

**GUIDELINES, RULES, AND CONDITIONS PERTAINING TO REBATE ITEMS  
311.42/5208/01.04 – 311.42/5209/01.04 – 311.42/5210/01.04 – 311.42/5407/01.04 –  
311.42/5513/01.04 – 311.42/5514/01.04 – 320.02/5208/01.04 – 320.02/5209/01.04 –  
320.02/5210/01.04 – 320.02/5407/01.04 – 320.02/5513/01.01 and  
320.02/5514/01.04 for rebate of duty on fabrics used for the manufacture of  
household textiles**

**1. Purpose**

- 1.1 This document serves to provide guidelines, rules and conditions applicable to the permits issued under rebate items 311.42 and 320.02.

**2. Application procedures**

- 2.1 Applicants must register with Botswana Unified Revenue Service (BURS) as users of rebate provisions 311.42/5208/01.04, 311.42/5209/01.04, 311.42/5210/01.04, 311.42/5407/01.04, 311.42/5513/01.04, 311.42/5514/01.04, 320.02/5208/01.04, 320.02/5209/01.04, 320.02/5210/01.04, 320.02/5407/01.04, 320.02/5513/01.01 and 320.02/5514/01.04 for rebate of duty on fabrics used for the manufacture of household textiles and they must acquaint themselves with the requirements of BURS.
- 2.2 The Guidelines must be read and needs to be understood before completing the application form. Applications for permits must be addressed to the Botswana Trade Commission (BOTC), Private Bag 3AAD, Poso House, Gaborone or delivered by hand to Plot 55745, Block 8, Main Airport Road or email to [info@botc.org.bw](mailto:info@botc.org.bw).
- 2.3 Applications for permits must be submitted according to the requirements of the attached application form. If the space provided in the application form is insufficient, please use the format of the application form to submit the requested information.
- 2.4 If all the information requested in the application form is not submitted, the application will not be considered, and it will be returned to the applicant.
- 2.5 At least fourteen (14) working days should be allowed for the processing of applications and the issue of permits, provided that all necessary information has been submitted to BOTC.

- 2.6 Each rebate permit issued defines the period during which the goods concerned can be cleared under the rebate item. The rebate permit will only be valid for a period of twelve (12) months, commencing from the date on which the permit is issued. The permit may be issued for a shorter period as requested by the applicant, or as decided upon by BOTC.
- 2.7 If an applicant intends to apply for a subsequent permit for which the period of validity should commence on the day after the expiry date of the permit issued in terms of paragraph 6, this must be clearly indicated in a new application. The application must be submitted to BOTC at least fourteen (14) working days prior to the expiry date of the previous permit as permits cannot be issued with retrospective effect.

### **3. Applicable conditions**

#### **3.1 Rebate permits issued will be subject to the following conditions:**

- 3.1.1 There should be an intention by the applicant(s) to “manufacture end products as described in the rebate provision” to such an extent that there is a visible permanent change in the fabrics, and a change in tariff heading;
- 3.1.2 BOTC, if deemed necessary, should physically inspect the equipment and manufacturing process prior to the issue of a rebate permit, and at least 70 per cent of manufacturing should be done by the applicant itself and therefore should not be outsourced;
- 3.1.3 The applicant must provide a formal letter on the applicant’s business letter head confirming that the applicant complies with labour laws, regulations and agreements gazetted by the Minister of Employment, Labour Productivity and Skills Development;
- 3.1.4 An applicant must, together with this application submit proof of registration with BURS;
- 3.1.5 The applicant must submit a Tax Clearance Certificate and VAT Certificate;
- 3.1.6 The applicant must provide in each permit application the number of jobs it expects to create annually as a result of the rebate. The applicant must submit to BOTC an annual report on its job creation performance;
- 3.2 Rebate permits may not be transferred in any manner by the holder thereof, to any other person, or be used to the benefit of any person, not named in the permits;

