

## **PART 3**

# **MISCELLANEOUS REFUNDS OF CUSTOMS DUTIES**

### **NOTES:**

- 1.** For the purposes of refund item 532.00 the provisions of rebate item 412.07 shall mutatis mutandis apply to the abandonment or destruction of goods.
- 2.** No refund of customs duty is payable in respect of distillate fuels for use by any Central Government department of Botswana

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D		
<b>531.00</b>				<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
<b>531.01</b>				<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
	04.03	01.04	41	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
	04.04	01.04	48	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
	10.01	01.04	47	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
	10.05	01.04	42	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
	2204.10	01.06	64	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
	2204.10	02.06	69	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
	2204.21	01.06	66	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
	2204.29	01.06	65	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
	2204.30	01.06	69	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
	2205.10	01.06	60	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
	2205.90	01.06	69	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
	22.06	01.04	49	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
	22.07	01.04	45	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
	2208.20	01.06	67	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
		02.06	61	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
	2208.30	01.06	64	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
		02.06	69	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
	2208.40	01.06	61	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
		02.06	66	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
	2208.50	01.06	69	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
		02.06	63	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
	2208.60	01.06	66	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
	2208.70	01.06	63	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>
		02.06	68	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
531.02	10.05	01.04	44	Deleted with effect from 30.04.2007		A/S.0001

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
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I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
532.00				<b>GOODS ABANDONED TO THE OFFICE:</b>  Goods which have been entered for home consumption and are unconditionally abandoned to the Office by the owner or goods destroyed with the permission of the Commissioner General: Provided that the Commissioner General may decline to accept abandonment or grant permission for destruction: Provided further that acceptance of abandonment or destruction of any goods shall be subject to such conditions as prescribe by rule:		A/S.0001
	87.00	01.00	25	Motor vehicles imported by bona fide tourists damaged by accident or unavoidable cause	Full duty	A/S.0001
	00.00	01.00	01	Goods while still under the control of the Office(excluding goods cleared under Schedule No.3)	Full duty	A/S.0001
		02.00	06	Goods cleared under Schedule No. 3	Full duty	A/S.0001
533.00	0902.40	01.06	66	<b>TEA</b>  Black tea (fermented) and partly fermented tea, in immediate packings of a content exceeding3 kg, entered for home consumption between1 April 1999 and 31 August 1999, in such quantities as the Ministry of Trade and Industry may allow by specific permit	Full duty	A/S.0001
534.00	00.00	01.00	06	<b>GOODS USED FOR THE MANUFACTURE OF EXCISABLE GOODS:</b>  Goods on which the duty provided for in Section B of Part 2 of Schedule No. 1 has been paid and which have been incorporated, in unused condition, in any excisable goods manufactured in any special customs and excise warehouse	Not exceeding the duty payable per quarter for excise duty purposes	A/S.0001

I REBATE ITEM	II			DESCRIPTION	III EXTENT OF DRAWBACK	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D			
535.00	00.00	01.00	05	<b>TEXTILE AND TEXTILE ARTICLES</b>  Goods falling within Section XI of Schedule No. 1, entered for home consumption in terms of such Schedule on or after 1 September 1996, but not later than 12 December 1996	The difference between the duty paid and the duty payable from 13 December 1996.	A/S.0001
		02.00	02	Goods falling within headings Nos. 61.01, 61.02, 61.03, 61.04, 61.05, 61.06, 61.07, 61.08, 61.09, 61.10, 61.11, 61.12, 61.13, 61.14, 61.15, 61.17, 62.01, 62.02, 62.03, 62.04, 62.05, 62.06, 62.07, 62.08, 62.09, 62.10, 62.11, 62.12, 62.13 and 62.15, of Schedule No. 1, entered for home consumption in terms of such Schedule on or after 13 December 1996, but not later than 30 September 1997	The difference between the duty paid and the duty payable from 12 December 1996.	A/S.0001
535.01	54.07	01.04	42	Woven fabrics of synthetic filament yarn containing 85 per cent or more by mass of non-textured filaments (excluding crepe and seersucker fabrics not containing textured filaments, fabrics containing combed wool or other combed animal hair of a mass of 142g/m <sup>2</sup> or more and fabrics printed with scarf designs), entered for home consumption on or after 1 September 1995 but not later than 22 August 1997 under subheading No. 5407.60 or 5407.61	Full duty less the greater of 45% with a maximum of 1 000 c/kg or 680 c/kg	A/S.0001
535.02	00.00	01.00	07	<b>Deleted with effect from 30.04.2007</b>		A/S.0001
536.00	00.00	01.00	00	<b>MOTOR VEHICLE PARTS AND ACCESSORIES:</b>  Automotive components on which duty has been paid and which have been supplied to a motor vehicle manufacturer for use as original equipment components in the manufacture of specified motor vehicles as defined in Note 7 to rebate item 317.04 or which have been incorporated in original equipment components supplied to motor vehicle manufacturers provided:	Full duty	A/S.0001

