

CUSTOMS, EXCISE AND SALES DUTY REGULATIONS, 1971
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Statutory Instrument No. 100 of 1971

CUSTOMS, EXCISE AND SALES DUTY ACT, 1970
(22 of 1970)

CUSTOMS, EXCISE AND SALES DUTY REGULATIONS, 1971

(Published on the 1st September, 1971)

In exercise of the powers conferred by section 122 of the Customs, Excise and Sales Duty Act, 1970, I, Q.K.J. Masire, Minister of Finance and Development Planning hereby make the following regulations -

PART I

PRELIMINARY

Citation and commencement **1.** (1) These regulations may be cited as the Customs, Excise and Sales Duty Regulations, 1971.

(2) Regulations 1 to 43, 45 to 70 and the Schedules shall come into force on the date of publication; regulation 44 shall come into force on the 1st day of January, 1972.

Interpretation **2.** In these regulations, unless the context otherwise requires -

“foreign going” means departing from any place within the common customs area to any place outside the common customs area;

“proper officer” means any officer whose right or duty it is to require the performance of or to perform the act referred to.

PART II

ADMINISTRATION, GENERAL DUTIES AND POWERS OF DIRECTOR AND OFFICERS, AND APPLICATION OF ACT

Production of authority by officer **3.** Any officer whose normal duty it is to conduct inspections under the Act shall, on arrival at the premises of any importer, manufacturer or any other person on routine inspection duties declare his official capacity and purpose and produce the authority issued to him by the Director to conduct such inspection, but the provisions of this regulation shall not apply in circumstances which the Director considers exceptional.

PART III

IMPORTATION, EXPORTATION AND TRANSIT OF GOODS

Appointment of places of entry, authorised roads and routes, etc. **4.** (1) The places, roads, routes, sheds, entrances and exits appointed or prescribed under section 6 of the Act and their use or employment for the purposes for which they have been so appointed or prescribed shall be subject to the conditions stated in the Seventh Schedule hereto.

(2) No person shall enter any place appointed under section 6, except the persons required by the Customs to enter it, the proper officers and such other persons as the Director may permit to enter such place.

5. (1) The pilot of any aircraft arriving in Botswana from a place outside the common customs area who is forced by stress of weather, accident or other circumstances beyond his control to land at a place in Botswana not appointed as a customs and excise airport (whether or not such aircraft has already called at any place in Botswana), shall forthwith report the arrival of his aircraft in terms of section 7 and the circumstances of such arrival to the proper officer at that place.

Landing of aircraft at places not appointed for that purpose

(2) If no Customs and Excise officer is stationed at the place mentioned in subregulation (1) such pilot shall forthwith report the circumstances of his arrival to the magistrate or a member of the Botswana police at or nearest to that place and such pilot shall also as early as possible make a report in terms of section 7 to the proper officer at the place at which such aircraft was next due to land or to the proper officer nearest to the place where he has called or landed.

(3) Such pilot shall forthwith take steps to prevent the landing, loss, damage, removal or pilferage of any cargo or other goods on such aircraft or, if any cargo or other goods are landed from such aircraft when in distress to prevent the loss, damage, removal or pilferage of any cargo or other goods so landed. He shall also report available particulars of all cargo or other goods landed from such aircraft to the proper officer, magistrate or a member of the Botswana police.

(4) The pilot of such aircraft shall also prevent the passengers and crew of such aircraft from leaving the immediate vicinity thereof unless the permission of the proper officer, magistrate or a member of the Botswana police has been obtained or the circumstances demand otherwise.

(5) Any magistrate or a member of the Botswana police to whom a report is made by a pilot of such aircraft, shall report the circumstances to the nearest proper officer by the most expeditious means available and shall render all possible assistance to such pilot to comply with the requirements of subregulations (3) and (4).

6. (1) The report referred to in section 7 (1) (a) shall state the information required in the form No. CE.2 prescribed in these regulations.

Report of arrival or departure of aircraft

(2) The pilot of any foreign-going aircraft shall, before its departure from any place in Botswana, deliver to the proper officer one general declaration in the Form No. CE.2 in respect of all such destinations together and a separate transire – for a destination in the common customs area – in the form No. CE.4 in respect of each such destination.

(3) A manifest, in a form approved by the Director, of all goods shipped as stores ex customs and excise warehouse and of all excisable goods shipped as stores on such foreign-going aircraft (or alternatively copies of all bills of

entry for shipment of such goods), shall be sealed by the proper officer to such general declaration.

(4) A manifest, in a form approved by the Director, of all goods ex customs and excise warehouse or goods on which a drawback of customs or excise duty is due on export or imported goods on which duty has not been paid or excisable goods, exported or removed in bond on such foreign-going aircraft to a place outside the common customs area (or alternatively copies of all bills of entry for shipment of such goods), shall be sealed to such general declaration.

(5) A copy of the report outwards in the Form No. CE.2 incorporating copies of the manifests of all goods shipped at that place on such foreign-going aircraft for a destination outside the common customs area (including again the goods mentioned in subregulation (4)) shall be sealed to such general declaration.

(6) The pilot of such foreign-going aircraft shall submit, at the time of reporting inwards of such aircraft, to the proper officer at every place in the common customs area at which such aircraft calls, the general declaration issued to him at every place in the common customs area at which such aircraft has previously called and such declaration may be retained by the proper officer until the time of departure of such aircraft.

(7) To the transire submitted in terms of section 7(6) by the pilot of a foreign-going aircraft in respect of each place in the common customs area at which it is due to call shall be sealed a manifest, in a form approved by the Director, of goods removed in bond or, alternatively, copies of all bills of entry for the removal of goods in bond to that place (or if no goods for removal in bond have been shipped for that place, the relative transire must bear a statement to that effect) and such transire shall contain a statement whether or not goods of the nature referred to in subregulation (3) or (4) have been shipped at any place in the common customs area. Such transire shall also contain a manifest of goods carried coastwise and shall be handed to the proper officer at the time of reporting inwards of such aircraft at the place of destination and shall be retained by the proper officer at that place.

(8) The proper officer may refuse clearance for the departure of any aircraft from any place unless evidence to his satisfaction has been produced that the pilot of such aircraft has complied with the provisions of all laws of Botswana and the customs laws of the common customs area with which it was his duty to comply.

(9) The pilot of any aircraft arriving at or departing from any place in Botswana shall submit to the proper officer the number of copies of such documents as are referred to in subregulations (1) to (8) as the proper officer requires.

7. (1) All sealable goods which have not been declared by the pilot or any member of the crew of an aircraft at any place in Botswana under section 9 and any other goods (not being the personal baggage or possessions of the pilot, crew or passengers) which the pilot is unable to prove to the satisfaction of the proper officer to be manifested for discharge at any other place shall be treated as illicit goods and shall be liable to forfeiture. Boarding and searching of aircraft

(2) The proper officer may prohibit any person who has no official business relating to any aircraft on such aircraft from boarding such aircraft until such formalities on arrival of an aircraft relating to customs and excise requirements as he may decide have been completed.

8. (1) The declaration required under section 9(1) shall be made in the Form No. CE.5 and shall be handed to the proper officer on demand immediately upon arrival of any aircraft at any place in Botswana and if not demanded before the time of reporting of such aircraft, the said form shall be submitted to the proper officer at the time of reporting of such aircraft. Aircraft stores

(2) The declarations required to be made under section 9 (1) shall be made individually on the same form by the pilot and every member of the crew of any aircraft.

(3) The pilot and every member of the crew of an aircraft arriving in Botswana directly from a place outside the common customs area may, during the stay of such aircraft, be permitted by the proper officer to retain in his personal possession, and for his personal use, duty free stores in accordance with the following scale –

	<i>Tobacco in any form</i>	<i>Potable spirits in any form</i>	<i>Wine</i>	<i>Beer</i>
The pilot	250 grams	$\frac{3}{4}$ litre	2 litres	2 litres
Officers	200 grams	$\frac{3}{4}$ litre	2 litres	2 litres
Other members of the crew	125 grams	Nil	2 litres*	Nil

*Only in the case of aircraft belonging to countries where provision is made for wine in the statutory list of provisions or rations.

(4) This regulation shall not entitle the pilot or any member of the crew to land such goods without the payment of duty except with the permission of the proper officer. If required to do so by the proper officer the pilot or any member of the crew shall produce all sealable goods in his possession.

(5) The proper officer shall place under seal all quantities in excess of those enumerated in subparagraph (3), as well as any other goods mentioned in section 9 (and the pilot shall provide every facility for such sealing) but the proper officer may permit the pilot of an aircraft or any member of

Landing of
goods from
aircraft:
deposit of
goods in
transit shed

the crew of an aircraft to leave any sealable stores in his possession on arrival of such aircraft in Botswana in the custody of the proper officer until re-exported under official supervision by such pilot or member of the crew.

(6) The pilot of an aircraft shall not permit any customs and excise seal on any goods in terms of section 9 to be broken until the aircraft is en route to a place outside the common customs area without intending to land again at any place in the common customs area.

9. (1) Except as provided in this regulation, goods shall be landed from an aircraft only between the hours of 7.30 a.m. and 5.00 p.m. from Monday to Friday. The landing of goods shall not be effected at any other time or on Saturdays, Sundays or general public holidays, except with the special permission in writing of and under the conditions imposed by the proper officer.

(2) Pilots or their agents requesting permission to land goods from an aircraft at times other than those specified in subregulation (1) or on Saturdays, Sundays or general public holidays, shall pay to the proper officer the prescribed charges for the attendance of such officers as the proper officer may deem necessary.

(3) The pilot, agent or the representative of such pilot or agent, or any other person landing goods before due entry thereof, shall remove such goods only into a duly appointed transit shed (or other place previously approved by the Director) and shall stack such goods in such manner as will readily enable a complete check of all packages to be made. Goods shall not be removed from one transit shed to another without the specific permission of the proper officer.

(4) Goods in transit, or goods marked for another place, shall, on being landed, be kept entirely separate from other goods, and packages which are damaged or from which the whole or part of the contents is missing, shall not be placed on board any vehicle for removal to another place until they have been examined in the presence of the proper officer and their contents ascertained. The packages shall then be repaired to the satisfaction of the proper officer and be sealed by him.

(5) Goods shall, on being landed, not be stacked in the open except with the special permission of the proper officer.

(6) In all cases where landed goods are deposited in the open, the conditions relating to stacking, as stipulated in subregulations (3) and (4) shall apply.

(7) The Director may permit goods which have been duly entered before landing to be landed direct from an aircraft into vehicles for imme-

diate conveyance to their destination on condition that the goods are stowed in the vehicles in such a manner that they can readily be checked.

(8) The Director may permit goods of any class or kind which have not been entered before landing to be landed direct from an aircraft into vehicles on such conditions as he may impose in each case.

(9) (a) If any package landed from an aircraft is leaking or if the whole or part of its contents is missing or if the package is in a damaged condition or the weight of any package differs from the invoiced or manifested weight thereof, the contents of such package (hereinafter referred to as a discrepant package), ascertained by examination as stated below, shall subject to section 44(1), be accepted as being all the goods imported in such package provided –

- (i) such package is examined as early as possible after landing but not later than the expiry of the time referred to in section 38(1), or removal of such package from the transit shed where it was deposited on landing, whichever is the earlier, or, if not so deposited, before removal from the place where it was landed;
- (ii) such package is examined, in case of examination of such package after due entry thereof, by the importer and in the case of examination of the package before due entry thereof, by the pilot of the aircraft from which it was landed in the presence of and in conjunction with the proper officer;
- (iii) an account of the contents of the package (or of the missing goods) issued by the carrier is furnished to the proper officer by the importer or the pilot, as the case may be;
- (iv) the account is legible and identifies the missing goods to the satisfaction of the Director and is signed and dated by the proper officer, importer or pilot, as the case may be, who conducted the examination;
- (v) the account of such discrepant package specifies the identifying marks, number and other particulars of each package examined and specifies the actual contents (or the missing goods) of each package separately; and
- (vi) there is no evidence that the missing goods or any portion thereof entered into consumption in the common customs area; and the duty on the goods missing therefrom does not exceed R25.

(b) Paragraph (a) shall *mutatis mutandis* apply in respect of any discrepant package landed from a railway train in which such package

was imported and for that purpose any reference to the pilot of the aircraft shall be deemed to be a reference to the carrier of the package.

- (c) Paragraph (a) shall *mutatis mutandis* apply in respect of any discrepant package imported by road and for that purpose any reference in the said paragraph to the proper officer, the pilot of the aircraft, and to the time of examination and account shall be deemed to be a reference to the proper officer at the place where the conveying vehicle entered Botswana, to the carrier of the package and the time while such vehicle is under the control of the proper officer at such place and to the account taken by the proper officer of the contents of such package, respectively.
- (d) Paragraph (a) shall *mutatis mutandis* apply in respect of any discrepant package imported by post and for that purpose any reference in the said paragraph to the pilot of the aircraft, to the time of examination and to any account shall be deemed to be a reference to any postal official in whose custody the package is prior to delivery, to the time while such package is in the custody of such official and to an account of the missing goods endorsed by such official on the relative postal manifest respectively:

Provided that the contents of such discrepant package shall be accepted as being all the goods imported in that package where the duty on the goods missing therefrom does not exceed R25.

- (e) Paragraph, (a) to (d) shall *mutatis mutandis* apply in respect of any examination conducted under subregulation (4) and for that purpose any reference to the pilot of the aircraft and to an account shall be deemed to be a reference to the proper officer and to the account taken by him of the contents of such package, respectively.
- (f) Paragraph (a) shall only apply to a discrepant package at the first place of landing thereof in Botswana and shall not apply to any discrepant package after removal thereof in bond.

(10) Examination, weighing, repairing or removal of any package in terms of this regulation shall, in the discretion of the proper officer, be subject to supervision by him and he may at any time demand re-examination of the package concerned.

Delivery of
goods from
airports and
railway
goods depots

10. (1) No person shall deliver goods landed from an aircraft or railway train, from any transit shed or other approved place until he has submitted to the authority in control of such shed or other place, a copy of the relative customs and excise delivery order in the Form No. CE.61.

(2) If any goods have been delivered before a valid landing, delivery and forwarding order or customs and excise delivery order, as the case may be, has been granted by the proper officer in respect of such goods for the delivery or forwarding thereof to the importer, such goods shall, if the proper officer so requires, be returned at the expense of the railway or airline operator to the place from which such goods were so delivered, or be brought to such other place as the proper officer may decide.

(3) The Director may enter into such other arrangements with the railway or airline operators as he may deem necessary in respect of the handling of goods in terms of this Part.

(4) The delivery of goods from any airport or railway transit shed before discharge of the aircraft has been completed, will be permitted, provided the landing, delivery and forwarding order or customs and excise delivery order, as the case may be, proving that the goods have been duly entered has been received by the authority in control of such airport or railway transit shed and the goods are not required to be detained for the purposes of the department.

(5) No landing, delivery and forwarding order or customs and excise delivery order shall be valid and shall be acted upon unless such form is signed and date-stamped by the proper officer and bears the number and date of the bill of entry on which the goods to which such order relates were entered in terms of the Act.

(6) The proper officer may by endorsement on any landing, delivery and forwarding order or customs and excise delivery order, or in any other manner, order the detention or the delivery to a place indicated by him of the whole or any part of the goods to which such order relates and such goods shall not be delivered or removed except as ordered by the proper officer.

(7) Every agent, railway official, airline operator or other person landing and delivering goods at any place shall, within a period of 14 days from the date on which such landing commences, or within such further period as the proper officer may allow, furnish to the proper officer a statement with particulars of the packages reported for landing at that place in terms of section 7 but not landed at that place, and of the packages landed at that place but not so reported, and shall before the expiration of the said period of 14 days or such further period as has been allowed by the proper officer, deliver all goods landed but not reported (unless the said statement reflects particulars of due entry and delivery of such goods), as well as all goods in respect of which due entry has not been made, to the State warehouse or such other place as may be approved by the proper officer.

Exportation
of goods

11. (1) Any person entering goods for exportation shall, if required to do so by the proper officer, produce all documents relating to the goods together with the air way-bill or consignment note.

(2) Subject to subregulation (5), no person shall cause any goods for export to be loaded into aircraft, trains or any other vehicle unless such person has received a copy of the air way-bill or consignment note relating to such goods, signed and date-stamped by the proper officer, authorizing the export of such goods in that aircraft or any other vehicle.

(3) Regulation 9 (1) and (2) shall *mutatis mutandis* apply to the exportation of goods by aircraft.

(4) The pilot of any aircraft into which any goods referred to in regulation 6(3) or (4) have been loaded for export shall, before departure from the last place of call in Botswana, on demand by the proper officer indicate to him all such goods for the purpose of checking or account to him for such goods. No such goods shall be landed at any place in Botswana without the express permission of the proper officer and if landed, such goods shall be treated as imported goods landed without reporting in terms of section 7.

(5) In the case of goods being exported from a place in Botswana where there is no customs and excise office, the Director may, in respect of such goods as he considers necessary and under such conditions as he may impose, permit the exporter to present a bill of entry for export of goods not ex warehouse in the form No. CE.23 or 24, together with the relative documents, to the railway or air transport official at that place. Such official shall ensure that the requirements of the Act are complied with before authorizing the exportation of the goods in question and shall forward the original of the Bill of Entry concerned to the Director.

Importation
or exportation
of goods from
and to African
territories

12. The importation of any goods from or the exportation of any goods to any African territory with the Government of which any agreement has been concluded under any provision of the Act shall be subject to such agreement.

Persons and
their baggage
entering or
leaving the
common
customs area

13. (1) A person entering the common customs area shall not remove his baggage, nor any other goods accompanying him, from customs control, or cause such baggage or goods to be so removed until they have been released by the proper officer and no person shall deliver any such baggage or goods left with or handed to him for delivery until such release has been granted.

(2) Every person entering or leaving the common customs area shall declare unreservedly to the proper officer what goods he has in his possession, taking particular care to mention articles to which attention is invited on the form of declaration approved by the Director.

(3) Every person entering or leaving the common customs area shall produce and deliver to the proper officer any goods the importation or exportation of which is prohibited or restricted.

(4) The required declaration shall be made to the proper officer in a form approved by the Director and may be handed to the pilot or any agent clearing the baggage through customs including any representative of the railway operator acting as a clearing agent. The proper officer may in his discretion accept an oral declaration, but he may subsequently demand a written declaration.

(5) Any goods brought into the common customs area and intended for sale shall be specially declared as cargo and shall be entered as such for customs and excise purposes on the prescribed forms.

(6) Any goods not being cargo reported in terms of section 7 which have been imported or exported or removed from customs and excise control or in respect of which an attempt at importing, exporting or removal has been made without a valid declaration shall be treated as goods imported, exported or removed without due entry thereof.

14. The charge for rent on goods (except State Stores) in any State warehouse in the common customs area shall be calculated at the rate of 10 cents for every 45 kg. or portion thereof for every week, or portion of a week, subject to a minimum of 25 cents per week.

Rent to be paid on goods in a State warehouse

15. (1) All goods removed in bond under section 17 (1) shall be entered for removal on a bill of entry for removal in bond in the Form No. CE. 14 or 15, but the Director may, in respect of such class or kind of goods as he may decide, accept such other form of entry as he may approve on such conditions as he may impose.

Removal of goods in bond

(2) Subject to subregulations (6) and (7) no goods shall be removed in bond until the remover has been authorized by the proper officer on a landing, delivery and forwarding order or other document to remove such goods.

(3) Goods may be removed in bond within the common customs area only to a place appointed as a place of entry or, in circumstances which the Director considers to be exceptional to any railway station or siding, or any premises or warehouse within the area of control of the proper officer at that place or, in the case of excisable goods, to a licensed customs and excise warehouse if such goods are intended for warehousing in such customs and excise warehouse.

(4) Except where otherwise provided in these regulations, the consignee of goods removed in bond to a place in the common customs area shall not take delivery of such goods or cause them to be warehoused or exported at

the place of destination until he has duly entered the goods at the customs and excise office at that place, for consumption, warehousing or export, and has obtained the written authority of the proper officer for such delivery, warehousing or export. The said consignee shall also submit to the proper officer all such invoices and documents relating to the goods as he may require as well as a numbered and date-stamped copy of the relative bill of entry for removal in bond. If entry of the goods at the place of destination is not made within 7 days of the arrival of the goods at that place, or within such further period as the proper officer may allow, the remover or the carrier or other person having custody of the goods shall forthwith deliver them to the State warehouse or other place approved by the proper officer.

(5) Any person removing goods in bond to a place in the common customs area shall consign the goods to the care of the officer in charge of customs and excise at that place and shall conspicuously mark the consignment note with the words "In Bond". The carrier shall advise its officials or agents at the place of destination that the goods are in bond and shall not deliver the goods without the written authority of the proper officer.

(6) Subject to subregulation (7), the Director may, in the case of goods in transit through Botswana from any other territory in Africa by air or rail to any destination outside the common customs area allow the goods in question to be entered for removal, in the case of goods removed by air, at the place where the goods are first landed in the common customs area, or in the case of goods removed by rail, at the place where the goods are exported from the common customs area provided the duty on any deficiency is paid forthwith. No person shall allow such goods to be carried forward or exported from such airport or place until such goods have been duly entered for removal in bond and the proper officer at the place in question has granted written authority for such carriage or export.

(7) Goods in transit overland through Botswana from any other territory in Africa other than by air or rail shall be entered for removal in bond at the place where they enter Botswana.

(8) Except with the permission of the Director, goods in transit through the common customs area to a destination outside the common customs area shall be exported immediately and if export cannot take place immediately such goods shall be warehoused in a licensed customs, excise and sales duty warehouse after entry for warehousing.

(9) Beef or other meat and such other goods as the Director may decide, in transit by rail through the common customs area to a destination outside the common customs area shall be carried in sealed trucks direct from the sending station to the place of export in Botswana and such seals shall not

be broken except with the permission of the proper officer at that place. Such goods carried by any other means shall be subject to such conditions as the Director may impose.

(10) Goods removed in bond to a customs and excise warehouse for manufacturing purposes or for storage in such warehouse shall be entered for rewarehousing on a bill of entry for warehousing or rewarehousing in the Form No. CE.12 or 13 but goods removed in bond to a place of entry for any purpose may be duly entered for such purpose even if removed to such place from a customs and excise warehouse in terms of section 19(4) (c).

(11) The following particulars shall be reflected on a bill of entry for direct removal in bond in the Form No. CE.14 –

- (a) in the case of goods removed in bond to a place outside the common customs area, full particulars as required in accordance with the bill of entry form;
- (b) in the case of goods which have been landed from an aircraft or vehicle at a place to which they were not consigned and are removed in bond by the pilot or carrier to the place to which they were consigned in the first place, full particulars as required in accordance with manifest requirements in the Form No. CE.2 or 3 referred to in regulation 6 (1) and such additional particulars as are available to such master, pilot or other carrier in respect of such goods; and
- (c) in other cases, full particulars as required in accordance with the bill of entry form, but the particulars relating to tariff heading item and domestic value need not be furnished unless required to be furnished by the Director.

(12) Suppliers' invoices in respect of goods entered for removal in bond in the circumstances stated in subregulation (11) shall be produced to the proper officer at the time of entry for removal, and suppliers' invoices, documents of title and such other documents as may be required by the proper officer shall be produced to the proper officer at the time of due entry at the place of destination in respect of goods removed in the circumstances referred to in subregulation (11) (b) or (c).

(13) If goods which have been entered for warehousing at the place of importation are required for immediate removal in bond from that place before they have been deposited in the warehouse, they may be treated and entered for removal as if they had been so deposited.

(14) If the final destination of any goods is a place other than the place of entry to which such goods have been removed in bond, no person shall remove such goods or cause such goods to be removed from such place of

entry until such goods have been duly entered and the proper officer has granted written authority for delivery thereof and if forwarded to the final destination without such written authority, such goods shall, if the proper officer so requires, be returned at the expense of the carrier or other person who brought the goods into the common customs area or who removed the goods without such written authority, to such place of entry or to such other place as the proper officer may decide.

PART IV

CUSTOMS, EXCISE AND SALES DUTY WAREHOUSES: STORAGE AND MANUFACTURE OF GOODS IN CUSTOMS, EXCISE AND SALES DUTY WAREHOUSES

Approval of
customs,
excise and
sales duty
warehouses

16. (1) Customs, excise and sales duty warehouses shall be licensed only at places appointed in terms of section 6 and on application on a form CE.100.

(2) Form CE.100 shall be completed in all details and shall be accompanied by such plans, description of the warehouse or other particulars as the Director may require.

(3) A licence for a customs, excise and sales duty warehouse may be issued in respect of any premises, store, fixed vessel, fixed tank, yard or other place which complies with such conditions as the Director may impose in each case in regard to construction, situation, access, security or any other condition he considers necessary.

(4) Different premises, stores, vessels, tanks, yards, or other places on a single site, or on more than one site approved by the Director, may be licensed as a single customs, excise and sales duty storage warehouse or a single customs, excise and sales duty manufacturing warehouse in the name of one licensee.

(5) Separate customs, excise and sales duty warehouses on the same site may be licensed in the names of different persons subject to the conditions referred to in subregulation (3).

(6) The Director may license a customs, excise and sales duty warehouse for the storage or manufacture of any particular commodity or article or any class or kind of commodity or article and such warehouse shall not be used for any other purpose, except with the written permission of the Director.

(7) If the security for the duty is at any time in the opinion of the proper officer not sufficient in regard to any customs, excise and sales duty warehouse in which goods are deposited, he may at the risk and expense of the licensee of such warehouse and the owner of such goods cause them to be immediately removed and deposited in another place approved by

him. Alternatively, the said licensee or owner may forthwith pay the duty on the goods.

(8) The licensee of a customs, excise and sales duty warehouse shall keep at the warehouse in a place accessible to the proper officer a record in a form approved by the Director of all receipts into and deliveries or removals from the warehouse of goods not exempted from entry under section 19 (3), with such particulars as will make it possible for all such receipts and deliveries or removals to be readily identified with the goods warehoused, and with clear references to the relative bills of entry passed in connection therewith.

(9) The licensee of a customs, excise and sales duty warehouse shall display in a prominent position in the warehouse an extract of the relative regulations in this Part.

(10) No goods entered for storage or manufactured in a customs, excise and sales duty warehouse (except spirits or wine in the process of maturation or maceration in a customs, excise and sales duty manufacturing warehouse) shall be retained in customs, excise and sales duty warehouse for a total period of more than 5 years, but the Director may, in exceptional circumstances and on such conditions as he may impose in each case, allow such goods intended for trade purposes to be so retained for such further period as he may specify.

(11) Any fixed vessel, tank, receiver, vat or other container licensed as a customs, excise and sales duty warehouse or used in a customs, excise and sales duty warehouse for the storage or manufacture of any goods in terms of Part IV of the Act shall be gauged in a manner approved by the Director and any fitting, meter, gauge or indicator necessary for ascertaining the quantity of any goods contained in such vessel, tank, receiver, vat or other container shall be supplied and fitted by the licensee at his expense.

17. (1) Subject to subregulation (2) goods which have been entered for warehousing in a customs, excise and sales duty warehouse shall be conveyed to the warehouse immediately after such entry and there deposited. All goods entered for warehousing shall be conveyed to the warehouse only by the railway operators or by a person who has given such security as the Director may require in terms of section 101.

Storage of goods in customs, excise and sales duty warehouses

(2) Imported packages which have been entered for warehousing in a customs, excise and sales duty warehouse but which are leaking, or of which the whole or part of the contents is missing, or which are in an otherwise damaged condition, shall not be removed to the warehouse unless examined in terms of regulation 9(9). If such package is, however, removed to the warehouse without such examination the full invoice contents of such

package shall be deemed to have been imported and shall be accounted for under the provisions of the Act.

(3) The licensee of any customs, excise and sales duty warehouse shall notify the owner of any imported goods for warehousing in such warehouse of the non-receipt of any such goods or any part thereof, and the owner of such goods shall take immediate steps to account to the proper officer for such goods or to pay the duty due thereon.

(4) The licensee of any customs, excise and sales duty warehouse into which goods are received shall ensure that such goods have been duly entered for warehousing in such warehouse and, unless proof that such goods have been so entered is in his possession at the time of receipt of such goods he shall keep such goods separated from other goods in such warehouse and make a report to the proper officer forthwith.

(5) The licensee of a customs, excise and sales duty warehouse shall not allow any goods of a dangerous or inconvenient nature to be stored in such warehouse unless it has been approved for the storage of such goods, and the licensee of a customs, excise and sales duty warehouse which has been approved for a particular class of goods shall not allow any other goods to be deposited therein.

(6) All goods in a customs, excise and sales duty warehouse shall be so arranged and marked that it will be easily identifiable and accessible for inspection and that each consignment and the particulars thereof can readily be ascertained and checked.

(7) Goods deposited in a customs, excise and sales duty warehouse may at any time be examined by the proper officer and the licensee of such warehouse, or his representative, shall be present during such examination.

(8) Goods deposited in a customs, excise and sales duty warehouse in closed trade containers shall not be examined, nor the packages opened or altered in any way, except with the permission of the proper officer and in the presence of an officer if he so requires, unless immediate action for the safety of the goods is necessary, in which case the licensee shall immediately notify the nearest available officer.

(9) No unpacked goods in liquid form shall be stored in ungauged fixed containers in a customs, excise and sales duty warehouse without the written permission of the Director.

(10) Subject to section 21 of the Act, samples of warehoused goods, in such quantities as the proper officer may allow, may be taken by the importer under customs supervision, provided that prior written application is made.

18. (1) The Director may, on such conditions as he may impose in each case, allow the manufacture by a licensee in a customs, excise and sales duty manufacturing warehouse of goods which shall not be subject to the provisions of Part IV of the Act.

Manufacture
of goods in
customs,
excise and
sales duty
warehouses

(2) Subject to regulation 16 (2) any application for the licensing of a customs, excise and sales duty manufacturing warehouse shall state the nature of materials and the processes to be used in the manufacture of every excisable or other product, the expected annual quantities of such materials to be so used and the expected annual production of every excisable product.

