

**GUIDELINES, RULES, AND CONDITIONS PERTAINING TO PERMITS ISSUED UNDER REBATE ITEM 460.16/8541.43/01.06 FOR THE IMPORTATION OF PHOTOVOLTAIC CELLS, ASSEMBLED IN MODULES OR MADE UP INTO PANELS, CLASSIFIABLE UNDER TARIFF SUBHEADING 8541.43**

## **1. PURPOSE**

- 1.1 This document provides reference and procedural guidelines for permit applications under the rebate provision **460.16/8541.43/01.06**. The document outlines the guidelines, rules, and conditions for the rebate item and the permit application process to be followed by applicants.

## **2. BACKGROUND**

- 2.1 The Government's primary economic objective is to build a diversified and export-led economy. The country endeavors to transition to a high-income economy with export led growth underpinned by high levels of productivity, diversified economy, inclusive and sustainable growth. The aim is to create a more dynamic and robust private sector economy as well as develop a resilient, vibrant and progressive domestic market. This is to be achieved through well-developed and competitive industries.
- 2.2 Sustainable economic growth and development requires improvement of the international competitiveness of the industrial and agricultural sectors. Therefore, access to production inputs, including utilities such as power/electricity at competitive prices stimulates growth and competitiveness of the industry. In view thereof provisions such as rebate item **460.16/8541.43/01.06** has been introduced in terms of the Customs Act No. 33 of 2018 and Excise Act No. 34 of 2018 (hereinafter "the Customs and Excise Act"), to facilitate importation of photovoltaic cells, assembled in modules or made up into panels (solar panels) at world market prices.

- 2.3 This rebate item is a temporary measure aimed at enabling the SACU's manufacturing sector to grow and sustainably meet future demand for photovoltaic cells, assembled in modules or made up into panels (solar panels).

### **3. REBATE PROVISION**

- 3.1 Rebate Item **460.16/8541.43/01.06** of **Schedule No. 4 to the Customs Act No. 33 of 2018** makes provision for rebate of the full ordinary customs duty applicable to photovoltaic cells, assembled in modules or made up into panels, in such quantities, at such times and subject to such conditions as the Botswana Trade Commission may allow by specific permit, provided the subject goods are not available or available in insufficient quantities in the SACU market”.

### **4. WHO QUALIFIES?**

- 4.1 Manufacturers and traders qualify to apply for the rebate provision.

### **5. APPLICATION PROCEDURE**

- 5.1 Applicants must acquaint themselves with the provisions of the Botswana Customs Act No. 33 of 2018, the Botswana Trade Commission Amended Act, 2023 (BOTC Act) and other legislations relating to the importation of goods into the Republic of Botswana.
- 5.2 The applicant must complete an online application form for rebate item 460.16/8541.43/01.06 through the Online Permit Management System (OPMS) accessible at (<https://1gov.gov.bw>).
- 5.3 The applicant must have the following information in order to successfully complete the online application:

- a. CIPA Registration Number;
- b. BURS compliance report (proof that importer is registered with BURS - to be uploaded in the system);
- c. Copy of previous permit (for the second application and onwards – to be uploaded in the system);
- d. TIN Number (Tax Clearance Certificate);
- e. Industrial licence/ Trade License (to be uploaded in the system);
- f. Bill of Lading (to be uploaded in the system);
- g. Invoice (to be uploaded in the system);
- h. Signed Affidavit (to be downloaded from BOTC website - <https://botc.org.bw>);
- i. National Identity number (for nationals); and
- j. Certified copy of passport (for foreigners) by Commissioner of Oaths (to be uploaded in the system)

5.4 These guidelines must be read and understood before completing the application form.

5.5 Should an application be found to be deficient, it will not be processed further, and the applicant will be informed accordingly. An application will be regarded as deficient if the following is found:

- I. The application does not comply with the guidelines, rules and conditions as set out in this document;
- II. The required information as outlined in the OPMS is not provided; and
- III. The application contains conflicting information or incorrect information.

5.6 Applicants who submitted deficient applications must re-submit duly completed application forms, should they wish to proceed with the application.

5.7 Applications must be made well in advance of the shipment of the goods, as rebate permits will not be issued retrospectively. BOTC will process and issue a permit within fourteen (14) days after receipt of a fully completed application.

- 5.8 Permits for the respective rebate item are valid for the period stipulated on the permit and no extensions will be granted.
- 5.9 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 previous permit issued, this must be clearly indicated in a new application. The application must be submitted at least fourteen (14) working days prior to the expiry date of the previous permit as they cannot be issued retrospectively.
- 5.10 The Commission shall issue the permit where it is satisfied that an application meets all the requirements. Should the application be rejected, the applicant will be notified through email and mobile short message service (SMS) of the decision and the reasons thereof to enable them to seek appropriate recourse.

## **6. APPLICABLE CONDITIONS**

- 6.1 The products imported under the rebate provision may only be used in the SACU region.
- 6.2 As part of the assessment of the application, BOTC may solicit inputs from known domestic manufacturers of solar panels on the availability of the products applied for in the SACU market. In this regard, detailed specifications of imported products may be requested.
- 6.3 Applicants must comply with the provisions of the Botswana Customs Act No. 33 of 2018, and the Botswana Trade Commission Amended Act, 2023 (BOTC Act) as well as other legislations relating to the importation of goods into the Republic of Botswana relevant to the transaction.
- 6.4 A fee of P300 is applicable for the issuance of the rebate certificate.
- 6.5 The rebate user is bound to submit any industry data requested by BOTC for reporting and monitoring purposes.

- 6.6 Any request for an amendment of the rebate permit will only be considered when an error was made by BOTC upon the issuance of a permit.

