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Statutory Instrument No. 164 of 2026

CUSTOMS ACT
(Cap. 50:02)

CUSTOMS REGULATIONS, 2026

(*Published on 30th October, 2026*)

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IN EXERCISE of the powers conferred on the Minister of Finance by section 384 of the Customs Act, the following Regulations are made —

PART I — *Preliminary provisions*

Citation

1. These Regulations may be cited as the Customs Regulations, 2026.

Interpretation

2. In these Regulations, unless the context otherwise provides —

"airway bill" means a document issued by an air carrier or other person duly authorised by an air carrier to transport, or to arrange the transport of cargo to a particular destination on board an aircraft, and which serves as proof that the carrier or other person —

(*a*) has received the cargo; and

(*b*) has undertaken to transport, or to arrange the transport of the cargo on the terms and conditions stated or referred to in the document;

"Authorised Economic Operator" also referred to as "AEO" means a party registered in Botswana, or recognised through an Agreement which Botswana is party to, involved in the international movement of goods approved by, or on behalf of a national customs administration, as complying with World Customs Organisation or equivalent supply chain security standards;

"cargo", in relation to a vessel, aircraft, railway carriage or vehicle, means any goods on board, or to be loaded on board, or off-loaded from, a vessel, aircraft, railway carriage or vehicle, but excludes —

(*a*) stores; and

(*b*) the accompanied and unaccompanied baggage of travellers and members;

"commercial document" means a document or other record prepared in the ordinary course of business for the purposes of a commercial transaction involving the goods;

"commercial goods" means goods entering or leaving Botswana that are imported or exported for commercial or other business purposes, which include items —

(*a*) intended —

(i) to be sold, leased or otherwise commercially transacted, or

(ii) for use in a business or profession; and

(*b*) which by reason of their nature, quantity, volume or other attribute can reasonably be classified as goods intended for commercial or Search of goods, means of transport, container and premises other business purposes by Customs;

"conceal" means to hide, prevent disclosure or recognition, or to place out of sight of Customs, and failing to declare goods;

"container" means a receptacle, holder, tank or similar movable article —

(*a*) having an internal volume of one-cubic metre or more;
(*b*) specially designed and equipped for containing goods for transport by one or more mode of transport without intermediate unloading and reloading of the contents;
(*c*) of a durable nature intended for repeated use; and
(*d*) includes a demountable body;

"containerised goods" means goods loaded for transportation in a container as defined;

"contact details", in relation to a person, means the following information —
(*a*) telephone number of his or her business; and
(*b*) where available his or her —
(i) cell phone number,
(ii) e-mail address, and
(iii) fax number;

"crew member" means an employee or representative of an operator of a means of transport, or a person serving in any capacity on board a means of transport for operation or service;

"Customs Management System" or "CMS" means a Customs electronic communication system used for the electronic transfer or submission of information from one computer to another computer using pre-determined message standard, as determined by the Revenue Service to structure such information;

"customs transit procedure" means the customs procedures under which goods are transported under customs control from one customs office to another;

"customs transshipment procedure" means the customs procedure under which goods are transferred under customs control from the importing means of transport to exporting means of transport within the area of one customs office which is the office of both importation or exportation;

"customs warehousing procedure" means the customs procedure under which imported goods are stored under customs control in a designated place without payment of import duties and taxes;

"damage", in relation to goods, includes any deterioration or spoiling of goods due to any act or omission without rendering the goods commercially valueless, but excludes stealing of goods;

"*de minimis*" means a valuation ceiling for goods, including documents and samples, equal to or below, which no duty or tax is charged and clearance procedures are minimal;

"designated customs officer", in relation to the exercise of powers of arrest, means a customs officer appointed by the Commissioner General to exercise powers of arrest;

"disembark" means where a person leaves a means of transport at the conclusion of a specific voyage, at the point of entering or leaving a customs controlled area;

"diversion" refers to —
(*a*) redirection, without the permission of the Commissioner General, of any goods removed in bond or goods under a customs procedure or a customs instruction, to a destination other than the destination declared on entry for removal in bond, procedure or instruction;

(*b*) redirection of any goods exported to a destination other than the destination entered on entry for exportation; or

(*c*) delivery of any goods or causing of any goods to be delivered to a place other than a customs controlled area or an area designated by the Commissioner General;

"divert" means the redirection of goods;

"document" includes a declaration, report, statement, return, notice, notification, application, request or any other commercial or non-commercial document;

"dual-channel system" means a simplified Customs control system allowing travellers on arrival to make a declaration by choosing between two types of channel, one, identified by green symbols, is for the use of travellers carrying goods in quantities or values not exceeding those admissible duty-free and which are not subject to import prohibitions or restrictions and the other, identified by red symbols, is for other travellers;

"duty free shop" means a licensed premise where certain goods are exempt from payment of duties and taxes, when sold to a person under section 244 of the Act, in accordance with the duty free shop procedure;

"electronic record" has the same meaning as assigned to it under the Electronic Communications and Transactions Act; Cap. 43:12

"electronic user agreement" means an agreement which a registered electronic user must conclude with the Commissioner General in terms of regulation 37;

"embark" refers to where a person enters a means of transport at the beginning of a specific voyage, at the point of entering or leaving a customs controlled area;

"home use procedure" means the customs procedure under which imported goods enter into free circulation in Botswana upon the payment of import duties and taxes chargeable and the completion of all the necessary customs formalities;

"juristic person includes —

(*a*) a company, close corporation or co-operative incorporated or registered in terms of legislation whether in Botswana or elsewhere;

(*b*) an association, partnership or registered club or other body of persons of whatever description, corporate or unincorporated;

(*c*) a trust or trust fund;

(*d*) any entity referred to in paragraph (*a*), (*b*) or (*c*) in liquidation or under judicial management; and

(*e*) the estate of a deceased or insolvent person;

"inward processing procedure" means the customs procedure under which certain goods can be brought into Botswana conditionally relieved from payment of import duty and tax, on the basis that such goods are intended for manufacturing, processing or repair and subsequent exportation;

"means of transport for commercial use" means —

(*a*) transport of persons for compensation; or

(*b*) transport of commercial goods;

"mode of transport" includes —

(*a*) road transport;

(*b*) air transport;

(*c*) rail transport;

(*d*) waterway transport; and

(*e*) transport through a cross-border transmission line or pipeline, conveyor belt or cable car;

"outright export procedure" means the customs procedure applicable to goods which, being in free circulation, leave Botswana and are intended to remain permanently outside the country;

"outward processing procedure" means the customs procedure under which goods which are in free circulation in Botswana may be temporarily exported for manufacturing, processing or repair abroad and then re-imported with total or partial exemption from import duties and taxes;

"person in charge of means of transport" means a —

(*a*) driver or operator;

(*b*) vessel captain;

(*c*) pilot;

(*d*) rail engineman;

(*e*) rider;

(*f*) carrier;

(*g*) agent; or

(*h*) owner of means of transport;

"Preferred Trader" means a person certified as meeting the agreed minimum standards and criteria and granted an accredited status under the Botswana Preferred Trader Programme administered by the Revenue Service;

"Preferred Trader Programme" means a voluntary compliance management programme, through which BURS assesses, awards, facilitates the benefits and continuously monitors compliance of the operators within the preferred trader programme;

"protective and defensive equipment" includes shields, vests, helmets, handcuffs, cuff strips, holsters, leg holsters, tactical belts, tactical gloves, knee pads or elbow pads;

"re-importation in the same state" means the customs procedure under which goods which were exported may be placed under home use free of import duties and taxes, provided they have not undergone any manufacturing, processing or repairs outside Botswana;

"registered person" means a person who is registered with Customs under the Act;

"reporting document" means —

(*a*) an advance notice;

(*b*) update of an advance notice;

(*c*) arrival or departure report;

(*d*) manifest or outturn report; or

(*e*) any amendment or replacement of such a document;

"sample" means an article or articles which are representative of a particular category of goods already produced or are examples of goods the production of which is contemplated;

"samples of no commercial value" means goods which are regarded by Customs to be of no value;

"simplified trade regime" means a simplified customs procedure facilitating small, medium and micro traders;

"small, medium and micro trader" means a small scale cross border trader who imports and exports goods in small quantities using the simplified trade regime;

"special economic zone" has the same meaning assigned to it under the Special Economic Zones Act: Cap. 43:13

"temporary admission procedure" means the customs procedure under which certain goods can be brought into Botswana, conditionally relieved totally or partially from payment of import duties and taxes;

"Trader Identification Number" or "TIN" means a unique number issued by Customs to a specific trader;

"transport identification" in relation to a —

(*a*) vehicle means the registration number of the means of transport; and

(*b*) vessel, aircraft, train, cable-car means the call sign of the means of transport;

"transport name" in relation to —

(*a*) sea transport, is a vessel;

(*b*) air transport, is an aircraft;

(*c*) rail transport, is the registration number of the train;

(*d*) road transport, is the registration number of —

(i) the load carrying vehicle or road-tractor,

(ii) a trailer,

(iii) an additional trailer;

(*e*) a bus, is the registration number of a bus;

"travel document" has the same meaning assigned to it under the Immigration Act; Cap. 25:02

"traveller" means a person travelling on board a means of transport or on foot but excludes a crew member of the means of transport;

"unaccompanied baggage" means baggage arriving or leaving before or after the traveller;

"wreck" includes —

(*a*) any flotsam, jetsam, lagan or derelict of a vessel or aircraft;

(*b*) any vessel or aircraft that is lost or abandoned or is stranded or crashed;

(*c*) any of the cargo, stores, apparatus or equipment of a lost, abandoned, stranded or crashed vessel or aircraft; or

(*d*) any personal property on board lost, abandoned, stranded or crashed vessel or aircraft when it was lost or abandoned or when it was stranded or crashed.

PART II — *Administration customs officers*

A – Functions and duties of customs officers

Customs controls

3. (1) A customs officer shall, when performing customs controls under the Act —

(*a*) act in good faith;

(*b*) refrain from using his or her position for personal gain or to prejudice any person;

(*c*) uphold the integrity of Customs in the execution of such controls;

(*d*) wear the required uniform and protective clothing, carry protective and defensive equipment; and

(*e*) comply with safety standards required for customs controls.

(2) The Commissioner General shall provide a customs officer with uniform, tools and equipment required for the controls assigned to the customs officer.

Identification of customs officer

4. A customs officer shall, on arrival at the premise of an importer, manufacturer or exporter or any other person or place for purposes of undertaking customs controls, —

(*a*) declare his or her official capacity;

(*b*) produce an identification card issued to him or her by the Commissioner General; and

(*c*) declare the purpose of the visit.

Return of Revenue Service property by customs officer

5. (1) A customs officer shall, upon termination of employment, retirement, resignation or suspension, hand over identity cards, uniforms, name tags and any other material.

(2) The Revenue Service shall take necessary measures to recover the items mentioned under subregulation (1).

Information, documents and applications submitted to Customs under the Act

6. (1) Where a person is required to submit information, lodge a document to Customs, or make an application under the Act, the information, document or application shall be submitted to Customs —

(*a*) through CMS; or

(*b*) in paper or any other electronic format authorised by the Commissioner General, on account of —

(i) CMS downtime or failure,

(ii) special considerations advanced by the applicant in writing, or

(iii) any other reason as determined by the Commissioner General.

B – Search of persons and goods

Frisk search of person

7. A customs officer conducting a frisk search on a person, pursuant to section 17 (2) (*b*) of the Act, may move his or her hands briskly over the person's body on top of the person's clothing, in order to detect any concealed —

(*a*) goods that are subject to customs control; or

(*b*) weapon or object capable of being used to inflict bodily injury.

Search of personal effects

8. A customs officer may search personal effects, including handbags, backpacks, wallets and similar items.

Search of children

9. Where a child is searched for purposes of undertaking customs formalities, the child shall be accompanied by —

(*a*) his or her parent;
(*b*) his or her lawful guardian;
(*c*) any other person that has for the time being assumed or has been given the responsibility for his or her welfare by the child's parent or lawful guardian; or
(*d*) an operator or conductor of a means of transport that the child is transported in.

External and internal bodily search

10. (1) A customs officer conducting an external bodily search on a person, may request the person being searched to remove any outer garment that may hamper the search.

(2) When conducting an external bodily search of a person, a customs officer may make use of —

(*a*) a search aid which may include any mechanical, electrical, imaging or electronic equipment that can produce an indication that the person may be concealing any goods on or in his or her body or in any goods that person has with him or her; and
(*b*) sniffer dogs or other animals trained to detect of any goods that may be concealed on or in the body of the person.

(3) The search aids under subregulation (2) shall only be used by a customs officer trained to use the search aids in the conduct of an external bodily search.

(4) An external bodily search shall only be conducted in a place that affords adequate personal privacy to the person being searched, and a customs officer shall be present whilst the person removes any garment as requested under subregulation (1).

(5) A customs officer conducting an external or internal bodily search of a person shall report full details of the search in Form Misc. 5 set out in the First Schedule which shall include —

(*a*) description of the circumstances warranting the search;
(*b*) full name of the searched person;
(*c*) passport or other identification number;
(*d*) physical address, phone number or other contact details;
(*e*) name of officer and any other person present;
(*f*) date, time and duration of the search;
(*g*) findings of the search:
(*h*) the action carried out;
(*i*) the persons present;
(*j*) the results of the search; and
(*k*) where applicable, the results of the examination provided by the registered medical practitioner.

(6) Where an internal body search is conducted in terms of section 18 of the Act, a report referred to in terms of subregulation (5) must include —

(*a*) description of the circumstances warranting the internal body search;
(*b*) the name of the medical practitioner involved;
(*c*) brief description of the procedure used;
(*d*) medical practitioner's registration number issued under Botswana Health Professions Act; and

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(*e*) a description of the specimen that has been removed from a person.

(7) A medical practitioner conducting an internal body search shall handover the specimen removed from the person to Customs.

(8) A customs officer responsible for the search shall be present during an internal bodily search performed by a medical practitioner.

Search of goods, means of transport, container and premises

11. (1) When conducting an examination and search of goods, means of transport, a container, or premises, a customs officer may make use of —

(*a*) a search aid which may include any mechanical, electrical, imaging or electronic equipment; and

(*b*) sniffer dogs or other animals trained.

(2) A customs officer, shall for purposes of conducting a search, have the right to rummage, dismantle, disassemble and remove goods, means of transport, a container or a premises, and take samples of any goods.

(3) A customs officer shall have access to any part of a means of transport to examine all goods on board, and may break or remove any seal and may replace it with a Customs seal and issue in Form Misc. 2 set out in the First Schedule, to the person in charge of the means of transport.

(4) Where a customs officer exercises the right to access an area, premises or facility in accordance with the Act for purposes of conducting customs formalities, he or she shall —

(*a*) record the sequence of events and the findings discovered in Form Misc. 5 set out in the First Schedule, including an inventory of any information, account, document, or record that was copied, or sample of goods that was taken in a report; and

(*b*) where appropriate, return any information, accounts, documents, records or samples of goods taken upon completion of customs formalities.

(5) A customs officer may, where he or she is not allowed to gain access to an area, use force to the extent necessary in the circumstances to gain entry or to perform the search, including —

(*a*) opening in any manner the entrance to the area, premises or facility, or any room, enclosure, place, safe, chest, box, package or container, if it is locked and the keys are not produced on demand or are otherwise not available; and

(*b*) as a last resort —

(i) breaking through a fence, wall, roof or ceiling, or breaking open a door or window, or breaking open any such safe, chest, box, package or container; or

(ii) breaking up the ground or flooring.

(6) A customs officer conducting a search in accordance with these Regulations shall not be obligated to restore the goods, means of transport, any area, premises or facility to its original condition.

(7) A customs officer conducting a search in accordance with these Regulations shall give priority to live animals, perishables and other goods that the officer deems requires urgent clearance, which shall include —

(*a*) chilled or frozen goods;

(*b*) medicines and medical equipment;

(*c*) fruits, vegetables and other non-preserved foodstuffs;

(*d*) goods for use in an emergency of relief operation; or

(*e*) petroleum and hazardous goods.

(8) The Commissioner General may, for purposes of minimising disruption of international trade, enter into cooperative agreements with other regulatory agencies responsible for controls other than customs controls to ensure that, whenever practicable, examinations of goods undertaken for various purposes are done by the various agencies at the same time.

(9) The cooperative agreements under subregulation (8) may include —

(*a*) alignment of working days and hours;

(*b*) alignment of procedures steps and other formalities;

(*c*) development and sharing of common facilities and online platforms;

(*d*) execution of joint controls; and

(*e*) establishment of online portals to facilitate one stop processing.

Witness during search

12. (1) Where a customs officer conducts a search on a person, the person's goods or means of transport, the customs officer may request another customs officer or another person to be present during the search and act as a witness.

(2) A customs officer may take with him or her to an area, premises or facility, another customs officer or a member of the Police, law enforcement officer or any other person to assist him or her to conduct a search of the area, premises or facility and act as a witness.

Instruction by customs officer

13. (1) A customs officer may, for purposes of conducting an investigation, search or questioning, where there is a suspicion of a person having committed, or about to commit an offence under the Customs Act or any other relevant legislation, direct a person to —

(*a*) appear or report to a customs office or place;

(*b*) remain under Customs direction;

(*c*) remain in the presence of the customs officer; or

(*d*) comply with customs requirement,

and the person shall comply with such instruction as directed by such officer.

(2) A customs officer may direct a declarant or person in possession of the goods to be present during Customs investigations or formalities where there is a contravention of the Act in relation to goods, or where goods are liable to detention or seizure.

(3) A customs officer under subregulation (1) and (2) may direct a person in Form Misc. 1 set out in the First Schedule.

(4) Notwithstanding subregulation (1) and (2), a customs officer may inspect goods or open a package or container in the absence of a person where Customs had requested the person to appear before Customs, and the person fails to appear.

C – Arrest and Detention

Arrest of person by designated customs officer

14. (1) A customs officer may use reasonable force as is necessary to arrest a person.

(2) Any force referred to under subregulation (1) shall be —

(*a*) minimum force required to enable the search;

(*b*) proportionate force to the circumstances; and

(*c*) applied in a manner that safeguards the dignity and safety of the person being arrested.

(3) A customs officer who uses force during an arrest shall in writing give reasons for the use of force and submit such writing to the Commissioner General.

(4) Where a person has been arrested under this regulation, he or she shall be detained at a police station.

(5) Where a person is to be arrested, the arrest shall be effected by informing the person that he or she is under arrest.

(6) A designated customs officer may use reasonable force to effect an arrest where a person forcibly resists arrest, or attempts to evade the arrest:

Provided that the use of greater force can be used where reasonably necessary by the designated customs officer.

(7) A designated customs officer shall, after arresting a person, search the person for any articles in the person's clothing or in his or her possession, and any articles found shall be placed in safe custody.

(8) Customs may engage a translator at its own expense where the detained person does not understand the Setswana or English language, in order to translate oral or written information in a language which the detained person understands.

(9) Customs shall not detain without a warrant, a person who has been arrested, for a period exceeding 48 hours.

(10) The period for detention under subregulation (9) shall include the time necessary for the journey from the place of arrest to the place of detention.

(11) A designated customs officer may —

(*a*) utilise a government enforcement agency in —

(i) effecting an arrest;

(ii) detaining a person; or

(iii) transporting the person detained or arrested; and

(*b*) detain a person at a designated place, or government facility adequately equipped to accommodate or detain a person, and complete Form Misc. 22 set out in the First Schedule.

(12) Customs may release an arrested person within a period not exceeding 48 hours or transfer the person to the custody of a competent government enforcement authority.

(13) A person who has been arrested by a designated customs officer shall not be absolved from completing customs formalities in respect of any goods in such person's possession.

Obligation to inform person of rights upon arrest

15. (1) A designated customs officer shall at the time of effecting an arrest or immediately thereafter —

(*a*) inform the person arrested —

(i) of the reason for his or her arrest, in a language that he or she understands, as soon as reasonably practicable,

(ii) that he or she has the right to remain silent,

(iii) the right to access a lawyer, and

(iv) his or her right to be brought to court as soon as possible; and

(*b*) caution the person arrested —

(i) that he or she is not obliged to make any statement which may incriminate himself or herself, and

(ii) that anything that he or she does or says may be used as evidence against him or her.

(2) Where circumstances relating to an arrest prevent a designated customs officer from informing the person arrested of his or her rights or cautioning the person —

(*a*) at the time of effecting the arrest; or

(*b*) immediately thereafter,

the designated customs officer shall inform the person of his or her rights and caution the person as soon as reasonably practicable.

Voluntary attendance at customs office during investigation

16. Where, for the purposes of assisting with an investigation, a person attends voluntarily at a customs office or at any other place where a customs officer is present or accompanies a customs officer to a customs office or any other such place without having been detained, —

(*a*) he or she shall be entitled to depart from such office or place, unless he or she is placed under arrest; and

(*b*) if he or she is placed under arrest, regulation 14 shall apply.

Charge

17. Where a person has been arrested, he or she shall be charged in Form Misc. 21 set out in the First Schedule, for an offence and shall as soon as possible, be brought before a magistrate's court having jurisdiction on the charge of an offence in accordance with the Criminal Procedure and Evidence Act.

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D — Use of scanning equipment and other mechanical, electrical, imaging or electronic appliances for inspection of goods

Conditions for use of scanning equipment and other appliances

18. Scanning equipment or other mechanical, electrical, imaging or electronic appliance that may, in terms of sections 9 and 17 of the Act, be used for examining goods or search a person shall —

(*a*) be operated by a customs officer, or a designated person who has undergone appropriate training to operate the equipment or appliance;

(*b*) when used to conduct an external or internal bodily search be of a non-intrusive nature; and

(*c*) not be used on a woman who is pregnant and has proof of pregnancy, where required.

Avoiding or interfering with scanning equipment, sniffer dogs and other appliances

19. (1) A person shall not avoid to use the entrance to a restricted area that is or forms part of the customs area where Customs conducts or operates any scanning equipment or mechanical, electrical, imaging, electronic appliance or sniffer dogs.

(2) Subregulation (1) shall not apply where the person is permitted by Customs to use an entrance other than the entrance specified under subregulation (1).

(3) A person shall not, where scanning equipment or other mechanical, electrical, imaging, electronic appliance or sniffer dog is conducted or being operated by a customs officer in a customs controlled area for purposes of examining goods, including goods on a person or in a package or container —

(*a*) interfere or cause an interference with the equipment or appliance in order to deceive; or

(*b*) do anything to prevent the equipment or appliance from producing —

(i) a true image of the goods or of the contents of the package or container, or

(ii) a true result of the purpose for which it is used, or

(*c*) in the case of a sniffer dog, do anything to prevent the dog from detecting the contents of goods, the package or container.

E — Other matters

Notice to appear before customs officer

20. (1) Where a customs officer requires further information in respect of any goods declared or suspected to be undeclared, or for any other reason deemed to be valid by customs, the officer may by notice in Form Misc.1 set out in the First Schedule, inform the person to appear before a customs officer to produce any goods, information, accounts, documents or records or to answer questions, and the notice shall state the following —

(*a*) the name of the person;

(*b*) the name and contact details of the customs officer issuing the notice;

(*c*) the place and time where person must appear;

(*d*) the goods to which the notice relates to, or information, accounts or records to be produced;

(*e*) the name of the customs officer before whom the person must appear;

(*f*) particulars of the failure by the person to comply with a request by a customs officer, where applicable, to produce any goods, information, accounts, documents or records or to answer questions, including —

(i) the date on which and the place where the failure occurred, and

(ii) the name of that customs officer; and

(*g*) the consequences for the person where he or she fails to appear before the customs officer at the time and place specified in the notice.

(2) Notwithstanding subregulation (1), a customs officer shall issue Form Misc. 28 set out in the First Schedule where the customs officer requires a person to appear regarding clearance of a vehicle.

Taking and receiving of samples by customs officer

21. (1) A customs officer who takes or receives a sample of goods in the exercise of his or her powers in terms of the Act, shall promptly issue Form Misc. 6 set out in the First Schedule for the sample to the person in physical control of the goods.

(2) The form referred to under subregulation (1) shall reflect the following particulars —

(*a*) the name and Trader Identification Number of the person in physical control of the goods if that person has a Trader Identification Number, or Identification Number;

(*b*) the name of the customs officer who took or received the sample;

(*c*) a description of the class or kind of goods from which the sample was taken;

(*d*) the quantity, volume or weight of the sample;

(*e*) the place where and the date on which the sample was taken;

(*f*) the purpose for which the sample was taken;

(*g*) the Customs value of the sample, if a customs declaration has been submitted and the value can be determined from the information on the declaration;

(*h*) whether the sample is capable of being returned to the person; and

(*i*) whether the person in physical control of the goods or representative —

(i) requested to be present when the sample is taken, and

(ii) was present when the sample was taken.

(3) A customs officer who is taking or handling a sample shall follow —

(*a*) applicable health and safety guidelines; and

(*b*) official instructions, including any standard operating procedures regulating the handling and safeguarding of samples.

(4) A customs officer who is taking or receiving a sample may request for assistance from a government agency, or any other person that specialises in —

(*a*) handling and storage of the goods; and

(*b*) testing and analysing the goods.

(5) A declarant, importer, or exporter shall request to take a sample of goods under customs control by —

(*a*) making a written request to Customs stating the purpose for which the sample is requested by lodging Form Misc. 10 set out in the First Schedule; and

(*b*) completing and submitting the Form to Customs.

(6) Customs may —

(*a*) accede to the request by the declarant, importer, or exporter to take a sample, or

(*b*) refuse and provide reasons for the refusal.

(7) A sample shall not be taken by any person, unless —

(*a*) the Form at subregulation (1) has been completed and submitted to Customs; and

(*b*) a customs officer is present at the time the sample is withdrawn.

(8) The Commissioner General may permit the owner of goods in a customs warehouse to take samples of such goods and may permit payment of duty on the goods to be deferred until the goods from which the samples were taken are entered for delivery from that warehouse for any purpose.

(9) The Commissioner General may direct that goods from which samples have been taken be analysed by a person designated by him or her.

(10) The cost of analysis of any goods for the purposes of subregulation (9) shall be borne by the importer, exporter, manufacturer or owner of such goods except, where the Commissioner General considers the analysis necessary for the purposes of the said subregulation (9) and the result of the analysis confirms the correctness of the declaration made or presented by such importer, exporter, manufacturer or owner in respect of such goods.

(11) Notwithstanding the generality of subregulation (10), the cost of analysis shall be borne by the Revenue Service where it is carried out in connection with an application of refund duty or substitution of any entry or where the result of the analysis shows that the goods in question were sufficiently described on the invoice.

Retention of samples

22. A customs officer who takes a sample from goods or receives a sample from a declarant may —

(*a*) keep the sample for analysis; or

(*b*) return the sample to the declarant where the sample is no longer required for any purpose under the Act.

Instruments and tables

23. (1) The Commissioner General may determine the instrument, meter, gauge and other appliances and tables, formulae and other methods of calculation to be used in ascertaining the mass, quantity, strength, relative density, temperature, pressure or any other characteristics of any goods for the purposes of the Act.

(2) The Commissioner General may determine tables indicating the quantity of goods which shall be deemed to have been manufactured from any given quantity of any goods or the quantity of goods which shall be deemed to have been used in the manufacture of any given quantity of any goods manufactured therefrom.

F – Special and extra customs attendance

Application for extra and special attendance

24. (1) Where a person requires customs services for the performance of customs formalities outside the specified hours of operation or away from customs offices, the person shall apply in Form CE 73 set out in the First Schedule, at least 48 hours before the service is required, for extra or special attendance by Customs.

(2) An application for extra or special attendance at subregulation (1) shall include —

(*a*) the name and Trader Identification Number or Identification Number of the applicant;

(*b*) if the application is submitted by a Customs clearing agent or any other agent on behalf of the applicant, the names of the principal and the principal's address;

(*c*) information on —

(i) the type of service required,

(ii) the description of the goods subject to customs formalities, including the nature, volume, size, quantity of goods or packages,

(iii) the number of customs officers required for the service,

(iv) the date and time when the service is required,

(v) the approximate duration of the service,

(vi) the physical address where the service is required to be performed, and

(vii) any other relevant information.

(3) Where a request for extra or special attendance is urgently required within 48 hours, the applicant shall, in addition to the details requested at subregulation (2), provide further details of —

(*a*) the reason for the urgency required; and

(*b*) the reason why the applicant cannot receive service during normal working hours of Customs, or at a customs office.

(4) Customs may on receiving an application under subregulation (1) —

(*a*) accede to the request to provide extra or special attendance, and shall assign customs officers, where possible, the time and place for such service; or

(*b*) refuse to provide extra or special attendance, and Customs shall provide the person with reasons for the refusal.

Charges for extra and special attendance

25. (1) A person who makes an application for extra or special attendance under regulation 24 shall bear the cost for the extra or special attendance and Customs shall charge the person as set out in the Third Schedule.

(2) A person shall not be charged for extra or special attendance in respect of the following —

(*a*) services provided outside Customs hours of operation in relation to an application for permission to remove or load human remains;

(*b*) services provided in relation to the clearance, inspection and release of goods imported or exported —

(i) as humanitarian aid, in the case of national or international disasters, or

(ii) for purposes of any international agreement to which Botswana is a party, including any technical assistance agreement;

(*c*) the sealing of aircraft stores and the rummaging of aircrafts; or

(*d*) the reporting of the arrival or departure of an aircraft at a place permitted by the Commissioner General.

(3) A person who makes an application for extra or special attendance, shall if so required by the Commissioner General —

(*a*) provide the necessary transportation, protective clothing, or any other incidental assistance or item for the customs officer rendering the extra or special attendance; or

(*b*) in addition to the charges under subregulation (1), pay to the Commissioner General travelling, accommodation and other incidental expenses incurred by Customs in connection with the attendance.

Duration of extra and special attendance

26. The duration of extra or special attendance for purposes of determining the charge under regulation 25 (1) shall apply from the time —

(*a*) when the service starts until its completion, if the service is performed at a customs office; or

(*b*) when the customs officer departs from a customs office where the officer is stationed, to the place where the service is to be performed until the time of return of the officer to the customs office after completion of the service, where the service is performed at a place other than at a customs office.

Payment of charge for extra and special attendance

27. (1) Where a person has been charged for extra or special attendance in accordance with an application made under regulation 24, the payment for the extra or special attendance may be —

(*a*) made under section 360 of the Act;

(*b*) due and payable upon completion of extra or special attendance; or

(*c*) in accordance with an approved payment arrangement under subregulation (2).

(2) A person who, on a regular basis, requires extra or special attendance may make a request to the Commissioner General for approval of a payment arrangement whereby the person makes payments as agreed by the person and the Commissioner General.

(3) A request referred to in subregulation (2) shall be submitted by lodging Form Misc. 10 set out in the First Schedule, through CMS and addressed to the customs office that serves the area where the services are required.

(4) A request referred to in subregulation (2) shall, in addition to the information required under regulation 24 (2), include information on the frequency of the extra or special attendance required.

G — Information of general nature

Publication of customs information by Revenue Service

28. The Revenue Service shall cause to be published, information including any update relating to customs legislation, customs procedures, manual or guidelines, whenever the legislation or customs procedures, manual or guidelines are enacted, developed or amended on —

(*a*) the website of the Revenue Service;

(*b*) any electronic or written medium at customs controlled areas and customs offices; or

(c) any other medium of publication as may be determined by the Commissioner General.

H – Decisions on application of customs legislation

Revocation or modification of decision

29. (1) Where the Commissioner General revokes or amends a decision in accordance with section 28 of the Act, the Commissioner General shall —

(*a*) communicate the revocation or amendment of the decision to the person concerned; and

(*b*) the effective date of the revocation or amendment.

(2) Where the Commissioner General revokes or amends a decision and the person concerned is liable for payment of duties and taxes as a result of the revocation or amendment, the Revenue Service shall recover the amount due to it, and may —

(*a*) retain any amount paid by the person to the Commissioner General as a payment for the amount due; or

(*b*) impose a penalty in accordance with the Act.

I — Advance binding ruling

Application for advance binding ruling

30. (1) An importer, exporter or any interested person shall, in accordance with section 29 (1) of the Act, make an application for advance binding ruling for classification, origin and valuation in Forms Misc. 14, Misc. 15, and Misc. 16 set out in the First Schedule, and the application shall include —

(*a*) the name and Trader Identification Number of the applicant;

(*b*) where the application is submitted by a Customs clearing agent or any other agent on behalf of the principal, information on the names, address and telephone numbers of the principal;

(*c*) a title describing whether the advanced binding ruling relates to —

(i) tariff classification of goods,

(ii) origin of goods, or

(iii) Customs valuation;

(*d*) details of the transaction, goods or matter to which the application relates to, particularly in relation to goods the —

(i) commercial description,

(ii) nature,

(iii) composition,

(iv) quality,

(v) origin,

(vi) price,

(vii) end use,

(viii) packaging, and

(ix) manufacturing process, where applicable.

(*e*) all documents relevant to the transaction, matter or application;

(*f*) any relevant samples, photographs, plans, drawings and other supporting material or description of the transaction, matter or goods that are the subject of the application for the advance binding ruling;

(*g*) particulars of any previous importation by the applicant of goods of the same kind, together with the tariff headings applied;

(*h*) a statement specifying precisely the question or interpretation of the Act or other relevant legislation on which the ruling is required;

(*i*) a full statement setting out the opinion of the applicant as to the application of the relevant Customs law to the transaction, matter or goods; and

(*j*) customs office through which the goods are to be cleared.

(2) An application for an advance binding ruling shall —

(*a*) be made before the date the applicant intends to execute the transaction to which the application relates; and

(*b*) be accompanied by a fee set out in the Third Schedule that shall be payable upon submission of the application under subregulation (1).

Consideration of application for advance binding ruling

31. (1) The Revenue Service shall not issue an advance binding ruling where the —

(*a*) applicant is not a registered person in terms of the Act;

(*b*) applicant has not, in respect of the application, complied with the application requirement under regulation 30;

(*c*) applicant has made a false or misleading statement in the application, or has omitted to state a fact which is material to the consideration of the application;

(*d*) applicant fails to provide the Revenue Service with additional information in connection with the application, if requested to do so;

(*e*) applicant is not compliant with any laws administered by the Revenue Service or any other relevant legislation, or where the applicant —

(i) has contravened the Act or any law administered by the Revenue Service or any other relevant legislation, or

(ii) has been convicted of an offence under the Act or any law administered by the Revenue Service or any other relevant legislation;

(*f*) Commissioner General has already decided the question that is the subject of the application for the ruling in any of the following —

(i) an unpaid assessment served on the applicant, or

(ii) an advance ruling issued under the Act to the applicant; and

(*g*) applicant at the time of the application, the application relates to a transaction, matter, goods or question that is the subject of —

(i) a customs procedure that the applicant is undertaking, or

(ii) goods under customs control.

(2) Where the Commissioner General makes a decision not to issue an advanced binding ruling, the Commissioner General shall inform the person in writing setting out the reason for such refusal.

Issuance of advanced binding ruling

32. (1) The Commissioner General shall, where he or she is satisfied that an application for an advance binding ruling contains the necessary information in accordance with regulation 30, issue the applicant with an advance binding ruling in Form Misc. 14, Misc. 15 and Misc. 16 set out in the First Schedule stating —

(*a*) reference number and effective date of the advanced binding ruling;

(*b*) the name and Trader Identification Number of the applicant to which the advance binding ruling relates;

(*c*) a title describing whether the advance binding ruling relates to —

(i) tariff classification of goods,

(ii) origin of goods, or

(iii) customs valuation;

(*d*) the class or kind of goods to which the advance binding ruling relates;

(*e*) relevant particulars of the transactions to which the advance binding ruling relates, including the names of the parties to the transactions;

(*f*) reference to relevant samples, photographs, plans, drawings and other supporting material or description of transaction, matter or goods submitted with the application, where applicable;

(*g*) applicable provision in the Act or in these Regulations or other relevant legislation relating to the particulars of the transaction;

(*h*) the position of the Commissioner General in relation to —

(i) interpretation of the Act or other relevant legislation in relation to the application, or

(*i*) the period for which the advance binding ruling will remain valid, in accordance with section 32 (1) of the Act; and

(*j*) any other relevant information.

(2) The Commissioner General shall issue the applicant with an advance binding ruling —

(*a*) subject to paragraphs (*b*) and (*c*), 30 days from the date of submission of the application by the applicant;

(*b*) 90 days, where the Commissioner General requires specialised expertise or external consultation; or

(*c*) 150 days, where the Commissioner General decides on an application for an advance binding ruling on origin of the goods and specialised expertise or external consultation is required.

Clearance of goods under advance binding ruling

33. When declaring goods for home use or any other customs procedure that is the subject of an advance binding ruling, the recipient or agent of the recipient who clears goods on behalf of the recipient shall —

(*a*) on request by a customs officer, furnish such information concerning the goods as the customs officer may require; and

(*b*) provide proof to a customs officer that the advance binding ruling applies to the goods.

Amendment of advance binding ruling

34. (1) The Commissioner General may, on his or her own initiative or upon request by a recipient, amend an advance binding ruling issued to a recipient to —

(*a*) correct an error in the advanced binding ruling; or

(*b*) give effect to an amendment of the Act on —

(i) tariff classification of goods,

(ii) Customs valuation, or

(iii) origin of goods.

(2) Where a recipient issued with an advance binding ruling has entered into a contract or arrangement with the Revenue Service based on the advance binding ruling and the contract or arrangement is subsequently amended under subregulation (1), the recipient shall —

(*a*) be bound by the advance binding ruling prior to the amendment, to the extent that the error or amendment which formed the basis of the amendment does not materially affect the contract or arrangement; or

(*b*) where the error or amendment affects the contract or arrangement in a material manner, ensure that the contract or arrangement is amended to reflect the amended advance binding ruling.

(3) The recipient of an advance binding ruling may make a written request to the Commissioner General to use an advance binding ruling that was issued prior to the advance binding ruling being amended in accordance with subregulation (1), and shall, on approval by the Commissioner General, remain effective —

(*a*) for a period of three months from the date of the amendment of the advance binding ruling, or for the remainder of the validity period of the advance binding ruling, whichever expires first; and

(*b*) for determining whether any duty is payable on goods referred to in subregulation (1) (*a*), and if so, for assessing the amount of duty payable on those goods.

(4) A recipient of an advance binding ruling who elects to rely on the advance binding ruling in relation to any goods which are the basis of an advance binding ruling before it was amended, shall —

(*a*) notify Customs of the election; and

(*b*) submit to Customs any necessary supporting documents to prove the existence of a contract or arrangement referred to in subregulation (2) (*a*) for purposes of assessment of any duties and taxes due.

(5) Subregulations (2), (3) and (4) shall not apply to an amendment to an advance binding ruling referred to in subregulation (1) (*b*).

Withdrawal of advance binding ruling

35. (1) The Commissioner General shall withdraw an advance binding ruling that is issued to a recipient where —

(*a*) the advance binding ruling was issued as a result of misrepresentation, incorrect or invalid information submitted to the Commissioner General; or

(*b*) in the case of an advance binding ruling regarding the origin or classification of goods, the advance binding ruling is in conflict with an international instrument or international trade agreement entered into by Botswana, or to which Botswana becomes a party, after the ruling was issued;

(*c*) a provision of the Act affecting the advance binding ruling is repealed or amended and the repeal or amendment renders the advance ruling incompatible with the Act; or

(*d*) a court of competent jurisdiction issues a judgement in relation to the interpretation of a provision of the Act which renders the advance binding ruling incompatible with the Act.

(2) Where the Commissioner General has withdrawn an advance binding ruling under subregulation (1), the advance binding ruling shall cease to be effective from the date of withdrawal.

(3) Where an advance binding ruling is withdrawn in terms of subregulation (1), the —

(*a*) recipient shall remain liable for the fulfilment of an obligation imposed by the Revenue Service;

(*b*) duties and taxes, where applicable, shall be due and payable; and

(*c*) Commissioner General may impose a penalty where the advance binding ruling is withdrawn under subregulation 1 (*a*).

PART III — *Information technology and electronic communication*

A — Information technology and electronic communication

Communicative systems administered by Revenue Service

36. The Revenue Service shall administer the following electronic communicative systems for purposes of implementing the Act in relation to the electronic communication and transmission of information which include —

(*a*) the CMS, for the submission of the following documents that are required to be submitted electronically to Customs —

(i) customs declaration and supporting documentation,
(ii) advance loading, arrival and departure notices,
(iii) arrival and departure reports,
(iv) manifests of inbound and outbound cargo,
(v) updates of advance notices,
(vi) outturn reports, and
(vii) any other documents that may be required; and

(*b*) any other software applications or computer based system made available by the Revenue Service or any other platform for the submission of documents, including supporting documents or records.

General conditions and requirements for electronic communication with Revenue Service

37. (1) A person who accesses an electronic communicative system referred to in regulation 36, including access through a Customs clearing agent or any other agent, shall —

(*a*) be registered as an electronic user for the specific electronic communicative system;

(*b*) enter into an electronic user agreement with the Revenue Service for the specific electronic communicative system as published on the Revenue Service website or available on the electronic communicative system; and

(*c*) access and use the applicable computer system in accordance with this Part and the applicable electronic user agreement.

(2) An electronic user installing a software for purposes of electronic communication with the Revenue Service, through a computer system referred to in regulation 37, shall install the software at their own cost except where the Revenue Service provides it free of charge.

Electronic signature and password

38. (1) The Revenue Service shall, when registering a person as a CMS electronic user, allocate a password to each registered user, and the password shall only be used by the registered user.

(2) A person communicating with the Revenue Service through CMS shall utilise an electronic signature.

(3) An electronic signature referred to under subregulation (2) shall be used, where the user is —

(*a*) an individual, by the user himself or herself; or

(*b*) a juristic person, by each official or employee of the juristic person nominated in the electronic user agreement, under regulation 37, as a person authorised to communicate with the Revenue Service on behalf of the juristic person.

(4) The electronic signature shall be used by a registered electronic user in relation to the electronic submission of documents that are, in terms of the Act required to be signed.

(5) A valid electronic signature linked or attached to an electronic communication and communicated to the Revenue Service in accordance with this Part shall, for all purposes, be regarded to be the registered electronic user's signature.

Person submitting communications and documents electronically

39. (1) A person registered with the Revenue Service for electronic submissions shall be regarded as having generated or transmitted a communication or document submitted electronically to Customs if the communication or document was generated or transmitted by –

(*a*) that person;

(*b*) an official or employee of that person, authorised in writing or under that person's electronic user agreement to generate or transmit the communication or document on that person's behalf;

(*c*) a Customs clearing agent or other agent authorised by that person to generate or transmit the communication or document on that person's behalf; or

(*d*) a computer system programmed by or on behalf of that person to generate and transmit communications or documents automatically.

(2) A person who is a registered electronic user for CMS or any other software applications made available by the Revenue Service shall access the CMS or the other software application for the submission of a communication or document to Customs, subject to subregulation (1).

(3) A person who is not a registered electronic user of the CMS or any other software application made available by the Revenue Service, but who is required to submit a communication or document to Customs through that system or application, shall submit the communication or document through a Customs clearing agent or other agent who is a registered electronic user of that system or application.

Electronic submission of prepopulated forms

40. (1) The Revenue Service may, through the CMS, pre-populate an electronic form or field with information —

(*a*) previously submitted by the person making the submission; or

(*b*) retrieved from another system in which that person's information is held, if that person has authorised its retrieval.

(2) A person submitting information electronically using a form provided by the Revenue Service that has been wholly or partially pre-populated by an electronic communication system shall, before submitting the form —

(*a*) verify that the pre-populated information is correct, complete and up to date;

(*b*) correct any incorrect information, update any outdated information and complete any incomplete information; and

(*c*) provide any other required information that has not been pre-populated.

(3) A person who submits an electronic form shall be regarded as declaring that the information contained in the form is correct, whether or not that person has corrected any pre-populated information under subregulation (2) (*b*).

(4) For purposes of subregulation (2), "pre-population" means the automatic insertion, by an electronic communication system, of information into an electronic form before the person making the submission completes and submits the form.

Reporting of security breaches in relation to electronic transmissions

41. (1) A registered electronic user shall, where becoming aware of any security breach in relation to an electronic transmissions, notify the Revenue Service of the breach.

(2) A notification referred to in subregulation (1) shall be submitted to Customs electronically through the CMS or any other software applications made available by the Revenue Service.

(3) A notification submitted to Customs by a registered electronic user shall contain —

(*a*) the Customs code of the electronic user;

(*b*) particulars of the breach of security, including —

(i) an explanation of what caused the breach,

(ii) date on which the breach occurred, and

(iii) the impact of the breach on electronic communication system;

(*c*) measures taken to deal with the breach; and

(*d*) whether the measures referred to in paragraph (*c*) have resolved the breach.

Method of conveying or sending decisions and documents

42. (1) The Commissioner General may, through an electronic communication system administered by the Revenue Service —

(*a*) communicate a decision made under this Part to a registered user affected by that decision; or

(*b*) send a document issued under this Part to the registered user it is issued,

(2) A person required or permitted under this Part to submit a document to the Commissioner General or any other person may submit that document electronically.

(3) subregulations (1) and (2) shall not apply to the extent that the Act requires a method of communication or submission other than electronic communication or submission.

Electronic submission of documents or communications

43. (1) A person required to submit a document or communication electronically to the Commissioner General or Customs shall submit the document or communication electronically —

(*a*) through the electronic system recognised under these Regulations for that document or communication;

(*b*) to the electronic mail address specified by the Revenue Service or that purpose, where submission by electronic mail is required; and

(*c*) in accordance with the applicable requirements and conditions set out under these Regulations.

(2) A person who submits a document or communication through the electronic system referred to in subregulation (1), using the electronic form and format provided for that purpose, shall be regarded as having complied with the requirements under these Regulations concerning the form and format of submission.

(3) A person required under the Act to sign a document or communication submitted through the electronic system referred to in subregulation (1) shall sign it electronically in the manner and in accordance with the requirements and conditions applicable to that system.

(4) A person required to submit a document or communication electronically may, in the event of a communications breakdown, submit it in paper form within the period and at the place determined by Customs.

(5) Customs may, in circumstances other than those referred to in subregulation (4), permit a person who is unable to submit a document or communication electronically to submit it in paper form within the period and at a place determined by Customs.

B — General provisions regarding information to be submitted

Submission of documents and communication in paper format

44. (1) A person who submits a document or communication to Customs in paper format in a case where the Commissioner General has specified a submission in paper format, the submission shall be —

(*a*) in a form specified in the First Schedule; and

(*b*) submitted to any customs office except where provided otherwise in the Act or these Regulations for a specific document or communication.

(2) The Commissioner General may cause any forms that are specified in any Schedule under these Regulations to be published on Customs website in accordance with these Regulations.

(3) Where the Commissioner General is required to issue a permit, certificate, notice or other document, the Commissioner General shall issue a Form set out in the First Schedule.

(4) Where a person seeks to make a request or lodge an application to Customs under the Act or these Regulations, and no specific form relating to the request or application has been determined under the regulations, the person shall complete and submit Form Misc. 10 set out in the First Schedule, which shall contain —

(*a*) the name and Trader Identification Number or Identification Number of the person making the request or application;

(*b*) where the request or application is submitted by a Customs clearing agent or any other agent on behalf of the applicant, the names and address of the principal;

(*c*) the specific request or action or service that the person seeks from Customs;

(*d*) any relevant information relating to —

(i) the description of the goods to which the request or application relates,

(ii) information relating to the Customs formality the person seeks to undertake, or

(iii) any other relevant information.

(5) On submission of a request or application under subregulation (3), Customs may —

(*a*) request for additional information relating to the request or application;

(*b*) accede to the request; or

(*c*) refuse the request or application, and provide reasons for such refusal.

(6) A customs officer may require a person who sells, offers for sale or deals in imported goods or a person removing the same, or a person having imported goods record in any book referred to under these Regulations, to produce prove of —

(*a*) the person from whom the goods were obtained;

(*b*) where the importer or manufacturer or owner —

(i) the place where the duty due was paid,

(ii) the date of payment of duty,

(iii) particulars of entry for home consumption,

(iv) marks and numbers of the cases, packages, bales and other articles concerned, which marks and numbers shall correspond to the documents produced in proof of the payment.

Information required in absence of Trader Identification Number

45. (1) An application for a Trader Identification Number shall be made in BURS 1 set out in the First Schedule.

(2) Where a Trader Identification Number of a person is required to be stated in any document or communication that may be submitted to Customs and the person does not have a Trader Identification Number, the following information shall be provided in the document or communication in respect of the person, subject to subregulation (3) —

(*a*) where the person is an individual, his or her —

(i) full name,

(ii) national identification number, or

(iii) passport number, where the person is a non-citizen;

(iv) physical and postal addresses, and

(v) contact details; or

(*b*) where the person is a juristic person —
(i) the registered name or trading name,
(ii) its physical and postal addresses,
(iii) its contact details, and
(iv) the name and contact details of an authorised officer who shall be a contact person.

(3) For purposes of this regulation —
"authorised officer", in relation to a juristic person, means a director, employee or any other official of the juristic person —
(*a*) who is the public officer of the juristic person for purposes of revenue laws; or
(*b*) where the juristic person does not have a public officer, any director, employee or any other official of the juristic person authorised in writing by resolution of the juristic person to act on its behalf to give effect to any of the juristic person's rights and obligations in terms of the Act or any other revenue laws.

Use of Trader Identification Number

46. (1) A person shall not use a Trader Identification Number allocated to another person to submit a document on behalf of that person or to access that person's Revenue Service account, unless —
(*a*) expressly permitted under these Regulations; or
(*b*) authorised in writing by that person and the authorisation has been disclosed to the Revenue Service.

(2) Subregulation (1) shall not prevent a person from including the Trader Identification Number of a registered person in information that the person is required to furnish to the Revenue Service or Customs under these Regulations.

Notification of changes in application

47. Where a person has made an application to the Revenue Service or Customs under these Regulations, such person shall notify the Revenue Service or Customs of any material change in the information provided by the applicant.

C — Submission of supporting documents and records – General provisions

Timeframe for submission of supporting documents and records

48. (1) Where a person is required under these Regulations to submit any supporting document or record, the document or record shall, subject to subregulation (2), be submitted within the time specified in the request and where the time for submission is not specified, the submission shall be made within three working days from the time the request is made.

(2) A person may request for an extension of time to submit any supporting documents or records, required in accordance with subregulation (1), within three working days of the time the request was made, and Customs may extend the time to submit the supporting document to up to a period not exceeding seven days.

Submission of alternative documents in place of supporting documents

49. (1) Where a supporting document is required to be submitted, the Commissioner General may approve the submission of an alternative document instead of a supporting document:

Provided that the alternative document is capable of being used for the purpose of confirming, substantiating or evidencing the same information for which the relevant supporting document is required.

(2) An alternative document approved under subregulation (1) may be used to support a declaration, report, statement, return, notice, notification, application, request, record or other document or communication in accordance with the Act or any other relevant legislation.

Translation of supporting documents

50. (1) A person submitting a supporting document or record to Customs shall submit it in English or Setswana.

(2) Where a supporting document or record is in a language other than English or Setswana, the person shall submit it together with a translation into English or Setswana prepared, at that person's expense, by a translator approved by the Commissioner General.

D — Record keeping systems

Record keeping

51. A person who carries on business or an activity under these Regulations shall maintain records —

(*a*) in an electronic or manual format;
(*b*) in the English or Setswana language;
(*c*) in Botswana;
(*d*) in Botswana Pula unless the person is permitted to maintain records in a foreign currency; and
(*e*) in a manner so as to enable the person's liability for duties and taxes under the Act to be readily ascertained.

Minimum requirements for electronic record keeping systems

52. (1) Where a person keeps and retains electronic records, the person shall ensure that the electronic record system —

(*a*) maintains the integrity of the electronic records by ensuring that the system has the following elements —
  (i) the capability to limit access to data and changing permissions to restrict changes to information by any unauthorised person,
  (ii) the capability to validate data to ensure that the data is correct when it is gathered, used or submitted to the Revenue Service or Customs,
  (iii) the functionality of backing up data,
  (iv) the use of system logs to keep track of when data is added, modified, or deleted,
  (v) capability to conduct regular internal audits,
  (vi) the functionality to use error detection software, and
  (vii) adequate change control measures; and
(*b*) keeps or retains the records in a manner that enables the person upon request by the Revenue Service or Customs, to furnish, without undue delay —
  (i) an electronic copy or extract of any of the records in a format that can be accessed, read and correctly analysed by a computer programme used by the Revenue Service or Customs; or
  (ii) a paper-based copy or extract of any of those records.

(2) Where a person keeps and retains electronic records in accordance with subregulation (1), the person shall ensure that Customs has access, or shall enable Customs to have access to the records at any time for the purpose of performing customs controls.

(3) A person who keeps and maintains electronic records shall keep himself or herself informed of the electronic system Customs uses for purposes of subregulation (1) (*b*) (i).

Measures to assist understanding of electronic-based systems

53. (1) A person who keeps or retains records by means of a computer-based system shall —

(*a*) prepare and keep a paper-based or electronic explanatory guide that accurately describes the person's electronic-based system and how to access and understand the person's method of keeping or retaining electronic records; and

(*b*) make the explanatory guide available to Customs on request.

(2) The explanatory guide under subregulation (1) shall include an explanation of the following —

(*a*) the way in which transactions are created, processed and stored;

(*b*) the reports that are generated and the manner in which the reports are generated;

(*c*) the frequency with which the electronic records are stored;

(*d*) the format used to store and archive the records, including a description of the media, software and hardware used;

(*e*) the locality where records are stored or archived, or the place from which records can be accessed;

(*f*) a data dictionary that explains the manner in which records are indexed when created, processed, stored or backed-up; and

(*g*) the procedures and protocols in place to prevent the unauthorised deletion, alteration or destruction of records.

(3) Where a non-electronic record is converted into an electronic form, or an existing electronic record is converted into another electronic form, a separate record shall be kept of the following —

(*a*) a chronological record and explanation of all changes or upgrades to the software and hardware used, including explanations of how the new system recreates an acceptable electronic form referred to under regulation 52 (1);

(*b*) where applicable, explanations of migrations of data that may have taken place across software or hardware;

(*c*) a detailed record of the controls which maintain the integrity of the old system together with a record of the records processed to an electronic form or electronic format as applicable; and

(*d*) an explanation of archival and back-up facilities under any obsolete or old electronic systems used.

(4) Where a person carries out internet-based transactions, the explanatory guide referred to in subregulation (1) and a record referred to in subregulation (3) shall also contain a description of —

(*a*) the web-log created to identify individual transactions; and

(*b*) the security measures used to maintain the identity and authenticity of transactions.

Electronic records outside Botswana

54. A person may, with the permission of Customs, make an application to keep or retain electronic records at a location outside Botswana:

Provided that the electronic records are accessible by Customs at any time from a computer-based system located in Botswana.

Application to keep electronic records outside Botswana

55. (1) A person who wishes to obtain permission under regulation 54, to keep or retain electronic records at a location outside Botswana shall apply in Form Misc.10 set out in the First Schedule, for such permission to Customs —

(*a*) electronically through CMS to Customs; or

(*b*) in paper format, if authorised by the Commissioner General.

(2) An application referred to in subregulation (1) shall reflect the following —

(*a*) the name and Trader Identification Number of the applicant;

(*b*) where the application is submitted by a Customs clearing agent or any other agent on behalf of the applicant, the name and address of the principal;
(*c*) a description of the electronic records to which the application relates;
(*d*) the current location of the electronic records;
(*e*) details relating to the locality where the electronic records are proposed to be kept or retained outside of Botswana, including —
(i) the physical address; and
(ii) the name and details of the contact person;
(*f*) the name or particulars of the computer software or electronic platform to be used by the applicant for the storage of the records;
(*g*) the reason why the records are to be kept at the premises referred to in paragraph (*e*), which may be motivated in a separate supporting document.

(3) An application referred to in subregulation (1) shall be supported by an extract of the applicant's electronic system which shall be used to keep and retain electronic records outside Botswana.

(4) The Revenue Service may request for any further relevant documentation necessary to consider the application and the applicant shall submit such documentation within the time frame indicated by the Revenue Service in the request.

(5) Upon receipt of a request under subregulation (1), Customs may —
(*a*) accept the request; or
(*b*) reject the request and provide reasons for such rejection.

Period and manner of retention of records

56. (1) A person carrying business in Botswana who keeps document, information or accounts relating to the business, in accordance with section 33 of the Act, shall retain such document, information or accounts for at least five years calculated from the end of the calendar year in which the transaction or activity to which the document or information relates was concluded or has occurred.

(2) Where the records are retained by means of a computer-based system, the person keeping the records shall ensure that there is adequate storage capacity in the system for the duration of the period referred to in subregulation (1), which includes —
(*a*) the storage of the electronic records in a manner that is appropriate to the media used by the person;
(*b*) the storage of all electronic signatures, keys and certificates where these are held; and
(*c*) the storage of recovery procedure to decrypt electronic records that are encrypted.

(3) A person who keeps records by means of a computer-based system shall, for the duration of the period referred to in subregulation (1), keep and maintain a data recovery system or data recovery site at all times with —
(*a*) electronic signatures, keys and certificates; and
(*b*) recovery procedure to decrypt electronic records.

Outsourcing of record keeping functions

57. A person who is required to keep record of any information or documents who then procures the services of a service provider to manage the record keeping system or any aspect of the system on their behalf shall —
(*a*) not be absolved of responsibility to comply with this Part; and
(*b*) be liable for any breach of this Part by the service provider as if the person has committed the breach.

