

*Statutory Instrument No. 81 of 1973*

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

**CUSTOMS, EXCISE AND SALES DUTY  
(AMENDMENT) REGULATIONS, 1973**

*(Published on the 19th October, 1973)*

ARRANGEMENT OF REGULATIONS

REGULATION

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IN EXERCISE of the powers conferred by section 122 of the Customs, Excise and Sales Duty Act, 1970, the Acting Minister of Finance and Development Planning hereby makes the following Regulations —

1. These Regulations may be cited as the Customs, Excise and Sales Duty (Amendment) Regulations, 1973. Citation

2. Regulation 4 (1) of the Customs, Excise and Sales Duty Regulations, 1971 (hereinafter called "the principal Regulations") is amended by substituting for the word "Seventh", where it appears therein, the word "Eighth". Amendment of regulation 4 of S.I. 100 of 1971

3. The principal Regulations are amended by substituting for regulation 14 thereof the following new regulation — Substitution of regulation 14

14. The charge for rent on goods (except State Stores) in any State warehouse in Botswana shall be calculated at the rate of 50 cents every 100 kg. or portion thereof for every week or portion thereof." "Rent to be paid on goods in State warehouse"

4. Regulation 16 (2) of the principal Regulations is amended by inserting immediately after the words "Form CE.100", which appear therein, the words "and Form CE.100A". Amendment of regulation 16

5. Regulation 19 of the principal Regulations is amended —

(a) by substituting for subregulation (5) thereof the following new subregulation —

“(5) Joint excise and sales duty accounts together with the bills of entry 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 motor vehicles which are subject to excise and sales duty and removed from such warehouse during the previous period of three months for the purposes mentioned in section 19 (4) on or before the 14th day of the month following the period of three months to which the account relates. All other 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 stock-taking or the closing of accounts for duty purposes. Copies of all certificates (including certificates and invoices in respect of motor vehicles) deposited in the entry book for each such purpose or for each class or kind of bill of entry specified 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 in respect of goods to which such bills or entry relate shall be paid by such licensee.” ; and

(b) by inserting immediately after subregulation (9) thereof the following new subregulations —

“(10) Notwithstanding the provisions of subregulation (9), every manufacturer of sales duty goods, every owner of sales duty goods manufactured for him partly or wholly from materials owned by such owner, and every manufacturer of and dealer in pearls, precious and semi-precious stones, precious metals or articles containing or manufactured of such pearls, precious and semi-precious stones or precious metals shall present a quarterly sales duty account, in accordance with the directions of the Director, in respect of any goods removed from their premises which have been licensed as sales duty warehouses for the purposes of the sales duty. The said sales duty account shall be presented to the proper officer and the duty due paid to him on or before the 21st day of the month following the quarter to which the account relates:

Provided that, in the case of motor vehicles, accounts shall be presented and the duty paid at the times prescribed in subregulation (5) or under subregulation (9).

(11) Regulation 30 (7) shall *mutatis mutandis* apply in respect of any removal of sales duty goods ex-warehouse and for that purpose

any reference to beer shall be deemed to be a reference to any sales duty goods.”.

**6.** Regulation 38 of the principal Regulations is amended —

Amendment  
of regulation  
38

(a) by substituting for subregulation (1) thereof the following new subregulation —

“(1) (a) The forms to be used for the transaction of business with the Department shall be those specified in the Second Schedule.

(b) Specimen copies of all specified forms shall be available for inspection on request being made to the Director.

(c) With the exception of Forms E, F, G, H and J, all persons transacting business with the Department shall provide the specified forms at their own expense.” ; and

(b) by substituting for the word “prescribed”, which appears in subregulation (2) thereof, the word “specified”.

**7.** Regulation 42 (5) (a) of the principal Regulations is amended by substituting for the words “thirty, forty or fifty”, which appear therein, the words “or thirty”.

Amendment  
of regulation  
42

**8.** Regulation 46 of the principal Regulations is amended by inserting after subregulation (4) thereof the following new subregulation —

Amendment  
of regulation  
46

“(5) A licence issued under Schedule No. 8 of the Act shall be in the Form CE. 102.”.

**9.** Regulation 67 of the principal Regulations is amended —

Amendment  
of regulation  
67

(a) by substituting for the word “thirty”, which appears in subregulation (5) thereof, the word “fifty”; and

(b) by substituting for the expression “R1”, which appears therein, the expression “R2”.