(3) The plans referred to in section 26 (5) shall be submitted to the Director in duplicate for retention by him. Distinguishing marks shall be legibly applied to a conspicuous part of every room, fixed vessel, still, utensil or other plant and such mark shall be indicated on schedules submitted with such plans.

(4) Vessels, stills, and other plant in a customs, excise and sales duty manufacturing warehouse shall be placed, fixed and connected to the satisfaction of the Director, and the licensee shall not alter the shape, position or capacity of any plant or install any additional or new plant or remove any plant without the permission of the Director after submission to him of an application for alteration of such plant.

(5) No manufacturing shall commence in a customs, excise and sales duty manufacturing warehouse without the permission of the Director.

(6) All rooms, places, distilling apparatus, spirits receivers and other fixed vessels or containers and such other plant as the Director may specify, in a customs, excise and sales duty manufacturing warehouse shall be locked or otherwise secured in accordance with the instructions and in the discretion of the proper officer and the licensee shall at his own expense and to the satisfaction of the proper officer, provide, apply, repair and renew whatever is required to enable the proper officer to affix locks to such rooms, places, distilling apparatus, spirits receivers, and other fixed vessels or containers and other plant specified by the Director, or to secure them in any other manner.

(7) Every pipe in a customs, excise and sales duty manufacturing warehouse shall, except with the permission of the Director or unless used exclusively for the discharge of water and spent wash, be so fixed and placed as to be capable of being examined for the whole of its length. Pipes for the conveyance of different materials or products shall if required by the Director, be painted in such colour for every material or product as he may require. The licensee shall paint such pipes at his own expense and shall repaint such pipes whenever required by the proper officer. Every cock and

valve used in such warehouse shall be of a type approved by the Director. The licensee shall keep such cocks and valves in proper repair at all times.

(8) No person other than a licensee of a customs, excise and sales duty manufacturing warehouse licensed for the manufacture of excisable goods shall own, use or control a machine for cutting tobacco or a machine, appliance or apparatus which is in the opinion of the Director of a type specially designed for any process in the manufacture of an excisable product except with the permission of the Director and no person to whom permission to own, use or control such machine, appliance or apparatus has been so granted, shall sell or dispose of such machine, appliance or apparatus or allow any other person to use it without the permission of the Director. The Director may require that any class or kind of such machine, appliance or apparatus shall be registered with him and shall bear such registration numbers in such manner as he may decide.

(9) When a manufacturing operation has been completed in a customs, excise and sales duty manufacturing warehouse, the licensee shall give the proper officer all the necessary assistance in ascertaining the quantity and strength or other particulars of the goods manufactured and record such particulars and render such returns as the Director may require. A licensee shall stop any operation or the working of any still when required to do so by the proper officer for the purpose of testing the output.

(10) Every licensee who is required to do so by the Director shall furnish a diagram to scale of any still in his customs, excise and sales duty manufacturing warehouse together with explanatory notes relating to the working of such still.

(11) Except with the permission of the proper officer no excisable goods manufactured in a customs, excise and sales duty manufacturing warehouse shall be removed from a receiver, vessel or other container in which they were collected until account thereof has been taken by the proper officer.

(12) The Director may allow the quantity of any excisable goods in a customs, excise and sales duty warehouse to be ascertained by means of any scale, meter, gauge or other instrument or appliance of a type approved by him. The licensee shall supply and fit such scale, meter, gauge or other instrument or appliance to the satisfaction of the Director and keep it in proper repair at his expense and shall have it assized regularly and, in addition, at any time required by the proper officer.

(13) Every licensee of a customs, excise and sales duty manufacturing warehouse shall, except with the permission of the Director, keep a stock record, in a form approved by the Director, in which such licensee shall record daily such particulars of receipts of materials, nature and quantities

of excisable goods manufactured, nature and quantities of by-products or other goods manufactured and such other particulars as the Director may require in each case.

(14) Every licensee of a customs, excise and sales duty manufacturing warehouse shall furnish to the proper officer such returns showing such particulars and at such times and under such conditions as the Director may decide.

19. (1) The licensee of a customs, excise and sales duty warehouse shall not cause or permit any goods to be delivered or removed from such warehouse until he is in possession of a relative ex warehouse bill of entry, in the prescribed form, numbered and date-stamped by the proper officer, and any person entering any goods for delivery or removal from a customs, excise and sales duty warehouse shall do so on the forms prescribed herein.

Clearance and removal of goods from customs, excise and sales duty warehouses and payment of duty

(2) Notwithstanding subregulation (1) and subject to the Sixth Schedule hereto the Director may permit the licensee of any customs, excise and sales duty warehouse to remove from such warehouse goods which are liable to excise duty only or such other goods as the Director may specify from time to time, provided a certificate for removal of excisable specified goods ex warehouse in the Form No. CE. 32, duly completed by the licensee of such warehouse, is deposited by such licensee in the entry box referred to in subregulation (3) and he complies with subregulations (4), (5), (7) and (9).

(3) Except with the permission of the Director subject to such conditions as he may impose, every licensee of a customs, excise and sales duty warehouse who has been granted permission in terms of subregulation (2) shall provide and fix to any convenient and permanent structure in an accessible place in such warehouse an entry box of a construction and design approved by the Director, for safe depositing of documents. The box in question shall be provided with fittings and shall be designed to enable the proper officer to lock it with a State lock so that documents deposited therein cannot be withdrawn and also so that at any time considered necessary by the Director documents can be neither deposited nor withdrawn.

(4) In the case of excisable goods to be removed from any customs, excise and sales duty warehouse for home consumption under Schedule No. 6 of the Act or for home consumption as State stores, the licensee of such warehouse shall, notwithstanding subregulation (2), not remove or permit such goods to be removed from such warehouse unless a declaration regarding restricted removal of excisable/specified goods ex warehouse in the Form No. CE.33 has been completed and signed by the manufacturer under Schedule No. 6 of the Act or an official of the State body in question,

as the case may be, and a copy of such declaration has been attached to each copy of the certificate for removal of excisable/specified goods ex warehouse in the Form No. CE.32. In the case of goods to be so removed for consumption under Schedule No. 6 of the Act the Director may require that the said declaration shall be approved by the proper officer in the area where the manufacturer's premises are situated before such goods are removed.

(5) Bills of entry as referred to in subregulation (1) shall be presented to the proper officer by the licensee of each customs, excise and sales duty warehouse in respect of all excisable/specified goods removed from such warehouse during the previous calendar month for the purposes mentioned in section 19(4) within 14 days after stocktaking or the closing of account for duty purposes and copies of all certificates deposited in the entry box for each such purpose or for each class or kind of bill of entry prescribed in these regulations as the Director may require shall be attached to the original of the respective bills of entry or shall be specified on a schedule attached to such bill of entry, such certificates being submitted to the proper officer separately in accordance with conditions which the Director may impose. Any duty due in respect of goods to which such bills of entry relate shall be paid by such licensee.

(6) Notwithstanding subregulation (1) the Director may also permit the licensee of a customs, excise and sales duty warehouse, subject to compliance with the requirements of subregulation (3) to remove from such warehouse imported oil classified under tariff headings 27.07.50, 60, 70 or 80 and 27.10.20, 30, 40 or 50 and such other imported goods as the Director may permit from time to time, for consumption in terms of item 401.00 under subregulations (2) to (5) and in that event the said subregulations (2) to (5) shall *mutatis mutandis* apply and for the purpose of such application any reference in such regulations to excisable goods and excise duty shall be deemed to be a reference to the above-mentioned goods and to customs duty or customs duty as well as excise duty, respectively.

(7) Certificates may be deposited in the entry box in his customs, excise and sales duty warehouse by a licensee at any time during the hours when goods are permitted to be delivered or removed from such warehouse, but the Director may require in writing that certificates relating to deliveries or removals from such warehouse for any date or any period stated by the Director shall be deposited in the entry box before a time indicated by him on that date or on each day during that period. The licensee shall number certificates consecutively in the space provided in respect of removals from each customs and excise warehouse.

(8) When the proper officer has authorised the delivery or removal of any goods from a customs, excise and sales duty warehouse or the licensee

has deposited a certificate in terms of subregulation (2) in the entry box for delivery or removal of any such goods, the licensee of the warehouse shall cause such goods to be so delivered or removed immediately, unless the special permission of the proper officer has been obtained for their retention, but for any retention exceeding a period of 7 days the permission of the Director shall be obtained. The Director may grant general permission for retention in respect of such class or kind of goods and for such periods as he considers necessary.

(9) The duty on any goods removed from a customs and excise warehouse shall be payable before such goods are so removed, but in respect of goods removed under subregulation (2) the Director may, subject to such security as he may require and to such conditions as he may impose in each case, permit the payment to be deferred to a date not later than the twenty-first day of the month following that on which it became due.

20. (1) Excisable goods shall not be removed from any customs, excise and sales duty warehouse for payment of duty in terms of regulation 17 (1) or (2) except in such minimum quantities as the Director may determine in respect of each excisable product or spirituous beverage.

Clearance and removal of goods from customs, excise and sales duty warehouses for home consumption

(2) Subject to regulation 17 (1) goods liable to customs duty or to customs duty as well as excise duty shall not be removed from a customs, excise and sales duty warehouse for home consumption until such goods have been entered in terms of section 19 with payment of any duty due and the licensee of such warehouse is in possession of a copy of such entry numbered and date-stamped by the proper officer.

21. (1) The clearance and removal of goods from any customs, excise and sales duty warehouse for export or supply as stores to any foreign-going aircraft shall be subject to regulation 17 (1) to (9).

Clearance and removal of goods from customs, excise and warehouses for export (including supply as stores to foreign-going aircraft)

(2) The proper officer may require any goods entered for export or supply as stores from any customs, excise and sales duty warehouse to be delivered to any examination shed or other place indicated by him or may require such goods to be retained in such warehouse for the purpose of examination prior to such export or supply and such goods shall not be removed, exported or supplied without the permission of the proper officer.

(3) The goods in question shall be kept separate from any other goods conveyed on the same vehicle and shall be accompanied by a copy of the relative bill of entry or certificate mentioned in regulation 17 (2). Unless the stores are conveyed by the actual remover or owner or licensee of the customs, excise and sales duty warehouse in question or his employee, such stores shall, except with the permission of the Director be carried only by the railway operators or a person who has given security in terms of section 101 of the Act. Such goods for export or supply as stores shall be conveyed immediately by the shortest route to the ship, aircraft or rail by means of

which they will be exported. No carrier or other person shall divert such goods to any other destination or substitute any other goods for such goods intended for export or supply as stores or tamper with such goods in any manner.

(4) The licensee of a customs, excise and sales duty warehouse from which goods for supply to a foreign-going aircraft as stores are removed, shall obtain on a copy of the bill of entry or certificate relating to such goods a receipt signed by an officer of the aircraft to the effect that the stores have been received on board and such receipted copy shall be handed to the proper officer before the departure of the aircraft.

(5) The licensee shall produce proof to the satisfaction of the Director that goods entered for export or supply as stores to a foreign-going aircraft have been exported and such proof shall be submitted within such period as the Director may require.

(6) If any goods removed from a customs, excise and sales duty warehouse for export or supply as aircraft stores or any portion of such goods are not shipped or despatched, the licensee of the said warehouse shall immediately report the facts to the proper officer and he shall forthwith pay the duty on such goods or cause them to be removed to the State warehouse or take such other action as the proper officer may decide.

(7) The pilot of an aircraft shall produce any stores on board his aircraft (irrespective of where such stores were taken on board) whenever and wherever he is required to do so by the proper officer, and shall provide facilities for such stores to be placed under seal. He shall also forthwith pay the duty on any stores which were shipped outside the common customs area or which were shipped at any place in the common customs area ex a customs, excise and sales duty warehouse and which have been consumed, sold or disposed of on such aircraft at any place in the common customs area when the aircraft is not air-borne or on such aircraft on a flight between any places in the common customs area (except such stores which have been so consumed for the operation of the aircraft itself or which have been so consumed by the pilot or any member of the crew or any passenger as part of the service included in the service contract of such pilot or crew member or fare of such passenger without extra payment thereof).

(8) For the purposes of regulation 20 (1) goods which may be supplied to an aircraft as stores shall include all consumable goods normally used on such aircraft for propulsion, catering or maintenance but shall not include normal durable equipment or replacements of normal durable equipment of such aircraft.

(9) Normal durable equipment or replacements thereof shipped at any place in the common customs area on any foreign-going aircraft shall,

except if elsewhere provided for be treated as an export of such goods and shall be subject to the provisions of the Act and these regulations insofar as they relate to the exportation of goods.

22. (1) Regulation 15(1) to (14) shall *mutatis mutandis* apply to goods removed in bond from any customs, excise and sales duty warehouse.

Clearance of goods from customs, excise and sales duty warehouses for removal in bond

(2) The removal in bond of goods from a customs, excise and sales duty warehouse shall also be subject to regulation 19(1) to (9).

(3) In the case of goods liable to excise duty only and removed in bond from one customs, excise and sales duty warehouse to another any copy of a certificate for the removal of excisable/specified goods ex warehouse in the form No. CE.32 relating to the removal of such goods shall on being deposited in the entry box in such warehouse to which such goods were so removed be deemed to be a bill of entry for rewarehousing in respect of such goods in that warehouse.

(4) The consignee of any goods removed in bond shall notify the remover immediately of the non-receipt of such goods or any part thereof and such remover shall take immediate steps to account to the proper officer for such missing goods or to pay the duty due thereon.

23. The quantity of spirits in any container shall if calculated by weighing, be ascertained in the manner specified by the Director.

Ascertaining quantity of spirits by weighing

24. (1) Samples for reference to the Director in terms of section 29(1) or for approval in terms of section 29(2) shall, whenever possible, be taken by, or under the supervision of the proper officer, and shall be despatched in a manner determined by the Director. The licensee concerned shall furnish such declaration and in such form as the Director may require. The Director shall set forth in a certificate his decision concerning the certification or approval of any sample submitted.

Control of the use of spirits for certain purposes

(2) No person shall without authority of the proper officer tamper with, substitute or alter any sample or a label thereon after such sample has been taken for certification or approval.

(3) A licensee who intends using for blending brandy in terms of section 29(2) any spirits in respect of which a rebate of duty for maturation is provided for shall notify the proper officer at least 24 hours before commencement of such blending operation and comply with such conditions regarding supervision of the blending operation as he deems necessary. Where the proper officer directs that an officer should be present at the blending operation, the blending must take place under the supervision of the officer.

Requirements
in respect
of stills

25. (1) Subject to subregulation (2), no person, other than an agricultural distiller, shall use a pot still with a capacity of less than 150 gallons or a continuous still which is not capable of distilling 200 gallons or more of wine or wash per hour.

(2) Subregulation (1) shall not apply to any still lawfully in use at the time of the commencement of the Act or to any still which the Director may, in his discretion, authorise to be used for the distilling or manufacture of essences or such other preparations as he may determine, or for experimental purposes.

(3) No agricultural distiller shall use a still with a capacity of less than 20 gallons for distilling spirits: Provided that this requirement shall not apply in respect of a still which is lawfully in the possession of an agricultural distiller immediately prior to the commencement of the Act.

(4) No person shall use a still for distilling spirits, and no licence to distil spirits therein shall be issued, unless such still is made wholly of copper or tin or has been repaired with copper or tin (not being metal coated with tin), or any other metal or substance approved by the Director and is of a type approved by the Director.

(5) When an agricultural distiller ceases to operate as an agricultural distiller or ceases to be an agricultural distiller in terms of the Act, he shall in addition to any notification under any provision of the regulations regarding any spirits manufactured by him, forthwith notify the Director of the disposal or intended disposal of any still in his possession.

Spirits
manufac-
tured by
agricultural
distillers

26. (1) An agricultural distiller shall not use a still which is not erected on a foundation of brick, stone or cement and is not securely built in to the satisfaction of the proper officer and in a situation approved by him on the farm in question.

(2) Every agricultural distiller shall submit on forms approved by the Director –

- (a) to the proper officer within 30 days after the first day of January in each year, a return of spirits in his possession on the first day of January;
 - (b) to the proper officer within 14 days after completion of each new distillation or re-distillation of spirits by him, a return of the quantity and strength of the spirits so distilled or re-distilled; and
 - (c) on demand by the proper officer, a return, declared by him to be correct, of the strength and quantity of spirits in his possession on the date of such demand.
- (3) The return required in terms of subregulation (2)(b) shall also

be rendered by a person who has ceased to be an agricultural distiller, but who was an agricultural distiller during the preceding calendar year.

(4) When an agricultural distiller ceases to operate as an agricultural distiller or ceases to be an agricultural distiller in terms of the Act he shall notify the Director forthwith and furnish at the same time a return of the nature referred to in subregulation (2)(b) on the date on which he ceases to operate as or to be an agricultural distiller. He shall also pay the duty forthwith on any spirits stated in such return to be in his possession on such date unless such spirits are consumed on such farm in accordance with the Act and shall surrender to the Director the counterfoils of any certificates issued in respect of any spirits, as well as any unused certificates in his possession.

(5) Regulations 18(1) to (13), 19(1) to (9), and 27(1) to (3) shall *mutatis mutandis* apply to any agricultural distiller and to any spirits manufactured by him, and for the purpose of such application any reference to a customs and excise manufacturing warehouse shall be deemed to be a reference to the farm owned or occupied by such agricultural distiller or on which such spirits are manufactured, but the Director may exempt any class of agricultural distillers from the application of all such regulations or any such regulation on such conditions as he may impose in each case.

27. (1) All wash shall be fermented in the entered fermenting vessels and all wash and wine shall, before being conducted to a still for distillation, be placed in the entered chargers and conducted thence through the pump and head tank by means of closed metal pipes or other pipes of a kind approved by the Director direct to the still.

Manufacture of spirits in customs, excise and sales duty manufacturing warehouses

(2) No person shall feed any wine, spirits or spirits mixed with wine or wash into any still from a charger unless the proper officer has taken account of the quantity and strength thereof. Thereupon the proper officer shall lock or seal the charger which shall be kept so locked or sealed throughout the distilling operation, but the Director may, in respect of such class or kind of charge and on such conditions as he may decide, dispense with the requirement of locking or sealing any charger or of taking account of any charge.

(3) Every licensee shall keep, to the satisfaction of the Director, proper warehouse registers of all spirits in his customs, excise and sales duty manufacturing warehouse, and he shall keep a true record in a transfer book in such form as the Director may require of all transfers of such spirits from one vessel or container to another. Such transfers shall not be effected without the permission of the proper officer and shall be recorded in the transfer book immediately on completion of each such transfer.

(4) In every case where any person is required to show in any entry, certificate, return, invoice, declaration or other document the strength of spirits manufactured in Botswana he shall state the true alcoholic strength, i.e. the strength as would be indicated by Sikes' hydrometer after the removal of any obscuration in such spirits.

(5) All casks containing spirits for maturation shall be plainly marked to the satisfaction of the Director, one of the outside ends, with a distinguishing number, the year of removal to a customs, excise and sales duty manufacturing warehouse for maturation and such other information as the Director may require from time to time.

(6) The stacking of casks containing spirits for maturation in a customs, excise and sales duty manufacturing warehouse shall be in a manner approved by the proper officer. No spirits shall be removed from any cask during the period of maturation, except under the supervision of the proper officer.

(7) The stacking of packages or vessels containing spirits in a customs, excise and sales duty manufacturing warehouse shall be in a manner approved by the proper officer.

(8) Such particulars as the Director may require shall be marked to the satisfaction of the proper officer on both outside ends of all packages or vessels (except fixed vessels) containing spirits in a customs, excise and sales duty manufacturing warehouse. All such particulars shall be legibly painted and kept so painted thereon in letters or figures of such size as the proper officer requires.

Manufacture of spirituous beverages in any customs, excise and sales duty storage warehouse and clearance of such beverages

28. (1) Any bill of entry for removal in bond or rewarehousing in the form CE.15 or 13 or a certificate for removal of excisable/specified goods ex warehouse in the Form No. CE.32 for transfer of any spirits from any customs, excise and sales duty manufacturing warehouse to any customs, excise and sales duty storage warehouse shall be for the actual quantity so removed and shall be reduced by the licensee of the said customs, excise and sales duty storage warehouse by the percentage relating to spirits specified in section 77(18) and such reduced quantity shall be deemed to have been received in such storage warehouse:

Provided that, for the purposes of the allowance of the said percentage, the Director may regard any customs, excise and sales duty storage warehouse as a customs, excise and sales duty manufacturing warehouse provided the said percentage is thereby not allowed more than once in respect of the same spirits.

(2) When any spirits so rewarehoused in a customs, excise and sales duty storage warehouse are required for the blending of brandy or the

manufacture of any other spirituous beverage, such spirits shall first be entered on a certificate for removal of excisable/specified goods ex warehouse in the Form No. CE.32 but payment of duty in respect of such spirits shall be subject to subregulation (5).

(3) Any spirits or any spirits contained in spirituous beverages removed from any customs, excise and sales duty storage warehouse for removal in bond, re-warehousing or supply under Schedule No.6 to the Act shall be subject to regulation 19(1) to (9) and the actual quantity so removed shall in each case be entered in the relative bill of entry or certificate.

(4) Stock shall be taken not later than on the last working day of every month or at such other times as the Director may decide, by the proper officer and the licensee of every customs, excise and sales duty storage warehouse, of all spirits and spirits contained in spirituous beverages in such warehouse.

(5) The amount of duty payable in respect of any spirits removed from any customs, excise and sales duty storage warehouse shall, in addition to any duty payable under subregulation (3), be calculated at the appropriate rates of duty on the difference between the total quantities deemed to have been received into such warehouse in terms of subregulation (1) during the month in question and the total quantities of spirits and spirits contained in spirituous beverages removed under subregulation (3) during that month plus the total quantities of spirits and spirits contained in spirituous beverages found to be in stock in accordance with subregulation (4) and payment of such duty shall be subject to regulation 19 (5) and (9). Any quantity mentioned in this regulation shall be such quantity at the strength of proof.

(6) If spirits matured under the provisions of item 609.04.30 are used in the blending of brandy or the manufacture of any spirituous beverage under section 30(2) such blended brandy or beverage shall contain not less than one per cent or any multiple of one per cent (calculated at proof strength) of any class of matured spirits specified in paragraph (1), (2) or (3) of the said item, taken separately and such blended brandy or beverage shall not be used in any other blend under the said section without the permission of the proper officer. The blending formula in respect of any brand of blended brandy or beverage shall not be altered unless the proper officer has been advised in advance of particulars of the new formula.

(7) If any excisable goods other than spirits or any imported goods are used in the blending of brandy or the manufacture of any spirituous beverage under section 30, the Director may require that the blending or other formula shall be registered with him and such formula shall not be altered without the knowledge and permission of the Director.

(8) The Director may, in respect of any blended brandy or other spirituous beverage manufactured under section 30, require that any code mark approved by him in respect of any formula mentioned in subregulation (7) and registered with him be indicated on any retail or wholesale container or any fixed vessel, tank or other container in a customs, excise and sales duty storage warehouse containing any such brandy or beverage.

(9) Any bill of entry or certificate for rewarehousing or removal in bond of any spirituous beverage in a customs, excise and sales duty storage warehouse shall contain sufficient particulars so that the duty payable in respect of the goods so entered can be readily calculated.

Manufacture
of wine

29. (1) Regulation 16(1) to (11) shall *mutatis mutandis* apply to the approval and conduct of any special customs, excise and sales duty warehouse for the manufacture of wine.

(2) Regulations 18(1) to (13) and 19(1) to (9) shall *mutatis mutandis* apply to the manufacture of wine in any special customs, excise and sales duty warehouse, but the Director may exempt any class of manufacturer of wine from the application of such regulations or any such regulation on such conditions as he may impose in each case.

(3) Invoices in such form and reflecting such particulars as the Director may require shall, prior to removal of any wine, be completed in respect of all wine removed from a special customs, excise and sales duty warehouse or a customs, excise and sales duty manufacturing warehouse, subject to such conditions or exemptions as the Director may impose or grant. The duplicates of such invoices shall at all times be available to the proper officer for inspection. Consignment notes, shipping documents and any other documents relating to such wine shall also be made available to the proper officer on demand.

(4) In the case of any removal of wine ex warehouse for payment of duty, the relative invoice referred to in subregulation (3) shall be deemed to be a certificate for removal of excisable/specified goods but copies of such invoices shall not be deposited in the entry box unless required in writing by the Director on the date or for the period mentioned in regulation 19(8). The quantities of wine removed for payment of duty under this regulation may, at the time of declaration on a bill of entry in terms of regulation 19(5), be reduced by the percentage specified in section 77(18) in respect of wine, and duty shall be calculated on such reduced quantities.

(5) In the case of any removal of wine ex warehouse for a purpose other than payment of duty, the relative invoice referred to in subregulation (3) shall not be accepted as a certificate for removal of excisable/specified

goods and such removal shall be subject in all respects to regulation 19(1) to (9)

(6) When a wine-grower discontinues his operations as a wine-grower, he shall surrender to the proper officer all the counterfoils of certificates which have been issued in respect of any wine and also all unused certificate forms in his possession.

30. (1) At least 24 hours before any brew is begun, the manufacturer shall record in a brewing book, in a form approved by the Director, the day and hour of brewing, together with the date of making the entry, and at least 2 hours before commencing to mash he shall record the quantity and kind of materials to be used. The manufacturer will also record in the same book the quantity of worts collected and the specific gravity of the worts before fermentation, the numbers and description of the vessels in which the worts were collected, and the time when the entry is made. Such entry shall be made not later than 1 hour after the collecting has been completed. Manufacture
of beer

(2) If worts of different brews are mixed at any stage of manufacture, the manufacturer shall record in the brewing book (within 1 hour of such mixing), the relative quantities, specific gravity before fermentation and such other particulars as the Director may require in respect of the different quantities so mixed and also the quantity and specific gravity before fermentation of the mixed worts.

(3) The manufacturer shall keep the said brewing book in his customs, excise and sales duty manufacturing warehouse where it shall at all times be accessible to the proper officer and ready for his inspection. The manufacturer shall not, except with the permission of the proper officer, obliterate or alter any entry in such book.

(4) Sugar solutions shall not exceed 1,150 degrees specific gravity. Pure caramel used for colouring purposes and sugar solutions shall be prepared, recorded and used in a manner approved by the Director.

(5) In the manufacture or preparation of beer for sale, a manufacturer shall not use or add any saccharin, sucramine or sugarol, or any of the compounds of saccharin, sucramine or sugarol respectively, or any other substance (except sugar) that shows a positive reaction to the chemical tests for saccharin.

(6) If at any time after fermentation has commenced in any worts so that the original specific gravity cannot be ascertained by the prescribed saccharometer, the original specific gravity thereof is required to be ascertained, such specific gravity shall be ascertained in the following manner –

- (a) from a sample taken from any part of such worts, a definite quantity at sixty degrees Fahrenheit shall be distilled;
- (b) the distillate and residue shall each be made up with distilled water to the total quantity before distillation and the specific gravity of each shall be ascertained;
- (c) the number of degrees by which the specific gravity of the distillate is less than the specific gravity of distilled water shall be deemed the spirit indication of the distillate;
- (d) the degrees of original specific gravity standing opposite to such indication in the table for use with Sikes' hydrometer added to the specific gravity of the residue shall be deemed to be the original specific gravity of such worts.

(7) Invoices in a form approved by the Director and reflecting such particulars as he may require, shall be completed by every manufacturer to cover all beer removed from any customs, excise and sales duty manufacturing warehouse and copies of such invoices shall at all times be accessible for inspection by the proper officer. Consignment notes, shipping documents and such other documents and returns as the proper officer may require, shall also be made available to him on demand.

(8) In the case of any removal of beer ex warehouse for payment of duty, the relative invoice referred to in subregulation (7) shall, for the purpose of regulation 19(2), be deemed to be a certificate for removal of excisable/specified goods, but copies of such invoices shall not be deposited in the entry box unless required in writing by the Director on the date or for the period mentioned in regulation 19(7). The quantities of beer so removed shall, however, be declared on a bill of entry monthly in terms of regulation 19(5).

(9) In the case of any removal of beer ex warehouse for any purpose other than payment of duty, the relative invoice referred to in subregulation (7) shall not be accepted as a certificate for removal of excisable/specified goods and such removal shall be subject in all respects to regulation 19(1) to (9).

Manufacture of vinegar substitutes and acetic acid (including pyroligneous acid)

31. Regulation 30(7) to (9) shall *mutatis mutandis* apply in respect of any removal of vinegar substitutes or acetic acid ex warehouse and for that purpose any reference to beer shall be deemed to be a reference to vinegar substitutes or acetic acid.

Manufacture of tobacco

32. (1) The net weight per 1,000 cigarettes of each class of each brand of cigarettes manufactured in a customs, excise and sales duty manufacturing warehouse shall be ascertained in such manner and at such times as the Director may require.

(2) The Director may permit an average weight, ascertained from time to time in the manner determined by him, of each class of each brand of cigarettes or cigars manufactured in any customs, excise and sales duty manufacturing warehouse to be used in that warehouse for purposes of calculating the duty on such class of cigarettes or cigars for such time as he may permit.

(3) Regulation 30(7) to (9) shall *mutatis mutandis* apply in respect of any removal of manufactured tobacco ex warehouse and for that purpose any reference to beer shall be deemed to be a reference to manufactured tobacco.