Inspection of records

58. A person who keeps or retains records by means of a computer-based system shall —

(*a*) allow a customs officer to inspect the records at any time, which inspection may include inspection on the premises where the records are kept, or in the case of electronic records kept outside Botswana, inspection of where the records can be accessed from;

(*b*) in the course of the inspection by a customs officer, ensure that the computer system is capable of demonstrating positively that the provisions of this paragraph are complied with, including validating that —

(i) the electronic records meet the standard of integrity referred to in regulation 52 (1) (*a*), and

(ii) regulation 52 (1) (*b*) can be complied with;

(*c*) ensure that any login codes, keys or passwords required to access the electronic records are available at all times to enable an inspection of the records to be carried out by a customs officer;

(*d*) make available the explanatory guide referred to in regulation 53 (1) at all times to enable an inspection of the records to be carried out by a customs officer; and

(*e*) make sure that the electronic records are capable of being copied to storage media required by Customs, if an electronic record, or part of an electronic record, is required to be produced or submitted.

Making electronic records available for audit

59. (1) Customs may, after the release of goods and not later than five years after the importation or exportation of goods, undertake post-clearance audit to verify the accuracy of the relevant declarations through the examination of financial records or any other records, business systems and other relevant customs commercial data held by persons directly or indirectly involved in the import or export of the goods.

(2) A customs officer may carry out a post-clearance audit at a customs office or at the premises of any person who is directly or indirectly involved or believed to have been directly or indirectly involved in the importation or exportation of the goods, or at the premises of any other person in possession of the data and documents relevant to the importation or exportation of the goods.

(3) A person carrying on business or an activity under any part of the Act shall ensure that electronic records are made available for the purpose of an audit in terms of the Act, which includes having the following available on the date and at the time that an audit is scheduled to start —

(*a*) login codes, keys or passwords required to access the electronic records for the purpose of an audit;

(*b*) the explanatory guide and records referred to in regulation 53 (1); and

(*c*) computer and software manuals that are relevant to accessing and understanding the relevant computer system.

PART IV — *Places of Entry and Exit*

Designated places of entry and exit

60. (1) A place of entry and exit through which —

(*a*) means of transport shall enter or depart;

(*b*) goods may be imported or exported;

(*c*) goods may be cleared for transit; and

(*d*) persons, on foot or otherwise, may enter or leave Botswana, shall be as specified in Part I of the Second Schedule.

(2) A place of entry and exit where goods may be cleared for Customs purposes shall be as specified in Part II of the Second Schedule.

(3) A joint, one-stop or juxtaposed place of entry or exit, or a place of entry or exit in the adjoining State shall be as specified in Part III of the Second Schedule.

Designated places of entry and exit for means of transport

61. (1) A person in charge of a means of transport shall only enter or depart Botswana at a designated place of entry and exit.

(2) The designated places of entry and exit referred to in subregulation (1) shall apply to —

(*a*) means of transport for both commercial and private use; and

(*b*) means of transport with or without passengers or goods.

Customs formalities and non-designated places of entry

62. A person permitted by the Minister to enter or exit Botswana at a place other than a designated place of entry or exit shall comply with Customs formalities as if the entry or exit had taken place at a designated place.

Designation of joint, one-stop or juxtaposed place or a place in the adjoining State as places of entry and exit

63. Where the place of entry or exit is a joint, one-stop or juxtaposed place, or a place in the adjoining State, in terms —

(*a*) of the Act or any relevant legislation; or

(*b*) an agreement with the Government of an adjoining State in terms of section 54 (1) of the Act,

all the provisions of these Regulations shall apply to that place as if it was in Botswana.

PART V – *Arrival and Departure*

A – Advance notice of arrival, departure and manifest

Requirements for advance notice of arrival, departure and advance manifest

64. (1) A person operating a means of transport for commercial use shall submit to Customs —

(*a*) an advance notice of arrival or departure in Forms CE 1 and CE 2 set out in the First Schedule; and

(*b*) an advance manifest in Form CE 3 set out in the First Schedule, where the means of transport is carrying goods.

(2) An advance notice of arrival or advanced notice of departure shall contain the following information —

(*a*) a description of the reporting document, as an —

(i) advanced notice of arrival, or

(ii) advanced notice of departure;

(*b*) the reference number;

(*c*) the name and trader identification number of the importer or exporter, where the notice is submitted by a Customs clearing agent or any other agent on behalf of the applicant, the name and address of the principal;

(*d*) transportation mode;

(*e*) the name and trader identification number of the carrier;

(*f*) the identity of the person in charge of means of transport;

(*g*) the transport identification;

(*h*) the transport name, if available; and

(*i*) the conveyance number or voyage number.

(3) For a mode of transportation under subregulation (2) (*d*), the following information shall be submitted on an advance notice of arrival or notice of departure —

(*a*) by air —

(i) the Customs airport or airports where the aircraft will land during the flight,

(ii) the date and scheduled time of arrival of the aircraft at the first Customs airport where the aircraft is scheduled to land,

(iii) the place of arrival and departure of the flight,

(iv) the airport and country of departure,

(v) the date and time of departure of the aircraft from the airport of final departure,

(vi) details of the crew members scheduled to be on board when the aircraft enters or departs Botswana, and

(vii) details of the passengers scheduled to be on board when the aircraft enters or departs Botswana;

(*b*) by rail —

(i) the railway station and country of arrival or departure,

(ii) the final destination of the train on the relevant voyage,

(iii) date and scheduled time of —

(*aa)* departure, and

(*ab*) arrival of the train at the first railway station in the country of arrival,

(iv) the name of each railway station where —

(*aa*) passengers or crew will embark or disembark;

(*ab*) cargo will be loaded or offloaded; or

(*ac*) a railway carriage will be attached or detached,

(v) details of the crew members scheduled to be on board the train when it enters or departs Botswana, or

(vi) where the train is transporting passengers, details of the rail passengers scheduled to be on board the train when the train enters or departs Botswana;

(*c*) by road —

(i) the border-post where the vehicle enters or departs Botswana,

(ii) the date and time of departure and arrival of the vehicle at the border-post where the vehicle enters or departs Botswana,

(iii) details of the crew members scheduled to be on board the vehicle when it enters or departs Botswana, and

(iv) details of the passengers scheduled to be on board the vehicle when it enters or departs Botswana; or

(*d*) by sea or inland waterway —

(i) the port of departure and arrival and all the ports where the vessel will call during its voyage to and in Botswana,

(ii) the scheduled date and estimated time of arrival of the vessel at the first Customs border where the vessel is scheduled to call after entering Botswana or place of departure where the vessel will call when departing Botswana,

(iii) details of the crew members scheduled to be on board when the vessel enters Botswana, and

(iv) details of the passengers on board the vessel when it enters Botswana.

(4) The crew and passengers details under subregulation (3) shall include —
(*a*) full names;
(*b*) nationality;
(*c*) passport number;
(*d*) gender;
(*e*) date of birth;
(*f*) marital status; and
(*g*) next of kin.

(5) An advance manifest for means of transport carrying commercial goods shall contain the following information —
(*a*) the name of the owner of the goods;
(*b*) the country of departure of the goods;
(*c*) the country of destination of the goods;
(*d*) identification numbers of the containers, if any; or
(*e*) where a train —
  (i) is transporting containerised cargo —
    (*aa*) the total number of containers, and
    (*ab*) containerised cargo details and container details in respect of each consignment,
  (ii) is transporting bulk cargo —
    (*aa*) bulk cargo details, and
    (*ab*) the number of each railway carriage transporting bulk cargo, and
  (iii) is transporting break bulk cargo —
    (*aa*) the number of consignments,
    (*ab*) break bulk cargo details in respect of each consignment, and
    (*ac*) the number of each railway carriage transporting break bulk cargo;
(*f*) where a vehicle, particularly a truck transports —
  (i) containerised cargo, details of containerised cargo and container details in respect of each consignment of containerised cargo on board the truck,
  (ii) bulk cargo, details of bulk cargo in respect of the bulk cargo on board the truck, and
  (iii) break bulk cargo, details of break bulk cargo in respect of each consignment of break bulk cargo on board the truck;
(*g*) where a vessel transports —
  (i) containerised cargo, details of containerised cargo and container details in respect of each consignment of containerised cargo on board the vessel,
  (i) bulk cargo, details of bulk cargo in respect of the bulk cargo on board the vessel,
  (ii) break bulk cargo, details of break bulk cargo in respect of each consignment of break bulk cargo on board the vessel, and
  (iii) empty containers, details of empty containers on board the vessel;
(*h*) the quantity and nature of the goods; and
(*i*) the gross weight of the goods.

(6) Where there is an update to an advance notice of arrival, advance notice of departure or an advance manifest, the update shall be submitted to Customs —

(*a*) electronically;
(*b*) before the means of transport arrives in the case of advanced notice of arrival; or
(*c*) before the means of transport departs Botswana in the case of advanced notice of departure.
(7) Where —
(*a*) a person fails to update an advance notice of arrival, advance notice of departure or an advance manifest; or
(*b*) a notice is rejected,
the customs officer may take a customs control measure that he or she deems necessary, including imposing a penalty under this Act.
(8) For the purposes of this regulation —
"break bulk cargo" means general cargo transported on board a vessel, railway carriage or vehicle in separate packages or as loose items that are not packed, but excludes cargo transported in containers;
"bulk cargo" means a large quantity of unpacked dry or liquid homogeneous cargo transported loose in the hold or cargo space of a vessel, railway carriage or truck;
"conveyance number" means, the —
(*a*) voyage number, in the case of a vessel;
(*b*) flight number, in the case of an aircraft; and
(*c*) trip number, in the case of a cross-border train;

Time limits for advance notice of departure and advance manifest

65. The following time limits shall be applicable for lodging an advance notice of arrival and an advance manifest by the following means of transport for commercial use —
(*a*) by air, at least two hours before the arrival of the aircraft.
(*b*) by rail, at least two hours prior to arrival at the train's first designated place of entry in Botswana;
(*c*) by road, at least one hour prior to arrival at the vehicle's first designated place of entry in Botswana; and
(*d*) by sea or inland waterway, at least —
(i) 30 minutes before the scheduled arrival of the vessel at a Customs port for inland waterway,
(ii) 24 hours before the scheduled arrival of the vessel at the first Customs port, or
(iii) for loading of containerised goods, break cargo and break-bulk cargo, at least 24 hours before loading the goods into a sea vessel at the foreign port of departure.

Time limits for advance notice of arrival and advance manifest

66. (1) The following time limits shall be applicable for lodging an advance notice of departure and an advance manifest by the following means of transport for commercial use —
(*a*) by air, at least —
(i) one hour before the departure of the aircraft from a designated customs airport, or
(ii) two hours before the departure of the aircraft from a non-designated airport;
(*b*) by rail, at least one hour prior to the arrival at the customs office where the train will leave Botswana;
(*c*) by road, at least one hour prior to arrival at the vehicle's designated place of exit from Botswana; and

(*d*) by sea or inland waterway, at least —
(i) 30 minutes before the scheduled departure of the vessel at a border post,
(ii) 24 hours before the scheduled departure of the vessel at the customs seaport where the vessel is scheduled to depart; or
(iii) for loading of containerised goods, break cargo and break-bulk cargo, at least 24 hours before loading the goods into a port of departure.

(2) Customs shall —
(*a*) immediately register an advance notice of arrival and manifest;
(*b*) allocate a reference number for the notice and manifest;
(*c*) apply customs controls on the notice and manifest;
(*d*) approve or reject the notice or manifest; and
(*e*) inform the declarant of the status of the submitted notice and manifest .

(3) Where a customs officer identifies any means of transport or goods indicated in an advance notice or advance manifest as high risk, the customs officer shall apply appropriate customs control measures that correspond with the level of risk.

B – Obligations upon arrival and departure

Report of arrival and departure by vessel

67. (1) A person in charge of a vessel, with or without passengers or goods, shall —

(*a*) report to a customs officer in person, and provide information to the customs officer which includes —
(i) crew and passenger details,
(ii) nationality,
(iii) persons accompanying him or her,
(iv) means of transport, and
(v) goods in his or her possession,
immediately after complying with Immigration formalities for arrival or departure, unless a reasonable cause of delay is shown or proven.

(*b*) submit the advance notice of departure or arrival and the manifest; and

(*c*) obtain permission to unload in Form Misc 10 set out in the First Schedule.

Report of arrival and departure by rail

68. (1) A customs officer may board a cross-border train arriving in Botswana or departing from Botswana and process the passengers on board the train.

(2) Where all passengers are cleared for customs purposes before disembarking the train, the operator of the train shall report the arrival of those passengers at each railway station where the passengers will disembark.

(3) Where a crew member will disembark in Botswana before the final destination of the cross-border train, the operator of the train shall inform the customs officer on board the train, so that the crew member may be processed by Customs before or at disembarkation.

(4) A person in charge of a means of transport shall submit a notice of arrival and manifest number.

(5) A person in charge of a means of transport shall on departure submit a gate pass in Form Misc 26 set out in the First Schedule.

Person arriving or departing on foot

69. A person who arrives or departs on foot or rides a self-propelled vehicle such as a bicycle or cart, or an animal, shall immediately report to a customs officer in person, or any other assigned officer upon arrival or departure at a designated place of entry or exit.

Arrival and departure of goods by cross-border pipeline, transmission line, conveyor belt or cable car

70. (1) A person in charge of a cross-border pipeline or transmission line shall once a month, lodge with Customs a declaration containing —

(*a*) the date of importation or exportation;

(*b*) a description of the goods;

(*c*) the quantity of goods; and

(*d*) the consignor and consignee.

(2) A person in charge of a conveyor belt or cable shall appear before a customs officer, at such times as Customs may require and provide information to the customs officer as may be required.

Arrival and departure by air

71. (1) A person in charge of an aircraft in Botswana, shall report the arrival or departure of the aircraft to a customs officer in person —

(*a*) at the first Customs airport in the case of arrival, or any other designated place approved by the Commissioner General, immediately after complying with immigration formalities; or

(*b*) Customs airport of departure in the case of exit, or any other designated place approved by the Commissioner General, before complying with immigration formalities; and

(*c*) at each Customs airport, or any other designated place approved by the Commissioner General, within Botswana at which the aircraft calls during its itinerary in the case of arrival.

(2) The airport authority managing each airport within Botswana at which the aircraft lands during its itinerary shall also report the arrival or departure of such aircraft to a customs officer at that airport.

(3) A report of arrival shall include —

(*a*) a general declaration manifest reference number for an aircraft and a list of passengers; and

(*b*) a separate transire in the Form CE 4 set out in the First Schedule, in respect of each destination in Botswana where the aircraft will land.

(4) A pilot or a person shall, when requested by a customs officer, present the official logbook, the stowage plans and any other documents relating to the goods, stores, passengers, crew and flight.

(5) A pilot or person operating an aircraft may request for permission at least 48 hours before the intended time of arrival in Botswana to land at an airport, airfield or airstrip other than a customs airport.

(6) The request for permission to land referred to in subregulation (5) shall be made in Form Misc. 10 set out in the First Schedule, including —

(*a*) name of the pilot and his or her nationality;

(*b*) registration number and nationality of the aircraft;

(*c*) place of requested arrival;

(*d*) date and time of requested arrival;

(*e*) justification for the request;

(*f*) names and nationalities of any passengers and crew;

(*g*) passport number of the pilot, passengers and crew;

(*h*) goods and stores to be carried on board; and

(*i*) name, address and contact details of the applicant, if other than the pilot.

(7) A person in charge of an aircraft for private use shall obtain a report on arrival from customs prior to payment of landing fee.

(8) A customs officer may grant permission for the aircraft to depart once he or she has verified the contents of the general declaration, and that the requirements for departure have been fulfilled, and may apply any customs controls.

(9) Upon Customs granting permission to a pilot or person operating an aircraft to depart under subregulation (9), the aircraft shall depart within two hours of the permission to depart.

Force majeure

72. (1) For purposes of the Act, circumstances beyond the control of a person in charge of a means of transport may include —

(*a*) an accident;
(*b*) inoperability of the means of transport;
(*c*) any disruption of the transport route;
(*d*) sudden illness or incapacity of the operator of the means of transport, or health and disease epidemic;
(*e*) acts of war;
(*f*) strike;
(*g*) riot;
(*h*) an act of terrorism; and
(*i*) act of God or natural disaster such as hurricane, flood, earthquake or volcanic eruption.

(2) Where a person in charge of a means of transport is forced, by circumstances beyond his or her control, to enter Botswana at a place other than a designated place of entry or land at a place other than a designated Customs airport, the person shall —

(*a*) immediately report the entry or forced landing to the nearest customs office; or
(*b*) where the person is unable to report the entry or forced landing to the nearest customs office, he or she shall immediately notify the circumstances of the arrival to a member of the Botswana Police Service or competent authority at or nearest to the place of entry or forced landing.

(3) In the case where the Botswana Police Service or competent authority is notified of such an arrival under subregulation (2), a police officer or an officer of competent authority shall —

(*a*) report the circumstances to the nearest customs officer by the most expeditious means available;
(*b*) provide to the customs officer the location, names of the person in charge, witnesses passengers or crew, and statements if available; and
(*c*) render all possible assistance to the person in charge of the means of transport to comply with the Customs requirements.

(4) Depending upon the circumstances of the incident, a person in charge of a wrecked or distressed means of transport, shall take actions necessary to —

(*a*) secure and protect the wreck and the goods; and
(*b*) ensure that unauthorised persons do not gain access to the wreck and the goods, until otherwise instructed by a customs officer.

(5) A person in charge of the wrecked or distressed means of transport or a person in control of goods recovered from the means of transport shall annotate the manifest or compile a list of the goods that have been recovered from the wrecked or distressed means of transport.

(6) For purposes of this regulation, a person in control of recovered goods from a wreck or a distressed means of transport includes —

(*a*) the owner;
(*b*) the carrier or agent of the means of transport or goods;
(*c*) a police officer; or
(*d*) other emergency response officer.

(7) A person in control of goods recovered under this regulation shall submit the annotated manifest or list of recovered goods to the customs officer to whom the incident was reported or who responds to the scene.

(8) Where a person other than a person in charge of a means of transport or a person referred to in subregulation (6) recovers goods from such a wrecked or distressed means of transport, that person shall be liable to Customs for the duties and taxes on such goods and shall ensure compliance with the requirements of the Customs and other relevant legislation in respect of the recovered goods.

(10) Where goods recovered from a wrecked or distressed means of transport are prohibited against importation or exportation, the goods shall be liable to forfeiture.

(11) Where the wrecked or distressed means of transport and any goods are not cleared or otherwise disposed of within 3 days after Customs has attended to the means of transport and goods, the person in charge of the means of transport, the carrier, agent, or the owner of the goods shall be liable for the costs incurred for any additional special attendance rendered by customs officers.

(12) A customs officer who receives a report referred to in subregulation (2) or (3) may —

(*a*) contact the Botswana Police Service or any competent authority to secure the means of transport and the goods pending Customs physical supervision, and require a police officer or an officer of any competent authority to provide him or her with an interim report of the state of the situation;

(*b*) where the circumstances allow, instruct the person in charge or other person referred to in subregulation (7) to immediately move the means of transport and goods to a specified customs office or designated area; or

(*c*) determine the necessity to station one or more customs officers, as he or she considers necessary, at the location of the means of transport or the goods.

(13) Where Customs, upon conducting investigations into the circumstances under subregulation (1) determines that a wrecked or distressed means of transport, or a claim by a person in charge of a means of transport was not caused by circumstances beyond the control of a person in charge of a means of transport under subregulation (1), or that the person made a misleading statement to Customs under this regulation, Customs may —

(*a*) impose a penalty on the person in charge of a means of transport who made the claim;

(*b*) deem that the person in charge of a means of transport is liable to payment of duties and taxes in relation to the destroyed or lost goods;

(*c*) recover such duties and taxes; and

(*d*) recover any associated costs of attending to the incident.

(14) A person in possession of any wreck shall —

(*a*) notify the Commissioner General of the wreck without delay;

(*b*) if required, deliver the wreck or permit to the Commissioner General; and

(*c*) except where necessary for the preservation or safe-keeping of the wreck, not remove or alter the wreck in quantity or quality without the permission of the Commissioner General.

(15) A wreck found in, or brought into Botswana may, at any time after it has come under the control of the Commissioner General, be disposed of in accordance with the Act.

(16) The Commissioner General may, upon a request in writing, authorise a person to search any wreck.

(17) An authorisation under subregulation (16) shall not confer any exclusive right to search or salvage any wreck.

C – Unloading and Removal of Imported goods

Permission to unload goods and unloading operations

73. (1) Customs may permit the unloading of imported goods as soon as possible after the arrival of a means of transport for commercial use.

(2) Goods shall be loaded or unloaded at a licensed —

(*a*) transit shed;

(*b*) cargo depot;

(*c*) container depot; or

(*d*) container terminal.

(3) An application to licence a premise under subregulation (2) shall be made in Form CE 185 and CE 185.4B16 set out in the First Schedule and pay a non-refundable fee of P1500.

(4) Notwithstanding subregulation (1) Customs may grant a person in charge of a means of transport, prior to the arrival of the means of transport, permission for immediate unloading of imported goods upon arrival.

(5) Customs shall approve a request from a person in charge of a means of transport made in Form Misc. 10 set out in the First Schedule, to unload goods from a means of transport at a customs controlled area or other designated place only during hours of operation, subject to subregulation (5).

(6) A customs officer may, under such conditions as he or she may impose, permit goods to be unloaded directly from an arriving means of transport onto another means of transport for conveyance of the goods to the customs office of destination for clearance of the goods.

(7) A person in charge of a means of transport may request for extra or special attendance for the unloading of goods by making an application under regulation 23.

(8) A person in charge of a means of transport, the carrier, agent, or the owner of the goods may request Customs for extra or special attendance under subregulation (7) for permission to unload the goods at a location other than a customs controlled area or designated place that may —

(*a*) be more cost-effective to the person concerned;

(*b*) provide special handling necessary for goods that may require —

(i) refrigeration,

(ii) handling and storage of hazardous materials,

(iii) excessive bulk handling,

(iv) protection for high value goods,

(v) national security, or national interest, or

(vi) other specialised handling to ensure public safety;

(*c*) be more accessible in case of emergency to the goods or means of transport; or

(*d*) meet any other reason that is acceptable to Customs.

(9) Customs shall, where permission is granted to unload goods in accordance with subregulation (6), determine whether Customs supervision is required for the unloading of the goods.

(10) Customs may permit the unloading of goods after hours of operation without Customs supervision provided that —

(*a*) the carrier and the operator at the place of intended unloading of goods has good records of compliance with Customs requirements; and

(*b*) the carrier or operator provides Customs with a guarantee that Customs may require.

(11) A person in charge of a means of transport, or the carrier, agent or owner of the goods, shall bear the costs incurred for any special attendance deemed necessary by Customs in accordance with regulation 24 at the place of unloading of the goods.

(12) A person in charge of a means of transport shall immediately notify Customs in Form Misc. 18 set out in the First Schedule where, upon the unloading of goods, a consignment or package is found to be in a damaged condition.

(13) An operator of a container terminal, container or cargo depot, transit shed or any other place approved by Customs for unloading of goods shall ensure that the goods —

(*a*) are kept in an accessible manner that will readily enable a complete check of all the goods by Customs;

(*b*) in transit to another place shall be kept separate from other goods;

(*c*) are reported for every entry of removal in Form Misc. 19 set out in the First Schedule; and

(*d*) are reported monthly in Form Misc. 25 set out in the First Schedule.

(14 A customs officer may direct a person to remove goods from their current location to a location approved by Customs by issuing to such a person a customs deliver order in Form CE 61 set out in the First Schedule.

(15) Where goods are delivered before a valid customs delivery order or forwarding thereof has been issued by a customs officer in respect of such goods, to the importer, such goods shall, if the customs officer so requires, be returned at the expense of the railway or airline operator to the place from which such goods were so delivered, or be brought to such other place as customs officer may decide.

(16) A customs officer may permit the delivery of such goods from the airport or railway transit shed before unloading of the aircraft or train has been completed, where a customs delivery order has been received by the competent authority in control of an airport or railway transit shed and the goods are not required to be detained.

(17) An agent, railway official, airline operator or any other person landing and delivering goods at any place shall —

(*a*) within a period of 3 days from the date on which such landing commence, or within such further period as the customs officer may allow, furnish to the customs officer a statement with particulars of the packages reported for landing at that place in terms of the Act; or

(*b*) before the expiration of a period of 3 days or such further period as allowed by a customs officer, deliver goods landed but not reported, unless the said statement reflects particulars of due entry and delivery of such goods, as well as goods in respect of which due entry has not been made, to the state warehouse or such other place as may be approved by the customs officer.

(18) Goods shall not, be loaded at any place in Botswana on an aircraft before all inward cargo for that place has been unloaded without the permission of the Commissioner General.

Outturn report upon arrival and departure

74. (1) An operator of an air cargo depot, rail container terminal, container or cargo depot transit shed shall submit an outturn report to Customs, within 24 hours with regards to goods unloaded from the means of transport at the depot or terminal.

(2) The outturn report in subregulation (1) shall be submitted through CMS, and shall contain the following information —

(*a*) the name and Trader Identification Number of the importer or exporter;

(*b*) where the report is submitted by a Customs clearing agent or any other agent on behalf of the importer or exporter, the name and address of the principal;

(*c*) the terminal or depot where goods are loaded or unloaded;

(*d*) the number of containers loaded;

(*e*) container details in respect of each container;

(*f*) any goods included in a manifest that have not been unloaded or, where there are no such goods, a statement to that effect; and

(*g*) any goods not included in a manifest that have been unloaded.

(3) An outturn report referred to in subregulation (1) shall be lodged for each means of transport for commercial use that is unloaded.

Goods remaining on board

75. (1) A person in charge of a means of transport for commercial use shall notify a customs officer of any goods or stores remaining on board the means of transport at the place and time of unloading goods or stores.

(2) A person in charge of a means of transport shall ensure that goods or stores remaining on board the means of transport are —

(*a*) not removed without the permission of the customs officer;

(*b*) sealed, marked, locked, fastened or otherwise secured; and

(*c*) declared in Form CE 5 set out in the First Schedule.

Removal of goods in bond

76. (1) Goods in bond shall not be removed from the place where such goods arrived in Botswana or where they entered Botswana, until they have been entered for removal in bond, in Form CE 32 set out in the First Schedule.

(2) Goods shall be removed in bond from a —

(*a*) place of entry in Botswana to a warehouse, special economic zone or a registered or licensed premises;

(*b*) warehouse to a place of exit out of Botswana;

(*c*) warehouse to another warehouse in Botswana;

(*d*) warehouse to another warehouse in the common customs area; and

(*e*) warehouse into free circulation or another customs procedure.

(3) A person who removes goods in bond shall be a —

(*a*) bonded carrier, or

(*b*) licensee of a storage warehouse.

(4) A bonded carrier shall notify the Commissioner General in Form Misc. 27 set out in First Schedule —

(*a*) after loading of goods at the place from where they are removed;

(*b*) on non-delivery of goods and their location; and

(*c*) after unloading the goods at the place of delivery.

(5) A licensee of a storage warehouse, from where the goods are removed shall report such removal immediately upon removal in Form Misc. 19 set out in the First Schedule.

(6) A licensee of a storage warehouse to which the goods are entered shall report such entry immediately on receipt.

D – Temporary storage of goods

Temporary storage

77. (1) Customs may on request allow temporary storage of goods pending the lodgement of a customs declaration where —

(*a*) goods that have been unloaded from a means of transport;

(*b*) bulky or heavy goods, which may remain on a means of transport in an unenclosed space under Customs supervision; and

(*c*) low duty goods that constitute negligible risk to the revenue which may remain on means of transport in an unenclosed space under Customs supervision, as deemed by Customs.

(2) The Commissioner General may —

(*a*) grant permission for the temporary store to be used by all importers or exporters and any other persons entitled to dispose of goods being imported or exported; or

(*b*) restrict the use of a temporary store for the exclusive use of an operator for the storage of goods owned by the operator or in which the operator has a material interest.

(3) For the purposes of ensuring control over goods placed in temporary storage, Customs may —

(*a*) maintain permanent or intermittent supervision of the temporary store;

(*b*) require that the temporary store be secured by double-locking that is locked with the operator's lock and a State lock; and

(*c*) keep records of the goods in the temporary store.

Admission of goods to temporary stores

78. (1) A person may request to place goods into a temporary storage by completing and lodging Form Misc. 10 set out in the First Schedule to Customs before goods are placed into temporary storage with the following information —

(*a*) Trader Identification Number or identification of the importer or exporter whose goods are to be placed into storage;

(*b*) Name or Trader Identification Number of the temporary storage operator where the goods are to be placed;

(*c*) the date and time that the person requests to place into storage; and

(*d*) supporting commercial documentation which shall include —

(i) the manifest or transport document,

(ii) permit,

(iii) invoice, or

(2) Upon receipt of a request to place goods into temporary storage under subregulation (1), Customs may —

(*a*) approve the request and designate a specific area where goods are to be placed and also indicate the time period that goods shall be placed under temporary storage; or

(*b*) refuse the request, and provide reasons for such refusal.

(3) An operator of a temporary storage shall report the movement of all goods removed to or from the temporary storage in Form Misc. 19 set out in the First Schedule, including —

(*a*) Trader Identification Number of the temporary storage operator;

(*b*) Trader Identification Number or identification of the importer or exporter whose goods are placed into storage; and

(*c*) the date and time that goods are placed into storage.

(4) A customs officer may allow all or a part of the goods arriving on a means of transport to be placed in the temporary store.

(5) A customs officer shall, in the case where only part of the goods are placed in the temporary storage, indicate on the manifest or other transport document which of the goods have been —

(*a*) admitted to temporary storage;

(*b*) cleared and released;

(*c*) returned to country of export; and

(*d*) authorised by Customs to undergo any other customs procedure.

Duration of temporary storage

79. (1) Upon approval of a request for temporary storage, a customs officer shall set a time limit of not more than three days for the temporary storage of goods.

(2) A person whose goods are placed in temporary storage may request for extension of time that the goods are placed under such storage by completing and lodging Form Misc. 10 set out in the First Schedule, to Customs before the expiry of the time granted under subregulation (1), with the following information —

(*a*) Trader Identification Number or identification of the importer or exporter whose goods are placed into storage;

(*b*) name or Trader Identification Number of the temporary store operator where the goods are placed;

(*c*) the date and time that the goods were placed into storage;

(*d*) reasons for such request for extension, supported with documentation or evidence; and

(*e*) the length of extension requested.

(3) Upon receipt of the request under subregulation (2), Customs may determine whether the reasons for the request are valid and —

(*a*) authorise an extension of the time limit by up to seven working days from the expiry of the initial temporary storage period; or

(*b*) refuse the request and provide reasons for such refusal.

(4) Where, at the expiration of the temporary storage period, a customs declaration is not lodged for goods that are in temporary storage or a customs declaration is lodged and the goods released by Customs are not collected, a customs officer shall —

(*a*) arrange for the transport of the goods to a State warehouse at the expense of the owner of the goods where the goods are in a Customs-operated temporary storage; or

(*b*) instruct the operator of the temporary storage where the goods are placed to move the goods to a State warehouse specified by Customs at the expense of the temporary storage operator or the owner of the goods.

(5) Customs shall, upon placement of goods at a temporary storage, charge the owner of goods with a —

(*a*) storage fee;

(*b*) transportation fee; and

(*c*) any other fee related to handling of the goods,

in relation to any costs incurred by Customs, which fees shall be published by the Commissioner General in a notice.

Authorised operations in temporary storage

80. (1) A person may request Customs, for permission to undertake the necessary operations for the preservation of goods in temporary storage in Form Misc. 10 set out in the First Schedule.

(2) Upon receipt of a request under subregulation (1) Customs may —

(*a*) approve such request and limit any such operations to the extent only required to meet the specific purpose; or

(*b*) refuse the request and provide reasons for such refusal.

(3) The operations performed under this regulation shall not allow the repackaging of the goods in a manner that may alter the essential character of the goods or conceal their origin.

(4) A customs officer may —

(*a*) require that any operations under this regulation be carried out under Customs supervision; or

(*b*) specify the procedures to be followed.

(5) Customs may undertake necessary operations under this regulation at any time, and may inform the owner, importer or exporter of the goods of the specific operation.

Goods deteriorated, spoiled or damaged in temporary storage

81. Where goods that are subject to the requirement of a permit, certificate, licence or authorisation —

(*a*) have become deteriorated, spoiled or damaged during temporary storage; and

(*b*) are being cleared for home use in their deteriorated, spoiled or damaged state, the requirement for a permit, certificate, licence or authorisation shall be fulfilled before the goods may be cleared for home use.

Responsibilities of temporary store operator

82. (1) A person operating a temporary storage shall provide a guarantee to Customs which is sufficient to cover the payment of any import duties and taxes that may become due in a case where the goods are not properly accounted for or removed from the temporary storage.

(2) The guarantee provided under subregulation (1) shall not exceed the amount of duties and taxes that may be due on an average monthly inventory of goods in the temporary store, calculated or anticipated over a year.

(3) A person operating a temporary storage shall submit —

(*a*) Form Misc. 19 set out in the First Schedule for each transaction where goods are entered or removed from the registered place; and

(*b*) monthly report in Misc. 25 set out in the First Schedule on or before the first day of the month for all goods entered or removed.

E – Departure

Exit formalities

83. (1) A person shall ensure that goods being exported comply with Customs or other national legislation, conditions or such restrictions at the time of leaving Botswana.

(2) A customs officer may verify any applicable permits, certificates, licences or authorisations for any restricted goods with the competent authority issuing the documentation.

(3) An exporter of goods may be required to lodge a guarantee with Customs where the goods that he or she is exporting are subject to any applicable duties and taxes that have not been paid.

(4) A guarantee under subregulation (3) shall be required for —

(*a*) imported goods that have been under a customs warehouse or processing procedure and are intended for export;

(*b*) goods for which the application of internal taxes has been suspended on the condition of their export.

(5) An exporter of goods to be used as stores on board an aircraft or train during its journey in Botswana shall not allow those goods to enter free circulation.

(6) An exporter shall maintain information, accounts documents or records to prove to Customs that goods were —

(*a*) duly exported;

(*b*) destroyed or rendered commercially valueless; or

(*c*) in the case of stores for means of transport consumed during the journey of the aircraft or train in Botswana.

(7) Where a means of transport or container has been secured with a seal or similar technology prior to arrival at the customs office at the place of exit from Botswana, a customs officer shall verify that —

(*a*) the seal is intact and that the seal number corresponds with those listed in the manifest or airway bill, bill of lading, rail consignment note, or other transport document; or

(*b*) the technology is intact and has not been tampered with.

Permission to depart by aircraft

84. (1) Where circumstances arise that delay an aircraft from departing within 2 hours from the time that Customs granted permission under regulation 71 (10) —

(*a*) the person operating the aircraft or an authorised agent may request an extension of period of up to 2 hours, from the expiry of the time initially granted by Customs; and

(*b*) the request shall be lodged by —

(i) providing detailed reasons for the delay, and

(ii) amending the departure time in the general declaration,

before the expiry of the initial period of departure.

(2) Where a customs officer is satisfied with the reasons provided for an extension of time under subregulation (1), he or she shall grant the request by authorising the amendment of the general declaration.

(3) A customs officer shall not grant permission for an aircraft to depart where —

(*a*) the aircraft has been detained, seized or forfeited; or

(*b*) the aircraft has on board any goods that have been detained, seized or forfeited.

(4) Where a customs officer does not grant such permission for an aircraft to depart, the customs officer shall notify the Civil Aviation Authority in charge of the airport of the decision.

Loading goods for departure on board

85. (1) A customs officer shall, before goods or stores are loaded on board an aircraft for export from Botswana, —

(*a*) verify that export declarations have been lodged for each airway bill contained in the general declaration for the aircraft;

(*b*) verify any permit, certificate, licence or other authorisation for restricted goods being taken out of Botswana; and

(*c*) if satisfied that all the requirements have been met, approve the loading of the goods.

(2) Where any requirement has not been met, a customs officer shall —

(*a*) instruct the person operating the aircraft or authorised agent not to load goods for which the requirement have not been satisfied; and

(*b*) withhold permission for the aircraft to depart until the requirement is met, or the general declaration for the aircraft is amended in regard to those goods.

(3) A person who lodges a request with Customs for permission to load goods or stores on board an aircraft for export at a place other than a Customs airport or other designated place shall present to Customs any permits, certificates, licences or authorisations for goods that may be —

(*a*) restricted;

(*b*) hazardous;

(*c*) high risk;

(*d*) perishable; or

(*e*) otherwise sensitive.

Notification of goods not boarded

86. (1) A person, or an authorised agent, operating an aircraft departing Botswana, shall notify Customs of any goods that were not loaded on board as declared in Form Misc. 25 set out in the First Schedule.

(2) Where Customs has granted permission to depart, and the person has notified Customs that goods have not been loaded on board as provided under subregulation (1), the person shall lodge an amended general declaration for the aircraft.

(3) A notification or amendment under this regulation shall be lodged 30 minutes before the aircraft departs the Customs airport or other designated place of departure.

Aircraft departure reports

87. (1) The airport competent authority managing each airport at which an aircraft departing Botswana to a final destination outside Botswana lands on its outbound itinerary on a stop-over, shall report the departure of such aircraft to a customs officer at that airport.

(2) A customs officer may —

(*a*) exempt the aircraft carrier or a person operating a private aircraft from the requirement to notify Customs of the departure of the aircraft where the aircraft departs from an airfield or airstrip approved by Customs for such departure; and

(*b*) accept a departure report from the airport competent authority managing the airport.

PART VI – *Declarations of Currency and Bearer Negotiable Instrument*

A – Declaration of Currency or Bearer Negotiable Instruments by Person

Declaration of currency into or out of Botswana

88. (1) A person who has in his or her possession currency that is P10 000 or more or the equivalent of P10 000 or more in foreign currency, shall upon –

(*a*) entry into or before exiting Botswana, declare to a customs officer in Form J set out in the First Schedule, the currency in his or her possession; and

(*b*) request by a customs officer produce the currency for examination by the customs officer.

(2) A person who sends, causes to be sent, receives or takes delivery of unaccompanied currency that is P10.000 or more or equivalent in foreign currency shall declare such currency in Form J set out in the First Schedule.

(3) Upon lodgement of a declaration of currency under subregulation (1), Customs may request for documentation supporting information submitted in the declaration, which may include —

(*a*) source of funds; or

(*b*) purpose of funds.

(4) For the purposes of this regulation, where a person —

(*a*) arranges to leave Botswana on an aircraft or train; and

(*b*) goes towards an aircraft or train through an embarkation area; and —

(i) takes currency which is in his or her clothing into the embarkation area,

(ii) has currency in his or her baggage, and

(iii) does not declare the currency at a customs office at the place in which the embarkation area is located —

the person is taken to have carried currency out of Botswana.

Declaration of bearer negotiable instrument into or out of Botswana

89. (1) A person who has in his or her possession one or more bearer negotiable instruments, shall upon entry into Botswana, declare to a customs officer in Form J set out in the First Schedule, the bearer negotiable instrument as well as the value borne on the bearer negotiable instrument.

(2) A person who sends, causes to be sent, receives or takes delivery of unaccompanied bearer negotiable instruments shall declare such bearer negotiable instruments in Form J set out in the First Schedule.

Information required for declaration of currency

90. A declaration for currency shall contain the following information —

(*a*) the full name and passport number of the person who is to move the currency into or out of Botswana;

(*b*) where the person is an individual, the person's —

(i) residential address,

(ii) the person's residential telephone number,

(iii) the person's date of birth,

(iv) the person's place of birth, including the town or city and country of birth, and

(v) the person's country or countries of citizenship;

(*c*) Where the person is not an individual —

(i) the address of the person's registered office or principal place of business,

(ii) the person's telephone number, and

(iii) the person's taxpayer identification number or company registration number;

(*d*) where the person is not a resident of Botswana, the person's —

(i) physical address, and

(ii) telephone number while in Botswana;

(*e*) the person's occupation, business or principal activity;

(*f*) whether the person is bringing the currency into Botswana or out of Botswana, and —

(i) the name of port of entry or departure from which the person enters or departs from Botswana,
(ii) the name of the country and the city, town or port from which the currency is moved from, and
(iii) the flight number or the name and registration of the transport vessel on which the person brings the currency into or takes out of Botswana;

(*g*) occupation and business or principal activity of the person bringing or taking currency out of Botswana, or the occupation and business or principal activity of the person to whom the currency is to be delivered;

(*h*) where the person is to send the currency into or out of Botswana —
(i) the name of the country and the city, town or port from which the currency is to be dispatched,
(ii) the means by which the currency is to be sent, such as by post, by train, by a means of transport or through a courier or another person, and
(iii) the name, address and telephone number of the individual or service provider who is to move the currency on behalf of the person;

(*j*) where the person is to move the currency into or out of Botswana on behalf of another person —
(i) the name and address of that person,
(ii) where that person is an individual, his or her residential address, residential telephone and cell phone number,
(iii) the occupation or the business or principal activity of that person; and
(iv) the source of funds,
(v) the currency or currencies, and the amount as denominated in the particular currency or currencies, and
(vi) the full name, address, including residential address, occupation, business or principal activity, telephone number of the person to whom the currency is to be delivered.

Information required for declaration of bearer negotiable instrument

91. A declaration form for carrying a bearer negotiable instrument into or out of Botswana shall contain the following information —

(*a*) a description of the type of bearer negotiable instrument;
(*b*) the currency in which the bearer negotiable instrument is denominated;
(*c*) the amount payable, if any, under the bearer negotiable instrument in that currency;
(*d*) the full name of the issuer or drawer of the bearer negotiable instrument;
(*e*) the name of the country, and the city or town in that country, at which the bearer negotiable instrument was issued;
(*f*) any reference number that appears on the face of the bearer negotiable instrument;
(*g*) the name of the country, and the city, town or port in that country, to which the bearer negotiable instrument is being carried;
(*h*) the name of the country, and the city, town or port in that country, from which the bearer negotiable instrument is being carried;
(*i*) the full name of any payee, where applicable, of the bearer negotiable instrument;
(*j*) where the person is to deliver the bearer negotiable instrument to another person —

(i) where that other person is an individual, the full name of the individual, residential address and residential telephone and cell phone number of that individual,
(ii) the address and telephone number of the registered office or principal place of business of that other person, and
(iii) the occupation, business or principal activity of that person or individual,

(*k*) where the person is carrying the bearer negotiable instrument on behalf of another person —
(i) where that other person is an individual, the full name of that individual, the residential address and residential telephone number of that individual,
(ii) the occupation, business or principal activity of that individual,
(iii) the address and telephone number of the registered office or principal place of business of that other person, and
(iv) the business or principal activity of that other person.

Seizure of currency or bearer negotiable instrument

92. A customs officer may seize currency or bearer negotiable instrument found in the course of an examination or search under section 17 of the Act where —
(*a*) the person has not declared the currency or bearer negotiable instrument, or where a declaration has been made, the declaration is false;
(*b*) the customs officer has reasonable grounds to suspect that the currency or bearer negotiable instrument may afford evidence as to the commission of an offence against section 35 or section 96 of the Act; or
(*c*) the person has contravened these Regulations or any other relevant legislation.

B – Transportation of currency by air, rail, road or post

Cross-border transportation of currency or bearer negotiable instrument as containerised cargo

93. (1) An owner, carrier or operator of a means of transport that is transporting currency or bearer negotiable instruments above P10 000 as a cargo consignment into or out of Botswana shall lodge a declaration for the currency or bearer negotiable instruments in SAD 500 set out in the First Schedule.
(2) A declaration for currency or bearer negotiable instrument shall indicate —
(*a*) the weight of a shipment;
(*b*) whether the currency or bearer negotiable instrument is co-mingled with other goods;
(*c*) whether the currency or bearer negotiable instrument is in mixed packages with other currencies;
(*d*) whether the currency or bearer negotiable instrument is being transported into Botswana or out of Botswana;
(*e*) description of the currency or bearer negotiable instrument, which shall include —
(i) currencies and denominations where it is bank notes and coins, or
(ii) currencies, where it is bearer negotiable instrument.

(3) A customs officer may, upon receipt of a declaration referred to subregulation (1) request and obtain further information from the carrier with regard to the origin of the currency or bearer negotiable instruments, and its intended use.

(4) The requirement for declaration under subregulation (1) shall also apply to —

(*a*) currency couriers;
(*b*) freight forwarders;
(*c*) currency transit shipment;
(*d*) specialist currency or valuables in transit companies or agencies;
(*e*) financial institutions;

(6) Where an owner, carrier or operator of a means of transport makes a declaration of bearer negotiable instruments transported as containerised cargo, a customs officer may make a copy of the bearer negotiable instruments and the customs officer shall return the bearer negotiable instruments to the person after making the required number of copies.

PART VII – *Customs Clearance Operations*

A– Form and contents of customs declaration

Contents of Declaration

94. (1) A person shall declare goods in Form SAD 500 set out in the First Shcedule, which shall include —

(*a*) the name and Trader Identification Number of the —
  (i) importer,
  (ii) exporter,
  (iii) owner of goods, or
  (iv) declarant;
(*b*) where the declaration is submitted by a customs clearing agent or any other agent on behalf of another person, the name and address of the principal;
(*c*) the nature and description of goods;
(*d*) the quantity of goods;
(*e*) the tariff classification of the goods;
(*f*) the Customs value of the goods;
(*g*) the origin of the goods;
(*h*) manifest number;
(*i*) the carrier or owner of means of transport;
(*j*) name and identification details of person in charge of a means of transport;
(*k*) mode of transport;
(*l*) details of means of transport;
(*m*) the customs procedure code;
(*n*) rebate item code where applicable;
(*o*) place of entry or exit;
(*p*) country of destination, country of export and port of destination;
(*q*) place of final destination;
(*r*) customs office of declaration;
(*s*) the transport document number or numbers issued by the transporter in respect of the goods;
(*t*) the container number or numbers, in the case of containerised goods;
(*u*) the date of actual or expected arrival of the goods at a place of entry or exit; and
(*v*) any other information as may be required in a form under this Part.

(2) A declarant under section 96 of the Act shall submit supporting documents related to the customs procedure, as may be requested by Customs —

(*a*) in the instance of cross-border transmission line, the —

(i) reading at the meter at the time of importation or exportation,

(ii) report or confirmation of trade from the Southern African Power Pool, or any other entity, in relation to the exported electricity; or

(*b*) in the case of cross-border pipeline, bulk meter reading at the time of importation or exportation.

Submission of declaration through CMS or manual submission

95. A declaration of goods shall be submitted —

(*a*) through CMS; or

(*b*) in paper format, where authorised by the Commissioner General.

Declarants not established or registered in Botswana

96. Customs may issue a notice to a declarant —

(*a*) who is not established or registered in Botswana;

(*b*) who lodges a declaration for transit, transhipment or temporary admission; or

(*c*) who declares goods occasionally under a procedure listed under section 96 (3) of the Act;

to register on CMS or appoint a clearing agent or registered clearing agent.

Particulars of invoice

97. (1) An invoice referred to under section 102 (2) (*a*) of the Act and anywhere in these Regulations shall —

(*a*) be a true reflection of the transaction that is the basis for the goods to be exported to or from Botswana, and shall indicate —

(i) the nature of the transaction, and

(ii) the price paid or payable in terms of the transaction;

(*b*) describe the goods to which it relates, which shall include —

(i) a distinctive and permanent identification number, where applicable,

(ii) manufacturers code for the goods,

(iii) description, and character or other mark allocated to the goods by the person who issued the invoice, and

(*c*) be the final invoice issued for all the goods to which the invoice relates to.

(*d*) indicate —

(i) the invoice number,

(ii) the date of issue,

(iii) the name and physical address of the exporter, supplier or seller,

(iv) the name of the person to whom the invoice is issued, and the name of the consignee where the person to whom the invoice is issued is not the consignee,

(v) any commission, discount, cost, coupons, charge, expense, royalty, freight, tax, drawback, refund, rebate, remission or other information that affects the price paid or payable.

(2) A declarant shall submit a commercial document, or evidence of any commission, discount, cost, coupons, charge, expense, royalty, freight, tax, drawback, refund, rebate, remission or other information that affects the price paid or payable relating to an invoice submitted to Customs.

(3) The particulars on an invoice shall describe the goods as they are or as they will be at the time of their importation into or exportation from Botswana.

(4) An invoice or other document submitted to Customs in relation to denomination, description, class, grade or quantity of goods shall be deemed to contain a false statement if the price charged by the exporter or any value, price, commission discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate, remission or other information declared therein which —

(*a*) is not, except in so far as may be otherwise specified, exclusively related to goods of the denomination, description, class, grade or quantity declared in such invoice or document;

(*b*) is influenced, adjusted or amended as a result of any separate transaction, arrangement, agreement or other consideration of any nature whatever particulars of which are not specified in such invoice or document; or

(*c*) represents any average or adjustment or amendment, particulars of which are not disclosed in such invoice or document, of such values, prices, commissions, discounts, costs, charges, expenses, royalties, freight, duties, taxes, drawbacks, refunds, rebates, remissions or other information in respect of goods of the same or of different denominations, descriptions, classes, grades or quantities supplied by the same supplier.

Submission of proof of origin

98. A person exporting goods shall at the time of lodging a customs declaration, submit proof of origin for such goods in Form CE 59 set out in the First Schedule —

(*a*) where the rate of Customs duty as determined by the preferential code is lower than the general rate; and

(*b*) in such circumstances as the Commissioner General may require.

Request to lodge provisional or incomplete declaration

99. (1) A declarant may submit a request to lodge a provisional or incomplete declaration by lodging Form Misc. 10 set out in the First Schedule to Customs through CMS, by submitting the following details —

(*a*) the name and Trader Identification Number or identification number of the applicant;

(*b*) where the request is lodged by a Customs clearing agent or any other agent on behalf of the applicant, the principal's names and address;

(*c*) customs procedure that goods are cleared under;

(*d*) details of —

(i) the information required to complete the declaration, in the case of an incomplete declaration, or

(ii) the information that requires confirmation, in the case of a provisional declaration, and

(iii) when the declaration will be completed;

(*e*) detailed reasons explaining —

(i) why the declaration —

(*aa*) cannot be completed at the time of lodgement, in the case of an incomplete declaration; or

(*ab*) cannot be verified at the time of lodgement, in the case of a provisional declaration,

(ii) why the declarant requires expedited release of goods, and

(iii) any further details relevant to the request.

(2) on submission of a request under subregulation (1), Customs may —

(*a*) accede to the request, and authorise the lodgement of the incomplete or provisional declaration.

(*b*) refuse to accept lodgement of the provisional or incomplete declaration, and provide reasons for such refusal.

(3) Customs shall not accede to the request to release restricted goods covered by an incomplete or provisional declaration unless the permit, certificate, licence or authorisation required under any law is submitted with the request.

(4) Upon Customs acceding to the request under subregulation 2 (*a*), Customs shall —

(*a*) specify a time period not exceeding seven working days, that the —

(i) information required to complete the declaration will be provided by the declarant, in the case of an incomplete declaration, or

(ii) the information, in the case of a provisional declaration, will be confirmed or corrected,

through lodging a supplementary declaration as provided under section (104) of the Act.

(*b*) impose conditions, restrictions or customs controls, including, requesting for a guarantee as it may deem necessary to cover the payment of any import duties and taxes due on the goods.

(5) An incomplete or provisional declaration shall be lodged in Form SAD 500 set out in the First Schedule.

(6) Goods declared on an incomplete or provisional declaration shall be released in Form Misc. 8 set out in the First Schedule.

(7) For purposes of this regulation —

"incomplete declaration" means a customs declaration that does not contain all the information required to be included in a customs declaration under a specific customs procedure; and

"provisional declaration" means a customs declaration that contains all the information required to declare goods provisionally included, but where confirmation of one or more particulars of the goods is necessary.

Lodging of supplementary declaration

100. (1) A declarant shall lodge a supplementary declaration within the time specified under regulation 100 (4) (*a*).

(2) A supplementary declaration shall include —

(*a*) information relating to the particulars that required confirmation in the declaration in case of a provisional declaration;

(*b*) the information required to complete the declaration in the case of an incomplete declaration; and

(*c*) all the fields in a declaration required for regular clearance of goods under the particular customs procedure.

(3) A supplementary customs declaration shall —

(*a*) be supported by all outstanding supporting documents;

(*b*) state the reference number of the incomplete or provisional customs declaration to which it relates; and

(*c*) where the incomplete or provisional customs declaration to which it relates was submitted manually, be submitted to CMS.

(4) Upon lodgement of the supplementary declaration, Customs shall apply customs controls as it may deem necessary under a particular customs procedure.

B — Lodgement, Acceptance and Registration of Customs Declaration

Declaration processing fee

101. (1) A declarant shall pay to Customs, a fee set out in the Third Schedule for —

(*a*) processing of a customs declaration;

(*b*) amendment of customs declaration;

(*c*) withdrawing of a customs declaration; or

(*d*) placement of goods in a State warehouse.

(2) Customs shall not release goods without payment by the declarant of the processing fee specified under subregulation (1).

Pre-lodgment of customs declaration

102. (1) A customs declaration for commercial goods shall be lodged after an advance notice and manifest for the goods have been approved.

(2) A person shall proceed to the border only after the customs declaration submitted in respect of the goods has attained proceed to border status.

(3) A customs declaration of goods through a cross-border —

(*a*) pipeline shall be lodged within 10 days following the calendar month after which goods have entered or departed Botswana;

(*b*) transmission line shall be lodged on or before the 10th day of the calendar month after which goods have entered or departed Botswana;

(*c*) cable car or conveyor belt shall be lodged on arrival.

Acceptance and registration of customs declaration

103. (1) On lodgement of a declaration, Customs shall —

(*a*) proceed with verification of the declaration; and

(*b*) register and allocate a Unique Consignment Reference or number to the declaration.

(2) For purposes of this regulation —

"Unique Consignment Reference" means a reference number for Customs use, and may be required to be reported to Customs at any point during a customs procedure.

Ammendment of customs declaration

104. (1) A declarant may request to amend a declaration by lodging a request in Form SAD 503 set out in the First Schedule.

(2) A request to amend a customs declaration may be lodged after Customs has begun to verify the declaration, on the condition that the request to amend —

(*a*) is justifiable in terms of the amount of duties and taxes due;

(*b*) is not related to goods other than those the declaration originally covered; and

(*c*) is not related to any offence under the Act.

(3) Notwithstanding subregulation (2), Customs may apply customs controls, and imposition of a penalty, where an offence is discovered while checking the goods declaration or examining the goods.

(4) On receipt of a request under subregulation (1), Customs may —

(*a*) accede to the request to amend the declaration, and notify the declarant that the request has been authorised; or

(*b*) refuse the request to amend the declaration and inform the declarant of its reasons for refusal.

(5) Where Customs has acceded to the request to amend under subregulation (4) (*a*), the declarant shall pay the amendment fee and amend the declaration.

Withdrawal of customs declaration

105. (1) A declarant may request to withdraw a customs declaration by lodging Form SAD 503 set out in the First Schedule, containing the following particulars —

(*a*) the name and Trader Identification Number or Identification Number of the applicant;
(*b*) where the request is submitted by a customs clearing agent or any other agent on behalf of the applicant, the principal's names and address;
(*c*) the declaration number;
(*d*) where goods were declared under a particular Customs procedure in error —
(i) detailed explanation of how the error occurred,
(ii) evidence or documents to support the explanation given under paragraph (i), and
(iii) details of the new declaration under another Customs procedure, that the declarant requests to lodge;
(*e*) where a declaration is no longer required by a declarant, detailed reasons for withdrawal in accordance with section 111 (*a*) (ii), of the Act which may include —
(i) non-arrival of goods,
(ii) change in ownership during the clearance process,
(iii) a duplicate declaration for the same consignment lodged in error; or
(iv) abandonment of the goods.

(2) On receipt of a request under subregulation (1), Customs may —
(*a*) accede to the request to withdraw the declaration, and —
(i) authorise the withdrawal of the declaration and notify the declarant of such authorisation, or
(ii) accept the lodgement of a new declaration, where goods were declared under a particular customs procedure in error, or
(*b*) refuse the request to amend, and provide reasons for such refusal.

(3) On approval of a request to withdraw, the declarant shall pay the withdrawal fee set out in the Third Schedule and withdraw the declaration.

Inspection of goods for purposes of lodging declaration

106. (1) Where a declarant is not in possession of the necessary information to complete a customs declaration, he or she may request Customs to inspect the goods after their arrival, but prior to lodgement of a declaration by lodging Form Misc. 10 set out in the First Schedule to Customs through CMS.

(2) The Form submitted to Customs under subregulation (1) shall be completed using information available to reflect as much of the following particulars as possible —
(*a*) the name and Trader Identification Number, National Identification Number for citizens and passport number for non-citizens, of the applicant;
(*b*) where the request is submitted by a customs clearing agent or any other agent on behalf of the applicant, the principal's names and address;
(*c*) a description of the class or kind of goods;
(*d*) the quantity, volume or weight of the goods;
(*e*) information relating to —
(i) the container number,
(ii) the means of transport, and
(iii) location of goods.
(*f*) the place at and the date on which the inspection is being requested;
(g) whether the person in physical control of the goods or their representative has been notified of the inspection, and whether the person notified requests to be present when the goods are inspected.

