

EXCISE DUTY ACT
(No. 34 of 2018)

EXCISE DUTY (AMENDMENT OF SCHEDULE) (NO. 1) NOTICE, 2025
(Published on 21st March, 2025)

IN EXERCISE of the power conferred on the Minister of Finance by sections 53 and 54 of the Excise Duty Act, the said Act is hereby amended to the extent set out in the Schedule below:

By the insertion of the following Additional Note(s) 2 and 3 after Additional Note 1 in Chapter 30 of Section VI to Part 1 of Schedule No. 1:

2. Subheadings 3004.50, 3004.90.20 and 3004.90.30 includes herbal or homeopathic medicinal preparations and preparations based on the following active substances: vitamins, minerals, essential amino-acids or fatty acids in packing for retail sale. These preparations are classified in heading 30.04 only, if they bear on the label, packaging or on the accompanying user directions the following statements of:

- (a) the specific diseases, ailments or their symptoms for which the product is to be used;
- (b) the concentration of active substance or substances contained therein;
- (c) dosage; and
- (d) mode of application.

In the case of preparations based on vitamins, minerals, essential amino-acids or fatty acids, the level of one of these substances per recommended daily dose indicated on the label must be significantly higher than the recommended daily allowance to maintain general health or well-being.

3. The medicinal preparations mentioned in Additional Note 2 must, on importation, be supported by a —

- (a) certificate of registration of the product as a medicine;
- (b) licence permitting import of the product as a medicine; or
- (c) letter of confirmation of the status of the product as a medicine, from and verifiable by the Botswana Medicines Regulatory Authority (BoMRA).

By the insertion of the following:

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU/UK	EFTA	SADC	MFRCSUR	AfCFTA
3004.90.20	5	-- Other, containing minerals, essential amino-acids or fatty acids (excluding those of subheading 3004.50)	kg	free	free	free	free	free	free
3004.90.30	2	-- Other, herbal or homeopathic preparations (excluding those of subheading 3004.50 and 3004.90.20)	kg	free	free	free	free	free	free

MADE this 6th day of March, 2025.

NDABA N. GAOLATHE,
Minister of Finance.