

Statutory Instrument No. 108 of 1976

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50:01)

CUSTOMS AND EXCISE DUTY (AMENDMENT) REGULATIONS, 1976

(Published on 30th July, 1976)

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation
2. Amendment of regulation 13 of S.I. 36 of 1974
3. Amendment of regulation 16 of principal Regulations
4. Amendment of regulation 24 of principal Regulations
5. Amendment of Fourth Schedule to principal Regulations
6. Amendment of Sixth Schedule to principal Regulations
7. Amendment of Seventh Schedule to principal Regulations

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

1. These Regulations may be cited as the Customs and Excise Duty Citation (Amendment) Regulations, 1976.

2. Regulation 13 (2) of the Customs and Excise Duty Regulations, 1974, (hereinafter referred to as "the principal Regulations"), is amended by inserting at the end thereof the proviso following —

Amendment
of regulation
13 of S.I. 36
of 1964

"Provided that in respect of air freight cleared at the office of any proper officer, such clearance shall be valid for the export of goods through any customs and excise airport."

3. Regulation 16 of the principal Regulations is amended by substituting for the words "50 cents", which appear therein, the words "R2,00".

Amendment
of regulation
16 of principal
Regulations

4. Regulation 24 of the principal Regulations is amended by substituting for subregulation (3) thereof the new subregulation following —

Amendment
of regulation
24 of principal
Regulations

"(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, certificate or invoice mentioned in regulation 22 (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 presented to the proper officer, at such place as the officer may decide, for verification and immediately thereafter be conveyed by the shortest route to the 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."

Amendment
of Fourth
Schedule to
principal
Regulations

5. The Fourth Schedule to the principal Regulations is amended —

- (a) in paragraph 7 thereof, by substituting for subparagraphs (2), (3), (4), (5) and (6) the new subparagraphs following —
- “(2) In respect of any motor vehicle entered under item 407.04 the importer shall at the time of entry furnish the proper officer with the following —
- (a) such documentary evidence as the proper officer may require to prove that the importer has permanently changed his residence to Botswana; and
 - (b) a declaration in the form CE 101 specified in the Second Schedule setting forth the circumstances and particulars in connexion with the importation of such vehicle and incorporating an undertaking in respect of the disposal of the vehicle required by the item.
- (3) In respect of any goods entered under item 407.06 the rebate of duty shall be subject to the following conditions —
- (a) a declaration in the form CE 101 specified in the Second Schedule, signed by the head of the family, together with an inventory of all the goods being imported, shall be furnished to the proper officer at the time of entry;
 - (b) in the case of used household furniture, other household effects and other removable articles, such goods shall have been owned and used by the importer or members of his family prior to despatch;
 - (c) in the case of new household furniture, other household effects and other removable articles, such goods shall have been owned by the importer or members of his family prior to despatch;
 - (d) the household furniture, other household effects and other removable articles will continue to be owned and used by the importer or the members of his family for a period of at least 6 months as from the date of entry thereof.”;
- (b) in paragraph 10 thereof, by substituting for the words “paragraph (3)”, which appear in subparagraph (7) (b), the words “paragraphs (3), (4) and (5)”;
- (c) in paragraph 10 thereof, by substituting for the words “paragraph (3)”, which appear in subparagraph (8), the words “paragraphs (3), (4) and (5)”;
- (d) in subparagraph (9) (a) of paragraph 10 thereof —
- (i) by substituting for the words “paragraph (1)”, which appear therein, the words “paragraphs (1), (2) and (3)”;
 - (ii) by substituting for the words “said paragraph”, which appear therein, the words “said paragraphs”;
- (e) by substituting for Part 3 thereof the new Part following —

“PART 3

14. *Item 470.00*

- (1) The temporary admission of any goods under the provisions of item 470.00 shall be subject in each case to —
 - (a) such procedure;
 - (b) examination at time of importation and exportation;
 - (c) marking for the purpose of subsequent identification;
 - (d) method of entry on importation and exportation;
 - (e) provision of security in the form of a cash deposit or bond furnished by a recognized bank or insurance institution in an amount not exceeding the duty involved:

Provided that in respect of persons who regularly use the temporary admission procedure general security may be accepted, or, where payment of any duty due can be secured by other means, the requirement for security may be waived; and

- (f) such other conditions,
as the Director may impose.
- (2) Temporary admission of any goods under item 470.00 shall be subject to the provisions of regulations 53 (1) to 59 (4), to the extent that the Director may require.
- (3) Goods admitted under the provisions of item 470.00 shall on importation be entered on form CE 18 and on exportation on form CE 24. Such entries shall be coded separately for statistical purposes.
- (4) The importer shall, if required by the proper officer, produce a copy of the contract entered into with the owner in terms of which the imported goods are to be processed, repaired, cleaned or reconditioned for export.
- (5) The Director shall require the importer to register with him a rate of yield of the processed goods which will be obtained per unit of the imported goods. The rate of yield may be verified by the Director by reference to the manufacturing process.
- (6) Goods admitted under the provisions of item 470.00 shall be exported within 6 months from the date of entry thereof or within such further period as the Director may, in exceptional circumstances, allow.
- (7) Liability for the duty on any goods admitted under item 470.00 shall cease on production of proof of export of such goods.