(3) Upon Customs receiving a request under subregulation (1), Customs may —

(*a*) accede to the request to inspect goods under subregulation (1), and inform the declarant of the date, time and place where the inspection will take place; or

(*b*) refuse the request to inspect the goods, and provide reasons for such refusal.

(4) Upon completion of inspection of goods, an applicant under this regulation may request to withdraw a sample under regulation 21 (5).

C – Verification and Examination of Customs Declaration

Examination of goods

107. (1) A customs officer, for purposes of verifying the accuracy of the particulars contained in a customs declaration, may direct that the examination of goods be conducted in a location other than a customs office, or outside the hours of operation.

(2) Where a declarant makes a request under section 113 (2) of the Act for goods to be examined in a location other than a customs office, or outside the Revenue Service hours of operation, the declarant shall bear all costs or liabilities arising from the transportation of the goods to the place of examination, unpacking, repacking or any other handling required for the examination of the goods.

(3) Goods conveyed to the place of examination shall not be moved without the approval of the customs office.

Sample goods for examination or analysis

108. (1) Where Customs requires a sample of goods for analysis or examination, Customs shall issue Form Misc. 6 set out in the First Schedule for the sample to the person in physical control of the goods.

(2) Customs may administer a penalty in relation to the findings under subregulation (1).

Further examination of goods

109. (1) on receiving notice under regulation 108 (2) detailing findings of examination, a declarant may request for further examination or sampling of goods in accordance with section 115 (2) within 7 working days of receipt of the notice.

(2) A declarant who requests for further examination or sampling of goods under subregulation (1), shall lodge the request in Form Misc. 10 set out in the First Schedule in CMS and the request shall contain the following details —

(*a*) the name and Trader Identification Number or Identification Number of the applicant;

(*b*) where the request is submitted by a customs clearing agent or any other agent on behalf of the applicant, the principal's names and address;

(*c*) detailed reasons explaining why the declarant considers that the results of the initial examination, or analysis or samples taken, are not valid or do not apply to the goods declared.

(3) Upon receipt of a request under subregulation (2) Customs shall —

(*a*) grant the request, and —

(i) notify the declarant that further analysis of samples and examination of goods will be undertaken,

(ii) undertake further sampling and examination in accordance with the Act, and

(iii) notify the declarant of the findings from the analysis or examination, or

(*b*) notify the applicant of refusal to further analysis of samples and examination, and provide reasons for such refusal.

(4) Where the results of the analysis or detailed examination contradict the information in the customs declaration, Customs may —

(*a*) direct the declarant to amend the declaration to ensure goods are declared in accordance with the results; or

(*b*) administer a penalty, fine or both under this Act in relation to the findings.

(5) A declarant shall be liable to payment in relation to conducting the sampling, analysis or examination of the goods.

Presence of declarant during examination of goods

110. (1) A declarant may request to be present during examination or opening of a package or container under section 112 (1) (*a*) of the Act, by making a request to Customs before the scheduled examination or opening.

(2) The request to be present during an examination under subregulation (1) shall be lodged in Form Misc. 10 set out in the First Schedule, in CMS and shall contain the following details —

(*a*) the name and Trader Identification Number or identification number of the applicant;

(*b*) where the request is submitted by a Customs clearing agent or any other agent on behalf of the applicant, the principal's names and address;

(*c*) the declaration number, if available;

(*d*) name and designation of the declarant or representative who will attend the examination or opening of goods.

(3) Upon receipt of a request under subregulation (2), Customs may —

(*a*) accept the request and notify the declarant of the place and time of the examination or opening of goods; or

(*b*) refuse the request, where the goods have already been examined or opened, or for purposes of undertaking customs controls.

Commingled goods

111. (1) A declarant may be authorised by Customs to itemise goods in customs declaration for customs classification where multiple closed packages are commingle in a manner that the quantity or value of each class or description of goods cannot readily be ascertained on examination.

(2) The request under subregulation (1) shall be lodged in Form Misc. 10 set out in the First Schedule, in CMS and shall contain the following details —

(*a*) the name and Trader Identification Number of the declarant;

(*b*) where the declaration is submitted by a customs clearing agent or any other agent on behalf of another person, the name and address of the principal;

(*c*) the declaration number, where available;

(*d*) name and designation of the person who will segregate the goods, and

(*e*) detailed explanation of how according to the declarant, the classification, quantity and value or each class or description of goods should be assessed.

(3) Customs may —

(*a*) accept the request and notify the declarant of the place and time when the declarant, or representative may segregate the goods; or

(*b*) refuse the request and provide the reasons.

Notification of duties and taxes

112. (1) Customs may notify a declarant of the amount of duties and taxes assessed in Form J for travellers, Form SAD 500 for traders and Form Misc. 20 for small traders.

(2) The Revenue Service may utilise CMS to automatically calculate the duties and taxes payable using particulars of goods inputted into the system by a declarant, and notification by CMS shall be considered as due notification of the payable duties and taxes envisaged in subregulation (1).

(3) Where a declarant is unregistered, Customs may notify the declarant of duties and taxes assessed in writing, or orally.

(4) An application made to request for a favourable rate shall be made in Form Misc. 10 set out in the First Schedule.

D – Release of Goods

Conditional release before clearance

113. Where a person has been granted conditional release in accordance with section 126 (2) of the Act and has not paid duties and taxes within ten days , the person shall be liable to pay interest and late payment penalty in accordance with regulation 311.

Clearance of goods for home use

114. Where conditional release of goods is granted, Customs shall only grant final clearance and release the goods upon payment of duties and taxes, and where applicable, penalties outstanding in respect of the goods.

Release notification

115. (1) A release notification shall contain the following data —

(*a*) release notification number;

(*b*) the Trader Identification Number of the declarant;

(*c*) the declaration number;

(*d*) date and time of release of the goods;

(*e*) the name, address, identity and contact number of the person to whom the release is being issued;

(*f*) a description of the goods and the means of transport relating to the release; and

(*g*) the name of the customs officer who issued the release.

(2) A release notification in subregulation (1) shall be in Form Misc. 24 set out in the First Schedule.

(3) Where conditional release of goods is granted for home use or another customs procedure under section 126 (1) of the Act, Customs regarding goods –

(*a*) that require special equipment for unloading;

(*b*) that are of such a nature that they must be unloaded or handled under specific conditions; or

(*c*) that may be released under special conditions as may be determined by the Commissioner General,

may place conditions contained under this regulation on the goods, and notify a declarant or operator of a customs controlled area.

(4) Where conditional release is granted under subregulation (1) —

(*a*) customs may conduct an inspection at the importer's premises or any other premises nominated;

(*b*) customs may request that a special attendance fee and any other costs incurred by Customs for the Customs inspection at such premises is paid; and

(*c*) seals and fastenings may be removed only in the presence of a customs officer unless the Customs competent authority allows otherwise.

(5) Customs may impose any other additional conditions, other than those contained in this regulation for release of goods.

Release of goods to competent authority

116. Goods under Customs control may be released to a competent authority for the purpose of administration or enforcement of this Act or any other relevant law.

Notification of removal of goods to State warehouse

117. (1) Customs shall notify the declarant of removal of the goods to the State warehouse in Form Misc. 1 set out in the First Schedule, detailing —

(*a*) the Trader Identification Number of the declarant;

(*b*) the declaration number;

(*c*) details of the goods which have been moved to the state warehouse;

(*d*) the date that goods were moved to the State warehouse; and

(*e*) the location of the State warehouse, and specific area or lot number where the goods are kept.

(2) Where the person to whom the notice of removal of goods to the State warehouse under subregulation (1) is to be issued is unknown or cannot be found, the notice shall be retained by Customs.

E – Abandonment of Goods

Request to abandon goods to the State

118. (1) A person may request to abandon goods to the State in Form Misc. 9 set out in the First Schedule —

(*a*) the name, registration number or Trader Identification Number, of the person making the request;

(*b*) where the request is submitted by a customs clearing agent or any other agent on behalf of the applicant, the principal's names and address;

(*c*) the declaration number relating to the goods;

(*d*) a description of the goods;

(*e*) detailed reasons for the request to abandon goods;

(*f*) a statement that —

(i) the person transfers ownership of the goods to the State, and

(ii) Customs and the State shall be indemnified against any claim or action relating to the abandoned goods.

(2) Upon receipt of a request under subregulation (1) the Commissioner General may —

(*a*) approve such request; or

(*b*) refuse the request, and provide reasons for such refusal.

Notice of abandonment of goods

119. (1) Where goods are found unattended and the person to whom they belong cannot be found, the Commissioner General may abandon the goods to State and issue a notice of abandonment in Form Misc. 9 set out in the First Schedule.

(2) Where a person to whom the notice of abandonment is to be issued is unknown or cannot be found, the notice of abandonment shall be retained by Customs.

(3) Where the goods or means of transport are at a specified customs controlled area, Customs shall also notify the licensee of the specified customs controlled area of the abandonment.

(4) A notice of abandonment shall include —

(*a*) the description of the goods to which the notice of abandonment relates;

(*b*) the date on which the goods are abandoned;

(*c*) the material facts that gave rise to the abandonment;
(*d*) the Act or regulation contravened, where applicable;
(*e*) the name of the person who is abandoning the goods, where available;
(*f*) the name of the customs officer issuing the notice of abandonment;
(g) the reference number of the notice, relating to the abandonment, where applicable;
(*h*) state the reference number of the notice of abandonment;
(i) a statement informing the person of his or her right to appeal in accordance with section 380 of the Act; and
(*j*) inform the person of his or her right to legal or any other representation to Customs.

Consequences of abandonment

120. Upon issuing a notice of abandonment under regulation 118, where a declaration was submitted in respect of the goods, Customs shall ensure that the declaration is —

(*a*) withdrawn, where all the goods covered by the declaration are abandoned; or
(*b*) amended to exclude the abandoned goods, where only part of the goods covered by the declaration are abandoned.

PART VIII — *Customs Procedures*

A — General Provisions

Customs procedure

121. (1) Customs may refuse to accept or process a declaration lodged by a person who imports or exports goods, where the person does not place the goods that are subject to a declaration —

(*a*) under a customs procedure; or
(*b*) under a relevant customs procedure.

(2) Where Customs refuses to accept a declaration under subregulation (1), Customs shall notify the person of such refusal, and state reasons for such refusal.

Goods declared in alternative manner

122. (1) The Commissioner General shall allow the following alternative manner to a standard customs declaration —

(*a*) an act, under the travellers procedure where a person declares through the dual-channel system;
(*b*) oral declaration, under the travellers procedure;
(*c*) commercial or transport documentation, under the transhipment procedure;
(*d*) manifest, consignment note or other commercial document in respect of means of transport under the re-importation procedure in the process of international transport of goods;
(*e*) carnet, under the temporary admission procedure;
(*f*) Postal Clearance Form;
(*g*) baggage and currency declaration as set out in Form J;
(*h*) simplified declaration form for small traders or relief consignments; and
(*i*) any other declaration as may be provided.

(2) Notwithstanding subregulation (1), a customs officer may direct a person who has declared goods in an alternative manner to lodge a standard customs declaration, where —

(*a*) customs duties and taxes cannot be readily or easily determined;
(*b*) information submitted by the person is insufficient for Customs to release the goods; or
(*c*) for purposes of verifying the alternative manner to a customs declaration.

B — Home Use Procedure

Declaration under home use procedure and applicability of Tariff Schedules

123. (1) A person who wishes to import goods shall register as an importer under the Tax Administration Act.

(2) A person who imports goods under the home use procedure shall lodge declaration Form SAD 500 set out in the First Schedule, to Customs, with information listed under regulation 94 (1), and the procedure code for home use.

(3) A person importing electricity or water shall lodge a declaration in Form SAD 500 set out in the First Schedule, to Customs, with information listed under regulation 94 (1), within a period specified under regulation 103 (3), together with —

(*a*) the cubic meter of imported water, in the case of water; and

(*b*) amount of electricity imported in megawatts, in the case of power.

(4) The provisions in Customs tariff shall apply in respect to goods imported under the home use procedure, and that schedule shall be read in conjunction with this Part.

(5) On completion of clearance formalities for a motor vehicle, Customs shall issue a certificate of clearance in Form CE. 109 set out in First Schedule.

Supporting documents to declaration under home use procedure

124. (1) A declarant under regulation 122 shall lodge a declaration to Customs, together with the following supporting documents —

(*a*) invoice;

(*b*) transport document;

(*c*) in case of restricted goods specific import permit or other relevant certificate;

(d) certificate of origin; and

(*e*) a person shall, where required, submit police clearance from the export country.

(2) Customs may, as it deems fit under the circumstances of each declaration, require any other supporting documents bearing further particulars of the goods, or of the consignment or of the transactions that caused the export of the goods to Botswana

Burden of proof

125. (1) The burden to prove that goods have been cleared for home use, shall rests on a person —

(*a*) in possession of the goods; or

(*b*) who alleges that the goods have been cleared.

(2) Customs may forfeit imported goods found in free circulation, wherever, whenever and in whomsoever possession they are found in, unless the person provides proof that the goods were properly cleared for home use.

(3) A person in possession of goods which have entered into free circulation without clearance for home use shall be liable to an offence under the Act.

(*a*) the goods were properly cleared for home use; and

(*b*) the goods were purchased in free circulation.

Goods deemed to be under the home use procedure

126. Where goods —

(*a*) under the transit or transshipment procedure, fail to reach the delivery point indicated in a transit declaration or transshipment authorisation within the period indicated on the declaration or authorisation; or

(*b*) under the temporary admission procedure, fail to be re-exported within the applicable period indicated on the temporary admission declaration or authorisation; or

(*c*) under the duty free shop procedure fail to comply with the requirement of being sold only to person departing to a place outside the common customs area,

Customs may deem such goods to have entered free circulation, and customs duties and tax shall be due under the home use procedure.

C — Re-importation of goods in the same state

Declaration under re-importation procedure

127. A person importing goods under the re-importation procedure shall lodge declaration Form SAD 500 set out in the First Schedule, to Customs, with information listed under regulation 94 (1), and the procedure code for re-importation.

Supporting documents to declaration under re-importation procedure

128. A declaration under regulation 127 shall be supported by the temporary export declaration and Form CE 65 set out in the First Schedule on which the goods were declared for export from Botswana.

Proof of goods re-imported in same state

129. A person re-importing goods in the same state, shall provide proof that the goods are the same goods originally exported from Botswana including —

(*a*) commercial document detailing the modifications or operations undertaken; or

(*b*) invoice;

(*c*) police report, where goods are subject to an accident; and

(*d*) any other document that may be requested by Customs depending on the specific circumstances of each case.

Customs controls to ensure goods are re-imported in same state

130. (1) On processing a declaration for re-importation of goods in the same state, a customs officer may —

(*a*) examine the markings on goods;

(*b*) cross-check serial numbers or other acceptable marks and numbers of the goods with an export declaration and with Form CE 65 set out in the First Schedule; and

(*c*) cross-check with a relevant government agency,

to ensure that goods were previously exported in the same state.

(2) A customs officer shall check the date of exportation of goods to ensure that goods are re-imported within 12 months of export.

(3) In the case of goods being re-imported more than 12 months after their exportation, Customs shall deem the goods as being imported for home use and the goods shall be liable for duties and taxes.

(4) Notwithstanding subregulation (3) a declarant may submit to Customs —

(*a*) a detailed statement with reasons for failing to re-import goods within 12 months,

(*b*) supporting documents or evidence to support the statement under paragraph (*a*),

and Customs may allow goods to be re-imported in the same state, or refuse to accept the reason, and deem the goods liable for duties and taxes.

(5) The provisions of the Customs tariff rates shall apply in respect to goods under the re-importation procedure.

Information under re-importation procedure

131. Customs shall not admit goods being imported under the re-importation procedure where —

(*a*) any benefit was given to any person as a result of the export of the same goods in terms of an export incentive scheme, whether in the form of —

(i) a tax reduction or relief, or

(ii) an export or other subsidy, or
(iii) a rebate or reward or other benefit;
(*b*) in respect of previously imported goods, no import duty or other tax was paid on the goods before their exportation; or
(*c*) a refund or drawback of import duty or other tax was reclaimed on the export of the goods.

Goods exported with notification of intended return

132. A person, who seeks to export goods with the intention to return the goods to Botswana in an unaltered state, shall lodge Form SAD 500 and CE 65 set out in the First Schedule which shall include the following —
(*a*) the name or Trader Identification Number of the declarant;
(*b*) description and value of goods;
(*c*) the identification marks and numbers on the goods;
(*d*) the reasons for export;
(*e*) a permit, certificate or licence from a competent government agency, where applicable;
(*f*) transport document;
(*g*) the estimated period the goods will be out of Botswana;
(*h*) the procedure code for temporary export; and
(*i*) any other document as may be required by Customs.

D – Re-importation of goods in altered state

Declaration under re-importation procedure in altered state

133. (1) Goods being re-imported after having been exported from Botswana and then altered abroad shall be eligible for the re-importation procedure.
(2) A person re-importing goods in an altered state shall lodge declaration Form SAD 500 set out in the First Schedule, to Customs, with information listed under regulation 94 (1), including the previous export declaration number.

Supporting documents to declaration under re-importation procedure in altered state

134. A declaration under regulation 133 shall be lodged to Customs, together with the following supporting documents, as may be determined by Customs —
(*a*) export declaration and Form CE 65 set out in the First Schedule relating to the imported goods;
(*b*) invoice; or
(*c*) a commercial document relating to any operations undertaken on the goods.

E – Outright export

Declaration under outright export procedure

135. A person who wishes export goods under the outright export procedure shall register as an exporter under the Tax Administration Act.

Supporting documents to declaration under outright export procedure

136. (1) A person exporting goods under the outright export procedure shall lodge declaration Form SAD 500 set out in the First Schedule, to Customs, with appropriate or relevant information listed under regulation 94 (1) and the proceudre code for permanent export.
(2) A declaration of goods under the outright export procedure shall include—
(*a*) proof that the goods are the same goods originally imported into Botswana;
(*b*) proof that the goods were processed in Botswana;
(*c*) proof that the goods originate in Botswana;

(*d*) invoice;
(*e*) export permit or certificate where applicable; and
(*f*) transport document.

(3) Customs shall endorse or otherwise authenticate a certificate of origin indicating that the goods originate in Botswana.

Outright export of water and electricity

137. (1) A person who imports and exports electricity or water shall register as an electricity or water producer in Form CE 185 and CE185.4A12 set out in the First Schedule.

(2) A person exporting electricity or water shall lodge declaration in Form SAD 500 set out in the First Schedule, to Customs, with information listed under regulation 94 (1), within a period specified under regulation 103 (3), including —

(*a*) the cubic meter of exported water, in the case of water; and
(*b*) amount of electricity exported in megawatts, in the case of power.

(3) An exporter shall lodge the following supporting documents to Customs, together with the declaration —

(*a*) in the instance of electricity, the —
  (i) reading of the meter at the time of exportation,
  (ii) report or confirmation of trade from the Southern African Power Pool, or any other entity, in relation to the exported electricity; or
(*b*) in the case of water, bulk meter reading at the time of exportation.

Failure to export goods

138. Where a person fails to export goods cleared for outright export within five days after release by Customs, the goods shall be placed in the State warehouse.

F – Customs Warehouses

Application to operate customs warehouse

139. (1) A company domiciled in Botswana shall apply to the Commissioner General to operate a customs warehouse by submitting a letter of intent accompanied by Forms CE 185 and CE 185.4B3 for storage warehouse and CE 185 and CE 185.4B4 for special storage warehouse set out in the First Schedule, which shall contain the following —

(*a*) the registered name or trading name;
(*b*) the Trader Identification Number;
(*c*) physical and postal addresses;
(*d*) contact details;
(*e*) name and contact details of directors of the entity;
(*f*) name and contact details of all beneficial owners of the entity;
(*g*) the name and contact details of an authorised officer who shall be a contact person;
(*h*) the class of customs warehouse that the applicant seeks to apply for —
  (i) a public customs warehouse, or
  (ii) a private customs warehouse;
(*i*) specify premise, store, fixed vessel, fixed tank, yard or other place in each case regarding construction, location, access, security;
(*j*) details of the nature of goods which will be stored in the warehouse;
(*k*) whether the warehouse will store —
  (i) hazardous goods,
  (ii) perishable goods, or
  (iii) goods that require special handling,

(*l*) the location and detailed layout of the customs warehouse, including the specific area where the goods will be stored;
(*m*) detailed plan to secure the premises and the goods;
(*n*) approved council or physical planning plans of the warehouse; and
(*o*) maximum value of goods that the applicant may place under a warehousing procedure.
(2) The minimum conditions for applying for a licence under subregulation (1) are that —
(*a*) at least one director of the entity shall be a resident of Botswana;
(*b*) the authorised officer shall have successfully completed the customs sufficient knowledge test administered by the Revenue Service.
(*c*) a statement by the applicant accompanying the application to the effect that the conditions listed in (*a*) and (*b*) are met; and
(*d*) a non-refundable application fee of P3000.00 has been paid;
(3) An application under subregulation (1) where, the applicant is a company, shall be accompanied by the following documents –
(*a*) certified copies of identity documents for directors and authorised officers;
(*b*) shareholders certificate;
(*c*) notice of location of registered office;
(*d*) certificate of incorporation or equivalent registration document from the Companies and Intellectual Property Authority;
(*e*) certified copies of lease agreement, where the premises is leased;
(*f*) certified copies of title deed, where a premises the owned;
(*g*) documentary proof of successful completion of Customs Sufficient Knowledge Test administered by the Revenue Service for authorised officer; and
(*h*) proof of residence.
(4) Upon receipt of an application under subregulation (1) the Commissioner General may —
(*a*) approve such request; register and issue a licence; or
(*b*) refuse the request and provide reasons for such refusal.
(5) Customs shall not issue or renew a customs warehouse licence where an applicant, or a director or beneficial owner of the applicant has —
(*a*) within a period of 2 years immediately preceding the date of application for a customs warehouse licence or renewal, been convicted of a customs offence;
(*b*) within a period of 5 years immediately preceding the date of application for customs warehouse licence or renewal, been convicted of an offence involving dishonesty under any law;
(*c*) outstanding tax, duty, penalty or any other liability payable to the Revenue Service; or
(*d*) within a period of 12 months immediately preceding the date of application for a customs licence or renewal, been suspended from operating a customs warehouse or failed to comply with a condition or restriction placed by Customs relating to operating a customs warehouse.

Issuance of customs warehouse licence

140. (1) On approval of an application for a customs licence, the Commissioner General may —
(*a*) issue a customs licence with conditions or restriction on the applicant for operation of a warehouse; and

(*b*) set an amount of guarantee that the applicant shall lodge in Form CE 185.C set out in the First Schedule, to cover duties and taxes on goods that may be stored in the warehouse at any particular point in time, and the applicant shall submit a guarantee underwritten by an acceptable financial institution before issuance of a licence.

(2) The applicant shall pay the Revenue Service an annual fee specified in Schedule 8 of the Tariff Schedule for issuance of a customs warehouse licence.

(3) The Commissioner General shall issue a customs warehouse licence to a person on —

(*a*) approval of an application under regulation 139;

(*b*) submission of the guarantee in Form CE 185C set out in the First Schedule; and

(*c*) payment of the annual customs warehouse licence fee under subregulation (2).

(4) The Commissioner General shall allocate a licence holder with specific warehouse number.

(5) A Customs warehouse licence shall be issued in Form CE 102 set out in the First Schedule.

(6) The Commissioner General may licence a customs warehouse for the storage of any particular commodity, article or any class or kind of commodity or article.

(7) The Commissioner General may, licence at any place in Botswana special customs storage warehouses for such special purposes and for such period as he or she may specify.

Renewal of warehouse licence

141. (1) A customs warehouse licence holder shall apply in Form CE 185 set out in the First Schedule for renewal of a customs warehouse licence and —

(*a*) furnish a copy of the previous customs warehouse licence;

(*b*) submit a valid tax clearance certificate; and

(*c*) pay renewal fee set out in the Schedule 8 of the Customs Tariff.

(2) Upon receipt of an application under subregulation (1) the Commissioner General may —

(*a*) approve the application; or

(*b*) refuse the application and provide reasons.

(3) The validity of a licence issued under subregulation (2) (*a*) shall be in accordance with the timeline set out in Schedule 8 of the Customs Tariff.

Contents of licence and display

142. (1) A licence issued under regulation 141 shall contain —

(*a*) the name of the licensee;

(*b*) the licence category or licence type issued;

(*c*) whether the licence is issued for a public or private storage;

(*d*) the address of the licensed premises;

(*e*) a warehouse number allocated;

(*f*) the date of issuance of the licence;

(*g*) the date of expiry of the licence; and

(*h*) the description of the warehouse.

(2) A licensed customs warehouse operator shall display the licence in a visible place, at the entrance or reception of the customs warehouse.

Responsibilities of customs warehouse operator and declarant

143. (1) A customs warehouse operator shall —

(*a*) comply with conditions for placing goods under a customs warehouse procedure specified under the Act;

(*b*) not contravene the Act, these regulations and any other relevant legislation;

(*c*) inform Customs immediately of any contravention of the Act, these Regulations or other relevant legislation;
(*d*) notify Customs within 24 hours of any loss of goods placed in a customs warehouse due to theft, unforeseeable circumstances, force majeure event or any other situation;
(*e*) pay all fees, duties and taxes payable and outstanding upon release of the goods for home use;
(*f*) ensure that all goods entered into a customs warehouse are secure and kept under lock and key at all times;
(*g*) keep records in accordance with regulation 144; and
(*h*) provide a monthly report in Form Misc. 27 set out in the First Schedule.

(2) On contravention of subregulation (1) Customs shall impose a penalty under the Act, and may revoke or suspend a customs warehouse licence.

(3) The Commissioner General may in writing permit a Customs warehouse licence holder to transfer the goods from one licensed premises to another licensed premises in Form CE 62 set out in the First Schedule.

(5) A customs warehouse licensee under this regulation shall be liable for the fulfilment of all obligations under the Act in respect of such goods in such customs warehouse.

(6) A customs warehouse licensee shall be liable for any liability incurred under the Act in respect of goods taken by him or her from such customs warehouse.

Record keeping and reporting

144. (1) A licensee of a customs warehouse under this Part shall submit to Customs a report in Form Misc. 19 set out in the First Schedule, on or before the last day of each month, in connection with all goods removed or entered in a licensed warehouse.

(2) A report in terms of subregulation (1) shall contain information detailed under section 153 (2) of the Act, and any other additional information as may be required by Customs in relation to —
(*a*) any transaction;
(*b*) suspected transaction; or
(*c*) admission into or removal of goods from a warehouse.

(3) A licensee of a customs warehouse shall —
(*a*) keep record of —
(i) all goods received into the customs warehouse,
(ii) all goods removed from the customs warehouse, and
(iii) duties, taxes, fees paid or payable to the Revenue Service;
(*b*) perform monthly stock checks of all goods; and
(*c*) perform such other accounting tasks in accordance with revenue laws of Botswana.

Declaration under customs warehouse procedure

145. A person seeking to enter goods into a customs warehouse, under the customs warehouse procedure shall lodge Form SAD 500 set out in the First Schedule, to Customs, with appropriate or relevant information listed under regulation 94 (1), and the person shall also declare to Customs the —
(*a*) warehouse number;
(*b*) warehouse name;
(*c*) procedure code for warehousing;
(*d*) letter of authority from the licensee to use the warehouse; and
(*e*) bonded carrier name and licensee number.

Supporting documents to declaration under Customs warehouse procedure

146. A declaration under regulation 136 shall be lodged with the following supporting documents —

(*a*) Form CE 32 set out in the First Schedule completed by the carrier or licensee;

(*b*) previous warehousing declaration, where applicable;

(*c*) packing list;

(*d*) invoice; and

(*e*) transport document.

Storage of goods in customs warehouse

147. (1) Subject to subregulations (3) and (4), goods which have been entered for warehousing in a customs warehouse shall be conveyed directly to such warehouse immediately after such entry and there deposited.

(2) A licensee shall ensure that imported packages which have been entered for warehousing in a customs warehouse but which are leaking, or of which the whole or part of the contents is missing, or which are in an otherwise damaged condition, shall not be removed to the warehouse unless examined in terms of the Act.

(3) Where a package under subregulation (2) is removed to the warehouse without an examination the invoiced contents of such package shall be deemed to have been imported and shall be accounted for under the provisions of the Act.

(4) The licensee of any customs warehouse shall notify customs and the owner of any imported goods entered for warehousing in such warehouse of the non-receipt of such goods, or any part thereof, and the owner of such goods shall take immediate steps to account to the customs officer for such goods or to pay the duty due thereon.

(5) The licensee of any customs warehouse which goods are received shall ensure that such goods have been duly entered for warehousing in such warehouse and, unless proof that such goods have been so entered is in his or her possession at the time of receipt of such goods, he shall keep such goods separated from other goods in such warehouse and immediately make a report to the customs officer.

(6) The licensee of any customs warehouse shall not allow any goods of a dangerous or inconvenient nature to be stored in such warehouse unless such warehouse has been approved for the storage of such goods, and the licensee of the customs warehouse which has been approved for a particular class of goods shall not allow any other goods to be deposited therein.

(7) A licensee shall ensure that goods in a customs warehouse are arranged and marked such that the goods are easily identifiable and accessible for inspection and that each consignment and the particulars thereof can readily be ascertained and checked.

(8) Goods deposited in a customs warehouse may at any time be examined by the customs officer and the licensee of such warehouse, or his or her representative, shall be present during such examination and assist the customs officer in the execution of such examination.

(9) Goods deposited in a customs warehouse in closed trade containers shall not be examined, nor the packages opened or altered in any way, except with the permission of the customs officer, and in the presence of an officer if Customs so requires, unless immediate action for the safety of the goods is necessary, in which case the licensee shall immediately notify the nearest office.

(10) Unpacked goods in liquid form shall not be stored in ungauged containers in a customs warehouse without the written permission of the Commissioner General.

State lock

148. The Commissioner General may, in addition to any lock used by the licensee cause any customs warehouse to be locked with a state lock for such period as he or she deems fit.

Transfer of ownership of goods

149. (1) An owner of the goods stored in a customs warehouse may apply to Customs in Form CE 62 set out in the First Schedule, to transfer the ownership of the goods and all liabilities on those goods to another person who is eligible to own or deal in such goods and has obtained all relevant permits, licences, certificates and authorisation relating to the goods.

(2) The request to transfer ownership under subregulation (1) shall include —

(*a*) transfer agreement;

(*b*) the warehousing declaration number;

(*c*) the full description, quantity and value of the goods being transferred;

(*d*) the name and Trader Identification Number of the warehouse operator receiving the goods, where the goods are to moved to another warehouse;

(*e*) a statement from the operator accepting to meet all obligations of a warehouse operator in relation to the goods;

(*f*) the name and Trader Identification Number of the person assuming ownership of the goods where available; and

(*g*) where the application is submitted by a Customs clearing agent or any other agent on behalf of the principal, information on the names, address and telephone numbers of the principal.

(3) Upon receipt of a request under subregulation (1) and (2) the Commissioner General may —

(*a*) approve such request, and state —

(i) any conditions under which the transfer is to be undertaken, and

(ii) the duration of storage in the previous and new warehouse shall not exceed the period specified in section 150 of the Act, where the goods are to be moved to another warehouse; or

(*b*) reject the request for transfer and provide reasons for such rejection.

Application of regulations 80 and 81

150. Regulations 80 and 81 shall apply, with such modifications as may be necessary to a customs warehouse.

Transfer of ownership or pledging hypothecation of warehoused goods

151. (1) Except with the prior written permission of the Commissioner General —

(*a*) the owner of any dutiable goods in a customs warehouse may not enter into any agreement whereby —

(i) his or her ownership of such goods is transferred to any other person, or

(ii) such goods are pledged or otherwise hypothecated in favour of any other person; and

(*b*) any person in whose favour such goods have been pledged or hypothecated may not enter into any agreement whereby any rights obtained by him by virtue of such pledging or hypothecation are ceded to any other person.

(2) Any agreement entered into contrary to the provisions of subsection (1) shall for the purposes of these Regulations be deemed to be null and void.

Removal of goods from customs warehouse

152. (1) Customs shall allow the removal of goods from one customs warehouse to another only in the event that the goods are being —

(*a*) transferred to a customs warehouse of the same type;

(*b*) transported by a bonded carrier who has submitted Form CE 32 set out in the First Schedule; and

(*c*) transported by a licensee of the warehouse using a means of transport registered under the licensee's name and after submission of Form CE 32;

(2) The removal and handling of hazardous goods stored in a customs warehouse shall be conducted by a person specifically trained or qualified to handle such goods.

(3) On removal of goods to another warehouse —

(*a*) a licensee shall report removal of the goods in Form Misc. 19 set out in the First Schedule;

(*b*) a bonded carrier shall report collection of the goods from the warehouse and delivery of the goods to the final warehouse in Form Misc. 18 set out in the First Schedule;

(*c*) the licensee of the final warehouse shall report entry of the goods in Form Misc.19 set out in the First Schedule.

(4) Goods entered under the warehouse procedure shall not be placed into another customs procedure before —

(*a*) the goods are received and unloaded in that warehouse;

(*b*) the licensee has confirmed delivery of the goods into the warehouse; and

(*c*) the bonded carrier has submitted a report that the goods were unloaded at that warehouse in Form Misc. 18 set out in the First Schedule.

Notice of removal of goods from warehouse

153. (1) Where the period for placing goods under storage has expired under the Act, or a customs warehouse has closed operation, Customs may remove goods from the warehouse to a state warehouse.

(2) Customs shall issue a person under subregulation (1) with a notice of removal of goods, in Form Misc. 1 set out in the First Schedule which notice shall state —

(*a*) the name of the person to whom the notice of removal is to be issued under subregulation (1);

(*b*) the goods and means of transport involved;

(*c*) the date and time at which the goods or means of transport are to be removed not exceeding five days from the closure of the warehouse or expiry of the period of storage in terms of section 164 of the Act;

(*d*) the place to which the goods shall be removed;

(*e*) the reason for removal;

(*f*) any costs incurred or fee due in respect of the such removal, and whether the person issued with such notice shall be liable for such costs or fee; and

(*g*) any other information that Customs may deem relevant.

(3) A person may request for the extension of time specified under subregulation 159, before the expiry of the initial period to transfer the goods to another warehouse.

(4) Upon receipt of a request under subregulation (3), the Commissioner General may —

(*a*) allow extension of time to transfer the goods to another warehouse up to five days; or

(*b*) reject the request for extension and provide reasons for such rejection.

Request for extension of time-limit to place goods in customs warehouse

154. (1) A person may, before the expiry of two-year time limit for storage of goods in a customs warehouse, request for extension of time by lodging a request in Form Misc. 10 set out in the First Schedule, by stating —

(*a*) the detailed reasons for the request for extension;

(*b*) evidence supporting the request for such extension; and

(*c*) the requested period of extension not exceeding six months.

(2) On receipt of a request under subregulation (1) and (2), the Commissioner General may —

(*a*) approve such request, and state the period of time that goods may be stored in the warehouse not exceeding 6 months; or

(*b*) reject the request for extension and provide reasons for such rejection.

Failure to comply with licence

155. (1) Customs shall issue a notice of failure to comply to a customs warehouse operator, or licence holder on —

(*a*) contravention of any warehousing conditions and obligations under regulation 142;

(*b*) commission of any other offence under the Act; or

(*c*) failure to pay duties or taxes.

Storage of prohibited or restricted goods

156. The Commissioner General may permit in writing the storage of goods in a customs warehouse whose importation or disposal is prohibited or restricted under any law, provided such goods are stored in such warehouse for export or supply as stores for foreign-going aircraft only.

G – Customs transit

Declaration under transit procedure

157. A person seeking to declare goods under the Customs transit procedure shall lodge a declaration Form SAD 500 set out in the First Schedule, to Customs, with appropriate or relevant information listed under regulation 94 (1) and the customs procedure code for transit.

Supporting documents to declaration under transit procedure

158. A person lodging a declaration under regulation 157 shall together with the declaration, submit the following supporting documents —

(*a*) invoice;

(*b*) export permit;

(*c*) transport document; and

(*d*) any relevant certificate, where applicable.

Conditions and guarantee

159. (1) On approval of the transit operation, customs shall —

(*a*) designate routes for the transit operation;

(*b*) place seals on the goods or means of transport under transit procedure;

(*c*) ascertain whether the goods presented at the start of a transit procedure are the same quantity and in the same state as presented at the end of the transit procedure; and

(*d*) set the time limit for the completion of the transit procedure.

(2) Customs may accept the existing seal as sufficient in terms of section 172 of the Act, where goods to be cleared under the transit procedure arrive already sealed by a foreign customs administration, provided the seal —

(*a*) is strong, durable, tamper proof and difficult to copy or counterfeit;

(*b*) is capable of being readily checked and identified; and

(*c*) bears distinguishing marks showing that it is a Customs seal in the country in which it was affixed.

(3) Customs may request a declarant to provide a guarantee.

(4) A guarantee of goods in transit shall be provided in Form CE 70 set out in the First Schedule by the person transporting the goods;

(5) Goods cleared for transit shall be removed to a state warehouse where —

(*a*) the goods are not removed from customs supervision or a customs controlled area within 5 days of clearance; and

(*b*) the goods are returned to Botswana without import declarations from the country that they were destined to and export declaration out of that country.

Transport of goods under transit procedure

160. Goods for small scale traders may be transported by persons other than bonded carriers:

provided the means of transport has a gross weight of 3500kg or less and a guarantee is provided in Form CE 70 set out in the First Schedule.

Time limit for customs transit

161. The time limits under which Customs transit operations shall be carried out for designated routes, shall be specified for each route set out in the Fourth Schedule.

Change of office of destination, route or time to complete transit operations

162. (1) A person may request to change the office of destination, or the designated route under the Act, or the time approved to complete the transit operation by lodging a request in Form Misc. 10 set out in the First Schedule providing —

(*a*) the detailed reasons for the change; and

(*b*) estimated time that the means of transport will arrive at the destination.

(2) Upon receipt of a request under subregulation (1) Customs may —

(*a*) approve such request, and state the new route and the time that the goods are expected to arrive at the destination or new destination; or

(*b*) refuse the request, and provide reasons for such refusal.

Request to perform operations to preserve goods under transit procedure

163. (1) A person moving goods under a transit procedure may, in exceptional circumstances, request authorisation from Customs to perform operations to preserve the goods by lodging a request to Customs in Form Misc. 10 set out in the First Schedule through CMS or manually, where the person shall state —

(*a*) the specific customs operations requested; and

(*b*) detailed reasons for the request to perform Customs operations.

(2) Customs may, upon receipt of a request under subregulation (1) —

(*a*) approve such request and limit any such operations to the extent only required to meet the specific purpose; or

(*b*) refuse the request and provide reasons for such refusal.

(3) The operations performed by a person under subregulation (1) shall not contravene any conditions of the transit operation imposed by Customs.

Liability for prohibited actions

164. A carrier transporting goods under the Customs transit procedure shall ensure that —

(*a*) customs seals affixed to the goods or means of transport is not removed or tampered with;

(*b*) the goods on board the means of transport are not unloaded from means of transport and transferred to another means of transport, or diverted into free circulation without prior approval of Customs;

(*c*) the packaging, marks or numbers on any package are not altered;

(*d*) an identification mark or writing placed by Customs is not removed or altered;

(*e*) the packaging is not opened;

(*f*) the transit control Form SAD 502 set out in the First Schedule is submitted at the customs office of entry; and

(*g*) a guarantee in Form CE 70 set out the in First Schedule is provided.

H – Customs Transshipment Procedure

Declaration under transshipment procedure

165. A person seeking to place goods under the customs transshipment procedure shall —

(*a*) ensure that the customs office of destination in Botswana is approved for the transshipment procedure;

(*b*) submit the advance notice and manifest; and

(*c*) lodge Form SAD 500 set out in the First Schedule and the procedure code for home use.

Declaration under transit procedure

166. On arrival at the office of importation a declarant shall —

(*a*) unload goods from the means of transport at that office;

(*b*) lodge Form SAD 500 set out in the First Schedule and the procedure code for outright export; and

(*c*) load the unloaded goods into another means of transport under customs supervision and at that same office;

(*d*) provide all supporting documents for import and export.

Control of prohibited or restricted goods under transshipment procedure to special measures

167. (1) Where prohibited or restricted goods placed under the transshipment procedure are not transshipped within the determined time limit, and such time limit is not extended, the prohibited or restricted goods shall be liable to forfeiture.

(2) Where the time limit for the validity of the transshipment procedure expires and the person with the right to dispose of the goods does not extend the time limit, the operator of the customs control area where the goods held shall move the goods to a state warehouse.

(3) A person who wishes to place prohibited or restricted goods under the transshipment procedure shall apply in writing to the Revenue Service.

(4) An application under subregulation (3) shall be accompanied by a security clearance from the relevant competent authority.

Request to admit prohibited, restricted goods or goods subject to special measures

168. (1) A person who seeks to place under the transshipment procedure prohibited or restricted goods and goods subject to special measures, shall submit a request to Customs in writing —

(*a*) the nature of the goods; and

(*b*) the estimated time that the means of transport will arrive.

(2) The request submitted under subregulation (1) shall be supported by the following —

(*a*) the applicable licence, permit, certificate or document issued by a competent authority, in relation to the goods;

(*b*) an advance arrival notice;

(*c*) manifest or transport document; or

(*d*) any other commercial document bearing sufficient particulars of the goods.

(3) Customs may, upon receipt of a request under subregulation (1) —

(*a*) approve such request, and authorise the goods to be admitted under a transshipment procedure; or

(*b*) refuse the request, and provide reasons for such refusal.

Transshipment procedure clearance declaration

169. An advance manifest may be used as a transshipment clearance declaration where goods which were not cleared in Botswana are required to be transferred to another means of transport while in Botswana.

Conditions of transshipment and guarantee

170. (1) A person who has placed goods under the Customs transshipment procedure shall be required to —

(*a*) state the party responsible for the transshipment operation;

(*b*) indicate the means of transport for arrival and the means of transport for departure;

(*c*) indicate the marks and numbers on the containers or other means of transport in which the goods are being transported;

(*d*) provide a full description of the goods, including marks and numbers thereon;

(*e*) ensure that the goods concerned —

(i) arrive in the customs office indicated on the transport document are the same goods being transferred to another means of transport for removal from the customs office,

(ii) are transferred from one means of transport to another means of transport; and

(iii) the office of import is the same as the office of export on the customs declaration.

(2) Customs may request a person placing the goods under transshipment procedure to provide a guarantee to cover duties and taxes.

Identification and control of goods to be transshipped

171. Customs may ensure that goods to be imported are identifiable as the same goods at the time of export and affix seals on the container's means of transport or goods.

Extension of time limit

172. (1) The time limit for the export of goods placed under the transshipment procedure shall be 30 days from the date of import.

(2) A person may, before the expiry of the time limit in subregulation (1), request to extend the time limit for execution of transshipment operations, by lodging Form Misc. 10 set out in the First Schedule stating the —

(*a*) detailed reasons for the extension of time; and

(*b*) estimated time required to complete the transshipment procedure.

(3) Upon receipt of an application under subregulation (2), Customs may —

(*a*) approve such request, and increase the time limit by not more than seven days; or

(*b*) refuse the request and provide reasons for such refusal.

Operations on goods under transshipment

173. (1) Goods placed under transshipment shall be placed in a licenced customs warehouse located in the customs office of arrival if they are not exported within 3 days from the date of import.

(2) A person transshipping goods shall be allowed to —

(*a*) perform preservation operations on the goods; and

(*b*) repack and revoke the goods for outright export invoice.

I – Temporary Admission

Declaration under temporary admission procedure

174. A person seeking to place goods under temporary admission procedure shall lodge Form SAD 500 set out in the First Schedule, to Customs, with information listed under regulation 94 (1) and the customs procedure code for temporary admission.

Supporting documents to declaration under temporary admission procedure

175. A declaration under regulation 174 shall be lodged with —

(*a*) invoice;

(*b*) guarantee submitted in Form CE 70 set out in the First Schedule

(*c*) manifest or transport document; and

(*d*) any relevant certificate, or permit where applicable.

Time limit for temporary admission

176. The time limit for temporary admission shall be 3 months or a period specified in the customs tariff.

Extension of temporary admission

177. (1) A person may request to extend the time limit for temporary admission, by lodging Form Misc. 10 set out in the First Schedule stating the —

(*a*) reasons for the extension of time; and

(*b*) estimated time required to complete the temporary admission.

(2) Upon receipt of an application under subregulation (1), Customs may —

(*a*) approve such request, and state the time limit for temporary admission; or

(*b*) refuse the request, provide reasons for such refusal.

(3) Where the request under subregulation (2) is refused, the applicant shall place the temporarily admitted goods under another procedure or re-export them.

Transfer of goods of temporary admission

178. (1) Where goods have already been admitted under the temporary admission procedure, a person may request the transfer of the goods to another person, by lodging Form CE 62 set out in the First Schedule, which shall contain —

(*a*) detailed reasons or circumstances for the transfer;

(*b*) the name and Trader Identification Number of the new person to benefit from the goods and the procedure;

(*c*) a statement that he or she has satisfied all conditions for the procedure;

(*d*) a statement from the new person to benefit from the goods that they accept the obligations of the temporary admission; and

(*e*) the transfer agreement.

(2) Upon receipt of an application under subregulation (1), the Commissioner General may —

(*a*) approve such request, and amend the declaration or document admitting goods under the temporary admission procedure to include the name of the new person; or

(*b*) reject the request, and provide reasons for such rejection.

(3) Upon approval of the application under subregulation (1), the new beneficiary of a temporary admission procedure shall submit to Customs a guarantee in his or her names.

Documents for temporary admission of means of transport registered abroad

179. (1) Customs may, where a person seeks to place a means of transport that is registered abroad under temporary admission procedure, for commercial use, request documents which may include —

(*a*) invoice or valuation certificate;

(*b*) registration documents;

(*c*) letter of competent authority from owner where applicable; or

(*d*) any relevant certificate, or permit where applicable;

(2) A customs officer may refuse to admit the means of transport for commercial use that is registered abroad under temporary admission procedure, where a person is unable to lodge a document requested under subregulation (1) with Customs.

Applicability of Tariff Schedule to temporary admission procedure

180. Rebate item 480 and 490 of the Customs Tariff Schedule shall apply to the temporary admission procedure and to this part.

Goods damaged under temporary admission

181. A person seeking authority to destroy temporarily admitted goods that have been damaged shall lodge the request in Form Misc. 10 set out in the First Schedule.

Termination of temporary admission procedure

182. (1) Where a person applies to clear temporarily imported goods under a home use procedure, any restrictions or prohibitions that were in force against the clearance for home use for such goods at the time of importation of the goods, but which were subsequently rescinded after such importation, shall not prevent the goods from being cleared for home use.

(2) Where a person, seeks to re-export goods that were temporarily imported in 2 or more consignments, an application shall be made in Form Misc. 10 set out in the First Schedule detailing —

(*a*) the previous declaration number of the temporarily admitted goods which the application relates to;
(*b*) the circumstances necessitating the exportation in two of more consignments;
(*c*) the number of consignments;
(*d*) particulars of each consignment, which include —
(i) full list of goods,
(ii) description of goods,
(iii) quantity of goods,
(iv) weight of goods, and
(v) value of goods;
(*e*) the estimated times when and places through which the various consignments will be exported from Botswana; and
(*f*) country to which the goods are re-exported

(3) Customs may, upon request by a person under subregulation (2) —

(*a*)authorise the re-export of the goods in 2 or more consignments; or
(*b*) reject the request and give reasons for such rejection.

(4) Where a person has lodged a guarantee under the temporary admission procedure, the Revenue Service shall, refund the guarantee to the person on termination of the temporary admission procedure, proportional to the value of goods exported.

J – General provisions for Inward Processing Procedure for Home Use, Drawback, Export and Outward Processing

Application to use inward or outward processing procedure

183. (1) A person who lodges a declaration for a drawback procedure, inward processing, outward processing and processing for home use shall be registered in Form CE 185 and CE 185.4A3 set out in the First Schedule and have an approved premises.

(2) An application under subregulation (1) shall include —

(*a*) the registered name or trading name;
(*b*) the Trader Identification Number;
(*c*) physical and postal addresses;
(*d*) contact details;
(*e*) name and contact details of directors of the juristic entity;
(*f*) name and contact details of all beneficial owners of the entity;
(*g*) the name and contact details of an authorised officer who shall be a contact person;
(*h*) the procedure that the person would like to register for;
(*i*) an estimate of the value of goods to be imported or exported under the procedure at any particular time; and

(*j*) the rate of yield expected from the imported goods.

(3) An application under subregulation (1) shall be accompanied by the following documents —

(*a*) sketch plans indicating the precise location of the proposed rebate store;

(*b*) machinery layout plan;

(*c*) Shareholders Certificate and list of beneficial owners;

(*d*) certificate of incorporation from the Companies and Intellectual Property Authority or equivalent registration document from the establishing competent authority;

(*e*) certified copies of lease agreement for leased premises;

(*f*) certified copies of title deed for owned premises;

(*g*) certified copies of identities for Directors and authorised officer; and

(*h*) certified copies certificate or documentary proof of successful completion of customs sufficient knowledge test administered by the revenue service for authorised officer;

(4) Customs may, upon receipt of an application under subregulation (1), and upon inspection of the premises where the processing of the goods is to be carried out —

(*a*) approve the application, and register the applicant; or

(*b*) reject the application and provide reasons for such rejection.

(5) Customs may, upon approval of an application under subregulation (1), request for payment of a guarantee to cover duties and taxes on goods that may be imported or exported under a procedure the applicant is registered under.

(6) An inward processing premises shall comprise of rebate store, production line and finished product storage warehouse.

Request to move goods

184. (1) A person importing goods under the inward processing procedure may request for the goods to be moved to a premises other than those of the holder of the permit by lodging a request through Form Misc. 10 set out in the First Schedule, in CMS stating —

(*a*) a declaration number relating to the goods;

(*b*) description of the goods being moved;

(*c*) the reasons for moving the goods;

(*d*) evidence supporting the reason for moving of goods, where available;

(*e*) the location of the premises where the goods are requested to be moved to;

(*f*) a statement that the person will be liable for all duties and taxes relating to the goods when the goods are moved to another location;

(*g*) quantity of the goods moved to another location; and

(*h*) transfer agreement.

(2) Upon receipt of an application under subregulation (1) the Commissioner General may —

(*a*) approve such request; or

(*b*) refuse the request, and provide reasons for such refusal.

(3) Goods shall be transported by —

(*a*) bonded carrier after completion of Form CE 32 set out in the First Schedule; or

(*b*) the holder of the permit using means of transport registered under the holder's name and on completion and submission of CE 32 set out in the First Schedule.

(4) The bonded carrier shall report collection and delivery of the goods in Form Misc. 18 set out in the First Schedule.

(5) The permit holder shall report entry or removal of the goods in Form Misc. 18 set out in the First Schedule.

Request for registered person other than permit holder to process goods

185.(1) A person may request for the goods that have been imported under the inward processing procedure, processing for home use procedure and the drawback procedure or exported under the outward processing procedure, to undergo processing operations by another registered person by lodging a request in Form Misc. 10 set out in the First Schedule, in CMS stating —

(*a*) a declaration number relating to the goods;

(*b*) the processing operation that the person seeks to undertake;

(*c*) the name and registration number of the person undertaking the processing operation;

(*d*) the location of the premises where the goods are to undergo the operation; and

(*e*) a statement that the person will be liable for all duties and taxes relating to the goods during the processing operation.

(2) The Commissioner General may, upon receipt of an application under subregulation (1) —

(*a*) approve such request; or

(*b*) refuse the request, and provide reasons for such refusal.

Request for transfer of ownership of goods under inward processing procedure

186. (1) A person may request for transfer of ownership of goods that have been imported under an inward processing procedure, processing for home use procedure and the drawback procedure or exported under the outward processing procedure and the compensating products to another registered person by lodging a request in Form CE 62 set out in the First Schedule, in CMS stating —

(*a*) a declaration number relating to the goods;

(*b*) the name, registration number or Trader Identification Number, of the person whom ownership of goods are to be transferred to; and

(*c*) a statement that the person will take ownership of the goods assumes the responsibilities and obligations under the procedure.

(2) The Commissioner General may, upon receipt of an application under subregulation (1) —

(*a*) approve such request; or

(*b*) refuse the request, and provide reasons for such refusal.

Record keeping

187. (1) A registrant under inward processing procedure shall keep and maintain a register which shall include the following —

(*a*) quantity of goods received into the Rebate Store;

(*b*) declaration number and date of the declaration;

(*c*) tariff heading and rebate item;

(*d*) description of the goods;

(*e*) value of the goods;

(*f*) quantity issued to production;

(*g*) date of issue to production;

(*h*) balance in the Rebate Store;

(*i*) nature and quantity produced;

(*j*) wastage or loss on production;

(*k*) quantity and nature of rejects;

(*l*) quantity disposed;

(*m*) balance remaining after disposal;

(*n*) duties, taxes, fees paid or payable to the Revenue Service;

(*o*) record of monthly stock checks; and
(*p*) record of any other accounting tasks undertaken in accordance with tax related legislation.

(2) A person carrying out an activity involving goods placed under inward processing for home use, outward processing or processing drawback, shall submit to Customs a report in Form Misc. 25 set out in the First Schedule, on or before the last day of each month, detailing activities involving the imported goods or compensating products relating to the procedures in question.

(3) A report in terms of subregulation (2) must contain information as may be required by Customs in relation to —
(*a*) any transaction relating to the goods;
(*b*) any processing operations undertaken; and
(*c*) admission or removal of goods into any premises.

K – Inward Processing

Declaration under inward processing procedure

188. A person importing goods under the inward processing procedure shall lodge declaration Form SAD 500 set out in the First Schedule, to Customs, with appropriate and relevant information listed under regulation 94 (1), including—
(*a*) rebate item; and
(*b*) any relevant quota, where applicable.

Supporting document to declaration under inward processing procedure

189. A person who lodges a declaration under regulation 181 shall submit the declaration to Customs, together with the following supporting documents, as may be determined by Customs —
(*a*) invoice;
(*b*) rebate certificate;
(*c*) import permit where applicable; and
(*d*) manifest or transport document;
(*e*) full description of the goods being imported;
(*f*) full description of the process; and
(*g*) full description of the compensating product expected.

Termination of inward processing procedure

190. (1) The processing of goods for inward processing procedure shall terminate where —
(*a*) a person lodges a customs declaration, to remove imported goods or compensating products from production warehouse to another customs procedure; or
(*b*) all applicable duties and taxes are paid;
(*c*) compensating products are exported and proof of export is provided;
(*d*) conditions of the procedure are violated; or
(*e*) a person lodges application to abandon goods and upon Customs approving such request;

(2) Customs may authorise the re-export of the goods in their unaltered state on request in writing by a person concerned and for reasons deemed valid by Customs.

Applicability of Tariff Schedule to inward processing procedure

191. Rebate items of Schedule 3, Rebate item 470.03 in Schedule 4 and Rebate items of Schedule 5, in the Customs Tariff Schedule, shall apply to the inward processing procedure, and this Part shall be read in conjunction with those Schedules.

L – Processing of Goods for Home Use

Declaration under processing for home use procedure

192. (1) A person who imports goods under the home use processing procedure shall lodge declaration Form SAD 500 set out in the First Schedule, to Customs, with appropriate and relevant information listed under regulation 94 (1), including –

(*a*) a previous declaration number, where applicable;

(*b*) rebate item; and

(*c*) any relevant quota, where applicable.

(2) The procedure for termination under inward processing shall apply to terminate under processing for home use.

M – Drawback

Declaration under drawback procedure

193. (1) A registered person who seeks to place goods under the drawback procedure shall lodge an import declaration with Customs in Form SAD 500 set out in the First Schedule, with appropriate and relevant information listed under regulation 94(1) and together with following supporting documents —

(*a*) import invoice; and

(*b*) import permit from the relevant competent authority, where applicable.

Supporting documents to declaration under drawback procedure

194. A declaration under regulation 193 shall include the following —

(*a*) export invoice;

(*b*) export declaration;

(*c*) import licence, where applicable;

(*d*) origin declaration or certificate of origin, where applicable;

(*e*) copy of the registration certificate;

(*f*) full description of the goods imported;

(*g*) full description of the process the goods will be placed under; and

(*h*) full description of the goods to be exported.

Termination of drawback

195. The procedure for termination under inward processing shall apply to termination under drawback.

Claim Form for drawback

196. (1) A declarant shall complete and submit in Forms CE 64 and CE 66 set out in the First Schedule, to Customs in order to claim for drawback after the drawback procedure is terminated.

(2) Customs being satisfied that the imported goods that were cleared for home use under the drawback procedure were exported in the form of compensating products in the same condition as they were imported, Customs may approve the claim for drawback and refund the importer.

(3) A claim for refund under the drawback procedure shall be in accordance with notes to Schedule No. 5 of the Customs Tariff.

N – Outward processing procedure

Outward processing procedure

197. (1) A person who wishes to export goods under the outward processing procedure shall register in Form CE185 and CE 185.4A3.

(2) An outward procedure shall be granted to a person registered in accordance with the Act.

Declaration under outward processing procedure

198. A person exporting goods under the outward processing procedure shall lodge declaration Form SAD 500 set out in the First Schedule, to Customs, with appropriate and relevant information listed under regulation 94 (1).