I REBATE ITEM	II			DESCRIPTION	III EXTENT OF DRAWBACK	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D			
536.00	00.00	02.00	0	<p>(i) such component manufacturer or supplier can produce proof by means of copies of the bills of materials reflecting the actual number of imported automotive components used in the manufacture of a specific original equipment component supplied,</p> <p>(ii) proof of the quantity of each original equipment component supplied to a motor vehicle manufacturer substantiated by a statement from the motor vehicle manufacturer to whom such component were supplied with specific reference to the part number, description and quantity received, is produced; and</p> <p>(iii) the statement by the motor vehicle manufacturer is certified by a customs and excise officer.</p> <p>Goods of any description (excluding chassis fitted with engines), in such quantities and at such times as the Permanent Secretary, Permanent Secretary, Ministry of Trade and Industry may allow by specific permit, used in the manufacture of motor vehicles, provided proof is submitted to the Commissioner General six months after the date of issue of the permit that such motor vehicles comply with the description of subheading No. 8702.10.10 in Schedule No. 1</p>	Full duty in Part 1 of Schedule No.1	A/S.0001
537.00				<p><b>MOTOR VEHICLES</b></p> <p><b>NOTE:</b></p> <p>The value of import rebate credit certificates in respect of specified motor vehicles exported not fitted with an engine or gear-box exported by the registered manufacturer from the licensed premises, eligible automotive components, automotive tooling and motor vehicles manufactured under rebate item 317.07 and exported shall be reduced by forty per cent if the refund is used to import specified motor vehicles. No adjustment shall, however, be made if the import rebate certificate is in respect of specified motor vehicles exported fitted with engines and gearboxes.</p>		A/S.0001

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
537.01	87.02	01.04	41	Motor vehicles for the transport of ten or more persons, including the driver	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item	A/S.0001
	87.03	01.04	48	Motor cars (including station wagons)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item	A/S.0001
	87.04	01.04	44	Motor vehicles for the transport of goods (excluding motor vehicles of subheading 8704.10)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item	A/S.0016

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
<b>537.01</b>	87.06	01.04	47	Chassis fitted with engines for motor vehicles of headings 87.01 to 87.05 (excluding those for vehicles of heading 8704.10)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item	A/S.0016
	8701.20	01.06	60	Road tractors for semi-trailers	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item	A/S.0001
<b>537.02</b>	87.00	01.04	40	<p>Motor vehicles classifiable under tariff subheadings 8701.20.10, 8702.10.80, 8702.90.10, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90, 8703.90.90, 8704.21.80, 8704.31.80, 8704.90.80 and 8706.00.10 entered on or before 31 December 2014 for the purposes of this provision, as specified by the Permanent Secretary, Ministry of Trade and Industry,, by means of a certificate: Provided that the application for such certificate shall not be considered by the Permanent Secretary, Ministry of Trade and Industry,, unless the applicant -</p> <p>a) proves that he or she is a manufacturer of specified motor vehicles registered in terms of Chapter 98 or an automotive component manufacturer which is contracted to supply automotive components to a manufacturer of specified motor vehicles;</p>	Full duty less duty in Section B of Part 2 of Schedule No.1	A/S.0001

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
537.02				<p>b) has submitted a business plan on or before 31 December 2009 in respect of a project to invest in productive assets, with a view to producing specified motor vehicles or components of sufficient quality, quantity and at competitive prices to supply to the common customs area and international markets in line with the guidelines issued by the Permanent Secretary, Ministry of Trade and Industry,; and</p> <p>c) has proved to the satisfaction of the Permanent Secretary, Ministry of Trade and Industry, that the project will contribute to the achievement of the overall objectives of the Government's Motor Industry Development Programme</p> <p><b>NOTES:</b></p> <p>1. Productive assets include the following:</p> <p>Buildings erected for the sole purpose of manufacturing specified motor vehicles or automotive components, and new or unused plant, machinery, tooling, jigs, dies and moulds, in- plant logistics, testing, design and production IT equipment and supporting software.</p> <p>The duty which may be refunded is calculated as follows:</p> <p>A total of 20 per cent of the value of the productive assets approved by the Permanent Secretary, Ministry of Trade and Industry, for purposes of this refund provision, but limited to 4 per cent per annum for 5 years.</p> <p>1. The Permanent Secretary, Ministry of Trade and Industry, may impose further conditions without prior notice, and the certificate or amended certificate shall be forwarded directly to the Commissioner General for retention by him or her.</p>		

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
<b>538.00</b>	00.00	01.05	00	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>	
	00.00	02.05	06	Automotive components for specified motor vehicles as defined in Note 7 to rebate item 317.04 or heavy motor vehicles as defined in Note 1 to rebate item 317.07, classifiable in tariff subheadings 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.20.10, 813.81.10, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8415.20, 418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8507.10, 85.11, 85.12, 8536.30.20, 8536.61.20, 8536.69.30, 8536.90.20, 8537.10.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 and 9401.20	Not exceeding the duty applicable to such goods in part 1 of Schedule No.1 calculated on the value reflected on any import credit certificates	A/S.0001
<b>539.00</b>				<b>PLASTICS AND ARTICLES THEREOF</b>	<b>A/S.0001</b>	
	39.00	01.02	24	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>	
		02.02	29	<b>Deleted with effect from 30.04.2007</b>	<b>A/S.0001</b>	