33. Regulation 30(7) to (9) shall *mutatis mutandis* apply in respect of any removal of mineral oils ex warehouse and for that purpose any reference to beer shall be deemed to be a reference to mineral oils. Manufacture of mineral oils

34. Regulation 30(7) to (9) shall *mutatis mutandis* apply in respect of any removal of matches ex warehouse and for that purpose any reference to beer shall be deemed to be a reference to matches. Manufacture of matches

35. (1) The Director may permit an average weight, ascertained from time to time in the manner determined by him, of each ply rating of each size of each type of each brand of tyre or inner tube manufactured in any customs, excise and sales duty manufacturing warehouse to be used in that warehouse for purposes of calculating the duty on such tyre or inner tube for such time as he may permit. Manufacture of rubber pneumatic tyres and inner tubes

(2) Regulation 30(7) to (9) shall *mutatis mutandis* apply in respect of any removal of any tyre or inner tube ex warehouse and for that purpose any reference to beer shall be deemed to be a reference to any tyre or inner tube.

36. (1) Every manufacturer shall before he commences manufacturing, notify the proper officer of the types and models of motor cars that he intends manufacturing, and shall thereafter notify the proper officer in advance of any additions or alterations to the types and models of motor cars manufactured by him. Manufacture of motor cars

(2) Except with the permission of the proper officer no manufacturer shall remove from his customs, excise and sales duty manufacturing warehouse any motor car of a type or model or variant thereof manufactured by him until such time as the proper officer has weighed the number as specified in subregulation (6) of such type or model of motor car or variant thereof in terms of subregulations (3), (4) and (5).

(3) The Director may accept the weighted average mass of such number of a new type or model motor car or variant thereof as he may decide as the mass for duty purposes of each motor car of that type or model motor car or variant thereof manufactured in the relevant customs, excise and sales duty manufacturing warehouse.

(4) For the purposes of ascertaining the mass for duty purposes of any type or model of motor car or variant thereof, the mass of the water in the cooling system and of the petrol, diesel oil or other propulsion fuel in the fuel tank of the motor car of the type or model or variant thereof actually weighed shall be excluded from the mass of such motor car, but the mass of any lubricating or other oil or other liquid required in such car when ready for the road and the mass of tools supplied as standard equipment shall be included. The mass of such fuel, lubricating or other oil or liquid shall be calculated in a manner determined by the Director if the mass thereof cannot readily be ascertained.

(5) The mass of locally manufactured parts and materials shall be ascertained in the manner prescribed by the Director in subregulation (7) who may accept the average mass of such number of any such part or material he decides as being the mass of such part or material for the purposes of items 609.17.20, 609.17.30 and 609.17.40.

(6) For the purposes of ascertaining the weighted averaged percentage net local content of parts and materials manufactured in the common customs area of any motor car certified by the Minister for Commerce, Industries and Water Affairs to be a variant of any particular model motor car, the average mass of 10 vehicles of each variant must be obtained for the period during which such variant is manufactured but the ascertained mass shall be the actual average mass calculated to the nearest kilogramme.

(7) For the purposes of ascertaining the mass of components manufactured in the common customs area, the actual average mass of 10 components must be obtained and such mass will be valid for as long as the certificate of origin in respect of motor car components supplied by a component manufacturer to a motor car manufacturer or manufactured by a motor car manufacturer remains valid for the relative component in the original condition.

(8) For the purposes of item 609.17 the Director may in respect of pneumatic tyres and tubes determine an average mass for each size.

(9) Regulation 30(7) to (9) shall *mutatis mutandis* apply in respect of any removal of any motor car ex warehouse and for that purpose any reference to beer shall be deemed to be a reference to any motor car.

Manufacture
of gramophone
recordings (disc
type)

37. Regulation 30(7) to (9) shall *mutatis mutandis* apply in respect of any removal of any gramophone recording ex warehouse and for that purpose any reference to beer shall be deemed to be a reference to any gramophone recording.

PART V
CLEARANCE AND ORIGIN OF GOODS: LIABILITY FOR AND
PAYMENT OF DUTIES

38. (1) Only the forms prescribed in these regulations shall be used for the entry of goods in terms of the Act. Entry of
goods and
time of entry

(2) Except as otherwise provided, full particulars as indicated on such prescribed forms shall be furnished by the person entering such goods and he shall produce to the proper officer such evidence as the proper officer may require in each case to substantiate any particulars shown on such entry.

(3) All bills of entry and duplicates thereof shall be completed in a clearly legible manner, and the proper officer may refuse to accept any bill of entry if he considers that any part of it is illegible or that it has not been properly completed.

(4) Any person entering any goods for any purpose in terms of the Act shall also furnish, in addition to such particulars as are necessary for the calculation of duty on such goods, such particulars of such goods as the Director may require from time to time for the compilation of statistics in terms of section 120. Such particulars shall be entered only in the column relating to statistical quantity on the bill of entry in question (even if such particulars also relate to the calculation of duty) and no particulars not specified by the Director to be required for the compilation of statistics shall be entered in the said column.

(5) In the case of goods, not ex warehouse, exported from the common customs area, such statistical code number relating to such goods as the Director may from time to time notify in the Gazette, shall be furnished in the column relating to statistical code on the relative entry in addition to any particulars required in terms of subregulation (4).

(6) Any duty payable or not rebated in terms of any tariff heading, tariff item or item of any Schedule to the Act shall be entered in the appropriate duty column on the same line on the relative bill of entry as the said heading or item to which it relates and the nature of any other payment in respect of any goods declared on any bill of entry shall be stated in the column relating to tariff heading or item on the same line as the amount of such payment.

(7) Any person who has entered any goods under the provisions of the Act or any subsequent owner of such goods or any licensee of any customs, excise and sales duty warehouse in which such goods are warehoused or any person acquiring such goods under the provisions of Schedule No.3, 4, 5, or 6 to the Act, or any other person dealing with or in, or consuming

Requirements
regarding
invoices

such goods shall, if he becomes aware at any time that such goods were incorrectly entered, advise the proper officer forthwith and produce to the proper officer any documents or any other evidence in his possession.

(8) If goods are entered before such goods have actually been loaded on an aircraft or vehicle for despatch to the common customs area such entry shall, notwithstanding any proof of such loading submitted to or accepted by the proper officer in terms of section 38(1) (b), not be treated as due entry of such goods for the purposes of the Act.

39. (1) Any person entering any goods imported or to be imported shall produce to the proper officer at the time of presenting the bill of entry in question an invoice in the prescribed form (Form CE.60) from the supplier of such goods completed in all respects as indicated in the said form and in accordance with the requirements indicated therein.

(2) Invoices issued in respect of the sale, disposal, supply or transfer of excisable goods shall be in such form for each class or kind of such goods as the Director may require from time to time.

(3) Any person entering any goods for exportation shall, on demand by the proper officer, produce to the proper officer at the time of presentation of the bill of entry in question, an invoice in such form as the Director may require.

(4) Subregulations (1) and (3) shall *mutatis mutandis* apply in respect of goods imported or exported by post but the Director may, in respect of any class or kind of goods or any class or kind of postal package which he may specify and provided entry at a customs and excise office is not a requirement under section 13, dispense with production of a prescribed invoice on such conditions as he may impose in each case.

(5) A prescribed invoice required in terms of subregulation (1) shall not be accepted as satisfying the requirements of that regulation if the description of the goods in such invoice does not, in addition to any proprietary or trade name of such goods, contain a full description of the nature and characteristics of such goods together with such particulars thereof as are required to assess the duty due on such goods and as are required by the Director to compile trade statistics.

(6) In addition to the information required in terms of subregulation (5) prescribed invoices in respect of any imported goods of any class or kind enumerated in paragraph 1 of the First Schedule hereto shall contain the particulars specified in such paragraph in respect of such goods.

(7) Any prescribed invoice in respect of any imported goods of any class or kind enumerated in paragraph 2 of the First Schedule hereto shall contain a statement by the supplier thereof specifying in addition to the

domestic value of such goods at the date of purchase, the ordinary market price or prices (calculated on the same basis as the domestic value) at which such or similar goods have been sold in the territory of export including any territory deemed to be the territory of export in terms of the proviso to section 67(1) during the 6 months preceding the date of exportation of such goods to the common custom area.

(8) The goods mentioned in paragraph 3 of the First Schedule hereto and which are classifiable under the tariff headings indicated, shall not be regarded as having been produced or manufactured in any particular territory unless the spinning, weaving and printing processes were performed in that territory.

(9) Any person who imports into the common custom area from any particular territory, any goods mentioned in paragraph 3 of the First Schedule hereto and claims that the spinning, weaving and printing processes were performed in that territory and that the preferential or most favoured nation rate of duty applies to such goods, shall furnish, in addition to the certificate of origin contained in the prescribed invoice form, a further certificate stating that the said spinning, weaving and printing processes were performed in that territory. Such certificates shall be given by a recognised Chamber of Commerce, or a similar body in that territory approved by the Director.

(10) True copies of the prescribed invoices in respect of textile fabrics cleared or classified in terms of any tariff heading in Section XI of Schedule No. 1 to the Act (whether or not such goods are cleared also under rebate of duty in terms of any item of Schedule No. 3 or Schedule No. 4 to the Act) shall at the time of clearance of these goods be produced to the proper officer for retention by him.

40. (1) Where any pilot of an aircraft or other carrier has reimbursed any importer in respect of any goods in terms of section 44(7), such pilot or other carrier shall obtain from the importer of such goods at the time of such reimbursement a copy of the bill of entry and of the prescribed suppliers' invoice relating to such goods together with an acknowledgement in writing of such reimbursement in respect of such goods which shall be specified.

Liability for duty on goods not landed in the common customs area

(2) A refund of any duty which has been reimbursed to any importer by any pilot or other carrier in respect of any goods in the circumstances mentioned in subregulation (1) shall not be paid to such pilot or other carrier if it is subsequently proved to the satisfaction of the Director that such goods were not landed at any place in the common custom area unless the application in question for such refund of duty complies with the requirements of regulation 60(2).

Origin of goods

41. (1) In the calculation, for the purposes of section 46, of the cost of materials produced and labour performed in respect of the manufacture of any goods in any territory, only the following items may be included –

- (a) the cost to the manufacturer of materials wholly produced or manufactured in the territory in question and used directly in the manufacture of such goods; and
- (b) the cost of labour directly employed in the manufacture of such goods.

(2) In the calculation, for the purposes of section 46, of the production cost of any goods in any territory, only the following items expended in the manufacture of such goods may be included –

- (a) the cost to the manufacturer of all materials;
- (b) manufacturing wages and salaries;
- (c) direct manufacturing expenses;
- (d) overhead factory expenses;
- (e) cost of inside containers; and
- (f) other expenses incidental to the manufacturing operations, in the discretion of the Director.

(3) The following charges, which are charges incurred subsequent to the completion of the manufactured goods, may not be included in the production cost –

- (a) outside packages (including zinc linings, tarred paper, etc., in which the goods are originally exported from the territory) and expenses in connection with the packing of goods therein;
- (b) manufacturer's or exporter's profit, or the profit or remuneration of any trader, broker or other person dealing with the article in its finished condition;
- (c) royalties;
- (d) carriage, insurance, etc., from the place of production or manufacture in the territory to the port of shipment or other place of final despatch; and
- (e) any other charges incurred subsequent to the completion of the manufacture of the goods.

(4) Excisable goods and goods specified in Schedule No. 3, 4, 5 or 6 to the Act and produced or manufactured in the common customs area shall be excluded from the provisions of section 46(1).

Regulations regarding stamp duties

42. (1) Application for stamp labels that are to be affixed to containers of cigarettes and cigarette tobacco shall be made to the Director on a form

approved by the Director. Manufacturers of goods liable to excise stamp duty shall keep proper account in a form approved by the Director of all stamp labels purchased and used by them and shall submit to the proper officer a monthly return in such form and at such time as the Director may require.

(2) Stamp labels shall be affixed to containers in such a manner as will ensure the destruction of the label when the container is opened.

(3) The name and address of the licensee of the customs, excise and sales duty manufacturing warehouse in which any goods liable to excise stamp duty are manufactured or any identification mark or number, in lieu of such name and address, approved by the Director shall be permanently applied to any container of such goods in a manner approved by the Director.

(4) Stamp labels that are unavoidably damaged in a stamping machine in the licensed customs, excise and sales duty warehouse of a manufacturer of cigarettes may be exchanged for new stamp labels provided such damaged stamp labels are submitted to the proper officer for examination and destruction and are accompanied by a declaration, signed by the manufacturer or his duly authorised agent, to the effect that the labels in question were damaged while they were being affixed to tobacco containers in the licensed customs, excise and sales duty warehouse of the manufacturer concerned.

(5) Subject to the proviso to section 55(1), no manufacturer shall remove any tobacco liable to stamp duty or permit such tobacco to be removed from his licensed customs, excise and sales duty manufacturing warehouse for consumption in the common customs area and no importer shall import or remove any such tobacco or permit any such tobacco to be removed from the control of the Department for consumption in the common customs area and no person shall sell or offer or expose for sale or have in his possession any such tobacco (whether or not manufactured in the common customs area) unless –

- (a) in the case of cigarettes they are securely enclosed in an unbroken and unopened container bearing an unbroken stamp label and holding ten, twenty, thirty, forty or fifty cigarettes;
- (b) in the case of cigarette tobacco it is securely enclosed in an unbroken and unopened container bearing an unbroken stamp label and containing two ounces or multiples of two ounces up to a maximum of eight ounces net weight;
- (c) in the case of cigarettes or cigarette tobacco the container has been stamped in the prescribed manner with a stamp label of a value

equivalent to the excise or customs stamp duty payable by means of such a label on the contents of the container; and

(d) every container is marked in the manner prescribed.

(6) The Director may exempt from such provisions of subregulation (5) as he may decide any tobacco liable to stamp duty but intended for export or for supply as stores to foreign-going aircraft or for supply under rebate of such stamp duty under Schedule No. 4 or 6 to the Act subject to such conditions as he may impose in each case.

(7) Notwithstanding subregulation (5) tobacco in bulk liable to excise stamp duty may be removed in bond from one customs, excise and sales duty manufacturing warehouse to another such warehouse, subject to these regulations and such conditions as the Director may impose.

(8) No postal or railway official shall deliver to the consignee any tobacco liable to stamp duty and no person shall accept delivery of any such tobacco from any such official unless such tobacco has been stamped in accordance with these regulations or unless the proper officer has expressly authorised delivery of such tobacco without stamps.

PART VI

APPLICATION OF AGREEMENTS WITH OTHER AFRICAN TERRITORIES

General

43. (1) In pursuance of section 53(3) the undermentioned procedures regarding the transfers between any territories mentioned in the said section of any goods referred to in section 53(1) (a) (except goods excluded from such agreement) shall apply, notwithstanding anything to the contrary in the Act or these regulations –

- (a) save as provided in regulation 44, there shall be no documentation or customs and excise restrictions in respect of such goods from any territory to any other territory except in respect of such goods the importation into Botswana of which is restricted or prohibited, which shall be subject to such conditions as the Director may impose;
- (b) warehousing places in the Kingdom of Lesotho, the Republic of South Africa or the Kingdom of Swaziland shall, for the purposes of the Act, be deemed to be warehousing places in Botswana and goods liable to customs, excise and sales duty may be removed to customs, excise and sales duty warehouses at such places from Botswana or vice versa; and
- (c) any reference to the export of any goods in Schedule No. 3, 4, 5, or 6 to the Act shall be deemed not to include a reference to the transfer of such goods to the Kingdom of Lesotho, the Republic of South

Africa or the Kingdom of Swaziland, except where such reference relates to goods excluded from such agreement.

(2) Any goods not referred to in section 53(1) (a), namely goods consigned to the territory of any party to the agreement referred to in section 53(3) and landed in Botswana or goods consigned to Botswana and landed in the territory of any such party, may be duly entered and any duty due thereon paid in the territory where such goods are landed and for the purpose of payment of such duty, the customs, excise and sales duty laws of the territory to which such goods are consigned shall apply and the customs and excise officers of the territory where the said goods are landed shall be deemed to be customs and excise officers of the territory to which such goods are consigned.

(3) Any duty collected in the territory of any party to the said agreement in terms of subregulation (2) shall accrue to the Fund and shall be subject to section 53(1) (c) and (2).

44. (1) In this part, unless the context otherwise requires –

“airline, railway or road transport operator” includes any person who carries any goods by air, by rail or by road, other than by post;

“by air, by rail or by road” when used in connection with the carriage of goods, means the carriage of goods by air, by rail or by road, other than by post;

“by post” when used in connection with the carriage of goods, means the carriage of goods whether by air, by rail or by road of any goods received or collected by the Post Office for delivery within the partner states;

“partner states” means the Republic of Botswana, the Kingdom of Lesotho, the Republic of South Africa and the Kingdom of Swaziland;

(2) Subject to subregulation (16), whenever a person receives into Botswana from any other partner states, whether by air, by rail or by road, any goods which have been grown, produced or manufactured in the common customs area, or have been imported into such partner states from a place outside the common customs area, he shall complete Form E in the Second Schedule hereto.

(3) Subject to subregulation (16) whenever a person transfers from Botswana to any of the partner states, whether by air, by rail or by road, any goods which have been grown, produced or manufactured in the common customs area, or have been imported from a place outside the common customs area, he shall complete Form F in the Second Schedule hereto.

(4) Whenever any person in Botswana receives from or transfers to any of the other partner states by post any goods described in subregulation (2) or (3) he shall complete Form G in the second Schedule hereto.

Transfer
of goods
between the
partner
states

(5) Whenever a person in Botswana imports direct from a place outside the common customs area goods which have been entered for home consumption at a port or place in any other partner state, he shall complete Form H in the Second Schedule hereto.

(6) Whenever a person in Botswana receives by air, by rail or by road, from any of the other partner states any goods described in subregulation (2) he shall –

- (a) if a customs officer is stationed at the place where the goods are delivered, first present Form E duly completed in duplicate, to the proper officer to be scrutinised and stamped; or
- (b) if a customs officer is not stationed at the place where the goods are delivered, first present Form E in duplicate, to the carrier of the goods who shall forthwith send the form to the nearest custom house in Botswana.

(7) Whenever a person in Botswana transfers by air, by rail or by road, to any of the other partner states any goods described in subregulation (3) he shall –

- (a) if a customs officer is stationed at the place where the goods are accepted for despatch, first present Form F duly completed, to the proper officer to be scrutinised and stamped; or
- (b) if a customs officer is not stationed at the place where the goods are accepted for despatch, first present Form F, in duplicate, to the carrier of the goods who shall forthwith send the form to the nearest custom house in Botswana.

(8) Whenever a person in Botswana receives goods imported direct from a place outside the common customs area which have been entered at a port or place of importation in any other partner state, he shall –

- (a) if a customs officer is stationed at the place where the goods are delivered, first present Form H, duly completed, in duplicate, to the proper officer to be scrutinised and stamped; or
- (b) if a customs officer is not stationed at the place where the goods are delivered, first present Form H in duplicate, to the carrier of the goods who shall forthwith send the form to the nearest custom house in Botswana.

(9) Save with the written permission of the Director, no carrier of any goods described in subregulation (2) transferred into Botswana by air, by rail or by road from any of the other partner states shall –

- (a) unload or deliver any such goods except at a place appointed for the purpose of section 6;

(b) deliver any such goods without the prior authority of the proper officer.

(10) No goods to which subregulation (2) or (3) applies shall be transferred by air, by rail or by road, between Botswana and any other partner state except through a port of entry appointed for such traffic under section 6.

(11) Whenever a person in Botswana wishes to transfer by air, by rail or by road between Botswana and any of the other partner states any goods to which subregulation (2) or (3) applies he shall first complete and present Form E or F, as the case may be, in duplicate, to the proper officer at the port of entry.

(12) (i) Whenever a person in Botswana wishes to transfer by post between Botswana and any of the other partner states any goods to which subregulation (2) or (3) applies he shall first complete and deliver Form G to a postal official at the post office of receipt or despatch, as the case may be.

(ii) No goods shall be delivered by post or accepted for carriage by post unless Form G completed in accordance with these regulations is delivered to a postal official at the post office of despatch.

(iii) The postal official referred to in sub-subregulations (i) and (ii) shall send the Form G to the nearest custom house in Botswana.

(13) Subject to these regulations and except in the case of goods which have been sent by post, no person shall take delivery of any of the goods mentioned in subregulation (2) unless he has given a receipt thereof on the relative Form E.

(14) Where any goods in respect of which Form F has been completed for transfer from Botswana to any place in any of the other partner states and such goods are not transferred to such partner state the consignor shall forthwith notify the proper officer that the goods have not been so transferred.

(15) The description and denomination of goods to which these regulations apply shall be stated on the forms in accordance with the Official Import and Export List.

(16) Subregulations (2) to (6) shall not apply to –

(a) any military stores which are transferred by the appropriate authorities from one partner state to another within the common customs area:

- (b) goods removed under bond for warehousing in a State or customs, excise and sales duty warehouse;
- (c) goods removed under bond from a State or customs, excise and sales duty warehouse;
- (d) goods entered in transit through the common customs area;
- (e) any goods to which the Minister may, by notice in the Gazette, order that these regulations shall not apply; and
- (f) any person whom the Director may exempt in writing from these regulations, subject to such conditions as the Director may impose.

(17) Every person shall on entering or leaving Botswana make a declaration to the proper officer of his accompanied baggage and any goods described in subregulation (2) or (3) contained therein or carried with him. Such declaration shall at the discretion of the proper officer be made orally or in writing in the Form J.

(18) Subregulations (2) to (6) shall apply to goods transferred between Botswana and any of the other partner states notwithstanding the fact that such goods may pass through the territory of a government which is not a party to the agreement mentioned in section 53 (3).

(19) Notwithstanding anything contained in this Part, the Director may, in order to meet the exigencies of any case, permit any goods to be transferred between Botswana and any of the other partner states under such conditions as he may either generally or in any particular case direct.

PART VII

AMENDMENT OF DUTIES

Amendment
of duties

45. (1) For the purposes of section 59(2) the reference to importer in the said section shall not include a retail dealer who imports goods for sale or disposal solely in retail quantities through his retail business.

(2) For the purposes of section 59(3) goods which are in transit to an importer, manufacturer or dealer but which have not been entered for home consumption at the time of the notice or taxation proposal referred to in the said section shall not be regarded as forming part of the stock of such importer, manufacturer or dealer.

(3) Any importer, manufacturer or dealer referred to in section 59(4) shall, after he has rendered a sworn statement in terms of paragraph (b) of the said section, immediately advise the proper officer of particulars of any inaccuracy in or omissions from such statement of which he becomes aware.

PART VIII
LICENSING

46. (1) No licence prescribed in Schedule No. 8 to the Act shall be issued or renewed except on application to the proper officer on a form approved by the Director with as many copies as the proper officer may require.

Issue or renewal of licences

(2) The application form shall be completed in all respects and if false or incomplete information is furnished on such form the Director may treat any licence issued in terms of such form containing false or incomplete information as invalid.

(3) The Director may, subject to such conditions as he may in each case impose, exempt certain applicants or groups of applicants from any provision or from all the provisions of subregulations (1) and (2)

(4) Any licence issued under the provisions of the Act shall expire on the 31st day of December of every year unless it is renewed on or before the said date.

47. A licence for a special customs, excise and sales duty warehouse shall be issued either for the storage of dutiable goods or for the manufacture of dutiable goods and such warehouse shall be subject to the Act and regulations relating to customs, excise and sales duty storage warehouses and customs, excise and sales duty manufacturing warehouses respectively in all other respects except in such respects as the Director considers reasonable in exceptional circumstances.

Licensing of special customs, excise and sales duty warehouses

48. (1) No licence issued to any customs, excise and sales duty warehouse under the Act shall be valid unless the number allocated to such warehouse is reflected on such licence.

Allocation of numbers to customs, excise and sales duty warehouses

(2) The number allocated to any customs, excise and sales duty warehouse shall comprise –

- (a) the name of the warehousing place appointed under section 6; and
- (b) a number allocated consecutively in respect of each warehouse and such number shall be reflected on all bills of entry or certificates which require entry of that number.

49. Application by an agricultural distiller for a licence to keep a still or to distil, shall be made to the proper officer on forms approved by the Director.

Issuing and renewal of licences to agricultural distillers

50. (1) Every still maker shall immediately on importation or manufacture by him of any still obtain from the Director a registration number which he shall imprint or emboss legibly, together with his name and address and the capacity of the still, on the column or columns of every such still if it is a patent continuous still, and on both the shoulder and helm in the case of a pot still.

Special provisions regarding stills and still makers

(2) The Director may, subject to such conditions and safeguards as he may deem necessary, authorise the keeping of any still without a licence if it is proved to his satisfaction that such still will be used solely for distilling water or any other purpose for which, in his opinion, a licence is not necessary.

(3) No person may sell, remove or otherwise dispose of a still unless the approval of the proper officer has been obtained.

(4) Whenever any still which has not been marked in accordance with subregulation (1) is received by a still maker for the purpose of repair or otherwise, he shall immediately advise the proper officer.

(5) No person shall obliterate or alter the prescribed markings on any still without the authority of the proper officer or have in his possession or under his control any still without such markings.

(6) Regulation 18(13) and (14) shall *mutatis mutandis* apply to stills manufactured by a still maker and for that purpose any reference to a licensee of a customs, excise and sales duty manufacturing warehouse and to excisable goods shall be deemed to be a reference to a still maker and still respectively.

PART IX

VALUE

Rate of
exchange

51. (1) The domestic value and the free on board price of any imported goods shall be converted into the currency of Botswana at the rate of exchange for telegraphic transfers current at the date of shipment of such goods provided the goods are not liable to any anti-dumping duty, but if in the opinion of the Director there has been significant change in the said rate between the date of purchase and the date of shipment, he may direct that the said value and price shall be converted at the relative rate ruling at the date of purchase. In the case of goods liable to any anti-dumping duty, the relative rate of exchange ruling at the date of purchase shall in each case be employed. The buying rate of exchange shall be so used for the conversion of the domestic value and the selling rate of exchange for the conversion of the free on board price.

(2) If no rate of exchange for telegraphic transfers is quoted, the Director may determine buying and selling rates of exchange which shall be deemed to be buying and selling rates of exchange for telegraphic transfers for the purposes of subregulation (1).

Value to be
declared on
bills of entry

52. The domestic value of any imported goods need not be declared on the bill of entry in respect of such goods if they are not liable to any *ad valorem* duty or to any *ad valorem* duty in addition to or as an alternative to any other duty or if such goods are not liable to any anti-dumping duty unless such goods are classifiable under any heading or item of any Schedule to

the Act according to the value for duty purposes or unless such goods are entered for warehousing.

PART X

REBATES, REFUNDS AND DRAWBACKS OF DUTY

53. (1) Any person desirous of obtaining any goods under the provisions of any item of Schedule No. 3 to the Act or of such items of Schedule No. 4 or 6 to the Act as may be indicated in the regulations in the Fourth or Sixth Schedule hereto, shall apply to the Director, on a form approved by him, for registration to obtain such goods and for registration of the premises where such goods will be used or stored. General provisions

(2) The Director may refuse to register any person in terms of sub-regulation (1) if, in his opinion, such person should not be permitted to use materials obtained under the provisions of section 77 or the premises on which such materials are to be used are so situated, or such materials are to be used in such circumstances that such arrangements as the Director considers necessary to provide for official supervision or for adequate control are not practicable or if the number of operatives employed or the number of machines used or the quantity of such materials used or the quantity of goods produced from such materials by such person is less than such minimum number or quantity of operatives, machines, materials or goods as the Director may, subject to section 77 (2) (c), in each case decide.

(3) An applicant shall only be registered to obtain goods specified in such stated items of Schedule No. 3, 4 or 6 to the Act as the Director may approve and upon registration the registrant in question shall be permitted to obtain and use such goods, subject to the provisions of the Act and these regulations, for the purposes specified in the said items of Schedule No. 3, 4 or 6 to the Act in which goods are specified.

(4) Any registrant shall on entry of any goods referred to in sub-regulation (1) declare on the relative bill of entry that he is registered to obtain such goods under the items stated in such entry and that such goods will be used by him solely in accordance with the provisions of such items. If such goods are not acquired as a result of an unconditional sale and are not the property of such registrant, the owner shall declare on the relative bill of entry that the said goods are for transfer to the said registrant who shall also furnish the declaration referred to in this regulation. Any goods declared on a bill of entry in respect of which any registrant is required to declare that such goods will be used by him under rebate of duty shall, for the purposes of the Act and these regulations, be deemed to have been entered by such registrant, and acceptance of such bill of entry is subject to the conditions determined by the Director in each case.

(5) Goods which have been entered under any item referred to in sub-regulation (1) or which have been transferred in terms of regulation 58 (1) shall, except with the permission of the Director in circumstances which he considers exceptional and on such conditions as he may impose in each case, be conveyed directly to the appropriate approved store, vessel, tank, yard or other place for the storage of such goods on the registered premises of the registrant in question and shall be stored only in such store, vessel, tank, yard or other place which shall be kept locked or secured in a manner approved by the proper officer at all times when not actually in use for depositing or removing goods.

(6) The books, documents, stocks and premises of every registrant shall at all reasonable times be open for inspection by the proper officer.

(7) Any registrant shall, when required to do so by the proper officer, carry out under his supervision, at such times as he may deem necessary, any manufacturing operation in which materials specified in and entered under any item referred to in subregulation (1) are being used, and charges at the prescribed rates for the special or extra attendance of such officer shall be paid by such registrant.

(8) A registrant shall notify the proper officer immediately, or in advance, of any change or contemplated change, no matter of what nature, in his legal identity, the name under which he trades, the address of his registered premises, the nature of the materials obtained by him under Schedule No. 3, 4 or 6 to the Act, the nature of the goods manufactured from such materials and the position, size or other particulars of his rebate store mentioned in regulation 55 (1).

(9) An extract of all relative regulations shall be prominently displayed in the approved rebate store on the registered premises of every registrant.

(10) In addition to the provisions of this part (excluding regulation 60 (1) and (2)) the regulations in the Third, Fourth and Sixth Schedule hereto relating to goods specified in Schedules Nos. 3, 4 and 6 to the Act, respectively, shall be applicable to such goods.

