note 1 in Section B to Part 1 of Schedule No. 6 with the following:

<p>1. Items 619.01 (01.01), 619.01 (02.01) and 619.01 (03.01) apply to excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No.4, subject to the requirements of those rebate items and the provisions on Notes 1 to 7 of rebate item 406.00</p>
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By the substitution of Note 1 in Section A to Part 1 of Schedule No. 6 with the following:

<p>1. Item 618.01 applies to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 7 to the rebate item 406.00</p>

By the deletion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.01				GOODS FOR HEADS OF STATE:	
406.01	00.00	01.00	09	Goods for the personal or official use by the President and his family	Full duty

By the deletion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.02	00.00	02.00	05	Alcohol and tobacco products per Mission (Office) for official use: Cigars: 200 Units Spirits/Liquor: 72 Litres Wine: 360 Litres Beer: 1200 (340 ml) Units	Full duty
406.02	00.00	03.00	02	Alcohol and tobacco products per Head of Diplomatic Mission: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 3 kilograms Cigars: 200 units Spirits/Liquor: 144 litres Wine: 360 (750ml) bottles Beer: 1 200 (340 ml) units	Full duty

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.02	00.00	02.00	05	Alcohol and tobacco products per Mission (Office) for official use: Cigars: 200 Units Spirits/Liquor: 72 Litres Wine: 360 Litres Beer: 1200 (340 ml) Units	Full duty
406.02	00.00	03.00	02	Alcohol and tobacco products per Head of Diplomatic Mission: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 3 kilograms Cigars: 200 units Spirits/Liquor: 144 litres Wine: 360 (750ml) bottles Beer: 1 200 (340 ml) units	Full duty
406.02	00.00	04.00	04	Alcohol and tobacco products per qualifying diplomatic staff member: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 1,5 kilograms Cigars: 100 units Spirits/Liquor: 72 litres Wine: 180 (750 ml) bottles Beer: 600 (340 ml) units	Full duty

406.03	00.00	02.00	07	Alcohol and tobacco products per Mission (Office) for Official use: Cigars: 200 units Spirits/Liquor: 72 litres Wine: 360 litres Beer: 1 200 (340 ml) units	Full duty
406.03	00.00	03.00	01	Alcohol and tobacco products per Head of Mission of Agencies of the United Nations or International Organisations: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 3 kilograms Cigars: 200 units Spirits/Liquor: 144 litres Wine: 360 litres Beer: 1 200 (340 ml) units	Full duty
406.03	00.00	04.00	06	Alcohol and tobacco products per qualifying staff member of the international organisation: Cigarettes: 11 000 cigarette sticks Rolling tobacco: 1,5 kilograms Cigars: 100 units Spirits/Liquor: 72 litres Wine: 180 (750 ml) litres Beer: 600 (340 ml) units	Full duty
406.05	00.00	02.00	00	Alcohol and tobacco products per Consular Mission (Office) for Official use: Cigars: 200 units Spirits/Liquor: 72 litres Wine: 360 litres Beer: 1 200 (340 ml) units	Full duty
406.05	00.00	03.00	05	Alcohol and tobacco products per Head of Consular Mission: Cigarettes: 11 000 cigarette sticks Rolling tobacco: 3 kilograms Cigars: 200 units Spirits/Liquor: 144 litres Wine: 360 litres Beer: 1 200 (340 ml) units	Full duty
406.05	00.00	04.00	09	Alcohol and tobacco products per Qualifying Consular staff member: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 1,5 kilograms Cigars: 100 units Spirits/Liquor 72 litres Wine: 180 (750 ml) bottles Beer: 600 (340 ml) units	Full duty