Supporting documents to declaration under outward processing procedure

199. A person who lodges a declaration under regulation 198 shall lodge it to Customs with the following supporting documents, which may include —

(*a*) registration certificate;
(*b*) import declaration of goods, where applicable;
(*c*) export permit;
(*d*) invoice;
(*e*) manifest or transport document;
(*f*) any commercial document reflecting details of the transactions associated with the export, processing or re-importation of the goods;
(*g*) full description of the goods to be exported;
(*h*) full description of the process the goods will be placed under; and
(*i*) full description of the goods to be imported.

Identification measures

200. Customs may take measures to ensure the identification, upon their re-importation, of goods being exported under the outward processing procedure, including collecting samples or illustrations.

Exemption from import duties and taxes under outward processing procedure

201. A person shall be exempt from import duties and taxes under the outward processing procedure:

Provided that the conditions of the Customs Tariff Schedule are met.

Prior importation of replacement products

202. (1) A person exporting goods under the outward processing procedure, may request Customs to allow replacement goods to be imported in lieu of the exported goods as compensating products under that procedure by lodging Form Misc. 10 set out in the First Schedule, stating —

(*a*) full description of the replacement products, including the harmonised system heading in which they fall to be classified; and
(*b*) an explanation of the need for their prior importation.

(2) The Commissioner General may, upon receipt of the request under subregulation (1), —

(*a*) approve such request, and allow the prior importation of the replacement products where satisfied that the replacement products intended to be imported in lieu of the exported products —
  (i) fall in the same subheading of the harmonised system,
  (ii) are of the same commercial grade or quality, and
  (iii) have the same technical characteristics as the goods to be exported; or
(*b*) refuse the request and provide reasons for such refusal.

(3) Where replacement products are imported prior to the goods in free circulation being exported as authorised under subregulation (2), the goods in free circulation intended to be exported must be exported with 30 days of the importation of the replacement products.

(4) The Commissioner General may, upon approving a request under subregulation 2 (*a*) —

(*a*) impose safeguards as he or she may deem fit, including the provision of a guarantee to cover the duties and taxes thereon; and
(*b*) request the applicant to export the goods intended for export within 30 days of the date of importation of the replacement products.

Time limit for outward processing operations

203. (1) The time limit in which the products are to be re-imported into Botswana shall be a maximum of 3 months from the time of exportation.

(2) A declarant may request for extension of time under subregulation (1), by lodging Form Misc. 10 set out in the First Schedule, through CMS before expiry of three months from the date of exportation, by stating —

(*a*) the detailed reasons for request for extension;

(*b*) evidence supporting the request for such extension; and

(*c*) the time period that the declarant seeks to extend up to.

(3) Upon receipt of an application under subregulation (1) the Commissioner General may —

(*a*) approve such request, and extend the time limit that products are to be re-imported into Botswana, up to a maximum of three months; or

(*b*) refuse the request for extension and provide reasons for such rejection.

Termination of outward processing procedure

204. The procedure for termination under inward processing shall apply with the necessary modification to the outward processing procedure.

Applicability of Tariff Schedule to outward processing procedure

205. The customs tariff schedule shall apply to the outward processing procedure.

O — Diversion of Goods

Goods diverted from Customs supervision

206. (1) A person who diverts goods—

(*a*) imported into Botswana –

(i) that have not been declared for a customs procedure, or

(ii) that have been declared for home use but not released for home use; or

(*b*) under a customs procedure, including compensating products under a processing procedure –

(i) conceals or stores goods diverted from customs supervision, or

(ii) buys, acquires or receives diverted goods from another person commits an offence.

shall be guilty of an offence and be liable to a penalty not less than P50 000 and not exceeding treble the value of the goods, whichever is greater; or imprisonment for a term not exceeding three years or both a penalty and imprisonment, and the goods in respect of which such offence was committed shall be liable to forfeiture.

PART IX — *Special Procedures*

A — Travellers

Declaration by traveller

207. (1) A person shall declare goods and currency on arrival or departure —

(*a*) by lodging a declaration, in Form J set out in the First Schedule;

(*b*) orally; or

(*c*) where the dual-channel system is provided in the case of a traveller who has —

(i) goods or currency in his or her possession by choosing the red lane and declaring the goods and currency in Form J set out in the First Schedule, or

(ii) no goods or currency to declare under paragraph (*c*) (i), by choosing the green lane to indicate that he or she has no goods or currency to declare.

(2) A declaration under subregulation (1) shall be accompanied by —
(*a*) invoice or receipts of purchase;
(*b*) online shopping cart; and
(*c*) permits where applicable.

Contents of declaration by traveller

208. (1) A traveler entering or leaving Botswana with goods shall declare the goods, currency bearer negotiable instrument to Customs in Form J set out in the First Schedule, which shall include —
(*a*) personal details —
(i) name and surname,
(ii) gender,
(iii) date of birth,
(iv) nationality,
(v) country of birth,
(vi) country of residence,
(vii) identification or passport number,
(viii) expiry date, and
(ix) country of issue.
(*b*) where that person is resident in Botswana, his or her physical and postal address in Botswana;
(*c*) where that person is not resident in Botswana —
(i) the physical address of the place where he or she will be staying until leaving Botswana,
(ii) name and contact details of the person in control of that place, and
(iii) the date of intended departure from Botswana;
(*d*) where that person entered the country on board a vessel, bus aircraft or train —
(i) that person's boarding pass or ticket number,
(ii) the voyage, flight or trip number, and
(iii) the date and time of arrival of the vessel, bus or aircraft at the place of entry or of the train at the rail terminal where that person disembarks;
(*e*) purpose of travel;
(*f*) description of goods;
(*g*) country where goods were obtained;
(*h*) value of the goods;
(*i*) declaration of currency and negotiable instruments, which shall include the name and address of the owner and the amount;
(*j*) bearer negotiable instruments value, source and intended use; and
(*k*) where the goods or currency being imported or exported are commercial goods, applicable details under regulation 94 (1).

Unaccompanied baggage on behalf of traveller

209. (1) A traveller may present unaccompanied baggage for clearance to Customs where the baggage arrived before or after the traveller arrives.

(2) A registered or licensed person under this Act, or a person with a power of attorney or letter of agency acting on behalf of a traveller may present unaccompanied baggage for clearance to Customs on behalf of a traveller.

(3) A person under subregulation (2) shall be responsible for customs formalities, and shall be liable for —
(*a*) the fulfilment of all obligations under regulation 208, including payment of duty and taxes imposed on the principal; and
(*b*) any penalties or other amounts that may be incurred under this Act with the goods.

(4) The Revenue Service shall not be liable for the loss of goods or currency under this regulation.

Proof of ownership of personal effects by returning resident

210. (1) A returning resident shall be allowed duty free treatment of personal effects and means of transport for private use, re-imported in the same state.

(2) Customs shall require a returning resident who re-imports goods to provide proof that re-imported goods and means of transport for private use were owned and used in Botswana prior to his or her departure, which shall include —

(*a*) export declaration;
(*b*) receipts of purchase;
(*c*) invoice;
(*d*) any commercial document bearing relevant particulars of the goods;
(*e*) registration papers of the vehicle; and
(*f*) permits where applicable.

(3) Schedule 4 of the Customs Tariff Schedule shall apply to goods that have been acquired abroad by a non-resident or returning resident.

(4) A new resident or returning resident shall apply for rebate treatment in Form CE 101 set out in the First Schedule:

Provided that in the case of a returning resident, the returning resident has been away from Botswana for a period of six months or more.

Temporary admission of means of transport

211. (1) A traveller may apply for a temporary import of goods in Form CE 307B set out in the First Schedule including —

(*a*) purpose of stay in Botswana, from a person or company registered or incorporated in Botswana;
(*b*) the physical address of the place where he or she will be staying until leaving Botswana;
(*c*) name and contact details of the person in control of that place;
(*d*) proof of registration of the means of transport;
(*e*) value of the means of transport;
(*f*) description of the goods;
(*g*) make and model;
(*h*) serial number or other distinguishing marks and numbers; and
(*i*) value of the goods

(3) Customs may, where the identification or distinguishing marks under subregulation (1) are non-existent or inadequate, take photographs or make other appropriate marks to make the goods identifiable or distinguishable.

(4) Goods placed under a temporary admission procedure shall be permitted for a period of six months.

(5) A person may request for an extension of time for goods granted temporary admission —

(*a*) before the expiry of the period specified in the temporary import permit issued under subregulation (2) by applying in Form Misc.10 set out in the First Schedule; or
(*b*) by any other means as provided by the Commissioner General in a notice.

(6) A resident shall not import a foreign means of transport into Botswana under the temporary import procedure:

Provided that, the resident pays a guarantee covering any duties and taxes to which the foreign means of transport may be liable.

(7) Notwithstanding subregulation (6) a resident who owns a foreign means of transport, which is under financial interest shall upon arrival pay a guarantee covering any duties and taxes to which the foreign means of transport may be liable.

(8) The means of transport or goods that remain in Botswana after the expiry of the period of temporary admission allowed shall be liable to forfeiture.

(9) A person may be allowed to use an ATA or CPD as an import declaration if the ATA or CPD is valid.

Temporary export

212. (1) A person may temporarily export non-commercial goods in Form CE 307 set out in the First Schedule.

(2) A temporary export permit under subregulation (1) shall include the following particulars –

(*a*) description of the goods;
(*b*) make and model;
(*c*) serial number or other distinguishing marks and numbers; and
(*d*) value of the goods.

(3) Goods returning in altered state shall be subject to the applicable duties and taxes based on their alteration cost.

Request to carry out customs formalities in means of transport

213. (1) A person in charge of a means of transport shall request for clearance without passengers required to exit the means of transport in Form Misc. 10 set out in the First Schedule and provide the following —

(*a*) identity of the person in charge of the means of transport;
(*b*) the registration number of the means of transport;
(*c*) the number of persons in the means of transport;
(*d*) passenger list, where applicable;
(*e*) reasons for the request;
(*f*) medical report, where applicable.

(2) Upon receipt of an application under subregulation (1) Customs may —

(*a*) approve such request, and conduct customs formalities without requiring the passenger to exit the means of transport; or
(*b*) refuse the request and provide reasons for such refusal.

(3) The Revenue Service may on its own accord authorise a traveller to complete customs formalities in a means of transport.

Reasons for search of persons

214. A customs officer may search a person where they have reasonable grounds to suspect smuggling or concealment of goods, which may include —

(*a*) information relevant to the person in possession of goods;
(*b*) observation of a person at a customs controlled area; and
(*c*) preliminary or actual results of a scan.

Applicability of Tariff Schedule to travellers

215. (1) Schedule 4 of the Customs Tariff Schedule shall apply to the travellers procedure, and shall be read with this Part.

(2) Goods imported for personal or official use by diplomats, diplomatic missions and diplomatic representatives accredited to diplomatic missions, and members of their families, and consular mission and goods by consular representatives accredited to a consular mission, and foreign representatives shall be declared in Form Certificate A set out in the First Schedule:

Provided that, the said goods are imported or obtained —

(i) with the approval of the Permanent Secretary, of the Ministry responsible for international relations;
(ii) at licensed customs storage warehouse, in the case of new motor vehicles; or
(iii) licensed duty free shop for diplomats,

(3) Goods referred to under subregulation (2) shall not include alcohol and tobacco products.

(5) Travellers in transit may be cleared in Form J set out in the First Schedule.

(6) An assessment of duties for a person returning after an absence of 48 hours shall be based on tariff item 407 otherwise the general tariff applies.

(7) The duties and taxes payable shall be provided in Form J set out in First Schedule.

(8) A receipt issued for payment of duties and taxes for declared in Form J shall serve as the release order for goods.

(9) A person in charge of a means of transport for travellers shall obtain a gate pass in Form Misc. 26 set out in the First Schedule.

B — *Duty Free Shops*

Application for duty free shop licence

216. (1) A person domiciled in Botswana may apply to the Commissioner General to operate a duty free shop by lodging an application in Form CE 185 and CE 185.4B4 set out in the First Schedule with a non-refundable fee of P3000.

(2) Regulations 138 to 141, shall apply to a duty free shop licence insofar as the provisions relate to a duty free shop.

Duty free shop conditions and responsibilities of duty free shop operator

217. (1) Upon Commissioner General issuing a duty free licence under this Act, a duty free shop operator shall —

(*a*) comply with conditions for placing goods under a duty free shop procedures under sections 242 to 246 of the Act;

(*b*) not contravene this Act and other relevant legislation;

(*c*) inform Customs immediately of any contravention of this Act and other relevant legislation;

(*d*) notify Customs within 24 hours of any loss of goods placed in a duty free shop due to theft, unforeseeable circumstances, force majeure event or any other situation;

(*e*) pay all fees, duties and taxes outstanding within 7 days;

(*f*) ensure that all goods entered are secure at all times;

(*g*) keep records in accordance with the Act; and

(*h*) notify Customs in Form Misc. 18 set out in the First Schedule upon goods being removed, entered, or moved from the duty free shop.

(2) Customs shall, upon contravention of subsection (1), impose a penalty under this Act, and may revoke or suspend a duty free shop licence.

Record keeping and reporting

218. (1) A licensee of a duty free shop shall submit to Customs a report in Form Misc. 25 set out in the First Schedule, on or before the last day of each month, in connection with all goods in the duty free shop.

(2) A report in terms of subregulation (1) shall contain such information relating to —

(*a*) any transaction; or

(*b*) suspected transaction.

Duty free shop off-site outlet

219. (1) A duty free shop licence holder may request Customs authorisation to establish a retail outlet for the duty free shop at locations outside the air or rail terminal or land border-post in which the shop is situated, for purposes of displaying duty free goods to promote sales and take orders.

(2) A request under subregulation (1) shall be made in Form Misc. 10 set out in the First Schedule, which shall contain –

(*a*) the location where the outlet will be;

(*b*) the time and date that the promotion shall take place;

(*c*) a statement that —

(i) the outlet is only used for the purpose of taking orders,

(ii) the delivery or pick-up of goods ordered from an off-site outlet shall take place only at the duty free shop,

(iii) the outlet is located within the area controlled by the same customs office controlling the duty free shop, and

(iv) that the liability for the payment of any duties and taxes on goods in the duty free shop and in the outlet remain with the operator of a duty free shop.

(3) Customs may, upon receipt of an application under subregulation (1) —

(*a*) approve such request; or

(*b*) refuse the request, and provide reasons for such rejection.

(4) Upon approval of the application under subregulation (1), Customs may impose conditions which may include —

(*a*) standards for securing goods; and

(*b*) transfer of goods for display purposes between the duty free shop and the outlet.

(5) The transfer of goods from the shop to the offsite outlet shall be made by a bonded carrier after submission of Form CE 62 set out in the First Schedule or the licensee of the duty free shop.

(6) The bonded carrier shall submit Form Misc. 18 after collecting the goods from the duty free shop and submit Form Misc. 18 on delivery of the goods at the offsite outlet.

(7) Goods in duty free shop shall be sold to —

(*a*) travellers with boarding pass exiting common customs area; and

(*b*) diplomats accredited to Botswana with a diplomatic identity card.

(8) A licensee of the duty free shop shall submit a report of every entry and removal from the duty free shop in Form Misc. 19 set out in the First Schedule and provide a monthly report of the duty free activities in Form Misc. 25 set out in the First Schedule.

(9) The monthly report under subregulation (8) shall include copies of boarding passes and the diplomatic identity cards.

Request for extension of time limit for goods placed under duty free shop procedure

220. (1) A duty free shop operator may request Customs to extend the period of time that goods are placed under a duty free shop procedure.

(2) The request under subregulation (1) shall be made before the expiration of two years from the date the goods are placed under the duty free shop procedure by lodging an application in Form Misc. 10 set out in the First Schedule which shall contain the following details —

(*a*) the details of the goods;

(*b*) the date that the goods were cleared under the duty free shop procedure;

(*c*) the requested period of extension not exceeding six months; and

(*d*) detailed explanation of the exceptional circumstances necessitating the extension of time.

(3) Upon receipt of an application under subregulation (2) the Commissioner General may —

(*a*) approve such request; or

(*b*) refuse the request, and provide reasons for such rejection.

Expiry or termination of duty free shop procedure

221. (1) A duty free shop procedure shall terminate where a person clears goods under another procedure upon —

(*a*) expiry of two years provided for under section 246 of the Act, where no extension of time has been granted under regulation 220;

(*b*) expiry of the extension of time granted by Customs under regulation 220; or

(*c*) request by a duty-free shop operator any time before expiry of time under the duty-free procedure.

(2) Where the time limit for goods placed under the duty free shop procedure expires, and the operator has not placed the goods under another procedure, Customs shall direct the operator to place the goods under the home-use procedure, and pay the duties and taxes due on those goods.

Liability for breach of duty free shop licence condition

222. (1) A duty free shop licence holder that breaches a condition of the duty free shop shall be liable to a penalty, and the goods, means of transport, and documents associated with the commission of the offence shall be liable to forfeiture.

(2) A person not listed under section 244 of the Act who purchases, obtains or solicits goods from a duty free shop commits an offence and is liable to a fine or a penalty of not less than P5 000 and not exceeding treble the value of the goods, whichever is greater, and the goods, means of transport or documents in associated with the commission of the offence shall be liable to forfeiture.

C — *Postal Traffic*

Presentation of postal items

223. (1) A postal item arriving in Botswana by post shall be presented to the Botswana Postal Service for customs clearance.

(2) The Botswana Postal Service shall present a postal item under subregulation (1) to Customs for clearance.

(3) A postal item presented for clearance under subregulation (2) —

(*a*) shall be declared in Form SAD500 set out in the First Schedule if its value exceeds P500;

(*b*) may be declared in Forms CN22 or Form CN23 set out in the First Schedule for goods of value not exceeding P100; and

(*c*) shall be accompanied by any supporting document required to facilitate clearance of such goods.

(4) Botswana Postal Services shall not be required to present to Customs, the following postal items for clearance —

(*a*) postcards and letters containing personal messages only;

(*b*) literature for the blind; and

(*c*) printed papers not subject to duties and taxes.

(5) Notwithstanding subregulation (4), Customs may require any goods to be presented for clearance.

Duties and taxes on postal item

224. (1) Duties and taxes payable on a postal item shall be paid to postal services by the person receiving the postal item.

(2) Botswana Postal Services shall not deliver a postal item to the recipient unless all duties and taxes payable in respect of that postal item have been paid.

(3) Postal items of a total value not exceeding P100 consigned to natural persons resident in Botswana shall be admitted free of duties and taxes once per person per calendar year.

(4) Duties and taxes imposed by customs in relation to the import or export of postal items shall not include any changes by the Botswana Postal Service for presentation of postal items to customs.

(5) Botswana Postal Services shall remit paid duties and taxes to Customs.

(6) Customs may refund duties and taxes remitted by Botswana Postal Services, where goods were —

(*a*) refused by the addressee;

(*b*) not delivered to the addressee;

(*c*) returned to the sender; or

(*d*) redirected to a third country:

Provided that, an application for refund in Form CE 66 set out in the First Schedule and proof of export in Form SAD 500 set out in the First Schedule are submitted.

(7) Goods under subregulation (6) shall be surrendered to Customs where a refund is granted.

Examination of postal items

225. (1) Botswana Postal Service shall notify customs in advance of the arrival or departure of postal items in Form Misc. 19 set out in the First Schedule.

(2) A Botswana Postal Services may at any time detain a postal item under the control of Botswana Postal Services and cause such postal item to be removed to a customs office for purposes of customs control.

(3) Where the goods contained in the postal item do not correspond with the particulars relating to the value, description or quantity appearing on the declaration, label or the invoice, such goods shall be liable to forfeiture.

(4) A representative from Botswana Postal Services shall be present when a postal item is examined under subregulation (3).

(5) Customs may perform customs controls on postal items before, during or after being open by the postal service.

Delivery of postal items in bond

226. Botswana Postal Services shall not break the seal of the carrier without the authorisation or supervision of Customs.

Notification of undelivered postal items

227. Botswana Postal Services shall submit to customs a monthly report on or before the last day of each month in Form Misc. 25 set out in the First Schedule including a report of all goods stored in the transit shed.

Applicability of the Tariff Schedule to postal traffic

228. The Customs Tariff Schedule shall apply to the postal traffic procedure.

D — *Stores*

Arrival and departure report of stores

229. (1) A person in charge of a means of transport that arrives at a customs office with non-duty paid stores on board shall ensure that —

(*a*) the stores are secured within the means of transport;

(*b*) no unauthorised person gains access to the stores;

(*c*) a declaration of stores in Form CE. 5 set out in the First Schedule.

(2) A declaration of stores in Form CE. 5 set out in the First Schedule shall be submitted by a person in charge of the means of transport under subregulation (1) to Customs through CMS or in person upon arrival or departure at a customs airport or a designated railway station.

(3) A stores arrival or departure report shall be submitted together with the arrival or departure report under regulation 64.

(4) An arrival and departure report of stores shall include —

(*a*) a description of goods;

(*b*) quantities of stores before departure;

(*c*) quantity consumed, used or spoilt; and

(*d*) quantity of stores remaining.

(5) Notwithstanding subregulations (2) to (4), Customs may dispense with the submission of the stores arrival report where the stores remain on board a means of transport that arrived and is awaiting to depart within 24 hours and the stores are in compartments that are sealed by customs where the means of transport is stationed.

(6) Where an arrival report submitted under subregulation (2) is accepted customs may make annotations to reflect any additional stores taken on board and accept the arrival report as the departure report.

Examination of stores prior to export

230. (1) A customs officer may direct a person in charge of the means of transport to present stores for examination prior to departure of the means of transport.

(2) Where a customs officer directs a person in charge of the means of transport to present stores for examination prior to departure, the person shall not export stores without the permission of the Customs.

Transportation and transshipment of stores

231. (1) Stores shall be kept separate from any other goods conveyed on the means of transport and shall be accompanied by a customs declaration, certificate or invoice.

(2) Stores shall be transported by —

(*a*) a customs warehouse operator receiving or delivering the stores;

(*b*) a bonded carrier; or

(*c*) the operator of a means of transport exporting the stores, where the operator has provided a guarantee over the stores.

(3) Where a person in charge of a means of transport arriving with stores on board seeks to transfer all or part of the stores on board to another departing means of transport, he or she shall submit a request to Customs in Form Misc. 10 set out in the First Schedule on to consisting of —

(*a*) description and quantities of the stores;

(*b*) details of the means of transport to which the stores are being transferred; and

(*c*) the date and time of departure of that means of transport.

(4) Upon receipt of a request to transfer the stores under subregulation (3) Customs may —

(*a*) approve the request by an appropriate endorsement upon the form of request; or

(*b*) reject the request and provide reasons for the rejection.

(5) Transfer of ownership of stores shall be made in Form CE 62 set out in the First Schedule.

Unloaded stores

232. A customs warehouse licensee shall immediately report to Customs, any stores removed for export or for supply on a means of transport, which are not loaded or exported.

Aircraft stores declaration

233. (1) An advance notice in Form CE 1 or CE 2 set out in the First Schedule shall indicate if stores are loaded on the means of transport.

(2) Where stores are loaded on a means of transport, the operator of the means of transport shall provide a list of store in —

(i) Form CE 5 set out in the First Schedule;
(ii) invoice; and
(iii) permits, where required.

Goods considered as stores

234. A stores shall include goods as defined under section 2 of the Act, including goods for propulsion or maintenance but shall not include normal durable equipment or replacements of normal durable equipment of such means of transport.

Unreported stores

235. (1) Where a person in charge of a means of transport or operator fails to report stores upon arrival, Customs shall seize the stores, and the stores shall be liable for forfeiture.

(2) Where goods supplied as stores are consumed, sold or disposed of —

(*a*) at any place in Botswana; or

(*b*) before the means of transport has departed to Botswana,

the person in charge of such means of transport shall be liable for the duty on such goods so consumed, sold or disposed of.

E – *Relief of distressed persons*

Declaration under relief consignment procedure

236. (1) A person importing goods under the relief consignment procedure in case of famine, national disaster, technical assistance and multilateral international agreement shall lodge a declaration in Form CE 110 set out in the First Schedule.

(2) Where the relief consignment to be cleared under subregulation (1) consists of bulky goods to be imported in several consignments, Customs may admit the individual consignments into Botswana.

(3) A declaration for a relief consignment shall be supported by —

(*a*) description and total quantity of the goods;

(*b*) details of the transporter;

(*c*) a rebate certificate in Form CE 110 set out in the First Schedule; and

(*d*) authorisation from the relevant government agency covering the entire consignment.

(4) Customs may require a person before, during or after entry for relief consignment to make a declaration in Form SAD 500 set out in the First Schedule.

(5) Where customs requires a person to declare under subregulation (4), customs may require the person in addition to supporting documents to provide a statement from the person responsible for the importation of the goods undertaking to submit Form SAD 500 set out in the First Schedule within the timeline set by customs.

Supporting documents to declaration under relief consignment procedure

237. A person who lodges a declaration under regulation 224 shall lodge it to Customs, together with the supporting documents as may be determined by customs which may include —

(*a*) a rebate certificate; and

(*b*) authorisation from the relevant government agency.

Request to clear relief consignments outside designated hours or away from customs offices

238. (1) Where a person seeks to clear relief consignments outside the designated hours of business or away from customs offices the person shall lodge an application under regulation 23 for extra or special attendance.

(2) Customs shall not require a fee for relief consignments.

Applicability of Tariff Schedule to relief consignments

239. Item 412.11 of Schedule 4 of the Customs Tariff Schedule shall apply to the relief consignment procedure, and shall be read in applying this Part.

F – Special Economic Zones

Application to operate in a special economic zone

240. (1) A person seeking to operate in a special economic zone shall lodge an application with the Commissioner General in Forms CE 185 and CE 185.4A11 set out in the First Schedule.

(2) An application lodged under subregulation (1) shall include —

(*a*) the registered name or trading name;
(*b*) the Tax Identification Number;
(*c*) physical and postal address;
(*d*) contact details;
(*e*) name and contact details of directors of juristic entity;
(*f*) name and contact details of all beneficial owners of entity;
(*g*) the name and contact details of an authorised officer who shall be a contact person;
(*h*) the place or premises in the special economic zone where it is proposed to carry on the business operation;
(*i*) a copy of the site and sketch plan showing —
(i) the precise location of the proposed rebate store,
(ii) the machinery layout, and
(iii) finished product storage area;
(*j*) a description of business operation, including the nature of the goods to be stored, manufactured or produced, the estimated output and the quantities to be manufactured of goods;
(*k*) the expected rate of yield that will be obtained per unit of raw materials that are to be used in processing or manufacturing of goods;
(*l*) the estimated annual duty which may be exempted or paid on the raw materials to be used for the purpose of manufacture, storage or produce or on the semi-finished or finished products; and
(*m*) the means of identification of raw materials, semi-finished or finished products.

Plan of factory

241. (1) The Commissioner General or an officer shall inspect the place or premise where the goods are to be stored or processed.

(2) The Commissioner General may require an applicant under regulation 240 to make alteration in the plan as are necessary for the protection of the revenue.

(3) A person operating in a special economic zone shall not make any structural alteration or addition at any place or premises used for purpose of operation in a special economic zone except with the written permission of the Commissioner General.

Declaration for movement of goods

242. (1) A person seeking to place goods in a special economic zone shall lodge a declaration with Customs in Form SAD500 set out in the First Schedule.

(2) A declaration under subregulation (1) shall be accompanied by the following documents —

(*a*) registration or licence for the area where the goods will be taken;
(*b*) a licence issued by Special Economic Zones Authority;

(*c*) a rebate certificate issued by the Minister responsible for Trade if required; and

(*d*) any other document, permit or certificate required by the Commissioner General.

(3) Goods not in free circulation shall —

(*a*) be transported by a bonded carrier into or from the special economic zone on submission of Form CE 32 set out in the First Schedule;

(*b*) operator of special economic zone using a means of transport on submission of Form CE 32 set out in the First Schedule; and

(*c*) operator of the registered premises or licenced warehouse in the special economic zone using own means of transport and after submission of Form CE 32 set out in the First Schedule.

(4) Collection and delivery of goods into or from the special economic zone in Form Misc. 18 set out in the First Schedule.

(5) The licensee or registrant of a place in the special economic zone shall report receipt or removal of goods from the said place and out of the special economic zone in Form Misc. 19.

Admission and removal of goods in special economic zone

243. (1) The Commissioner General may authorise the admission of the following goods into a special economic zone —

(*a*) goods arriving from outside the Common Customs Area; and

(*b*) goods in free circulation.

(2) Goods which have been removed from a special economic zone into free circulation may not be returned to the special economic zone, except with the written permission of the Commissioner General.

(3) Goods in free circulation that are entitled to a refund of duties and taxes when exported may be admitted to a special economic zone so that the goods may qualify for such refund.

(4) Goods which constitute a hazard, which is likely to affect other goods or which require special installments, shall not be admitted to any place or premises within a special economic zone other a place or premises approved for receipt of such goods.

(5) All or part of the goods admitted to or produced in a special economic zone may be removed or transferred to another special economic zone or placed under another customs procedure, provided that the applicable conditions and formalities in each case are met.

(6) A person may request to remove goods from premises in a special economic zone to other premises in the same special economic zone by lodging Form CE 32 set out in the First Schedule.

(7) The ownership of all or part of the goods admitted to or produced in a special economic zone may be transferred to another person by lodging Form CE 62 set out in the First Schedule.

(8) The Commissioner General may permit removal of goods from special economic zone, including waste and scrap from the manufacturing process, to be entered for home consumption provided proper accounting has been made and duties and taxes have been paid.

Destruction of materials or products in special economic zone

244. A person shall not destroy material or product in a special economic zone unless a customs officer is present.

Simplified trade regime

245. (1) A person who is –

(*a*) a small scale cross border trader licensed by a local authority;

(*b*) registered as a business or company with a competent authority in Botswana; and

(*c*) registered as small, medium and micro trader with the Revenue Service, shall use the simplified declaration Form Misc. 20 set out in the First Schedule to declare goods upon arrival at the place of entry or exit.

(2) A declaration made in subregulation (1) shall be supported by all the required information and supporting documents, including —

(*a*) an invoice;

(*b*) any certificate, or permit where applicable; or

(*c*) any other supporting document, as may be required.

(3) A person in subregulation (1), may import commercial goods of a total value not exceeding UA 20,000 per trader per period of 30 days, at a flat rate of 20%.

(4) The excess of the UA 20,000 threshold in sub regulation (3) shall be admissible at the appropriate rate of duty in the customs tariff.

(5) A person in sub regulation (3) may use the rate in the customs tariff, if the 20% flat rate exceed the rate in the Customs Tariff.

(6) A small, medium and micro trader who is registered for a simplified trading regime to which Botswana is a party shall —

(*a*) lodge Form Misc. 20 set out in the First Schedule to declare goods;

(*b*) be subject to a duty rate agreed under the agreement;

(*c*) import eligible products under the agreement; and

(*d*) benefit from exemption from paying import duty.

PART X — *Relief from duties and taxes*

Relief from duties and taxes

246. (1) Customs may grant relief from duties and taxes on goods declared for clearance under any customs procedure where the conditions for granting such relief as specified under the Customs Tariff Schedule are met.

(2) A person who seeks relief from duties and taxes shall be required to —

(*a*) where applicable, indicate the Rebate Item under the relevant Customs Tariff Schedule, on the customs declaration; and

(*b*) attach supporting documents as required —

(i) under the rebate Item, and

(ii) to the satisfaction of Customs.

(3) Notwithstanding subregulation (2) and regulation 94, an oral declaration shall be required for —

(*a*) coffins containing human remains; and

(*b*) funerary urns containing ashes of cremated remains:

Provided that evidence in writing from a competent authority is attached.

(4) A sample shall not be released into free circulation, modified or enhanced in value without prior authorisation of the Revenue Service.

(5) Where a sample is released into free circulation, that sample shall be subject to applicable duties and taxes.

(6) A product imported for testing excludes a product used in the ordinary course of an operation whose main aim is testing.

(7) Goods for use by any person, government, department, administration or body under Schedule 1 Part 8 note 4 shall be declared in Form CE 112 set out in the First Schedule.

PART XI — *State Warehouse*

Application for State warehouse licence

247. (1) A company registered in Botswana may apply to the Commissioner General to operate a State warehouse by lodging an application to the Commissioner General through Forms CE 185 and CE 185.4B9 set out in the First Schedule.

(2) Regulations 139 to 142 shall apply to a State warehouse regarding application, issuance, renewal and contents of a customs warehouse licence insofar as the provisions relate to a State warehouse.

Designation of State warehouse

248. (1) The Commissioner General may designate a place as a State warehouse in accordance with section 55 (2) of the Act which shall be used for storage of goods removed by the Revenue Service under section 262 of the Act.

(2) A State warehouse designated under subregulation (1) shall be solely used by Customs for storage of goods.

Conditions and responsibilities of State warehouse operator

249. (1) A State warehouse operator shall, upon issuance of a State warehouse licence under this Act —

(*a*) comply with conditions for placing goods under a State warehouse under sections 262 to 269 of the Act;
(*b*) not contravene this Act and other relevant legislation;
(*c*) inform Customs immediately of any contravention of this Act and other relevant legislation;
(*d*) notify Customs within 24 hours of any loss of goods placed in a State warehouse due to theft, unforeseeable circumstances, force majeure event or any other situation;
(*e*) ensure that all goods entered are secure at all times;
(*f*) keep records in accordance with section 266 of the Act; and
(*g*) notify Customs upon goods being removed, entered, or moved from the State warehouse.

(2) Customs shall, upon contravention of subregulation (1), impose a penalty under the Act, and may revoke or suspend a State warehouse licence.

Record keeping and reporting

250. (1) The licensee of a State warehouse under this part shall submit to Customs, a report in Form Misc. 25 set out in the Schedule, within three working days after the end of each month, in connection with all goods in the State warehouse.

(2) A report in terms of subregulation (1) shall contain information related to —

(*a*) any transaction;
(*b*) suspected transaction; or
(*c*) admission or removal of goods into the State warehouse; and
(*d*) any other additional information as may be required by Customs.

(3) A licensee of a State warehouse shall —

(*a*) keep record of —
  (i) all goods received into the State warehouse,
  (ii) all goods removed from the State warehouse, and
  (iii) duties, taxes, fees paid or payable to the Revenue Service;
(*b*) perform monthly stock checks; and
(*c*) perform such other accounting tasks in accordance with revenue laws of Botswana.

Goods removed to State warehouse

251. (1) A State warehouse operator shall receive the goods and place them in a storage upon –

(*a*) receipt of an instruction under section 262 (1) of the Act, to an operator of a customs controlled area or any other person in physical control of goods to remove the goods; or

(*b*) removal of goods by Customs to a State warehouse.

(2) Where a State warehouse operator cannot store goods, due to any reasons which may include —

(*a*) shortage of storage space; or

(*b*) inadequate storage facilities,

the State warehouse operator shall inform Customs immediately upon receipt of the instruction and inability to store the goods, and Customs may determine whether the goods may be placed in the warehouse.

(3) State warehouse fees shall be payable for such period as the goods remain in the state warehouse where goods are taken to a State warehouse operated by the Commissioner General.

(4) State warehouse fees shall be payable as set out in the Third Schedule for a state warehouse operated by customs.

(5) The Commissioner General may rebate the fees and charges.

(6) Customs shall not be liable in respect of any loss or diminution of or damage to any goods in a State warehouse.

(7) Customs may refuse delivery of goods from a state warehouse until proof has been furnished to the satisfaction that —

(*a*) the person claiming the goods is lawfully entitled to such goods;

(*b*) all relevant provisions of the Act or any law relating to the importation or exportation or transit of goods have been complied with; and

(*c*) fees and charges due in respect of the goods have been paid.

Stay of goods in State warehouse

252. Goods in a State warehouse shall be stored in that State warehouse —

(*a*) until removed by customs; and

(*b*) until disposed by customs.

PART XII – *Disposal of Goods by Revenue Service*

Public notification of disposal of goods

253. (1) The Commissioner General shall publish in the *Gazette*, a notice of disposal of goods, which shall contain a list of such goods under section 270 to be —

(*a*) sold by public auction; or

(*b*) destroyed or disposed of in another manner.

(2) The notice under subsection (1) shall contain, where such information is available —

(*a*) a description of the goods;

(*b*) the quantity;

(*c*) any marks and identification numbers on the goods;

(*d*) the date of arrival, in the case of imported goods, or intended export, in the case of goods to be exported;

(*e*) the name of the declarant;

(*f*) the name of the State warehouse or other place where the goods are disposed; and

(*g*) any other information as may be determined by the Commissioner General.

(3) The notice of disposal under subregulation (1) shall also contain information relating to —

(*a*) the method of disposal of the goods;

(*b*) the date of disposal of the goods;

(*c*) the date of the disposal notice; and

(*d*) location or place of disposal.

Disposal of goods

254. (1) Customs shall dispose of goods —

(*a*) at least 30 days after a notice of disposal has been published; or

(*b*) without a notice of disposal, in the instance of goods that may warrant urgent disposal under section 272 of the Act.

(2) The Commissioner General may at any time and where necessary for the safeguarding of public health and safety or the state, and at the expense and risk of the importer, exporter or owner concerned, cause any goods under customs control to be disposed of.

(3) The Revenue Service may create a departmental declaration for imported goods that have been disposed of, if no declaration was created or when the need arises.

(4) The declaration created by Revenue Service shall be in Form SAD 500 set out in the First Schedule.

PART XIII — *Authorised Economic Operator*

Application for authorised economic operator accreditation

255. The Revenue Service shall accord —

(*a*) preferred trader status, based on compliance assessment to traders trading within the SACU region; or

(*b*) authorised economic operator status, based on compliance and safety and security standards assessment, to traders trading within the SACU region.

Criteria for authorised economic operator status

256. (1) An authorised economic operator status shall be accorded to a person —

(*a*) registered as a preferred trader that meets the following criteria —

(i) having an appropriate level of compliance with Customs requirements, and

(ii) issued with a certificate by Customs; or

(*b*) registered as an authorised economic operator and meets the following criteria —

(i) having an appropriate level of compliance with Customs requirements,

(ii) complying with safety and security standards in accordance with the Act or other relevant legislation, and

(iii) issued with a certificate by Customs under regulation 258 (6).

(2) A person who is granted authorised economic operator status shall benefit from specified trade facilitations and simplifications and from reduced levels of customs control.

Conditions for granting authorised economic operator and preferred trader status

257. (1) The Commissioner General shall, by notice, publish in *Gazette*, the conditions for granting preferred trader and authorized economic operator status.

(2) The conditions for granting the status of preferred trader shall include the following —

(*a*) that the applicant has an appropriate record of compliance with the Act and other revenue laws which includes —

(i) a clear record without serious administrative penalties for two years preceding the date of the application,

(ii) no conviction for any offence under the Act, any revenue legislation offence or criminal offence,

(iii) no outstanding tax returns with the Revenue Service, and

(iv) an error rate of less than five percent in customs declarations for a period of two years preceding the date of the application.

(*b*) that the applicant has a proven record of financial solvency which includes —

(i) submission of audited financial statement for the two years preceding the date of the application and where audited financial statements are not available, such information as may be required by the Revenue Service to demonstrate the applicant's financial solvency, and

(ii) satisfactory result in any financial solvency test that may be conducted by the Revenue Service;

(*c*) authorised officer has a certificate of successful completion of Customs Proficiency Test;

(*d*) adequate computer accounting and logistics systems and satisfactory systems for management of commercial records, which includes —

(i) an effective accounting record keeping, operational and logistics system consistent with applicable International Financial Reporting Standards (IFRS),

(ii) reliable data storage and filing systems, and

(iii) procedures for back up recovery, record keeping and fall back, and

(iv) availability to communicate electronically with Customs or alternatively through a licensed clearing agent who can perform this function on applicant's behalf.

(*e*) complied with any other criteria for preferred trader status as may be determined by the Commissioner General.

(3) The conditions for granting the status of authorised economic operator shall in addition to the requirements of preferred trader include, include that the applicant has —

(*a*) a building and premise security measures in place to —

(i) prevent unauthorised access to offices, shipping areas, loading docks, cargo areas including theft alarms, access control systems or video surveillance,

(ii) ensure that building or premise are constructed of materials that resist unlawful entry, and

(iii) secure access to entrances, exist points and fences to prevent tampering with goods;

(*b*) cargo and conveyances measures in place to —

(i) maintain the integrity of cargo during transportation, handling and storage of cargo in the supply chain,

(ii) control cargo within the cargo storage facility and when the cargo is removed from the storage facility,

(iii) properly handle container seals, and

(iv) secure transportation of cargo within its supply chain;

(*c*) security training and threat awareness measures which include —

(i) implementation of a security plan and a security awareness programme to educate personnel and business partners on the risks in the international supply chain, and

(ii) conducting staff training on security awareness and contingency measures;

(*d*) crisis management and incident recovery measures in place, which include —

(i) a contingency plan for disruptions to systems or operations,

(ii) satisfactory procedure for archiving and protecting records and information against the loss that may be caused by any crisis, and

(iii) a crisis management and recovery plan to minimize the impact created by a disaster or security incident;

(*e*) information technology security measures in place, which include —

(i) a satisfactory procedure for archiving and protecting records and information against the loss that may be caused by any loss,

(ii) appropriate security measures to protect the applicant computer system from unathuorised intrusion, and

(iii) data and information security policies, procedures and controls such as firewalls and passwords;

(*f*) measures for monitoring, assessment and continuous improvement which include —

(i) internal audits to assess continuous compliance with authorised economic operator criteria,

(ii) regular self-assessments of the authorised economic operator security management system, and

(iii) full documentation of self-assessment procedures and the responsible parties and corrective measures;

(*g*) personnel security measures in place, which include —

(i) measures to prevent infiltration of unathourised staff who could pose a security risk,

(ii) screening processes for prospective employees and contracted persons,

(iii) procedures for conducting periodic background checks on employees, and

(iv) procedure for employee separation management;

(*h*) business and trading partner security measures in place to –

(i) allow the applicant to identify all business partners,

(ii) ensure business partners develop security processes and procedures consistent with the authorised economic operator security criteria, and

(iii) implement appropriate contractual or other arrangements in accordance with the applicant's business model, to ensure security of those business partner in the international supply chain;

(*i*) mechanisms for consultation, cooperation and communication with the Revenue Service, which include —

(i) establishing of contact points,

(ii) regular mutual exchange of information, except restricted by any legislation,

(iii) discrepancy reports for goods and items, and

(iv) timely notification to Customs/Revenue Service of any unusual or suspicious cargo; and

(*j*) complied with any other criteria for the authorised economic operator criteria status as may be determined by the Commissioner General.

(4) Notwithstanding the conditions under subregulation (1) and (2), the Commissioner General may determine the category, conditions and criteria for persons that may be accorded an alternative authorisation.

Accreditation of a preferred trader or economic operator

258. (1) A person or a company registered and domiciled in Botswana may apply to the Commissioner General for accreditation as an authorised economic operator or preferred trader, by lodging an application under subregulation (2) and completing a self-assessment questionnaire under subregulation (3).

(2) A company shall apply to be accredited as an authorised economic operator or preferred trader in Form Misc. 13 set out in the First Schedule which shall include —

(*a*) full names of the applicant;

(*b*) the Tax Identification Number;

(*c*) category that the applicant seeks to register, either as —

(i) preferred trader, or

(ii) authorised economic operator; and

(*d*) proof that the entity is represented by a natural person who is a resident.

(3) An authorised economic operator or preferred trader applicant under subregulation (1) shall submit to the Commissioner General, a complete self-assessment questionnaire which shall include —

(*a*) date of registration of juristic entity;

(*b*) physical and postal addresses;

(*c*) contact details;

(*d*) applicant's designated contact person;

(*e*) description of juristic entity;

(*f*) classification of business;

(*g*) names and contacts of subsidiaries or branches or related companies;

(*h*) trading partners and their relationship with the entity;

(*i*) description of the juristic entity's customs clearing system;
(*j*) details of third parties or subcontractors associated with the juristic entity;
(*k*) storage facility details;
(*l*) customs offices of entry or exit;
(*m*) customs rebate concessions registered for and goods involved;
(*n*) record of compliance;
(*o*) documentation proving financial solvency;
(*p*) certifications proving sufficient knowledge and skills staff and trading partners;
(*q*) full description of computer accounting and logistics systems;
(*r*) description of the juristic entity's purchasing system;
(*s*) receiving details;
(*t*) description of the juristic entity's accounting system; and
(*u*) any other information as may be required by the Commissioner General.

(4) Customs shall within 5 working days verify the application to check if the applicant is registered and domiciled in Botswana and has submitted supporting documents.

(5) Where an application under subregulation (2) is incomplete, or where the applicant fails to meet the conditions under regulations 257 and 258, Customs shall —

(*a*) reject the application;
(*b*) notify the applicant of the reasons for such rejection; and
(*c*) allow the applicant to submit the missing information.

(6) Where an applicant is complete, Customs shall within 30 days of receipt of application, conduct risk profiling and intelligence of the company and the personnel involved in customs and tax matters regarding the company.

(7) Where the applicant fails to meet the conditions under subregulation (6), Customs shall —

(*a*) reject the application; and
(*b*) notify the applicant of the reasons for such rejection.

(8) Where the applicant fails to meet the conditions under subregulation (6), Customs shall within three (3) months, conduct and complete audits, which shall include policies and frameworks, site-visit, system walk through and on-site audit to verify facilities, systems and compliance with regulation 239.

(9) Where an application fails audit, Customs shall —

(*a*) enroll the applicant into a compliance improvement plan for a period not exceeding 6 months, or
(*b*) make recommendations for accreditation review to —
(i) reject the application;
(ii) notify the applicant of the reasons for such rejection; and
(iii) approve the application.

Post accreditation management, obligations authorised economic operator and preferred trader status

259. (1) The Commissioner General shall conduct a post accreditation management process of an authorised economic operator which shall include —

(*a*) random audits depending on the level of risk identified and mitigating action required;

(*b*) maintenance audits conducted at least once every three years;

(*c*) continuous ongoing client management;

(*d*) enforcement controls or inspections conducted once every three months where transactional irregularities do not arise and more frequently where irregularities exist; and

(*e*) continuous periodic customs operations checks.

(2) An authorised economic operator shall —

(*a*) maintain compliance with the standards applicable to the accreditation status conferred;

(*b*) comply at all times with customs legislation and other revenue laws;

(*c*) manage supply chain risks including working with bona fide partners, who reflect high standards of compliance with applicable laws;

(*d*) ensure the accuracy of transactions in line with customs legislation;

(*e*) voluntarily disclose information; and

(*f*) remains up to date with all tax obligations.

(3) The Revenue Service may suspend or revoke an authorised economic operator, where an authorised economic operator —

(*a*) no longer meets the authorised economic operator criteria;

(*b*) has failed to comply with any of the authorised economic operator requirements;

(*c*) has contravened or failed to comply with a provision of the Act or any other relevant legislation;

(*d*) has been convicted of an offence under the Act or any other legislation; or

(*e*) has requested the suspension of his or her status.

(4) Customs shall upon suspension or revocation of the authorised economic operator, issue a notice of suspension or revocation to the authorised economic operator in Form Misc. 1 set out in the First Schedule.

(5) Upon suspension or revocation of the authorised economic operator or preferred trader status, the certificate holder shall not be entitled to benefits conferred under regulation 242.

(6) An authorised economic operator whose authorised economic operator status has been suspended shall be eligible for re-instatement where, upon completion of investigations, results show there is no error or non-compliance from the certificate holder.

(7) An authorised economic operator whose authorised economic operator status has been revoked shall be eligible to make a new application for accreditation after the expiry of three years from the date of revocation of status.

Authorised economic operator and preferred trader benefits

260. (1) An authorised economic operator and preferred trader shall be entitled to benefits, as determined by the Commissioner General and published through a public notice, which may include —

(*a*) access to the services of client relationship manager;
(*b*) designated contact points within relevant business functions of the Revenue Service;
(*c*) expedited processing of refunds and disbursements;
(*d*) expedited processing of applications for registration and assessments under the Act;
(*e*) reduced frequency and flexible application of routine document and physical inspections;
(*f*) prioritisation for services offered by Customs;
(*g*) expedited processing, release, amendment or withdrawal of declarations;
(*h*) waiver of customs inspection charges on extra and special attendance by customs officers;
(*i*) preferential treatment in the event of trade disruption or system downtime; and
(*j*) exemption from customs supervision in specific circumstances.

(2) Different benefits may be specified in terms of subregulation (1) for different types of authorisation.

Recognition of authorised economic operator outside common customs area

261. (1) The Commissioner General shall publish by notice list of countries, which fulfil authorised economic operator conditions, and which conditions and obligations are recognised as equivalent to those imposed on an authorised economic operator established in Botswana.

(2) An authorised economic operator registered in a country —

(*a*) within the common customs area; and
(*b*) published under a notice under subregulation (1),

shall be recognised as an authorised economic operator by Customs and granted status.

(3) An authorised economic operator under subregulation (2) shall be entitled to benefits under regulation 242.

PART XIV — *Third Parties*

Licence fees

262. The licence fees in relation to —

(*a*) customs clearing agent; and
(*b*) bonded carrier,

shall be as outlined in Schedule 8 of the Customs Tariff Schedule.

Proof of agency and representation before Customs

263. (1) A person who wishes to be a registered agent shall apply to the Commissioner General in Forms CE185, CE 185 D and CE 185.4A13 set out in the First Schedule.

(2) Customs may request —

(*a*) an individual; or
(*b*) a registered agent,

who makes and presents themselves as acting on behalf of another person, or their principal, to produce power of attorney or letter of agency to Customs.

(2) A power of attorney or letter of agency shall include —

(*a*) the name of the individual or agent representing the principal;
(*b*) the licence category and licence number, where an agent presents themselves to act on behalf of another person;

(*c*) identification number, where an individual presents themselves to act on behalf of another person;
(*d*) the name of the principal represented;
(*e*) a description of the scope of authority given by the principal to the individual or agent, which shall include the act or formality to be performed; and
(*f*) the date that the authority is given by the principal.

(4) Customs shall not accept a letter of agency or power of attorney regarding a particular customs declaration or transaction, where another power of attorney or agency was previously lodged, unless the initial power of attorney or letter of agency is withdrawn.

(5) A person who makes and presents themselves as acting on behalf of another person and is accepted as such by Customs, whether presenting a power of attorney or letter of agency to Customs or not, shall be liable for the fulfilment, in respect of the matter in question, of all obligations, including the payment of duty and charges imposed on the person on behalf of whom he or she purports to act and to any penalties which may be incurred in respect of that matter.

(6) Where a person appointed an agent, the appointor shall withdraw the appointment, power of attorney or letter of agency given to the agent if the appointor decides to act on their own behalf.

Application for licence for bonded carrier or clearing agent

264. (1) A company domiciled in Botswana shall apply to be licensed by lodging an application to the Commissioner General as —
(*a*) a customs clearing agent in Forms CE 185 and CE 185.4B5; or
(*b*) a bonded carrier in Forms CE185 and CE 185.4B6 set out in the First Schedule.

(2) A license under subregulation (1) shall be issued in Form CE.102 set out in the First Schedule and contain —
(*a*) the name of the licensee;
(*b*) the type of licence issued;
(*c*) the licence reference number;
(*d*) the address of the licensed premises, where applicable;
(*e*) a customs code allocated, as the case may be, to the licensed bonded carrier or customs clearing agent;
(*f*) any conditions subject to which the licence is issued;
(*g*) the date from which the licence takes effect; and
(*h*) any other particulars as Customs may determine.

(3) A licence issued under subregulation (1) shall be valid for the period set out in the Customs Tariff Schedules.

(4) A person shall not perform any act or be in possession of or use anything in respect of which a licence is required unless he or she has obtained the appropriate licence.

(5) Notwithstanding subregulation (1), a bonded carrier registered by a Customs competent authority within SACU may be exempt from applying for a licence under this part.

(6) A bonded carrier exempted from applying for a licence under subregulation (4) —

(*a*) may be recognised as having the rights to operate as a bonded carrier under this Act; and
(*b*) shall be bound by conditions and rules relating to bonded carriers under this Act.

Qualification for clearing agent or bonded carrier licence

265. (1) A person shall qualify to be a clearing agent or bonded carrier if the applicant —
(*a*) satisfies the Commissioner General that an authorised officer has completed the customs sufficient knowledge test;
(*b*) is a wholly owned citizen company;
(*c*) has paid a non-refundable application fee of P1500.00; and
(*d*) has proof of the applicant's authority to apply for licensing as a bonded carrier and customs clearing agent.

(2) The Commissioner General shall not issue a clearing agent or bonded carrier licence to an applicant, if the applicant —
(*a*) is insolvent;
(*b*) has had their licence revoked during a period of one year immediately prior to the date on which he or she applies; and
(*c*) committed a customs offence within two years of applying for a licence, or within a period of five years immediately preceding the application for a licence, been convicted —
(i) of a criminal offence within Botswana, or
(ii) outside Botswana, of an offence which if committed in Botswana, would have been a criminal offence, and sentenced by a court of competent jurisdiction to imprisonment for a term of six months or more without the option of a fine, whether that sentence has been suspended or not, and for which he or she has not received a free pardon;
(*d*) has outstanding tax, duty, fine or penalty due to the Revenue Service; and
(*e*) has omitted to state any facts material to the consideration of the application.

Application documents

266. An application under regulation 264 shall be accompanied by the following documents —
(*a*) an application letter;
(*b*) application form relevant to the particular licence;
(*c*) Companies and Intellectual Property Authority registration documents;
(*d*) certified copies of Directors,' and authorised officer's identity for Batswana, in case of foreign nationals, certified copies of passports;
(*e*) certified copies of work permits and residence permits in the case of foreign Directors and Managers;
(*f*) a tax clearance certificate or a tax compliance report showing no outstanding tax liabilities; and
(*g*) certified copies of certificate or documentary proof of successful completion of Customs sufficient knowledge test administered by the Revenue Service.

Review of licensing application

267. (1) The Commissioner General may, upon receipt of an application under regulation 264 (1) —
(*a*) approve such request; or
(*b*) reject the request and provide reasons for such rejection.

(2) Customs shall not approve an application where —

(*a*) the application is incomplete; or
(*b*) the applicant is non-compliant with conditions specified in these Regulations or any part of the Act; or
(*c*) minimum conditions for applying for a licence have not been met.

Issuance of licence for customs clearing agent, bonded carrier

268. (1) The Commissioner General shall, upon approval of an application under regulation 267 (1) (*a*) —
(*a*) place conditions or restriction on the applicant; and
(*b*) set an amount of guarantee that the applicant shall lodge to cover duties and taxes on goods that may be transported by the licensee, or that the licensee may be liable for.

(2) The applicant shall, upon the Commissioner General setting the amount of guarantee under subregulation (1) (*b*) —
(*a*) lodge Form CE 185.C set out in the First Schedule; and
(*b*) pay the Revenue Service a fee specified in Schedule 8 of the Customs Tariff Schedule for issuance of a licence under Part XIII of the Act,
and the Commissioner General shall issue the applicant with a licence.

(4) A licence issued under subregulation (2) shall be valid for the period stated in the Customs Tariff Schedules.

Conditions of a bonded carrier and customs clearing agent licence

269. (1) A bonded carrier licence shall —
(*a*) apply to the means of transport specified in the licence;
(*b*) be displayed on each means of transport; and
(*c*) be visible on such means of transport at all times.

(2) The Commissioner General may authorise a single bonded carrier licence for more than one means of transport.

(3) A person shall only operate one customs clearing agent license.

(4) A bonded carrier and customs clearing agent license shall not be transferable.

(5) A bonded carrier and customs clearing agent shall provide —
(*a*) certified copies of lease agreement, where the premises is leased;
(*b*) certified copies of title deed, where the premises is owned;

(6) Licensees must immediately notify the Commissioner General in writing of any change —
(*a*) in the address of a fixed business premises;
(*b*) the legal status of the business; and
(*c*) in the employment or any other status of clearing clerks, where relevant.

(7) A customs clearing agent shall employ a clearing clerk who is registered with the revenue service to process customs declarations.

(8) Where a customs clearing agent does not employ a customs clearing clerk, the authorised officer shall be a registered customs clearing clerk.

(9) A person who clears goods solely for their own account shall —
(*a*) not be required to be licensed as a clearing agent and
(*b*) employ a customs clearing clerk to process customs declarations.

(10) A person referred to in subregulation (9) shall be registered as an exporter and importer.

(11) The clearing agent shall not permit its licence, the name under which it is licensed or its customs license number to be used by any person other than a director, manager, partner or authorised employee of the clearing agent in the course of that clearing agent's business.

Customs clearing clerks

270. (1) A person who wishes to be registered as a customs clearing clerk shall apply to the Commissioner General, and attach the following —

(*a*) National identity card;
(*b*) Botswana General Certificate of Secondary Education or the equivalent;
(*c*) certificate of computer proficiency; and
(*d*) a police criminal record clearance certificate.

(2) An applicant for registration as a customs clearing clerk shall —
(*a*) be a citizen of Botswana;
(*b*) have attained the age of 18 years;
(*c*) hold a minimum of a Botswana General Certificate of Secondary Education or equivalent qualification;
(*d*) holds a certificate of proficiency in computer applications;
(*e*) hold a police criminal record clearance certificate that shows that the applicant has not within the preceding two years before the application been convicted of an offence; and
(*f*) hold a certificate of successful completion of a grade of 70% grade or higher in the customs sufficient knowledge test administered by the Revenue Service.