Registered premises

54. (1) The Director may, in his discretion, refuse to register –

- (i) any premises or may cancel the registration of any premises if –
 - (a) any business other than manufacturing is or will be conducted on such premises;
 - (b) more than one of the industries referred to in Schedule No. 3, 4 or 6 to the Act are or will be conducted on such premises;

- (c) the premises are occupied by more than one person or business; or
- (d) registration of the premises has been made subject to compliance with special conditions and such special conditions have not been complied with; or
- (ii) any premises which he considers unsuitable on any other grounds for the manufacture of goods with material obtained under rebate of duty or for the storage of such material.

(2) No registrant shall, without the written permission of the proper officer and subject to such conditions as the Director may impose in each case, perform or permit or arrange to be performed any process or operation or any portion of the manufacture of any goods in which goods referred to in regulation 53 (3) are used on any premises other than his registered premises.

(3) The Director may require any registrant to provide separate stores, vessels, tanks, yards or other places for storage in respect of goods provided for in different items of Schedule No. 3, 4 or 6 to the Act or to perform the manufacturing operations in which such goods are used in separate sections of his registered premises and he may impose such conditions and requirements in regard to such separation of stores or sections as he considers necessary.

55. (1) Every applicant for registration shall provide, on the premises Rebate stores to be registered in terms of these regulations, a store, vessel, tank, yard or other place (to be known as a rebate store) which, in the opinion of the Director, is secure and adequate and complies with such requirements as the Director may impose in each case, for the storage of materials obtained under section 77 and such applicant shall provide at his own expense such separate fastenings as will permit of such rebate store being locked by an officer, but the Director may exempt any applicant from the requirements of this regulation on such conditions as he may impose in each case.

(2) All goods in a rebate store shall be so arranged and marked that they will be easily identifiable and accessible for inspection and that each consignment and the particulars thereof can readily be ascertained and checked.

(3) Except with the permission of the proper officer, only goods which have been entered under rebate of duty under Schedule No. 3, 4 or 6 to the Act may be stored in a rebate store.

56. An applicant, before being registered, shall furnish a bond in a form Security approved by the Director and in an amount required by the Director. The surety to such bond shall be a recognised banking or insurance institution and the Director may at any time require that the form, nature or amount of such bond shall be altered or renewed in such manner as he may determine.

Liability
for duty

57. In addition to any liability for duty incurred by an importer or manufacturer in terms of section 44, any registrant who has entered any goods or has completed a declaration in terms of regulation 53 (4) on any bill of entry in respect of any goods referred to in regulation 53 (1) under rebate of duty shall be liable for the duty on such goods, subject to section 77 (5) (a), and such liability shall continue until the registrant in question has proved to the satisfaction of the Director that all such goods have been used in accordance with the said section 77 and of the item under which they were so entered, but the Director may regard normal manufacturing losses and waste to be goods used in accordance with the said provisions.

Transfer
of goods

58. (1) A registrant may transfer any goods entered under any item referred to in regulation 53 (1) to any other registrant who is registered under the same item or to the same or any other registrant who is registered under any other item in which the same goods are specified if the extent of the rebate under such items at the time of such transfer is the same, provided such goods were acquired as a result of an unconditional sale and are owned by the first-mentioned registrant at the time of such transfer and an application in the form No. CE 62 for such transfer is submitted to and except with the permission of the Director approved by the proper officer prior to such transfer. If the extent of the rebate under such items is not the same, the Director may require the application on Form CE.62 to be accompanied by a statement of the circumstances in which the transferor desires to transfer the goods in question. If such application is granted any difference in duty payable as a result of such transfer shall be paid to the proper officer by the transferor before such transfer but no person shall be entitled to a refund of duty arising out of any such transfer.

(2) Notwithstanding subregulation (1), the Director may, in circumstances which he considers to be exceptional, permit a registrant to transfer goods which are not owned by him under the provisions of the said regulation.

(3) The transferor of any goods transferred in terms of subregulation (1) shall remain liable for the duty on such goods until they have been delivered to the transferee, whereupon regulation 57 (1) shall *mutatis mutandis* apply to such transferee as if he had entered such goods.

Stock records
and working
cards

59. (1) Every registrant shall keep a stock record which shall be in a form approved by the Director and which shall show full particulars of all goods entered by him or in respect of which he has completed a declaration in terms of regulation 53 (4) or which he received from another registrant in terms of regulation 58 (1) as well as of the use or disposal of such goods. The stock record shall be kept in such a manner that the said goods can readily be accounted for to the satisfaction of the proper officer. The said

stock record (which shall be known as a rebate stock record) shall contain the following particulars which shall be entered daily in such record:

(a) RECEIPTS:

Registrant's shipment or reference number.

Number and date of bill of entry or transfer form.

Name of ship or name and address of transferor/manufacturer.

Date received.

Tariff heading and rebate item.

Description and quantity of goods.

(b) ISSUES:

Date issued to factory.

Quantity issued.

Nature and quantity of goods produced.

Reference.

Balance of stock on hand.

(2) Any registrant shall, if required to do so by the Director, also keep a "working" book or "working" cards and shall show therein or thereon all receipts at factory ex rebate store, as well as the nature and quantities of the materials used and of the finished articles manufactured therefrom, in such a manner as the Director may decide. A registrant shall also keep such samples of materials obtained under rebate of duty as the Director may require and in such manner as he may decide.

(3) The Director may, in respect of any goods referred to in regulation 53 (1) or in respect of any industry or any class of registrant using such goods, require that a special stock record or special working cards, in a form approved by him and reflecting such particulars as he may decide, be kept in respect of such goods or for such industry or by such registrant in addition to or in lieu of the stock record or working cards referred to in subregulation (1) or (2).

(4) A registrant shall retain in his records a copy of any bill of entry or transfer form in respect of goods obtained by him under rebate of duty together with any clearance documents in his possession in respect of such goods, until all stocks of the goods to which such bill of entry, transfer form or clearance documents relate have been exhausted, and such bill of entry, transfer form or clearance documents shall be made available to the proper officer on demand.

General
refunds in
respect of
imported,
excisable or
sales dutiable
goods

60. (1) Any application for a refund or payment from any applicant who contends that he has paid any duty or other charge for which he was not liable or that he is entitled to any payment under the Act, shall be submitted to the proper officer in the prescribed form (Form CE. 66) together with all the documents relating to such application and there shall be no obligation on the Director to consider any application which has not been completed in all the relative details indicated in the form.

(2) Any pilot of an aircraft or other carrier who contends that he is entitled to any refund of duty in the circumstances stated in regulation 40 (2) shall detail the particulars of the goods in respect of which such refunds are claimed on a separate schedule, in a form approved by the Director, for each aircraft or vehicle and enclose such schedule together with the bill of entry, invoice and acknowledgement mentioned in regulation 40 (1) and the relative Form CE. 71 in respect of every item on such schedule, in a separate application for each aircraft or vehicle.

PART XI – PENAL PROVISIONS

Penal
provisions

61. (1) Any person who contravenes or who fails to comply with any provision of these regulations shall, even where such contravention or failure is not elsewhere declared an offence, be guilty of an offence.

(2) Any person guilty of an offence under these regulations shall, where no punishment is expressly provided for such offences, be liable to a fine of R50 and to imprisonment for 3 months.

PART XII – GENERAL

Removal of
excisable
goods within
the common
customs area

62. Excisable goods manufactured in the common customs area shall not be removed for consumption within the common customs area unless the excise duty has been paid thereon or such goods are removed in bond to a place appointed as a place of entry under the Act.

Examination
of goods

63. Every importer, exporter, manufacturer or owner of any goods shall, whenever required to do so by the proper officer, convey without delay any package selected for examination to any place approved or indicated by the proper officer for such examination and shall ensure that such package is opened and unpacked at any time indicated by the proper officer. Section 42 shall *mutatis mutandis* apply in respect of any goods examined under this regulation.

Wreck

64. (1) In the case of aircraft which are wrecked, stranded or in distress at any place in the common customs area the Director may station such officers as he considers necessary at the wreck in question.

(2) If no portion of the aircraft or of its cargo is landed, removed, sold or disposed of within a period of 7 days, the State shall bear all costs and expenses (including subsistence allowance) in connection with the stationing of such officers at such wreck.

(3) On expiration of the period mentioned in subregulation (2) or if the conditions mentioned in the said subregulation do not apply, the pilot, underwriter, purchaser or other owner for the time being of such wreck shall be liable for all costs and expenses (including subsistence allowances) in connection with the stationing of such officers at such wreck while he is the owner or in possession or control of such wreck.

(4) The number of officers and the period during which they are stationed at any wreck shall be in the discretion of the Director.

65. (1) The person in control of goods recovered from wrecked or distressed aircraft shall compile a list, in duplicate, of such goods. The list shall contain such particulars thereof as the proper officer may require, and the said person shall declare in writing that the contents of such list are true and correct. If the goods are not immediately cleared by entry and payment of the duties after examination, the said person shall remove them to a warehouse, shed or other place approved by the proper officer. The said person shall also furnish a bond in a form approved by the Director, and for a sum to the satisfaction of the Director or such other security as he may require, to cover the duty on such goods and to ensure compliance with the customs, excise and sales duty requirements in respect of the goods. If the importation of any such goods is prohibited, they shall be liable to forfeiture unless they are immediately warehoused for exportation or have been dealt with in some other manner as directed by the Director.

Goods unshipped or landed from wrecked or distressed aircraft

(2) The lists compiled in terms of subregulation (1) shall be handed by the person who compiles them to the nearest officer who shall retain one copy and transmit the other to the Director together with a statement regarding the manner of disposal of the goods concerned and such other particulars as the Director may decide.

66. (1) The working days of officers shall be all days except Saturdays, Sundays and public holidays.

Days and hours of general attendance

(2) The hours of general attendance of officers for the service of the public shall be as follows:-

(a) *General attendance of officers.*

(i) Headquarters and District officers –

1st April to 30th September:

On working days 8 a.m. to 1 p.m. and from 2.15 p.m. to 5 p.m.

1st October to 31st March:

On working days from 7.30 a.m. to 12.45 p.m. and from 2 p.m. to 4.30 p.m.

(ii) Outdoor Branch –

On working days 7 a.m. to 6 p.m.:

Provided that attendance between the hours of 7 a.m. and 8 a.m.; 5 p.m. and 6 p.m. from 1st April to 30th September and between 7 a.m. and 7.30 a.m.; 4.30 p.m. and 6 p.m. from 1st October to 31st March, will only be given on application to the proper officer.

(iii) Border Posts –

Daily – 7 a.m. to 8 p.m.

(b) *For the receipt of duties and other revenue*

Headquarters and District Offices –

On working days: 8.30 a.m. to 12.45 p.m. and from 2 p.m. to 3.30 p.m.

Charges for
extra and
special
attendance

67. (1) Where the attendance of an officer is required –

- (i) on a Saturday, Sunday or public holiday;
- (ii) at any time not covered by the hours mentioned in regulation 66; or
- (iii) for any special purpose determined by the Director,

the person requiring such attendance shall apply to the proper officer on form CE 73 and he shall guarantee the payment of the charges imposed by these regulations and shall pay the said charges immediately on demand. The proper officer may, in his discretion, prior to allowing such attendance, demand payment of an amount sufficient to cover the charges that will be incurred.

(2) Any person requiring any extra or special attendance shall, if so required by the proper officer, provide the necessary transport for the officer rendering such attendance or such person may be required to pay to the Director such travelling and other expenses incurred by such officer in connection with such attendance as the Director considers reasonable.

(3) For extra attendance in connection with the examination of post office parcels, the sealing of aircraft stores and the rummaging of aircraft, no attendance charge will be made. Such attendance charge is also not to be made in respect of extra attendance in connection with the reporting of the arrival or departure of aircraft at places specified by the Director.

(4) No charge in connection with the fortification of wine with spirits entered under rebate of duty shall be payable by the manufacturer of such

wine or the supplier of such spirits and such manufacturer or supplier shall not be liable for any transport or other expenses.

(5) Where the special attendance of an officer is required for the purpose of making a copy of a document or making and certifying a copy of a document, or certifying only a copy of a document, the fee for such attendance shall be thirty cents per copy.

(6) The charges for special or extra attendance, except when such attendance is given in respect of any service mentioned in subregulation (5), shall be R1 per officer per hour or part thereof.

68. (1) The representative of any importer, exporter, manufacturer or other principal who attends at any custom house in connection with the clearance of goods or any other official business shall be conversant with the requirements of the department in respect of such business and shall be able to reply to such questions or to furnish such information as the proper officer may put to him or require of him, but the proper officer may demand the personal attendance of any person or any principal in connection with any official matter. Business in
custom houses

(2) The conduct of any business in any custom house shall be in accordance with such instructions as the Director may issue and any person attending at such custom house shall be subject to such instructions.

69. (1) No surety bond shall be accepted by the Director for any purpose unless such bond is given by a banking or insurance institution acceptable to the Director. Surety bonds

(2) Any person who has given a surety bond which has been accepted by the Director may give the Director thirty days notice of withdrawal of such bond and after the expiry of this period his obligations under the bond will terminate in respect of transactions entered into thereafter. The surety however, remains bound under the surety bond in respect of transactions entered into prior to the expiry of the period of notice until the Director has satisfied himself that all obligations under such bond have been fulfilled and he cancels it.

70. Any carrier who for his own account brings into or takes out goods from the common customs area by road or transports goods overland through the common customs area by road is subject to section 101 of the Act. Agents and
carriers
subject to
section 101
of the Act

FIRST SCHEDULE
REQUIREMENTS REGARDING INVOICES
(Regulation 39(6))

1. **Goods which require special invoicing:**

Brussels Nomenclature Tariff

Heading and Description of Goods

Particulars required

22.03	Beer made from malt	The specific gravity before fermentation
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° absolute alcohol or higher; denatured spirits of any strength	Absolute alcohol content by volume at a temperature of 15°C.
22.09	Spirits (excluding those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages	Absolute alcohol content by volume at a temperature of 15°C.
Section VI	Products of the chemical and allied industries	Such products should, in addition to any proprietary name, be described by their common commercial designation
Chapter 28	Inorganic chemicals	Such chemicals should be described by their common chemical names
Chapter 29	Organic chemicals	Such chemicals should be described by their common chemical names
30.03	Medicaments (including veterinary medicaments)	In addition to the proprietary names of medicaments the active ingredients should be indicated
31.02 to 31.05	Fertilisers	Chemical composition should be disclosed
33.04	Alcoholic solutions of one or more odoriferous substances	Absolute alcohol content by volume at a temperature of 15°C.

33.06	Perfumery, cosmetics and toilet preparations	Absolute alcohol content by volume at a temperature of 15°C.
Chapter 39	Artificial resins and plastic materials	In addition to proprietary names of the products, the invoices must disclose the name of the artificial plastic material or resin
Chapter 48	Paper and paperboard	<ul style="list-style-type: none"> (i) The type of pulp from which the paper or paperboard is made (ii) The basis weight per square metre (iii) In respect of transformed papers and paperboard the nature of the treatment (such as coating, impregnation, printing)
Section XI	Textiles:	
	(1) Fibres	The composition (by weight) and finishing processes should be stated.
	(2) Yarns, not put up for retail sale	The composition (by weight), count, denier and finishing processes should be stated
	(3) Yarns, put up for retail sale	The weight per ball, card, reel, hank, etc., (inclusive of any support) should be stated.
	(4) Fabrics	<ul style="list-style-type: none"> (i) Composition (by weight) measurement in linear yards and square yards, finishing processes, name and address of indent agent or confirming house and the supplier's sample number (identification number) of the fabric should be stated (ii) A sample of at least six inches by three inches, stamped in indelible ink with the name of the supplier and the sample number, of each fabric represented by a sample number

		stated on the invoice shall be securely fastened to such invoice and to every copy thereof forwarded to the common customs area
	(5) Textile Articles	Composition (by weight) and number should be stated
Section XII	Footwear	Sizes of footwear, the nature of the outer soles and uppers and whether they are men's, women's boys' or girls' footwear should be stated
Section XV	Base metals	Measurements, weights, sizes and the nature of the base metal should be stated
Chapter 84	Machinery and mechanical appliances	Blueprints, illustrations, drawings, plans, photographs or catalogues should be furnished in support of standardised invoices
Chapter 85	Electrical machinery and equipment	

2. **Goods of which the ordinary market price during the six months prior to the date of export to the common customs area must be shown on the invoices:**

Brussels Nomenclature Tariff Heading and Description of Goods

29.02	Trichlorodi(chlorophenyl) ethane(D.D.T.)
38.11	Insecticides with trichlorodi(chlorophenyl)ethane (D.D.T.) as basis
55.08	Terry towelling and similar terry fabrics of cotton
60.03	Stockings of continuous synthetic fibres; three-quarter hose and sock for men or boys
60.04	Under garments, knitted or crocheted, not elastic nor rubberised, for women
60.05	Outer garments, knitted or crocheted, not elastic nor rubberised, for women
61.02	Women's outer garments
61.04	Women's under garments
62.02	Towels of terry towelling

65.03

to Hats and other headgear, for women

65.05

3. **Goods for which special certificate of origin is required:**

Brussels Nomenclature Tariff Heading and Description of Goods

51.04 Woven printed fabrics (excluding indigo blue discharge print fabrics) of man-made fibres (continuous), of a f.o.b. price per lb. not exceeding 110c

55.09 Woven printed fabrics (excluding indigo blue discharge print fabrics) of cotton, of a f.o.b. price per lb. not exceeding 110c

56.07 Woven printed fabrics (excluding indigo blue discharge print fabrics) of man-made fibres (discontinuous), of a f.o.b. price per lb. not exceeding 110c

SECOND SCHEDULE

PRESCRIBED FORMS

1. The prescribed forms required for customs, excise and sales duty purposes shall be set out as shown in this Schedule and shall be printed –
 - (a) lengthwise or upright as printed herein;
 - (b) on paper of a colour indicated on each form; and
 - (c) in ink of a colour indicated on each form,and the printing shall be so arranged as to allow the maximum space for the particulars to be entered.
2. Any space marked “No”, in the lower right-hand corner of any prescribed form (except Forms CE.62, 63, 68, 69, and 70) shall be of a minimum size of $1\frac{1}{2}$ inches by 2 inches, any such space for a revenue stamp shall be of a minimum size of $1\frac{1}{2}$ inches by 1 inch and any space reserved for official use shall be of a minimum size of $1\frac{1}{2}$ inches by 2 inches.
3. A binding margin of $\frac{3}{4}$ inch wide shall be left at the top of each prescribed form printed lengthwise and each prescribed form printed upright shall have a similar binding margin on the left-hand side.
4. The revenue stamp shall be affixed to the original of any prescribed form in respect of which it is required.
5. The original of any prescribed form and so many copies as the proper officer may require in each case shall be presented to him when such form is used for any purpose under the Act and these regulations.

6. Prescribed forms shall be supplied by the person who is required under the Act and these regulations to use such forms.
7. In respect of every prescribed bill of entry form for the clearance of goods, there shall be a further prescribed form with the words "Voucher of Correction" added to the name of the form and the letter "A" added to the number of the form. The declaration(s) shall be omitted if such vouchers are printed separately and the blank portion for entry of the particulars of the goods shall be divided into equal portions with two parallel horizontal lines and the words "Originally entered on B/E No. of as" between the two lines. In respect of any form with a column relating to the amount of duty, the words "Difference in duty" shall be substituted for the word "Totals" on such form. Such vouchers may be printed separately or the normal prescribed forms may be used and the abovestated adjustments made thereto. Provision should in all cases be made for the signature of the person presenting such voucher to the proper officer.

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- CE.11 Bill of Entry – for Payment of Duty (ex Warehouse)
- CE.12 Bill of Entry – for Warehousing (Direct)
- CE.13 Bill of Entry – for Reworking (ex Warehouse)
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- CE.69 Application to repack Goods in a Customs, Excise and Sales Duty Warehouse
- CE.70 Application to make Provisional Payment
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- CE.100 Application for licence of Customs, Excise and Sales Duty Warehouse
- CE.101 Declaration by person transferring residence to the Republic of Botswana
- E Transfer of goods inwards to Botswana from Lesotho, South Africa, Swaziland by Air, Land, or by Rail
- F Transfer of goods outwards from Botswana to Lesotho, South Africa or Swaziland
- G Transfer of Goods by post
- H Notification of Direct Importation of Goods from outside the Common Customs Area entered at Ports in Lesotho, South Africa or Swaziland
- J Baggage Declaration

GENERAL DECLARATION FOR AIRCRAFT <small>(Outward/Inward)</small>			CE 2
Owner or Operator			
Marks of Nationality and Registration		Flight No.	Date
Departure from <small>(Place and Country)</small>		Arrival at <small>(Place and Country)</small>	
FLIGHT ROUTING <small>("Place" column always to list origin, every en-route stop, and destination.)</small>			
Place	Total number of crew	(1) Number of Passengers on this stage	(2) Cargo
		Departure Place: Embarking.....	manifests attached Cargo
		Through on same flight.....	
		Arrival Place: Disembarking	(3) Stores
		Through on same flight.....	lists attached Stores
DECLARATION OF HEALTH.			For official use only
Persons on board known to be suffering from illness other than airsickness or the effects of accidents, as well as those cases of illness disembarked during the flight Any other conditions on board which may lead to the spread of disease..... Details of each disinsecting or sanitary treatment (place, date, time, method) during the flight. If no disinsecting has been carried out during the flight, give details of most recent disinsecting:— Signature..... <div style="text-align: right;"><small>Crew member concerned</small></div>			
I declare that all statements and particulars contained in this General Declaration, and in any supplementary forms required to be presented with this General Declaration, are complete, exact and true to the best of my knowledge and that all through passengers will continue/have continued on this flight. <div style="text-align: right;">Signature..... <small>Authorised Agent or Pilot-in-Command</small></div>			
(1) Not to be completed when passenger manifests are presented. Passengers manifests should in addition to the flight particulars reflect the following:— Place and Country of Embarkation and Disembarkation, Surname and Initials as well as Nationality of Passenger. (2) Cargo manifests should in addition to flight particulars reflect the following:— Place and Country of loading and unloading, Air waybill No., Number of Packages, Nature of Goods, and, in the case of inwards manifests, the name and address of consignee. (3) List of excisable goods and of imported non-duty-paid goods loaded as stores only required for outward clearance.			

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 11 $\frac{3}{4}$ " x 8 $\frac{1}{4}$ ".)

REPUBLIC OF BOTSWANA
DEPARTMENT OF CUSTOMS AND EXCISE
CARGO MANIFEST

NO. CE 3

Owner or Operator

Aircraft Flight No. Date.....
(Registration marks and nationality)

Point of Lading Point of Unloading.....
(Place and Country) (Place and Country)

C/N Note No.	Marks and numbers on packages	Number and type of packages	Nature of goods	Consignee	For Official use only

Prepared by Page of Pages.
Signature
Date

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 11 $\frac{3}{4}$ " x 8 $\frac{1}{4}$ ").

TRANSIRE-FOR A DESTINATION IN THE COMMON CUSTOMS AREA CE4

FOR OFFICIAL USE ONLY	Airport of	Date	No.
	1. Aircraft Number		
	2. Nationality and Country of Registration		
	3. Name and Nationality of Pilot		
	4. Name and Nationality of Owners		
	5. Date and Time of Arrival		a.m./p.m.
	6. Nature of Flight		
7. Where from (all places to be mentioned in the order called at)			
8. Nature of Cargo and Tonnage thereof for this place			
9. Where bound (all places to be mentioned in order of intended flight)			
10. Nature and Tonnage of Cargo taken from this place			
11. Have any goods ex customs and excise warehouses, goods on which a drawback of customs and excise duty is due on export, imported goods on which duty has not been paid and excisable goods, exported or removed in bond to a place outside the Republic of Botswana been loaded at this place and has a manifest thereof been attached to the General Declaration for Aircraft (Form No. CE 2)?			
12. Intended Date and Time of Departure			
I declare that the above-mentioned particulars, and the particulars shown on the enclosures hereto, are true and correct.			
Pilot/Agent on behalf of the Pilot.			
Date		Proper Officer	

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 11 3/4" x 8 1/2").

LIST OF SEALABLE GOODS ON BOARD SHIP OR AIRCRAFT

CB 5

(For instructions see page 4)

(Page 4)

UNCONSUMED STORES

Tobacco.	Cigars.	Cigarettes.	Other Preparations of or Substitutes for Tobacco (to be Specified).	Potable Spirits (to be Specified).	Wines (Still or Sparkling).
Beer, Stout, Cider or Perry.	Other Alcoholic Beverages (to be Specified).	Opium, Opium Preparations and Opium Outfits.	Cocaine, Preparations of Cocaine, and Other Habit-forming Drugs.	Saccharin.	Excisable Goods and Non-duty-paid Imported Goods Shipped as Stores at a Place in the Republic.

The above-mentioned particulars are true and correct and they include all the above-described unconsumed stores on board.

Date _____

Pilot.

GENERAL INFORMATION

(Page 4)

1. This list must be completed and held in readiness for submission to the customs and excise officer who first visits the aircraft. It must be signed by the pilot and every member of the crew, and each person must state opposite his signature what quantities of sealable goods he has in his possession, or that he has no such goods in his possession.

2. The pilot, officers and other members of the crew who remain on the aircraft during its stay at the airport may each be allowed to retain in his possession the following quantities of the undermentioned sealable goods:-

	Tobacco in any Form.	Potable Spirits in any Form.	Wine.	Beer or Stout.
The Pilot.....	250 grams	$\frac{1}{2}$ litre	2 litres	2 litres
Officers.....	200 grams	$\frac{1}{4}$ litre	2 litres	2 litres
Other members of the crew.....	125 grams	nil	*2 litres	nil

3. When the quantities in possession of the pilot, officers or other members of the crew do not exceed those specified in paragraph 2, the goods need not be shown, but otherwise the entire quantities must be shown to the customs and excise officer who will place the excess under seal or release it upon payment of duty.

4. Any sealable articles not enumerated in this list and found in the possession of the pilot, officers or any other member of the crew will be liable to forfeiture, and the person in whose possession they are found will be liable to prosecution. If any unconsumed stores which are sealable goods are omitted from this list, they will likewise be liable to forfeiture, and the pilot, as the case may be, will be liable to prosecution.

5. Tobacco in any form, potable spirits, wine, beer and stout not placed under seal or issued from under seal will be issued individually to each person entitled thereto in terms of the foregoing, and not in bulk for distribution by the pilot or other person.

6. The pilot may break the customs and excise seal as soon as the aircraft has departed direct for a destination outside the common customs area.

*Only in the case of aircraft belonging to countries where provision is made for wine in the statutory list of provision or rations.

(This form must consist of one sheet of a size 16 $\frac{1}{2}$ " wide by 11 $\frac{1}{4}$ " long and must be printed in BLACK ink on WHITE paper.)

BILL OF ENTRY—FOR PAYMENT OF DUTY (DIRECT)											CE. 10	
Place of Entry					Importer							
et { Aircraft Rail/Road		B/L, Cons. Note, Inv. or Waybill			Address							
		No. Date		Issued at								
Marks, Nos. number and description of packages	Country of origin	Tariff heading/ item	Statistical quantity	Description and particulars of goods for duty purposes	F.O.B. price/ Excise value	Domestic value/ Sales duty value	Customs duty		Sales duty		Excise duty/Other payments (specify)	
					R	R	R	c	R	c	R	c
Total No.	B/E. Sight No.	Date	C.I.T. and c.: R		Totals							
R.I.B. No.		Date										
FOR OFFICIAL USE ONLY		I, _____ for importer, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs, Excise and Sales Duty Act in respect of the goods entered herein.					For Revenue Stamp (on original only)		No.			
		For importer	Date	Proper Officer								

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 8½" x 11½")

BILL OF ENTRY—FOR PAYMENT OF DUTY (EX WAREHOUSE)

CE 11

Place of Entry					Owner						
Ex Warehouse (Name)					Address						
No.											
Whg. B/E No. and Date.	Marks, Nos., No. and Description of Packages.	Country of Origin.	Tariff Heading/Item.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes	F.O.B. Price/Excise Value.	Domestic Value.	Customs Duty.		Excise Duty.	
						R	R	R	c	R	c
		B. F. Sight No.	Date								
Total No.		R.I.B. No.	Date	Totals							
I, _____ for owner, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all the relative provisions of the Customs, Excise and Sales Duty Act in respect of the goods entered herein.						For Revenue Stamp (on original only).		No.			
for Owner		Date		Proper Officer							

(This form must be printed in BLACK ink on PINK paper and the size thereof must be 8¼" × 11¼").

BILL OF ENTRY - FOR WAREHOUSING (DIRECT)

CE 12

Place of Entry ex { Aircraft Rail/Road	B/L, Cons. Note, Inv. or Waybill No. Date Issued at	Importer Address
--	--	---------------------

For Warehousing in Customs, Excise and Sales Duty Warehouse (Name) No.

Marks, Nos., No. and Description of Packages.	Country of Origin.	Tariff Heading/Item.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.	F.O.B. Price/Excise Value.	Domestic Value/Sales Duty Value.
					R	R

Total No.	B/E. Sight No.	Date	C.I.F. and c: R	Totals		
	R.I.B. No.	Date				

<p>FOR OFFICIAL USE ONLY</p>	<p>I, _____ for importer, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs, Excise and Sales Duty Act in respect of the goods entered herein.</p>	<p>For Revenue Stamp (on original only).</p>	<p>No. _____</p>
	<p>for Importer Date</p>	<p>Proper Officer</p>	

(This form must be printed in BLACK ink on PINK paper and the size thereof must be 8 1/4" x 11 3/4").

BILL OF ENTRY--FOR REWAREHOUSING (EX WAREHOUSE)

CE 13

Place of Entry				Owner			
Goods Removed <i>ex</i> Warehouse			Goods Removed to Warehouse			Address	
Name No.			Name No.				
Wtg. B/E No. and Date.	Marks, Nos., No. and Description of Packages.	Country of Origin.	Tariff Heading/Item.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.	F.O.B. Price/ Excise Value.	Domestic Value/ Sales Duty Value
						R	R
Total No.		B/E Sight No.	Date	Totals			
		R.I.B. No.	Date				
I, _____ for owner, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs, Excise and Sales Duty Act in respect of the goods entered herein.					For Revenue Stamp (on original only).	No.	
for Owner			Date	Proper Officer			

(This form must be printed in BLACK ink on PINK paper and the size thereof must be 8½" x 11¾").