**10.** Regulation 69 of the principal Regulations is amended by —

Amendment  
of regulation  
69

(a) renumbering subregulations (1) and (2) as subregulations (2) and (3) respectively; and

(b) inserting the following new subregulation (1) —

“(1) Surety bonds shall be given in whichever of the under-mentioned Forms is appropriate —

CE.103 – Customs Agent

CE.104 – Customs Rebates

CE.105 – For the manufacture of goods liable to duty

CE.106 – For approved customs, excise and sales duty warehouses

CE.107 – For removal of goods from one port or place for entry or warehousing at another port or place

CE.108 – Temporary imports under items 490.17 and 704.01.”

**11.** The principal Regulations are amended by adding the following new regulation —

Insertion  
of new  
regulation 72

“72. Any application for a certificate in respect of a motor vehicle for registration purposes under section 113 shall be made in writing

to the proper officer and shall be accompanied by such evidence of customs clearance as the proper officer may require. Any such certificate will be in the form CE.109.

Substitution  
of Second  
Schedule

**12.** The principal Regulations are amended by substituting for the Second Schedule thereto the following new Schedule —

**“SECOND SCHEDULE  
INDEX OF FORMS  
(regulation 38 (1) (a))**

- CE.2 General Declaration for Aircraft
- CE.3 Cargo Manifest
- CE.4 Transire for a Destination in the Common Customs Area
- CE.5 List of Sealable Goods on Board Aircraft
- CE.10 Bill of Entry – for Payment of Duty (Direct)
- 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)
- CE.14 Bill of Entry – for Removal in Bond (Direct)
- CE.15 Bill of Entry – for Removal in Bond (ex Warehouse)
- CE.16 Bill of Entry – for Home Consumption under Schedule No. 3 (Direct)
- CE.17 Bill of Entry – for Home Consumption under Schedule No. 3 (ex Warehouse)
- CE.18 Bill of Entry – for Home Consumption under Schedule No. 4 excluding State Stores (Direct)
- CE.19 Bill of Entry – for Home Consumption under Schedule No. 4 or 6 excluding State Stores (ex Warehouse)
- CE.20 Bill of Entry – for Consumption as State Stores (Direct)
- CE.21 Bill of Entry – for Consumption as State Stores (ex Warehouse)
- CE.22 Bill of Entry – Sight
- CE.23 Bill of Entry – for Export of Botswana Products (not ex Warehouse)
- CE.24 Bill of Entry – for Export of Imported Goods (not ex Warehouse)
- CE.25 Bill of Entry – for Export of Botswana Products (ex Warehouse)
- CE.26 Bill of Entry – for Export of Imported Goods (ex Warehouse)
- CE.27 Bill of Entry – for Export as Aircraft Stores (not ex Warehouse)
- CE.28 Bill of Entry – for Export of Botswana Products as Aircraft Stores (ex Warehouse)
- CE.29 Bill of Entry – for Export of Imported Goods as Aircraft Stores (ex Warehouse)
- CE.30 Bill of Entry – Supplementary Clearance of Goods
- CE.31 Bill of Entry – for Coastwise Removal or Removal through Contiguous Territories of Released Goods
- CE.32 Certificate for Removal of Excisable/Specified Goods (ex Warehouse)
- CE.33 Declaration regarding Restricted Removal of Excisable/Specified Goods (ex Warehouse)

- CE.60 Approved Invoice for the Export of Goods to the Republic of Botswana
- CE.61 Customs and Excise Delivery Order
- CE.62 Application for Transfer of Goods entered under Rebate of Duty
- CE.63 Application for Refund – Export for Trade Purposes of Imported Duty – Paid Goods
- CE.64 Application for Drawback
- CE.65 Registration of Goods for Re-importation
- CE.66 General Application for Refund
- CE.67 Slip for Payment of Customs and Excise Reference
- CE.68 Application for delivery of Goods ex State Warehouse
- CE.69 Application to Repack Goods in a Customs, Excise and Sales Duty Warehouse
- CE.70 Application to make Provisional Payment
- CE.71 Report on Examination of Damaged Cargo
- CE.73 Application for Special/Extra Attendance
- CE.74 Release Order of Goods Originally Detained
- CE.100 Application for Licence of Customs, Excise and Sales Duty (Warehouse)
- CE.100A Application for Licence of Customs, Excise and Sales Duty Warehouse
- CE.101 Declaration by person transferring residence to the Republic of Botswana
- CE.102 Licence under Schedule No. 8 of the Act
- CE.103 Bond – Customs Agent
- CE.104 Bond – Customs Rebates
- CE.105 Bond – For the Manufacture of Goods Liable to Duty
- CE.106 General Bond for Approved Customs, Excise and Sales Duty Warehouse
- CE.107 Bond – For Removal of Goods from one port or place for entry or warehousing at another port or place
- CE.108 Bond – Temporary imports under items 490.17 and 704.01
- CE.109 Certificate – for Imported Motor Vehicle
- CE.110 Certificate – for the Importation of Goods under items 412.11 and 709.02
- CE.111 Certificate – for Goods Supplied ex Customs, Excise and Sales Duty Warehouse under Schedule No. 7 of the Act.
- CE.112 Certificate – of Admission of State Stores under items 401 and 701
- CE.113 Application – Licensing of Sales Duty Warehouse for the Manufacture of Sales Duty Goods
- CE.137 Declaration to be furnished by End-users of Diesel Oils supplied under Rebate of Duty
- CE.137A General Declaration to be furnished by End-users of Diesel Oils who are eligible to receive all Supplies under Rebate of Duty
- CE.138 Declaration to be furnished by Re-sellers of Diesel Oils supplied under Rebate of Duty