(3) The Commissioner General shall register the applicant where the applicant has satisfied the conditions in subregulation (2) and issue the applicant with a password for access to CMS.

(4) The Commissioner General shall issue to the customs clearing clerk a certificate of registration on payment of a fee of P500.

(5) Every certificate of registration shall expire at the end of 60 months from the date of issue:

Provided that where the name of the customs clearing clerk is removed from the register, the certificate of registration of that customs clearing agent shall expire forthwith.

(6) A clearing clerk shall take a proficiency test at the expiry of each registration.

Suspension or removal of clearing clerk registration

271. (1) The Commissioner General shall suspend or remove from the register, a customs clearing clerk who —
(*a*) shares a password with any other person;
(*b*) uses a password which was not allocated to him or her;
(*c*) provides access for an unauthorised person to use CMS;
(*d*) works for more than one customs clearing agent;
(*e*) has been convicted of any offence of which dishonesty is an element;
(*f*) fails to notify the Commissioner General of his or her change of employment within 7 days;
(*g*) has failed to notify the Commissioner General of his or her present or change address, within 30 days;
(*h*) has requested that his or her name be removed from the register and has lodged an affidavit stating that no disciplinary inquiry or criminal proceedings are being or are likely to be instituted against him or her in connection with his or her practice of customs clearing clerk;
(*i*) has been found guilty of a customs offence;
(*j*) has defrauded a customer;
(*k*) has entries which is proved, to the satisfaction of the Commissioner General, to have been made through fraudulent representation or concealment of material facts or in circumstances not authorised by this Act;
(*l*) is no longer of sound mind; and
(*m*) is deceased.

(2) A customs clearing clerk who has been suspended or removed in accordance with subsection (1) shall not perform any customs clearing clerk duties.

Renewal of licence for bonded carrier or clearing agent

272. (1) A Customs licence holder shall apply for renewal in Forms CE 185 and CE 185.4B5 set out in the First Schedule including —

(*a*) information under regulation 246;

(*b*) the licence reference number;

(*c*) a tax clearance certificate or a tax compliance report showing no outstanding tax liabilities; and

(*d*) a renewal fee set out in the Schedule 8 of the Customs Tariff.

(2) The Commissioner General may, upon receipt of an application under subregulation (1) and (2) —

(*a*) approve such request and —

(i) place conditions or restriction on the applicant, and

(ii) may request the applicant for an increased guarantee, which shall be lodged under Form CE 185C set out in the First Schedule to cover duties and taxes on goods that may be transported by the licensee, or that the licensee may be liable for, and the applicant shall pay the guarantee before renewal.

(*b*) reject the request and provide reasons for such rejection.

(3) The validity of a licence issued under subregulation (2) shall be in accordance with the timelines set out in Schedule 8 of the Customs Tariff.

(4) A bonded carrier or a clearing agent shall notify the Commissioner General of his or her present address if it had changed during the year under review.

(5) The Commissioner General shall not renew a bonded carrier or a clearing agent licensee where —

(*a*) a surety requests for the cancellation of a guarantee lodged;

(*b*) a bonded carrier or a clearing agent licensee has accumulated outstanding liabilities exceeding the amount of security provided for a period of 30 days;

(*c*) a bonded carrier or a clearing agent licensee has omitted to state any facts material to the consideration of the application;

(*d*) a bonded carrier or a clearing agent licensee has contravened or failed to comply with any provision of this Act;

(*e*) a bonded carrier or a clearing agent licensee has been convicted of an offence under this Act;

(*f*) a bonded carrier or a clearing agent licensee has been convicted of any offence of which dishonesty is an element;

(*g*) a bonded carrier or a clearing agent licensee is declared insolvent by the High Court;

(*h*) a bonded carrier or a clearing agent licensee has failed to provide security of the outstanding liability for a period of 30 days;

(*i*) a bonded carrier or a clearing agent licensee has failed to clear dormant entries within the timelines provided by a customs officer; and

(*j*) a bonded carrier or a clearing agent licensee fails to account for or acquit all outstanding removals in bond or in transit.

Contents of licence and display

273. A Customs licensee under Part XIII of the Act shall display a licence issued by Customs under this regulation —

(*a*) in a visible place, at the entrance or reception to the licensee's place of business; and

(*b*) in the case of a bonded carrier, on a visible place on the means of transport which may be easily identified by a customs officer.

Obligations of licence holder

274. (1) A Customs licensee under Part XIII of the Act shall —

(*a*) comply with conditions related to the licence category under the Act, and which may be placed by Customs at the time of issuance of the licence;

(*b*) not contravene this Act and other relevant legislation;

(*c*) inform Customs immediately of any contravention of this Act and other relevant legislation;

(*d*) notify Customs within 24 hours of any loss of goods in the custody of a bonded carrier or clearing agent;

(*e*) pay duties and taxes and all related fees outstanding upon placement of the goods for home use;

(*f*) keep records under the Act so far as the provision relates to the licence type, and in accordance with any other licence condition; and

(*g*) notify Customs upon goods being removed, entered, or moved.

(2) Customs shall, upon contravention of subregulation (1), impose a penalty under this Act, and may suspend or revoke a customs clearing agent, or bonded carrier licence.

Record keeping and reporting

275. (1) A licensee under this part shall keep records for five years in accordance with this Act, and subject to conditions published by Customs, submit to the Customs the required report in periods applicable to the type of licence.

(2) A report in terms of subregulation (1) shall include information required under regulation 179, that is relevant for the particular licence and any other additional information as may be required by Customs in relation to —

(*a*) any transaction relating to a customs procedure; and

(*b*) a suspicious transaction.

Notice of suspension and revocation

276. (1) The Commissioner General shall issue a notice of suspension or revocation of a licence, Form Misc. 1 set out in the First Schedule, in accordance with reasons for suspension or revocation listed under section 289 (1) of the Act to a licensee.

(2) A notice of suspension or revocation issued under subregulation (1) shall include —

(*a*) the name of the person;

(*b*) the licence reference number;

(*c*) the name and contact details of the customs officer issuing the notice of suspension or revocation;

(*d*) the reasons for suspension or revocation;

(*e*) the penalty, seizure or forfeiture reference from which the suspension or revocation arose, where applicable;

(*f*) the date and the place where the contravention occurred, where applicable;

(*g*) inform the person of his or her right to appeal in accordance with section 380 of the Act; and

(*h*) inform the person of their right to legal or any other representation to Customs.

(3) Customs may, on suspension or revocation of a licence and pending the outcome of any appeal lodged by a person —

(*a*) cancel the license;

(*b*) suspend the licensee's access to CMS;

(*c*) take control of all or any specific goods in his possession to protect any duties and taxes that may be, or become, payable on those goods;

(*d*) remove or require the person or the persons in whose possession the goods are, to remove the goods to a customs-controlled area specified by Customs;

(*e*) instruct or allow the goods to be cleared for home use or a permissible customs procedure;

(*f*) instruct the person to pay any costs incurred in carrying out any actions in terms of paragraphs (*c*) to (*e*);

(*g*) allow the affected person to continue to —

(i) process outward entries until a final decision has been taken,

(ii) complete transactions that commenced prior to the suspension or revocation date, or

(iii) bring any activities to a halt; and

(*h*) take any other action to ensure compliance with the Act in relation to those goods.

(4) A suspended person or a person whose licence has been revoked shall, on issuance of a notice of suspension or revocation under subregulation (1), not carry out any activities for which the licence relates to, for the duration of the suspension or revocation, unless Customs authorises or instructs otherwise.

Application for Cross border cable car, transmission line or pipeline

277. A person wishing to operate a cross border pipeline, cross border transmission line, cross border cable car or cross-border conveyor belt shall register as an importer and exporter under the Tax Administration Act.

PART XV — *Guarantee*

Amount of guarantee

278. (1) Customs shall require a guarantee to be sufficient enough to cover duties, taxes and all other incidental expenses under the Act.

(2) Customs may require an increased guarantee to ensure that the amount of the guarantee at all times is sufficient to cover duties, taxes and all other incidental expenses under the Act, where —

(*a*) there is an increase in risk of recovery of duties and taxes; or

(*b*) the Customs Act provides for an additional guarantee.

(3) A guarantee requested by Customs shall not exceed the amount of the potential Customs debt.

Submission of guarantee

279. (1) Where a person is required to provide a guarantee such guarantee shall be submitted through Forms CE 185C or CE 70 set out in the First Schedule, and shall include —

(*a*) type of licence for which the guarantee is being provided for, where applicable;

(*b*) full names of the principal and if represented by an agent, full names and representative capacity of the agent;

(*c*) full names and representative capacity of the guarantor's signatory;

(*d*) amount required by Customs as a guarantee;

(*e*) the form of guarantee provided;

(*f*) an undertaking by the guarantor that the amount held in guarantee shall be readily available at the time of demand by the Revenue Service, where applicable; and

(*g*) any other information as may be required by the Commissioner General.

(2) Customs may, upon lodgement of the guarantee under subregulation (1) —

(*a*) accept the guarantee and —

(i) issue a letter of acceptance of the guarantee to the guarantor, and

(ii) undertake customs formalities or authorisation under the relevant customs procedure; or

(*b*) reject the guarantee on the grounds —

(i) of non-completion or incorrect completion of the Forms,

(ii) failure to provide the guarantee in an acceptable form,

(iii) failure to provide a guarantee in the requested amount, or

(iv) failure to submit a guarantee signed or approved by an authorised officer.

Requirement for provision of guarantee

280. (1) Customs may require the provision of a guarantee for the payment or recovery of duties and taxes on the following goods, including to cover any risk on duties and taxes, or where a condition has been placed in relation to —

(*a*) goods to which any other relevant legislation applies;

(*b*) goods loaded, off-loaded, received, packed, unpacked, consolidated, deconsolidated, stored, processed, delivered, removed or in any other way handled —

(i) at licensed premises, facility or any other Customs controlled area, or

(ii) at premises or facilities of which the licence has expired or lapsed or been suspended;

(*c*) goods not in free circulation stored in, or transported in or through Botswana;

(*d*) goods released for home use if import duties and taxes payable on those goods are not paid before the release of the goods for home use;

(*e*) goods released for a customs procedure;

(*f*) goods conditionally released for home use or a customs procedure;

(*g*) goods on which duties and taxes are deferred;

(*h*) goods conditionally excluded or exempted from a provision of this Act; and

(i) any other goods imported or exported that are subject to customs control, if for any reason the payment or recovery of duties and taxes will be at risk.

Recovery of guarantee

281. Where a person provides a guarantee under the Act, and the person —

(*a*) fails to pay duties and taxes covered by the guarantee;

(*b*) fails to fulfil a condition or requirement imposed by Customs relating to goods covered by guarantee, which may include —

(i) failing to export goods under a transit or transshipment procedure,

(ii) failing to secure goods, which may result in home use, where the goods were declared under another procedure,

(iii) the unlawful introduction into Botswana of goods liable to duties and taxes, or

(iv) the unlawful removal of goods from a customs controlled area and their introduction into another part of the common customs area,

Customs may recover the amount of duties and taxes, together with interest and all incidental expenses covered by the guarantee from the guarantor.

Release of guarantee

282. (1) A person who has provided a guarantee may request for the release of the guarantee in Form Misc. 10 set out in the First Schedule.

(2) A request for the release of guarantee, under subregulation (1), shall contain —

(*a*) the Trader Identification Number of the declarant;

(*b*) the declaration number to which the guarantee relates; and

(*c*) a statement that the person has complied with the conditions under the procedure to which the guarantee relates;

(*d*) any accompanying documents as may be required by Customs, to prove fulfilment of conditions; and

(*e*) personal identification number being a National Identity Number or passport number for a foreign national.

(3) Customs may require a guarantee to cover the duties and taxes on samples.

(4) A person may request for release of part of a guarantee in proportion to the goods being subjected to release.

(5) A person making a request under subregulation (5), shall prove to the satisfaction of the Revenue Service that the part guarantee corresponds to the goods being released.

Release of guarantee by Customs on its own accord

283. Customs shall release a guarantee on its own accord, upon a person —

(*a*) completing all payment of duties and taxes where necessary to which the guarantee relates; and

(*b*) fulfilling all conditions relating to the guarantee.

PART XVI — *Duties, Taxes and Other Measures*
A — Origin of Goods

Registration for preferential treatment

284. (1) A company established in Botswana seeking to produce, manufacture or export goods under a preferential trade agreement shall make an application in writing and lodge Forms CE 185 and CE 185.4A2 set out in the First Schedule to the Commissioner General to register —

(*a*) as an exporter of goods; and

(*b*) specific listed products that qualify to be traded under a preferential trade agreement.

(2) An application for registration under subregulation (1) shall include —

(*a*) name of company;

(*b*) physical address of the company;

(*c*) contact details of authorised officer telephone number, fax number, email address;

(*d*) names of directors and their nationalities;

(*e*) list of products intended for export, under the preferential trade agreement, including tariff codes;

(*f*) the preferential trade agreement a registered person seeks to export under;

(*g*) country of importation;

(*h*) list of raw materials used and their tariff codes;

(*i*) state the origin criteria of products;

(*j*) sketch plan showing the factory layout and machinery used;

(*k*) certificate of incorporation or equivalent registration document from the Companies and Intellectual Property Authority; and

(*l*) a detailed step-by-step manufacturing process of the goods intended for export.

(3) Condition for approval of registration under subregulation (1) shall be determined by the rules of origin set out in the international agreement or preferential trade agreement to which Botswana is a party to, that the applicant seeks to register under, and the provisions of the Act.

(4) The Commissioner General may, upon receipt of an application under subregulation (1) —

(*a*) approve such request and issue the person with a registration number; or

(*b*) reject the request and provide reasons for such rejection.

(5) A person shall lodge a new application under subregulation (1) for any subsequent request to register additional products.

(6) A person who wishes to manufacture goods under preferential treatment shall register in Form CE 185 and CE 185.4A4 set out in the First Schedule.

(7) A person who wishes to manufacture goods under the Automotive Production and Development Programme Phase II shall —

(*a*) submit a permit from the competent authority;

(*b*) register in CE 185 and CE 185.4A10 set out in the First Schedule;

(*c*) submit Form C2 set out in the First Schedule and supporting documents relating to each activity under the Programme.

Calculation of local content

285. (1) For purposes of section 311, products obtained from non-originating materials shall be deemed to be substantially transformed where the local content in —

(*a*) Botswana; or

(*b*) a foreign territory,

is at least than 25 percent.

(2) For the purposes of calculating local content of goods in respect of the manufacturing of any goods in Botswana, the following items may be included —

(*a*) the cost of materials wholly obtained or manufactured in Botswana and used directly in the manufacturing of such goods;

(*b*) the cost of imported originating material from the contracting party;

(*c*) the cost of labour directly employed in the manufacture of such goods; and

(*d*) the total manufacturing cost of such goods.

(3) For the purposes of calculating the total manufacturing cost of any goods in Botswana, the following items expended in the manufacture of such goods may be included —

(*a*) the cost of all materials;

(*b*) wages and salaries attributable to manufacturing;

(*c*) the cost of direct manufacturing expenses;

(*d*) overhead factory expenses;

(*e*) cost of packaging materials; and

(*f*) indirect expenses attributable to the manufacturing operations, as may be determined by Commissioner General.

(4) Charges incurred subsequent to the completion of the manufactured goods may not be included in the production cost, as follows —

(*a*) outside packages, which may include zinc linings, tarred paper and other related costs, in which the goods are ordinarily exported from the territory and expenses in connection with the packing of goods therein;

(*b*) manufacturer's profit, or the profit or remuneration of any trader, broker or other person dealing with the article in its finished condition;
(*c*) royalties;
(*d*) carriage, insurance and other related cost, from the place of production or manufacture in the territory to the port of shipment or other place of final despatch; and
(*e*) any other charges incurred subsequent to the completion of the manufacture of the goods.

(5) This regulation shall not apply to goods traded under a preferential trade agreement to which this Act relates.

Record keeping

286. (1) A person registered under regulation 284 shall, keep and maintain complete books, accounts and other records for five years from the date of export of the goods, in a form and manner as required in accordance with the Act.

(2) Where a preferential trade agreement specifies —
(*a*) a period of time that records are to be kept and maintained that exceeds the period specified in the Act, the person shall keep and maintain records for the period specified in the preferential trade agreement; or
(*b*) a particular manner that records are to kept and maintained that is different from the Act, the person shall keep and maintain records in the manner specified in the preferential trade agreement.

(3) Registrants shall submit —
(*a*) Form Misc. 19 set out in the First Schedule for each transaction where goods are entered or removed from the registered place;
(*b*) monthly report in Misc. 25 set out in the First Schedule on or before the first day of the month for all goods entered or removed.

Suspension of registration

287. Customs shall suspend or revoke registration of a company or the product for a period not exceeding five years where the company —
(*a*) contravenes any provisions of the Act, pertaining to the rules of origin;
(*b*) commits any other offence under this Act;
(*c*) contravenes any condition placed by customs relating to export, production or manufacture, or goods in relation to preferential trade agreement;
(*d*) the company is liquidated; and
(*e*) where records pertaining to origin are not kept or produced upon request by a competent authority.

B — Value of Goods

Sequence of application of valuation methods

288. A person and Customs shall, for purposes of fulfilling customs formalities under the Act, refer to valuation methods in a declaration and supporting documents in the following manner —
(*a*) the transaction value method under section 326 of the Act shall be referred to as method 1;
(*b*) the transaction value of identical goods method under section 327 of the Act shall be referred to as method 2;
(*c*) the transaction value of similar goods method under section 328 of the Act shall be referred to as method 3;
(*d*) the deductive method under section 330 of the Act shall be referred to as method 4;

(*e*) the computed method under section 331 of the Act shall be referred to as method 5; and

(*f*) the fall-back method under section 332 of the Act shall be referred to as method 6.

Application of transaction value test

289. The tests provided for in section 326 (5) (*b*) and (*c*) shall be used at the initiative of the importer for comparative purposes only.

Discounts

290. (1) Customs may accept cash, trade or quantity discounts in a declaration, where a declarant —

(*a*) states the nature of the discount;

(*b*) submits an invoice that reflects the discount; and

(*c*) indicates the value of the discount.

(2) A declarant may declare the following types of discounts, which may include —

(*a*) settlement or cash discounts;

(*b*) advance payment discounts;

(*c*) sample or promotional discounts;

(*d*) contingency, turnover, or loyalty discounts;

(*e*) commercial level discounts; or

(*f*) trade discounts.

(3) Customs shall reject —

(*a*) oral discounts;

(*b*) undeclared discounts; or

(*c*) discounts which do not conform to subregulation (1) and (2).

(4) Applicable rules regarding related parties under sections 326, 330, and 339 of the Act shall be applied to discounts submitted by declarants.

Supporting documents to customs declaration to determine value

291. A declarant shall submit the following documents in support of a declaration in order for Customs to ascertain the value of goods —

(*a*) proof of payment;

(*b*) letter of credit;

(*c*) sales contract, where applicable;

(*d*) purchase order;

(*e*) packing list; and

(*f*) manifest.

Samples of no commercial value

292. (1) Where a person presents a sample of no commercial value to Customs, an invoice shall be presented to Customs which shall indicate that the goods have no commercial value and are not for sale but for demonstration purposes only.

(2) Where a person presents a sample of no commercial value to Customs under subregulation (1), the person shall declare that the sample has no commercial value.

(3) Notwithstanding subregulation (1) and (2), Customs may value a sample presented or declared to Customs, and all the methods of valuation under sections 327 to 332 of the Act shall apply to the goods.

(4) Upon Customs determining that a sample under this regulation is of no commercial value, Customs shall release goods to the person.

(5) Where Customs determines that a sample under this regulation has commercial value, Customs shall direct a person to complete a declaration under a customs procedure and pay applicable duties and taxes.

Determination of value

293. (1) Where Customs has reasonable grounds to believe that the transaction value in a declaration is inaccurate or false, Customs may reject the assessment and —

(*a*) use another valuation method under the Act; or

(*b*) request for further information, or documents.

(2) Customs shall on request by a person provide in writing, an explanation as to how the customs value of the importer's goods was determined, where a person disputes the customs value of imported goods.

Sale in transit

294. The importer of any goods purchased from any consignee in Botswana after shipment of those goods and before the date of entry such goods shall —

(*a*) produce an invoice relating to such purchase; and

(*b*) provide the price actually paid or payable for those goods by virtue of such purchase being the transaction value of those goods, to a customs officer.

Imposition of penalty pending finalisation of appeal

295. (1) Customs shall not impose a fine, or impose a penalty on a person appealing any of its decisions relating to a valuation determination or assessment on the basis of classification, valuation or origin, before the appeal has been concluded by the Commissioner General.

(2) Where another offence has been committed, unrelated to the valuation determination appeal, Customs may impose a penalty in relation to that offence prior to finalisation of the appeal.

Application of Compendium and WTO GATT

296. The World Trade Organization (WTO) Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (GATT) 1994 and the Customs Valuation Compendium shall apply to this Part insofar as —

(*a*) providing interpretation to the application of rules;

(*b*) use of common International Commercial Terms (Incoterms) and delivery terms common in international Customs declarations and documents.

PART XVII — *Liability for Customs Debt*

When goods are deemed to have entered Botswana

297. For purposes of determining liability for a debt under the Act, goods shall be deemed to have entered Botswana —

(*a*) when goods cross into an inland waterway or territorial waters of Botswana;

(*b*) when goods cross into Botswana airspace;

(*c*) when goods cross the border into Botswana in a train;

(*d*) when goods cross the border into Botswana in a vehicle;

(*e*) in the case of electricity, when the electricity is transmitted through a transmission line into Botswana;

(*f*) in the case of goods in a cross-border pipeline, when the goods cross the border through the pipeline into Botswana;

(*g*) in the case of goods on a cross-border cable car or conveyor belt, when the goods cross the border on the cable car or conveyor belt into Botswana; or

(*h*) in the case of a person on foot or goods that such a person has with him or her, when that person crosses the border into Botswana or enters into Botswana territory, and includes any means when crossing into Botswana.

Persons liable to customs debt

298. (1) A debtor, for purposes of section 352 (3) of the Act shall, where appropriate, include the following —

(*a*) an importer;
(*b*) a principal of the declarant;
(*c*) an owner of the goods;
(*d*) the person in possession of the goods;
(*e*) an operator of customs controlled area;
(*f*) Customs clearing agent; and
(*g*) bonded carrier.

(2) A person shall be liable for a customs debt upon entering goods into Botswana —

(*a*) lawfully through declaring the goods; or
(*b*) unlawfully —
  (i) by failing to declare goods liable to duties and taxes,
  (ii) entering the goods liable to duties and taxes through an undesignated place of entry into Botswana, or
  (iii) by the removal of goods from a customs controlled area or a special economic zone and the introduction into Botswana.

Customs debt incurred upon removal of goods from Customs supervision

299. (1) Liability for a customs debt shall be incurred through the unlawful removal from customs supervision of goods liable to duties and taxes.

(2) A customs debt shall be incurred at the time that the goods liable to duties and taxes are unlawful removed from customs supervision.

(3) A debtor shall be —

(*a*) the person required to fulfil the obligations arising from storage of the goods in a customs controlled area or use of the customs procedure under which such goods were placed;
(*b*) the person who removed the goods from customs supervision;
(*c*) any person who participated in the removal and who knew or should reasonably have known that the goods were being removed from customs supervision; or
(*d*) any persons who acquired or held the goods in question and who knew or should reasonably have known at the time of acquiring or receiving the goods that they had been removed from customs supervision.

Customs debt incurred upon non-compliance with obligations regarding goods under Customs supervision

300. (1) Liability for a customs debt shall be incurred through —

(*a*) non-compliance with one of the obligations arising, in respect of goods liable to duties and taxes, from their storage in a temporary store or customs controlled area or the use of the customs procedure under which such goods were placed; or
(*b*) non-compliance with one of the conditions governing, the placement of goods under a customs procedure or for the granting of a reduced or free rate of duties and taxes because of the end use of the goods.

(2) A customs debt shall be incurred at the time that it is established that the obligation or condition, whose non-compliance gives rise to the customs debt, was not fulfilled.

(3) A debtor shall be the person who is required to —

(*a*) fulfil the obligations arising from the storage in a temporary store or customs controlled area of goods liable to duties and taxes, or from use of the customs procedure under which such goods were placed; or
(*b*) comply with the conditions fixed for the placement of the goods under the procedure.

Customs debt incurred upon non-compliance with conditions for goods in special economic zone

301. (1) A person shall incur liability for a customs debt through the consumption, use or disappearance in a special economic zone of goods liable to duties and taxes under conditions other than those laid down by customs legislation.

(2) A customs debt shall be incurred at the time that the goods are consumed, used or disappear under conditions other than those laid down by customs legislation.

(3) A debtor shall —

(*a*) be the special economic zone operator or zone user responsible for the fulfilment of the conditions laid down by customs legislation;

(*b*) be the person who consumed or used the goods in a manner that is non-compliant with conditions laid down by customs legislation;

(*c*) be the persons who took part in this consumption or use and who was aware or should reasonably have been aware that the goods were being consumed or used under conditions other than those laid down by customs legislation; or

(*d*) in the case of disappearance of goods, the last person who, to the knowledge of Customs, was in possession of the goods.

Determination of customs debt in exceptional circumstances

302. (1) Except as otherwise provided for under the Act, the amount of the duties and taxes applicable to goods shall be determined on the basis of the rules of assessment appropriate to those goods at the time when the customs debt relating to them is incurred.

(2) Where it is not possible to determine precisely when the customs debt is incurred, the time to be taken into account for the determination of the rules of assessment appropriate to such goods shall be that when Customs concludes that these goods are in a situation in which a customs debt is incurred.

(3) Notwithstanding subsection (2), where the information available to Customs enables it to establish that the customs debt was incurred prior to the time when Customs reached that conclusion, the amount of the duties and taxes payable on such goods shall be determined on the basis of the rules of assessment appropriate to the goods at the earliest time where the existence of the customs debt arising from this situation may be established from the information available.

Customs debt on waste and scrap

303. When liability for a customs debt on waste and scrap resulting from the deterioration or destruction of goods under Customs supervision is incurred in accordance with the Act, the customs debt shall be applicable to the waste or scrap in that state.

Non-occurrence of Customs debt

304. Notwithstanding regulation 301, a customs debt shall not be incurred when the person concerned proves to the satisfaction of Customs that the failure to fulfil the obligations under the customs legislation resulted from the total destruction or irrecoverable loss of goods liable to duties and taxes as a result of the nature of the goods or as a result of accident or force majeure.

Duty collected from guarantee

305. A person liable for duties and taxes on goods shall be absolved from liability for the customs debt upon full payment of duties and taxes owed or where the duties and taxes are recovered in full from a guarantee covering those goods.

Request for deferred payment facility

306. (1) A person who, on a regular basis, imports goods into Botswana may, in writing, request the Commissioner General for a deferred payment facility.

(2) A person granted a deferred payment facility may not be required to pay duties and taxes immediately upon submission of the customs declaration, but shall pay duties and taxes within 28 days after the end of the month in which the goods are imported.

(3) The minimum conditions for eligibility of a deferred payment facility are that —

(*a*) the applicant is a juristic entity, Government agency or an entity incorporated or established under the laws of Botswana or an individual resident in Botswana;

(*b*) in the case of a company, that at least one Director is a resident of Botswana;

(*c*) the applicant, managing Director or authorised officer or beneficial owner —

(i) has not committed a customs offence within two years preceding the application,

(ii) has not been convicted of an offence relating to dishonesty under any Act, within five years preceding the application,

(iii) does not owe outstanding duties or taxes to the Revenue Service, or has an unpaid fine or penalty, and

(iv) has not failed to comply with a condition or restriction placed by Customs relating to any licence the applicant may hold.

(4) A request for a deferred payment facility shall include the following —

(*a*) the name and Trader Identification Number or Identification Number of the person lodging the request;

(*b*) where the request is submitted by a customs clearing agent or any other agent, the names of the principal and the principal's address;

(*c*) the reason for request of a deferred payment facility; and

(*d*) any supporting documents.

(5) Upon receipt of a request under subregulation (2), Customs shall consider the information submitted and —

(*a*) approve the request, and —

(i) notify the person of approval,

(ii) request for payment of a guarantee to cover duties and taxes, and

(iii) allocate an account number to the person; or

(*b*) reject the request, and provide reasons for such rejection.

(6) A person shall not share a deferred account with another person.

(7) Customs shall notify a person of a customs debt arising from an assessment notice through a statement detailing —

(*a*) the amount of duties and taxes due; and

(*b*) the due date of payment.

Assessment of duties and taxes

307. (1) The Revenue Service shall assess the duties and taxes payable on goods based on the rules of customs value, tariff classification or origin provided in the Act.

(2) The goods specified in Schedule No. 2 shall, upon entry for home consumption, be liable, in addition to any other duty payable in terms of the provisions of the Act, to the appropriate anti-dumping, countervailing or safeguard duties provided for in respect of such goods in that Schedule at the time of such entry, if they are imported from a supplier, or originate in a territory, specified in that Schedule in respect of those goods.

(3) The imposition of any anti-dumping duty in the case of dumping, a countervailing duty in the case of subsidised export, or a safeguard duty and the rate at which or the circumstances in which such duty is imposed in respect of any imported goods, shall be in accordance with any request by the Minister.

(4) Any anti-dumping duty or countervailing or safeguard duty under subregulation (3) may be imposed in respect of the goods concerned in accordance with such request with effect from the date on which any provisional payment in relation to anti-dumping or countervailing or safeguard duty is imposed in respect of such goods.

(5) Whenever any anti-dumping, countervailing or safeguard duty is imposed on any goods, the owner of any such goods stored in a customs warehouse shall produce the invoice and other documents relating to such goods to a customs officer not later than the time of entry of all or any part of such goods for removal from such warehouse.

(6) Subregulation (5) shall not apply in the case of such goods entered for export from a customs warehouse.

(7) An anti-dumping, countervailing or safeguard duty imposed under this regulation shall not apply to any goods entered under the provisions of any item specified in Schedule No. 3 or 4 unless such item is specified in Schedule No. 2 in respect of such goods.

Communication and transmission of customs duties and taxes

308. (1) Where Customs determines the dutiability of goods and calculates the amount of duties and taxes payable on goods, Customs may issue the assessment through CMS, or in writing.

(2) Customs may, upon issuance of an assessment under subregulation (1), subsequently notify a person of —

(*a*) duties and taxes payable;

(*b*) interest on such duties and taxes;

(*c*) a fine or a penalty,

through an assessment transmitted through CMS, or in writing, and such assessment shall constitute a customs debt.

Re-assessment of duties and taxes

309. (1) Customs may, on its own accord, and at any time —

(*a*) make a re-assessment of duties and taxes on goods, for purposes which may include –

(i) an error or omission by a person or by Customs,

(ii) information arising from investigations, or following discovery of an offence relating to a declaration or non-declaration; and

(*b*) make more than one re-assessment within five years from the date the customs debt was incurred, as necessary, in terms of subregulation 1 (*a*).

(2) Customs may upon voluntary disclosure under Part XX of the Act make one or more re-assessments of duties and taxes at any time within a period of five years from the date the customs debt was incurred.

Payment of duties and taxes

310. The Commissioner General shall issue out a public notice detailing payment methods acceptable in designated customs offices.

Interest and penalty for late payment of customs debt

311. (1) A person who fails to pay duties and taxes after the due date under section 363 of the Act, shall liable to —

(*a*) payment of interest at the rate of 10 per cent calculated from the date the payment was due, to the date the payment is made; and

(*b*) a late payment penalty of up to 10 per cent of the outstanding duties and taxes but not exceeding P100 000.

(2) The interest payable under subregulation (1) shall be calculated on a simple interest basis.

(3) The interest imposed under subregulation (1) shall not exceed the amount of unpaid duties and taxes.

Collection on behalf of Government agency

312. (1) Taxes, levies and other charges collected by the Revenue Service on behalf of government agencies shall be deemed to be a customs debt when such amounts payable on the importation of goods.

(2) Part XVII of the Act shall apply to all taxes, levies and other charges collected by the Revenue Service on behalf of Government agencies.

Order of allocation of debt

313. (1) A payment made for the discharge of customs debt shall be utilised by the Revenue Service to discharge any duties and taxes, interest, penalty and other amounts due.

Notice of attachment

314. (1) Customs shall issue a notice of attachment in writing.

(2) A notice of attachment shall state the time limit within which the Revenue Service shall maintain a lien.

(3) The time limit referred to in subregulation (2) shall be based on the circumstances of the debt.

PART XIX — *Refund or Remission of Duties and Taxes*

Refund or remission of duties and taxes by Customs

315. (1) Customs may issue a refund or remission on its own accord upon establishing that —

(*a*) at the time of the payment of the duties and taxes the amount was not due; or

(*b*) an overcharge was a result of an error on the part of Customs in assessing the duties and taxes.

(2) Upon establishing facts listed under subregulation (1), Customs shall inform the declarant of the refund or remission through CMS or in writing through a letter.

Request for refund or remission

316. (1) A person entitled to a refund, shall request for such refund —

(*a*) within a period specified under Schedule 5 of the customs Tariff; or

(*b*) where the refund relates to import VAT, within a period of time specified in the Value Added Tax Act.

(2) A request for a refund or remission of duties and taxes, shall be submitted to Customs by lodging Form CE 66 set out in the First Schedule, and shall contain the following details —

(*a*) the name and trader identification number or identification number of the person lodging the request;

(*b*) where the request is submitted by a customs clearing agent or any other agent on behalf of the person lodging the request, the names of the principal and the principal's address;

(*c*) reference number of declaration to which the request for refund or remission relates;
(*d*) the reason for a request for refund or remission of duties and taxes;
(*e*) a detailed statement explaining facts and reason for the refund or remission of duties and taxes;
(*f*) the amount of duties and taxes requested to be refunded or remitted; and
(*g*) any supporting document.

(3) Customs shall, upon receipt of a request under subregulation (2), consider the information submitted and —

(*a*) approve the request, and —
(i) notify the person of approval,
(ii) refund or remit duties and taxes in the amount requested, or
(iii) refund or remit duties and taxes in another amount, and provide the person with reason for adjustment in amount; or
(*b*) reject the request for refund or remission, and provide reasons for such rejection.

(4) Where Customs issues a refund or remission of duties and taxes, it shall pay or remit —

(*a*) the amount due which shall not include any other payment or claim relating to the principal amount, such as interest or damages; and
(*b*) the amount due in the equivalent of Botswana Pula, if the duties and taxes were paid in foreign currency.

(5) A person shall not be granted a refund of duty for which provision has been made in item 522.03 unless a declaration for export is accompanied by an application for a refund in Forms CE 63 and CE 66 set out in the First Schedule.

Refund or remission upon non-delivery of cleared goods

317. (1) A person may request for a refund or remission of duties and taxes, on account of an event of force majeure listed under regulation 72(1) which results in the goods being wrecked or damaged where —

(*a*) goods have been cleared for home use;
(*b*) duties and taxes have been paid for the goods;
(*c*) the goods are not delivered; and
(*d*) the goods are still in a customs controlled area or under customs control.

(2) Customs may grant a refund or remission on duties and taxes of the wrecked or damaged goods upon the person requesting for a refund or remission, providing satisfactory evidence of circumstances under subregulation (1).

(3) Notwithstanding subregulation (2), a person under this regulation shall remain liable to Customs for the duties and taxes on the value of the wrecked or damaged goods, and Customs shall not grant a refund or remission of duties and taxes on such value.

(4) Where a person has been granted a refund for goods which are damaged by an accident or force majeure, and the waste or scrap resulting from the damaged goods is sold, such waste or scrap shall be liable for duties and taxes.

Payment periods for refund or remission

318. (1) Customs shall refund or remit the duties and taxes to a person within —

(*a*) a period of time specified under the VAT Act, where refund of remission relates to VAT;
(*b*) one month of approval under regulation 316 (3) (*a*); or
(*c*) one month of Customs discovering on its own accord that taxes were not due, or that there was an error.

(2) Notwithstanding subregulation 1 (*c*), Customs may allow a refund of duties and taxes beyond the time limit amendment.

Priority of payment of refund and remission

319. Where Customs approves a request for a refund or remission under regulation 294 (3) (*a*), and the person requesting for such refund or remission has a customs debt or a deferral account that has an amount of duties or taxes outstanding, Customs shall credit the refund due to the person's outstanding customs debt before issuing such a refund.

PART XX — *Detention of Goods or Means of Transport*

Detention of goods

320. (1) Customs may, in accordance with the Act, detain at any place and at any time from any person —

(*a*) goods, means of transport or currency to which the Act applies; or

(*b*) information, accounts, documents or records, relating to the goods or that consist as part of the goods for purposes provided under subregulation (2).

(2) Customs may detain goods —

(*a*) pending the fulfilment of customs formalities;

(*b*) pending payment of duties and taxes;

(*c*) pending verification or authentication of documentation or information;

(*d*) pending verification or proof of classification, valuation or origin of goods;

(*e*) for the purpose of investigating or determining whether —

(i) a customs offence has been or is being committed in relation to the goods or means of transport,

(ii) the information, accounts, documents or records afford evidence of the commission of such an offence,

(iii) goods or means of transport claimed to be excluded or exempted from a requirement of the Customs or other relevant legislation, do in fact qualify for that exclusion or exemption, or

(iv) the goods, or any goods to which the information, accounts, documents or records relate, are prohibited or restricted; or

(*f*) where the detention of goods or means of transport, information, accounts, documents or records is permitted in terms of another provision of Customs or other relevant legislation.

Detention of restricted goods

321. Customs shall, subject to the Act, detain restricted goods where the import, possession or export of the goods is not authorised in terms of the relevant legislation restricting the import, possession or export of those goods otherwise than on authority of a permit or other authorisation issued in terms of that legislation.

Certain restricted goods excluded from detention

322. (1) The following goods shall be excluded from detention, subject to subregulation (2) —

(*a*) imported restricted goods that are declared for the customs warehousing procedure pending compliance with the legislation restricting the import or possession of the goods, provided that the required permit or other authorisation is submitted to Customs —

(i) within the warehousing period referred to in the Act, and

(ii) prior to clearance of the goods for home use;

(*b*) imported restricted goods that are declared for the customs transit or transshipment procedure, provided that the goods are —

(i) dealt with strictly in accordance with the provisions of the Act relating to the procedure, and

(ii) exported from Botswana within the period applicable to those goods in terms of the procedure;

(*c*) restricted goods that were on board an aircraft or cross-border train arriving in Botswana from a place outside Botswana, provided that the goods —

(i) are destined for a place outside Botswana, and

(ii) remain on board that aircraft or cross-border train until the aircraft or train leaves Botswana; and

(*d*) restricted goods that were on board an aircraft or cross-border train arriving in Botswana from a place outside Botswana as stores for that aircraft or train, provided that the goods —

(i) are not off-loaded in Botswana, and

(ii) are used, or exported from Botswana, on board that aircraft or train as stores.

(2) Notwithstanding subregulation (1), Customs shall detain goods the import, possession or export of which is restricted in terms of relevant legislation restricting the import, possession or export of those goods otherwise than on authority of a permit or other authorisation issued in terms of that legislation for purposes of —

(*a*) combating the illicit trade in narcotics, arms and ammunition, endangered species or any other goods determined by that legislation;

(*b*) combating the spreading of contagious human, animal or plant diseases;

(*c*) protecting the public against hazardous substances; or

(*d*) public health or safety.

Detention of goods that infringe intellectual property rights

323. (1) Customs shall process goods that infringe or are suspected to infringe intellectual property rights, and may be detained —

(*a*) by Customs on its own accord; or

(*b*) upon request by an intellectual property right holder.

(2) Notwithstanding subregulation (1) Customs may decide not to detain or take any other action, in cases involving small quantities of goods of a non-commercial nature contained in a traveller's personal baggage or sent in small consignments.

Revenue Service indemnity

324. An intellectual property right holder shall —

(*a*) indemnify the Revenue Service in Form Misc. 17 set out in the First Schedule; and

(*b*) provide a guarantee in Form CE.70 set out in the First Schedule.

Place of detention

325. (1) Detained goods or means of transport shall —

(*a*) be secured by Customs at the place where they were located at the time of the notice of detention;

(*b*) be removed to a specified customs controlled area as Customs may determine;

(*c*) be detained at a government facility which shall be deemed to be a customs controlled area; or

(*d*) where the Act proposes conditions for the removal of the goods or means of transport to a State warehouse exist, be removed to a State warehouse.

(2) Where detained or seized goods, which shall be removed to the State warehouse under any provision of the Act or of these Regulations, cannot be so removed by reason of their nature, size or any other reasons as may be accepted by Customs, the Commissioner General may deem the place where they are located as a State warehouse, and thereafter all the conditions applicable to goods in a State warehouse and the premises shall apply to them as if they were in a State warehouse.

(3) A person shall not remove detained goods or means of transport from the place where they are secured or stored without the permission of Customs.

(4) If a place where —

(*a*) detained goods or means of transport are kept; or

(*b*) goods subject to investigation or an offence are kept;

is not a specified customs controlled area, Customs shall, for purposes of the Act, have access to those goods or means of transport.

(5) A declarant, importer, exporter, owner or the person in possession of the goods or means of transport shall bear —

(*a*) risk during detention of goods at the place of storage; and

(*b*) the risk and expense of the removal of detained goods or means of transport to the place where they are to be kept.

(6) Notwithstanding subregulation (4) and where expenses are applicable, Customs may waive the requirement for the person concerned to bear the cost of the expense of the removal of the goods or means of transport.

Notice of detention

326. (1) A customs officer shall issue a notice of detention of goods, Form Misc. 3 set out in the First Schedule, at the time of effecting detention to —

(*a*) the declarant of the goods, or currency;

(*b*) the person in charge of a means of transport carrying the goods at the time of detention;

(*c*) the person in whose possession the goods or means of transport are, or are believed to be, at the time of detention; or

(*d*) a Customs clearing agent who lodges a declaration or documents to Customs in relation to goods which are subject to detention.

(2) Where the person to whom a notice of detention is to be issued in terms of subregulation (1) is unknown or cannot be found, the notice of detention shall be retained by Customs.

(3) Where the goods or means of transport are at a specified customs controlled area, Customs shall also notify the licensee of the specified customs controlled area of the detention.

(4) A notice of detention shall —

(*a*) state the name of the person to whom the notice of detention is to be issued under subregulation (1).

(*b*) identify the detained goods and means of transport to which it relates;

(*c*) state the date and time of detention;

(*d*) state the place of detention;

(*e*) state the reason for the detention;

(*f*) state the name of the customs officer who detained the goods; and

(*g*) inform the person of his or her right to appeal in accordance with section 380 of the Act.

Period of detention

327. (1) Customs may detain goods or means of transport for a seven days pending —

(*a*) completion of customs formalities necessary to enable Customs to arrive at a decision concerning the action to be taken in regard to the detained goods or means of transport; and

(*b*) a decision on the action by Customs, including a decision on whether the detained goods or, means of transport are to be seized.

(2) Notwithstanding subregulation (1), Customs may authorise an extension of time period by an additional 14 days.

Disposal of detained, prohibited or restricted goods

328. (1) Customs shall dispose prohibited or restricted goods that are detained in accordance with —

(*a*) the relevant legislation in terms of which the goods are prohibited or restricted; or

(*b*) this Act, and any other relevant legislation where and to the extent that the goods are needed as evidence in any administrative or court proceedings.

(2) Prohibited or restricted goods referred to in subregulation (1) (*a*) or (*b*) shall be handed over to or kept under customs control for the purposes of the relevant agency or the Botswana Police Service as applicable.

(3) The agency administering the legislation in terms of which the goods are prohibited or restricted may request Customs to dispose of prohibited or restricted goods that are in customs control.

(4) Where Customs accedes to the request under subregulation (3), Customs shall —

(*a*) forfeit the goods; and

(*b*) dispose of the goods.

Release of goods or means of transport from detention

329. (1) Customs shall immediately release goods or means of transport from detention where —

(*a*) Customs is satisfied that the grounds for the detention of the goods, or means of transport are no longer applicable;

(*b*) Customs is satisfied that the conditions or customs formalities regarding the goods or means of transport have been fulfilled;

(*c*) a guarantee is given in place of the detained goods or means of transport, where detention is applied due to reason relating to a risk of collection of duties and taxes or other debt that may be due or become due to the Commissioner General;

(*d*) the detained goods or means of transport were detained in error;

(*e*) an appeal by the declarant or other person concerned for release of the detained goods or means of transport from detention has been granted;

(*f*) a compromise settlement regarding the detention has been reached that permits release of the detained goods or means of transport; or

(*g*) a court has ordered the release from detention of the goods or means of transport.

(2) Customs may release from detention a means of transport that is involved in the commission of a customs offence where Customs is satisfied that —

(*a*) the means of transport has not been constructed, adapted or altered or fitted in any manner for the purpose of concealing goods;

(*b*) the means of transport is not required to be produced as evidence at a later stage in proceedings; or

(*c*) a guarantee that may be requested by Customs has been provided.

(3) Customs shall notify the person to whom the notice of detention was issued that the detained goods or means of transport shall be released from detention.

(4) Where the detained goods or means of transport were placed at a specified customs controlled area, Customs shall also notify the licensee of the specified customs controlled area of their release from detention.

Suspension of release of suspected goods by Revenue Service

330. (1) A person may apply to the Revenue Service to suspend release of goods suspected of infringing the person's intellectual property rights in Form Misc. 17 set out in the First Schedule.

(2) Where the Revenue Service suspends release on its own accord, the Revenue Service shall, in writing, notify the right holder, the declarant and competent authority of the suspension.

(3) The Revenue Service shall, if required, release goods to which subregulation (1) and (2) apply by acquittal of detention notice.

PART XXI — *Seizure of Goods or Means of Transport*

Seizure of goods or means of transport

331. (1) Customs may seize —

(*a*) goods or means of transport that is the subject of a customs offence;

(*b*) information, accounts, documents or record relating to goods, means of transport that is the subject of an offence;

(*c*) a container, or package that seized goods, or goods that are subject to an offence are contained in, or form part of such goods;

(*d*) goods or means of transport liable to forfeiture;

(*e*) information, accounts, documents or records which afford evidence of the commission of such a customs offence;

(*f*) goods or means of transport, or documents that are or may be needed as evidence in court proceedings in relation to the commission of a customs offence; or

(*g*) goods, means of transport or documents where the seizure is determined in terms of any other relevant legislation.

(2) Customs may seize goods, means of transport or documents in accordance with subregulation (1) at any place, and at any time, notwithstanding whether the goods, means of transport or documents may be in the possession of a person or are left unattended or unaccompanied.

(3) Where Customs effects a seizure, or where goods, means of transport, currency, documents, records or accounts liable to forfeiture under this Act cannot readily be found the person shall be liable to pay an amount equal to the customs value of the goods or means of transport and applicable duties and taxes payable.

(4) A person liable for payment under subregulation (3) shall include —

(*a*) the person who committed the act which rendered the goods or means of transport liable to seizure;

(*b*) the person in whose possession the goods or means of transport were, or on reasonable grounds believed to have been, immediately before the decision to seize the goods, means of transport or documents;

(*c*) the importer or exporter of the goods or, where the importer or exporter is not located in Botswana, the agent in Botswana of the importer or exporter; or

(*d*) the person who was the owner of the goods, the means of transport or the documents at the time of the decision to impose seizure, and where the owner is not located in Botswana, the agent in Botswana of the owner.

(5) Customs shall not seize prohibited goods in accordance with section 37 (*b*) of the Act, where a person submits a licence, certificate or permit from a government agency, acceptable to Customs, relating to the importation or exportation of the goods.

Location of seized goods, means of transport or documents

332. (1) Where Customs has seized goods, means of transport or documents, Customs shall —

(*a*) move the seized goods, means of transport or documents to a State warehouse or to a specified customs controlled area referred to in section 262 (1) (*d*) of the Act;

(*b*) secure the seized goods, means of transport or documents, on the premises where they are currently located; or

(*c*) in relation to hazardous goods or prohibited or restricted goods, hand over the seized goods to a government agency administering legislation in terms of which the goods or means of transport are prohibited or restricted.

(2) Customs shall, for purposes of the Act, where a place referred to in subregulation (1) (*b*) is not a specified customs controlled area, have access to the seized goods, means of transport or documents as if the place was a specified customs-controlled area.

(3) The risk and expense of the removal of the seized goods, means of transport or documents to the place where they are to be secured or stored shall be borne by the declarant, importer, exporter, owner or the person in possession of the seized items.

(4) Notwithstanding subregulation (3), Customs may waive the requirement for the person concerned to bear the expense of the removal of the seized items.

(5) A person shall not, without the permission of Customs, remove the seized items from the place where they are secured or stored.

(6) Where Customs seizes currency, it shall keep the currency at a secure location determined by the Commissioner General.

Notice of seizure

333. (1) When a customs officer seizes goods, means of transport or documents, the customs officer shall issue a notice of seizure, in Form Misc. 4 set out in the First Schedule, at the time of effecting the seizure —

(*a*) in the case of goods, means of transport, or documents that were under detention, to the person to whom the notice of detention was issued; or

(*b*) in the case of goods, means of transport or documents that have been seized without previous detention, to a person under regulation 306 (4).

(2) Where the person to whom the notice of seizure is to be issued is unknown or cannot be found, the notice of seizure shall be retained by Customs.

(3) Customs shall notify the licensee of the specified customs controlled area of the seizure, where seized items are at a specified customs controlled area.

(4) A notice of seizure shall —

(*a*) state the full description of seized goods, means of transport, or documents to which it relates;

(*b*) state the date, place and time on which the goods, means of transport, or documents were seized;

(*c*) contain the material facts that give rise to the seizure;

(*d*) state the reference number for the seizure notice in relation to the seized goods, means of transport, or documents;

(*e*) specify the statutory or regulatory provisions contravened, where applicable;
(*f*) state the name of the person from whom the goods, means of transport, or documents were seized;
(*g*) state the name of the customs officer that seized the goods, means of transport, or documents;
(*h*) inform the person of the nature and extent of their liability for the offence; and
(*i*) inform the person of his or her right to appeal in accordance with section 380 of the Act; and
(*j*) inform the person of their right to legal or any other representation to Customs.

Conditional release of goods or means of transport from seizure

334. (1) Customs may release means of transport from seizure that has been used in the commission of a customs offence where they are satisfied that —
(*a*) the means of transport has not been constructed, adapted or altered or fitted in any manner for the purpose of concealing goods; and
(*b*) the means of transport is not required to be produced as evidence at a later stage in proceedings.

(2) Customs may require a guarantee to be provided prior to release of goods, means of transport that covers —
(*a*) the value of goods;
(*b*) duties and taxes that are due and payable; and
(*c*) any penalty.

(3) The Commissioner General shall consider the circumstances related to the offence, and determine whether the seized goods, means of transport, or documents may be eligible for release under this regulation.

Termination of seizure

335. (1) Customs shall terminate the seizure of goods, means of transport, or documents —
(*a*) in accordance with section 377 of the Act; or
(*b*) where a compromise settlement or an independent dispute resolution regarding the seizure is reached that permits release of the seized goods, means of transport, or documents.

(2) Customs shall also notify the licensee of the specified customs controlled area of the termination of the seizure, where the seized goods, means of transport, or documents are kept at a specified customs controlled area,

PART XXII — *Forfeiture of Goods or Means of Transport*

Forfeiture of goods or means of transport

336. (1) The following shall be liable to forfeiture —
(*a*) goods, including the containers of goods, or means of transport in respect of which a customs offence has been committed, or that have been used in committing such an offence;
(*b*) other goods conveyed, stored, mixed, packed or found with goods referred to in paragraph (*a*), where Customs is satisfied that such goods served, directly or indirectly, in the commission of the offence;
(*c*) a means of transport or container of goods that has been specifically constructed, adapted, altered or fitted in any manner for the purpose of concealing goods;
(*d*) documents or records in respect of which a customs offence has been committed or which relates to a matter in respect of which a customs offence has been committed;

(*e*) currency or other goods that may be forfeited in terms of the Act or other relevant legislation; and

(*f*) goods that are to be destroyed or otherwise disposed of to give effect to a requirement in terms of the Act or other relevant legislation.

(2) Customs shall forfeit goods, means of transport, accounts, documents or records, referred to in subregulation (1) (*a*), (*b*), (*c*), (*d*) and (*e*) where upon the expiry of 30 days from the date the goods, means of transport, or documents were seized or from the date of the conclusion of an investigation that upholds the decision —

(*a*) an appeal for termination of the seizure has not been lodged by the declarant or other person concerned with Customs, or

(*b*) a court order for termination of the seizure has not been issued; or

(3) Goods, means of transport, or documents that are forfeited shall become the property of the State.

Notice of forfeiture

337. (1) Customs shall, where a person forfeits any goods, means of transport, or documents, issue a notice of forfeiture.

(2) Customs shall retain a notice of forfeiture where a person to whom the notice of forfeiture is to be issued is unknown or cannot be found, until such time that the person is found.

(3) Customs shall, where the goods or means of transport are at a specified customs controlled area, notify the licensee of the specified customs controlled area of the forfeiture.

(4) A notice of forfeiture shall include —

(*a*) the description of seized goods, means of transport, or documents, to which the forfeiture relates;

(*b*) the date on which seized goods, means of transport, or documents are to be forfeited;

(*c*) the name of the person from whom the goods, means of transport, accounts, documents or records, or currency are to be forfeited;

(*d*) the name of the customs officer issuing the forfeiture notice; and

(*e*) the reference number of the notice of seizure relating to the forfeiture.

Termination of forfeiture

338. (1) Customs shall terminate the forfeiture of goods, means of transport, or documents where —

(*a*) the goods, means of transport, or documents were forfeited in error; or

(*b*) a court issues an order for the termination.

(2) Customs shall, within seven days, notify the person to whom notice of forfeiture was issued —

(*a*) where the forfeiture of the goods, means of transport, or documents has been terminated in accordance with subregulation (1); and

(*b*) release the goods, means of transport, or documents to the person.

(3) Where the goods or means of transport are kept at a specified customs controlled area, Customs shall also notify the licensee of the specified customs controlled area of the annulment of the forfeiture.

PART XXIII — *Offences, Penalties and Settlement of Offences*

A — Offences and penalties

Offences not expressly mentioned

339. A person who contravenes a provision of the Act or these Regulations, or who fails to comply with a provision with which it is his or her duty to comply with, commits an offence and shall be liable to a fine not exceeding treble the value of the goods in respect of the offence, whichever is greater; and imprisonment for a term not exceeding six months, the goods and the container or package in respect of which the goods that are the subject of the offence is liable to forfeiture.

Offences committed at places of entry, exit or outside Botswana

340. A person commits an offence in Botswana, if the person commits an offence at a place outside Botswana that is designated in terms of section 54 and 55 to be a place of entry to or exit.

Offences by juristic persons

341. (1) Where a juristic person has committed an offence under the Act, the offence shall be treated as having been committed by any individual who, at the time the offence was committed, was —

(*a*) the Chief Executive Officer, general manager, company secretary, a director, or any other similar officer of the company;

(*b*) acting or purporting to act in that capacity; or

(*c*) any employee of the juristic person participating in the commission of the offence.

(2) Subregulation (1) shall not apply to a person where —

(*a*) the offence was committed without that person's consent or knowledge; and

(*b*) having regard to the nature of the person's functions and all the circumstances, the person had exercised reasonable diligence to prevent the commission of the offence.

Penalty procedure

342. (1) Where a person has contravened the Act and a penalty is applicable, a customs officer —

(*a*) may impose a penalty in Form Misc. 1 set out in the First Schedule;

(*b*) may collect a penalty in Form CE 70 set out in the First Schedule; and

(*c*) shall record matter in a statement form in Form Misc. 7 set out in the First Schedule.

(2) A notice referred to in subregulation (1) (*a*) shall include —

(*a*) the description of the goods or means of transport, information, accounts, documents or records to which the penalty relates;

(*b*) the date or dates on which the contravention occurred;

(*c*) the material facts that establish the contravention;

(*d*) the statutory or regulatory provisions contravened;

(*e*) an amount of the loss of duties and taxes resulting from the contravention, if any;

(*f*) the name of the person who contravened the Act or relevant legislation;

(*g*) the name and designation of the customs officer imposing the penalty;

(*h*) a statement informing the person of his or her right to appeal in accordance with section 380 of the Act; and

(*i*) a statement informing the person of their right to legal or any other representation to Customs.

(3) Where a customs officer determines that a detention or seizure of goods is applicable and detains or seizes the goods, the detention or seizure notice shall serve as the penalty notice.

(4) Where a detention or seizure is made in addition to a monetary penalty, a customs officer shall —

(*a*) indicate the monetary penalty on the seizure notice; and

(*b*) collect the monetary penalty in Form CE 70 set out in the First Schedule.

(5) The Commissioner General may refund a person in whole or in part, the deposit made by the person in Form CE 70 to settle the penalty imposed.

B — *Settlement of Customs Offences*

Appeal by administrative settlement

343. (1) A person may appeal a decision made by Customs, in Form Misc. 11 set out in the First Schedule, which shall include —

(*a*) Name and Trade Identification Number of —

(i) the person issued with a notice,

(ii) importer,

(iii) exporter, where applicable,

(iv) owner of goods, or

(v) declarant;

(*b*) where the appeal is lodged by a custom clearing agent or any other agent on behalf of a principal, such clearing agent or other agent shall state the particulars of the principal;

(*c*) the reference number of the notice;

(*d*) the customs office where the notice was issued;

(*e*) written reasons in a letter detailing —

(i) the request to amend or vary the decision, and

(ii) mitigating factors for the amendment or variation;

(*f*) documents or evidence supporting reasons under paragraphs (*e*).

