

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

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE)
(NO. 10) NOTICE, 2014
(Published on 13th June, 2014)

IN EXERCISE of the power conferred on the Minister of Finance and Development Planning by sections 54 and 55 of the Customs and Excise Duty Act, the Schedules to the Act are proposed to be amended, **with retrospective effect from 1st January, 2014**, to the extent set out in the Schedule below.

By the insertion of the following:

REBATE ITEM	TARIFF HEADING	CODE	C D	DESCRIPTION	EXTENT OF REBATE
460.23	00.00	02.00	08	Goods free of duty, imported or cleared from a customs and excise warehouse for the exploration for or production of petroleum as contemplated in the notes to this item	Full duty

By the substitution of the following:

REBATE ITEM	TARIFF HEADING	CODE	C D	DESCRIPTION	EXTENT OF REFUND
460.23				GOODS IMPORTED OR CLEARED FROM A CUSTOMS AND EXCISE WAREHOUSE FOR THE EXPLORATION FOR PETROLEUM OR PRODUCTION OF PETROLEUM AS CERTIFIED BY THE PERMANENT SECRETARY, MINISTRY OF MINERALS, ENERGY AND WATER RESOURCES	

Goods imported or cleared from a customs and excise warehouse by a person who –

- (i) is certified by the Permanent Secretary, Ministry of Minerals, Energy and Water Resources or the Chief Executive Officer of the agency designated in terms of section 36 of the Petroleum (Exploration and Production) Act, 1983 (Act No. 12 of 1981), to be a person who, in Botswana –
 - (1) explores for petroleum in terms of an exploration right issued in terms of section 38 of the Petroleum (Exploration and Production) Act, 1983 (Act No. 12 of 1981);
 - (2) produces petroleum in terms of a production right issued in terms of section 38 of the Petroleum (Exploration and Production) Act, 1983 (Act No. 12 of 1981); or
 - (3) is a contractor of any person referred to in paragraph (1) or (2); or
- (ii) subject to the approval of the Permanent Secretary, Ministry of Minerals, Energy and Water Resources or the Chief Executive Officer of the agency designated in terms of section 36 of the Petroleum (Exploration and Production) Act, 1983 (Act No. 12 of 1981), is a person (including, if a company, any subsidiary of such company) referred to in paragraph (1) or (3) who supplies such goods directly to any person or to any contractor of any person referred to in paragraph (2), for use in the manufacture of any equipment, installation or device, for use solely in operations in connection with the exploration for, or production of petroleum, and except for the purposes of item 460.23/00.00/02.00, in such quantities and at such times as Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit, excluding –

REBATE ITEM	TARIFF HEADING	CODE	C D	DESCRIPTION	EXTENT OF REFUND
				(a) distillate fuels, residual fuel oil and biodiesel;	
				(b) goods for the personal use of any person; or	
				(c) goods for use in the exploration or processing of any product other than petroleum as defined in the Petroleum (Exploration and Production) Act, 1983 (Act No. 12 of 1981).	

NOTES:

1. For the purposes of paragraph (ii), the person entering such goods under rebate of duty shall be liable for the duty rebated unless –
 - (a) he or she proves that such goods have been so supplied or used in the manufacture of the equipment, installation or device which has been delivered to the person referred to in paragraph (2); or
 - (b) on request by the person who entered the goods under rebate of duty, and subject to the permission of the Commissioner General the goods have been –
 - (i) entered for home consumption and any duty and value-added tax payable in terms of the Value-Added Tax Act, 2002 (Act No. 1 of 2001) have been paid;
 - (ii) destroyed or abandoned in terms of item 412.07; or
 - (iii) Exported.
2. Notwithstanding the Notes to Schedules Nos. 3 and 4, “Full duty” where it appears in the “Extent of Rebate” column opposite rebate item 460.23/00.00/01.00 means goods free of duty as contemplated in section 84.

460.23	00.00	01.00	03	Goods (excluding goods free of duty as contemplated in section 84) imported or cleared from a customs and excise warehouse for the exploration for or production of petroleum as contemplated in the notes to this item	Full duty less the duty in Section B of Part 2 of Schedule No. 1
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MADE this 23rd day of May, 2014.

VINCENT T. SERETSE,
Acting Minister of Finance and
Development Planning.