- 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."

Amendment  
of Fourth  
Schedule

**13.** The Fourth Schedule to the principal Regulations is amended —

(a) by inserting in paragraph 2 thereof the following new subparagraph —

"(9) Entries for imported goods specified in and entered under item 401.05 shall be supported by a certificate duly approved by the Director in Form CE.112.";

(b) in paragraph 4 by substituting for subparagraph (2) thereof the following new subparagraph —

"(2) Subject to subparagraph (3), paragraphs 2 (1), (2), (6) and (7) of this Schedule insofar as they relate to the supply, 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 paragraphs shall in each case be paid to the proper officer.";

(c) by deleting paragraph 7 (4) thereof;

(d) by the insertion after paragraph 7 thereof the following new paragraph —

"7A. Item 480.00. The granting of any rebate under item 480.02 shall be subject to the discretion of the Director and to such conditions as he may impose in each case.";

(e) in paragraph 9 (9) (a) by substituting for the words "a Form approved by the Director" the words "the Form CE.137, 137A or 138, whichever is appropriate,";

(f) in paragraph 11 (4) (e) by deleting the final word "and";

(g) by substituting a semi-colon for the full stop at the end of paragraph 11 (4) (f) and adding thereafter the following —

"(g) the owner shall be responsible for the cost of storage in and removal to the State Warehouse or any place of security indicated by the Director as well as for any other expenses including the cost of destruction, if any:

Provided that removal need not be insisted upon; and

(h) if destruction is authorized by the Director the goods shall be destroyed under the supervision of the proper officer."

(h) by renumbering subparagraphs (5) and (6) of paragraph 11 as subparagraphs (6) and (7) respectively and by inserting the following new subparagraph —

“(5) For the purpose of item 412.07 goods in respect of which security of the duty due has been furnished to the Department are to be taken to be still under the control of the Department;”

(i) in paragraph 11 by inserting immediately after subparagraph (7) thereof the following new subparagraph —

“(8) Subparagraph (7) shall *mutatis mutandis* apply to any application for a rebate of duty under item 412.08. Such application shall be in the Form CE.110.”;

(j) in paragraph 12 by substituting for the heading “Item 460.06” the heading “Item 460.23”.; and

(k) by substituting for paragraph 13 the following new paragraph —  
“13. Item 490.00

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

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

(3) For the purpose of item 490.18 the expression “containers and other articles used as packing” includes all articles used or to be used as packing in the state in which they are imported, in particular—

(a) those used, or to be used as external or internal coverings for goods, and

(b) those on which goods are, or are to be rolled or wound, or to which they are to be attached.

(4) The articles shall be so marked that they can be readily identified by the proper officer at the time of importation and re-exportation. On re-exportation the import documents are to be produced to the proper officer.

(5) The articles must be re-exported by the importer.

(6) Re-exportation of the articles must take place within six months of the date of entry or within such further period as the Director may in exceptional circumstances allow.

(7) Articles imported filled may only be used in the common customs area for the transport and storage of the imported goods. Once they are emptied, they shall be exported empty or used for the purpose of exporting goods.”.

Amendment  
of Fifth  
Schedule

**14.** The Fifth Schedule to the principal Regulations is amended —

- (a) in paragraph 24 by inserting immediately after the words “paragraph 11 (4)”, which appear therein, the words “and (5)”;
- (b) by inserting after paragraph 25 the following new paragraph —  
“26. Any scheduled air service operator licensed to undertake scheduled flights who has purchased aviation fuel (aviation kerosene and aviation spirit) at a price inclusive of the fuel duty and has used such aviation fuel for the purpose of undertaking scheduled flights, 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 within one month of the date of purchase of the said aviation fuel on the specified form (Form CE.66) and is supported by the receipted account or cash sale invoice, as the case may be, and the aviation fuel delivery receipt. The application for refund of duty must include a declaration of use in such forms as the Director may require.”.