BILL OF ENTRY—FOR REMOVAL IN BOND (DIRECT)

CE 14

Place of Entry		Remover		Consignee	
ex { Aircraft Rail/Road	B/L, Cons. Note, Inv. or Waybill		Address		Address
	No.	Date	Removal in Bond to		
Issued at					
Marks, Nos., No. and Description of Packages.	Country of Origin.	Tariff Heading/item.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.	Value for Duty Purposes. R
Total No.				Total	
I, _____ for remover, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs, Excise and Sales Duty Act in respect of the goods entered herein.				For Revenue Stamp (on original only).	No. _____
for Remover		Date	Proper Officer		

(This form must be printed in BLACK ink on BLUE paper and the size thereof must be 8 $\frac{1}{4}$ " x 11 $\frac{3}{4}$ ".)

BILL OF ENTRY – FOR HOME CONSUMPTION UNDER SCHEDULE NO. 3 (EX WAREHOUSE)

CE 17

Place of Entry				Ex Warehouse (Name)		No.			
Owner Address				Registered Manufacturer Address					
Wkg. B/E No. and Date.	Marks, Nos., No. and Description of Packages.	Country of Origin.	Tariff Heading and Rebate Item.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.	F.O.B. Price.	Domestic Value.	Customs Duty.	
						R	R	R	C
Total No.		B/E. Sight No.	Date	Totals					
		R.I.B. No.	Date						

Note: Both declarations must be completed, even if the registered manufacturer is also the owner.

I, _____ for owner, hereby declare that the goods entered herein under the abovementioned rebate item(s) on behalf of the registered manufacturer stated above, are for transfer direct to the said manufacturer. I further declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs, Excise and Sales Duty Act in respect of the goods entered herein.

For Owner

Date

I, _____ for registered manufacturer, hereby declare that the said manufacturer is registered to obtain the goods entered herein under the abovementioned rebate item(s) for use in the manufacture of the declared products. I further declare that the said manufacturer hereby accepts responsibility for such goods under the provisions of the Customs, Excise and Sales Duty Act as from the date of receipt of such goods and that such goods will be used by him solely in accordance with such provisions.

For Registered Manufacturer

Date

Proper Officer

For Revenue Stamp (on original only).

No.

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 8 1/4" x 11 3/8").

BILL OF ENTRY—FOR HOME CONSUMPTION UNDER SCHEDULE NO. 4 OR 6 EXCLUDING STATE STORES (EX WAREHOUSE)										CE 19			
Place of Entry					Ex Warehouse (Name)					No.			
Owner					Consignee								
Address					Address								
Whg. B/E No. and Date	Marks, Nos., No. and Description of Packages.	Country of Origin.	Tariff Heading/Item and Rebate Item.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.	F.O.B. Price/ Excise Value.		Domestic Value Sales Duty Value		Customs Duty.		Excise Duty, Sales Duty Value	
						R		R		R	c	R	c
Total No.		B/E Sign No. Date		Totals									
		R.I.B. No. Date											
I, _____ for owner, hereby declare that the goods entered herein under the above-mentioned rebate item(s) on behalf of the consignee stated above will be transferred direct to the said consignee. I further declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs, Excise and Sales Act in respect of the goods entered herein.						For Revenue Stamp (on original only).		No.					
for Owner				Date		Proper Officer							

This form must be printed in BLACK ink on YELLOW paper and the size thereof must be 8½" x 11¾".

BILL OF ENTRY—FOR CONSUMPTION AS STATE STORES (DIRECT)						CE 20		
Place of Entry			Importer (Department/Administration/Government)					
ex { Aircraft Rail/Road	B/L, Cons. Note, Invoice or Waybill		Final Destination of Goods					
	No.	Date						
Marks, No., No. and Description of Packages	Country of Origin	Tariff Heading and Rebate Item	Statistical Quantity	Description and Particulars of Goods for Duty Purposes	F.O.B. Price	Domestic value/Sales duty value	Customs Duty	
					R	R	R	c
Total No.		B./E. Sight No.	Date	C.i.f. and c: R	Totals			
		R.I.B. No.	Date					
FOR OFFICIAL USE ONLY		I, _____, for Importer, hereby declare that the goods entered herein comply with the conditions of paragraphs (a), (b) and (c) of item 401.00 and will not be returned, sold or disposed of to enter normal unrestricted trade in the Republic of Botswana without payment or collection of the duty due thereon in accordance with customs and excise regulations. I further declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs, Excise and Sales Duty Act in respect of the goods entered herein.				No.		
		Signature	Designation	Date				
		Official stamp of Department /Administration/Government			Proper Officer			

(This form must be printed in BLACK ink on YELLOW paper and the size thereof must be 8½" × 11¼").

BILL OF ENTRY--SIGHT

CE 22

Place of Entry		Importer	
ex. { Air/Call Rail/Road	B/L, Cons. Note, Inv. or Waybill	Address	
	No. Date		
Issued at			
Marks, Nos., Nos. and Description of Packages.	Description and Particulars of Goods for Duty Purposes.		
Total No.		R.T.B. No.	Date
FOR OFFICIAL USE ONLY	I, _____ for importer, hereby declare that the said importer cannot for want of full or conclusive information make due entry of the contents of the above-mentioned packages and hereby apply for permission to examine the said contents under customs and excise supervision.		For Revenue Stamp (on original only).
	for Importer	Date	No. _____ Proper Officer

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 3 $\frac{1}{4}$ " x 11 $\frac{3}{4}$ ".)

BILL OF ENTRY—FOR EXPORT OF IMPORTED GOODS (NOT EX WAREHOUSE).					C.E. 24
Place of Entry			Exporter Address		
Aircraft/Rail/Road					
Country of Final Destination					
Marks, No., Number and Description of Packages.	Country of Origin.	Statistical Code No.	Statistical Quantity.	Description and Particulars of Goods.	Export Value.
					R.
Total No.				Total	
I, _____, for exporter, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs, Excise and Sales Duty Act in respect of the goods entered herein.				For Revenue Stamp (on or equal only).	No.

(This form must be printed in BLACK ink on YELLOW paper and the size thereof must be 8½" × 11½").

BILL OF ENTRY—FOR EXPORT OF BOTSWANA PRODUCTS (EX WAREHOUSE)

CE 25

Place of Entry		Exporter Address					
Aircraft/Rail/Road							
Ex Warehouse (Name)	No.						
Country of final destination							
Wbg. B/E No. and Date.	Marks, Nos. No. and Description of Packages.	Country of Origin.	Tariff Item and Rebate Item.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.	Export Value. R	Excise Value/ Sales Duty Value R
Total No.		R.I.B. No.	Date		Totals		
I, _____ for exporter, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs, Excise and Sales Duty Act in respect of the goods entered herein.						For Revenue Stamp (on original only).	No.
for Exporter			Date	Proper Officer			

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 8½" x 11½").

BILL OF ENTRY—FOR EXPORT OF IMPORTED GOODS (EX WAREHOUSE)

C.E. 26

Place of Entry					Exporter			
Aircraft/Rail/Road					Address			
Ex Warehouse (Name)					No.			
Country of Final Destination								
Wdg. B/E No. and Date.	Marks, Nos., No. and Description of Packages.	Country of Origin.	Tariff Heading.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.	Export Value. R	F.O.B. Price. R	Domestic Value/ Sales Duty Value R
Total No.		R.I.S. No.	Date		Totals			
I, _____, for exporter, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs Excise and Sales Duty Act in respect of the goods entered herein.						No. _____ For Revenue stamp (on original only).		
for Exporter			Date		Proper Officer			

(This form must be printed in BLACK ink on PINK paper and the size thereof must be 8 $\frac{1}{4}$ " x 11 $\frac{3}{4}$ ".)

BILL OF ENTRY—FOR EXPORT AS AIRCRAFT STORES (NOT EX WAREHOUSE)

G.E. 27

Place of Entry			Exporter		
For Supply to Aircraft			Address		
Nationality of Owners of Aircraft					
Marks, Nos., No. and Description of Packages.	Country of Origin.	Statistical Code No.	Statistical Quantity.	Description and Particulars of Goods.	Export Value.
					R
Total No.				Total	
I, _____ for exporter, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs, Excise and Sales Duty Act in respect of the goods entered herein.					For Revenue Stamp (on original only).
for Exporter		Date	Proper Officer		No.

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 8 $\frac{1}{4}$ " x 11 $\frac{3}{4}$ ".)

BILL OF ENTRY--FOR COASTWISE REMOVAL OR REMOVAL THROUGH CONTIGUOUS TERRITORIES OF RELEASED GOODS				C.E. 31
<p>NOTE: This form may only be used for any above-stated removal to another destination in the Common Customs Area in respect of: (a) imported and excisable goods which have already been duly entered and released from customs and excise control; (b) non-excisable Common Customs Area products.</p>				
Place of Entry		Shipper/Consignor		
Method of Transport		Address		
Name of Contiguous Territory		Consignee		
Means of Conveyance		Address		
Final Destination of Goods				
Marks Nos., No. and Description of Packages.	Statistical Quantity.	Description and Particulars of Goods.	Value.	
			R	
Total No.				Total
FOR OFFICIAL USE ONLY		I, _____ for shipper/consignor, hereby declare that the goods entered herein comply with the provisions of the above note and that no further entry is required to be made at the place of destination. I further declare that all particulars entered herein are correct and I undertake to comply with all relative provisions of the Customs Excise and Sales Duty Act in respect of the goods entered herein.		No.
		for Shipper/Consignor	Date	
		Permission granted	Date	Proper Officer

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 8 $\frac{1}{4}$ " x 11 $\frac{3}{4}$ ".)

CERTIFICATE FOR REMOVAL OF EXCISABLE/SPECIFIED GOODS EX WAREHOUSE				C.E. 32
Ex Warehouse (Name)		No.		Certificate No.
Consignee Address			To Warehouse (Name) No.	
Purpose of removal: (To be indicated by an "X"). A. <input type="checkbox"/> For payment of duty. B. <input type="checkbox"/> For rewarehousing as stated above. C. <input type="checkbox"/> For home consumption under the undermentioned item(s) of Schedule No. 4 or 6. D. <input type="checkbox"/> For home consumption as State stores. E. <input type="checkbox"/> For removal in bond.				
Marks, Nos., No. and Description of Packages.	Tariff Heading/ Item and Rebate Item.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.	Value.
(a) I, _____ for licensee, hereby declare that the above particulars are correct and I undertake to comply with all relative provisions of the Customs, Excise and Sales Duty Act and the regulations in respect of the goods entered herein. for Licensee _____ Date _____				
(b) I, _____ for remover, hereby declare that the goods entered herein will be removed in bond— (i) for rewarehousing in customs and excise warehouse No. _____, or (ii) for due entry at (state place) _____ and I undertake to comply with all relative provisions of the Customs, Excise and Sales Duty Act and the regulations in respect of the removal in bond of such goods. for Remover _____ Date _____				
Notes: 1. Declaration (a) shall be completed in all cases and declaration (b) only when the form is used for purpose E. 2. This form may be used for purpose B only if goods are transferred to a warehouse in the same city or town. Otherwise purpose E applies. 3. In the case of goods for use by a registered manufacturer and entered for purpose C, this form shall be supported by form C.E. 33 with declaration A completed. 4. For use for purpose D, this form shall be supported by form C.E. 33 with declaration B completed. 5. Form C.E. 33 referred to in paragraphs 3 and 4 above may be printed on the reverse side of this form.				

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 11 $\frac{3}{4}$ " x 8 $\frac{1}{4}$ ")

**DECLARATION REGARDING RESTRICTED REMOVAL
OF EXCISABLE/SPECIFIED GOODS EX WAREHOUSE**

C.E. 33

Ex Warehouse (Name)		No.
Licensee		Consignee
Address		Address

Quantity	Rebate Item(s).	Description and Particulars of Goods for Duty Purposes.

A. Declaration to be furnished by manufacturer registered under Schedule No. 4 or 6.

I, _____ for registered manufacturer, hereby declare that the said manufacturer is registered to obtain the goods enumerated above under the above-mentioned rebate item(s) for use under such item(s). I further declare that the said manufacturer hereby accepts responsibility for such goods under the provisions of the Customs, Excise and Sales Duty Act as from the date of receipt of such goods and that such goods will be used by him solely in accordance with _____ for Registered Manufacturer _____ Date _____

B. Declaration to be furnished by State body in respect of goods cleared under item 401.00 or 601.01.

I, _____ for (state name of Department/Administration/Government concerned) hereby declare that the goods entered herein comply with the conditions of paragraphs (a), (b) and (c) of item 401.00/601.01 and will not be returned, sold or disposed of to enter normal unrestricted trade in the Republic without payment or collection of the duty due thereon in accordance with customs and excise regulations. I undertake to comply with all relative provisions of the Customs, Excise and Sales Duty Act in respect of the above-stated goods

Signature.	Designation.	Official date stamp.
------------	--------------	----------------------

Note: This declaration shall be attached to the bill of entry or certificate on which the goods in question are entered or it may be printed on the reverse side of form C.E. 32.

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 11½" × 8½").

**APPROVED INVOICE FOR THE EXPORT OF GOODS TO
THE REPUBLIC OF BOTSWANA**

C.B. 66

Place _____ Date _____

Name and address of seller _____

Name and Address of purchaser _____

Order No. _____ Date of purchase _____

Nature of contract (F.O.B., C.I.F., ex Warehouse, etc.) _____

Shipped per _____ Date _____

I Item.	II Country of Origin.	III Packages.		IV Description and quantity of goods.	V Domestic value in currency of exporting country.		VI Contract selling price to purchaser.	
		Marks and Nos.	Number and type.		@	Amount.	@	Amount.

Note: In columns V and VI gross amounts for each article should be inserted and discounts and allowances deducted should be specified. Particulars inserted in such columns should further comply with the requirements of paragraphs 3, 4 and 5 of the Certificate of Value hereon.

State the following costs included in the amounts shown in column VI in respect of each item enumerated herein (using a continuation sheet, if necessary) or the total costs for all goods enumerated herein (in which event allocation will be made by Customs and Excise in Botswana).

Amount.

1. Transport, insurance, storage, handling, shipping and other charges from factory/warehouse to ship or vehicle at port or place of final shipment in country of export. _____
2. Difference between cost (including labour costs) of export and domestic packing. _____
3. If C.I.F. contract, state ocean freight and other charges after shipment included in Column VI. _____

**COMBINED CERTIFICATE OF VALUE AND ORIGIN FOR GOODS SENT TO THE
REPUBLIC OF BOTSWANA**

I, (name and capacity) _____
of (name and address of supplier) _____
duly authorized by the supplier of the goods enumerated in this invoice (the total selling price of which is _____) hereby declare that:

1. The particulars in this invoice are correct in all respects;
VALUE _____
2. The supplier is the manufacturer of the goods enumerated herein or is _____ agent or _____
3. The total contract selling price in this invoice represents the full and final amount due by the purchaser in respect of the goods shown herein. The goods have been sold outright to the purchaser or _____
4. Any domestic value quoted in column V in respect of any goods enumerated herein represents:—
A. the supplier's normal price of identical goods—
(a) under full competitive conditions to all purchasers in the domestic open market;

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 11½" × 8½").

(b) at the time of purchase of the goods enumerated herein;
(c) in comparably quantities to the goods enumerated herein;
(d) at the factory or warehouse of the supplier/delivered to domestic purchaser in which case state cost of (transport, storage, handling and other delivery charges included in delivered price

(e) including/excluding packing (state cost of packing)

(f) sold at the same level (e.g. to wholesalers, to retailers, to other factories for further processing or to tied distributors, etc.) as the goods enumerated herein (state level)

(g) including any royalties, agent's commission and other charges incidental to the sale of similar goods in the domestic market, or as follows

(h) excluding any drawback, refund, rebate or remission of customs or excise duty or sales tax granted on export of similar goods, as follows (state nature of tax and rate)

or

3. the domestic value of similar goods as determined by the Director for Customs and Excise in Botswana, no change in the supplier's domestic sales policy having taken place since the date of such determination, or as follows

5. Any contract selling price to purchaser in column VI in respect of any goods enumerated herein represents

A. the normal price, at which such or similar goods would be sold by the supplier to any purchaser in the Republic of Botswana under fully competitive conditions there being no commercial connection between the supplier and the purchaser,

or

B. a special selling price to the purchaser who is commercially connected with the supplier as follows

....., the normal price at which the supplier would sell similar goods to any purchaser in Botswana being

6. A bounty is/is not payable on export of the goods enumerated opposite items.

as follows

ORIGIN.

7. The goods enumerated opposite items in this invoice have been wholly produced or manufactured in the country stated in column II in respect of such goods from raw materials produced in that country.

8. The goods enumerated opposite items in this invoice have been wholly or partly manufactured from imported materials in the country specified in column II in respect of such goods and—

(a) the final process of manufacture has taken place in the said country;

(b) the cost to the manufacturer of the materials wholly produced or manufactured in the said country plus the cost of labour directly employed in the manufacture of such goods is not less than per cent of the total production cost of such goods;

(c) in calculating the production cost of such goods only the cost to the manufacturer of all materials plus manufacturing wages and salaries, direct manufacturing expenses, overhead factory expenses, cost of inside containers and other expenses incidental to manufacturing, used or expended in the manufacture of such goods have been included and profits and administrative, distribution and selling overhead expenses have been excluded.

9. The goods enumerated opposite items in this invoice do not comply with the requirements of paragraph 7 or 8 above in that

.....

.....

Dated at this day of 19

.....
Signature of witness. Signature of depositor.

Notes: (1) It is preferred that suppliers should use their own billheads provided they are printed in this form which may be of any convenient size and may be printed lengthwise or upright.
(2) The certificates of value and origin shall be continued on the reverse side of the form.
(3) Delete words which are not applicable.

[This form must be printed on the reverse side of Form C.E. 60]

CUSTOMS AND EXCISE DELIVERY ORDER					C.E. 61
The undermentioned goods from may be delivered to: Name Address			by aircraft/rail/road		Agent
Marks, Nos., No. and Description of Packages.	Description and Particulars of Goods for Duty Purposes.	Weight of Consignment.	Cons. Note/ Invoice/ Waybill No. and Date.	Advice/ Delivery Note No. and Date.	Truck No.
Total No.	B/E No.	Date	Proprietor Officer		

(This form must be printed in **BLACK** ink on **WHITE** paper when used in respect of duty-paid or duty-free goods, or in **BLACK** ink on **YELLOW** paper when used in respect of dutiable goods on which duty has not been paid and the size thereof must be 8½" × 11½").

APPLICATION FOR TRANSFER OF GOODS ENTERED UNDER REBATE OF DUTY

C.E. 62

Transfer to

Name of Manufacturer/Registered Stockist (Transferor)

Address:

Address

On (date)

per Invoice No.

B/E. No. and Date.	Tariff Heading/Item and Rebate item as entered.	Rebate Item under which Goods will be used by Transferee.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.	Value. R

I, _____ for transferor, hereby declare that the above particulars are correct and that the abovementioned goods, which are my property, are being transferred to the abovementioned transferee to be used under the rebate item(s) stated above. Transfer of title in the goods is also given/is not given.

for Transferor

Date

I, _____ for transferee, hereby accept responsibility under the provisions of the Customs Excise and Sales Duty Act and regulations in respect of the abovementioned goods as from the date of receipt thereof and I declare that the said transferee is registered to obtain the said goods under the abovementioned rebate item(s) and will use them solely in accordance with the provisions of such item(s).

for Transferee

Date

Note.—1. This form must be completed in quadruplicate by the transferor and transferee.

2. When rebate stocks are transferred by a **manufacturer** these forms must be submitted to the Proper Officer of Customs and Excise for approval before transfer of the goods is effected.

3. In the case of a transfer by a **registered stockist** prior approval is not required, but the original and one copy of all forms issued by him must be submitted once a week in numerical order to the Proper Officer of Customs and Excise.

Transfer Approved.

Proper Officer

No.

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 8½" × 11½").

APPLICATION FOR REFUND—EXPORT FOR TRADE PURPOSES OF IMPORTED DUTY-PAID GOODS								C.E. 63	
Place of entry			Exporter Address						
Aircraft/Rail/Road To									
Country of destination									
Marks, Nos., No. and description of packages	Country of origin	Tariff heading and item	Statistical quantity	Description and particulars of goods for duty purposes	Value as entered on importation		Duty paid		Original B./E. No., date and place of entry
					R	c	R	c	
Total No.				Totals					
<p>I, _____ for exporter, declare that the above is a true description and complete return of the goods in the abovementioned packages and that the goods are in the same condition in which they were imported. In terms of Item 522 of Schedule 5 to the Customs, Excise and Sales Duty Act, I hereby apply for a refund of the duty originally paid on the goods as indicated above.</p>					<p>I hereby certify that particulars of the goods described above were compared with the original and forwarding invoices and found to be correct.</p>			<p>B./E. Export No. and Date</p>	
<p>for Exporter</p>					<p>Proper Officer</p>			<p>Date</p>	
<p>Date</p>					<p>Proper Officer</p>			<p>No.</p>	

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 8 $\frac{1}{4}$ " \times 11 $\frac{3}{4}$ ".)

APPLICATION FOR DRAWBACK

C.E. 44

THE PROPER OFFICER OF CUSTOMS AND EXCISE,

Date: _____

Sir,
I/We hereby declare that duty was paid on importation, as shown below, on the material/articles used in the manufacture/processing/packing of the goods which I/We exported:-

Place	No. and Date of Entry	Country of Origin	Tariff Heading/Item	Statistical Quantity	Description	Value		Duty	
						R	c	R	c
Total									

I/We hereby declare that the unmentioned goods were manufactured/processed/packed from the above-mentioned material/articles and have been exported as indicated below:-

No. and Date of Invoice	No. and Date of Export Entry	Drawback Item	Description	Value	Name and Address of Consignee
				R	

In proof of exportation I/We attach a copy of the B/L, export invoice or acceptance on ship's receipt (if applicable) and in terms of the provisions of the abovesaid drawback, under of the Customs, Excise and Sales Duty Act. I/We hereby apply for a drawback of the duty paid on the material/articles mentioned above.

Name of Firm: _____

Signature: _____

Capacity: _____

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 11 $\frac{3}{4}$ " x 16 $\frac{1}{2}$ ".)

REGISTRATION OF GOODS FOR RE-IMPORTATION

C.E. 65

- Notes.**—1. Only articles which can be adequately described and are capable of identification beyond all doubt upon their return to the Republic of Botswana may be registered.
 2. A diagonal line must be drawn through the unused portion of the form and/or after the last entry in the lower portion.
 3. This form must be retained by the owner and submitted to the Proper Officer when the articles registered are returned to the Republic of Botswana, otherwise full duty will be levied thereon.

PROPER OFFICER OF CUSTOMS AND EXCISE,

I request permission to have registered, for the purpose of re-importation, the undermentioned articles which I intend taking with me/ forwarding per _____ to _____ on Bill of Entry No. _____ of _____

MOTOR VEHICLE.	RADIO FITTED.
Make and Model: Year of Manufacture: No. of Tyres: Registration No.: Engine No.:	Make: Serial No.: TRAILER/CARAVAN. Description: Registration No.:

CAMERAS, BINOCULARS, TYPEWRITERS, FIRE-ARMS, PROJECTORS, RADIOS, TAPE RECORDERS OR OTHER IDENTIFIABLE ARTICLES.

Full Description and Make.	Serial No.	Nature and Cost of Repairs, if any, effected outside the Republic (to be supported by invoices).

Name and Permanent Address of Applicant (block letters)

Signature of Applicant

Date

Proper Officer

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 11½" × 8¼").

GENERAL APPLICATION FOR REFUND

(Page 1)

CE.66

FOR OFFICIAL USE ONLY

Date of Receipt by Proper Officer.	District office Application Number.	Schedule Number.	Number and Date allocated by Head Office Accounting Section.

THIS PORTION MUST BE COMPLETED BY THE APPLICANT

Date	Reference Number
Proper Officer:	
An overpayment of R. was made in respect of* in the circumstances set out on page 2 hereof.	
Name of Applicant (Block Letters) Address	
*Mention customs duty, State warehouse rent, etc., as the case may be.	

BINDING MARGIN

FOR OFFICIAL USE ONLY

The Director, Submitted for consideration.	
Amount of Refund R c	Amount in words.....
Date	Refund Officer
Proper Officer,	
Refund approved.	
Date	Director
Voucher of Correction No. Date	
Allocation.	Paid by Cheque: Number..... Date.....

STATEMENT BY APPLICANT OF CIRCUMSTANCES IN WHICH REFUND IS CLAIMED.
(THE APPLICANT MUST PASTE A COPY OF THE DRAFT VOUCHER OF CORRECTION ON THE BLANK PAGE OPPOSITE)

An overpayment of R_____ was made on bill of entry/_____
(state nature, if other document) No. _____ of _____ as result of *short
shipment, dual clearance, incorrect tariff heading/item/value/duty computation/other (specify) _____
_____ in the following circumstances:

The following documents are enclosed: *bill of lading, standardized invoice, commercial invoice, covering statement,
packing slip, draft voucher of correction, worksheet.
(*Delete which is not applicable).

SHADING MARGIN

FOR OFFICIAL USE ONLY

1. Report by Refund Office when application is acceptable.

2. Tariff Heading/Item _____		H.O. Ref. and Date _____	
3. Value: Value Sheet No. _____		H.O. Ref. and Date _____	
4. Rate of Exchange:			
Date of Purchase	Buying Rate	Selling Rate	
Date of Shipment	Buying Rate	Selling Rate	

BINDING MARGIN

APPLICATION FOR DELIVERY OF GOODS EX STATE WAREHOUSE

C.E. 68

THE PROPER OFFICER OF CUSTOMS AND EXCISE,

I/We apply for delivery, on payment of rent, of the under-mentioned consignment/part consignment.
The following document(s) is/are attached:—

*(a) Your letter dated _____ authorising release.
*(b) A copy of the relative delivery order stamped by customs and excise.
*(Delete which is not applicable).

Note.—If simultaneous clearance of the goods is not effected a copy of the relative delivery order stamped by customs and excise must be attached.

Name of Importer/Agent: _____ Signature _____ Date _____

Slip No.	Date	B/E. No.	Date	ex Aircraft/Rail/Road	from		
Marks and Numbers of Original Package(s) Entered.	Description and Particulars of Goods for Duty Purposes.	Date of Receipt into State warehouse.	Rent paid up to.	No. of Weeks.	Weight.	Rent.	
						R	c
Total							
FOR OFFICIAL USE ONLY	The Officer-in-Charge, State warehouse. The requirements of the department have been met and the goods may be released on payment of the State warehouse rent.		Delivered on (Date stamp)		Checked that correct rent has been collected. Particulars compared with State warehouse Register.		
	Proper Officer _____ Date _____		Official-in-Charge, State warehouse.		Checking Officer _____ Date _____		
					Cash Book Folio No. _____ No. _____		

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 8¼" × 11¼").

**APPLICATION TO REPACK GOODS IN A CUSTOMS,
EXCISE AND SALES DUTY WAREHOUSE**

CE 69

The Proper Officer, _____
I, _____ for owner, hereby apply for permission to repack the
undermentioned goods as indicated below.

for Owner _____ Date _____
Warehouse (Name) _____ No. _____
H/E. No. _____ Date _____

PRESENT PACKING AND CONTENTS

Marks, Nos., No. and Description of Packages.	Description and Particulars of Goods for Duty Purposes.

TO BE REPACKED INTO

--	--

Name of Firm _____ Signature _____
Address _____ Date _____

Permission granted _____ No. _____
Proper Officer _____ Date _____

(This form must be printed in BLACK ink on PINK paper and the size thereof must be 11 $\frac{3}{4}$ " x 8 $\frac{1}{2}$ ".)

APPLICATION TO MAKE PROVISIONAL PAYMENT				CE 70 (Page 1)		
Receipt No. and Date						
Place				Amount R		
Circumstances or reason for application (including, in the case of an admission of guilt in terms of section 93 of the Customs, Excise and Sales Duty Act 1970, the section of the said Act and a description of the transaction involved).						
B/E. No.			Date		Importer	
Supplier of (country)						
Marks, Nos., No. and Description of Packages.	Country of Origin.	Tariff Heading/Item.	Description and Particulars of Goods for Duty Purposes.	Value.		Duty.
				R	R	c
I/We hereby undertake to comply with the requirements of the department in terms of the Customs, Excise and Sales Duty Act and the regulations in respect of the goods or circumstances to which this payment relates within the understated period determined by the Proper Officer.						
Date			Signature			
ADMISSION OF GUILT UNDER SECTION 93 OF THE CUSTOMS, EXCISE AND SALES DUTY ACT 1970.						
I/We hereby admit--						
*that I/we have contravened the provisions of the above-mentioned section of the Customs, Excise and Sales Duty Act 1970.						
*that I/we have failed to comply with the provisions of the above-mentioned section of the Customs, Excise and Sales Duty Act 1970.						
I/We agree to abide by the Director's decision and apply pending such decision, to make provisional payment as indicated above.						
(*Delete which is not applicable.)						
Date			Signature			
FOR OFFICIAL USE ONLY.						
The provisional payment may be accepted provided the relative requirements are complied with within (period)						
Date			Proper Officer of Customs and Excise.			
Disposal Instructions.						
The amount of R		may be refunded and the balance of R			(if any) must remain	
in the account.						
Date			Proper Officer of Customs and Excise.			
Cheque No.			Date		No.	

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 11 $\frac{3}{4}$ " x 8 $\frac{1}{4}$ ".)

Officer's Report

(This form must be printed on the reverse side of Form CE. 70).