(3) The Commissioner General shall acknowledge receipt of the appeal in writing.

(4) The Commissioner General shall, in settling an appeal made under this regulation, summarily —

(*a*) maintain the decision made by the officer;

(*b*) revise the penalty; or

(*c*) withdraw the decision.

(5) The Commissioner General may after summarily determining an appeal, impose any other measure or custom control as he or she may deem appropriate, which may include —

(*a*) undertaking customs formalities; and

(*b*) returning any goods, means of transport, information, account, document or record, currency seized or forfeited.

(6) The Commissioner General may on receipt of an appeal made under subregulation (1) determine that the appeal is suitable for compromise and may in writing invite a person to enter into a compromise settlement.

Appeal for compromise settlement

344. (1) The Commissioner General may, in writing, invite a person to enter into a compromise settlement.

(2) An invitation made under subregulation (1) shall be in Form Misc. 12 set out in the First Schedule, with the following particulars —

(*a*) the name and contact details of the person being invited;

(*b*) reference number of the application made under regulation 343; and

(*c*) the conditions for entry into compromise settlement.

(3) A person who agrees to enter into a compromise settlement shall complete and submit the form under subregulation (2) to the Commissioner General.

(4) The Commissioner General shall, where a person accepts an invitation for compromise settlement in Form Misc. 12 Set out in the First Schedule —

(*a*) invite the person to negotiate the settlement; and

(*b*) draw up a written settlement agreement.

(5) The settlement agreement shall provide the —

(*a*) offence committed;

(*b*) penalty imposed;

(*c*) settlement made;

(*d*) conditions for settlement; and

(*e*) customs formalities to be undertaken.

(6) A settlement agreement shall be a full and final settlement of matters settled under subregulation (5).

(7) The Commissioner General and the person involved in a dispute shall at all times disclose all relevant facts in discussions during the process of settling the dispute by compromise.

(8) A person who is a party to a compromise settlement shall –

(*a*) on accepting the settlement sign the agreement;

(*b*) waive his or her right of appeal or judicial court proceedings in the dispute resolved by the compromise settlement; and

(*c*) comply with the agreed customs formalities.

(9) Commissioner General shall —

(*a*) on accepting the settlement sign the agreement;

(*b*) waive his or her right of appeal or judicial court proceedings in the dispute resolved by the compromise settlement; and

(*c*) enforce the agreed customs formalities.

Commissioner General and compromise settlement of disputes

345. Where the Commissioner General settles a dispute by compromise settlement, he or she may —

(*a*) suspend any proceedings —

(i) in regard to a dispute, or

(ii) for the disposal of goods, means of transport accounts, documents or records, or currency forfeited under the customs legislation; or

(*b*) without prejudice to other provisions of the Act, restore any goods, means of transport information, accounts, documents or records, or currency seized or liable to forfeiture under the Act.

Disclosure of facts during compromise Settlement

346. (1) A compromise settlement shall be conditional upon full disclosure of all material facts known to the Commissioner General and the applicant at the time of compromise settlement.

(2) The Commissioner General shall be bound by a compromise settlement unless —

(*a*) material facts were not disclosed to the Commissioner General; or

(*b*) there was fraud or misrepresentation of the facts.

Non-compliance

347. The Commissioner General shall recover any outstanding amounts in full where a person who has entered into a compromise settlement with the Commissioner General fails to comply with an agreed payment arrangement.

C — *Payment and Recovery of Penalties*

Recovery of penalty or forfeiture by process of law

348. (1) The Commissioner General may, in accordance with the Act —

(*a*) recover a penalty or forfeiture imposed under the Act either by civil action or criminal prosecution in a court of competent jurisdiction; and

(*b*) in the case of a criminal prosecution, the court passing sentence may also make an order regarding any unpaid duties and taxes or charges, and impose civil penalties or enforce forfeiture.

(2) Any civil proceedings under this Part may be instituted in the name of the Commissioner General.

Joint and several liability for customs debt

349. Whenever two or more persons are liable for duty or any amount demanded in relation to a customs debt under this Act, each person shall be jointly and severally liable for such duty or amount, any one paying, the other or others to be absolved only to the extent of the full debt, unless he or she satisfies the Commissioner General that his or her relevant liability has ceased in terms of this Act.

Revocation of S.I. No. 36 of 1974

350. The Customs and Excise Duty Regulations, 1974, are hereby revoked.

SCHEDULES

FIRST SCHEDULE

PART I

List of customs forms

FORM #	FORM NAME
MISC 1	Customs Notice
MISC.2	Seal Form
MISC.3	Notice of Detention
MISC.4	Notice of Seizure
MISC.5	Search Record
MISC.6	Sample Record
MISC.7	Statement Form
MISC. 8	Conditional Release of goods
MISC.9	Request to Abandon Goods
MISC.10	General Requests by Clients
MISC.11	Administrative settlement of Customs offences
MISC.12	Invitation to Enter Compromise Settlement
MISC.13	Authorized Economic Operator (AEO) Program
MISC.14	Classification Advance Binding Ruling
MISC.15	Origin Advance Binding Ruling
MISC.16	Valuation Advance Binding Ruling
MISC.17	Suspend release of goods suspected of infringing intellectual property rights
MISC.18	Delivery note
MISC.19	Stock record
MISC.20	Declaration for Small Traders
MISC.21	Charge Sheet
MISC.22	Detention and Arrest of Persons
MISC.23	Inspection of means of transport
MISC.24	Release Order
MISC.25	Outturn Report
MISC.26	Gate pass
MISC.27	Delivery note
MISC.28	Report Order
Form J	Baggage and Currency declaration
SAD 500	Single Administrative Document

C.986

SAD 501	Single Administrative Document (Continuation Sheet)
SAD 502	Transit Control
SAD 503	Client Declaration Amendment/Cancellation Form
CE 1	Advance Notice
CE 2	General Declaration
CE 3	Road cargo manifest
CE 4	Transire for a Destination in the Common Customs Area
CE 5	Declaration of stores
CE 32	Removal of Goods in Bond
CE 59	Declaration of Origin
CE 61	Delivery notice
CE 62	Transfer of Goods
CE 63	Refund - Export for Trade Purposes of Imported Duty-paid Goods
CE 64	General Application for Drawback or Refund
CE 65	Re-importation
CE 66	General Application for Refund
CE 70	Application to make Provisional Payment
CE 73	Application for Special/ Extra Attendance
CE 101	Declaration by Person Transferring Residence to Botswana
CE 102	Licence under Schedule 8 of the Customs Tariff
CE 109	Motor Vehicle Clearance Certificate
CE 110	Certificate for the importation of goods under item 412.11 of the customs tariff
CE 112	Certificate - of Admission of State Stores under items 401
CERTIFICATE A	Certificate for rebate of Goods under schedule 4 and 6.
CE 185	Registration and Licensing of Customs Clients
CE 185.4A3	Rebate/Refund user (Schedule no's 3, 4, 5 and 6)
CE 185.4A4	Manufacturer under preferential treatment
CE 185.4A5	Special Manufacturing Warehouse/ADPD
CE 185.4A6	Electronic User
CE 185 4A11	Special Economic Zone Operator
CE 185.4A13	Registered Agent
CE 185.4B3	Licensing for Storage warehouse
CE 185.4B4	Licensing for Special Storage Warehouse
CE 185.4B5	Licensing for Clearing Agent
CE 185.4B6	Licensing for Remover In Bond
CE 185 4B16	Licensing for Transit shed, Container Terminal, Container depot and Cargo depot
CE 185 C	Guarantee Form
CE 185 D	Disclosure of registered agent
CE307A	Temporary Export Permit
CE307B	Temporary Import Permit
C2	Automotive Production and Development Programme Account

C.987

burs	**CUSTOMS NOTICE** *(reg. 13, 20, 119, 115, 117, 259, 273, 342)*	**Misc.1**	
		OFFICE	
		REF No	
		DATE	

	1. DETAILS OF OWNER	**2. DETAILS OF AGENT/IMPORTER/OTHER (if not owner)**
Full names		
TIN		Misc
Identity Number		
Contact Number		
E-mail Address		
Physical Address		
Postal Address		

Mr/Ms……..are hereby served with the notice explained below. You are requested to respond to this notice within the time and the space further below.

3. THIS IS A NOTICE OF -

☐ Suspension

☐ Revocation

☐ Appear before a Customs Officer

☐ Provision/increase security/guarantee

☐ Demand for information

☐ Demand for Payment

☐ Abandonment by Revenue Service

☐ Removal of goods to state warehouse

☐ Penalty

☐ Failure to comply with the Act

☐ (Other)……

4. DESCRIPTION OF GOODS		**5. DETAILS OF MEANS OF TRANSPORT**	
Declaration number		Registration No	
Goods name		Make	
Class/Kind		Model	
Value		Year of Manufacture	
Quantity		Colour	
Volume		Chassis number	
Weight		Engine number	

6. REASONS/NOTES REGARDING NOTICE (add pages if required)

……

……

Pages added……

Delegated Officer Signature: ……Designation……..Date……

Recipient Signature: …… Capacity…….. Date……..……

C.988

N.B. I am aware that I have the right to appeal this notice in accordance with Section 380 of the Act.
I am also aware that I have the right to any legal representation and a witness.

KINDLY RESPOND TO THIS BY: Place…….....Date …….…… Time …….....

7. RESPONSE BY PERSON BEING NOTICED

☐ Admission of guilt ☐

☐ Request for Settlement ☐

☐ Request for release of goods ☐ Appeal to Court

☐ Other

8. SUPPORTING REASONS (if necessary, add attachments)

……

……..

……

……

……

I …….. ……..declare that all the information on this form and any attachments to it are true, accurate and complete to the best of my/our knowledge.

Signature…….....Capacity……..……..Date……

Officer receiving response…….....Designation……Signature……

9. CUSTOMS ACTION

I recommended that……

……..

……

……

DATE STAMP

Customs Officer ……Designation……Signature ……

C.989

burs botswana unified revenue service	**SEAL FORM** *(reg. 11)*	**Misc. 2**	
		OFFICE	
		REF NO	
		DATE	

Supplier (Name and address) …… …… …… …… …… ……	Seal Number: Place of arrival:
Consigner (Name and Address) …… …… …… …… …… ……	Date and time of arrival: Particulars of vehicle:
Driver/ responsible person (Name and Address) …… …… …… …… …… …… …… …… ---------- ---------- Signature Date	Vehicle Registration Number: Trailer Registration Number: Semi-Trailer Number:

FOR OFFICIAL USE

Comments and date stamp of the reporting officer of excise at the place of entry: …… …… …… ---------- ---------- SIGNATURE DATE	comments and date stamp of the examining officer of excise at the trader's premises/place of exit (please indicate bill of entry) …… …… …… ---------- ---------- SIGNATURE DATE

C.990

burs botswana unified revenue service	**NOTICE OF DETENTION** *(reg. 326)*	**Misc. 3**	
		OFFICE	
		REF NO	
		DATE	

Place of detention		**Time of detention**	

By this notice you are hereby informed that the goods described below have been detained by Botswana Unified Revenue Service.

	1. DETAILS OF OWNER	**2. DETAILS OF AGENT/IMPORTER/OTHER (if not owner)**
Full names		
TIN Number		
Identity/Passport Number		
Contact Number		
E-mail Address		
Physical Address		
Postal Address		

3.REASONS and DURATION FOR DETENTION

4.LEGISLATION CONTRAVENED	
6. DURATION OF DETENTION	

7. DETAILS OF MEANS OF TRANSPORT		**8. DESCRIPTION OF GOODS AND CURRENCY**				
Type of means of transport		Class/Kind	Qty	Weight/ Volume	Declared value	Actual Value (if applicable)
Registration number:						
Make						
Model						
Year of Manufacture						
Colour						
Chassis Number						
Engine Number						
Other description:		***If required, attach a continuation sheet and tick here**				

9. DETAINING OFFICER

Full Name	
Signature	

C.991

Witnessing Officer	**Full Name**		STAMP
	Signature		

9. ACKNOWLEDGEMENT OF DETENTION

I/WE……,…….being the owner/agent/ importer/other, hereby acknowledge being served with this detention notice.

N.B. I am aware that I will be required to pay state warehouse rent at the time of collecting the goods.
I am aware that I have the right to appeal this notice in accordance with the Act.
I am aware that I have the right to legal representation.

Signature:…… Date:…….

Witness's full name:…….... Signature:……Date:……

10. ACKNOWLEDGEMENT OF RETURN OF PART OF DETAINED GOODS

I/WE…….. of Identity number ……..hereby acknowledge receipt of part of the goods which were detained as per this notice.

Class/Kind		Qty	Weight/ Volume	Declared value	Actual Value (if applicable)
***If required, attach a continuation sheet and tick here**					

Signature …….. Date ……..

Releasing officer's full name…… ……..Signature……Date:……..

11. ACKNOWLEDGEMENT OF RETURN OF REMAINING/ALL DETAINED GOODS

I/WE…….. of Identity number ……..hereby acknowledge receipt of part of the goods which were detained as per this notice.

Customer's full name …….. Signature …….. Date ……

Releasing officer's full name ……..Signature ……Date ……..

C.992

burs botswana unified revenue service	**NOTICE OF SEIZURE** *(reg. 333)*	**Misc. 4**	
		OFFICE	
		REF NO	
		DATE	
		REF NO FOR DETENTION	

DATE OF SEIZURE		**PLACE OF SEIZURE**	

By this notice you are hereby informed that the goods described below have been seized by Botswana Unified Revenue Service.

	1. DETAILS OF OWNER	**2. DETAILS OF AGENT/IMPORTER/OTHER (if not owner)**
Full names		
TIN Number		
Identity/Passport Number		
Contact Number		
E-mail Address		
Physical Address		
Postal Address		

3.REASONS FOR SEIZURE

4.LEGISLATION CONTRAVENED	

5. DETAILS OF MEANS OF TRANSPORT		**6. DESCRIPTION OF GOODS AND CURRENCY**				
Type of means of transport		Class/Kind	Qty	Weight/ Volume	Declared value	Actual Value (if applicable)
Registration number:						
Make						
Model						
Year of Manufacture						
Colour						
Chassis Number						
Engine Number						
Other description:		***If required, attach a continuation sheet and tick here**				

7. SEIZING OFFICER

C.993

Full Name			STAMP
Signature			
Witnessing Officer	**Full Name**		
	Signature		

8. ACKNOWLEDGEMENT OF SEIZURE

I/WE……,…….being the owner/agent/ importer/other, hereby acknowledge being served with this seizure notice.

N.B. I am aware that I will be required to pay state warehouse rent at the time of collecting the goods.
I am aware that I have the right to appeal this notice in accordance with the Act.
I am aware that I have the right to legal representation.

Signature:…… Date:……..

Witness's full name:…….... Signature:……Date:……

9. ACKNOWLEDGEMENT OF RETURN OF PART OF SEIZED GOODS

I/WE…….. of Identity number ……hereby acknowledge receipt of the goods below which were part of the goods seized as per this notice.

Class/Kind		Qty	Weight/ Volume	Declared value	Actual Value (if applicable)
***If required, attach a continuation sheet and tick here**					

Signature …… Date ……

Releasing officer's full name…… ……..Signature……Date:……..

10. ACKNOWLEDGEMENT OF RETURN OF REMAINING/ALL SEIZED GOODS

I/WE…….. of Identity number ……..hereby acknowledge receipt of part of the goods which were seized as per this notice.

Customer's full name …….. Signature …….. Date ……

Releasing officer's full name ……...Signature ……Date ……..

C.994

burs	**SEARCH RECORD** *(reg. 10 and 11)*	**Misc. 5**	
		OFFICE	
		REF No	
		DATE	

	1. DETAILS OF OWNER	**2. DETAILS OF AGENT/IMPORTER/OTHER (if not owner)**
Full names		
TIN		
Identity Number		
Contact Number		
E-mail Address		
Physical Address		

3.DESCRIPTION OF GOODS/PREMISES SEARCHED				**4. SEARCH AID USED (please tick)**	
Goods name		Quantity		Scanners	
Class/Kind		Volume		Sniffer dogs	
Value		Weight		Other	
Packages		Other			

5. INTERNAL BODILY SEARCHES	
Medical practitioner used in search of person (Full Name and location)	
Medical procedure used in search of person (if applicable)	

6. REASONS FOR SEARCH

……

7. ACCESS TO PERFORM SEARCH WAS (PLEASE TICK) **COOPERATING** ☐ **NON-COOPERATING** ☐

8. FINDINGS FROM SEARCH

……

……

……

***use additional sheet if required.**

Name of Officer…….. Signature ……

Witnessing Officer…….. Signature ……

Supervisors Name…….. Signature:……..

DATE STAMP

C.995

burs botswana unified revenue service	**SAMPLE RECORD** *(reg. 21)*	**Misc.6** **DATE** **TIME** **REF NO**

1. DETAILS OF MANUFACTURER		**2. DETAILS OF COLLECTOR**	
FULL NAME		FULL NAME	
TIN		POSTAL ADDRESS	
POSTAL ADDRESS		CONTACT	
CONTACT			
SIGNATURE		SIGNATURE	

3. DESCRIPTION OF SAMPLE		
NAME OF SAMPLE	CLASS/KIND	VOLUME

4. TESTING LAB		
NAME OF LAB		SIGNATURE AND STAMP
LAB TECHNICIAN		
LOCATION		
CONTACT		
TEST PERFORMED		
RESULTS		

5. FOR OFFICIAL USE		
CONCLUSIONS FOLLOWING SAMPLING		SIGNATURE AND STAMP
…… ……		
NAME OF OFFICER		
CAPACITY		
OFFICE		

C.996

burs	**STATEMENT FORM** *(reg.6)*	**Misc. 7**	
		OFFICE	
		REF NO	
		DATE	

DETENTION REFERENCE [redacted] **SEIZURE REFERENCE**

I..... (Full Name of deponent), and Identity Number or Passport Number..... of Physical Address:_____ E-mail_____ Contact Number: _____ Date of Birth: _____ Gender: _____Country of Citizenship _____Country of residence:_____Occupation:_____Employed by_____, hereby state as follows -

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☐ **I have read my statement as submitted above and the statement is to the best of my knowledge and believe, true and correct.**

☐ **The statement has been read to me and the contents are to the best of my knowledge and believe, true and correct.**

DEPONENT

Signature: _____Place_____ Date: _____

WITNESS

Name: _____Signature: _____Place_____ Date: _____

FOR OFFICIAL USE ONLY

Customs Officer Name: _____Designation_____

Signature: _____ Place_____ Date _____

IMPORTANT NOTICE:
*A statement by the person concerned/offender is required. However, the person shall not be compelled to provide one.
*A statement must be signed by the person concerned/offender and the officer receiving the statement.

C.997

burs	**CONDITIONAL RELEASE OF GOODS** *(reg. 115)*	**Misc. 8** **OFFICE** **REF No** **DATE**

	1. DETAILS OF OWNER	**2. DETAILS OF AGENT/IMPORTER/OTHER (if not owner)**
Full names		
TIN Number		
Identity Number		
Contact Number		
E-mail Address		
Physical Address		
Postal Address		

I ……(Full Name) Identity/Passport Number……hereby request for conditional release of the goods described below and I declare that the particulars herein declared are true and correct to the best of my/our knowledge and may be used for purposes of conditional release of goods pending the final customs clearance in terms of the Customs Act.

3. REASONS FOR CONDITIONAL RELEASE

……

……

4. DESCRIPTION OF GOODS		**5. DETAILS OF MEANS OF TRANSPORT**	
Declaration number(s) (if any)		Registration No	
Receipt Number (if any)		Make	
Goods name		Model	
Class/Kind		Year of Manufacture	
Value		Colour	
Quantity		Chassis number	
Volume		Engine number	
Weight		Other	

Signature……..……Capacity……..……

6. FOR OFFICIAL USE ONLY

(please tick)

☐ **Approved** ☐ **Refused**

If approved, state conditions: 1. ……

2.……

if Refused, state reasons: ……

……

Customs Officer……Signature……Designation……

BURS

DATE STAMP

C.998

burs	**REQUEST TO ABANDON GOODS** *(reg. 118)*	**Misc. 9** **OFFICE** **REF No** **DATE**

	1. DETAILS OF OWNER	**2. DETAILS OF AGENT/IMPORTER/OTHER (if not owner)**
Full names		
TIN Number		
Identity Number		
Contact Number		
E-mail Address		
Physical Address		
Postal Address		

3. DETAILS OF MEANS OF TRANSPORT		**4. DESCRIPTION OF GOODS (INCLUDING CURRENCY)**				
Type of means of transport		Class/Kind	Qty	Weight/ Volume	Declared value	Actual Value
Registration number:						
Make						
Model						
Year of Manufacture						
Colour						
Chassis Number						
Engine Number						
Other description:		***If required, attach a continuation sheet and tick here**				

I …….. (Full Name) hereby abandon the goods described below to Customs and I further indemnify Customs and the State against any claim or action relating to the abandoned goods.

Capacity……Signature:…… Date:……..…

5. FOR OFFICIAL USE

Name of Customs Officer		STAMP
Station		
Signature		

Application Status (Please tick)

☐ Approved ☐ Rejected

If rejected, please specify reasons

……

Once this application is approved and a notice of abandonment is issued, and where a declaration was submitted in respect of the abandoned goods, the declaration must be:
(a) withdrawn, if all the goods covered by the declaration are abandoned; or
(b) amended to exclude the abandoned goods, if only part of the goods covered by the declaration is abandoned.

C.999

burs	**GENERAL REQUEST BY CLIENTS** *(reg. 21, 27, 97, 100, 110, 154, 162, 163, 172, 174, 178, 181, 184, 185, 190, 195, 202, 203, 204, 219, 220, 231, 236, 252, 282)*	**Misc. 10** **OFFICE** **REF No** **DATE**

Full names		
TIN Number		
Identity Number		
Contact Number		
E-mail Address		
Physical Address		
Postal Address		

3. DETAILS OF THE SPECIFIC REQUEST/APPLICATION/ SERVICE (PLEASE TICK)

I……hereby apply/ REQUEST for the following Customs formality/service;

- ☐ Lodgment of a provisional/incomplete declaration
- ☐ Submission of Supporting documents after release of goods
- ☐ Request Presence during examination of goods
- ☐ Request to perform preservation operations on goods
- ☐ Termination of inward/outward/duty free procedure
- ☐ Clearance without exiting means of transport
- ☐ Replacement of goods prior to export
- ☐ Import/Export prohibited or restricted goods
- ☐ Drawing of samples by declarant/inspect
- ☐ Extension of time limits for a procedure
- ☐ payment arrangement for special attendance.
- ☐ Re-export or re-import in two or more consignments
- ☐ Release of guarantee
- ☐ Change of destination or transit route
- ☐ Separation of packed/mixed/ comingled goods
- ☐ Admission of prohibited/restricted goods
- ☐ Transfer of goods
- ☐ Processing of goods by a registered non-permit holder
- ☐ Further examination of goods
- ☐ Inspection of goods before declaration
- ☐ Statement of mitigation on failure to comply
- ☐ Temporary storage
- ☐ Destroy temporarily admitted goods
- ☐ Renewal of licence for customs warehouse

If other, please specify……

……

4. DETAILED REASON(S) FOR THE APPLICATION

……

……

……

……

C.1000

5. DESCRIPTION OF GOODS RELATING TO APPLICATION *(COMPLETE WHERE APPLICABLE)*

3.

I……hereby apply/ REQUEST for the following Customs formality/service;

- ☐ Lodgment of a provisional/incomplete declaration
- ☐ Submission of Supporting documents after release of goods
- ☐ Request Presence during examination of goods
- ☐ Request to perform preservation operations on goods
- ☐ Termination of inward/outward/duty free procedure
- ☐ Transfer of goods from permit holder's premises
- ☐ Replacement of goods prior to export
- ☐ Import/Export prohibited or restricted goods
- ☐ Drawing of samples by declarant/inspect
- ☐ Extension of time limits for a procedure
- ☐ payment arrangement for special attendance.
- ☐ Re-export or re-import in two or more consignments
- ☐ Release of guarantee
- ☐ Change of destination or transit route
- ☐ Separation of packed/mixed/ comingled goods
- ☐ Admission of prohibited/restricted goods
- ☐ Transfer of benefit under temporary admission
- ☐ Processing of goods by a registered non-permit holder
- ☐ Further examination of goods
- ☐ Inspection of goods before declaration
- ☐ Statement of mitigation on failure to comply
- ☐ Temporary storage
- ☐ destroy temporarily admitted goods
- ☐ other

If other, please specify……

……

4. DETAILED REASON(S) FOR THE APPLICATION

……

……

……

……

……

……

……

……

……

5. DESCRIPTION OF GOODS RELATING TO APPLICATION *(COMPLETE WHERE APPLICABLE)*

C.1001

Type of goods/Nature of goods/records/stores	……			Declaration / Reference No.	
Marks and Numbers		Vessel registration number			
Name of software used		Vessel make & model			
Quantity		Value of goods		New Beneficiary/ warehouse operator	
Submission Time of documents				TIN	
Departure date	*dd/mm/yyyy*	*Departure time*	*hh:mm*	Location of premises/ operation	
Arrival date	*dd/mm/yyyy*	*Arrival time*	*hh:mm*	Number of days requested	

6. ENCLOSURES/ SUPPORTING DOCUMENTS BEING SUBMITTED TO ASSIST IN DECISION MAKING

☐ Declaration/Application form ☐ Certificate(s) ☐ Invoice(s) ☐ License(s) ☐ Permit (s) ☐ Statement(s)
☐ Samples ☐ Photographs ☐ Plans ☐ Catalogues ☐ Additional pages used ☐ Advance cargo departure notice
☐ Others (Specify) :1……

2……

3……

……

……

7. AUTHORIZATION FOR REPRESENTATION DURING INSPECTIONS ETC

I/We authorize the following person to represent ……*company name/owner*…… during the service requested for;

Name of the representative		Designation	
Identification/Passport No.			

8. ANY OTHER INFORMATION NOT COVERED ABOVE BUT DEEMED CRUCIAL FOR THE REQUEST

……

……

C.1002

I/We declare that the above information is to the best of my/our knowledge true and correct.

Names	**Capacity**	**Signature**	**Date**
.....	.....	.....	.....

9. FOR OFFICIAL USE ONLY

Date of receipt	.....*dd*...../...*mm*...../...*yyyy*.....
Decision (Please Tick) **BURS Date Stamp**	☐ Approved If approved, fill in the following; Next steps/ Notification: .... Validity period ☐ Rejected (specify the reason for rejection below) .... ☐ Additional Information required (Specify below) Validity period..... 1..... 4..... 2..... 5..... 3..... 6. .....

COMMENTS (if any)

.....

.....

.....

Name of Ruling Officer	Designation	Signature	Date
.....	.....	.....	.....

Important Notes

1. Use this form for all general requests not having a specific form
2. Use additional pages where necessary

C.1003

	APPLICATION FOR ADMINISTRATIVE SETTLEMENT OF CUSTOMS OFFENCES *(reg. 343)*	**Misc.**11	
		REF NO:	
		DATE	
		OFFICE	

Purpose:
To apply for administrative settlement in terms of section 380 of the Customs Act.

Notes:

a) This appeal must be delivered to the office from which the notice of the decision was issued within 30 days from date of notice.
b) The appeal will be considered and decided by the Commissioner, or an authorized officer acting under a delegation from, or under the control and direction of the Commissioner, or by an appeal committee authorised to consider such an appeal.
c) Where the space provided is insufficient, please make use of an extension page and attach it, as well as any other correspondence and documents that may be applicable, to this form.
d) Proof of authority to act on behalf of an appellant must be attached where applicable.

	1. DETAILS OF OWNER	2. DETAILS OF AGENT/IMPORTER/OTHER (if not owner)
Full names		
TIN Number		
Identity/Passport Number		
Contact Number		
E-mail Address		
Physical Address		
Postal Address		

3. REQUEST FOR ADMINISTRATIVE SETTLEMENT

I…… (Full Name) in my capacity as……

representing …… hereby appeal the decision made on the notice of penalty referenced below.

Date of notice of penalty		Issued by	
Reference number of notice		Office	

The Penalty relates to: (please Mark X)

Classification		Valuation		Origin		Customs duty		Excise duty		VAT	
Registration / Licensing/Accreditation		Warehousing		CMS use		Detention		Seizure		Forfeiture	
Rebates		Drawback		Refunds		Debt		Other ……			

4. REASONS FOR APPEAL:

……

……

……

……

……

Indicate number of pages attached to this form ☐

5.FOR OFFICIAL USE

Decision of Commissioner General (Please tick)

The decision of the Customs Officer is -

STAMP

Upheld ☐ Amended ☐ Withdrawn ☐

6.INSTRUCTIONS FOLLOWING DECISION OF COMMISSIONER GENERAL

……

……

……

……

……

……

Customs Officer……**Designation**……**Date**……

C.1004

burs botswana unified revenue service	**INVITATION TO ENTER COMPROMISE SETTLEMENT** *(reg. 344)*	**Misc. 12** **REF NO:** **DATE** **OFFICE**

FROM: Commissioner General

TO: ……

……

PENALTY NOTICE NUMBER ……. **ADMINISTRATIVE SETTLEMENT NUMBER ……..**

You are invited to enter into a compromise settlement with the Commissioner General, subject to the following –

Make a deposit towards penalty ☐ Pay Guarantee for Duties ☐ Pay duties and taxes ☐

Release of goods with guarantee for duties ☐ Release of goods without guarantee for duties ☐

Other –……..

1. ACCEPTANCE OF INVITATION TO ENTER COMPROMISE SETTLEMENT

I …… (Full Name) in my capacity as ……

representing …… hereby accept the invitation to enter into a compromise settlement with the

Commissioner General. I have complied with the prerequisites ☐

Your appeal will be settled by a negotiated agreement with Commissioner General. ☐

NOTE:

a) Before a compromise, the applicant may exercise his or her to right of appeal to the High Court.

b) Where there is a compromise -

- The applicant shall waive his or her right of appeal to judicial court proceedings.
- The Commissioner General shall also waive his or her right to judicial court proceedings.

2. FOR OFFICIAL USE

Decision of the parties to Compromise Settlement (Please tick)

Agreement reached ☐ Compromise failed ☐

BURS DATE STAMP

Customs Officer……..……..**Designation**…….……**Date**……

C.1005

burs botswana unified revenue service	**Authorized Economic Operator (AEO) Program** *(reg. 258)*	**Misc.13**	
		REF NO:	
		DATE	
		OFFICE	

Self-Assessment Questionnaire

Guide to completing the Self-Assessment Questionnaire (SAQ)

1. The SAQ is divided into nine **9 elements** of the AEO Program. The questions are designed to assist applicants in evaluating whether they fulfill the eligibility requirements of the program.
2. A separate submission must be made for each respective individual Legal entity.
3. You are required to answer the questions as accurately as possible by entering "Yes, No or N/A" against each question. A space is also provided against each question for comments.
4. The information provided in this form must accurately reflect the practices carried out at the applicant's premises or during the course of business operations.

5. **NB: Please contact the AEO Team should clarification be needed before and/or during completion of the form**.

Contact information:
AEO Program Group Email address: AEOProgramme@burs.org.bw

1. AEO Application	
Type of Authorisation	**Tick appropriate box:** Preferred Trader (AEO Compliance) ☐ Authorised Economic Operator ☐
1.1 Company Name	
1.1.1 Company Name (legal entity)	
1.1.2 Operating/Doing Business As (if different)	
1.1.3 Countries for which AEO sought (check all that apply)	
1.2 Business Profile	
1.2.1 Business start date (yyyy-mm-dd) / Years in Business / Date of Establishment	
1.2.2 Trader Identification Number (TIN)	
1.2.3 VAT identification number(s)	

C.1006

1.2.4 Owner Type (Corporation, Partnership, Sole Proprietor, Wholly Owned Subsidiary, Joint Venture, etc.)	Indicate Type
1.2.5 Business Sector (e.g. manufacturers, importers, exporters, clearing agents, carriers/transporter, bonded warehouses, distributors.)	Indicate Business
1.2.4 The nature of the economic activity that the economic operator carries on.	
Indicate Customs Offices and Ports of Entry used.	
1.2.6 Company web site address	
1.3 Participation In Customs Programmes	
1.3.1 If your company is part of a group, please indicate if any other entities in the group: a) already have an AEO certificate; or b) have applied for AEO status and are currently undergoing an AEO audit by a national Customs authority.	

2. Company Address in Country	
2.1 Physical address / Full address where the entity was established	
2.1.1 Plot/Ward	
2.1.2 City/Village	
2.1.3 Country	
2.1.4 Contact Number	
2.2 Mailing address (if different)	
2.3 Full address where the main activities of the business are carried out	
2.4 Other locations and their addresses where business activities are carried out	
2.4.1 Site Contact Person	
2.4.2 Locations where a third party executes outsourced activities for the economic operator	

C.1007

3. Company Contact Information	
3.1 Company Contact	
3.1.1 First and Last Name	
3.1.2 Position Title	
3.1.3 Telephone	
3.1.5 E-mail	
3.2 Alternate Contact	
3.2.1 First and Last Name	
3.2.2 Position Title	
3.2.3 Telephone	
3.2.5 E-mail	
4. Other certifications	
4.1 List certifications under other security-related programmes, standards or other national agencies or authorities if applicable	

COMPANY INFORMATION				
	Describe the internal organisational structure of your company (e.g. through an organisation chart) and the tasks/ responsibilities of each department and list the names of senior management personnel responsible for areas relevant for this application (e.g. Security, Customs Procedures, Finance, Human resources).			
	How many employees do you have in your company?			
	Describe any known planned changes to the company's business practices or relationships that will impact the handling of goods or the supply chain currently being used.			

DEMONSTRATED COMPLIANCE WITH CUSTOMS REQUIREMENTS

The following section aims to gather information on the organisation's track record of compliance with customs laws and procedures, including timely and accurate declarations, payment of duties and taxes, and cooperation during customs controls.

Information and statistics on Customs matters and Customs routines	List the the goods that you trade in that are subject to trade licences e.g textiles, agricultural and dual-use goods and indicate the respective certificate/permit numbers.			
	Provide information on the goods that you deal with, which are subject to anti-dumping, safeguard, countervailing duties or rebates.			
	Provide full names of personnel responsible for in house customs clearance.			
	If customs clearing is outsourced, provide full names and contact details of clearing agent. (Name the most significant companies)			
	Describe your procedures for verifying the accuracy of Customs declarations, including those submitted on your behalf by, e.g., a Customs agent or a freight forwarder			
	Provide information on the instructions and guidelines for the internal reporting of accidents, non-arrival, returned goods and investigation of breaches in connection with customs-related procedures, and mechanisms for appropriate recording and reporting to Customs			
	Please provide information on the procedures in place on the establishment of Customs value			
	What quality assurance measures do you take to ensure that the Customs value is correctly established (e.g. checks, plausibility checks, internal working instructions, regular training, and other means)			

Regarding country of origin:	Give an overview of process followed to establish the preferential or non-preferential origin of the imported goods			
	What internal actions have you implemented to verify that the country of origin of the imported goods is declared correctly?			
	Describe your approach in the issuing of proof of preferences and certificates of origin for exportation.			
	How and by whom, is the tariff classification of goods decided?			
	What quality assurance measures do you take to ensure that the Customs tariff is correctly established (e.g. checks, plausibility checks, internal working instructions, regular training, and other means)			
	Is documentation retained supporting the measures relating to the procedures referred to in questions above?			
	Do you regularly monitor the effectiveness of your quality assurance measures relating to the procedures stated above?			
	Do you have procedures in place regarding the quality assurance measures relating to the procedures stated above?			
Compliance management	Has the applicant been convicted for the past two years in terms of the Customs Act, Income Tax Act, Excise Duty Act, or have a Criminal record involving fraud or dishonesty or an offence in terms of other related Acts?			
	Has the applicant incurred any administrative penalties over a period			

	of two (2) years immediately preceding the application, for any contravention(s) of Sections 385 of the Customs Act No.33 of 2018?			
	Have any applications for Customs authorisations/certifications been refused, or existing authorisations been suspended or revoked because of breaches of Customs rules in the last three years?			
SATISFACTORY SYSTEM FOR MANAGEMENT OF COMMERCIAL RECORDS The following section aims to gather information on the organisation's system for managing commercial, accounting, and logistical records. The system should enable Customs to trace the flow of goods and related financial transactions, including tax-relevant activities.				
Accounting and logistical system	Describe the essential elements of your business processes that facilitate a full audit trail of your Customs activities or tax relevant movement of goods or accounting entries.			
	Describe briefly your procedures for back-up, recovery, fallback, archiving and retrieval of your business records			
	How long is data saved in the production system and how long is this data archived?			
Internal Control System	Please describe the internal control system for the relevant departments of your company to identify, report to responsible management and rectify discrepancies in process and assure proper implementation of customs procedures and legislation.			
	Have your internal control processes been subject to any internal/external audit, including audit of your Customs routines?			
	Describe in brief your procedures for checking your computer files (standing data or master files)? How do these			

	procedures cover the following risks from your perspective? a) Incorrect and/or incomplete recording of transactions in the accounting system. b) Use of incorrect permanent or out-of-date data such as number of articles and tariff codes. c) Inadequate control of the company processes within the applicant's business, if applicable.			
FINANCIAL VIABILITY The following section aims to gather information on the organisation's financial standing, which may be assessed through audited financial statements, tax clearance certificates, or other indicators confirming the organisation's capacity to sustain its operations and comply with customs obligations.				
	Do you have a good financial standing which is sufficient to fulfil your customs related obligations with due regard to the characteristics of the type of your business activity?			
	Please provide financial evaluation parameters (e.g., asset liability ratio, leverage ratio, asset turnover ratio), which you generally use to assess your financial situation.			
	Please provide profit and loss statements and balance sheet for the last two years. If a new business, state N/A.			
	Have insolvency proceedings been initiated in respect of your company in the last two years?, please provide details.			
	Please provide information about your financial standing over the last two years such as a letter from your audited financial statements, a copy of your finalised accounts (if your accounts have not been audited) or bank or			

	financial institution statements that demonstrate financial viability			
	If you are a newly established business provide all records and information in relation to your financial status e.g. latest cash flow, balance sheet and profit and loss forecasts approved by the directors/partners/sole proprietor			
	Please provide any information that you are aware of, which will impact the financial solvency of your business in the foreseeable future (for example, whether company has lost/will lose a major project or a major supplier/buyer).			
CARGO SECURITY The following section aims to gather information on the organisation's measures to ensure the security of cargo throughout the supply chain, unauthorised access, tampering, or substitution of goods during storage, handling, and transport.				
Documentation Processing and Verification	Describe briefly the procedures in place to protect against the introduction of unauthorised material and persons			
	Describe briefly the procedures in place to ensure that information in all documentation used in the movement and clearance of cargo, both electronic and manual, including those documents prepared by third parties such as Customs house brokers, are legible, complete and protected against the exchange, loss or intentional introduction of erroneous information and available for examination			
	Describe briefly the procedures in place; directing staff what should be done if they encounter a suspicious document.			

	If you are carrier, please describe briefly the documented procedures in place to ensure that information in the carriers manifest accurately reflects the information provided to the carrier by the shipper or its agent and is filed with Customs in a timely manner			
Receipt and Release of Cargo	Describe briefly the procedures in place - to ensure that arriving and departing cargo is reconciled against relevant documents, for example, cargo manifest, packing list, bill of lading, purchase order and delivery order			
	Describe briefly the procedures in place to compare, where feasible, the cargo with delivery documents when receiving and releasing cargo and to inform the appointed security officer if a discrepancy is detected.			
	Describe briefly the procedures in place to ensure that persons / drivers delivering or receiving cargo are positively identified before cargo is received or released and to provide supervision to cargo handling processes.			
Procedural Documentation	Describe briefly the documented procedures in place. - for critical process handover points (e.g., document preparation processes, issue of seals, breaking of seals, physical count of cargo, conveyance inspection, cargo delivery, cargo receipt).			
	Describe briefly the documented procedures in place pertaining to custody and responsibility over cargo when a party takes receipt of the cargo or when a service is provided.			

	Describe briefly the documented procedures in place to monitor on a continuous basis the movement of the cargo.			
	Describe briefly the documented procedures in place for controlling the movement of cargo within the port or airport prior to exit or the movement prior to entry, where applicable.			
	Describe briefly the documented procedures in place for monitoring the loading of cargo for export			
Inspection of cargo conveyance	Describe briefly the procedures in place - to verify the physical integrity of the cargo conveyance prior to loading, including the reliability of the locking mechanisms of the doors.			
	Describe briefly the documented procedures in place for inspecting the structure of the transport conveyance including the reliability of the access controls			
Container Seals	Do you use ISO 17712 compliant high security seals?			
	If no, describe how cargo is secured?			
	Describe briefly the procedures in place on how seals are to be controlled, affixed and checked to ensure only designated authorised person(s) distribute seals.			
	Do you require a. hauliers to have documented procedures for regular vehicle inspections after stops in journey; b. that drivers ensure the integrity of the load whilst other consignments are added or removed;			

	c. And, that drivers have been trained in prompt reporting of incidents?			
	Describe briefly the procedures in place to periodically review compliance with these requirements			
Storage of Conveyances, Containers and Cargo	Describe briefly the procedures in place to prevent unauthorised access and/or tampering of conveyances, containers and cargo in your custody stored in a secure area.			
CONVEYANCE SECURITY The following section aims to gather information on the organisation's procedures to ensure the security of vehicles and transport methods used in the movement of goods, to prevent unauthorised access or interference during transit.				
Conveyance Inspection	Describe briefly the procedures in place to protect, to the extent and scope of your authority and responsibility, conveyances (e.g. trucks, trailers) against the introduction of unauthorised personnel and material			
	Describe briefly the procedures in place to consider potential places of concealment on conveyances and ensure that these are regularly inspected.			
Drivers' Guide	Describe briefly the procedures in place to train drivers on subjects such as: (a) Inspection of conveyance; (b) Confidentiality of load, route and destination; (c) Policy on keys, parking area, refueling and unscheduled stops; (d) Reporting for accident or emergency; (e) Reporting of any irregularity in loading, locking and sealing; and (f) Testing of security alarms and tracking devices, if any			

C.1016

PREMISES SECURITY The following section aims to get information on the measures that are in place to prevent unauthorised entry to premises.				
Perimeter Fencing	Describe the perimeter fencing and/or appropriate peripheral barriers in place to enclose the areas around cargo handling and storage facilities.			
	Briefly describe the procedures in place: a. for the segregation of high value and hazardous cargo. b. to ensure that all fencing is regularly inspected for integrity, damage and repaired. c. for perimeters identifiable (signage) as controlled areas for authorized personnel only.			
Gates and Gate Houses	Briefly describe the procedures in place: a. to control the movement of all vehicles and/or personnel entering or exiting the gates. b. to protect premises against unauthorised access by private vehicles. c. that specify when and how searches of vehicles or personnel entering or exiting controlled areas of the premises are to be performed.			
	Are gates through which vehicles and/or personnel enter or exit manned, monitored or otherwise controlled?			
Parking	Briefly describe the procedures in place to prohibit the parking of employees and visitors' vehicles in close proximity to cargo handling and storage areas.			
Building Structure	Is the building constructed of materials that resist unlawful entry and protect against external intrusion?			

	Briefly describe the procedures in place to ensure that the integrity of the structures is maintained by periodic inspection and repair			
Locking Devices and Key Controls	Briefly describe the procedures in place to ensure that all external and internal windows, doors, fences and gates are secured with locking devices or alternative access monitoring or other control measures.			
	Briefly describe the procedures in place for issuance and access to locks and keys			
	Briefly describe the procedures in place for conducting periodic inventory of locks and keys.			
Lighting	Describe briefly the procedures in place to ensure adequate lighting inside and outside company facilities including the following areas: entrances and exits, cargo handling and storage areas, fence lines and parking areas.			
Alarm Systems and Video Surveillance Cameras	Are alarm systems and video surveillance cameras utilised to prevent potential intruders from attempting to gain entry, detect possible intrusion, expand the area of security surveillance and assist in post-incident investigations?			
	Describe the processes in place to maintain equipment and retention of recordings.			
Security Personnel and Organisation	If personnel is in charge of the security of the company give a short summary of the steps, systems, or processes the person (or personnel) follows to manage and ensure security			

	If an organisation/unit is in charge of the security of the company give a short summary of the steps, systems, or processes the company/unit follows to manage and ensure security			
Access Controls for Employees	Describe briefly company employee access controls to the premises/site at all times, including; Is an employee identification system in place that provides identification for access control purposes and while working in restricted areas?			
	Are employees only given access to those areas needed for the performance of their duties?			
Access Controls for Visitors and Vendors / Contractors	Describe briefly the identification procedures and access controls to the premises/site at all times for visitors, vendors and contractors, including; a. to register and control all visitors, vendors, contractors, etc. b. to present photo identification or proper vendor ID for positive Identification and access control purposes. c. are all visitors required to visibly display identification passes.			
Challenging and Removing Unauthorised Persons	Describe briefly the procedures in place for employees to report and challenge any unauthorised or unidentified persons			
PERSONNEL SECURITY The following section aims to get information on the organisations' procedures onboarding, monitoring that maintain employees maintain integrity of personnel in positions directly involved with order processing, packing, storing or shipping cargo or completing company documentation.				

C.1019

Pre-Employment Verification and Background Checks	Describe briefly the procedures in place: to ensure background checks conducted on prospective permanent and temporary personnel as appropriate and to the extent allowed for by law			
Periodic Background Checks / Reinvestigations for Current Personnel	Describe briefly the procedures in place: for the provision of periodic checks to the extent allowed by law performed on current permanent employees.			
	Describe briefly the procedures in place: as to whether the periodic checks are based upon the position and responsibilities of the personnel in the company			
Resignation and Termination of Personnel	Describe briefly the procedures in place: to deactivate identification cards, as well as premises and information systems access for terminated and resigned permanent and temporary personnel.			
	Describe briefly the procedures in place: to control the employee's ability to compromise security standards, if company policy, national law, employment contract or union agreement allows for a period of continued employment between termination/resignation notice and last work day.			

Temporary personnel security standards	Describe briefly the procedures in place to ensure temporary employees are checked regularly according to security standards. Please specify - how and by whom the temporary employees are checked. - the areas where these employees are used. - the security instructions for these employees.			
Education, Training and Awareness	Describe briefly the procedures in place to educate your personnel with regard to the risks associated with movements of goods in the international trade supply chain.			
	Describe briefly what educational material, expert guidance and appropriate training on the identification of potentially suspect cargo is provided to all relevant personnel involved in the supply chain.			
	Describe briefly what procedures are in place for employees to identify and report suspicious incidents.			
	Describe briefly any specific training conducted to assist employees in maintaining cargo integrity, recognizing potential internal threats to security and protecting access controls.			
TRADING PARTNER SECURITY The following section aims to gather information on the organisation's procedures for ensuring that business partners within the supply chain also uphold security standards, i.e how suppliers, service providers, and other trading partners are assessed and managed.				
Selection of Business Partners	Provide a list of regular business partners including the modes of transportation			

	Describe briefly the procedures in place for the selection of business partners taking into account elements that can identify and rectify security weaknesses.			
Security Requirements for Business Partners	As far as possible and in accordance with the business model, describe briefly the procedures in place for business partners to demonstrate they are meeting the company's supply chain security requirements (e.g. through written or electronic confirmation; through contractual obligations; through a letter from a senior business partner officer attesting to their compliance; through a written statement demonstrating their compliance with Customs supply chain security programme(s); or by providing a completed supply chain security profile)			
Security Certification	For business partners who have obtained certification in a supply chain security programme administered by the Customs administration of another country describe briefly the procedures in place to maintain documentary proof of the business partners' certification.			
Review of Business Partners' Compliance to Security Requirements	Describe briefly the procedures in place to review business partners' compliance to security requirements.			
Storage Facilities	If you use storage facilities and they are not owned by you please indicate who you rent/lease the storage facilities from.			
External Services	Describe briefly the 'external services' under contract, such as security guards, cleaning companies, suppliers,			

	maintenance companies, etc., which are based at your premises?			
	Are there written agreements with the external service providers containing security requirements (i.e. restricted access controls etc.)			
	Describe briefly how compliance with the procedures included in these agreements is checked.			
INFORMATION SECURITY The following section aims to gather information on the organisation's measures to safeguard business and customs-related information against loss, misuse, or unauthorised access.				
Information Technology (IT)	Describe briefly the procedures in place to maintain confidentiality and integrity of data and information systems used in the supply chain including protection against misuse and unauthorised alteration.			
	Describe briefly the procedures in place to ensure proper transfer, storage and final disposal of data and information.			
Documentation Security	Describe briefly what actions have been taken in order to protect (e.g. constricted access rights, creation of electronic backup) information/documents from unauthorised access, abuse, intended destruction and loss.			
	Have there been any cases of unauthorised access to documents in the last twoyears, and if so what measures have been taken to prevent this from happening again.			
	a) Which categories of employees have access to detailed data about the flow of materials and goods b) Which categories of employees are authorised to change such data			

	c)Arechanges comprehensively documented?			
Information Security Procedures	Describe briefly how access rights for the computer systems are issued and who is responsible for the running and protection of the computer system.			
	Describe briefly the information security procedures and/or security related controls in place to protect information systems from unauthorised access.			
Accountability	What computer system (hardware/software) do you use for your business in general, and for Customs matters in particular? Provide information on the following: a) separation of functions between development, testing and operation; b) separation of functions between users;. - access controls (which ones/to whom); C) traceability between business system and declaration system.			
	At what location are your Customs related computer activities undertaken?			
	Have Customs related computer applications been outsourced? If yes, to which company were the applications outsourced and how do you manage access controls for the outsourced applications?			
	Describe briefly the procedures/ systems in place to identify the detected abuse of IT including improper access, tampering or the unauthorized altering of business data?			
Data Back-ups and Recovery Plans	Describe where your main server is located and give details of how it is secured.			

	Describe briefly the actions you have taken in order to protect your computer system from unauthorised intrusion (Firewall, antivirus programme, password protection, etc ...)?			
	Describe briefly the procedures and back-up capabilities in place to protect against the loss of information.			
	Does the company have a contingency plan for system disruption/failure?			
CRISIS MANAGEMENT AND INCIDENT RECOVERY In the following section you are invited to inform about your procedures in the area of incident management.				
Identification and management of crisis	Describe briefly the procedures in place for identifying threats such as terrorism, contraband/Human Smuggling, Organised Crime or other Conditions which may increase the probability of a security breach.			
	Describe briefly the crisis management, business continuity and security recovery plans in place.			
	Describe briefly the training provided for employees in crisis management and any drill conducted for the contingency plan.			
	Describe briefly the procedures in place to report and respond to an incident or risk situation and identify actions to be taken to protect against recurrences.			
Report, Investigate and Analyse	Describe briefly the procedures in place to ensure that incidents are reported to management, investigated and analysed with the objectives of determining the cause of the incident and implementing the necessary revisions and improvements to protect against the recurrence of such an incident.			

C.1025

MEASUREMENT, ANALYSES AND IMPROVEMENT The section aims to get information on how the organisation measures, analyses, and improves its operational performance (tracking performance indicators, conducting reviews, and implementing improvements)				
Measurement, Analyses and Improvement	Describe briefly the procedures in place to conduct assessments of the security risks in business operations and measures to mitigate those risks.			
	Describe briefly the procedures in place to establish and conduct regular self-assessments of your security management system.			
	Describe briefly the procedures in place for responsible parties identified to conduct regular self-assessments, review and implement recommendations for possible enhancements to ensure continued adequacy of the security management system.			

Endorsement by Authorized representative of the operator

Name	
Designation	
Signature	
Date	
Stamp	

SUPPORTING DOCUMENTS

a)	Audited financial statements of the business for the past two (2) years.	
b)	Proof of sufficient available financial resources as attested by BICA registered Accountant	
c)	Proof of settlement of debt	
d)	Tax clearance certificate	
e)	Contract agreements between company and trading partners (top 10 vendors for those with many trading partners).	

C.1026

burs botswana unified revenue service	**APPLICATION FOR CLASSIFICATION ADVANCE BINDING RULING** *(reg. 30)*	**Misc.14**	
		OFFICE:	
		REF NO:	
		DATE:	
		APPLICATION FEE:	
		RECEIPT NO:	

	1.DETAILS OF APPLICANT	**2.DETAILS OF AGENT/REPRESENTATIVE**
Full names		
Physical Address		
Postal Address		
e-mail Address		
TIN Number		
ID/Passport No		
Tel/Cell		

3.DESCRIPTION OF GOODS

Goods name	Class/kind	Value	Volume/weight	Size	Quantity	Packages

4. Other description of transactions and Goods (*commercial goods, composition, nature, quality, etc.)*

……

……

……

***attach additional pages if necessary.**

5. Enclosures/attachments being submitted to assist with classification of the goods *(tick as appropriate)*

Samples ☐ Photographs ☐ Plans ☐ Catalogues ☐ Other ☐

If other, please Specify……..

6. Commercial designation and additional information

……

……

7. Classification envisaged by applicant (Customs tariff nomenclature code)

C.1027

8. General interpretative Rule(s) considered being applicable for the classification envisaged. (In this box applicant can moreover provide any additional information justifying the classification envisaged in Point 5 above)

……

9. Have you previously applied for an advance ruling for identical or similar goods? (Please tick)

☐ Yes ☐ No

If yes, please give details……

……

10. Are aware of the existence of an Advance Ruling for identical or similar goods? (Please tick)

☐ Yes ☐ No

If yes, please give details……

……

11. Are you aware whether the goods are the subject of a Classification verification process or any instance of review or appeal before any Governmental agency, Appellate Tribunal or court? (Please tick)

☐ Yes ☐ No

If yes, please give details……

……

I/We……declare that all the information on this form and any attachments are true, accurate and complete to the best of my/our knowledge.

…… …… ……

Signature of Applicant Capacity Date

FOR OFFICIAL USE ONLY

Decision on Ruling (Please tick)

☐Approved ☐Rejected

If rejected, please specify reasons

……

……

:…… …… ……

Name of Ruling Officer Designation Signature

Important Notice

1. Any ruling under Section 29 (1) of the Customs Act shall be valid for a period of three (3) years from the date of its issue
2. The Revenue Service may withdraw the Advance Ruling subject to conditions stated in Section 35 (1) of the Customs Regulations. In case you are dissatisfied with the present ruling, you may appeal to the Commissioner General within 30 days from the date of issuance.

C.1028

burs botswana unified revenue service	**APPLICATION FOR ORIGIN ADVANCE BINDING RULING** *(reg. 30)*	**Misc. 15**	
		OFFICE:	
		REF No:	
		DATE:	
		APPLICATION FEE :	
		RECEIPT NO:	

1. DETAILS OF APPLICANT (fill where applicable)

	Full names	Physical Address	e-mail Address	TIN Number	Tel/Cell
Owner of goods					
Representative					
Manufacture					
Supplier					
Importer					
Exporter					

Legal framework for which Advance Ruling is required (Please tick)

☐ Preferential ☐ Non-Preferential

If advance ruling is required for Preferential purposes, please state the regime (Trade Agreement) and the origin criteria together with the specific rule for the product below.

……

……

2.DESCRIPTION OF GOODS

Tariff Classification (HS) Code	Description of the goods	Class/Kind	Volume/weight	Quantity	Packages	Value

Other description of transactions and Goods (*commercial goods, composition, size, nature, quality, etc.)*

……

……

……

C.1029

***attach additional pages if necessary.**

Description of raw materials used in manufacturing

Materials used	Country of Origin	HS Code	Value (BWP)
1.			
2.			

***attach additional pages if necessary**

Preferential/ Non Preferential Origin Rule considered to be satisfied, please provide a full explanation on how the rule has been met in the country of origin/Manufacture, detailing the manufacturing process of such.

……..

……..

***attach step by step manufacturing process (mandatory).**

Country of Origin Envisaged for the goods/Product

Country of origin	Country of Export (Where different)	Country of import/destination

Attachments being submitted to assist in determining the origin of the goods

Samples ☐ Photographs ☐ Plans ☐ Catalogues ☐ Other ☐

If other, please Specify……...

Commercial designation and additional information

……

……

Have you previously applied for an advance ruling for identical or similar goods? (Please tick)

☐ Yes No ☐

C.1030

If yes, please give details……

Are you aware of the existence of an advance ruling for identical or similar goods? (Please tick)

Yes ☐ No ☐

If yes, please give details……

……

Are the goods subject to origin verification process or any instance of review or appeal before any governmental agency, appellate tribunal or court? (Please tick)

Yes ☐ No ☐

If yes, please give details……

……

I/WE……declare that all the information on this form and any attachments are true, accurate and complete to the best of my/our knowledge.

…… …… ……

Signature of Applicant Capacity Date

3. FOR OFFICIAL USE ONLY

Decision on Ruling (Please tick)

☐Approved ☐Rejected

If rejected, please specify reasons

……

……

:…… …… ……

Name of Ruling Officer Designation Signature

Important Notice

Any ruling under Section 29 (1) of the Customs Act shall be valid for a period of three (3) years from the date of its issue. The Revenue Service may withdraw the Advance Ruling subject to conditions stated in Section 35 (1) of the Customs Regulations.

