

Statutory Instrument No. 11 of 2022

EXCISE DUTY ACT
(No. 34 of 2018)

EXCISE DUTY AMENDMENT OF SCHEDULE (No. 4) NOTICE 2022
(Published on 25th February, 2022)

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 the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
460.03	0207.14.9	01.027	73	<p>Frozen meat of the species <i>Gallus domesticus</i>, cut in pieces with bone in and imported from or originating in the United States of America, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Investment, Trade and Industry (MITI) may allow by specific permit on recommendation of the Permanent Secretary, Ministry of Agricultural Development and Food Security (MOA), provided that —</p> <p>(a) With effect from 1st April, 2016, permits may be issued by MITI for meat imported in terms of this rebate item;</p> <p>(b) The meat subject to the provisions of this rebate item may not exceed a basic annual quota of 71 290 metric tonnes;</p> <p>(c) The annual quota period is 1st April to 31st March;</p> <p>(d) The meat imported in terms of this rebate item may not be removed outside Botswana for consumption in any of the SACU countries;</p> <p>(e) The permit is not transferable and may not be used to obtain meat to the benefit of any entity or person not named in the permit issued by MITI;</p> <p>(f) This rebate item shall be suspended if any benefits that Botswana enjoyed under AGOA as at 1st November, 2015 are suspended, and shall remain suspended for as long as those benefits under AGOA remains suspended; and</p> <p>(g) This rebate item is suspended in terms of paragraph (i) as from the date the Minister of Investment, Trade and Industry submits written confirmation to the Minister of Finance and Economic Development that Botswana's benefits under AGOA have been suspended.</p>	Full duty

By the substitution of Table 1 in paragraph 3.1 to General Note IJ of the following ;(with retrospective effect from 1st September, 2021 up to and including 31st December, 2021,

Table 1: SADC-EU EPA TRQ

HS Code	Description	Quota (ton)	TRQ Allocation in ton				
			Botswana	Eswatini	Lesotho	Namibia	South Africa
02032200	Hams, shoulders and cuts thereof, with bone in	1500	61.49	61.49	63.75	63.75	1 200.93
02032990	Other						
02091000	Pig fat	200	4.80	4.80	4.80	4.80	76.80
04051010	Butter in immediate packaging of a content of 20kg or more	500	17.74	17.74	17.74	17.74	283.91
04059000	Other						
04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd	8 150	242.43	242.43	243.43	243.43	3878.94
04062000	Graded or powdered cheese of all kinds						
04063000	Processed cheese of all kinds						
04064000	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium Roqueforti</i>						
04069012							
04069022							
04069099	Other						
10019	Other	300 000	2532.98	2532.98	2532.98	2532.98	49 467.69
100300	Barley	10 000	250	250	250	250	9 000
16010020	Mortadella bologna	100	4.75	4.75	4.75	4.75	75.99
19019040	Other, in immediate packaging of a content of 5kg or more	2 300	112.60	112.60	112.60	112.60	1 801.6
210500	Ice Cream	150	2.21	2.21	2.21	2.21	35.34

By the substitution of Table 1 in paragraph 3.1 to General Note IJ of the following (with retrospective effect 1st January, 2022, to the extent set out in the Schedule hereto)

Table 1: SADC-EU EPA TRQ

HS Code	Description	Quota (ton)	TRQ Allocation in ton				
			Botswana	Eswatini	Lesotho	Namibia	South Africa
02032200	Hams, shoulders and cuts	1500	60	25	25	140	1250
02032990	ther of, with bone in						
	Other						
02091000	Fig fat	200	18	15	3	24	140
04051010	Butter in immediate packaging of a content of 20kg or more	500	43	17	10	80	350
04059000	Other						
04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd	8300	746.17	415.83	257.30	1078	5810
04062000	Graded or powered cheese of all kinds						
04063000	Processed cheese of all kinds						
04064000	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium Roqueforti</i>						
04069012	Other						
04069022	Other						
04069099	Other						
10019	Other	300 000	13 300	1 025	10,000	24 180	251 495
100300	Barley	10 000	10	5	15	1 000	8 970
16010020	Mortadella bologna	100	2	3	2	23	70
19019040	Other, in immediate packaging of a content of 5kg or more	2 300	296	265	43	86	1 610
210500	Ice Cream	150	17	6	4	18	105

By the substitution of Table 1 in paragraph 3.1 to General Note LJ of the following (with retrospective effect 1st September, 2021 up to and including 31st December, 2021, To the extent set out in the Schedule hereto)

Table 1: SACUM –UK-EPA TRQ

HS Code	Description	Quota (ton)	Botswana	Eswatini	Lesotho	Namibia	South Africa
			TRQ Allocation in ton				
02032200	Hams, shoulders and cuts thereof, with bone in	150	1.25	1.25	1.25	1.25	23.74
02032990	Other						
02091000	Pig fat	20	1	1	1	1	16
04051010	Butter in immediate packaging of a content of 20kg or more	94	4.75	4.75	4.75	4.75	75.20
04059000	Other						
04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd	1 417	67.5	67.5	67.5	67.5	1079.84
04062000	Graded or powdered cheese of all kinds						
04063000	Processed cheese of all kinds						
04064000	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium Roqueforti</i>						
04069012	Other						
04069022							
04069099							
10019	Other	30 090	1 278.75	1 278.75	1 278.75	1 278.75	25 973.57
100300	Barley	1 003	25	25	25	25	902.70
16010020	Mortadella bologna	100	2	3	2	23	70
19019040	Other, in immediate packaging of a content of 5kg or more	796	39	39	39	39	622.77
210500	Ice Cream	24	1.25	1.25	1.25	1.25	19.20

By the substitution of Table 1 in paragraph 3.1 to General Note IJ of the following (with retrospective effect 1st January, 2022, to the extent set out in the Schedule hereto)

Table 1: SACUM-UK-EPA EPA TRQ Allocation for 2022

HS Code		Quota (ton)	Botswana	Eswatini	Lesotho	Namibia	South Africa
			TRQ Allocation in ton				
02032200	Hams, shoulders and cuts thereof, with bone in	150	6	2.50	2.50	14	125
02032990	Other						
02091000	Pig fat	20	2	2	2	2	12
04051010	Butter in immediate packaging of a content of 20kg or more	94	8.08	7.05	7.05	7.05	65.80
04059000	Other						
04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd	1 444	130.10	72.29	43.41	187.81	1 010.80
04062000	Graded or powdered cheese of all kinds						
04063000	Processed cheese of all kinds						
04064000	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium Roqueforti</i>						
04069012	Other						
04069022							
04069099							
10019	Other	30 090	1 203.60	502.50	4000	4000	20 383.90
100300	Barley	1 003	50.15	50.15	50.15	50.15	802.40
16010020	Mortadella bologna	100	2	3	2	23	70
19019040	Other, in immediate packaging of a content of 5 kg or more	796	102.44	91.71	14.88	29.76	557.20
210500	Ice Cream	24	2	2	2	2	16

MADE this 7th day of February, 2022.

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