406.07	00.00	02.00	04	Once-off allowance for alcohol and tobacco products within the first Six Months per Qualifying Administrative/Technical staff member: Cigarettes: 11 000 cigarette sticks Rolling Tobacco: 1,5 kilograms Cigars: 100 units Spirits/Liquor: 72 litres Wine: 180 (750 ml) bottles Beer: 600 (340 ml) unit	Full duty
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By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
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406.00			<p>GOODS FOR HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES NOTES:</p> <ol style="list-style-type: none"> 1. The provisions of this rebate item (excluding items 406.03 and 406.04) may only be applied if the Permanent Secretary, Ministry of International Affairs and Cooperation or an official acting under his or her authority has certified that any person who is claiming rebate facilities has been listed in the register maintained by Ministry of International Affairs and Cooperation in accordance with the provisions of the Diplomatic Immunities and Privileges Act, 2001. 2. For the purposes of rebate items 406.03 and 406.04, "an organisation or institution" means an organisation which the Permanent Secretary, Ministry of International Affairs and Cooperation or an official acting under his or her authority has certified as an organisation or institution with which Botswana has concluded a formal agreement, which provides, inter alia, for the granting of such rebate facilities. 3. The provisions of this rebate item may not apply to Botswana citizens or permanent residents of Botswana unless <ol style="list-style-type: none"> (a). they are Botswana citizens who are also citizens of a state the territory of which formerly formed part of Botswana; or (b). the Government of Botswana has by agreement with an organisation or institution undertaken to grant rebate facilities to a Botswana citizen who is a representative, member, agent or officer with or to such organisation or institution. 4. A motor vehicle cleared under rebate of duty in terms of rebate items 406.02, 406.03, 406.04, 406.05 or 406.07, may not be offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 2 years from the date of entry under this item: <p>Provided that any one of the foregoing acts with such vehicle within a period of 2 years from the date of entry in terms of this rebate item shall render such vehicle liable to payment of duty as determined by the Commissioner General in consultation with the Permanent Secretary, Ministry of International Affairs and Cooperation</p> 5. The rebate of duty (excluding rebate item 406.06 and 406.07) on alcohol and tobacco products imported or obtained at a licensed special shop for diplomats is subject to approval of an application, made by persons contemplated in rebate items 406.02, 406.03, 406.05 and 406.07, on a six (6) monthly basis (1 January to 30 June and 1 July to 31 December) to the Permanent Secretary, Ministry of International Affairs and Cooperation or an official acting under his or her authority, authorising the quantities referred to in the items hereto as may be determined by the Ministry of International Affairs and Cooperation. 6. The six-month allowance is not transferable to the following six-month period and unused allowances lapse at the end of the six-month period. 7. The onward supply of goods obtained in terms of rebate items 406.02, 406.03, 406.05 or 406.07 is prohibited and may not be purchased for reward or financial gain.
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By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
406.02				GOODS IMPORTED OR OBTAINED AT A LICENSED SPECIAL SHOP FOR DIPLOMATS FOR DIPLOMATIC MISSIONS AND DIPLOMATIC REPRESENTATIVES ACCREDITED TO	
406.02	00.00	01.00	00	Goods (excluding alcohol and tobacco products) for the official use by a diplomatic mission and goods for the personal or official use by diplomatic representatives accredited to a diplomatic mission and members of their families provided the said goods are imported or obtained at a licensed special shop for diplomats in accordance with an approval of the Permanent Secretary, Ministry of International Affairs and Cooperation or an official acting under his or her authority	Full duty
406.03				GOODS IMPORTED OR OBTAINED AT A LICENSED SPECIAL SHOP FOR DIPLOMATS FOR OTHER APPROVED FOREIGN REPRESENTATIVES (EXCLUDING THOSE OF REBATE ITEM	
406.03	00.00	01.00	02	Goods (excluding alcohol and tobacco products) for the personal or official use by members, agents, officers, delegates or permanent representatives of, to or with an organisation or institution, and the members of their families provided the said goods are imported or obtained at a licensed special shop for diplomats in accordance with an approval of the Permanent Secretary, Ministry of International Affairs and Cooperation or an official acting under his or her authority	Full duty
406.05				Goods (excluding alcohol and tobacco products) for the official use by a consular mission and goods for the personal or official use by consular representatives accredited to a consular mission and foreign representatives (excluding those referred to in rebate items 406.02 and 406.03) and members of their families provided the said goods are imported or obtained at a licensed special shop for diplomats in accordance with an approval of the Permanent Secretary, Ministry of International Affairs and Cooperation or an official acting under his or her authority	

406.05	00.00	01.00	06	Goods (excluding alcohol and tobacco products) for the official use by a consular mission and goods for the personal or official use by consular representatives accredited to a consular mission and foreign representatives (excluding those referred to in rebate items 406.02 and 406.03) and members of their families	Full duty
406.07				GOODS IMPORTED OR OBTAINED AT A LICENSED SPECIAL SHOP FOR DIPLOMATS BY ADMINISTRATIVE AND TECHNICAL REPRESENTATIVES ACCREDITED TO DIPLOMATIC OR CONSULAR MISSIONS	
406.07	00.00	01.00	09	Goods (excluding food, drink and tobacco in any form) imported by administrative and technical representatives accredited to diplomatic or consular missions, on their first entry on appointment by their governments, for their personal or official use, provided the said goods are imported in accordance with an approval of the Permanent Secretary, Ministry of International Affairs and Cooperation or an official acting under his or her authority	Full duty

MADE this 2nd day of November, 2021.

PEGGY O. SERAME,
*Minister of Finance and Economic
Development.*