In case you are dissatisfied with the present ruling, you may appeal to the Commissioner General within 30 days from the date of issuance.

C.1031

burs botswana unified revenue service	**APPLICATION FOR VALUATION ADVANCE BINDING RULING** *(reg. 30)*	**Misc.16**	
		OFFICE:	
		REF No:	
		DATE:	
		APPLICATION FEE:	
		RECEIPT NO:	

	1.DETAILS OF APPLICANT	**2.DETAILS OF AGENT/REPRESENTATIVE**
Full names		
Physical Address		
Postal Address		
e-mail Address		
TIN Number		
ID/Passport No		
Tel/Cell		

3.DESCRIPTION OF GOODS

Goods name	Class/kind	Value	Volume/weight	HS code	Quantity	Packages

4. Other description of transactions and Goods (*commercial goods, composition, nature, quality, etc.)*

……

……

……

***attach additional pages if necessary.**

5.The Ruling requested regarding: ☐ Method of valuation ☐ Commissions ☐ Assists

☐ Royalties and license fees ☐ Proceeds to seller

☐ Other (Please specify) ……..

6. Are the buyer and seller related as defined in Article 15 of the WTO Valuation Agreement? (please tick)

☐ Yes, ☐ No

If yes, please give details and attach supporting documents that confirms the relationship……..

……

C.1032

Article 15 (4) of the WTO Valuation Agreement

Persons shall be deemed to be related only if:
(a) they are officers or directors of one another's businesses;
(b) they are legally recognized partners in business;
(c) they are employer and employee;
(d) any person directly or indirectly owns, controls or holds 5 per cent or more of the outstanding voting stock or shares of both of them;
(e) one of them directly or indirectly controls the other;
(f) both of them are directly or indirectly controlled by a third person;
(g) together they directly or indirectly control a third person; or
(h) they are members of the same family.

Article 15 (5) of the WTO Valuation Agreement
Persons who are associated in business with one another in that one is the sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related for the purposes of this Agreement if they fall within the criteria of paragraph 4.

7. Description of the transaction(s) (including transaction flow, terms of sale (if applicable), conditions of delivery, details of intermediaries involved in the transaction and their role, etc.)

……

……

……

……

……

***attach additional pages if necessary.**

8.Documents being submitted to assist with determining the valuation ruling

☐ Sales Contract	☐ Invoice(s)	☐ License/ Royalty Agreement
☐ Distributor/ Agent Agreement	☐ Transport Document	☐ Insurance Document
☐ Proof of payment	☐ Commissions/ Brokerage Contract	☐ Other

If other, please specify:……

……

9. Any additional information (including information the applicant wishes to be treated as confidential like names of companies involved, importing/Exporting Country etc)

……

……

C.1033

10. Have you previously applied for an advance ruling on the same or a similar issue? (Please tick)

☐ Yes ☐ No

If yes, please give details……

11. Are you aware of the existence of an advance ruling made on the same or similar issue? (Please tick)

☐ Yes ☐ No

If yes, please give details……

……

12. Is the issue on which the ruling is being sought pending before any governmental agency, appellate tribunal or court? (Please tick)

☐ Yes ☐ No

If yes, please give details……

……

13. Reason or Justification for the application. (In this box applicant can moreover provide any additional information justifying the valuation envisaged.)

……

……

I/We……..declare that all the information on this form and any attachments are true, accurate and complete to the best of my/our knowledge.

…… …… ……

Signature of Applicant Capacity Date

4.FOR OFFICIAL USE ONLY

Decision on Ruling (Please tick)

☐Approved ☐Rejected

If rejected, please specify reasons

……

……

…… …… ……

Name of Ruling Officer Designation Signature

Important Notice

1. Any ruling under Section 29 (1) of the Customs Act shall be valid for a period of three (3) years from the date of its issue
2. The Revenue Service may withdraw the Advance Ruling subject to conditions stated in Section 35 (1) of the Customs Regulations.
3. In case you are dissatisfied with the present ruling, you may appeal to the Commissioner General within 30 days from the date of issuance.

C.1034

burs	**APPLICATION TO SUSPEND RELEASE OF GOODS SUSPECTED OF INFRINGING INTELLECTUAL PROPERTY RIGHTS** *(reg. 323, 324, 330)*	**Misc. 17**	
		OFFICE	
		REF No	
		DATE	

1. DETAILS OF APPLICANT

Full name		Occupation	
Nationality/Citizenship		Physical Address	
Country of Residence		e-mail address	
ID/Passport No		Tel/Cell	

I/We……..hereby make this application requesting Botswana Unified Revenue Service to suspended release of the goods described below in order to protect my/our intellectual property rights which are being infringed at ……..……..by……

2. Description of intellectual property rights held	**3. Description of infringing goods**
Class/kind……	Class/kind……
Marks……	Marks……
Features……	Features……
Serials……	Serials……
Packaging..……	Packaging..……
Origin……	Origin……
Suppliers……..	Suppliers……..
Customers..……..	Customers..……..

I have attached a further sufficiently detailed description of the goods above **(mark if yes)** ☐

C.1035

Signature of applicant: _____ Date: _____/_____/_____

4. INDEMNITY BY THE APPLICANT

I/We……..……hereby confirm that by my/our signature below I/We fully indemnify the Commissioner General against all liabilities that may arise from actions, proceedings and claims, demands, losses, costs, charges, expenses, damages, injury caused as a result of provision of the required assistance for my/our application in the proceedings for determination of my/our Intellectual Property Rights, including suspension of release of the allegedly infringing goods.

I/We further undertake that where I/We are granted approval to inspect the allegedly infringing goods, I/We shall use the information gained only for purposes of protecting my/our Intellectual Property Rights under review and I/We shall not disclose the information gained to any other person, unless it is in pursuance of protecting my/our Intellectual Property Rights under review.

I/We further undertake to where required provide a guarantee sufficient to pay any costs or expenses incurred by, and any charges due to, the Commissioner General in providing the required assistance and to institute the proceedings leading to a decision on the merits of the case within 14 days after I/We have been notified of the suspension of release of the allegedly infringing goods.

Signature of applicant: _____ Date: _____/_____/_____

5. FOR OFFICIAL USE ONLY

Application to suspend release of goods (mark below)

Approved ☐ ☐ **refused**

Grounds and period for approval (if approved)

……..……....

……..

Goods detained ☐ **Declarant notified** ☐ **Applicant notified** ☐

Grounds for refusal (if refused)

……..……....

……..

Name of Customs Officer: _____ Designation: _____

Signature: _____ Date: ____/_____/_____ STAMP

C.1036

burs botswana unified revenue service	**TRANSFER OF GOODS** *(reg. 149)*	**Misc. 18** **OFFICE** **REF NO** **DATE**

1. DETAILS OF TRANSFEROR

FULL NAME	
TIN/ID	
POSTAL ADDRESS	
CONTACT	

Hereby declare that the ownership of the below referred goods, which are my property are given to the below mentioned transferee.

SIGNATURE:..... DATE:.....

2. DESCRIPTION OF GOODS

NAME OF GOODS	CLASS/KIND	QUANTITY

3. DETAILS OF TRANSFEREE

FULL NAME	
TIN/ID	
POSTAL ADDRESS	
CONTACT	

Hereby accept the responsibility in terms of the provisions of the Excise Duty Act and the Regulations in respect of the above referred goods.

SIGNATURE:..... DATE:.....

Date Stamp

C.1037

burs botswana unified revenue service	**STOCK RECORD REPORT** *(reg.144,187, 218, 250)*	**Misc. 19**	
		OFFICE	
		REF NO	
		DATE	

1. GOODS RECEIVED	
Registrants shipment or reference Number	
Registration or mark of means of transport	
Number and date of bill of entry	
Number and date of transfer form	
Name of and address of transferor or manufacturer	
Date received	
Tariff heading	
Rebate item	
Description,	
Quantity	
Value of goods	
2. GOODS REMOVED	
Date of issue	
Quantity issued	
Nature and quantity of goods produced	
Reference	
Balance of stock in hand	

Full Name…… Signature: ……

Designation: …… Date: ……

C.1038

burs botswana unified revenue service	**DECLARATION FOR SMALL TRADERS** *(reg. 245)*	**Misc.20**
		REF NO:
		DATE
		OFFICE

1. FOR GOODS OF A VALUE NOT EXCEEDING UA40 000 PER CONSIGNMENT PER MONTH

Name of Exporter		Border Post of Clearance	
Name of Importer		Identification of Transport	

Goods Description	Quantity	Net Weight/volume (kg/litres)

Country of Origin	Country of Destination	Value

2. FOR OFFICIAL USE:

Declaration No. & Date	HS Code (Commodity Code)	Customs Value

DECLARATION BY EXPORTER/IMPORTER	FOR OFFICIAL USE
We _____ (exporter / importer) do hereby declare the information and particulars declared herein as true and complete Signature _____ Date _____ Place _____ Tel_____	(Stamp)

3. REVENUE INFORMATION

Duty/Tax Type	Duty/Tax Base	Rate	Duty/Tax Due	Total/Duty Tax Due
Totals				

OTHER REMARKS	

C.1039

burs	**CHARGE SHEET** *(reg. 17)*	**Misc. 21** **DATE** **OFFICE** **REF No**

1.DETAILS OF ACCUSED

Full names		Occupation	
Gender		Employer (if any)	
Nationality/Citizenship		Physical Address	
Country of Residence		e-mail address	
ID/Passport No		Tel/Cell	
Date of Birth		Postal Address	

2. CHARGES AND SPECIFICATIONS

i. Statement of Offence (*offence committed*)

……

……

……

ii. Particulars of Offence (*summary of events*)

……

……

……

3.DETAILS OF OFFICER (***official use only)***

Name of Officer……

Signature……..Date:……..

DATE STAMP

4.ACKNOWLEDGEMENT OF RECEIPT

Name of Officer: …… Signature:……..

Organisation/Authority:…… Date:……/……/……..

Designation:……

DATE STAMP

C.1040

burs	**DETENTION AND ARREST OF PERSONS** *(reg. 14)*	**Misc. 22** **OFFICE** **REF NO** **DATE**

1. DETAILS OF OFFENDER

Full names		Occupation	
Other names (aliases)		Employer (if any)	
Gender			
Nationality/Citizenship		Physical Address	
Country of Residence		Tel/Cell	
ID/Passport No		Postal address	
Date of Birth		e-mail address	

2. NEXT OF KIN

Full names		Nationality	
Physical address		Relationship	
		ID/Passport No	
Date of Birth		Tel/Cell	

3. DETAILS OF ARREST/DETENTION

Place of detention/arrest				
Day of detention/arrest	Date		Time	
Reasons for detention/ arrest (offence committed)	……			
Other Offences				
Previous Offences *(if any)*				
Legislation contravened	Acts/Regulations		Section ,subsection, notes etc.	

4. ACCOMPLICES

	Full names	**Gender/Sex**	**Date of Birth**	**Relation**	**Nationality**	**Tel/cell**
Accomplice 1						
Accomplice 2						
Accomplice 3						

C.1041

5. OFFENDER'S POSESSION *(at time of arrest)*	
6. DETAILS OF DETAINING/ARRESTING OFFICER (*official use only)*	
Name of Officer…….. Signature ……. Supervisors Name…… Signature:……	STAMP
7.RELEASE OR HANDOVER	
Name of Officer:…….. Date :……/……/……. Signature:…….. Designation:……..	**DATE STAMP**
8. RECEIVING OFFICER	
Name of Institution:…… Place:…… Name of Representative:……..Capacity …… Signature ;……..Date:…… Time:…… **WITNESS** Name:…… Signature:…… Date:……	**DATE STAMP**

C.1042

burs	**INSPECTION REPORT OF MEANS OF TRANSPORT** *(reg.11)*	**Misc. 23**	
		OFFICE	
		REF NO	
		DATE	

1. Registration No(s). of road vehicle(s) Identification No(s). of container(s)	2. Name and address of transporter/Licensed Remover of goods in bond.

3. The Customs seal(s) is/are	intact		not intact		4. Remarks
5. The load compartment(s) or container(s) is/are	intact		not intact		

6. No goods appeared to be missing		7. The goods indicated in items 9 to 12 are missing (M) or have been destroyed (D) as indicated in column 11.

8. Marks and Nos. of packages or articles	9. Description of goods	10. M or D	11. Remarks (give particulars of quantities missing or destroyed)

12. Date, place and circumstances of the accident/breakdown.

13. Measures taken to enable the Licensed Remover of goods in bond to continue

☐ affixing of new seals: number_____description_____
☐ transfer of load (see item 15 below)
☐ other

14. If the goods have been transferred: description of road vehicle(s) container(s) substituted.

15. Registration/Identification No. (a) vehicle:_____ (b) container:_____	16. Number and kind of Packages	17. Description of goods	18. Number and particulars of seals affixed.

19. I hereby acknowledge and understand that by my signature below I fully indemnify Botswana Unified Revenue Service against all liabilities for claims, demands, actions, suits, losses, costs, charges, expenses, damages, death, personal injury (whether fatal or otherwise) caused as a result of my subjection to scanning equipment . I will bear all loss or damage to the means of transport and any other losses, damage, cost and expenses whatsoever and howsoever caused during the process, without claiming from Botswana Unified Revenue Service r insurance.

20. _____ Print name of Transporter/ Licensed Remover of goods in bond _____ Signature _____ Date	21. _____ Print name of Customs Officer _____ Signature _____ Date	22. STAMP

C.1043

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TRAVELERS BAGGAGE & CURRENCY DECLARATION

Form J (revised

A. Personal Details

Surname:			
First Name:			
Gender:	Male ☐ Female ☐	Nationality:	
Date of Birth:	DD / MM / YYYY	Country of Birth:	
Country of Residence:		ID Type: Passport ☐ ID ☐ Other ☐	
Passport/ID No:		Country of Issue:	
Issue Date:	DD / MM / YYYY	Expiry Date:	DD / MM / YYYY
Physical Address in Botswana OR at destination :			
Plot Number:		Street/Ward:	
City/Town/Village:		Contact Number:	(country code) - Number
Occupation:			
Employer:			
Vehicle Reg/Airline/Flight No:			

B. Purpose of Travel

Visitor: ☐ Tourist: ☐ New Resident: ☐ Returning Resident: ☐

Business: ☐ Training/Education: ☐ In transit: ☐ Exiting Botswana: ☐

C. Baggage declaration:

Undeclared goods are liable to seizure and the importer/exporter to prosecution under the Customs Act & the Excise Duty Act.

Description of goods (See Notes Overleaf)	Country where goods were obtained	Value
Repairs/improvements done to vehicle or other items while outside the country (returning residents only)		
	Total:	

D. Currency & Bearer Negotiable Instruments declaration:

To be completed if currency and/or bearer negotiable instrument equivalent to P10 000.00 or more (local or foreign equivalent currency) is carried by declarant and/or his/her family. Undeclared or falsely declared amounts are liable to seizure and the importer to prosecution under the Customs Act.

D.1 Are you the Currency/BNI Owner ?

Yes: ☐ (go to part D.2) **No** the owner is a: Legal Entity ☐ Natural Person ☐ (fill in details of the owner if not yourself)

Legal Entity name			
Legal Entity TIN			
Details of Owner if not Yourself			
Surname			
First Name			
Plot Number:		Street/Ward	
City/Town/Village:		Contact Number	(country code) - Number

D.2 Details of Currency or BNI in your possession

		Amount	Currency
Bank Notes, Coins			
Bearer Negotiable Instruments	**BNI Type & Reference**	**Amount**	**Currency**

Source(s) including Drawers /Issuers Details	
Intended purpose & place of use.	

E. The above declaration is to the best of my knowledge true and correct.

Signature.....**Date:** DD / MM / YYYY

OFFICIAL USE

Officers Name: .....

Station:.....

Dec. No:

Total Amount Rebated:	Date Stamp & Signature
Total Amount Paid/Payable	

C.1044

NOTES ON MAKING A DECLARATION

Currency in excess of P10,000 and all goods must be declared on entry into or exit out of Botswana.

When making a baggage declaration you must ensure that you declare all goods in your possession as well as their correct values. Failure to make such declaration may lead to seizure of your goods as well as criminal prosecution or imposition of severe penalties.

Please note that broad headings should be used when describing goods for example: New clothing, Household appliance, Foodstuff, Watches, Live plant, Sport Requisites, Spirit, Wine, Beer, Cigars, Cigarettes, Perfumery, Pharmaceuticals, Jewelry, etc. Note that the list is not exhaustive. When declaring currency or Bearer Negotiable Instruments exact amounts per currency and per type of the BNI.

Please note that you may be stopped and questioned by a customs officer about your declaration. Your baggage may also be subjected to further scrutiny or search.

ALLOWANCES

The following articles and consumables (excluding any goods the importation of which is prohibited), declared at the place where the traveler enters Botswana and not imported on behalf of other persons or by way of trade, may be imported free of duty and where applicable VAT:

Description	Exclusions	Conditions
Personal effects, sporting and recreational equipment, new or used, for own use (brought in either as accompanied or unaccompanied baggage).	Any goods brought in by residents (e.g. jewelry, vehicles) which were exchanged remodeled, processed or repaired while abroad do not quality for this allowance and must be declared for duty purposes.	Visitors may be required to lodge a cash deposit to cover the potential Duty/VAT on expensive articles pending re-exportation.
Up to 2 litres of wines per person.	Not applicable to persons under 18 years of age	These allowances shall only be allowed once per person, during a period of 30 days and returning after an absence of at least 48 hours.
Up to 1 litre of spirituous and other alcoholic beverages per person.	Not applicable to persons under 18 years of age	
Up to 200 cigarettes and 20 cigars per person.	Not applicable to persons under 18 years of age	
Up to 250g Cigarette or pipe tobacco per person.	Not applicable to persons under 18 years of age	
Up to 50ml perfumery and 250ml toilet water per person.		
Up to UA 5,000 worth of new or used goods in accompanied baggage per person. **(however new or used goods exceeding UA 1,200 per person shall be liable to VAT)**		

Additional goods imported from outside SACU, new or used of a total value not exceeding UA 20,000 per person, are admissible at a flat rate of 20%, otherwise the appropriate rate of duty must be paid on each individual item. Note that the following goods do not qualify for the flat rate assessment and duty at the applicable rate must be paid;

* Firearms (for which an import permit is required) acquired abroad or in any duty free shop by residents returning to Botswana after an absence of less than 6 months.
* Consumable goods of the same type in excess of quantities set in the table above.
* Goods for commercial purposes and goods carried on behalf of another person.

NB: 1 UA (Unit of Account)=1 ZAR(South African Rand)

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TRAVELERS BAGGAGE & CURRENCY DECLARATION



C.1045

SINGLE ADMINISTRATIVE DOCUMENT 500

(reg. 93, 101, 105, 106, 123, 127, 133, 135, 137, 147, 157, 174, 188, 192, 193, 198, 236, 242, 254)

HEADER SECTION

1. Exporter/Consignor	TIN/PIN	2. Processing Office	3. Entry/Exit	4. Declaration Model
				FOR OFFICIAL USE Declaration Number and Date UCR Number
		5. Voyage/Flight/Vehicle No.	6. Date of arrival/departure	
		7. Manifest Number	8. AWB/BL/RCN No.	9. Country of Export
10. Importer/Consignee	TIN/PIN	11. Ctry of last Consign/1st Dest	12. Country of Destination	13. Port of Destination
		14. Place of discharge/Loading	15. Mode of transport	16. Nationality of Transport
		17. Vehicle owner/Driver	18. Seal Number(s)	19. Country of Transit
		20. Total Number of Items	21. Total Packages	22. Total Gross Weight
23. Declarant/Agent	TIN/PIN	24. Location of Goods	25. Warehouse code	26. Period in W/hse/Transit
		27. Valuation method	28. Total F.O.B Value	29. Terms of Delivery
		30. Terms of Payment	31. Account Number	32. Bank / Branch Reference
		33. Guarantee No and Guarantee Type	34. Bond/Cash Amount	35. Total Freight
	Declarant Ref. No.			
36. Total Insurance	37. Total Other Charges	38. Total Customs Value	39. Other information	

ITEM SECTION I

40. (a) Marks & Nos./Container Nos.		(c) Commodity code	(d) CPC	(e) Gross Weight (KGM)	(f) Net Weight (KGM)
(b) Goods Description Other		(g) 1st Supp. Qty.	(h) Units 1st Supp Qty	(i) 2nd Supp. Qty.	(j) Units 2nd Supp Qty
		(k) Type of packaging EA	(l) No. Packages	(m) Country of Origin SINGAPORE	(n) Preference code
(o) License Number	(p) License Value / Qty	(q) Value/Qty Deducted	(r) FOB Value	(s) Freight	(t) Insurance
(u) Other Charges	(v) Currency Code	(w) Exchange Rate	(x) Statistical Value	(y) Customs Value	(z) Valuation Customs Value
Engine and Chassis No	Vehicle Number Released	Dynamic Field A		Dynamic Field B	

41. REVENUE INFORMATION				43. Attached		44. Preceding Documents Ref.
(aa) Tax Type	(bb) Tax Base. / Value	(cc) Rate	(dd) Amount	45a. Code	45b. Number	
i ICD						
ii VAT						

SUMMARY

46. SUMMARY TOTALS	i	ii	iii	iv	v	47. Other Charges	
						47a. Code	47b. Amount
This Page							
Other Pages							
Total							

48. Grand Totals (Duties, Taxes and Other charges)	FOR OFFICIAL USE	
	PROPER OFFICER	CASH /CHEQUE
This is a computer generated printout and no signature is required. However, information in this document should be validated against the BURS CMS before any action is taken		Amount Paid - 0 Credit Amount - Receipt Number and Date Cashiers Signature and Stamp

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SAD 501 - CUSTOMS DECLARATION FORM (Continuation sheet)

OFFICE CODE	3. FORMS	REGISTRATION NO AND DATE	7. DECLARANT REFERENCE

IMPORTER OR EXPORTER — TIN

---

31. PACKAGES AND DESCRIPTION OF GOODS

MARKS AND NUMBERS | 32. ITEM NO. | 33. COMMODITY CODE

NUMBER & TYPE OF PACKAGES | 34. COC | 35. GROSS MASS (KGS) | 36. PREF-ERENCE

CONTAINER NUMBERS | 37. CPC | 38. NET MASS (KGS) | 39. QUOTA

DESCRIPTION | 40. SUMMARY DECLARATION / PREVIOUS DOC

41. SUPP. UNITS | 42. CUSTOMS VALUE (FCY) | 43.V.M

44. ADDITIONAL INFORMATION/ PRODUCED DOCUMENTS

LICENCE NUMBER | DEDUCTED VALUE | DEDUCTED QUANTITY | EX WAREHOUSE CODE | 45. OTHER QUANTITIES

REMOVAL IN BOND (R.I.B.) NO, DATE & OFFICE | REBATE CODE | 46. STATISTICAL VALUE

---

31. PACKAGES AND DESCRIPTION OF GOODS

MARKS AND NUMBERS | 32. ITEM NO. | 33. COMMODITY CODE

NUMBER & TYPE OF PACKAGES | 34. COC | 35. GROSS MASS (KGS) | 36. PREF-ERENCE

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41. SUPP. UNITS | 42. CUSTOMS VALUE (FCY) | 43.V.M

44. ADDITIONAL INFORMATION/ PRODUCED DOCUMENTS

LICENCE NUMBER | DEDUCTED VALUE | DEDUCTED QUANTITY | EX WAREHOUSE CODE | 45. OTHER QUANTITIES

REMOVAL IN BOND (R.I.B.) NO, DATE & OFFICE | REBATE CODE | 46. STATISTICAL VALUE

---

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CONTAINER NUMBERS | 37. CPC | 38. NET MASS (KGS) | 39. QUOTA

DESCRIPTION | 40. SUMMARY DECLARATION / PREVIOUS DOC

41. SUPP. UNITS | 42. CUSTOMS VALUE (FCY) | 43.V.M

44. ADDITIONAL INFORMATION/ PRODUCED DOCUMENTS

LICENCE NUMBER | DEDUCTED VALUE | DEDUCTED QUANTITY | EX WAREHOUSE CODE | 45. OTHER QUANTITIES

REMOVAL IN BOND (R.I.B.) NO, DATE & OFFICE | REBATE CODE | 46. STATISTICAL VALUE

---

47. CALCULATION OF DUTIES AND TAXES

TYPE	DUTY/TAX BASE	RATE	AMOUNT	MP	TYPE	DUTY/TAX BASE	RATE	AMOUNT	MP
TOTAL ON FIRST ITEM OF THIS PAGE →					TOTAL ON SECOND ITEM OF THIS PAGE →				

TYPE	DUTY/TAX BASE	RATE	AMOUNT	MP	TYPE	AMOUNT	MP
TOTAL ON THIRD ITEM OF THIS PAGE →					GRAND TOTAL FOR ALL PAGES		

SAD 502 - Customs Declaration Form (TRANSIT CONTROL AND TRANSPORT FOR EXAMINATION)

50. Importer or Exporter	TIN	51. Office code	53. Registration number and Date	54. Declarant Reference
		52. Forms		

55. Country of Commencement			63. Transit Country		
56. Guarantor Code and Name	57. Bond Number	58. Guarantee type	64. Guarantor Code and Name	65. Bond Number	66. Guarantee type
59. Remover Code and Name	60. Subcontractor Remover Code and Name		67. Remover Code and Name	68. Subcontractor Remover Code and Name	
61. Office of commencement	62. Office of exit		69. Office of entry	70. Office of exit	
I have verified the packages specified on this declaration and found them conform to the description given and that are undamaged Time limit Seals on means of transport on package intact affixed Signature and date stamp	Means of transport / packages exported with seals intact Time limit - within / exceeded National transit requirements satisfied Signature and date stamp		Means of transport / packages imported with seals intact Time limit Document checked Additional seals number NO YES Signature and date stamp	Means of transport / packages exported with seals intact Time limit - within / exceeded National transit requirements satisfied Signature and date stamp	

71. Transit Country			79. Country of destination		
72. Guarantor Code and Name	73. Bond Number	74. Guarantee type	80. Guarantor Code and Name	81. Bond Number	82. Guarantee type
75. Remover Code and Name	76. Subcontractor Remover Code and Name		83. Remover Code and Name	84. Subcontractor Remover Code and Name	
77. Office of entry	78. Office of exit		85. Office of entry	86. Office of final destination	
Means of transport / packages imported with seals intact Time limit Document checked Additional seal numbers NO YES Signature and date stamp	Means of transport / packages exported with seals intact Time limit - within / exceeded National transit requirements satisfied Signature and date stamp		Means of transport / packages imported with seals intact Time limit Transferred to office of final Transit operation completed Signature and date stamp	Means of transport / packages imported with seals intact Time limit - within / exceeded Document checked Transit operation completed Signature and date stamp	

C.1048

burs botswana unified revenue service	**CUSTOMS DECLARATION AMENDMENT/WITHDRAWAL FORM** *(reg. 105, 106, 254)*	**SAD 503**	
		Office	
		Ref	
		Date	

Clearance Office Code:		**Declaration No.**		**Date of Declaration:**		**Your Reference**	

ADDRESSED TO:

DETAILS OF PRINCIPAL:		**DETAILS OF REPRESANTATIVE:**	
Full names		Full names	
Physical Address		Physical Address	
e-mail Address		e-mail Address	
TIN Number		TIN Number	
ID/Passport No		ID/Passport No	
Tel/Cell		Tel/Cell	

Instruction from Customs

The boxes specified in Part A below appear to have been omitted or incorrectly completed. Please attend to these errors and provide details of correct particulars in Part B. If the reply grid is insufficient further query notification forms or lists must be utilised. The reasons for the errors must be explained in Part C overleaf.

PART A: QUERY DETAILS BY CUSTOMS		Customs Officer:_____ Date:_____
ITEM NO.	**BOX REFERENCE**	**QUERY**

C.1049

PART B: REPLY 1 VOUCHER OF CORRECTION REQUEST	Amendment ☐ Withdrawal ☐

ITEM NO.	BOX REFERENCE	DETAILS ORIGINALLY DECLARED	PLEASE AMEND TO:-

CORRECTED REVENUE SUMMARY						Revised Total Payable in BWP
ITEM NO.	ICD	ADV	EXC	STA/VAT	OTHER	
						Amount Already paid in BWP
						Balance: To be paid or refunded in BWP
TOTAL						

DECLARATION

I, the undersigned, being the*_____'s authorised Customs agent DECLARE that the details shown in Part B in response to the queries in Part A are TRUE and COMPLETE

I request that this form be annexed to the original Bill of Entry, which should be read subject to the amendments provided hereon.

Name:_____ Signature:_____

Designation: _____ Date:_____

FOR OFFICIAL USE

C.1050

burs botswana unified revenue service	**ADVANCE NOTICE** *(reg. 64)*		**CE 1**	
			OFFICE	
			REF No	
			DATE	
OFFICIAL NOTES ONLY	PLACE OF DEPARTURE			
	PLACE OF ENTRY OR EXIT INTO BOTSWANA			
	KIND OF MEANS OF TRANSPORT			
	NATIONALITY AND PLACE REGISTRY			
	REGISTRATION NUMBERS	Horse		
		Trailer 1.		
		Trailer 2.		
	IDENTITY AND LICENCE NUMBERS OF	DRIVER OR PILOT		
		ASSISTANT		
	IDENTITIES AND AUTHORISATIONS OF OTHER CREW ON BOARD			

IDENTITIES OF OWNERS AND OPERATORS

NATURE OF PASSENGERS CARRIED .....NUMBER OF PASSENGERS CARRIED .....

IDENTITIES OF PASSENGERS CARRIED .....

NATURE OF CARGO CARRIED .....QUANTITY/WEIGHTS CARRIED.....

INTENDED PLACES OF LOADING OR UNLOADING IN BOTSWANA

.....

SPECIAL HANDLING REQUIREMENTS REQUIRED

.....

FOR OFFICIAL USE ONLY

The above-mentioned means of transport has been duly entered and cleared for the places mentioned.

.....
CUSTOMS OFFCIER FULL NAME

....
DESIGNATION SIGNATURE

STAMP

C.1051

burs botswana unified revenue service	**GENERAL DECLARATION FOR AIRCRAFT** (Outward / Inward) *(reg.71, 86, 87, 233)*	**CE 2** **OFFICE** **REF No:** **DATE:**

Owner or Operator name:

Marks of Nationality and Registration	Flight No.	Date
Departure from (Place and Country)	Arrival at (Place and Country)	

FLIGHT ROUTING
("Place" column always to list origin, every en-route stop, and destination)

Place	Total number of crew	(1) Number of Passengers on this stage	(2) Cargo
		Departure Place: Embarking…… Through on Same flight……..	……..Cargo Manifest attached
		Arrival Place: Disembarking…… Through on Same flight……	(3) Stores …… Stores lists attached

DECLARATION OF HEALTH

Persons on board known to be suffering from illness other than airsickness or the effects of accidents, as well as those cases of illness disembarked during the flight ……
……
……
……
……

And other conditions on board which may lead to the spread of disease……..
……
……

Details of each disinsecting or sanitary treatment (Place, date, time, method) during the flight.
If no disinsecting has been carried out during the flight, give details of most recent disinsecting:-
……
……
……
……

Signature……..
Crew member concerned

For official use only

I declare that all statements and particulars contained in this General Declaration, and in any supplementary forms required to be presented with this General Declaration, are complete, exact and true to the best of my knowledge and that all through passengers will continue/ have continued on this flight.

Signature……
Authorised Agent or Pilot-in-Command

(1) Not to be completed when passenger manifests are presented. Passenger manifests should in addition to the flight particulars reflect Place and Country of Embarkation and Disembarkation, Surname and Initials as well as Nationality of passenger.
(2) Cargo manifests should in addition to flight particulars reflect the following:-
Place and country of lading and unlading, Air waybill No., Number of packages, Nature of Goods, and, in the case of inwards Manifests, the name and address of consignee.
(3) List of excisable goods and of imported non-duty-paid goods loaded as stores only required for outward clearance.

burs botswana unified revenue service	**CARGO MANIFEST** *(reg. 64, 71)*	**CE 3** **Tin** **Manifest number** **Date**

Customs Code:		**Driver Name:**		**EDI Status**	
Name of carrier:		**Passport No:**			
		Licence no:			

Registration Numbers:	**Truck**	**Trailer 1**	**Trailer 2**	**Special Instructions:**
Container Numbers:/				
Marks and Numbers:				
Seal No.s:				

Item #	Waybill No. UCR/ICN No.	Consignor Name	Consignee Name	Description of Goods	No and Type of Packages	Weight / Mass (KG)	LRN MRN	CPC	Commodity code

C.1053

burs botswana unified revenue service	**TRANSIRE FOR A DESTINATION IN THE COMMON CUSTOMS AREA** *(reg. 71)*	**CE 4** **OFFICE** **REF. NO** **DATE**
OFFICIAL STAMP	Port of Issue 1. Customs Code 2. Name of ship 3. Vessel official registration number 4. Nationality and port of registry	**TRANSIRE NUMBER:**
ENDORSED FOR SUPPLY OF REBATED FUEL	5. Name and nationality of master 6. Name and nationality of owners 7. Date and time of arrival 8. Nature of voyage 9. Expiry date of safety certificate 10. Expiry date of this transire	

11. Where from (all places to be mentioned in the order called at)

12. Nature of cargo and tonnage thereof for this place

13. Where bound (all places to be mentioned in order of intended voyage)

14. Nature and tonnage of cargo taken from this place

15. Have any goods ex-customs and excise warehouses, goods on which a drawback of customs and excise duty is due on export, imported goods on which duty has not been paid and excisable goods, exported or removed in bond to a place outside the Botswana been loaded at this place and has a manifest thereof been attached to the Certificate of Clearance?

16. Intended date and time of departure

I declare that the above-mentioned particulars, and the particulars shown on the enclosures hereto, are true and correct.

Name _____ Capacity _____ Rank _____

Customs officer (name) _____ Rank _____ Signature _____

burs botswana unified revenue service	**LIST OF SEALABLE GOODS ON BOARD AIRCRAFT** *(reg. 229)*	**CE 5**	
		OFFICE	
		REF. NO	
		DATE	

We, the master, officers and other members of the crew of the ……. ……Whose names appear hereunder, declare that we have in our possession used personal effects and the respective quantities of goods shown opposite our signatures, and we severally undertake that no portion of these goods will be landed without the permission of the Commissioner General. We further declare that no portion of these goods, except as indicated, are intended for sale or trade.

Signature	Rank or Rating	Tobacco, cigars, cigarettes and other preparations of or substitutions for tobacco (to be specified)	Portable spirits (Specify type and quantity of each in litres)	Wine (still or sparkling (state quantity in litres)	Beer, stout, cider or perry (state quantity in litres)	Other alcoholic beverages (specify type and quantity of each in litres)	Dependence-producing substances (e.g. opium, cocaine, l.s.d., heroin, and any preparations thereof) and opium outfits	Saccharin	Undesirable publications, objects or cinematograph filmed as defined in the Act	Fire-arms (which include gas and alarm pistols and gas rifles a calibre of 5,6 mm and larger) and ammunition	Articles brought or intended as gifts for or sale to, or exchange with any person in Botswana

C.1055

burs botswana unified revenue service	**REMOVAL OF GOODS IN BONDS** *(reg. 76, 152)*	**CE 32**	
		OFFICE:	
		REF NO:	
		DATE:	

From warehouse (Name)	No.	License No.
Consignee Full Name: Contact:	**To Warehouse** (Name and No):	

Purpose of Removal: (To be indicated by an "X")

A	For payment of duty
B	For re-warehousing as stated above
C	For home consumption under the undermentioned item(s) of Schedule No.4 or 6
D	For home consumption as State stores
E	For removal in bond

Marks, Nos, No and Description of Packages	Tariff Heading/Item and Rebate item	Statistical Quantity	Description and Particulars of Goods for Duty Purposes	Value

a) I,……..(For Licensee), hereby declare that the above particulars are true and correct and I undertake to comply with the Act in respect of the goods entered herein,

For Licensee…… Date……

b) I,……for remover, hereby declare that all the goods entered herein will be removed in bond-

i) For re-warehousing in Excise warehouse No……..,or

ii) For due entry at (place) ……

and I undertake to comply with all relative provisions of the Excise Duty Act and the Regulations in respect of the removal in bond of such goods.

For Remover……Date……

Notes:

1. Declaration (a) shall be compelled in all cases and declaration (b) only when the form is used for purpose E.
2. This form maybe used for purpose B only if goods are transferred to a warehouse in the same city or town. Otherwise purpose E applies.
3. In the case of goods for use by a registered manufacturer and entered for purpose C, this form shall be supported by form CE 33 with declaration A completed.
4. For use for purpose D, this form shall be supported by form CE 33 with declaration B completed.
5. Form CE 33 referred to in paragraphs 3 and 4 above may be printed on the reverse side of the form.

FOR OFFICIAL USE ONLY

Approved ☐ **Refused** ☐

…… …….. ……

Officer **Designation** **Signature**

C.1056

burs botswana unified revenue service	**DECLARATION OF ORIGIN** *(reg. 99)*	**CE 59**
		OFFICE
		REF NO:
		DATE

Note to Importers:
This declaration, properly completed by the supplier and signed by the authority responsible for certification thereof, must be furnished in support of goods exported to Botswana which are subject to anti-dumping, countervailing or safeguard duties prescribed in Schedule No. 2 of the Act, or in respect of which import restrictions are imposed in Botswana against imports from a specific country or countries, and are imported from a country other than that for which the duty and / or import restriction is imposed.

Supplier *(Name, address, country)*	**Consignee** *(Name, address, country)*

Particulars of transport *(Insert voyage no., etc.)*

1 Item No	2 Marks & Numbers	3 No & Description of packages	4 Description of goods	5 Country of origin	6 Gross Mass	7 Invoice No Reference

DECLARATION:

I, the undersigned, duly authorized by.....(insert name of supplier), certify that the goods described above originate in the country shown in column 5 in accordance with the requirements of paragraph *1 / *2 (*delete whichever is not applicable and sign in full).

*1. The goods enumerated opposite item(s) …… in column 1 above have been wholly produced or manufactured in the country stated in column 5 in respect of such goods from raw materials produced in that country.

*2. The goods enumerated opposite item(s).....in column 1 above have been wholly or partly manufactured from imported materials in the country specified in column 5 of such goods; and

(a) the final process of manufacture has taken place in the said country;

(b) the cost to the manufacturer of the materials wholly produced or manufactured in the said country plus the cost of labour directly employed in the manufacture of such goods is not less than…… per cent of the total production cost of such goods;

(c) in calculating the production cost of such goods only the cost to the manufacturer of all materials, wages and salaries, direct manufacturing expenses, overhead factory expenses, cost of inside containers and other expenses used or expended in the manufacture of such goods have been included and charges for outside packages, profits and administrative, distribution and selling overhead expenses, and other charges incurred subsequent to the completion of the manufactured goods, have been excluded.

…… Place of issue	…… Date
…… Full name and capacity (print)	…… Signature

Certificate of authority responsible for certification of this declaration.

The declaration by the supplier has been verified and found correct.

…… Place and date	**…… .. Full name and capacity (print)**	**…… …. Signature**	**…… Stamp of Authority**

C.1057

	DELIVERY ORDER *(reg. 73)*	CE 61	
burs botswana unified revenue service		OFFICE	
		REF NO	
		DATE	

	1. DETAILS OF OWNER	2. DETAILS OF AGENT/IMPORTER/OTHER (if not owner)
Full names		
TIN Number		
Identity Number		
Contact Number		
E-mail Address		
Physical Address		

3.DELIVERY PLACE

Kindly deliver the goods described below for unloading with customs supervision to –

Place _____
Person _____
TIN _____
Physical Address _____
Telephone No. _____
E-mail Address _____

4. DESCRIPTION OF GOODS and CURRENCY

Class/Kind	Qty	Weight/ Volume	Declared value	Actual Value
***If required, attach a continuation sheet and tick here**				

5. RECIPIENT OF GOODS

Full Name……
Capacity……..Signature……..

6. FOR OFFICIAL USE ONLY

Delivery Approved (Please tick) **Delivery Completed (Please tick)**

☐ **Yes** ☐ **No** ☐ **Yes** ☐ **No**

If no, state reasons
……

DATE STAMP

……

Officer…… Designation…… Signature……

C.1058

burs botswana unified revenue service	**TRANSFER OF GOODS ENTERED UNDER REBATE OF DUTY** *(reg. 186)*	**CE 62**	
		OFFICE	
		REF NO	
		DATE	

Transfer from –

Name
……

Address
……

Date Invoice No.

Transfer to -

Name
……

Address
……

B/E No and date	Country of origin	Tariff heading/item and rebate item as entered	Rebate item under which goods will be used by transferee	Statistical quantity	Description and particulars of goods for duty purposes
					VALUE OF GOODS

I, …… for transferor, hereby declare that the above particulars are correct and that the above-mentioned goods, which are my property, are being transferred to the above-mentioned transferee to be used under the rebate item(s) stated above. Transfer of title in the goods is also given/is not given.

Signature (Transferor)……
Date……..

I, ……..…… for transferee, hereby accept responsibility under the provisions of the Act in respect of the above-mentioned goods as from the date of receipt thereof and I declare that the said goods fall under the above-mentioned rebate item(s) and that I will use them solely in accordance with the provisions of such item(s).

Signature (Transferee)
……..Date……

Note:

1. This form must be completed in quadruplicate by transferor and transferee.
2. When rebate stocks are transferred by a manufacturer, these forms must be submitted to the Officer for approval before transfer of the goods is effected.
3. In the case of a transfer by a registered stockist, prior approval is not required, but the original and one copy of all forms issued by him must be submitted once a week in numerical order to the Officer.

Transfer

Approved ☐ Not Approved ☐

Name……..

Signature
……

STAMP

burs

APPLICATION FOR REFUND – EXPORT FOR TRADE PURPOSES OF IMPORTED DUTY PAID GOODS (Refund item 522.03)

CE 63

Exporter / Agent	Customs Code	Name and Address	Country of destination	Transport code	Place of final delivery

Export B/E Line No	CE 63 line No	Import Declaration MRN	Line	Origin	Tariff Subheading	Quantity	Code	Customs value	Customs duty	Duty Sch. 1 part 2B	VAT	Other Payment **			
												Duty Tax Type	Amount	Duty Tax Type	Amount
		Marks, Nos. No. and description of packages						Description and particulars of goods for duty purposes							
Export B/E Line No	CE 63 line No	Import Declaration MRN	Line	Origin	Tariff Subheading	Quantity	Code	Customs value	Customs duty	Duty Sch. 1 part 2B	VAT	Other Payment **			
												Duty Tax Type	Amount	Duty Tax Type	Amount
		Marks, Nos. No. and description of packages						Description and particulars of goods for duty purposes							
Export B/E Line No	CE 63 line No	Import Declaration MRN	Line	Origin	Tariff Subheading	Quantity	Code	Customs value	Customs duty	Duty Sch. 1 part 2B	VAT	Other Payment **			
												Duty Tax Type	Amount	Duty Tax Type	Amount
		Marks, Nos. No. and description of packages						Description and particulars of goods for duty purposes							
Export B/E Line No	CE 63 line No	Import Declaration MRN	Line	Origin	Tariff Subheading	Quantity	Code	Customs value	Customs duty	Duty Sch. 1 part 2B	VAT	Other Payment **			
												Duty Tax Type	Amount	Duty Tax Type	Amount
		Marks, Nos. No. and description of packages						Description and particulars of goods for duty purposes							

I, …… for …….. *exporter / agent, hereby declare that the above is a true description and complete return of the goods in the above-mentioned packages and that the goods are in the same condition in which they were imported. In terms of Item 522.03 of Schedule No. 5 to the Act, I hereby apply for a refund of the duty originally paid on the goods as indicated above

…….. ……
Date Signature for exporter / agent

I …….. hereby certify that particulars of the goods described above were compared with the original and forwarding invoices and found to be correct..

…….. ……
Official Date Stamp Signature Officer

Export Declaration MRN	CE63 Number and Date
Place of entry	Total amount claimed

* Delete which is not applicable

** Duty tax type code must be inserted and correspond with the duty tax type code as reflected on the import declaration

C.1060

burs botswana unified revenue service	**DRAWBACK** *(reg. 196)*	**CE 64** **OFFICE** **REF No** **DATE**

IMPORT DECLARATION PARTICULARS	**DRAWBACK CLAIM PARTICULARS**

MRN	Line No.	Customs value	Quantity	Code	Customs Duty	Sch 1P2B	VAT	Other Payments		Other Payments	
								Duty tax type **	Amount	Duty tax type **	Amount
Total amount claimed											

* Delete whichever is not applicable
** Duty tax type code must be inserted and correspond with the duty tax type code as reflected on the import declaration

EXPORT DECLARATION PARTICULARS

MRN		Line No.	Tariff subheading	Quantity	Code	Drawback / refund item	Export invoice		Description	Export Value (FOB)
							No.	Date		

In proof of exportation *I / we attach a copy of the *B/E export / proof of export / receipt of acceptance on *ship / rail / aircraft / other vehicle in terms of the provisions of the
above stated drawback / refund item(s) of the Customs and Excise Act, *I / we hereby apply for a drawback / refund of the duty / levy paid on the *materials / articles mentioned above.

Name of firm: ……	Client Code: ……

Full Name of person signing this form:
……..

…… …… ……
Signature Capacity Date

* Delete whichever is not applicable

BURS Stamp

FOR OFFICIAL USE ONLY

Approved □ **Declined □**

…… …… ……
Officer **Designation** **Signature**

Date

C.1061

burs botswana unified revenue service	**RE-IMPORTATION OF GOODS** *(reg. 128)*	**CE 65**	
		OFFICE	
		REF NO	
		DATE	

Notes:
1. This form may be used to register goods temporarily exported on form SAD 500 so as to assist in the identification of those goods on re-importation.
2. This form may not be used by a traveller (any person entering or leaving Botswana) in respect of a vehicle, accompanied baggage or goods in his or her personal possession. The traveller declaration form must be used for the registration of any vehicle (for private or commercial use), accompanied baggage or goods for re-importation in the personal possession of a traveller.
3. Only articles which can be adequately described and are capable of identification beyond all doubt upon their return to the Botswana may be registered.
4. Any person exporting goods for purposes of processing or repair must comply with item 409.04 to Schedule No. 4 of the Act.
5. A diagonal line must be drawn through the unused portion of this form

	1. DETAILS OF OWNER	**2. DETAILS OF AGENT/IMPORTER/OTHER (if not owner)**
Full names		
TIN Number		
Identity Number		
Contact Number		
E-mail Address		
Physical Address		

5. DETAILS OF SELF PROPELLED VEHICLE		**6. DESCRIPTION OF GOODS**				
Make & Model		Class/Kind	Qty	Weight/ Volume	Declared value	Actual Value
Year of Manufacture		**1.**				
Registration number		**2.**				
Chassis Number		**3.**				
Engine Number		**4.**				
Transmission		**5.**				
Fuel type		**6.**				
Mileage		**7.**				
Colour		**8.**				
Description of Radio, Satellite navigation system fitted, etc:		***If required, attach a continuation sheet and tick here to confirm attachment** **Continuation attached** ☐				

I……(full name) hereby declare that I am the owner or duly authorized agent of the owner of the goods or v described below and I also declare that the particulars and values stated above are correct. I intend to make only a temporary visit outside the Common Customs Area. I undertake to notify Customs if ownership of the goods or means of transport be transferred to another person outside the Common Customs Area and if the said goods or means of transport are not re-imported within 30 days or within such period as the customs officer may allow. I declare that the information in this application is true and correct.

…….. …… …… ……
Signature Capacity Place Date

7.FOR OFFICIAL USE ONLY

Approved ☐ **Refused** ☐

…… …….. ……
Name of Officer **Designation**
Signature

C.1062

burs botswana unified revenue service	**GENERAL APPLICATION FOR REFUND** *(reg. 196, 316)*	**CE 66**	
		OFFICE	
		REF NO	
		DATE	

	1. DETAILS OF OWNER	**2. DETAILS OF AGENT/IMPORTER/OTHER (if not owner)**
Full names		
TIN Number		
Identity Number		
Contact Number		
E-mail Address		
Physical Address		

3.REASON FOR REQUEST

I/We……, request a refund/ remission of duties and taxes on goods declared

(reference number) ……..…… on the *(date)*…….
at*(place)*……which

was/were *(state reason)*……..
.
(Please see enclosed * bill of lading, standardised invoice, commercial invoice, covering statement, packing list payment receipt etc.

4.DESCRIPTION OF GOODS		**5.AMOUNT REQUESTS TO BE REFUNDED OR REMITTED**	
		Tick where appropriate ✓	Amount (BWP)
Goods name		Duty or taxes paid	
Class/Kind		State warehouse rent	
Value		Dual Clearance	
*Any other information		Short Shipment	
		Incorrect tariff heading	
		Other	

6.FOR OFFICIAL USE ONLY

Refund/ Remission Approved ☐ Not approved ☐

Amount to be refunded (BWP)		Amount in words
Amount to be remitted (BWP)		Amount in words .
Voucher of correction No.		Date:

Refund approved by

Full name …….. Designation: …… Date: ……..

7.REFUND/ REMISSION ALLCOCATED TO

	Tick	Amount (BWP)
Duty or taxes paid		
State warehouse rent		
Dual Clearance		
Short Shipment		
Incorrect tariff heading		
Other		

Rate of Exchange:

Date of purchase	Buying rate	Selling rate
Date of shipment	Buying rate	Selling rate

C.1063

Messrs
……

……

I regret being unable to grant this application for the reason that ……..

……

……

Any fresh application must be submitted and duly completed, by the *(date)* …….. otherwise it will be rejected as time expired.

Yours Faithfully

……

For/Commissioner General

C.1064

burs botswana unified revenue service	**APPLICATION TO MAKE TEMPORARY DEPOSITS** *(reg. 324, 342)*	**CE 70**	
		OFFICE	
		REF NO	
		DATE	

	1. DETAILS OF OWNER	**2. DETAILS OF AGENT/IMPORTER/OTHER (if not owner)**
Full names		
TIN		
Identity Number		
Contact Number		
E-mail Address		
Address		

5. FOR OFFICIAL USE ONLY

This deposit is accepted on condition that the condition(s) for making the deposit are complied with within (period)

……

Customs officer …… Designation …….. Signature …… Date……

6. DISPOSAL INSTRUCTION

The amount of P.....T.....may be refunded to the depositor; and

The balance of P.....T.....must be brought to account.

Head	Pula	Thebe

Customs officer …… Designation …….. Signature …… Date……

7. OFFICER'S REPORT

……
……
……
……
……
……
……
……
……
……
……

Add additional pages if required and indicate number added here ☐

STAMP

Supervising Officer …… Designation……Signature……

C.1065

	APPLICATION FOR EXTRA AND SPECIAL ATTENDANCE *(reg. 24)*	CE 73	
		OFFICE	
		REF No	
		DATE	

	1. DETAILS OF OWNER	2. DETAILS OF AGENT/ DECLARANT/other (if not owner)
Full names		
TIN		
Identity Number		
Contact Number		
E-mail Address		
Physical Address		

3. DESCRIPTION OF GOODS (Including CURRENCY)

Class/Kind	Qty	Weight/ Volume	Declared value	Actual Value
***If required, attach a continuation sheet and tick here**				

I/WE require the attendance of…….. (number) Customs Officer(s) between the hours of……and……..……on

……..(date) at ……(physical address) for the purpose ……of

(state nature of service required) and I agree to pay the amount due for such attendance.

***NB**: This application should be made at least 48 Hours before the intended date of the extra/special attendance. If the extra/special attendance is required before the 48 Hours, kindly provide the reason for the urgency and for request outside hours of operation and frequency of the extra/special attendance required:

……

……

C.1066

Name of Applicant/Representative	Designation	Signature	Date
.....	.....	.....	.....

4.FOR OFFICIAL USE ONLY

The attendance required is *(please tick):* ☐ **Approve**d ☐ **Rejected**

Officer		Time of actual attendance		Amount due to State	
Designation		Number of Hours		PULA	THEBE
Signature		Rate per Hour			
			TOTAL		

5. NATURE OF WORK PERFORMED

.....

.....

.....

.....

.....

.....

.....

6.CONFIRMATION OF ATTENDANCE

I/WE hereby confirm that I/We received extra and special attendance as I/We had requested:

Amount paid ..... Receipt Number.....Date of payment.....

Applicant/ Representative name	capacity	signature
.....	.....	.....

7.ATTENDING OFFICERS

1..... **.....** **.....**

2. ..... **.....** **.....**

Officer	**Designation**	**Signature**

C.1067

	DECLARATION ON TRANSFER OF RESIDENCE TO BOTSWANA (reg.211)	CE 101	
burs		OFFICE	
		REF No	
		DATE	

1. Name..... Passport No.....
(Surname in BLOCK CAPITALS)

2. Spouse's name..... Passport No.....

3. Address in Botswana Address in former Country of residence

…… ……..

4. Number and description of packages Marks and numbers of packages

…… ……..

5. Description of used household effects and values (attach list if necessary) TOTAL VALUE IN PULA

…… P……

6. Description of new household effects and values (attach list if necessary) TOTAL VALUE IN PULA

…… P……

7. Details of motor vehicle

a) Make…….. Model……..

b) Engine No…… Chassis No……

c) Registration n. No…… Year of manufacture……

d) Value P…… Weight Kg……..

e) Period of ownership and use prior to departure for Botswana..... (Years) ……. (Months) documentary (Evidence confirming this period must be attached).

8. I arrived/will arrive in Botswana at (place of arrival) .....on (date of arrival)..... ..... by road/rail/air.

9. My household effects/motor vehicle shipped by sea/road/rail/air from (place of shipment) ..... under Bill of Landing/Air-Waybill/Rail Note No.....per (name of ship) arrived/will arrive at (place of first discharge in common customs area).....on (date of arrival).....

10. I hereby declare that I and my family are transferring residence to Botswana and I enclose documentary evidence to this effect from my prospective employer. I further declare that the details given above are true and correct and that I have not previously imported household effects or a Motor vehicle into the common customs area under rebate of duty prior to this transfer of residence; and

11. I HEREBY UNDERTAKE NOT TO SELL OR DISPOSE OF ANY OF THE ABOVE-MENTIONED GOODS OR MOTOR VEHICLE WITHIN A PERIOD OF 20 MONTHS FROM THE DATE OF IMPORTATION WITHOUT PRIOR AUTHORISATION BY COMMISSIONER CUSTOMS.

12. Signature of importer: ..... Date: .....

FOR OFFICIAL USE ONLY

C.1068

Approved for rebate under Items 407.04/407.06 of Schedule No.4 to the Act, subject to

……

…… **STAMP**

For/Commissioner

Trip to H.Q.....Card Indexed..... C.C.C.No.....

NOTES

(A) This form is to be completed in triplicate and all the copies forwarded to:
Commissioner
Private Bag 0013
Gaborone Botswana

(B) If the form is sent to any other Botswana Customs address it is to be submitted in triplicate.

(C) SEPARATE FORMS SHOULD BE COMPLETED IN RESPECT OF GOODS/MOTOR VEHICLES ARRIVING AT DIFFERENT PLACES OF ENTRY OR AT DIFFERENT TIMES

(D) Before forwarding the form please ensure that:
a) it is completed in all respects;
b) that deletions are made as appropriate;
c) that you attach lists of new and household effects and values if the spaces provided under items 7 and 8 are insufficient;
d) that you enclose documentary evidence of ownership and use of your motor vehicle in the form of Photostat of the Registration Book, Insurance Certificates, etc:
e) that you enclose documentary evidence of change of residence in the form of a letter from your prospective employer and a copy of a work permit or a residence permit/waiver.

(E) The common customs area comprises the Botswana of Botswana, the Kingdom of Lesotho, the Botswana of South Africa, the Kingdom of Eswatini and Namibia.

(F) General notes and information on the importation of personal and household effects, motor vehicles, and import permit requirements etc contained in Customs Baggage Declaration brochure obtainable from the Commissioner.

WARNING

The Act prescribes severe penalties for incorrect or false declarations. Great care should therefore be exercised in completing this form and any case of doubt should be referred to the Division before the form is completed.

C.1069

burs botswana unified revenue service	**LICENCE UNDER SCHEDULE 8 OF THE CUSTOMS TARIFF** *(reg. 140, 264)*	**CE 102** **OFFICE** **REF NO** **DATE**

LICENCE TYPE.....**LICENCE NUMBER** ..... **YEAR:** .....

Full Name of Licensee**:** **……..**

Physical address of Licensee: ….……..……

……

Remarks: ……..

Licence Fee: **P**…….

Official Receipt Number. …….. Dated…….

Approved by ……..
For/Commissioner General

Signature……Date: ……..

C.1070

burs	**MOTOR VEHICLE CLEARANCE CERTIFICATE** *(reg. 123)*	**CE 109** **OFFICE** **REF NO** **DATE**

TO: MOTOR VEHICLE LICENSING OFFICER

……

1. This is to Certify that the requirements of the Customs Act in connection with the importation of motor vehicles the particulars of which are furnished below, have been complied with. You are therefore authorized to register and license the vehicle for use in Botswana.

Previous Registration Number …… Make and Model……

Engine number …… Chassis Number ……

Year of Manufacture …… Transmission and fuel ……

2. Importer's name …… Importer's address …… Importer's contacts ……

Customs declaration number …… Import permit number (if applicable) ……

3. The vehicle should not be disposed off in any manner before ……..prior to the written approval of the Commissioner General of BURS or any delegated official. *

……

Issuing Officer's Signature

NOTE:

The vehicle Licensing Officer is to record any endorsement under paragraph 3 above on the Vehicle Registration Card.