APPLICATION FOR SPECIAL/EXTRA ATTENDANCE						CE 75	
The Proper Officer of Customs and Excise,							
I/We require the attendance of _____ officer(s) between the hours of _____							
and _____ on _____ for the purpose of (state nature of service required)							
and agree to pay the amount due for such attendance.							
Date		Name of Person/Firm			Signature of Person/Firm's Representative		
The attendance required is approved.							
Date		Proper Officer					
Name of Officer.	Rank.	Time of Actual Attendance.	No. of Hours.	Rate per Hour.	Amount Due to State.		
					R	c	
REVENUE STAMPS FOR THIS AMOUNT TO BE AFFIXED BELOW							
NATURE OF WORK PERFORMED							
Date on which service was rendered				Signature(s) of Officer(s)			
REVENUE STAMPS FOR THE AMOUNT DUE TO STATE							

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 11 3/4" x 8 1/2").

RELEASE ORDER OF GOODS ORIGINALLY DETAINED		CE 74
THE GOODS SUPERINTENDENT,	Ref. No.	
	The Proper Officer,	
The following package(s) which was/were detained for Customs purposes, may now be released.		
Marks and Numbers.	Importer.	B/E. No. and Date.
Date	Proper Officer	

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 6" x 8 1/4").

REPUBLIC OF BOTSWANA
DEPARTMENT OF CUSTOMS AND EXCISE
APPLICATION FOR LICENCE OF CUSTOMS, EXCISE AND SALES DUTY WAREHOUSE
APPLICATION FOR REGISTRATION UNDER SCHEDULE 3, 4, 5, OR 6

1. Full name and style of applicant
2. Full factory or warehouse address (if possible, state floor, number or building, street and town)
3. Nature of the business (i.e. whether (i) sole proprietorship; (ii) partnership; or, (iii) company)
4. Full name of the sole proprietor (if a sole proprietorship)
5. Full name of all the partners (if a partnership):-
- (i)
 - (ii)
 - (iii)
 - (iv)
 - (v)
6. (a) State whether any other industry, warehouse or retail business is carried on at the same address, and if so, the nature of each one
- (b) By whom are they carried on?
- (c) Are the premises housing these industries, warehouses or businesses entirely separate from the premises involved in this application?
- (d) If not in separate premises, how are the premises separated?
7. Full name(s) of person(s) who will sign the bond on behalf of the applicant:-
- (i) (Capacity)
 - (ii) (Capacity)
8. Full name of bank or insurance company who will sign the bond as sureties:-
..... (Address)
9. Estimated amount of duty chargeable on goods likely to be warehoused at any one time

I declare that the particulars furnished on this form and the accompanying supplementary forms are correct.

Place Date for Applicant

Note: Plans of the proposed building and situation of the same in relation to other buildings should accompany this application.

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 11 $\frac{3}{4}$ " x 8 $\frac{1}{4}$ ".)

REPUBLIC OF BOTSWANA
DECLARATION BY A PERSON TRANSFERRING RESIDENCE TO
THE REPUBLIC OF BOTSWANA
(See Notes on Reverse)

PART I

I, hereby declare that :-

- (1) I arrived in the Republic of Botswana from *(a)
at *(b) on *(c)
by *(d)
- (2) I am transferring my residence to the Republic of Botswana.
- (3) My family consists of adults and children.
- (4) My used household effects to the value of R..... as described hereunder, are the bona fide property of myself and/or my wife and have been used in my former country of residence.
- (5) My new household effects to the value of R..... as described hereunder, are the bona fide property of myself and/or my wife and have been owned by us prior to our change of residence to Botswana.
- (6) My motor vehicle to the value of R..... as described hereunder, is the bona fide property of myself and has been owned and used by me for a period of prior to my departure for the Republic.
- (7) The effects and motor vehicle are not intended for sale or disposal to any other persons and will not in any case be disposed of by me within a period of two years from the date of importation.
- (8) I have not previously imported new personal household effects into the Republic on which duty has been rebated.
- (9) Evidence of immigration clearance will be produced to the Director of Customs and Excise within 48 hours of my arrival in Botswana.

Type of motor vehicle Engine No. Chassis No.

Marks and numbers on packages

Number of packages

Description of contents

.....
.....
.....

Signature

PART II

AUTHORITY FOR REBATE UNDER SCHEDULE NO. 4

Satisfactory evidence of the bona fide change of residence of the declarant having been produced, approval is hereby granted for admission of the goods specified above under items 407.04 and 407.06 Schedule No. 4 of the Customs, Excise and Sales Duty Act, 1970.

.....
Director of Customs and Excise
BOTSWANA

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 11¼" × 8¼").

NOTES

1. Customs requires proof that the persons are bona fide changing their residence to Botswana for the purpose of taking up employment or permanent settlement. Immigration papers, passports or other documentary evidence, showing date and port of landing must be produced as proof of compliance with these requirements within 48 hours of arrival in Botswana.

2. Item 407.06 of Schedule No. 4 of the Customs, Excise and Sales Duty Act, 1970, provides for a rebate of the whole duty on used household effects and on new household effects to the value of one-hundred Rand for each adult and fifty Rand for each child, with a maximum of four-hundred Rand for each family, imported by persons on change of residence to Botswana.

- *(a) -- place of departure for Botswana.
--
- *(b) -- place of first arrival in the Southern Africa Customs Union Area.
--
- *(c) -- date of arrival in Botswana.
--
- *(d) -- mode of travel: if by sea or air, name of ship or aircraft number to be stated.

(This form must be printed on the reverse side of Form CE.101)

INSTRUCTIONS

1. This form may be obtained free of charge from any Custom House or Railway Station and is required by Law to be completed by all persons bringing goods into Botswana from Lesotho, South Africa or Swaziland.
2. The form must be filled in, in duplicate, by the consignee or his agent, and presented to the customs officer before the goods in question are removed from the place of entry into Botswana. Both copies of the form will be retained by the Customs Officer.
3. The description, quantity and Statistical code of the goods must be stated in accordance with the official Import and Export list, copies of which may be seen at all Custom Houses, or purchased from the Government Printer.
4. Section 81 (b) of the Customs Excise and Sales Duty Act provides for the imposition of severe penalties for incorrect statements made in any document in connection with any matter dealt with under the Act.

NOTES

1. "F.o.r." means the total value of the goods before deduction of Commission or any discount but including the cost of packages. It does not include any deposit on returnable containers or any transport or insurance charges.
2. "Transport and insurance costs" means the amount paid for transport and insurance to the supplier of the goods if he initially pays them on behalf of the consignee, or paid direct to the transporter or insurance company.
3. "Country of Origin" means the country in which the last stage of manufacture was completed. If this is not known please indicate "N.K.".
4. "Place of entry into Botswana" means the Airport or Railway Station to which the goods are consigned or the border post through which the goods enter by road transport.

CUSTOMS FORM 'F'

REPUBLIC OF BOTSWANA
 DEPARTMENT OF CUSTOMS & EXCISE
 TRANSFER OF GOODS OUTWARDS FROM BOTSWANA TO
 LESOTHO, SOUTH AFRICA OR SWAZILAND

Station Number

To the Customs Officer at _____

The following goods are being transferred from (place) _____ in Botswana to (Territory) _____

Goods carried by Rail Advice No. _____ dated _____ Consignor's name _____

Road Address _____

Air C/N No. _____

Marks and Numbers	Number and type of package(s)	Description of Goods	Country of Origin	Statistical code	Quantity		Country of Destination	F.O.R. value	
					Amount	Unit		R	c

I, _____ hereby declare that the above particulars are true and that the above mentioned goods have been consigned by me at (place) _____

 Consignor.

Customs Officer's Stamp

(This form must be printed in BLACK ink on BLUE paper and the size thereof must be 8 1/4" x 11 3/4").

INSTRUCTIONS

1. This form may be obtained free of charge from any Customs House or Railway Station and is required by Law to be completed by all persons sending goods into Lesotho, South Africa or Swaziland from Botswana.
2. The form must be filled in, in duplicate, by the consignor or his agent, and presented to the customs officer before the goods in question are handed over to the carrier at the place of exportation from Botswana. Both copies of the form will be retained by the Customs Officer.
3. The description, quantity and Statistical code of the goods must be stated in accordance with the Official Import and Export list, copies of which may be seen at all Custom Houses, or purchased from the Government Printer.
4. Section 81 (b) of the Customs Excise and Sales Duty Act provides for the imposition of severe penalties for incorrect statements made in any document in connection with any matter dealt with under the act.

NOTES

1. "G.V." means the total value of the goods before deduction of Commission or any discount but including the cost of packages. It does not include any deposit on returnable containers or any transport or insurance charges.
2. "Country of Origin" means the country in which the last stage of manufacture was completed. If this is not known, please indicate "N.K."
3. "Place of exportation from Botswana" means the Airport or Railway Station at which the goods are consigned or the border post through which the goods leave by road transport.
4. "Country of Destination" means the country to which the goods are ultimately destined. If this is not known, please indicate "N.K."

DEPARTMENT OF CUSTOMS AND EXCISE

FORM G.

TRANSFER OF GOODS BY POST		Gross Weight of Parcel/Packetlbs.....ozs			
To	_____				

Delivery Instructions					
If parcel/packet is undeliverable at address shown, it should be					
* (a) Considered as abandoned.					
* (b) Tendered for delivery to _____					
(Alternative address.)					
N.B. If abandonment is not requested, undeliverable parcels/packets are returned to senders at their expense.					
CUSTOMS DECLARATION		Net Weight		Value as Merchandise	
		lbs.	ozs.	R	c
Name and address of sender _____					

I, hereby declare that the above Particulars are true and					
that the above mentioned Goods have been * received/despatched by me at (Place)					

* Delete which is not applicable			Signature		

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 11½" × 8½").

To the Customs Officer at:

**REPUBLIC OF BOTSWANA
DEPARTMENT OF CUSTOMS AND EXCISE**
NOTIFICATION OF DIRECT IMPORTATION OF GOODS FROM OUTSIDE

Station Number:

THE COMMON CUSTOMS AREA ENTERED AT PORTS IN LESOTHO, SOUTH AFRICA OR SWAZILAND

Country of Origin:		Port where customs, excise or sales duty was paid:				Name and address of Consignee:							
Destination of Goods (place):		Entering Botswana by: Rail <input type="checkbox"/> Road <input type="checkbox"/> Air <input type="checkbox"/> Advice / C.N. No.											
Marks and Numbers:	Number and Type of Packages	Description of Goods	Statistical code	Quantity		Gross price		C.I.F. value at C.C.A. port.		Customs duties paid		Transport and Insurance from C.C.A. port	
				Amount	Unit	R	c	R	c	R	c	R	c

I, _____ hereby declare that the above particulars are true and that the above mentioned goods have been received by me.

Consignee

Customs Officer's Stamp

*This form must be printed in BLACK ink on YELLOW paper and the size thereof must be 315 x 413mm.

INSTRUCTIONS

1. This form may be obtained free of charge from any Custom House or railway and is required by law to be completed by all persons bringing direct imports into Botswana via Lesotho, South Africa or Swaziland which have first been cleared for customs purposes in any of those countries.
2. This form must be filled in, in duplicate, by the importer or his agent, and presented to the customs officer before the goods in question are removed from the place of importation into Botswana. Both copies of the form will be retained by the customs officer.
3. The description, quantity and statistical code of the goods must be stated in accordance with the official Import and Export list, copies of which may be seen at all Custom Houses, or purchased from the Government Printer.
4. Section 81 (b) of the Customs Excise and Sales Duty Act provides for the imposition of severe penalties for incorrect statements made in any document in connection with any matter dealt with under the Act.

NOTES

1. "Country of Origin" means the country in which the last process in the production or manufacture of the goods has taken place.
2. "f.o.b." means the total value of the goods in the country of despatch before deduction of commission or any discount but including the cost of packages. It does not include any deposit on returnable containers or any transport or insurance charges.
3. "Transport and insurance from c.c.a. port" means the amount paid for the transport and insurance of the goods from the port or place of entry into the common customs area to the destination in Botswana, including port wharfage and handling charges, but not including any customs, excise or sales duties paid.
4. "Destination of Goods (Place)" means the railway station, airport or road transport depot to which the goods are consigned.
5. 'c.i.f. value at c.c.a. port' means the f.o.b. price plus all charges in respect of ocean freight and insurance up to the port or place of importation into the common customs area.



REPUBLIC OF BOTSWANA

DEPARTMENT OF CUSTOMS AND EXCISE

BAGGAGE DECLARATION

FULL NAME

PERMANENT ADDRESS

I declare that I am entering Botswana and that I have in my possession the following goods of the value indicated.

A. (To be completed by all persons entering Botswana.)

GOODS OF ALL KINDS, OTHER THAN USED PERSONAL AND HOUSEHOLD EFFECTS, INCLUDING NEW CLOTHING, HOUSEHOLD APPLIANCES, FOODSTUFFS, WINES AND SPIRITS ETC. PURCHASED OUTSIDE BOTSWANA TO BE LISTED.

Description	Country in which goods were obtained	Value	
		R	c

B. (To be completed by persons arriving in Botswana to take up residence for the first time)

USED PERSONAL AND HOUSEHOLD EFFECTS

Value

R

C. (To be completed by returning residents of Botswana.)

PLEASE INSERT VALUE OF REPAIRS OR IMPROVEMENTS TO MOTOR

VEHICLES OR OTHER ITEMS CARRIED OUT OUTSIDE BOTSWANA Total R

Signature Examined

Proper Officer

Date

Date Stamp

THIRD SCHEDULE
INDUSTRIAL REBATES OF CUSTOMS DUTIES
(Schedule No. 3 to the Act)

General provisions regarding Schedule No. 3 to the Act.

1. The Director may, on such conditions as he may impose in each case, in respect of any goods specified in such item of Schedule No. 3 to the Act as he may decide, register a licensee of a customs, excise and sales duty storage warehouse as a stockist of such goods and may permit such stockist to enter such goods under the said item and retain them unpacked in such warehouse in such a manner as the proper officer requires, for supply in small quantities to persons registered to obtain such goods under such item.
2. Regulations 56 and 58 (1) to (3) shall *mutatis mutandis* apply in respect of any goods referred to in paragraph 1, and supplied by a stockist to any other registrant, but the Director may, on such conditions as he may impose, exempt stockists from the requirement of prior approval of transfer applications.
3. Any customs, excise and sales duty storage warehouse approved for the purpose stated in paragraph 1, shall be approved and used only for the purpose stated in the said paragraph and such warehouse and the licensee thereof shall otherwise be subject to Part IV of these regulations.
4. The Director may, on such conditions as he may impose in each case, permit a registered stockist to supply any goods referred to in paragraph 1 to a person other than a registered manufacturer provided the duty on such goods is paid by such stockist at such times and in such manner as the Director may determine.
5. If any person registered in terms of these regulations to use any goods specified in Schedule No. 3 is reported to the Director by the Ministry of Commerce, Industry and Water Affairs because he is maintaining unsatisfactory labour conditions, and, if not less than six weeks and not more than six months after such person has been notified of such report, he is again reported to the Director by the said Ministry because he has taken no adequate steps to maintain satisfactory labour conditions, his registration may be cancelled by the Director and in the event of such cancellation he shall thereafter not be permitted to import or receive under rebate of duty any of the goods specified in the said Schedule.
6. In addition to any other relative regulation, the undermentioned regulations shall apply in respect of the goods specified in the items of Schedule No. 3 mentioned in such regulations.

7. A manufacturer of jams from pulp entered in terms of item 304.06 shall, on demand by the proper officer, either produce such jams for inspection by the proper officer or furnish proof to his satisfaction that the said jams have been duly exported for consumption outside the common customs area.
8. Paragraph 26 of the Sixth Schedule hereto, shall *mutatis mutandis* apply in respect of petrol entered in terms of item 305.02 for mixing with locally manufactured ethyl alcohol.
9. Manufacturers registered in terms of item 311.19 shall maintain the following –
 - (1) records giving details of the process of conversion of the raw materials into manufactured articles (clothing, shirts, etc.) in such a manner that the use to which each consignment of goods entered under rebate of duty has been put can readily be established; and
 - (2) cutting orders, sales invoices and sample books which shall be available at all reasonable times for inspection by the proper officer, the said cutting orders (which shall have a sample snippet of the material affixed thereto) to reflect inter alia the number and date of the bill of entry, the total yardage entered, the rating (i.e. the yardage required in the manufacture of each garment or unit) and the number of garments intended to be manufactured and the number actually manufactured.
10. Paragraph 9 shall apply to registrants under item 311.20.
11. Paragraph 9 shall apply to registrants under item 311.21.
12. Paragraph 9 shall apply to registrants under item 311.22.
13. Paragraph 9 shall apply to registrants under item 311.25.

FOURTH SCHEDULE
GENERAL REBATES OF CUSTOMS DUTIES
(Schedule No. 4 to the Act)

PART 1

1. In addition to any other relative regulation, the undermentioned regulations shall apply in respect of the goods specified in the following items of Schedule No. 4 to the Act.

2. **Item 401.00**

- (1) Goods entered under this item shall not be returned by the State body concerned to the supplier of such goods in the common customs area without the permission of the Director or payment of the duty thereon to the proper officer and the supplier of such goods shall not accept any goods so returned to him until such permission has been obtained or such duty paid or otherwise until he obtains such permission or pays such duty.
- (2) Goods entered under this item may not be sold or disposed of in a new or unused condition by the State body concerned so as to come into the possession of or use by any person not legally entitled to obtain the same under rebate of duty without collection of the duty on such goods from the purchaser. Such duty may be retained by the department, administration or government mentioned in item 401.05 of Schedule No. 4 to the Act but the armed forces mentioned in item 401.30 of the said Schedule shall pay such duty to the proper officer.
- (3) Goods entered under this item may be sold or disposed of in a used condition by the State body concerned and the selling price shall be regarded as including the duty on such goods and such duty shall be retained by such body or paid to the Director as prescribed in subparagraph (2).
- (4) For the purposes of subparagraph (3) the duty included in the selling price shall be deemed to be as follows –
 - (a) goods which are free of duty – no duty included in selling price;
 - (b) goods (not being motor cars) liable to an *ad valorem* rate of duty – duty at the appropriate rate;
 - (c) goods (not being motor cars) liable to a specific rate of duty – one-tenth of the selling price;
 - (d) goods (not being motor cars) liable to an *ad valorem* or a specific rate of duty – duty at the appropriate rate or one-

tenth of the selling price, whichever amount of duty is greater;

- (e) motor-cars classified under Tariff Heading No. 87.02.10 – one-tenth of the selling price or full duty rebated on first entry less 10 per cent of such duty for each completed period of use of 6 months whichever amount of duty is the greater, with a maximum, in the case of any such motor-car which is sold or disposed of in terms of a subsidised scheme, of an amount calculated according to formula –

$$\frac{A \times (B - C)}{B} \quad \text{where}$$

“A” represents the full duty rebated on first entry;

“B” represents the official life mileage determined by the State body concerned.

“C” represents the mileage covered up to and including the date of sale or disposal.

- (5) Paragraph 2 (2) of this Schedule shall not apply in respect of medicaments and drugs entered under the provisions of this item and supplied by the State body concerned to patients directly or indirectly through any body not being a commercial concern.
- (6) The provisions of item 401.00 shall not be construed to debar from entry thereunder any goods which are to be supplied to any other person by the State body concerned, for further processing or incorporating into any article manufactured for such State body by such person in terms of a contract which provides that such goods so entered shall be supplied at its own expense by such State body, provided the goods so entered remain the property of such State body at all times.
- (7) The Director may permit entry under this item of any machine or other equipment which is intended for supply to or installation in the premises of any State body mentioned in this item for use by such body on a rental basis, but on return of such machine or equipment to the supplier or on removal thereof from the premises of such body, duty thereon, shall be calculated on a basis decided by the Director and shall be paid forthwith to the proper officer.
- (8) Entry of any goods under item 401.00 shall be subject to such declaration in writing being furnished by the State body con-

cerned on or attached to the bill of entry as is required on the relative form prescribed in these regulations.

3. **Item 402.00**

- (1) In respect of goods entered in terms of item 402.00 the relative bill of entry shall be accompanied by or contain a declaration, signed by the secretary of the local authority in question, and countersigned by the chairman thereof, to the effect that such goods are to be used solely for the purposes specified in the said item, and a written undertaking shall be furnished by such secretary, that, if any such goods are used for any other purpose or are sold or otherwise disposed of by such local authority so as to come into the possession of or to be used by any person not legally entitled to obtain the same under rebate of duty, the proper officer will be advised in writing of such use, sale or disposal and that the duty due will immediately be paid to the proper officer by the local authority concerned.
- (2) The secretary or accounting officer of any local authority to which the provisions of subparagraph (1) apply, shall keep a stock book showing separately the quantities of all goods received under rebate of duty, the place at which such goods were entered under rebate and the quantities issued for road construction or maintenance or for any other purpose, together with the separate dates of receipt and issue. Such book shall at all reasonable times be open to inspection by the proper officer.
- (3) The said secretary or accounting officer shall at the end of each financial year render to the proper officer at each place where the goods were entered under rebate of duty by or on behalf of the local authority concerned a certificate in a form approved by the proper officer.
- (4) If goods entered under this item are sold or disposed of in a new or unused condition by the local authority which so entered them, the full duty thereon shall be paid to the proper officer and if such goods are sold in a used condition duty thereon calculated on the basis of paragraph 2 (4) of this Schedule shall be paid to the proper officer.

4. **Item 404.00**

- (1) For the purposes of this item any reference to any approved public hospital shall be deemed to be a reference to any hospital accepted by the Ministry of Health, Labour and Home Affairs as a public hospital and any reference to any approved educational institution shall be deemed to be a reference to any institu-

tion the main purpose of which is education and which is approved by the Director.

- (2) Subject to subparagraph (3) below, paragraph 2 (1), (2) and (6) of this Schedule in so far as they relate to the return, sale or disposal of goods in a new or unused condition shall *mutatis mutandis* apply to any goods (except goods referred to in paragraph (III) of item 404.01) entered under this item but any duty payable or to be collected in respect of such goods in terms of the said regulations shall in each case be paid to the proper officer.
- (3) Paragraph 5 (1) to (4) of this Schedule shall *mutatis mutandis* apply in respect of any goods entered under paragraph (III) of item 404.02.

5. **Item 405.00**

- (1) In respect of goods entered in terms of item 405.01 the relative bill of entry shall be accompanied by or contain a declaration, signed by the secretary or the official in charge of the specified association to the effect that the fabrics are intended solely for the manufacture of uniforms for the use of members of such association, or that the appointments and insignia are intended solely for the use of such members and a written undertaking shall be furnished by such secretary or official that, if any of the said fabrics, appointments or insignia are sold or otherwise used or disposed of the duty due thereon will forthwith be paid to the proper officer.
- (2) The secretary or official referred to in subparagraph (1) shall keep a register, in a form approved by the proper officer showing receipts and disposals of fabrics, appointments and insignia on which duty has been rebated. Such register shall be open to inspection by the proper officer at all reasonable times.
- (3) In the case of fabrics the register shall also show the quantities received, the number of uniforms made therefrom and the manner of disposal of such uniforms.
- (4) If fabrics entered under this item are sold or disposed of, before being made up into uniforms, by the association which so entered them, the duty thereon shall be paid to the proper officer.
- (5) Paragraph 2 (1) and (2) of this Schedule in so far as they relate to the return, sale or disposal of goods in a new or unused condition, shall *mutatis mutandis* apply to any goods entered under item 405.02 but any duty payable or to be collected in respect of such goods in terms of the said regulations shall in each case be paid to the proper officer.

- (6) Any body or person entering any goods under the said item shall produce to the proper officer at the time of entry, such evidence of the licence mentioned in the said item as the proper officer may require and the relative bill of entry shall contain or be accompanied by a declaration that the goods in question will be used solely for such public radio or television service and an undertaking that the duty due will be paid to the proper officer on return, sale or disposal of such goods in a new or unused condition in terms of the regulations.
- (7) The Director may permit slides (including film slides) entered for educational purposes and slides (including film slides) approved by him for instruction in industry to be entered under item 405.03 on such conditions as he may impose.
- (8) Paragraph 2 (1) to (4) of this Schedule shall *mutatis mutandis* apply in respect of any goods entered under item 405.03 which are returned to the supplier thereof in the common customs area or within two years of the date on which such entry was made are sold or disposed of by the member, body or other person entitled to the rebate in question and any duty payable under the provisions of the said regulations shall be paid to the Director.
- (9) The rebate of duty for which provision is made in item 405.04 may be claimed by any approved organisation subject to the conditions that –
 - (a) the secretary or other person in charge of the said organisation certifies on the relative bill of entry that the goods are intended solely for use by the blind for the manufacture of goods for sale;
 - (b) the said secretary or other person gives an undertaking in writing that, if any of the goods entered under rebate of duty are used for any purpose other than that specified in subparagraph (a) or are sold or disposed of in the common customs area, the duty due thereon will forthwith be paid to the proper officer; or
 - (c) the said secretary or other person keeps a stock book showing receipts and disposals of all goods entered under rebate of duty, and that such book and all machines, implements and unused materials are available for inspection by the proper officer at all reasonable times.

6. **Item 406.00**

- (1) Admission of any goods under this item shall be subject to such written declarations as the Director may require to be furnished

by the representative who claims the rebate or by the Head of the Mission to which he is attached and to such other conditions as the Director may impose.

- (2) Return to the supplier in the common customs area or sale or disposal of any goods (excluding motor cars) obtained under rebate of duty by any person under this item shall be subject to payment to the proper officer in each case of duty on such goods calculated on the basis of paragraph 2 (1) to (4) of this Schedule if such goods are so returned, sold or disposed of within two years of the date of entry under this item.
- (3) Duty calculated as follows shall be payable to the proper officer, after the permission of the Director has been obtained, in respect of any motor vehicle classifiable under tariff heading 87.02.10 which has been obtained under rebate of duty under items 406.00 or 412.11 and is sold or disposed of within two years of the date of entry under rebate of duty, by the person who obtained such motor vehicle under rebate of duty –
- | | |
|---|--|
| (a) in use for less than 1 month | the full duty rebated |
| (b) in use for 1 month or more, but less than 6 months | 87½ per cent of the full duty rebated. |
| (c) in use for 6 months or more, but less than 12 months | 75 per cent of the full duty rebated |
| (d) in use for 12 months or more, but not more than 24 months . | 70 per cent of the full duty rebated |
| (e) in use for more than 24 months | No duty payable. |

7. **Item 407.00**

- (1) In order to qualify for the rebate of duty in terms of item 407.01 the goods shall –
- (a) be in quantities which the proper officer deems reasonable; and

- (b) at the time of importation, be the personal property of the passenger and be intended for his own use and not for sale, gift or exchange.
- (2) The importer of any goods entered under item 407.03 shall furnish such security as the Director may require. The duty due on such goods shall become payable by the importer to the proper officer at the place where the goods were so entered unless such goods have been exported within twelve months of the date of importation, or such further period as the Director may in exceptional circumstances decide and such evidence as the said proper officer may require of such exportation is produced to him.
- (3) Notice of intended exportation of any goods entered under the said item shall be given by the importer to the proper officer at the place of exportation together with a copy of the bill of entry relating to the importation of such goods or such other particulars as the proper officer may require and the importer shall produce such goods to the proper officer on demand.
- (4) If the Director accepts abandonment of any motor vehicle under item 407.03, the importer thereof shall deliver such vehicle at his expense and risk to the State warehouse or other place indicated by the proper officer.
- (5) In respect of any motor vehicle entered under item 407.04 the immigrant or returning permanent resident of the common customs area shall furnish the proper officer with a declaration in the form CE. 101 in the Second Schedule hereto, (in the case of an immigrant endorsed by an officer of the appropriate Immigration Control Office to the effect that permanent residence in the common customs area has been granted him) setting forth the circumstances and particulars in respect of the importation of such vehicle and in which the owner furnishes any undertaking in respect of the sale of such vehicle as required by the item.
- (6) Paragraph 7 (5) of this Schedule shall *mutatis mutandis* apply in respect of any motor vehicle entered under item 407.05.
- (7) In respect of any goods entered under item 407.06 the rebate of duty shall be subject to the conditions that –
 - (a) in the case of used household effects, such effects have been in use by the immigrant or returning permanent resident of Botswana prior to shipment;

- (b) the immigrant or returning permanent resident of Botswana furnishes the proper officer with a declaration in a form approved by the Director; and
- (c) in the case of an immigrant such declaration is endorsed by the Immigration Control Officer to the effect that a residence permit in Botswana has been granted him.

8. **Item 409.00**

- (1) In respect of goods entered in terms of item 409.01 the importer shall at the time of entry of the goods upon re-importation attach to the relative bill of entry a statement indicating –
 - (a) the reasons why the goods are being returned;
 - (b) whether any change in the ownership of the goods has taken place;
 - (c) whether the goods have been subjected to any process of manufacture or manipulation since their exportation from the common customs area and if so, to what extent;
 - (d) whether the goods were manufactured in a customs, excise and sales duty warehouse and exported in bond ex such warehouse;
 - (e) whether at the time of export, or at any other time, any refund, rebate, drawback or remission of customs or excise duty was granted in respect of such goods or any materials from which such goods were manufactured;
 - (f) whether any bounty or subsidy was paid in respect of the goods upon export;
 - (g) the number and date of the bill of entry relating to the export of such goods and the place where such entry was made; and
 - (h) the place where duty was paid on the goods upon their first importation into the common customs area and of the number and date of the bill of entry on which such duty was brought to account, but in the case of goods which are personal and private property and not merchandise, or which have been exported and returned by post, the proper officer may accept any other evidence to his satisfaction that the goods were previously imported and that duty was paid thereon.
- (2) The importer or person claiming the rebate shall, if required to do so by the proper officer, submit to him all documents and

correspondence relating to the export and subsequent return of the goods.

