
**GUIDELINES, RULES AND CONDITIONS PERTAINING TO PERMITS
ISSUED UNDER REBATE ITEM 412.11 FOR GOODS IMPORTED
FOR THE RELIEF OF DISTRESS OF PERSONS IN CASES OF
FAMINE OR NATIONAL DISASTER; UNDER ANY TECHNICAL
ASSISTANCE AGREEMENT OR IN TERMS OF AN OBLIGATION
UNDER ANY MULTILATERAL INTERNATIONAL AGREEMENT**

1. PURPOSE

- 1.1 This document serves to provide guidelines, rules and conditions applicable to the permits issued under rebate 412.11.

2. REBATE PROVISION

- 2.1 Rebate item **412.11** (Schedule No. 4) of General Rebates of Customs Duty makes provision for importation of goods imported for the relief of distress of persons in cases of famine or other national disaster; under any technical assistance agreement or in terms of an obligation under any multilateral international agreement to which Botswana is a party provided that the importation of any goods under this rebate item shall be subject to a certificate issued by Botswana Unified Revenue Service and to such other conditions as may be agreed upon by the Governments of the Republic, Eswatini, Lesotho, Namibia and South Africa; and goods imported under this item shall not be sold or disposed of to any part who is not entitled to any privileges under the rebate item, or be removed to the area of Eswatini, Lesotho, Namibia or South Africa without the permission of the Commissioner General.

3. APPLICATION PROCEDURE

- 3.1 Applicants must acquaint themselves with the provisions of the Customs Act No. 33 of 2018 and Excise Act No. 34 of 2018, the Botswana Trade Commission Act, 2013 (BOTC Act) and other legislation relating to the importation of goods into the Republic of Botswana.
- 3.2 The applicant shall provide BOTC with the required information as per the relevant application form (**Annexure A**). Should the space provided in the application form not be sufficient, applicants may use the format of the application form as a guide for the format in which the required information should be submitted.
- 3.3 These Guidelines must be read and understood before completing the application form. Completed original applications for permits should be forwarded to:

Chief Executive Officer
Botswana Trade Commission
Private Bag 003
Poso House
Gaborone

Or hand delivered to:

Plot 55745
Block 8
Botswana Bureau of Standards

3.4 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 is not submitted in the correct format;
- II. The application has not complied with the guidelines, rules and conditions as set out in this document;
- III. The requisite information is not submitted; and
- IV. The application contains conflicting or incorrect information.

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

3.5 Applications must be made well in advance of the shipment of the goods, as rebate permits will not be issued retrospectively. Applicants should allow an issuance period of three (3) days from date BOTC received a properly documented and duly complete application.

3.6 Permits for the rebate item **412.11** are valid per consignment and no extensions will be granted.

3.7 Should the application be rejected, the applicant will be informed in writing of the decision and the reasons thereof to enable them to seek appropriate recourse.

4 APPLICABLE CONDITIONS

4.1 Applicants must comply with the provisions of the Customs Act No. 33 of 2018 and Excise Act No. 34 of 2018 and Botswana Trade Commission Act, 2013 and all

other Botswana legislation relating to the importation of goods into the Republic of Botswana, relevant to the transaction.

4.2 Applicant must submit written undertaking indicating that the goods are imported for either of the following:

- I. relief of distress of persons in case of famine or other national disaster; or
- II. Under any technical assistance agreement; or
- III. In terms of an obligation under multilateral international agreement to which the Botswana is a party.

4.3 Any request for an amendment of the rebate permit will only be considered when an error was made by BOTC or the issuing authority upon the issuance of a permit.

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

4.4 Should the permit holder misplace a permit, the permit holder will be required to submit an application for a re-issue in the form of an affidavit. The application 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 must be issued. BURS may consider issuing a replacement of the lost original permit provided the above is duly submitted.

4.5 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 visits at the premises of the applicant that provided the information.

4.6 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.

4.7 Following a verification visit, BOTC shall compile a verification report indicating what information was verified and may make same available to the applicant.

5 NON-COMPLIANCE

5.1 Where there is non-compliance, 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 it may affect future applications for permits.

5.2 Should it be found that the goods imported in terms of the rebate permit are used for any purpose, other than that specifically 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 412.11 FOR GOODS IMPORTED FOR THE RELIEF OF DISTRESS OF PERSONS IN CASES OF FAMINE OR NATIONAL DISASTER; UNDER ANY TECHNICAL ASSISTANCE AGREEMENT OR IN TERMS OF AN OBLIGATION UNDER MULTILATERAL INTERNATIONAL AGREEMENT.

PLEASE NOTE:

It is imperative to understand the content of the document titled “GUIDELINES, RULES AND CONDITIONS PERTAINING TO REBATE ITEM 412.11 FOR GOODS IMPORTED FOR THE RELIEF OF DISTRESS OF PERSONS IN CASES OF FAMINE OR NATIONAL DISASTER; UNDER ANY TECHNICAL ASSISTANCE AGREEMENT OR IN TERMS OF AN OBLIGATION UNDER MULTILATERAL INTERNATIONAL AGREEMENT”, *before completing this application form.*

Based *Essential Goods* of the Section 305 of the Customs Act and Sections 71 (34) of the Excise Duty Act, which were published in Government Gazette Vol. LVIII, No. 60 on 19 June 2020, cloth face masks are not eligible for a rebate certificate in terms of Rebate Item 412.11.

If the space provided for on the application form is insufficient, please use the lay-out of this application form as a guideline for the format in which the requested information should be submitted.

1. Details of Applicant:

1.1 Name of Applicant:

.....

1.2 TIN/VAT Registration Number:

.....

1.3 Physical Address:

.....

.....

1.4 Contact Details:

1.4.1 Contact Person:

.....

.....

1.4.2 Contact Number:

1.4.3 Email Address:

1.4.4 Facsimile Number:

2. Details of Manufacturer/Trader (if different from paragraph 1):

2.1 Company name:

2.2 Company Registration Number:.....

2.3 Manufacturing/Trading Licence Number:

2.4 TIN/VAT Registration Number.:

2.5 Physical Address:

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3. Furnish the following information in respect of each of the products to be imported.

Product Description	
Tariff Heading (HS Code)	
Customs Value	
Quantity (i.e. kg/units)	
Country Importing from	
Bill of Lading	

SWORN 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 authorized to depose hereto and that the information furnished in this permit application for rebate item **412.11**, for goods imported for the relief of distress of persons in cases of famine or other national disaster; under any technical assistance agreement or in terms of an obligation under multilateral international agreement, is to the best of my knowledge true and correct.

Signature of Deponent: _____

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 DEPONENTS SIGNATURE WAS PLACED THEREON BEFORE ME.

SIGNED and SWORN to before me at _____ this _____ Day of

_____ Year_____.

COMMISSIONER OF OATHS

FULL NAMES: _____

DESIGNATION: _____

ADDRESS: _____

Check List

Please note: Before the Rebate Item **412.11** application form is submitted to BOTC, the applicant is required to complete the check list which is shown in Table 1 below:

Table 1: Check List

Documents and information to be submitted	Mark with an X
Company Registration number	
Manufacturing/Trading Licence	
TIN/VAT Registration Number	
Bill of Lading	
Invoice	
Sanitary and Phytosanitary Certificate (food only)	
Copy of previous permit (if applicable)	
a) Written undertaking indicating that the goods are imported for relief of distress of persons in case of famine or other national disaster; b) Under any technical assistance agreement; or c) In terms of an obligation under multilateral international agreement to which the Republic is a party.	
CE 110	
Signed affidavit	