15. *Item 480.00*

- (1) The provisions of subparagraph (1) of paragraph 14 of this Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 480.00.
- (2) Notwithstanding the provisions of any other regulation under item 480.00, carnets for the temporary admission of goods issued under the provisions of section 38 of the Act shall be accepted

in lieu of import and export documents and as the security for any duty in respect of the following —

<i>Item</i>	<i>Goods</i>
480.10	Goods for display or use at exhibitions, fairs, meetings or similar events.
480.15	Professional equipment (including ancillary apparatus and accessories) owned by persons resident abroad, for use solely by or under the supervision of a visiting person.
480.35	Commercial samples owned abroad and imported for the purposes of being shown or demonstrated in Botswana for the soliciting of orders for goods to be supplied from abroad.

- (3) Goods temporarily admitted under item 480.00 shall on importation be entered on form CE 18 and on exportation on form CE 24. Such entries shall be coded separately for statistical purposes.
- (4) Where articles cannot satisfactorily be identified by foreign seals, by marks, by numbers or other identification permanently affixed to them, by description, by photographs or by sampling, customs and excise marks or seals shall be affixed to them.
- (5) The maximum time limit for the re-exportation of goods admitted under item 480.00 shall, in the case of goods admitted under a carnet, not exceed the period of validity of that carnet, and, in respect of other goods, it shall be 6 months from the date of entry thereof or within such further period as the Director may, in exceptional circumstances, allow.
- (6) Goods temporarily admitted may be exported through any competent customs and excise office and may be made in more than one consignment.
- (7) On the exportation of goods temporarily admitted under item 480.00 the documents produced at the time of entry shall be produced to the proper officer, if so required.
- (8) The liability of the importer for duty in respect of goods temporarily admitted shall cease on exportation of the goods provided exportation takes place under official supervision if so required by the proper officer, or on production of proof of export of the goods.
- (9) On request by the importer, and subject to the permission of the proper officer, temporary admission under item 480.00 may be terminated by entering the goods for home consumption, by storing the goods in a customs and excise storage warehouse with a view to their exportation, by abandonment of the goods to the Department, or on their destruction under official supervision, without expense to the State.

- (10) Goods temporarily admitted which are entered for home consumption shall be dutiable at the value at the time of importation and at the rate of duty, current at the time of such entry.
 - (11) The following importers are eligible to import commercial samples under item 480.35 —
 - (a) commercial travellers and other representatives of firms abroad who visit Botswana temporarily with their samples for the purpose of securing orders;
 - (b) persons or firms established in Botswana, including agents for foreign firms, to whom samples may be sent by firms abroad, free of charge, for the same purpose; or
 - (c) a prospective customer in Botswana to whom a sample is sent on free loan for inspection and demonstration with a view to obtaining an order for similar goods, provided the sample is returned abroad whether or not an order is obtained.
 - (12) Except in exceptional circumstances, only one sample of each description, range, type or colour of an article will be allowed temporary admission under item 480.35. Identical articles imported by the same importer in such quantities that, taken as a whole, they do not constitute samples as understood in ordinary commercial usage will not be granted temporary admission.
 - (13) Each sample admitted under item 480.35 must be an article representative of a particular category of goods already produced or to be produced abroad, imported solely for the purpose of being shown or demonstrated free of charge to prospective customers.
16. *Item 490.00*
- (1) The provisions of subparagraph (1) of paragraph 14 to this Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 490.00.
 - (2) Temporary admission of any goods under item 490.00 shall, except as may be provided for in any other regulation under item 490.00, be subject to the provisions of subparagraphs (3) to (10) of paragraph 15 of this Schedule.
 - (3) Pallets temporarily imported under item 490.35 by a pallet operator, either laden or for loading with cargo for export, shall, on application by the operator, be admitted without production of customs and excise documents either at importation or at re-exportation and without the furnishing of security.
 - (4) The pallet operator shall keep records of pallets temporarily admitted under item 490.35 and shall supply, on request, detailed information regarding the movement of each pallet granted temporary admission, including the dates and places of entry into and exit from Botswana.
 - (5) Non-returnable pallets of insubstantial value shall be regarded

as packaging for the imported goods in terms of General Note VI to Schedule No. 1.”.

Amendment
of Sixth
Schedule to
principal
Regulations

6. Paragraph 10 of the Sixth Schedule to the principal Regulations is amended —

- (a) in subparagraph (8) (a) thereof, by substituting for the words “paragraph (1), (2) or (3)”, wherever they appear therein, the words “paragraph (1), (2), (3), (4) or (5)” ; and
- (b) in subparagraph (8) (b) thereof, —
 - (i) by substituting for the words “Item 609.05.20. (3)”, which appear therein for the first time, the words “Item 609.05.20. (3), (4) and (5)” ;
 - (ii) by substituting for the words “paragraph (3)”, which appear therein, the words “paragraph (3), (4) or (5)” ; and
 - (iii) by substituting for the words “Item 609.05.20. (3)”, where they appear for the second time, the words “Item 609.05.20. (3), (4) or (5) respectively”.

Amendment
of Seventh
Schedule to
principal
Regulations

7. The Seventh Schedule to the principal Regulations is amended by substituting for paragraphs 5, 6 and 7 thereof the new paragraphs following—

“5. *Item 702.00*

Paragraphs 6 (1) and (3) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 702.00, 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 sales duty rebated in terms of the provisions of item 702.00 to the person in question.

6. *Item 704.00*

The provisions of paragraphs 14 and 15 and subparagraphs (1) and (2) of paragraph 16 to the Fourth Schedule shall *mutatis mutandis* apply in respect of goods entered under item 704.00.”.

MADE this 23rd day of July, 1976.

F.G. MOGAE,
Permanent Secretary,
Ministry of Finance and Development Planning.