- (3) The Director may exempt any class or kind of goods not being merchandise for trade purposes from the requirement of entry upon re-importation provided the proper officer is satisfied that such goods satisfy the requirements of entry under item 409.01, and he may permit the registration of any goods with the proper officer, prior to export of such goods, for the purpose of subsequent re-importation thereof under item 409.01.
- (4) The Director may refuse to accept entry under item 409.01, if, in his opinion, such re-importation will constitute an attempt at evasion of duty or he may accept such entry on such conditions as he may impose and payment of the difference in duty on such goods at the time of exportation and at the time of re-importation.
- (5) Subparagraphs (1) to (4) of this Schedule shall *mutatis mutandis* apply to any goods entered under item 409.02.
- (6) A statement of the particulars of original importation into or manufacture in the common customs area and payment of any duty due at that time and of the export of any goods entered under item 409.03 shall be attached to any entry under the said item.
- (7) Subparagraphs (1) to (4) shall *mutatis mutandis* apply to any goods entered under item 409.04.

9. **Item 410.00**

- (1) The admission of seed potatoes under item 410.02 shall be subject to a certificate, issued by an officer of the Ministry of Agriculture duly appointed for the purpose, that such seed potatoes satisfy the conditions and purpose of the permit mentioned in item 410.02 in relation to seed potatoes.
- (2) The admission under rebate of duty of any goods specified against any tariff heading under item 410.02 shall be subject to a declaration by the importer on or attached to any bill of entry in respect of such goods that it will not be used or disposed of for any purpose not specified in the said item in relation to such goods without the permission of the Director.
- (3) The provisions of item 410.03 (tariff heading 22.03) shall not apply unless the beer entered under such item is mixed with beer manufactured in the common customs area in a licensed customs, excise and sales duty manufacturing warehouse in terms of Part IV of the Act.
- (4) Admission under rebate of duty of any goods specified against tariff headings 34.02 and 38.06 under item 410.03 shall be subject to a declaration by the importer on or attached to the bill

of entry in question that such goods will not be used or disposed of for any purpose not specified against the said tariff headings without the permission of the Director.

- (5) Admission under rebate of duty of any goods specified against tariff heading 44.21 under item 410.03 shall be subject to a declaration by the importer on or attached to the bill of entry in question that such goods will not be used or disposed of for any purpose not specified against the said tariff heading without the permission of the Director.
- (6) Admission under rebate of duty of any goods specified in paragraph (1) of item 410.03 shall be subject to regulations 52 (1) to 58 (4).
- (7) Illuminating and heating kerosene and power kerosene shall be admitted under rebate of duty to the extent stated in paragraphs (1) and (2) respectively of tariff heading 27.10 relating to kerosene in item 410.04 subject to the following conditions –
 - (a) the importer shall make on or attach to the relative bill of entry a declaration that the illuminating or heating kerosene is to be used solely as fuel in lamps or stoves for illuminating or heating or that the power kerosene is to be used solely as fuel in spark ignition piston engines in tractors used for agricultural (including forestry) purposes and in stationary spark ignition piston engines;
 - (b) the importer shall likewise furnish a written undertaking that if any such kerosene is used, sold or disposed of as fuel for purposes of road transport (not being public passenger bus transport services or road transport for agricultural, including forestry, purposes) or for mixing with other mineral oil products or other goods the full duty provided for in tariff heading 27.10.30 and in tariff item 105.10.20 will be paid to the Director in respect of such kerosene, and if any such kerosene is used, sold or disposed of for any purposes other than such road transport or such mixing or those specified in paragraphs (1) and (2) of tariff heading 27.10 relating to kerosene in item 410.04 the unrebated portion of the duty as specified in paragraph (3) of tariff heading 27.10 relating to kerosene in item 410.04 will be paid to the Director in respect of such kerosene;
 - (c) every case, drum, tin or other container in which power kerosene is sold or disposed of for consumption in the common customs area shall be conspicuously and indelibly

marked "POWER KEROSENE – Not to be used in lamps or stoves – DANGEROUS", and the flash point in degrees Centigrade (closed test at sea-level) shall in addition also be indicated thereon in figures.

- (d) power kerosene shall be coloured a permanent shade of green giving a reading of not less than 3.6 on the yellow scale and 4.0 on the blue scale of the Lovibond tintometer when a two-inch cell is used; and
 - (e) when imported into the common customs area in cases, drums, tins or other containers, power kerosene shall be properly coloured before release is obtained from the Department, and when imported unpacked, it shall be properly coloured before or during discharge from the ship or vehicle bringing it to the common customs area.
- (8) (a) Admission under rebate of duty of aviation kerosene specified in paragraph (3) of tariff heading 27.10 relating to kerosene in item 410.04 shall be subject to regulations 53 (1) to 59 (4);
- (b) clearance of kerosene under the provisions of paragraph (4) of tariff heading 27.10 relating to kerosene in item 410.04 shall be subject to subparagraph (9) and for that purpose any reference to distillate fuel and residual fuel oils shall be deemed to include a reference to kerosene.
- (9) (a) Except as may be permitted by the Director no person shall be entitled to be supplied with distillate fuels (for example, gas oil and diesel oil) or residual fuel oils (furnace oils) under rebate of duty under paragraph (2) of tariff heading 27.10 relating to such oils in item 410.04, unless, at the time of the purchase or delivery of such oil, he furnishes the supplier thereof with a declaration in a form approved by the Director and no supplier or re-seller shall supply or sell oil admissible under rebate of duty in terms of the said paragraph unless the person to whom such oil is supplied or sold, has complied with this paragraph;
- (b) the supplier or re-seller shall keep such books and documents relating to such supply as the Director may require, and the said books and documents shall at all reasonable times be available for inspection by the proper officer;
- (c) the end-user of any goods, obtained under rebate of duty under the provisions to which this regulation relates, shall keep all invoices and receipts relating to purchases of such

goods available, for inspection at any time by the proper officer, for a minimum of two years from the date of purchase.

19. **Item 411.00**

- (a) Admission under rebate of duty of any goods provided for in item 411.00 shall, where applicable, be subject to a written declaration being furnished by the importer on or attached to the bill of entry in respect of such goods that it will be used only for the purposes specified and will not be used or disposed of for any other purpose without the permission of the Director;
- (b) admission of any goods as aforesaid shall further be subject to such conditions as the Director may impose including compliance with any regulation in Part IV hereof.

11. **Item 412.00**

- (1) In respect of goods entered in terms of item 412.01 the relative bill of entry shall contain a declaration or be accompanied by a declaration, signed by the head of a Government department that –
 - (a) the goods in question are imported solely for experimental purposes;
 - (b) the importer has been authorised to conduct such experiments, which shall be specified; and
 - (c) such experiments are in the public interest and will be carried out under the control or supervision of the aforesaid department, andthe relative bill of entry shall also contain a declaration, or be accompanied by a declaration by the importer that the goods so admitted under rebate will be used solely for experimental purposes, as well as an undertaking in writing by him that, if the goods or any portion thereof are sold, used or disposed of for any other purpose, the duty due thereon will be paid forthwith to the Director.
- (2) Admission of any goods under item 412.03 shall be subject to a written statement of the circumstances and particulars of the bequest and that the goods are for the importer's own use and not for sale being furnished by the importer on or attached to the relative bill of entry and to production to the proper officer of such evidence relating to such bequests as the proper officer may require.

- (3) Regulation 11 (2) shall *mutatis mutandis* apply in respect of any goods entered under item 412.04.
- (4) Any offer to abandon any goods to the Department or application to destroy any goods under item 412.07 shall be subject to the following conditions –
 - (a) it shall be made in writing by or on behalf of the owner of the goods and shall indemnify the Department against any claim by any other person;
 - (b) it shall be unconditional;
 - (c) it shall state the full identifying particulars and description of the goods in question;
 - (d) it shall state the reason for abandonment or the reason why destruction and not abandonment is requested;
 - (e) it shall furnish full particulars of the place of entry and the number and date of the warehousing or other bill of entry in respect of the goods in question; and
 - (f) it shall be accompanied by the invoices and other documents relating to the importation of such goods.
- (5) Any loss in respect of which a rebate of duty is claimed, under item 412.08 shall be proved to the satisfaction of the Director.
- (6) Any application for a rebate of duty under item 412.08 shall be submitted to the proper officer on a form approved by the Director and shall be accompanied by such documents as the Director may specify.

PART 2

TEMPORARY REBATES OF CUSTOMS DUTIES

12. Item 460.06

- (1) Goods cleared in terms of this item may not without the permission of the Director and payment of the full duty thereon to the proper officer be returned to the supplier of such goods in the common customs area and the supplier of such goods in the common customs area shall not accept any such goods returned to him before such permission has been obtained and such duty has been paid or otherwise before such permission is obtained and such duty is paid by him.
- (2) Goods cleared in terms of this item shall not be used or retained for use by the person for whom they are so cleared, in a new or

unused condition for any purpose other than as provided for in the item and shall not be transferred or sold or disposed of by him to any other person without the permission of the Director and before the full duty due thereon has been paid to the proper officer.

- (3) Goods cleared in terms of this item which, with the permission of the Director, are used or retained for use by the person for whom they were so cleared for any purpose other than as provided for in the item or transferred or sold or disposed of by him to any other person after a period of use in terms of the provisions of the item by the person for whom they were so cleared, are subject to payment of duty to the proper officer by the person for whom they were so cleared on the undermentioned basis and such duty shall, for the purposes of calculation thereof, be deemed to be included in any selling price –
- (a) goods which are free of duty – no duty included in selling price;
 - (b) goods (not being motor cars) liable to an *ad valorem* rate of duty – duty at the appropriate rate;
 - (c) goods (not being motor cars) liable to a specific rate of duty – one tenth of the selling price;
 - (d) goods (not being motor cars) liable to an *ad valorem* and a specific rate of duty or to an *ad valorem* or to a specific rate of duty – duty at the appropriate rate or one-tenth of the selling price, whichever amount of duty is greater; and
 - (e) motor cars classified under tariff heading 87.02.10 – one tenth of the selling price or the full duty rebated on the first entry under rebate less 10 per cent of such duty for each completed period of six months, whichever amount of duty is greater.

PART 3

TEMPORARY IMPORTATION OF GOODS UNDER REBATE OF CUSTOMS DUTIES

13. Item 490.00

- (1) The temporary importation of any goods under this item shall be subject to the discretion of the Director in each case and to such procedure, examination, marking for the purpose of subsequent identification, method of entry on importation and exportation, provision of security of the duty due and such other conditions as the Director may impose in each case.

- (2) In addition to subparagraph (1), paragraphs 16 to 18 of the Fifth Schedule hereto shall *mutatis mutandis* apply in respect of any goods entered under item 490.00.

FIFTH SCHEDULE
SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES
(Schedule No. 5 to the Act)

PART 1

SPECIFIC DRAWBACKS OF CUSTOMS DUTIES

1. Any person desirous of claiming a drawback of duty under any item of Part 1 of Schedule No. 5 to the Act in respect of any goods specified in such item, shall make application to the Director through the proper officer on a form approved by the Director for registration to entitle him to such drawback and for registration of the premises where such goods will be used.
2. Regulation 53 (2), (3), (6) and (7), shall *mutatis mutandis* apply in respect of any drawback claimed under any item in Part 1 of Schedule No. 5 to the Act and for that purpose any reference to Schedule No. 3, 4 or 6 to the Act shall be deemed to include a reference to Part 1 of Schedule No. 5 to the Act and any reference to a rebate of duty shall be deemed to be a reference to a drawback of duty
3. The Director may require any applicant for registration under paragraph 1 of this Schedule to provide for a separate store, vessel, tank, yard or other place, in respect of which regulation 55 (1) and (2) shall *mutatis mutandis* apply, for the storage of goods specified in any item of Part 1 of Schedule No. 5 to the Act in respect of which registration is sought under paragraph 1 of this Schedule.
4. Every registrant shall keep a stock record which shall be in a form approved by the Director and shall show such particulars as the Director may require in each case. Such particulars shall be entered daily.
5. The Director may require any registrant to keep such working records, as he may decide in the case of the conversion of the goods specified in any item of Part 1 of Schedule No. 5 to the Act into the goods which are to be exported and such other particulars as he may decide or to keep such samples, invoices or other documents as he may decide.

6. Every applicant shall submit to the proper officer with his application for registration in terms of paragraph 1 of this Schedule a statement indicating the methods he proposes to follow for the purposes of proving that any imported materials specified in any item of Part 1 of Schedule No. 5 to the Act in respect of which registration is sought have been used in the manufacture of the products specified in such item and that he is entitled to a drawback in respect of the duty on such materials.
7. Every registrant shall notify the proper officer immediately, or in advance, of any change or contemplated change in the registered name under which he trades, the address of his registered premises, the nature of the materials obtained by him under Part 1 of Schedule No. 5 to the Act and the nature of the goods manufactured therefrom or the method by which it is his intention to prove his claim to a drawback in respect of such materials.
8. The Director may require that the formula to be used by any registrant under such items of Part 1 of Schedule No. 5 to the Act as he may decide shall be registered with him and no registrant under such item shall depart from such formula except with the permission of the Director.
9. Any application for a drawback of duty under any item of Part 1 of Schedule No. 5 to the Act shall be submitted to the proper officer on the prescribed form (Form CE.66) together with an application for drawback on Form CE.64 and such supporting evidence as the proper officer may require.
10. Every registrant shall establish and prove to the Director the quantity of each class or kind of imported goods specified in the item of Part 1 of Schedule No. 5 to the Act actually incorporated or used in any exported product specified in the said item and also the quantity of waste of such imported goods incurred in the manufacture of such exported product. If in the opinion of the Director such waste is normal for the product in question, he may accept a claim for a drawback of the duty on such imported goods actually incorporated or used in such exported product and the normal waste incurred in the manufacture of such exported product.
11. No drawback of duty in excess of the duty actually paid on importation of any goods specified in any item of Part 1 of Schedule No. 5 to the Act shall be paid in terms of the said Part and the onus of proving the amount of duty so paid on importation of such goods to the satisfaction of the Director shall rest upon the registrant claiming a drawback in respect of such goods. If such goods were imported or cleared for

payment of duty by a person other than the claimant in question, such claimant shall obtain and submit an authenticated copy of the relative bill of entry from such person or arrange for such copy to be submitted to the proper officer by such person.

12. Any claim for a drawback of duty in terms of Part 1 of Schedule No. 5 to the Act shall be based on the consignments of the imported goods in question which have been in the possession of the claimant for the longest period.
13. The Director may accept a claim for a drawback of duty on any goods specified in such items of Part 1 of Schedule No. 5 to the Act as he may decide, from a person other than the manufacturer of the exported product specified in such item subject to such conditions as he may impose in each case. Such person shall submit a written declaration by such manufacturer in such form and stating such particulars as the Director may require with his claim for drawback in respect of such goods. No claim for drawback in terms of this regulation shall be accepted by the Director unless the said manufacturer is registered in terms of and has complied with paragraphs 1 to 8 of this Schedule and the Director may require that any product manufactured from any such imported goods shall be given such identifying mark or number as he may decide and that any declaration by such manufacturer as mentioned in this regulation shall refer to such mark or number.
14. In respect of any goods referred to in the proviso to section 77 (7), the following conditions shall apply –
 - (1) the quality, type and description of any locally manufactured goods of the same class or kind as the specified imported goods used in the manufacture of any exported product specified in the item relating to such imported goods shall be approximately the same as the quality, type and description of such imported goods to which any claim for drawback of duty relates;
 - (2) such specified imported goods shall be used only in accordance with the provisions of the item of Part 1 of Schedule No. 5 to the Act in which they are specified and shall not be used, sold or disposed of for any other purpose;
 - (3) any claim for drawback of duty shall be based on the duty paid on the consignments of the specified imported goods in the order in which they were acquired by the registrant or if the Director is satisfied that this method is not practicable and different values or different rates of duty applied in respect of different

consignments of such imported goods, he may determine an amount of duty and such amount shall be deemed to be the amount of duty paid in respect of such imported goods;

- (4) for the purposes of this regulation the Director may determine the quantity of exported goods which shall be deemed to have been manufactured from any given quantity of specified imported goods or the quantity of specified imported goods which shall be deemed to have been used in the manufacture of any given quantity of exported products manufactured therefrom.
15. The Director may accept a claim for a drawback of duty on any goods, specified in any item of Part 1 of Schedule No. 5 to the Act and incorporated or used in any goods exported on or after the date on which the claimant in question was registered in terms of paragraph 1 of this Schedule provided the Director is satisfied that the provisions of the said item and the relative regulations have been materially complied with in respect of such goods.

PART 2

REGULATIONS REGARDING THE REFUNDS OF CUSTOMS DUTIES ON GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED

(Part 2 of Schedule No. 5 to the Act)

16. The granting of a refund of duty on any goods specified in and exported in terms of item 522.00 shall be subject to the following conditions –
- (1) a copy of the bill of entry relating to the importation of such goods or such other or additional evidence of the payment of duty on and the identity of such goods shall be submitted by the person claiming the refund;
 - (2) the identity of such goods shall be established to the satisfaction of the proper officer before exportation takes place and for that purpose any documents produced to the proper officer at the time of importation of such goods shall again be produced; and
 - (3) the exporter shall arrange with the proper officer for exportation to take place under official supervision or to take place on such conditions as the proper officer may impose and, if such goods are exported overland, evidence of their arrival in the country of destination or any other evidence of exportation as the Director may require shall be produced.
17. Any application for a refund of duty in terms of item 522.00 shall be submitted on the prescribed form which shall be completed in detail

and shall be supported by evidence of compliance with the conditions stated in paragraph 16 of this Schedule and by the evidence required in terms of the said regulation.

18. Where the proper officer considers it necessary that any goods to be exported under item 522.00 shall be examined or that such goods or their containers shall be sealed by an officer, the exporter shall pay at the prescribed rates for the attendance of such officer.
19. In addition to paragraphs 16 to 18 of this Schedule the undermentioned provisions shall apply in respect of the items in Part 2 of Schedule No. 5 to the Act enumerated below.
20. No person shall be granted any refund of duty for which provision has been made in item 522.03 unless the bill of entry for export is at the time of passing thereof accompanied by an application for refund in the prescribed form (Form CE.63):

Provided that, in the case of goods to be exported by parcel post or from a place where there is no customs and excise office, the exporter shall, prior to the export of the goods, deliver the said application for refund to the proper officer at the customs and excise office nearest the place from where the goods are to be exported, and that the said goods shall not be exported until permission to export has been granted by the proper officer.

21. No person shall be granted the refund of duty for which provision has been made in item 522.04 unless such person has complied with the conditions of the said item and –
 - (1) return of the goods to the sender has taken place under the supervision of a customs and excise officer or post office official and proof of payment of duty on importation has been furnished to the satisfaction of that officer or official; and
 - (2) the application for refund is in a form approved by the Director and is supported by a certificate signed by the customs and excise officer or post office official concerned to the effect that the requirements of paragraph (1) have been met.

PART 3

REGULATIONS REGARDING THE MISCELLANEOUS REFUNDS OF CUSTOMS DUTIES

(Part 3 of Schedule No. 5 to the Act)

22. The payment of any refund of duty or of an amount determined by the Minister in lieu of such refund in terms of item 530.00 shall be subject to submission to the Director at such time as he may require

of such particulars and documents or other evidence of the purchases in question as he may consider necessary to calculate the amount of such refund or payment.

23. Any refund of duty under item 531.00 shall be subject to the following conditions –
 - (1) the importer shall report the circumstances in which any goods are destroyed to the proper officer immediately and shall immediately take steps to prevent further loss;
 - (2) the importer shall arrange with the proper officer for an examination under official supervision of the consignment involved in such loss to establish the nature and quantity of the goods destroyed and such loss shall be certified by the proper officer;
 - (3) an application for refund of duty shall be made in writing to the proper officer by the importer of the goods, on a form approved by the Director, stating the circumstances in which the goods in question were destroyed; and
 - (4) such application shall be supported by the record of the examination mentioned in paragraph (2) certified by the proper officer and the supplier's invoices and other documents relating to such goods.
24. Paragraph 11 (4) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any refund of duty claimed under item 532.00.
25. Any person who has purchased kerosene (paraffin), distillate fuels (for example, gas, oil or diesel oil) or residual fuel oil (furnace oil) at a price inclusive of the full duty and has used such oil for purposes other than road transport, not being public passenger, bus transport services or road transport for agricultural purposes (including forestry), may apply for a refund of the duty to the extent specified in item 533.00, subject to the conditions that such application is made on the prescribed form (Form CE.66) within one month of the date of purchase of the said oil and is supported by the receipted account or cash sale invoice, as the case may be, and by a declaration in the following form –

"I,, hereby declare that the total quantity of of oil shown

on the attached invoice has been used by me for the purpose of

Date:..... Signature:.....

SIXTH SCHEDULE
SPECIFIC REBATES AND REFUNDS OF EXCISE DUTIES
(Schedule No. 6 to the Act)

1. In addition to any other relative regulations the provisions of this Schedule shall apply in respect of the goods specified in the items of Schedule No. 6 to the Act mentioned in such provisions.
2. Paragraph 2 (1) to (8) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 601.01 but for that purpose any reference in paragraph 2 (4) (e) of the Fourth Schedule to full duty shall be deemed to be a reference to the full excise duty rebated in terms of item 601.01 to the State body concerned (excluding any duty rebated in terms of item 609.17.20).
3. Paragraph 3 (1) to (4) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 601.02.
4. The relative provisions of paragraphs 4 (1), 4 (2) and 11 (1) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 601.03.
5. Any goods entered under item 601.03 shall be kept under lock and key until required for use and the hospital or institution concerned shall exercise adequate control to prevent the use or disposal of any such goods for any purpose other than the official purposes of such hospital or institution or the purposes specified in the said item. Entry of such goods shall further be subject to such conditions as the Director may impose in each case and the duty due thereon shall forthwith be paid to the Director on any such goods not used for official or specified purposes, as the case may be.
6. Paragraph 6 (1) to (3) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 602.01 but for that purpose any reference in paragraph 6 (3) of the Fourth Schedule to full duty shall be deemed to be a reference to the full excise duty rebated in terms of item 602.01 to the representative in question (excluding any duty rebated in terms of item 609.17.20).
7. Regulation 21 (1) to (11) shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 603.01 or any such goods in respect of which a refund of duty is claimed under item 603.01.
8. Any refund of duty in terms of item 603.01 in respect of any goods exported shall be limited to the duty actually paid in respect of such goods.

9. Any person claiming any refund of duty in terms of item 603.01 in respect of any goods exported, shall produce evidence to the satisfaction of the Director of the duty actually paid on such goods and if no such evidence can be produced, the Director may determine the amount of duty to be refunded in respect of such goods.
10. The Director may exempt any goods liable to an excise stamp duty under Part 2 of Schedule No. 1 to the Act from the requirement of being stamped if such goods are intended for export (including supply as stores for foreign-going aircraft) subject to such conditions as he may impose. Such goods shall not be permitted to enter home consumption without being stamped and on export of such unstamped goods any reference to a rebate or refund of duty in item 603.01 in respect of such goods shall be construed to exclude any reference to any stamp duty thereon.
11. Any person entitled to a rebate of duty under this item shall furnish to the proper officer on demand, full particulars of the receipt, nature and use of any goods obtained under the provisions of the said item.
12. Use or supply of any goods specified in item 604.00 by or to any person under rebate of duty shall be subject to such conditions, declarations, undertakings or returns as the Director may decide.
13. The Director may permit any wine-growers' co-operative agricultural society to remove from the customs, excise and sales duty warehouse (including any special warehouse) of such society, on one bill of entry, such quantities of the goods specified in item 604.03 and 604.04 as he may decide, to any room or place approved by him for supply to persons entitled to rebate of duty under the said items on such conditions as he may decide.
14. No wine-growers' co-operative agricultural society or holder of a wine farmers' licence or producer of any goods specified in item 604.00 shall supply such goods to any person not entitled to obtain such goods under rebate of duty or in excess of the quantity specified in the said item unless the duty thereon has been paid and no person shall accept any such goods to which he is not entitled from any such society, holder or producer, unless the duty thereon has been paid with the permission of the proper officer.
15. No person who is entitled to obtain or use any goods under rebate of duty under item 604.00 shall sell or dispose of any such goods to any other person, whether or not the latter person is entitled to a rebate of duty under the said item and no person shall accept any such goods so obtained under rebate of duty if he is not entitled thereto under the Act and these regulations.

16. The regulations in the Fifth Schedule hereto shall *mutatis mutandis* apply to any refund of duty under item 605.00 and for that purpose any reference to Schedule No.5 to the Act shall be deemed to be a reference to item 605.00.
17. No excisable goods specified in item 606.00 for use in the manufacture of other excisable goods shall be used in such manufacture except under sections 26, 34 and 65 and the relative regulations.
18. Except as specified herein, no excisable goods specified in item 606.00 for use in the manufacture of other excisable goods so specified shall be removed under the provisions of the said item from the customs, excise and sales duty warehouse where such goods were manufactured or used for the purpose of manufacture of such other excisable goods, without the permission of the proper officer.
19. The use of any goods specified in item 606.00 in the manufacture of any other excisable goods so specified shall be subject to such conditions as the Director may impose in each case and to the keeping by the licensee in question of such records of any manufacturing operation as the Director may decide.
20. In addition to any other relative regulation, the regulations under this item shall apply in respect of the excisable goods specified in the items mentioned in such regulations.
21. **Unfortified still wine entered for use in the manufacture of fortified still wine**
 - (1) Except with the permission of the proper officer no fortification of unfortified wine in the manufacture of fortified wine shall take place without official supervision and such notice and particulars of any intended fortification operation as the proper officer may require shall be given to him by the manufacturer of the fortified wine in question.
 - (2) The minimum quantity of unfortified wine which may be fortified in any one operation and in any particular vessel shall be 250 bulk gallons but the proper officer may permit a smaller quantity to be so fortified in circumstances which he considers exceptional.
 - (3) Such returns as the Director considers necessary and in such form as he may decide shall be rendered to the proper officer by the manufacturer of the fortified wine in question immediately after the completion of every fortification operation.

22. **Unfortified still wine entered for use in the manufacture of spirits**

- (1) Unfortified wine acquired in terms of paragraph (3) of item 606.04.05 shall be kept apart from any other wine to the satisfaction of the proper officer.
- (2) Unfortified wine, other than unfortified wine acquired as distilling wine, shall be removed to the charger tanks only under the supervision of the proper officer and secured to his satisfaction.
- (3) Unfortified wine for the distillation of rebate spirits (as defined in paragraph 55 of this Schedule) shall be stored in vessels specially set apart for such purpose. These vessels shall be subject to approval by the proper officer for the purpose and shall be marked, numbered and gauged to his satisfaction. All such vessels shall be kept clean and sweet and reasonably free from such bacteria as may affect the quality of the wine after approval thereof by the Director.
- (4) All approved vessels containing wine for the distillation of rebate spirits shall be locked or otherwise secured to the satisfaction of the proper officer.
- (5) Every manufacturer shall keep, on the premises where rebate spirits are distilled, a register in respect of each vessel approved in terms of paragraph (3), showing the quantity in bulk gallons as well as gallons at 20 per cent proof spirit and the strength of the wine received and removed and such register shall at all times be accessible to the proper officer and ready for his inspection. At the end of each month a proper balance of such wine shall be struck.
- (6) A fair average sample of the unfortified wine intended for the distillation of rebate spirits shall be submitted to the Director for approval. Such sample shall be taken, where possible, by or under the supervision of the proper officer and shall be sealed by him, and the manufacturer concerned shall forward such sample and furnish the declaration on the approved form in support of such a sample to the Director, who shall set forth his decision concerning the approval of such sample in a certificate.
- (7) In the event of such sample of unfortified wine submitted not being approved by the Director the wine from which such sample was drawn shall immediately be removed from the approved vessel and the removal recorded in the register.

- (8) Unfortified wine approved by the Director for the distillation of rebate spirits shall be removed from the approved vessels to the pre-heater or still through a closed pipe of a material approved by the Director, secured to the vessel and pre-heater or still in a manner satisfactory to the proper officer, and no spirits shall be submitted to the Director for certification unless such wine has been so removed.
 - (9) Unfortified wine approved for distillation of rebate spirits may, with a view to preservation be topped or fortified with rebate spirits certified by the Director and wine so fortified or topped shall not be regarded as fortified wine on distillation.
 - (10) No distilling operations shall be commenced unless the whole distilling system has been secured by means of customs and excise locks or seals to the satisfaction of the proper officer. Distillation of wine in the manufacture of rebate spirits shall be fractional and non-continuous.
 - (11) The pipes used by a distiller in connection with the distillation of rebate spirits shall be of copper or other material approved by the Director and shall be closed throughout their entire length. The discharge ends of pipes shall be secured in the receivers in a manner approved by the Director.
 - (12) All spirit receivers for rebate spirits shall be constructed of a material approved by the Director.
23. **Fortified still wine entered for use in the preservation or sweetening of unfortified still wine**
- (1) Except with the permission of the proper officer, all preservation or sweetening operations in terms of item 606.04.10 (2) shall take place under official supervision and such notice as the proper officer may require shall be given to him by the licensee of the particulars of any intended operation of preservation or sweetening of unfortified still wine.
 - (2) Fortified still wine entered under rebate of duty under this provision shall not be used in the preservation or sweetening of unfortified still wine if the alcoholic strength of such unfortified still wine is thereby increased by more than 0.6 per cent of absolute alcohol by volume at 15°C per annum and if so used such fortified wine shall be dutiable separately at the appropriate rate of duty applicable to such fortified wine and the total quantity of the blended wine shall be dutiable in accordance with the provisions of Note 5 to Chapter 22 of Part 1 of Schedule No. 1 to the Act.

