

EXCISE DUTY ACT
(No. 34 of 2018)

EXCISE DUTY (AMENDMENT OF SCHEDULE) (No. 8) NOTICE, 2020
(Published on 3rd July, 2020)

IN EXERCISE of the power conferred on the Minister of Finance and Economic Development by section 305 of the Customs Act and 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 deletion of the following:

Item	Tariff Heading	Code	CD	Description	Rebate Items	Imported from or originating in	Rate of Anti-dumping duty
206.01	2836.20	01.06	63	Disodium carbonate produced by OCI Chemical Corporation	301.00-399.00; 401.00-499.00	United States of America	21%
206.01	2836.20	02.06	68	Disodium carbonate produced by TATA Chemicals (SODA ASH) Partners INC. (TCSAP)	301.00-399.00; 401.00-499.00	United States of America	8%
206.01	2836.20	03.06	62	Disodium carbonate (excluding that produced by TATA Chemicals (SODA ASH) Partners INC. (TCSAP) and OCI Chemical Corporation)	301.00-399.00; 401.00-499.00	United States of America	40%

By the insertion of the following:

Item	Tariff Heading	Code	CD	Description	Rebate Items	Imported from or originating in	Rate of Anti-dumping duty
206.01	2836.20	04.06	67	Disodium carbonate	301.00-399.00; 401.00-499.00	United States of America	40%

By the substitution of the following:

Heading	Sub - heading	C D	Article Description	Statistical Unit	Rate of Duty				
					General	EU	EFTA	SADC	MERCOSUR
39.07	3907.61.10	8	--- Liquids and pastes	kg	15%	free	free	free	15%
39.07	3907.61.90	6	--- Other	kg	15%	free	free	free	free
39.07	3907.69.10	9	--- Liquids and pastes	kg	15%	free	free	free	15%
39.07	3907.69.90	7	--- Other	kg	15%	free	free	free	free

By the insertion of the following:

Heading	Sub - heading	C D	Article Description	Statistical Unit	Rate of Duty				
					General	EU	EFTA	SADC	MERCOSUR
84.50	8450.11.10	5	--- Top load machines	u	30%	free	free	free	27%
84.50	8450.11.90	3	--- Other	u	free	free	free	free	free

By the substitution of the following:

Heading	Sub - heading	C D	Article Description	Statistical Unit	Rate of Duty				
					General	EU	EFTA	SADC	MERCOSUR
84.50	8450.11	8	-- Fully-automatic machines:						

By the Insertion after Note 4(d) of Note 4A in the Notes to Section D in Part 1 of Schedule No. 6 with the following:

- A. For the purposes of item 621.08, the following special conditions shall apply to recipients and users of partially denatured or undenatured ethyl alcohol for the manufacture of disinfectant classifiable in heading 38.08 of Part 1 of Schedule No. 1 for the duration of the national state of -

Notwithstanding the provisions of the Notes to this Schedule, the Act and its rules-

- a) Manufacturers of disinfectant classifiable in heading 38.08 must apply for temporary registration in the form of a letter on the official business letterhead to Botswana Unified Revenue Service;
- b) The application for temporary registration must include at least the following information:
 - i) trade name,
 - ii) physical address,
 - iii) description, tariff heading of the goods to be manufactured,
 - iv) specific rebate item applicable to the ethyl alcohol, and
 - v) details of the licensed supplier/s.
- c) The temporary registration may be approved and the manufacturing warehouse number issued once the responsible Customs Officer is satisfied that the applicant is a bona fide manufacturer of disinfectant entitled to receive ethyl alcohol under the provisions of this Note;
- d) Any inspection, screening and vetting process not performed prior to the temporary registration may be conducted at any time after the application for temporary registration has been approved;
- e) If it is found at any time after the temporary registration has been approved that the registrant is not compliant with the provisions of the Act, its rules and Schedules excluding provisions related to the procedure for submitting applications for registration, or that the registrant is not using the ethyl alcohol in a manner prescribed by this Note, the registration will be cancelled with immediate effect;
- f) The temporary registration issued in terms of the provisions of this Note will only be valid from the date on which the letter of approval is issued until the state of national disaster comes to an end; and
- g) The Commissioner General may prescribe by rule the quantities supplied to recipients of partially denatured or undenatured ethyl alcohol registered in terms of the special conditions set out in this Note.

Made this 18th day of June, 2020

DR. THAPELO MATSHEKA,
*Minister of Finance and Economic
Development.*