- 3.3 Rebate permits may not be transferred in any manner by the holder thereof to any other person, or be used to the benefit of any person, not named in the permits;
- 3.4 Permits in relation to these rebate provisions should be applied for and received before the goods concerned are shipped;
- 3.5 Any request for an amendment to a rebate permit must be forwarded to BOTC for consideration. Amendments will only be considered in the following instances:
- a) Error by BOTC on permit;
  - b) Error by applicant regarding the product description or tariff subheading. This will only be processed if the request is accompanied by a confirmation from BURS in this regard.
- 3.6 Should any party misplace a permit, the applicant should submit an affidavit on a company letterhead endorsed by a Commissioner of Oath, stating that the permit was lost and the circumstances surrounding loss of such permit. BOTC may, on the facts furnished, exercise its discretion to issue a new permit that replaces the lost permit. Should the lost permit be found the applicant must return such permit to BOTC.
- 3.7 Extension of the validity period from which the permit is valid may be granted. Extensions will only be granted where the relevant permit has not expired, and in the view of BOTC, good cause warrants extension of such permit. Such discretion shall lie solely with BOTC. Extensions will only be permitted for a period up to 3 months and the party applying for the extension must submit a letter and supporting documents to BOTC, furnishing reasons and good cause for the extension.

#### **4. Non-compliance to the conditions of permits**

- 4.1 If it is suspected that any condition of this permit is not complied with, the consignment in terms of which the rebate permit was used can be seized by BURS.
- 4.2 If it is established that non-compliance took place, appropriate action will be taken against the relevant party in terms of the Customs Act No. 33 of 2018 and Excise Act No. 34 of 2018 and/or BOTC Act. This action may include (without limitation) criminal charge, withdrawal of the permit/s concerned, and/or rejection of future applications for permits.

**APPLICATION FOR A PERMIT IN TERMS OF REBATE  
ITEMS**

**311.42/5208/01.04 – 311.42/5209/01.04 – 311.42/5210/01.04 –  
311.42/5407/01.04 – 311.42/5513/01.04 – 311.42/5514/01.04 –  
320.02/5208/01.04 – 320.02/5209/01.04 – 320.02/5210/01.04 –  
320.02/5407/01.04 – 320.02/5513/01.01 and  
320.02/5514/01.04**

**FOR REBATE OF DUTY ON**

**FABRICS USED FOR THE MANUFACTURE OF  
HOUSEHOLD TEXTILES**

## APPLICATION FORM

**NOTE:** BEFORE COMPLETING THIS FORM, PLEASE ACQUIANT YOURSELF WITH THE GUIDELINES AND CONDITIONS PERTAINING TO THESE REBATE ITEMS

**311.42/5208/01.04 – 311.42/5209/01.04 – 311.42/5210/01.04 – 311.42/5407/01.04 – 311.42/5513/01.04 – 311.42/5514/01.04 – 320.02/5208/01.04 – 320.02/5209/01.04 – 320.02/5210/01.04 – 320.02/5407/01.04 – 320.02/5513/01.01 and 320.02/5514/01.04 for rebate of duty on fabrics used for the manufacture of household textiles**

### NB: ALL INFORMATION REQUESTED SHOULD BE FURNISHED

|                                                                                                                                                                                                                                                                                     |                                                                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <p>1 (a). Applicant's name and postal address:</p> <p>Contact Person: .....</p> <p>Position: .....</p> <p>Address: .....</p> <p>Tel No.: .....</p> <p>Fax No: .....</p> <p>Date completed: .....</p> <p>Email add: .....</p> <p>VAT Registration No: .....</p> <p>TIN No: .....</p> | <p>1(b). Physical address where manufacturing will take place:</p> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|

2 (a). Technical description of the FABRICS that will be imported:

1. ....
2. ....
3. ....

2 (b). Furnish the following information in respect of each of the FABRICS mentioned in 2 (a)

| Product | 1<br>HS Tariff<br>code (8-<br>digits) | 2<br>Duty<br>payable | 3<br>Estimated<br>quantity | 4<br>Customs<br>(f.o.b)<br>Value | 5<br>Country of<br>origin | 6<br>Planned<br>date of<br>importation |
|---------|---------------------------------------|----------------------|----------------------------|----------------------------------|---------------------------|----------------------------------------|
| 1.      |                                       |                      |                            |                                  |                           |                                        |
| 2.      |                                       |                      |                            |                                  |                           |                                        |
| 3.      |                                       |                      |                            |                                  |                           |                                        |

3 (a). Description of the products that will be manufactured from the fabrics described in 2(a)

- 1 .....
- 2 .....
- 3 .....