24. **Fortified still wine entered for use in the manufacture of spirits**
Fortified still wine entered for distillation in the manufacture of spirits may, with the permission of the proper officer, be diluted with water.
25. **Sparkling wine entered for use in the manufacture of spirits**
Sparkling wine entered for distillation in the manufacture of spirits may, with the permission of the proper officer, be diluted with water.
26. **Plain spirits entered for use in the manufacture of petrol by mixing with petrol**
- (1) The proper officer shall, in the discretion of the Director, take samples of the wood naphtha, benzine, and pyridine bases or other substances intended for use as denaturants in petrol, and he shall submit the samples to any chemical laboratory designated by the Director. Unless a certificate is received from such laboratory to the effect that the substances are of the standards approved by the Director, they shall not be permitted to be used for the purpose aforesaid. Such denaturants shall be kept in vessels secured to the satisfaction of the proper officer.
 - (2) The Director may require any manufacturer to pay any reasonable expenses incurred by an officer who is to supervise any operation by direction of the Director, including payment at the prescribed rate for the officer's attendance.
27. **Plain spirits entered for use in the manufacture of acetic acid by a process other than acetic fermentation**
Any spirits entered for use for this purpose shall be denatured to the satisfaction of the Director.
28. **Plain spirits entered for use in the manufacture of acetic acid by a process of acetic fermentation**
Any spirits entered for use for this purpose shall be denatured to the satisfaction of the Director.
29. **Wine spirits or grape spirits entered for use in the manufacture of fortified still wine**
- (1) The strength of wine spirits or grape spirits used for fortification or preservation purposes shall not be lower than 60°AA.
 - (2) The proper officer may, subject to such conditions as he may impose, permit the removal of spirits from any customs, excise and sales duty warehouse for the purpose of fortification of wine in another such warehouse or the use of spirits in the same warehouse for such purpose without the licensee obtaining the prior permission of the proper officer provided such removal or use of

such spirits is covered by a certificate for the removal of excisable/ specified goods ex warehouse (Form CE.32) which shall be deposited in the entry box in such warehouse in terms of regulation 19 (2) prior to such removal or use.

- (3) No spirits forwarded under a certificate of removal to a wine-grower for fortification or preservation purposes may be kept unused in the wine-grower's customs, excise and sales duty warehouse for a period longer than 30 days without the special permission, in writing, of the proper officer.
- (4) For the purposes of this regulation grape spirits means the distillate resulting from the distillation of grape juice fermented on the husks together with the husks of the grapes from which that juice was obtained.

30. **Wine spirits or grape spirits entered for use in the topping or preservation of unfortified still wine**

With the exception of wine spirits or grape spirits entered for use in the topping or preservation of any class or kind of unfortified still wine as the Director may decide, paragraph 23 of this Schedule shall *mutatis mutandis* apply in respect of any spirits used under item 606.04.25 (2).

31. **Petrol and aviation spirit entered for use in the manufacture of petrol and aviation spirit by mixing with spirits manufactured in Botswana**

Paragraph 26 of this Schedule shall *mutatis mutandis* apply in respect of any mixing in terms of item 606.05.10 (1).

32. **Petrol and aviation spirit entered for use in the manufacture of petrol and aviation spirit by mixing with spirits manufactured in Botswana**

Paragraph 26 of this Schedule shall *mutatis mutandis* apply in respect of any mixing in terms of item 606.05.20 (1).

33. **Excisable goods, in a customs, excise and sales duty warehouse, entered for use in the manufacture, by reprocessing, of excisable goods of the same or another class or kind**

The clearance of any goods under rebate of duty under item 606.22.10 shall be subject to such conditions as the Director may impose in each case.

34. (1) Regulations 53 (1) to 59 (4) (excluding regulation 58 (1) and (2)) shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 607.04.05 (1).

- (2) Except with the special permission of the proper officer a quantity of fortified or unfortified still wine of less than 250 bulk gallons for any single conversion into vinegar by a process of acetic fermentation shall not be entered under rebate of duty under item 607.04.05 (1). Any wine entered under the said item shall, except with the special permission of the proper officer, be denatured under official supervision on the registered premises of the registrant by the addition of vinegar to such extent that the acidity of the mixture shall be equivalent to at least 1 per cent by weight of acetic acid. The registrant shall inform the proper officer of the date and time when any manufacturing operation involving the wine in question is to take place.
35. (1) No spirits entered under item 607.04.10 (1) shall be methylated except by the licensee of a customs, excise and sales duty manufacturing warehouse approved for the manufacture of spirits and in accordance with Part IV of the Act and the relative regulations.
 - (2) The methylation of spirits shall take place only in a room or place which has been specially set aside in such manufacturing warehouse for that purpose only and which has been approved by the proper officer for such purpose.
 - (3) No methylation of spirits under item 607.04.10 (1) shall take place except under official supervision and the licensee who intends to methylate any spirits shall give the proper officer such notice and particulars of such intended methylation as he may require.
 - (4) Only the following (and no other spirits) may be used for methylation:
 - Unsweetened and unflavoured spirits of such strength as will ensure that the methylated spirits shall be of a strength of not less than 91.4°AA.
 - (5) The quantity of spirits entered or used for methylation at any one time shall not, except with the permission of the Director, be less than 250 gallons.
 - (6) The methylation of spirits shall be restricted to the following –
 - (a) non-coloured methylated spirits, which shall mean spirits methylated in accordance with subparagraph (7) below;
 - (b) mineralised methylated spirits which shall mean non-coloured methylated spirits to which has been added not less than one-fortieth of an ounce of powdered aniline dye (methyl violet) for every 100 gallons of non-coloured methy-

lated spirits and not less than three-eighths of one per cent by volume of mineral naphtha of a specific gravity of not less than 0.800 at 60° Fahrenheit.

(7) The Director may authorise methylated spirits to be prepared according to any of the following formulae:

	<i>Gallons</i>
(a)	
Spirits	95.0
Crude methyl alcohol or methanol	3.5
Pyridine bases	<u>1.5</u>
	100.0
(b)	
Spirits	97.5
Simonsen oil	1.0
Pyridine bases	<u>1.5</u>
	100.0
(c)	
Spirits	95.0
Crude butyl alcohol	4.0
Pyridine bases	<u>1.0</u>
	100.0
(d)	
Spirits	95.0
Crude butyl alcohol	3.5
Petrol (excluding petrol manufactured in terms of item 606.00)	<u>1.5</u>
	100.0
(e)	
Spirits	95.0
Crude butyl alcohol	3.5
Benzine	<u>1.5</u>
	100.0

Notwithstanding the above, in the case of non-coloured methylated spirits manufactured in accordance with formula (a) or (c) and required for hospital or laboratory purposes, the pyridine bases may, with the special permission of the Director, be dispensed with. In such cases the quantity of crude methyl alcohol, methanol or crude butyl alcohol shall be increased to 6.0 per cent.

- (8) Any crude methyl alcohol or menthanol referred to in subparagraph (7) above shall be of a strength of not less than 91.4°AA, and all the other substances referred to in the said regulation shall conform to such specifications as the Director may determine.
- (9) Before a licensee carries out any process of methylation, the proper officer shall submit samples of such substances prescribed in subparagraph (7) above for use in the methylation of spirits as may be specified by the Director to any chemical laboratory designated by the Director, and, unless a certificate is received from such laboratory to the effect that the substances are of the standard approved by the Director, they shall not be permitted to be used for the purpose aforesaid. Such denaturants shall be kept in vessels secured to the satisfaction of the proper officer.
- (10) Every vessel in which a licensee stores, keeps or supplies non-coloured methylated spirits or mineralised methylated spirits shall be labelled in such a manner as to show that the methylated spirits are non-coloured or mineralised, as the case may be.
- (11) A licensee shall keep stock accounts in a form approved by the Director in which he shall enter daily, separately, the particulars of non-coloured and mineralised methylated spirits manufactured by him and removed from stock, and such stock accounts shall at all times be accessible to the proper officer and ready for his inspection.
- (12) Invoices, consecutively numbered and in duplicate sets, shall be completed by every licensee in respect of all disposals of methylated spirits, and the duplicates of such invoices shall be made available to the proper officer on demand.
- (13) In Botswana a licensee may supply mineralised methylated spirits only to a general trader who holds a general trading licence issued under the Trading Act, or to a chemist who is registered under the Medical, Dental and Pharmacy Proclamation and who is licensed under the Trading Act, or to co-operative societies registered under the Co-operative Society Law and

with the Director, and non-coloured methylated spirits only to a person registered with the Director.

- (14) The Director may, on application, authorise and register any person to obtain non-coloured methylated spirits from a licensee or from a specially registered person, for use by the State or other bodies mentioned in items 601.03.10 (1) and (2) or in the manufacture of articles not elsewhere prohibited, or for any other purpose approved by the Director. The authority shall not be granted until the applicant has made a declaration on the application form as prescribed by the Director, that he will use such non-coloured methylated spirits solely for the purpose authorised.
- (15) No essential oil, flavouring matter or other substance shall be added to or mixed with methylated spirits by a licensee or a specially registered person referred to in subparagraph (14) above but a licensee may be allowed to add, in addition to other prescribed denaturants, a quantity of resin, not being less than three ounces in weight per gallon, to non-coloured methylated spirits for supply to furniture-makers for polishing furniture, and such furniture-makers shall not be required to be registered in terms of subparagraph (14) above.
36. (1) Regulations 53 (1) to 59 (4) (excluding regulation 58 (1) and (2)) shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 607.04.10 (2).
- (2) Full particulars regarding any process of manufacture (including the formula, in quadruplicate) of any preparation to be manufactured shall be submitted to the Director, through the proper officer, for approval before permission to manufacture under rebate of duty can be granted. Should any manufacturer so desire, such particulars may be confidentially communicated direct to the Director. Where the applicant proposes to use mixtures of oils and ingredients the composition of which is unknown to him, the formula shall be accompanied by an analytical report signed by a competent analyst.
- (3) No approval will be given to manufacture medicinal preparations unless such manufacture takes place under the personal supervision of a chemist who is registered under the Medical, Dental and Pharmacy Proclamation, and on the premises of a registered chemist who is licensed under the Trading Act.
- (4) Except with the permission of the Director the registrant shall apply to the proper officer for permission on a form approved by

the Director for the removal to him of spirits, and such form shall be attached to any bill of entry or certificate referred to in regulation 19 (1) or (2) and any duty not rebated shall, subject to regulation 19 (9), be payable at the time of clearance of such spirits from a customs and excise warehouse.

- (5) Except with the special approval of the Director, no permission mentioned in paragraph (4) above shall be granted for a quantity of spirits less than 25 gallons of absolute alcohol by volume at 15°C, and, should the quantity of any particular preparation made be less than one gallon, or should the quantity of spirits used during any one operation be less than 25 gallons of absolute alcohol by volume at 15°C, no rebate will be allowed, except with the special permission of the Director.
- (6) The registrant shall inform the proper officer of the date and time when any manufacturing operation involving the spirits in question is to take place, and shall furnish him with a list showing the description and quantity of each preparation to be manufactured, as well as the quantity and strength of the spirits to be used.
- (7) No spirits may be kept unused by the registrant for a period longer than 30 days without the special permission, in writing, of the proper officer.
- (8) Except with the special permission of the proper officer, all manufacturing operations shall take place under official supervision.
- (9) (a) Immediately upon completion of the manufacturing operation, the registrant shall render to the proper officer a return on a form approved by the Director showing, in addition to the particulars of the spirits used, the quantity and description of each preparation manufactured, the quantity and strength of the spirits used for each preparation, and such other information as the Director may require from time to time, and shall declare that such return is correct, and that the preparations were made strictly in accordance with the formulae and methods approved by the Director.
(b) In the case of medicinal preparations an additional declaration similarly made, shall be furnished on the said form by the supervising chemist to the effect that the preparations were made under his immediate supervision and strictly in accordance with the formulae approved by the Director.

- (c) The use of plain spirits denatured according to a formula approved by the Director, in the manufacture of approved preparations under item 607.04.10 (2), shall be subject to such conditions as the Director may impose in each case.
 - (10) Every registrant shall record in the stock record mentioned in regulation 59 (1) such additional particulars relating to the manufacturing operation as the Director may prescribe.
 - (11) The presence of an officer during the manufacturing operation does not relieve the manufacturer of responsibility for the proper carrying out of his obligations under the relative regulations, and should completed preparations manufactured with spirits under rebate of duty not conform to the registered formula, the manufacturer shall be liable for the duty due on spirits used therein.
 - (12) In the event of any preparation being made in a considerable quantity and being deemed by the Director or proper officer to be capable of being converted into an alcoholic beverage, the manufacturer shall furnish full particulars regarding the disposal of such preparation.
 - (13) When the operations of any manufacturer who uses spirits in large quantities are continuous, the Director may, notwithstanding anything to the contrary contained in these regulations, make such special arrangements as may be required by the particular nature of the operations.
 - (14) The Director shall have the right at any time to cancel any formula previously approved by him for manufacture under rebate of duty.
- 37. Paragraph 36 of this Schedule shall *mutatis mutandis* apply in respect of any spirits used under item 607.04.10 (3).
 - 38. Paragraph 36 of this Schedule shall *mutatis mutandis* apply in respect of any spirits used under item 607.04.10 (4).
 - 39. Paragraph 36 of this Schedule shall *mutatis mutandis* apply in respect of any spirits used under item 607.04.10 (5).
 - 40. Paragraph 36 of this Schedule shall *mutatis mutandis* apply in respect of any spirits used under item 607.04.10 (6).
 - 41. Paragraph 36 of this Schedule shall *mutatis mutandis* apply in respect of any spirits used under item 607.04.10 (7).
 - 42. The use of any spirits under rebate of duty under item 607.04.15 shall be subject to such conditions as the Director may impose in each case.
 - 43. Paragraph 36 of this Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 607.04.20 (1).

44. (1) The use of manufactured tobacco under rebate of duty under item 607.04.25 shall be subject to such conditions as the Director may impose in each case.
- (2) Such manufactured tobacco shall be thoroughly mixed to the satisfaction of the proper officer with not less than 2 per cent flowers of sulphur or any other substance approved by the Director.
45. Paragraph 36 of this Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 607.05.10.
46. The granting of a rebate or refund of duty in terms of item 608.01 shall be subject to submission to the proper officer, on a form approved by the Director and incorporating such declaration as he may require, of an application by the licensee of the customs, excise and sales duty manufacturing warehouse in question and the granting of such rebate or refund shall be indicated by the proper officer on such form.
47. No licensee shall be entitled to a rebate of duty under item 608.01 unless –
- (1) any loss through evaporation and other natural causes to which an application for such rebate or refund relates is proved to the satisfaction of the Director;
- (2) any loss through leakage to which an application for rebate or refund relates is proved to the satisfaction of the Director and satisfactory evidence is submitted with such application that such leakage was reported to the proper officer immediately and that steps to repair the container in question or to prevent further losses were taken immediately;
- (3) any deficiency resulting from natural drying out or other cause, of tobacco or such other excisable goods as the Director may specify from time to time is established and recorded in the licensee's stock book in a manner indicated by the Director;
- (4) any individual loss or deficiency of any particular type does not exceed such percentage of the goods in which such loss or deficiency occurred as the Director may determine in respect of such excisable goods and in such circumstances as he may decide.
48. The removal of any excisable goods which are in the process of manufacture, from one customs, excise and sales duty manufacturing warehouse to another such warehouse for the purpose of further manufacturing thereof shall for the purpose of item 608.01, be deemed to be in the customs, excise and sales duty manufacturing warehouse to which such goods are in transit, provided such goods are removed in a manner and in containers approved by the Director.

49. The granting of any rebate or refund under item 608.02 shall be subject to the discretion of the Director and to such conditions as he may impose in each case.
50. Any offer to abandon or application to destroy any goods under item 608.02 shall comply with the relative conditions stated in paragraph 11 (4) of the Fourth Schedule but the Director may exempt any offer of abandonment in respect of such goods of any class or kind or any goods to which such circumstances apply as he may specify from any of the said conditions.
51. No application to destroy any goods in a customs, excise and sales duty warehouse under item 608.02 shall be considered by the Director unless such goods have no commercial value or unless he is satisfied that the disposal of such goods will be detrimental to the applicant or the industry in question.
Paragraph 11 (5) and (6) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any rebate of duty claimed under item 608.03.
53. (1) The Director may, for such time and on such conditions as he may decide, regard any premises where traditional beer is manufactured as a licensed customs, excise and sales duty manufacturing warehouse for the purposes of sections 26, 61 and 62.
- (2) No person shall be entitled to a rebate of duty under item 609.04.10 unless he furnishes such returns, particulars and declarations regarding the manufacture or disposal of any traditional beer by him as the Director may require from time to time.
- (3) The granting of any rebate provided for in item 609.04.10 shall, for such time and on such conditions as the Director may decide, not be subject to any provisions of the Act or these regulations relating to the making of due entry.
54. Any rebate granted under item 609.04.20 shall be subject to a declaration by a responsible official of the church in question that the wine supplied will be used in such church solely for religious purposes being attached to the bill of entry or certificate by which clearance of such wine is effected and to acknowledgement of receipt of such wine by such official within one month or within the further period allowed by the Director of the date of such entry of certificate.
55. (1) For the purposes of these regulations, rebate spirits shall mean spirits which are distilled for maturation under item 606.04.05 (3) and any relative regulations.
- (2) A fair average sample of the distilled rebate spirits shall be taken direct from the receiver and submitted to the Director for

certification. Only the "middle run" of any distillation shall be accepted for certification.

- (3) Feints (first runnings and after runnings) of rebate spirits distilling or re-distilling operations may be added to approved wine for distillation or to the low wines for re-distillation of rebate spirits and the former operation may be treated as a mixed distillation.
 - (4) Any customs, excise and sales duty manufacturing warehouse or any portion thereof for the storage of rebate spirits for maturation shall be specially approved by the Director for such purpose and such approved warehouse or portion thereof shall not be used for any other purpose without the written consent of the Director.
 - (5) All casks for the storage of rebate spirits for maturation shall be approved by the Director and shall be sound and clean. They shall not be painted in any manner, except that the heads may be painted with water paint. They shall not have undergone any internal treatment, shall be free from mustiness or greenness, and shall not exceed 75 gallons in capacity:

Provided that certified spirits matured in casks not exceeding 75 gallons in capacity for a period of not less than three years may, with the written permission of the proper officer thereafter be transferred under official supervision to casks, approved by the Director, not exceeding 120 gallons in capacity, for further maturation.
 - (6) The storage of rebate spirits for maturation shall further be subject to the provisions of regulation 27 (5) and (6).
56. Paragraph 9 (9) of the Fourth Schedule or paragraph 25 of the Fifth Schedule, as the case may be, shall *mutatis mutandis* apply in respect of any goods specified in and supplied under item 609.05.10.
57. (1) Paragraph 9 (7) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods specified in and supplied under items 609.05.20 (1) and (2) and for that purpose any reference to importer, imported, paragraph (1), (2) or (3) of tariff heading 27.10 relating to kerosene in item 410.04 shall be deemed to be a reference to manufacturer, delivery from manufacturing warehouse and paragraphs (1), (2) or (3) of item 609.05.20 respectively.
- (2) Paragraph 9 (8) (a) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods specified in and supplied under item 609.05.20 (3) and for that purpose any reference to para-

graph (3) of tariff heading 27.10 relating to kerosene in item 410.04 shall be deemed to be a reference to item 609.05.20 (3).

- (3) Paragraph 9 (8) (a) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods specified in and supplied under item 609.05.20 (4) and for that purpose any reference to paragraph (4) of tariff heading 27.10 relating to kerosene in item 410.04 shall be deemed to be a reference to item 609.05.20 (4).
58. (1) The manufacture of any excisable vehicle under item 609.17.10 shall be subject to regulations 53 (1) to 59 (4) (excluding 58 (1) and 58 (2)), but the Director may exempt any such manufacturer of a single vehicle for his own use and not for sale from any or all such provisions.
- (2) Any manufacturer who intends manufacturing any excisable vehicle under item 609.17.10 shall furnish the Director with such particulars, documents and declarations as he may require.
59. (1) No rebates of duty shall be allowed in respect of any vehicle specified in item 609.17.20 unless such vehicle has been manufactured in a customs, excise and sales duty manufacturing warehouse under the provisions of Part IV of the Act and any relative regulations.
- (2) A manufacturer of any vehicle specified in and qualifying for a rebate of duty under item 609.17.20 shall establish the mass of any locally manufactured parts and materials incorporated or used in such vehicle in the presence of the proper officer and shall furnish a record to the proper officer on a form approved by the Director, in respect of every model of such vehicle, of the dutiable mass of such model (as established under regulation 36 (4)) and the individual mass of each class or kind of such parts and materials, the number of such parts and the total weight of such parts and materials incorporated or used in such model as well as the percentage of the total mass of such locally manufactured parts and materials of the total dutiable mass of such model.
 - (3) The Director may determine a percentage of the dutiable mass of any vehicle specified in item 609.17.20 as representing the mass of miscellaneous locally manufactured materials such as welding rods, paints, solder, putty, lubricating oil and such other materials as the Director may specify, incorporated or used in such vehicle and in determining such percentage he shall not take into account any waste.
 - (4) For the purposes of item 609.17.20 locally manufactured parts and materials shall include the following –

- (a) parts and materials obtained by a manufacturer of vehicles under item 609.17.20 from a manufacturer in the common customs area who is not a manufacturer of vehicles under item 609.17.20 and who is not a subsidiary of or affiliated to such first mentioned manufacturer;
 - (b) parts and materials manufactured by a manufacturer of vehicles under item 609.17.20 and the manufacture of which under rebate of duty is provided for in any item of Schedule No. 3 to the Act or listed in Note 01.00 and paragraph (1) under item 317.03 of Schedule No. 3 to the Act (excluding radio apparatus); or
 - (c) such parts and materials as the Director, in consultation with the Ministry of Commerce, Industry and Water Affairs, may specify.
- (5) The manufacturer of any vehicle under item 609.17.20 shall advise the Director in advance of the intended manufacture of any new model, discontinuation or replacement of any locally manufactured part or material incorporated or used in any vehicle, substitution of any imported part or material for a locally manufactured part or material or *vice versa* or any change whatever in the particulars of the record furnished by such manufacturer under paragraph (2) above, whether or not such discontinuation, replacement, substitution or change is temporary or permanent. No increased rebate shall be allowed as a result of any such replacement, substitution or change until the mass of such replaced or substituted part or material has been established in terms of paragraph (2) above.
- (6) The manufacturer of any vehicle under item 609.17.20 shall keep such stock records of locally manufactured parts and materials used by him as the Director may require.
- (7) For the purposes of Note 2 (b) and (c) under item 609.17 automatic transmission, engine, power steering, body styles (two-door, four-door and stationwagon) and braking equipment are regarded as functional components whilst the following are regarded as non-functional components –
- (a) *Variations to standard equipment*
 - Tyres and tubes
 - Paint
 - Tinted windshield
 - Sports steering-wheel

Steering-wheel cover
Interior body trim (e.g. seats, carpets, door panels, etc.)
Road wheels
Interior rear-view mirror
Rear axle

(b) *Additional to standard equipment*

Cigar lighters
Heating or air conditioning equipment
Plastic roof covering
Exterior rear view mirrors
Fog lamps
Radio and other sound receiving and reproduction
apparatus
Exterior body trim (e.g. additional chrome, etc.)
Wheel trims
Roof rack
Mud flaps

60. Paragraph 59 of this Schedule shall *mutatis mutandis* apply in respect of any motor vehicle specified in and entered under item 609.17.30.
61. Paragraph 59 of this Schedule shall *mutatis mutandis* apply in respect of any motor vehicle specified in and entered under item 609.17.40.
62. (1) No refund of duty shall be paid under item 609.22.10 except to the manufacturer of such goods.
(2) A manufacturer who desires to avail himself of the concession provided for in item 609.22.10 shall advise the proper officer in advance of detailed particulars of the class or kind of goods it is intended to withdraw from the market and of the steps he intends taking to keep such goods intact and entirely separate from any other goods or materials in his customs, excise and sales duty manufacturing warehouse which steps shall be approved by the proper officer before such goods are returned.
(3) Any goods returned under item 609.22.10 shall be kept intact and entirely separate from any other goods or materials until they have been examined and identified by the proper officer. Such goods shall then be unpacked and transferred to and mixed with stocks of materials for processing, under official supervision.
(4) If any goods returned under item 609.22.10 bear any stamp labels in terms of any item of Part 2 of Schedule No. 1 to the Act, such manufacturer shall destroy such stamp labels to the satisfaction of the proper officer under official supervision.

- (5) The onus shall be on the manufacturer of any goods returned under item 609.22.10 to produce evidence to the satisfaction of the Director of the duty paid on the goods so returned and if such evidence cannot be produced the Director may determine an amount which shall be deemed to be the duty paid on such goods for the purposes of the said item.
- (6) Charges at the prescribed rates shall be paid by the manufacturer in question for the special attendance of the proper officer in terms of subparagraphs (3) and (4) above.

SEVENTH SCHEDULE
APPOINTMENT OF PLACES OF ENTRY, AUTHORISED
ROADS AND ROUTES, ETC.
 (Section 6 of the Act)

Designated places of entry for road traffic from outside the common customs area

1. Road ports of entry –

- (a) through which road traffic may arrive or depart directly from or to places outside the common customs area;
- (b) through which persons may enter or leave the common customs area directly from within Botswana;
- (c) through which goods may be imported or exported from or to any place outside the common customs area; and
- (d) at which goods may be entered for customs, excise and sales duty purposes –

Kazungula
 Ramokgwebana

Designated places of entry for road traffic within the common customs area

2. Road ports of entry –

- (a) through which road traffic may arrive or depart directly from or to places within the common customs area;
- (b) through which persons travelling within the common customs area may enter or leave Botswana;
- (c) through which goods may be imported from or exported to any place in the common customs area; and
- (d) at which goods may be cleared for customs, excise and sales duty purposes –

Ramatlabama	Parrs Halt
Pioneer Gate	Martins Drift
Pitsane-Molopo	Mamono
Tlokweng Gate	Buffels Drift
Sikwane	Zanzibar
Bray	Pont Drift
Platjan	

Designated places of entry for rail traffic from outside the common customs area

3. Rail ports of entry –

- (a) through which railway traffic may arrive or depart directly from or to places outside the common customs area;
- (b) through which persons may enter or leave the common customs area directly from Botswana;
- (c) through which goods may be imported or exported from or to any place outside the common customs area; and

- (d) at which goods may be entered for customs, excise and sales duty purposes –

Ramokgwebane

4. Rail ports of entry –

- (a) through which rail traffic may arrive or depart directly from or to places within the common customs area;
- (b) through which persons travelling within the common customs area may enter or leave Botswana;
- (c) through which goods may be imported from or exported to any place in the common customs area; and
- (d) at which goods may be cleared for customs, excise and sales duty purposes –

Designated places of entry for rail traffic within the common customs area

Pitsane	Mahalapye
Lobatse	Palapye
Gaborone	Francistown
Pilane	Serule

5. Airports of entry –

- (a) at which aircraft may arrive or depart directly from or to places outside the common customs area;
- (b) through which persons may enter or leave the common customs area directly from within Botswana;
- (c) through which goods may be imported or exported from or to any place outside the common customs area; and
- (d) at which goods may be entered for customs, excise and sales duty purposes –

Designated places of entry for aircraft from outside the common customs area

Gaborone	Maun
Francistown	Kasane
Selebi-Pikwe	

6. Airports of entry –

- (a) at which aircraft may arrive or depart directly from or to places within the common customs area;
- (b) through which persons travelling within the common customs area may enter or leave Botswana;
- (c) through which goods may be imported from or exported to any place in the common customs area; and
- (d) at which goods may be cleared for customs, excise and sales duty purposes –

Designated places of entry for aircraft within the common customs area

	Gaborone Mahalapye Kasane Francistown Selebi-Pikwe Ghanzi Lobatse Maun Shakawe
Warehousing places	<p>7. Places as warehousing places where customs, excise and sales duty warehouses may be established –</p> <p style="text-align: center;">Francistown Mahalapye Gaborone Palapye Lobatse</p>
Places for landing and embarkation and for loading and unloading	<p>8. Places at appointed airports of entry for landing or embarkation of persons and landing, loading or examination of goods including baggage –</p> <p>(1) Gaborone Airport –</p> <p>(a) for the landing and embarkation of persons and the landing or loading of goods – The apron of the airport directly opposite the terminal building on the west side of the main runway;</p> <p>(b) for the examination of passengers and baggage – The customs examination hall and such other place in the airport terminal building as the proper officer may decide.</p> <p>(2) Francistown Airport –</p> <p>(a) for the landing and embarkation of persons and the landing or loading of goods – The apron of the airport directly opposite the Government airport terminal building to the north of the main runway;</p> <p>(b) for the examination of passengers and baggage – The customs examination hall and such other place in the airport terminal building as the proper officer may decide.</p> <p>(c) for the landing and embarkation of mine workers transported in aircraft operated by Wenela Air Services – The Wenela Air Services apron on the east side of the secondary runway.</p> <p>(3) Kasane Airfield – for the landing and embarkation of persons, the landing or loading of goods and for the examination of passengers and baggage – The control post at the north west end of the runway.</p>

(4) **Selebi-Pikwe Airfield –**

- (a) for the landing and embarkation of persons and the landing and loading of goods –

The apron of the airport directly opposite the airport terminal building on the north side of the runway.

- (b) for the examination of passengers and baggage –

The customs examination hall and such other place in the airport terminal building as the proper officer may decide.

(5) **Maun Airfield –**

- (a) for the landing and embarkation of persons and the landing or loading of goods –

The apron of the airport directly opposite the terminal building on the south side of the main runway.

- (b) for the examination of passengers and baggage –

The customs examination hall and such other place in the airport terminal building as the proper officer may decide.

9. Transit sheds into which goods, before due entry thereof, may be removed from an aircraft, vehicle, or railway wagon –

The Rhodesia Railway building known as the Goods Shed at the following railway stations –

Francistown	Palapye
Gaborone	Pilane
Lobatse	Pitsane
Mahalapye	Ramokgwebana

Made the 21st day of July, 1971.

Q.K.J. MASIRE,
*Minister of Finance and
Development Planning.*

L2/7/172