**Note: No amendments will be effected in instances where the applicant was responsible for submitting incorrect information. In such instances a new application will be required.**

- 6.7 Should the permit holder misplace a rebate permit, the permit holder will be required to submit a new application through the online system (accessible at <https://1gov.gov.bw>) and upload an affidavit for reissuance of the permit. The affidavit must clearly set out the circumstances giving rise to the loss of the original permit and show good cause or reasons why a substitute permit should be issued. BOTC shall verify with BURS on the status of declarations of the permit holder from the date the original permit was issued to the date the new application was received.
- 6.8 BOTC may satisfy itself as to the accuracy of the information supplied to it by the applicant by conducting verifications at such time and place as it deems necessary, including verification visit(s) at the premises of the applicant that provided the information.
- 6.9 BOTC may inform the applicant concerned of the dates of the intended visit, and where such information is provided, the verification will be conducted on those dates.
- 6.10 Following the verification visit, BOTC shall compile a verification report indicating the verified information and may make the same available to the applicant.

## **7. NON-COMPLIANCE**

- 7.1 Where non-compliance is detected, appropriate action will be taken against the relevant party or parties in terms of the Botswana Customs Act No. 33 of 2018, the Botswana Trade Commission Amended Act, 2023 (BOTC Act) and other legislations relating to the importation of goods into the Republic of Botswana. This action may include (without limitation) criminal charges, or the withdrawal of the permit(s) concerned, and it may affect the company's future applications for permits.
- 7.2 Should it be found that the goods imported in terms of the rebate permit are used for a purpose other than that described in the rebate provision and in the permit, the applicable customs duty and penalties will be imposed by BURS.

**Annexure A**

**APPLICATION FORM FOR REBATE ITEM GUIDELINES, RULES AND CONDITIONS PERTAINING TO PERMITS ISSUED UNDER REBATE ITEM 460.16/8541.43/01.06 FOR THE IMPORTATION OF PHOTOVOLTAIC CELLS, ASSEMBLED IN MODULES OR MADE UP INTO PANELS, CLASSIFIABLE UNDER TARIFF SUBHEADING 8541.43**

**PLEASE NOTE:**

**IT IS IMPERATIVE TO UNDERSTAND THE CONTENT OF THE DOCUMENT TITLED “GUIDELINES, RULES AND CONDITIONS PERTAINING TO PERMITS ISSUED UNDER REBATE 460.16/8541.43/01.06 FOR THE IMPORTATION OF PHOTOVOLTAIC CELLS, ASSEMBLED IN MODULES OR MADE UP INTO PANELS, CLASSIFIABLE UNDER TARIFF SUBHEADING 8541.43”, BEFORE COMPLETING THIS APPLICATION FORM.**

**1. Details of Manufacturer/Trader**

1.1 Company Registration Number

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1.2 Manufacturing/Trading Licence Number:

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1.3 TIN Registration Number:

.....

1.4 Physical Address:

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1.5 Expiry Date of the Previous Permit

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**1.6 Contact Details (If different from the applicant):**

1.6.1 Contact Person's Identity Card:

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1.6.2 Contact Number:

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1.6.3 Email

Address: .....

**2. Furnish the following summary information in respect of each of the solar panels to be imported.**

Product Description	

<b>Tariff Subheading</b>	
<b>Specifications of imported products</b>	
<b>Customs Value (FOB) in Pula</b>	
<b>Quantity (i.e. kg)</b>	
<b>Country Importing from</b>	
<b>Bill of Lading</b>	

3. Please provide details of the nature of business of the applicant taking into consideration the imported goods to which the rebate provision or permit relates:

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4. Kindly indicate the employment figures in relation to the end product to be manufactured (if applicable):

<b>Applicant's Total Employment</b>	
Female	
Male	
Youth (18- 35 years)	
<b>Total Direct Factory Workers</b>	
Female	
Male	
Youth (18- 35 years)	

## **AFFIDAVIT**

**Submit the following declaration by the CEO or duly authorized representative of the company:**

I, \_\_\_\_\_ (full names) with Identity Number \_\_\_\_\_, in my capacity as \_\_\_\_\_ of \_\_\_\_\_ (hereinafter referred to as the applicant) hereby declare under oath that I am duly authorised to depose hereto, and that the information furnished in this permit application for rebate item **460.16/8541.43/01.06** for the importation of photovoltaic cells assembled in modules or made up into panels classifiable under tariff subheading 8541.43, is to the best of my knowledge true and correct.

**NAME:** \_\_\_\_\_ **DESIGNATION:** \_\_\_\_\_

**SIGNATURE:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

**I CERTIFY THAT THE DEPONENT HAS ACKNOWLEDGED THAT HE/SHE KNOWS AND UNDERSTANDS THE CONTENTS OF THIS STATEMENT, AND THAT HE/SHE HAS NO OBJECTION TO TAKING THE PRESCRIBED OATH, AND THAT HE/SHE CONSIDERS THIS OATH TO BE BINDING ON HIS/HER CONSCIENCE. THE STATEMENT WAS SWORN TO/ AFFIRMED BEFORE ME AND THAT THE DEPONENT'S SIGNATURE WAS PLACED THEREON BEFORE ME.**

**SIGNED and SWORN to before me at \_\_\_\_\_ this \_\_\_\_ Day of \_\_\_\_\_ Year \_\_\_\_\_.**

\_\_\_\_\_  
**COMMISSIONER OF OATH**

**FULL NAMES:** \_\_\_\_\_

**DESIGNATION:** \_\_\_\_\_

**ADDRESS:** \_\_\_\_\_