- 3 (b) Furnish the following information in respect of each of the products mentioned in 3(a):

| Product        | 1<br>HS Tariff code<br>8- digits | 2<br>Quantity to be<br>processed | 3<br>Estimated sales<br>value (ex-factory) |
|----------------|----------------------------------|----------------------------------|--------------------------------------------|
| 1.<br>2.<br>3. |                                  |                                  |                                            |

4. Furnish the following information in respect of the Yield/formula of manufacture:

What quantities of each of the fabrics listed in 3(a) will be needed to produce a UNIT quantity of the product listed in 4(a)?

5. Describe the method of manufacturing of products mentioned in 4(a)
6. Furnish the following information in respect of the value of total sales in the Southern African Customs Union (SACU) as well as exports for the past three years in respect of the products mentioned in 4(a):

| Year | Product | HS Tariff code<br>(8 – digits) | Total Sales<br>(in SACU) | Total export sales |
|------|---------|--------------------------------|--------------------------|--------------------|
|      |         |                                |                          |                    |
|      |         |                                |                          |                    |
|      |         |                                |                          |                    |
|      |         |                                |                          |                    |
|      |         |                                |                          |                    |

- 8(a) Are the goods/materials/components to be imported (as mentioned in 1(a) manufactured locally?

|     |    |
|-----|----|
| YES | NO |
|-----|----|

- 8(b) Why do you have to import the goods/materials/components? (This information is for record purposes only).
9. Provide information pertaining to the number of jobs the firm will create annually as a result of the rebate. (*Submit with the application a letter signed by the Chief Executive Officer to provide a annual report on job creation performance*)
10. Name of Chief Executive Officer:.....

Tel No:.....Fax No:.....

**SWORN AFFIDAVIT**

**DECLARATION IN RESPECT OF AN APPLICATION FOR A PERMIT IN TERMS OF REBATE PROVISIONS 311.42/5208/01.04 – 311.42/5209/01.04 – 311.42/5210/01.04 – 311.42/5407/01.04 – 311.42/5513/01.04 – 311.42/5514/01.04 – 320.02/5208/01.04 – 320.02/5209/01.04 – 320.02/5210/01.04 – 320.02/5407/01.04 – 320.02/5513/01.01 AND 320.02/5514/01.04 FOR REBATE OF DUTY ON FABRICS USED FOR THE MANUFACTURE OF HOUSEHOLD TEXTILES**

**NB: The obligation to complete and submit this declaration cannot be transferred to an external authorized representative, auditor or any other third party acting on behalf of the claimant.**

**I, ..... (full names) with identity number ....., in my capacity as – Managing Director/Chief Executive Officer (in respect of a company) or senior member/ person with management responsibility (close corporation, partnership or individual) (Delete whichever is not applicable)**

**of ..... (hereinafter referred to as the applicant) hereby declare that –**

- a) the applicant complies with prescribed requirements in order to qualify for rebate in terms of the above-mentioned rebate provision;
- b) I have satisfied myself that the preparation of the application has been done in conformity with the guidelines and requirements in respect of the above-mentioned rebate provision, with which I have fully acquainted myself and to which I unconditionally agree to;
- c) I accept that the decision by the Chief Executive Officer: Botswana Trade Commission will be final and conclusive and that the said Chief Executive Officer may at any time conduct or order that an investigation to verify information furnished in the application form, be conducted;
- d) The information furnished in this application is true and correct;
- e) The applicant, or any one of its associates, or related party is not subject of an investigation by either the Botswana Police, the Directorate on Corruption and Economic Crime, Botswana Trade Commission, or the Commissioner General for Botswana Unified Revenue Service (BURS) into previous claims or other related matters.

**NAME: ..... DESIGNATION: .....**

**SIGNATURE: ..... DATE AND YEAR: .....**

I CERTIFY THAT THE DEPONENT HAS ACKNOWLEDGED THAT HE KNOWS AND UNDERSTANDS THE CONTENTS OF THIS AFFIDAVIT, AND THAT HE HAS NO OBJECTION TO TAKING THE PRESCRIBED OATH, AND THAT HE CONSIDERS THIS OATH TO BE BINDING ON HIS CONSCIENCE.

SIGNED and SWORN to before me at ..... on this ..... Day  
of ..... Year.....

.....

COMMISSIONER OF OATHS

FULL NAMES: .....

CAPACITY: .....