

Statutory Instrument No. 42 of 2024

EXCISE DUTY ACT
(No. 34 of 2018)

EXCISE DUTY (AMENDMENT OF SCHEDULE) (NO. 8) NOTICE, 2024
(Published on 28th March, 2024)

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 deletion of the following:

Heading/ Sub- heading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU/ UK	SADC	EFTA	MERCOSUR	AFCTA
604.20.30	5	--- Other anchovies	kg	25%	free	free	free	25%	25%
1604.20.35	6	--- Other sardines (pilchards) (<i>Sardinops</i> spp.) and sardinella (<i>Sardinella</i> spp.), minced, in airtight containers for human consumption	kg	6c/kg	free	free	free	6c/kg	6c/kg

By the insertion of the following:

Heading/ Sub- heading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU/ UK	SADC	EFTA	MERCOSUR	AFCTA
1604.20.3		-- Other anchovies							
1604.20.31	3	--- Canned, minced anchovies	kg	6c/kg	free	free	free	6c/kg	6c/kg
1604.20.39	9	--- Other	kg	25%	free	free	free	25%	25%
1604.20.45	3	-- Other sardines (pilchards) (<i>Sardinops</i> spp.) and sardinella (<i>Sardinella</i> spp.), minced, in airtight containers for human consumption	kg	6c/kg	free	free	free	6c/kg	6c/kg

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.06	3823.13	01.06	62	Tall oil fatty acids, 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, provided the product is not available in the SACU market.	Full duty

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.03	0207.14.1	01.07	79	Boneless cuts, frozen of fowls of the species <i>Gallus domesticus</i> , in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry may allow by specific permit after consultation with the Permanent Secretary, Ministry of Agriculture, for the duration of a shortage of chicken as a result of an outbreak of highly pathogenic avian influenza in Botswana, provided that the Permanent Secretary, Ministry of Trade and Industry or equivalent authority in SACU Member States, is satisfied that – (i) the chicken is only for consumption or manufacture of products for consumption, in the country of import; and (ii) the chicken imported in terms of this rebate item is not re-exported to any other SACU Member State.	Full duty less 12%

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.03	0207.14.9	02.07	78	Meat, frozen, other, of fowls of the species <i>Gallus domesticus</i> , in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry may allow by specific permit after consultation with the Permanent Secretary, Ministry of Agriculture, for the duration of a shortage of chicken as a result of an outbreak of highly pathogenic avian influenza in Botswana, provided that the Permanent Secretary, Ministry of Trade and Industry or equivalent authority in SACU Member States, is satisfied that – (i) the chicken is only for consumption or manufacture of products for consumption, in the country of import; and (ii) the chicken imported in terms of this rebate item is not re-exported to any other SACU Member State.	Full duty less 37%

MADE this 12th day of March, 2024.

PEGGY O. SERAME,
Minister of Finance.