Amendment  
of Sixth  
Schedule

**15.** The Sixth Schedule to the principal Regulations is amended —

- (a) by inserting in paragraph 35 (6) (b) immediately after the expression “(methyl violet)”, which appears therein, the expression “and 4,25 g. benzyldiethyl ((2,6 XYLXL carbonyl) methyl) ammonium benzoate.”;
- (b) by deleting in paragraph 51 the expression “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”, which appears therein;
- (c) by inserting after paragraph 51 the following new paragraphs —  
“52. Paragraph 11 (5) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any offer to abandon or application to destroy any goods under item 608.02.  
52A. Paragraph 11 (6) and (7) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any rebate of duty claimed under item 608.03.  
52B. The granting of any rebate under item 609.04.05 shall be subject to such conditions as the Director may impose in each case.”;
- (d) by inserting immediately after paragraph 55 the following new paragraph —  
“55A. The provisions of paragraph 25 of the Sixth Schedule shall *mutatis mutandis* apply in respect of any refund of duty claimed under the provisions of item 609.05.07.”; and
- (e) by inserting immediately after paragraph 62 the following new paragraph —

“63. Paragraph 7A of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 609.22.20.”.

Renumbering  
and amend-  
ment of  
Seventh  
Schedule

**16.** The Seventh Schedule to the principal Regulations is amended —

- (a) by renumbering it as the EIGHTH SCHEDULE;
  - (b) by inserting in paragraph 2 (d) thereof the road port of entry “Ngoma”;
  - (c) by inserting in paragraph 3 (d) thereof the rail port of entry “Selebi-Pikwe”;
  - (d) by inserting in paragraph 4 (d) thereof the rail port of entry “Selebi-Pikwe”;
  - (e) by inserting in paragraph 6 (d) of the airports of entry “Palapye, Port Drift, and Zanzibar”;
  - (f) by substituting in paragraph 7 for the words “customs, excise and sales duty warehouses”, which appear therein, the words “customs, excise and sales duty storage warehouses”;
  - (g) by inserting in paragraph 7 the warehousing place “Maun”;
  - (h) by inserting in paragraph 9 thereof, the transit shed “Selebi-Pikwe”;
- and
- (i) by inserting at the end thereof the following new paragraph —

“Places for  
particular  
and limited  
purposes

**10.** Places appointed for particular and limited purposes —

(1) Orapa Airfield —

- (a) for the arrival and departure of aircraft, owned or chartered by or with the prior permission of De Beers Botswana Mining Co. (Pty.) Ltd., directly from or to places within or outside the common customs area —
  - (i) for entry at or departure from the customs area of persons visiting the Orapa Mine, and for the entry at or departure from the Orapa Mine of persons travelling within the common customs area; or
  - (ii) for the importation and exportation of goods consigned to or from the Orapa Mine from or to any place within or outside the customs area; and
- (b) for the entry for customs, excise and sales duty purposes of goods consigned to or from the Orapa Mine.”.

Insertion  
of new  
Seventh  
Schedule

**17.** The principal Regulations are amended by inserting a new Schedule as follows —

"SEVENTH SCHEDULE  
REBATES AND REFUNDS OF SALES DUTY  
(SCHEDULE NO. 7 TO THE ACT)

1. In addition to any other relative regulation, the under-mentioned regulations shall apply in respect of the goods specified in the items of Schedule No. 7 to the Act.
2. Goods entered ex customs, excise and sales duty warehouse under any rebate item, except item 701.01 and 706.01, of Schedule No. 7 of the Act will be admissible under rebate of duty only on production of a certificate of rebate approved by the Director in the Form CE.111.
3. Goods entered ex customs, excise and sales duty warehouse under item 701.01 will be admissible under rebate of duty only on production of a relevant Central Government purchase order.
4. Any certificate of rebate or Central Government purchase order against which goods have been entered under rebate of duty shall be retained by the supplier of the goods and be produced on demand to the proper officer.
5. Paragraph 2 (9) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 701.01.
6. Admission of any goods under item 702.01 shall be subject *mutatis mutandis* to paragraphs 6 (1), 6 (2) and 6 (3) of the Fourth Schedule.
7. Paragraph 11 (8) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 709.02."

MADE this 9th day of October, 1973.

H.C.L. HERMANS,  
*Permanent Secretary,*  
*Ministry of Finance and Development Planning.*

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