*Ignore if not applicable.

C.1071

burs	**CERTIFICATE FOR THE IMPORTATION OF GOODS UNDER ITEM 412.11 OF THE CUSTOMS TARIFF** *(reg. 236)*	**CE 110** **OFFICE** **REF No** **DATE**

I…….. (full name) in my official capacity as …….. in the department/organization of …….. hereby certify that the following goods shown on the attached inventory -

1. DESCRIPTION OF GOODS		**2. DETAILS OF MEANS OF TRANSPORT**	
Declaration number		Registration No	
Goods name		Make	
Class/Kind		Model	
Value		Year of Manufacture	
Quantity		Colour	
Volume		Chassis number	
Weight		Engine number	

With a value of BWP …… shipped under -

Manifest number		Date of arrival	
Mark/Registration no of means of transport			

Are imported –

a) For the relief of distress of persons in cases of famine or other national disaster

b) Under paragraph …….. of Technical Assistance Agreement dated……..between the government of Botswana and ……

c) In terms of an obligation under a multilateral agreement which for the person/official use of …….. of address ……who will arrive on ……..and are admissible under item 412.11.

Full name Signature Date

3. FOR OFFICIAL USE ONLY

Customs Officer …….. Designation……..……Signature ……..…… **STAMP**

C.1072

burs	**CERTIFICATE OF EXEMPTION FOR GOODS OF SCHEDULE NO 1. PART 8 NOTE 4** *(reg. 246)*	**CE 112** **OFFICE** **REF No** **DATE**

I hereby certify that the goods whose particulars are given below are imported / supplied solely for the use of the Government of Botswana.

6. DESCRIPTION OF GOODS and CURRENCY				
Class/Kind	Qty	Weight/ Volume	Declared value	Actual Value
***If required, attach a continuation sheet and tick here**				

Importer's Name and Address: .....

Botswana Government Purchase Order No: .....

The above mentioned goods will not be sold or disposed off to enter normal unrestricted trade in the Common Customs Area without payment of the duties due thereon.

…… ……

PERMANENT SECRETARY **MINISTRY**

Approved for exemption under Shedule No. 1 Part 8 Note 4.

……
For/Commissioner

STAMP

C.1073

burs	**DIPLOMATIC IMPORTATION INTO BOTSWANA FOR GOODS IMPORTED UNDER ITEMS 406.02, 406.05, 406.06** *(reg. 215)*	**CERTIFICATE A** **OFFICE** **REF No** **DATE**

1. I hereby certify that (full description of goods/motor vehicle as per the attached inventory list)

   ……

   ……

   ……

2. Supplied by: Name and Address

   ……

   ……

   ……

3. With a value of BWP …… shipped under -

Manifest number		Date of arrival	
Mark/Registration no of means of transport			

4. Are imported for the personal use of ……..…. (Importers name) who is attached to ……..…. (name of organization) in their capacity as …….
5. I/We undertake to pay the Commissioner General the said duty or such proportion thereof (as the case maybe) as may become payable in the event of goods/motor vehicle being or otherwise disposed of to any party not entitled to obtain them/it under remission of such duty. Name of country ……

Full name Capacity Signature Date

NOTES: To be signed by head of Missions in cases where the goods are for the official use of the mission.

4. FOR OFFICIAL USE ONLY	
I certify that the said person/mission/organization/office is the registered/accredited to Botswana is allowed to import/purchase goods under rebate of duty.	**STAMP**
Approved for rebate under item …… Customs Officer ……Designation……..……Signature ……	

C.1074

	CERTIFICATE FOR EXEMPTION OF GOODS UNDER SCHEDULE NO 4 AND 6 OF THE CUSTOMS TARIFF *(reg. 215)*	CERTIFICATE B	
		OFFICE	
		REF No	
		DATE	

I/We hereby certify that the consignment of ……

Shipped from ……

Bill of lading/Rail note/manifest no ……

Per (Name of Ship) ……

Arriving at ……

Quantity ……

Value ……

Importer's name and address ……

……

I apply for importation to be supplied under rebate of duty in terms of ……

Name …… Title …… Signature ……

FOR OFFICIAL USE ONLY

Approved for rebate under items 407.04/407.06 of schedule No 4 of the Customs Tariff. Customs Officer …… Designation……	**STAMP**
Signature …… Date……	

NOTES

A. This from must be signed by the head of organisation.
B. Separate forms should be completed in respect of goods/motor vehicles arriving at different places of entry or at different times.
C. Before submitting the form, please ensure that you attach list of new and used household effects, motor vehicles and import permits requirements, etc., are contained in Customs baggage declaration Form J.
D. A person who submits false information to Customs, commits an offence

C.1075

burs botswana unified revenue service	**TEMPORARY EXPORT PERMIT** *(reg. 212)*	**CE 307**
		OFFICE
		REF. NO
		DATE

(Valid for duration stated below and for articles stated in the form)

1. DECLARATION ON EXPORTATION

Name of Owner or Agent in full.....

Permanent Address in Botswana, Lesotho, South Africa, Eswatini or Namibia.

Passport No: ..... Place of Issue.....

Duration of visit out of CCA..... Purpose of visit.....

Temporary address outside CCA.....

2. **PARTICULARS OF MOTOR VEHICLE AND OTHER ARTICLES** (to be completed by Exporter)

Registration No..... Make.....

Type of body..... Year of manufacture.....

Colour..... No. of seats.....

Value (UA)..... Engine Capacity.....

Chassis No..... Engine No.....

Name and address of registered owner.....

Article	Identification No.	Make	Value
Built-in-radio			
Cassette Player			
Trailer/ Caravan			
Boat/ Outboard motor			

3. DECLARATION

I,…….hereby declare that I am the owner or duly authorized agent of the owner of the vehicle described above and I also declare that the particulars and values stated above are correct. I intend to make only a temporary visit outside the Common Customs Area. I undertake to notify Customs if ownership of the vehicle or articles be transferred to another person outside the Common Customs Area

C.1076

and if the said vehicle or articles are not re-imported within 30 days or within such period as the customs officer may allow (see overleaf).
It is my intention to re-import the vehicle through the Customs Border Post at.....
..... On or about (date).....

Declared before me.

Customs Officer: ……. Signed: .....

Owner or Agent: ……. Signed: .....

Date: ..... Stamp

4. EXPORT CERTIFICATE

Verified, Particulars correct. Kilo / milometer reading.....
Vehicle imported on (date).....
Customs officer.....

Stamp

5. IMPORT CERTIFICATE

Verified, Particulars correct……..
Vehicle re-imported on (date).....
Customs officer.....

Stamp

NOTES

1. This permit must be completed in duplicate. The original must be retained by the owner or agent and submitted to the Customs Officer when the articles registered are returned to the Botswana of Botswana, otherwise full duty may be levied thereon. Where re-entry into the Common Customs Area is via South Africa, Eswatini or Namibia, this permit must be surrendered to the Customs Officer at Beit Bridge, Lebombo (Kamatipoort) or Mhlumeni.

   (Note to customs officer in charge, Beit Bridge, Komatipoort and Mhlumeni: After certificationof re-importation this permit is to be sent to the Commissioner General Private Bag 0013,Gaborone, Botswana for forwarding to the place of exportation.)

2. Extensions to this permit may be grated at the discretion of the Customs officer.

3. Exporters are warned that any contravention of the conditions under which this permit is issued, could result in the seizure of the motor vehicle and articles concerned, and to legal proceedings being instigated.

EXTENSIONS

From: ..... To: .....

Stamp

……. ……. …….
Customs Officer name Designation Signature

C.1077

burs botswana unified revenue service	**TEMPORARY IMPORT PERMIT** *(reg. 211)*	**CE 307B**	
		OFFICE	
		REF. NO	
		DATE	

(Valid for duration stated below and for articles stated in the form)

1. DECLARATION ON EXPORTATION

Name of Owner or Agent in full.....

Permanent Address in Botswana, Lesotho, South Africa, Eswatini or Namibia.

Passport No: ..... Place of Issue.....

Duration of visit out of CCA..... Purpose of visit.....

Temporary address outside CCA.....

2. **PARTICULARS OF MOTOR VEHICLE AND OTHER ARTICLES** (to be completed by Exporter)

Registration No..... Make.....

Type of body..... Year of manufacture.....

Colour..... No. of seats.....

Value (UA)..... Engine Capacity.....

Chassis No..... Engine No.....

Name and address of registered owner.....

Article	Identification No.	Make	Value
Built-in-radio			
Cassette Player			
Trailer/ Caravan			
Boat/ Outboard motor			

3. DECLARATION

I,……hereby declare that I am the owner or duly authorized agent of the owner of the vehicle described above and I also declare that the particulars and values stated above are correct. I intend to make only a temporary visit outside the Common Customs Area. I undertake to notify Customs if ownership of the vehicle or articles be transferred to another person outside the Common Customs Area

C.1078

and if the said vehicle or articles are not re-imported within 30 days or within such period as the customs officer may allow (see overleaf).

It is my intention to re-import the vehicle through the Customs Border Post at .....
..... on or about (date).....

Declared before me.

Customs Officer: ……. Signed: .....

Owner or Agent: ……. Signed: .....

Date: ..... Stamp

1. EXPORT CERTIFICATE

Verified, Particulars correct. Kilo / milometer reading.....

Vehicle imported on (date).....

Customs officer.....

Stamp

2. IMPORT CERTIFICATE

Verified, Particulars correct……..

Vehicle re-imported on (date).....

Customs officer.....

Stamp

NOTES

1. This permit must be completed in duplicate. The original must be retained by the owner or agent and submitted to the Customs Officer when the articles registered are returned to the Botswana of Botswana, otherwise full duty may be levied thereon. Where re-entry into the Common Customs Area is via South Africa, Eswatini or Namibia, this permit must be surrendered to the Customs Officer at Beit Bridge, Lebombo (Kamatipoort) or Mhlumeni.

   (Note to customs officer in charge, Beit Bridge, Komatipoort and Mhlumeni: After certificationof re-importation this permit is to be sent to the Commissioner General Private Bag 0013,Gaborone, Botswana for forwarding to the place of exportation.)

2. Extensions to this permit may be grated at the discretion of the Customs officer.

3. Exporters are warned that any contravention of the conditions under which this permit is issued, could result in the seizure of the motor vehicle and articles concerned, and to legal proceedings being instigated.

EXTENSIONS

From: ..... To: .....

…… …… ……

Customs Officer name Designation Signature

STAMP

C.1079

burs botswana unified revenue service	**REPORT ORDER** *(reg. 212)*	**CE 307C** **DATE** **REF NO** **OFFICE**

1. DETAILS OF DRIVER/AGENT/OWNER

Name……	Passport No: ……
Address ……	House No……
	Tel No: ……

2. DETAILS OF PROPER OWNER

Name……	House No & Location ……..
Address ……	……

3. PARTICULARS OF MOTOR VEHICLE

Registration No……	Yeah of Manufacture ……..
Make ……	Model……..
Colour ……..	Chassis No……
Approximate Value ……	Engine No……

4. *DECLARATION*

I am a resident of Botswana and I am currently driving/I own the above registered vehicle. I undertake to report to BURS Headquarters in Gaborone or if agreed the Customs Office at ……. (place) on the …….. (date) in order to undertake customs clearance of the above vehicle. I understand that failure to report as instructed may result in the seizure of the above vehicle and offence action being instigated against me.

SIGNTURE…… (Driver/Agent/Owner) Date ……..

FOR OFFCIAL USE ONLY

Customs Officer (full name) …… Signature……	**Stamp**

C.1080

burs botswana unified revenue service	**REGISTRATION AND LICENSING** *(reg. 139, 141, 183, 216, 240, 247, 264, 285)*	**CE 185**	
		OFFICE:	
		REF No:	
		DATE:	

1. NOTES FOR THE COMPLETION OF FORM

a. Please indicate with an "X" in the applicable box.
b. If the space provided on form CE 185 is insufficient, the information must be furnished on a separate page, which must be attached to the form CE 185
c. Where the asterisk (*) appears, delete whichever is not applicable.
d. Please reflect the relevant Customs and Excise client number, Customs and Excise warehouse number or rebate user number when applying for the amendment of existing information or for a total cancellation registration or licence type.
e. Please take note that a separate application form must be completed for each registration or licence type.
f. Please complete annexure CE 185.C where security must be furnished

2. EXISTING REGISTRANT/LICENSEE PARTICULARS

If currently registered/licensed with BURS, please state client number :

3. PURPOSE OF APPLICATION.

New/Renewal of Registration/Licensee		Amendment of existing information		Cancellation	

4. REGISTRATION OR LICENCE TYPES

REGISTRATION	**Tick Box**	**LICENSING**	**Tick box**
4A1 Importer		4B1 Special Manufacturing Warehouse	
4A2 Exporter		4B2 Manufacturing Warehouse	
• General Exporter		4B3 Storage Warehouse	
• SADC		4B4 Special Storage Warehouse	
• AGOA		4B5 Clearing Agent	
• AfCFTA		4B6 Bonded carrier	
• SACU EFTA			
• EU SADC EPA			
• SACUM UK EPA			
• SACU MERCOSUR			
• Botswana/Malawi			
• GSP (various countries)			

C.1081

• Botswana/Zimbabwe			
• Exporter under any other preferential treatment (specify)……..			
4A3 Rebate user (Schedule 3,4 and 6) Processing for Home use, Inward, Outward and Drawback			
4A4 Manufacturer under preferential treatment (specify)……			
4A5 Special Manufacturing Warehouse/ADPD			
4A10 Manufacture under drawback			
4A12 Electricity Producer			
4A13 Registered Agent			

5. BUSINESS / PERSON PARTICULARS

Registered name of business of name of applicant	
Business address: Street name and number:	
Building name and floor number:	
City/Town:	
Postal Address	
Contacts numbers	
E-mail address	

6. NATURE BUSINESS

Company		Sole Proprietor		Partnership		Others	

Company Registration number:	
Close Corporation registration number:	
Other (Please specify):	

7. REGISTRATION PARTICULARS

VAT Registration number	
PAYE Number	
Income Tax licensed	

8. SOLE PROPRIETOR / NATURAL PERSON OR DIRECTORS / PARTNERS / MEMBERS / TRUSTEES/ ADMINISTRATOR ETC PARTICULARS

Full name, surname and ID/Passport number(s) of Sole Proprietor and/* or all Partners/*Managing Director/*financial director/* Director/* member/* Trustees

i) Initials:		Full name	
Surname			
ID number			
Passport No			
Designation/capacity			
Citizenship			
ii) Initials:		Full name	
Surname			
ID number			
Passport No			
Designation/capacity			
Citizenship			

9. CONTACT PERSON (Particulars of person who can be contacted regarding this application)

Surname	
First Name	
Telephone dialing code	
Cellular phone number	
Capacity	

10. ACCOUNTANT / ACCOUNTING DETAILS

Name of Accountant/Accounting firm:			
Particulars of the Accountant/Auditor or Accounting Officer			
Initials		First name	
Surname			

C.1082

Telephone dialing code		Telephone number		
Business address: Street name and number				
Building name and floor number				
City / Town				
Postal address				
City / town				

11. DECLARATION

I/WE hereby: -

a) declare that the particulars in the application and all enclosures are true and correct; and
b) undertake to –

c) inform the Botswana Revenue Service immediately of any changes in the particulars furnished in the application;
d) comply with such Customs and Excise laws and procedures.

Initials and Surname	Capacity, e.g. Director	Signature	Date
_____	_____	_____	_____

12. INFORMATION REGARDING CONTRAVENTIONS AND OTHER MATTERS

Please indicate whether during the preceding five years, any person contemplated in the rules	Yes		No	
a) Has contravened or failed to comply with the provisions of the Act	Yes		No	
b) Has failed to comply with any condition, obligation or other requirement imposed by the Commissioner	Yes		No	
c) Has been convicted of any offence under the Act	Yes		No	
d) Has been convicted of any offence involving dishonesty	Yes		No	
e) Has made any false or misleading statement in any material respect or omitted to state any material fact which was required to be stated in any application for registration or for any other purpose under the Act.	Yes		No	
F) Has ever been insolvent or in liquidation	Yes		No	

Note:

- If the answer is "yes" to any of the above questions in block 10, full details must be furnished on a separate ad attached to the application

• Any applicant may, where it is contended in respect of paragraph (a) and (b) that the contravention or failure was inadvertent, without fraudulent intent or • Gross negligence, a submission to this effect should be furnished on a separate page and attached to the application					
13. FOR OFFICIAL USE ONLY					
Indicate whether the applicant -					
(a) owes BURS any of the following for which the applicant is liable in terms of this Act or any other tax law: Outstanding-					
(a) owes BURS any of the following for which the applicant is liable in terms of this Act or any other tax law: Outstanding-					
(i) taxes	Yes :		No:		
(ii) interest	Yes :		No:		
(iii) penalties	Yes :		No:		
(iv) other amounts	Yes :		No:		
(b) has any outstanding tax returns or other documents that must be submitted for tax purposes to BURS in terms of this Act or any other tax law					
I ……(Customs Officer name) hereby certify that the applicant (or authorised officer) or applicant - • Visited this office in person; • Is in fact the person reflected on his/her identification document/passport*; and • Is the person as is reflected on the letter of authority (where applicable). …… Customs Officer …… Designation …… Signature					**STAMP**

C.1084

burs botswana unified revenue service	**REGISTRATION AS EXPORTER FOR PREFERENTIAL TREATMENT** *(reg. 285)*	**CE 185.4A2**
		OFFICE:
		REF No:
		DATE:

Notes:

- Please ensure that the Disclosure Form (CE 185.D) is signed and is attached to this form (if exporter not located in Botswana)

The following additional forms must be completed:

- For AGOA – Form CE 46A1.02 (incorporated as Section A hereto) and/or Form CE 46A1.03 (incorporated as Section A on form CE 185.4A4)
- For application for approved exporter status under SADC-EPA, SACU/EFTA, AfCFTA or SACUM-UK EPA - Form CE49A.02 (incorporated as Section B hereto)
- If exporter and producer under GSP - Form CE 46A.01 (incorporated as Section C hereto) and Form CE 46A.02 (incorporated as Section A in Form CE 185.4A7)
- If exporter and not the producer under GSP – Form CE 46A.01 (incorporated as Section C hereto)
- If exporter and producer under the SADC-EPA, SACU/EFTA, SACU/MERCOSUR, AfCFTA or SACUM-UK EPA trade agreements or any of the GSP Schemes – Form CE 185.4A7 with the Form CE 46A.02 (incorporated as Section C thereto)
- If a non-local exporter, the registered agent must complete and submit the above additional forms applicable to that exporter

TRADING PARTICULARS:

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated on the application Form (CE 185)

Trade name of business:	
Business address: Complex	
Street name and number:	
Unit number:	
Building name and floor number:	
Suburb/District:	
City/Town:	
Street code:	
Web address:	

Business telephone	Code:		Tel.		Fax number	Code:		Fax.
Cellphone Number					Email			
In the case of an exporter located in Botswana			Self	☐	Clearing agent		☐	

C.1085

In the case of an exporter not located in Botswana	Registered agent	☐

2. Please mark the applicable box(es) with an X if any goods are exported under the following:

GENERAL EXPORTER	
AGOA	
SADC AGREEMENT	
SADC-EPA	
SACU/EFTA	
SACU/MERCOSUR	
AfCTA	
SACUM-UK EPA	
Approved Exporter - SADC-EPA, SACU/EFTA, AfCFTA or SACUM-UK EPA	

SECTION A **(of form CE 185.4A2)** **African Growth and Opportunity Act (AGOA)**	**CE 46A1.02**

Textile and apparel articles manufactured in the Botswana or any other beneficiary sub-Saharan country for export to the United States of America for the purposes of obtaining preferential tariff treatment as contemplated in the AGOA

Registered name:			
Trade name:			
Business address: Complex unit number			
Building name and floor number:			
Postal address:			
Business telephone (Including code):			
Cellphone		E-mail	

I/We the undersigned undertake to -

a) maintain complete books, accounts and other documents of the export of the covered articles, import documents and certificates of origin and other documents to prove the originating status of goods exported for five years from the date of export and make such books, accounts and other documents available at the request of any officer of the Botswana Unified Revenue Service;

b) ensure compliance with the provisions of origin contained in section 334 of the Uruguay Round Agreements Act, the AGOA, 19 CFR 102.21 and Annex 401 to NAFTA (enactments, as defined in section 46A.01, of the United States of America) and any other

enactment governing the preferential treatment of goods exported;

c) cooperate with the BURS in providing documents, correspondence and reports relevant to any investigation, permit visits to and inspections at premises and agree to personal interview s to ascertain needed facts;

d) register with BURS before exportation of any articles for the purposes of the AGOA and de-register when exports cease;

e) consent to information regarding exports and imports of such covered articles be made available to as required in terms of the AGOA;

f) ensure that I/We are fully conversant with the requirements of the AGOA, as w ell as the provisions of the Customs Act;

g) ensure the correctness of the information furnished on the certificate of origin and application for a visa;

h) notify all persons in writing to whom a certificate of origin was given which I/We have reason to believe contains information that is not correct of any change which could affect its accuracy or validity.

....

(Authorised signature) (Date: YY/MM/DD)

....

(Name in block letters) (Title)

NOTE:

If the exporter is also the manufacturer of the goods exported, form CE 46A1.03 (incorporated in Section A of Annexure CE 185.4A4) must also be completed.

SECTION B

Economic Partnership Agreement between the SADC EPA states, of the one part, and the European Union and its member states, of the other part, the Free Trade Agreement between EFTA and SACU, African Continental Free Trade Area and Economic Partnership Agreement between the Southern African Customs Union Member States and Mozambique, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part

APPLICATION FOR APPROVED EXPORTER STATUS IN TERMS OF ARTICLE 25 OF THE PROTOCOL ARTICLE 22 OF ANNEXURE V AND ARTICLE 20 OF ANNEXURE 2 AND ARTICLE 25 PROTOCOL 1

CE 49A.02

FORM FOR THE PURPOSES OF PROTOCOL 1 CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATION AND THE FREE TRADE AGREEMENT BETWEEN EFTA AND SACU

NOTE:
To be completed in Triplicate

C.1087

1) Exporter's Name (hereinafter referred to as "the exporter"

.....

2) Estimated number and value of consignments per annum

.....

3) Description of goods to be exported and 4 digit tariff headings

.....

4) Specify how the goods to be exported meet the necessary conditions of origin

.....

5) Are you the manufacturer of the goods? If yes, briefly describe the manufacturing process

.....

6) Do you hold evidence that the goods comply with origin criteria? Please submit with the application

.....

7) Country of destination

.....

8) The following means of identification of the exporter for the purposes of paragraph 9(a) is proposed:

.....

9) If approved exporter status is granted, the exporter undertakes to –

(a) accept full responsibility for any origin declaration which identifies the exporter as if it has been signed in manuscript;

(b) submit a copy of the required document with the origin declaration and authorisation number endorsed thereon together with the other export documentation to the Commissioner General;

(c) state proper references or other particulars on the invoice whereby the goods exported can be readily traced in the exporter's records;

(d) keep proper records to verify the originating status of the goods as required by the said Protocol and the rules;

C.1088

(e) comply with any conditions or obligations imposed by the Commissioner General responsible for the administration of the rules of origin;

(f) inform the Commissioner General responsible for the administration of the rules of origin of any change in legal identity or any matter affecting the originating status of goods exported;

(g) apply before export for approval if any goods not specified in this application will be exported or exportation of any goods will be discontinued;

(h) ensure that the goods concerned comply with the relevant provisions of origin; and

(i) otherwise comply fully with the requirements of the Act

I declare that –

- **I am duly authorised to sign the application;**
- **the information furnished herein is true and correct; and**
- **the goods described herein are of Botswana origin in accordance with the provisions of Protocol 1 or Annex V referred to in the heading of this form.**

…….. ……

(Signed on behalf of the exporter) **(Title)**

…….. ……

(Name in block letters) **(Status of signatory to the application)**

……

(Date)

Please confirm who willl sign preference documentation. In case of doubt or difficulty, please contact the Officer: Origin Administration ……where the completed application should be submitted.

Return address: **Tel No:**

Email Address

FOR OFFICIAL USE ONLY:

C.1089

Approved / Not Approved (*Delete which is not applicable) Reasons if not approved:			
Customs Authorisation Number ..... (Signed: Officer: Origin Administration)			**STAMP**
SECTION C **Generalized System of Preferences (GSP)**		**CE 185. 46A.01**	
		Customs Client Number	

Notes:

- Mark the applicable box(es) with an **X**
- The CE 185 should be completed for registration purposes with the Botswana Unified Revenue Service (BURS)

If the exporter is also the producer, the CE 46A.02 (incorporated as Section A in Annexure CE 185.4A7) should also be completed

Goods produced for export to Norway, Russia or Turkey
for the purposes of obtaining preferential tariff treatment as contemplated in the relevant enactments

Countries granting GSP Preferences
(Mark applicable boxes with an **X**)

Business / Person Particulars:			
Registered name of business or name of applicant			
Business address: Street name and number			
Suburb/District		**Street code**	
Postal address			
Suburb/District		Postal code	
Business telephone (including code)		Fax number	
Cellular phone number		**Business e-mail address**	
Web address			

General Declaration:

C.1090

I/We the undersigned undertake to –

(a) maintain and keep complete books, accounts and other documents (as specified in the rules) of the export of the covered articles, import documents and certificates of origin and other documents to prove the originating status of goods exported for five years from the date of export and make such books, accounts and other documents available at the request of any officer of the BURS;
(b) ensure compliance with the provisions of origin contained in the enactments of the country contemplated in the rules governing the preferential treatment of goods exported to ……..(insert country granting the preferential treatment);
(c) cooperate with the BURS in providing documents, correspondence and reports relevant to any investigation; permit visits to and inspections at premises and agree to personal interview s to ascertain needed facts;
(d) register with BURS before exportation of any articles for these purposes and de-register when exports cease;
(e) ensure that I/We are fully conversant with the requirements of the relevant enactments as well as the provisions of the Customs or Excise Act and regulations;
(f) ensure the correctness of the information furnished on the Certificate of Origin Form A or the statement on origin for GSP exports to Norway;

notify all persons in writing to whom a Certificate of Origin or the statement on origin for GSP exports to Norway; was given which I / We have reason to believe contains information that is not correct of any change which could affect its accuracy or validity.

I hereby-

(a) declare that the particulars in the application and all annexures and supporting documents are true and correct; and
(b) undertake to-
    (i) inform the BURS promptly in accordance with the rules of any changes in the particulars furnished in the application; and
    (ii) comply with customs and excise law s and procedures.

Initial and Surname:				**Status (e.g. Director)**	
Signature:		**Date:**		**Place:**	

C.1091

burs botswana unified revenue service	**REGISTRATION AS REBATE USER** (SCHEDLE 3, 4 AND 6) *(reg.183)*	**CE 185.4A3**	
		OFFICE	
		REF NO	
		DATE	

Notes:
Whenever an asterisk (*) appears, please delete whichever is not applicable
Indicate with an X in the appropriate block(s) whichever is applicable

1. TRADING PARTICULARS

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in Block 5 of the application form (CE 185)

Registered name of business	
Client Number (if already registered)	

2. PHYSICAL ADDRESS OF REBATE STORE

Name of Business	
Name and number	
Building name and floor number	
City / Town Village	

Schedule No. 3 ☐	**Schedule 4.** ☐	**Schedule No.6** ☐

3. AUTHORITY TO APPLY

I/We

……
(name of applicant)

Herein represented by -

1. …….. 1……
(Name) (Capacity)

2…… 2……..
(Name) (Capacity)

Being duly authorised thereto by virtue of –

(a) a resolution passed by a meeting of the Board of Directors held at ……on the …… day of ……(MMYY)……;

(b) express consent in writing of all the partners of the partners/trustees of the trust;

(c) being a person having the management of any other association; or

(d) delegated officer of an organ of State,

C.1092

hereby apply for registration as a Rebate user.

4. REBATE STORE PARTICULARS

Please state the rebate item(s), staff subheading(s)/ item(s) (if applicable); describe the raw materials that will be stored in the rebate store. and describe the manufacturing process that will be undertaken.

	Rebate Item(s)	**Tariff Subheading(s) item(s)**	**Rebate Code**	**Description of Material**	**Quantity**	**Quantity used per unit**
i.						
ii.						
iii.						
iv.						
v.						
vi.						
vii.						
viii.						

General description of manufacturing process (attached detailed process)

……

……

……

5. **COMPENASATING OR (FINISHED) PRODUCT PARTICULARS**

	Please state the tariff subheading(s)/item(s) and give the description for the finished products		
	Tariff Subheading(s)/Item(s)	Description	Quantity
i.			
ii.			
iii.			
iv.			

v.			
vi.			
vii.			

Registration requirements/supporting documents
(a) originals or certified copies to accompany the application;
(b) registration certificate of business as issued by the Registrar of Companies;
(c) resolution or consent or other authority as applicable;
(d) site plan, depicting the exact location of the rebate store;
(e) Department of Trade and industry permit (if applicable); or
(f) Identity/passport documents of –
(i) individual,
(ii) partnership and Trust (all members/partners/ Trustees), and
(iii) company (all Directors, including managing Directors and Financial Director

6. DECLARATION

I/WE hereby: -

(a) declare that the particulars in the application and all enclosures are true and correct; and

(b) undertake to –
(i) inform the Revenue Service immediately of any changes in the particulars furnished in the application, and

(ii) comply with this Act.

Initials and Surname	Capacity	Signature	Date

7. FOR OFFICIAL USE ONLY

Initials and Surname	Capacity	Signature	Date	STAMP
.....	.....	.....	.....	

C.1094

burs botswana unified revenue service	**REGISTRATION AS MANUFACTURER** *(reg. 285)*	**CE 185.4A4**
		OFFICE:
		REF No:
		DATE:

TRADING PARTICULARS

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated on the application form CE 185)

Trade name of business:	
Physical address: Complex	
Street name and number:	
Building name and floor number:	
Suburb/District:	
City/Town:	
Street code:	
Web address:	

Manufacturer's Application for Registration for the purposes of the AGOA	**CE 46A1.03**
	Customs Client Number

Manufacture of textile and apparel articles for export to the United States of America for the purposes of obtaining preferential tariff treatment as contemplated in the AGOA

Registered name:	
Trade name:	
Physical address: Complex	
Street name and number: Building name and floor number:	Street code:
Postal address:	
	Postal code:
Suburb/District:	
Telephone numbers:	
Web address:	

I/we the undersigned undertake to –

a) maintain complete books, accounts and other documents relating to the originating status, importation, production and exportation of covered articles as specified in paragraph (b) for five years from the date of production or export or sale to an exporter and make such records available at the request of any officer of BURS.

b) keep documentation and other information relating to the originating status and constituent materials of goods produced and exported, including but not limited to, production records, information relating to the place of production, the number and identification of the types of machinery used in production, the number of workers employed in production, evidence of US and other materials used in the production of the article in question, such as purchase orders, invoices, bills of lading and other shipping documents, customs import and clearance documents, records of sale to the exporter and all export documents;

c) ensure compliance with the provisions of origin contained in section 334 of the Uruguay Round Agreements Act, the AGOA, 19 CFR 102.21 and Annex 401 to NAFTA (enactments, as defined in section 46A.01, of the United States of America) and any other enactment governing the preferential treatment of goods exported;

d) cooperate with BURS in providing documents, correspondence and reports relevant to any investigation, permit visits to and inspections to manufacturing premises and agree to personal interviews to ascertain needed facts;

e) register with BURS before production begins and de-register when production is closed or ceases;

f) consent to information regarding exports and imports of such covered articles be made available as required in terms of the ACT;

g) ensure that I/we are fully conversant with the requirements of AGOA as well as the provisions of the Customs Act and regulations; and

h) notify all persons in writing to whom a certificate of origin was given which I/we have reason to believe contains information that is not correct of any change which could affect its accuracy or validity.

…… ……

(Authorised signature) (Date: YY/MM/DD)

…… ……

(Name in block letters) (Capacity)

NOTE:

If the manufacturer is also the exporter of the goods exported, form CE 46A1.02 (incorporated in Section A of form CE 185.4A2) must also be completed.

C.1095

burs botswana unified revenue service	**REGISTRATION FOR SPECIAL MANUFACTURING WAREHOUSE: AUTOMOTIVE PRODUCTION AND DEVELOPMENT PROGRAMME (APDP)** (reg. 285)	**CE 185.4A5**
		OFFICE:
		REF No:
		DATE:

1. TRADING PARTICULARS:

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated on the application Form (CE 185)

Trade name of business:	
Physical address: Complex	
Street name and number:	
Building name and floor number:	
Suburb/District:	
City/Town:	
Street code:	
Web address:	

2. WAREHOUSE PARTICULARS:

Please state the rebate item(s), tariff subheading(s) / item(s) (if applicable); and describe the goods that will be manufactured or stored in the warehouse

Rebate item(s)	Tariff subheading(s) / item(s)	Rebate Code	Description of goods manufactured / stored
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			

If you have failed to comply with any law other than the Customs or Excise Act, relating to your industry during the past two years, state the nature of the offence and penalty imposed:

3. FOR OFFICIAL USE

File Number:	
District office:	
Type of warehouse:	SVM
Warehouse number:	

C.1096

burs botswana unified revenue service	**REGISTRATION AS MANUFACTURER IN TERMS OF DRAWBACK** *(reg. 193)*	**CE 185.4A10**
		OFFICE:
		REF No:
		DATE:

1. TRADING PARTICULARS:

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in container 5 of the application form (CE 185)

Trade name of business:	
Business address: Complex	
Unit number:	
Street name and number:	
Building name and floor number:	
Suburb/District:	
City/Town:	
Street code:	
Web address:	

2. DRAWBACK ITEMS 501.00 TO 521.00 PARTICULARS

*Please state the tariff subheading(s) of the imported raw materials that will be used in terms of the items 501.00 to 521.00 for the export of the finished products

DRAWBACK ITEM:	

TARIFF SUBHEADING(S)	DESCRIPTION RAW MATERIAL
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	

3. SUPPORTING DOCUMENTS IN SUPPORT OF APPLICATION:

In addition to the relevant documents listed on form CE 185:

A document to this form showing the volume / units / mass of raw materials to be utilised for each type of finished product to be exported

4. COMPENSATING (FINISHED) PRODUCT PARTICULARS:

Please state the tariff subheading(s) and give the description for the finished products to be exported:

TARIFF SUBHEADING(S)	DESCRIPTION OF COMPENSATING PRODUCT
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	

C.1097

burs botswana unified revenue service	**REGISTRATION AS ELECTRICITY PRODUCER** *(reg. 137)*	**CE 185.4A12**
		OFFICE
		REF No
		DATE:

NOTES

- This form to be completed by all persons generating electricity from –
  - (i) non-renewable sources in an electricity generation plant with an installed capacity exceeding 3MW, but not exceeding 5MW; or
  - (ii) co-generation as specified in Note 2(c), or other sources as specified in Note 2(d), of item 148.01.01 of Section B of Part 3 of Schedule No. 1, in a generation plant with an installed capacity exceeding 3MW
- Please supply all trade names and physical addresses from where the business is conducted if under a different address or under a different name as was stated on CE 185 application form.
- Where an * is used, please delete whichever is not applicable.

Trading particulars:

Trade name of business:			
Business address: Complex			
Unit number:			
Street name and number:			
Street code:			
Suburb/District:			
City/Town:			
Web address:			
Capacity of Electricity Generation Plant:			
Number of Electricity Generation Units:			
Non-renewable energy source used:	Coal		
	Petroleum based liquid fuels		
	Natural gas		
	Nuclear		
	Other (Specify)		
If electricity generated from co-generation, indicate type	Waste heat or energy from waste		
	Combined heat and power		
	Renewable		
	Solar power		

If you have failed to comply with any law other than the Customs and Excise Act, 1964 relating to your industry during the past two years, state the nature of the offence and penalty imposed.

C.1098

burs botswana unified revenue service	**REGISTERED AGENT** *(Reg, 263)*	**CE 185.4A13**	
		OFFICE	
		REF No	
		DATE:	

NOTES:

Please ensure that the Disclosure Form (CE 185.D) is signed and is attached to this form

TRADING PARTICULARS

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated on the application Form CE 185.

Trade name of business:	
Business address: Complex	
Unit number:	
Street name and number:	
Building name and floor number:	
Suburb/District:	
City/Town:	
Street code:	
Web address:	

C.1099

burs botswana unified revenue service	**APPLICATION FOR LICENSING OF STORAGE WAREHOUSE** *(reg. 139)*	**CE 185.4B3**
		OFFICE
		REF NO
		DATE

Notes:

- When an asterisk (*) appears, please delete whichever is not applicable
- Indicate with an X in the appropriate block(s) whichever is applicable

1. TRADING PARTICULARS:

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in Block 5 of the application Form (CE 185)

Trade name of business:	
Customs Client Number (if already registered):	
Physical address: Business name and number:	
Building name and floor number:	
City/Town:/Village	

2. AUTHORITY TO APPLY:

I/We,

……..

(name of applicant)

herein represented by:

1. …….. 1.……

(Name) (Capacity)

2.…….. 2.……..

(Name) (Capacity)

being duly authorised thereto by virtue of –

(a)*a resolution passed at a meeting of the Board of Directors, held at ……..on the……day of ……;
(b)express consent in writing of all the *partners of the partnership/*trustees of the trust;
(c)*being a person having the management of any other association; or
(d)*delegated officer of an organ of State,

hereby apply for licensing of a Storage Warehouse.

3. WAREHOUSE PARTICULARS:

(a) Indicate with an "X" what the warehouse will be used for:	Private - special goods ☐ hazadours goods ☐

C.1100

	Public - special goods ☐ hazadours goods ☐

(b) Please state the rebate item(s), tariff subheadings(s)/item(s) (if applicable), and describe the goods that will be stored in the warehouse.

Rebate items(s)	Tariff subheading(s)/items(s)	Rebate Code	Description of goods stored
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
(11)			
(12)			

4. ORIGINALS OR CERTIFIED COPIES TO ACCOMPANY THE APPLICATION:

(a) Registration certificate of business (as issued by the Registrar of Companies);
(b) Resolution/consent or other authority as applicable; and
(c) Identity/passport documents of –
*Individual.
*Partnership and Trust (all Members/Partners/Trustees), or
*Company (All Directors, including Managing Director and Financial Director)

5. DECLARATION:

I here –
(d) declare that, the particulars in the application and all enclosures are true and correct; and
(e) undertake to –
(i) inform the Botswana Unified Revenue Service immediately of any changes in the particulars furnished in the application;
(ii) comply with the Act and procedures

…… ……
(Initials and Surname) (Capacity)

…… ……
(Signature) (Date & Place)

6. FOR OFFICAL USE

File Number:		| | | | | | | | | | | | | | | | |
Type of Warehouse:	OS	
Warehouse Number:		
Licence Number		
Licence Date:		
Office with whom Licensed:		

C.1101

burs botswana unified revenue service	**APPLICATION FOR LICENSING OF SPECIAL STORAGE WAREHOUSE** *(reg.139)*	**CE 185.4B4**
		OFFICE
		REF NO
		DATE

Notes:

- When an asterisk (*) appears, please delete whichever is not applicable
- Indicate with an X in the appropriate block(s) whichever is applicable

1. TRADING PARTICULARS:

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as that stated in Block 5 of the application from (CE 185)

Trade name of business:		
Customs Client Number (if already registered):		
Physical address: Business name and number:		
Building name and floor number:		
City/Town:/Village		

2. AUTHORITY TO APPLY:

I/We,

……

(name of applicant)

herein represented by:

1. …….. 1.……

(Name) (Capacity)

2…….. 2.……

(Name) (Capacity)

being duly authorised thereto by virtue of –

(a)*a resolution passed at a meeting of the Board of Directors, held at ……on the……day of ……;

(**b**)express consent in writing of all the *partners of the partnership/*trustees of the trust;

(c)*being a person having the management of any other association; or

(d)*delegated officer of an organ of State,

hereby apply for licensing of a Storage Warehouse.

3. WAREHOUSE PARTICULARS:

C.1102

(a) Indicate with an "X" what the warehouse will be used for:	Private - special goods ☐ hazadours goods ☐ Public - special goods ☐ hazadours goods ☐

(b) Please state the rebate item(s), tariff subheadings(s)/item(s) (if applicable), and describe the goods that will be stored in the warehouse.

Rebate items(s)	Tariff subheading(s)/items(s)	Rebate Code	Description of goods stored
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
(11)			
(12)			

4. ORIGINALS OR CERTIFIED COPIES TO ACCOMPANY THE APPLICATION:

(f) Registration certificate of business (as issued by the Registrar of Companies);
(g) Resolution/consent or other authority as applicable; and
(h) Identity/passport documents of –
*Individual.
*Partnership and Trust (all Members/Partners/Trustees), or
*Company (All Directors, including Managing Director and Financial Director)

5. DECLARATION:

I here –
(i) declare that, the particulars in the application and all enclosures are true and correct; and
(j) undertake to –
(iii) inform the Botswana Unified Revenue Service immediately of any changes in the particulars furnished in the application;
(iv) comply with the Act and procedures

…… ……
(Initials and Surname) (Capacity)

…… ……
(Signature) (Date & Place)

6. FOR OFFICAL USE

File Number:													
Type of Warehouse:													
Warehouse Number:													
Licence Number													
Licence Date:													
Office with whom Licensed:													

C.1103

burs botswana unified revenue service	**APPLICATION FOR LICENCE AS CLEARING AGENT** *(reg. 264)*	**CE 185.4B5**	
		OFFICE:	
		REF No:	
		DATE:	

1. TRADING PARTICULARS	
Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as was stated on application Form (CE 185)	
Trade name of business:	
Physical Address: Complex	
Street name and number:	
Unit number:	
Building name and floor number:	
Suburb/District:	
City/Town:	
Street code:	
Web Address:	
2. FOR OFFICIAL USE	
Licence Number:	
Licence Date:	
District Office:	

C.1104

burs botswana unified revenue service	**APPLICATION FOR LICENSING AS REMOVER OF GOODS IN BOND** *(reg. 264)*	**CE 185.4B6**	
		OFFICE	
		REF NO	
		DATE	

Notes:
(a)Whenever an asterisk (*) appears, please delete whichever is not applicable
(b)Indicate with an "**X**" in the appropriate block(s) whichever is applicable

1. TRADING PARTICULARS:

Please supply all trade names and physical addresses if the business is conducted from a different address or under a different name as stated in Block 5 of the application form (CE 185).

Trade name of the business:	
Customs Client Number (if already registered):	
Physical address: Street name and number:	
Building name and floor number:	
Village/ City / Town:	
Street:	

2. AUTHORITY TO APPLY:

I/We,

……

(name of applicant)

herein represented by:

1. …….. 1……

(Name) (Capacity)

2…… 2……

(Name) (Capacity)

being duly authorized thereto by virtue of –

C.1105

(a)*a resolution passed at a meeting of the Board of Directors, held at …… on the …… day of ……;
(b)*express consent in writing of all the members of the close corporation / * partners of the partnership /* trustees of the trust;
(c)* being a person having the management of any other association; or
(d)* delegated officer of an organ of state,

hereby apply for licensing as Remover of Goods in Bond.

3. ORIGINALS OR CERTIFIED COPIES TO ACCOMPANY THE APPLICATION:

(a)Registration certificate of business (as issued by the Registrar of Companies);
(b)Resolution or consent or other authority as applicable; and
(c)Identity number or passport documents of –
- (i) Individual,
- (ii) partnership, Close Corporation and Trust (all members, partners or trustees), and
- (iii) company (all directors, Managing Directors and Financial Directors).

4. DECLARATION:

I hereby –
(a) declare that the particulars in the application and all enclosures are true and correct; and
(b) undertake to –
- (i) inform the Botswana Unified Revenue Service immediately of any changes in the particulars furnished in the application; and
- (ii) comply with the Customs and Excise laws and procedures.

…… ……
(Initials and surname) (Capacity)

…… ……
(Signature) (Date and Place)

5. FOR OFFICIAL USE

License Number:																
License Date:																
Office with whom Licensed:																

C.1106

burs botswana unified revenue service	**GUARANTEE FORM** Reg. 140, 269, 273, 279,	**CE 185.C**
		OFFICE
		REF NO
		DATE

SECURITY PARTICULARS – Must be completed by all applicants who apply to be licensed as:

- **Clearing Agents**
- **Removers of goods in bond,**
- **Licensed Distributors of fuel;**
- **Warehouses or Rebate Stores**

NOTES:

a) Clearing Agents - Security is required in respect of each district office where business will be conducted with the Botswana Revenue Service.

b) Removers of goods in bond - The security amount shall cover any duty and VAT on goods that will be transported at any given time.

c) Warehouses - The security amount shall cover any duty/taxes on goods that will be stored at any given time in a licensed Customs and Excise Warehouse.

d) Rebate Stores - The security amount shall cover any duty that will be rebated at any given time in an approved Customs and Excise Rebate Store.

GUARANTEE PARTICULARS	
Principal	
a) Person(s) who will sign the guarantee on behalf of the applicant:	
i). Name	
Capacity	
Signature	
ii). Name	
Capacity	
Signature	
Surety	
b) Full name and address of the bank or insurance company who will provide the security:	
c) Person(s) who will sign the bond on behalf of the surety:	
i). Name	
Capacity	
Signature	
ii). Name	
Capacity	
Signature	

Guarantors are held and firmly bound unto the Commissioner General, Botswana Unified Revenue service in a sum not exceeding (in words …… ……to be paid to BURS, for which payment will and truly be made and we bind ourselves jointly and severally, firmly by these presents.

Bond Amount (BWP)	

Accepted by

Full name ……..... Capacity…….. Signature……..Date…….

For/Commissioner General

C.1107

burs botswana unified revenue service	**DISCLOSURE OF REGISTERED AGENT** *(reg.263)*	**CE 185. D**
		OFFICE
		REF No
		DATE:

NOTES

A separate Form CE 185.D must be completed and submitted for each registered agent that is disclosed and be attached to the CE 185 application form.

1. PARTICULARS OF IMPORTER/EXPORTER/REMOVER IN BOND/SEARCHER OF OR FOR WRECK NOT LOCATED IN BOTSWANA

I, Importer / Exporter / Remover in bond / Searcher of or for wreck not located in the Botswana

Individual:	Name:				
	Surname:				
Passport No:			Passport Country (e.g. Botswana = BW)		
Business address: Complex					
Street name and number:					
Unit number:					
Building name and floor number:			Street code:		
Suburb/District					
City/Town					
Country					
Postal Address:					
			Postal code		
Business telephone (including code):	Code: (_____)	Tel. (_____)	Fax number (including code):	Code: (_____)	Fax. (_____)
Cellular phone number:					
Business e-mail address:					

JURISTIC PERSON

C.1108

Registered name of business (juristic person):									
Company	Close corporation		Trust		Sole proprietor / natural person		Partnership		
Co-operative	Organ of state						Any other juristicperson		
Registration number of juristic entity, where registration is a requirement for such entity									

I/We,

…… (name of person(s) authorised to act on behalf of juristic entity)

(1)	……	(2)	……
(Capacity/Designation)		(Capacity/Designation)	

being duly authorised thereto by virtue of –

a) *a resolution passed at a meeting of the Board of Directors, held at …… on the…… day of …… (CCYY) ; or

b) *express consent in writing of all the members of the close corporation /* partners of the partnership /* trustees of the trust; or

c) * being a person having the management of any other juristic person; do hereby appoint / cancel the party specified under part 3 of this application as Registered Agent for the functions set out in part 4.

3. REGISTERED AGENT PARTICULARS (as reflected on CE 185)

I / We accept / cancel the appointment as Registered Agent for the functions set out in part 4 of this application

Individual:	Name:			
	Surname:			
Identity No:				
Business address: Complex				
Street name and number:				
Unit number:				
Building name and floor number:			Street code:	
Suburb/District				
City/Town				

C.1109

Country					
Postal Address:					
					Postal code
Business telephone (including code):	Code: (_____)	Tel. (_____)	Fax number (including code):	Code: (_____)	Fax. (_____)
Cellular phone number:					
Business e-mail address:					

JURISTIC PERSON

Registered name of business (juristic person):									
Company		Close corporation		Trust		Sole proprietor / natural person		Partnership	
Co-operative		Organ of state						Any other juristic person	
Registration number of juristic entity, where registration is a requirement for such entity									

I/We,
…… (name of person(s) authorised to act on behalf of juristic entity)

(1)
…… 2) ……
(Capacity/Designation)

being duly authorised thereto by virtue of –

*a resolution passed at a meeting of the Board of Directors, held at on the…….. day of …… (CCYY) ; or

express consent in writing of all the members of the close corporation / partners of the partnership /* trustees of the trust; or

* being a person having the management of any other association.

4. DISCLOSURE OF RELATIONSHIP:

Importer's registered agent:		Cancel relationship		Effective date	
Exporter's registered agent:		Cancel relationship		Effective date	
Other agent: Specify ……		Cancel relationship		Effective date	

C.1110

SIGNED BY THE IMPORTER/EXPORTER NOT LOCATED IN BOTSWANA

I/ We hereby declare that the particulars in the application are true and correct and undertake to comply with such customs or excise laws and procedures.

(1) ..... (2) .....
Signature *Signature*

at ..... on the ..... day of .....
Name of Town or City *No.* *Month and Year*

In the presence of the subscribed witnesses:

Witnesses: (1) ..... (1) .....
Signature *Signature*

(2) ..... (2) .....
Signature *Signature*

SIGNED BY THE REGISTERED AGENT:

I/ We hereby declare that the particulars in the application are true and correct and undertake to comply with such customs or excise laws and procedures.

(1) ..... (2) .....
Signature *Signature*

at ..... on the ..... day of .....
Name of Town or City *No.* *Month and Year*

In the presence of the subscribed witnesses:

Witnesses: (1) ..... (1) .....
Signature *Signature*

(2) ..... (2) .....
Signature *Signature*

C.1111

		DATE

	1. DETAILS OF OWNER	2. DETAILS OF AGENT/IMPORTER/OTHER (if not owner)
Full names		
TIN		Misc
Identity Number		
Contact Number		
E-mail Address		
Physical Address		
Postal Address		

Mr/Ms.……..are hereby served with the notice explained below. You are requested to respond to this notice within the time and the space further below.

3. THIS IS A NOTICE OF -

☐ Suspension ☐ Revocation

☐ Appear before a Customs Officer ☐ Provision/increase security/guarantee

☐ Demand for information ☐ Demand for Payment

☐ Abandonment by Revenue Service ☐ Removal of goods to state warehouse

☐ Penalty ☐ Failure to comply with the Act

☐ (Other)……

4. DESCRIPTION OF GOODS		5. DETAILS OF MEANS OF TRANSPORT	
Declaration number		Registration No	
Goods name		Make	
Class/Kind		Model	
Value		Year of Manufacture	
Quantity		Colour	
Volume		Chassis number	
Weight		Engine number	

6. REASONS/NOTES REGARDING NOTICE (add pages if required)

……

……

Pages added……

Delegated Officer Signature: ……Designation……..…...Date……

Recipient Signature: …… Capacity…….…….. Date……..……

SECOND SCHEDULE

PART I

Designated Places of Entry and Exit

Places of Entry and Exit through which means of transport or persons on foot or otherwise shall enter or leave Botswana and through which goods may be imported, exported, transited or cleared for customs purposes.

Land borders

Bray
Bokspits
Dobe
Kasane River
Kazungula OSBP
Kazungula Road
Mabolwe
Maitengwe
Makopong
Martin's Drift
Matsiloje
Mamuno
Mc Cathy's Rust
Middlepits
Mohembo
Ngoma
Parr's Halt
Pandamatenga
Pioneer Gate
Phitshane Molopo
Platjan
Pont Drift
Ramokgwebana
Ramatlabama
Ramotswa
Sikwane
Tlokweng Gate
Two Rivers

Airports

Sir Seretse Khama International Airport
Kasane International Airport
Maun International Airport
Phillip G. Matante International Airport
Pont Drift Airfield (Limpopo Valley Airstrip)

Rail Offices

Francistown Container Terminal
Gaborone Container Terminal
Palapye Container Terminal

PART II

Places of entry and exit through which goods may be cleared for Customs purposes

Inland Customs Offices

Francistown Longroom
Gaborone Longroom
Gaborone Post Office
Kasane Longroom
Lobatse Longroom
Letlhakane Office
Maun Longroom
Palapye Longroom
Selibe Phikwe Longroom
Sua Pan
Jwaneng office
Central Processing Hub

PART III

A joint, one-stop or juxtaposed place, or a place in the adjoining State

Place
Dry Ports
Walvis Bay, Namibia

One Stop Border
Kazungula OSBP
Mamuno

Joint Border
Two Rivers

THIRD SCHEDULE

PART I
Charges for extra and special attendance

Monday to Friday (excluding Public Holidays)	P300.00 per officer per hour or part thereof
Saturday, Sunday and Public Holidays	P600.00 per officer per hour or part thereof
Late application fee	P1000.00 flat rate

PART II

Fees for state warehouse operated by the Revenue Service

DESCRIPTION	FEE
goods landed at a place to which they were not consigned,	at the rate of P5.00 per 100 kg or portion thereof for every day or portion of day;
goods imported by an individual and which are seized in terms of the provisions of the Act	at the rate of P2.00 per 10 kg or portion thereof for every seven days or portion of seven days;
goods imported by an individual and which are seized in terms of the provisions of section 35 of the Act pending the production of a certificate, permit or other authority	at the rate of P2.00 per 10 kg or portion thereof for every seven days or portion of seven days;
goods which are removed from state warehouse within 14 days from the date of receipt	at the rate of P10,00 per 100 kg or portion thereof for every seven days or portion of seven days;
goods which are removed from state warehouse after 14 days but within 28 days from the date of receipt	at the rate of P20,00 per 100 kg or portion thereof for every seven days or portion of seven days;
goods which are removed from state warehouse after 28 days from the date of receipt	at the rate of P40,00 per 100 kg or portion thereof for every seven days or portion of seven days;
goods which are sold after non-declaration of goods,	at the rate of P20,00 per 100 kg or portion thereof for every seven days or portion of seven days:

PART III

OTHER CHARGES

(a) Declaration processing fee

Range of Line Items	Declaration Processing Fees
1-10	BWP 20.00
11-50	BWP 50.00
51 and above	BWP 200.00

(b) Amendment fee

Amendments per declaration number	Amendment Fees
First amendment	Free
Second amendment	P500.00
Third and subsequent amendments	P1000.00

(c) Withdrawal/Cancellation fee

Withdrawal/Cancellation fee for import declaration	P1000.00

(d) Advanced Binding Ruling fee

Advance Binding Ruling fee	P500.00

FOURTH SCHEDULE

Transit routes

Land Border	**Route definitions for transit**	**Route names**	**time limits**
Kazungula Bridge-Tlokweng	ZW/ZM-A33-A1-A15(N11)SA (Kazungula-Nata-Palapye-Gaborone-Tlokweng (SA)N4	Route 1	72hrs
Kazungula Bridge-Martins Drift	ZW/ZM-A33-A1-A15(N11)SA (Kazungula-Nata-Francistown-Phikwe-Martins drift (SA)N11	Route 2	48hrs
Kazungula Bridge-Ramatlabama	ZW/ZM-A33-A1-(A7)ZW (kazungula-Nata-Francistown-Gaborone-Ramatlabama(SA)N18	Route 3	72hrs
Kazungula Bridge-Ramokgwebana	ZW/ZM-A33-A1-(A7)ZW (Kazungula-Nata-Ramokgwebana (ZW)A7	Route 4	24hrs
Kazungula Bridge-Pioneer Gate	ZW/ZM-A33-A1-A233-NA(B6) (Kazungula-Nata-Francistown-Gaborone-Lobatse-Pioneer (SA)N4	Route 5	72hrs
Kazungula Bridge-Ngoma	ZW/ZM-A1-A33-NA(B6) (Kazungula-Kasane-Ngoma (NA)B6	Route 6	12hrs
Kazungula Road -Ngoma	ZW/ZM-A1-A33-NA(B6) (Kazungula-Kasane-Ngoma (NA)B6	Route 7	12hrs
Mamuno –Ramatlabama	B6(NA) – A2-A10-A1-ZW(N4) (Mamuno-Kanye-Ramatlabama (SA)N18	Route 8	72hrs
Mamuno - Pioneer Gate	B6(NA) – A2-A2-ZW(N4) (Mamuno-Kanye-Pioneer-(SA)N11	Route 9	48hrs
Mamuno- Martins Drift	B6(NA) – A2-A10-A1-ZW(A7) (Mamuno-Jwaneng-Gaborone-Mahalape-Martin's Drift (SA)	Route 10	72hrs
Mamuno-Ramokgwebana	B6(NA) – A2-A10-A1-ZW(N4) (Mamuno-Jwaneng-Gaborone-Francistown-Ramokgwebana-(ZW)A7	Route 11	72hrs
Mamuno- Tlokweng	B6(NA) – A2-A10-A12-SA(N11) (Mamuno-Jwaneng-Gaborone-Tlokweng-(SA)N4	Route 12	48hrs
Martin's Drift- Kazungula Road	N11(SA) – A2-A1-A3-A33-ZW(A7) (martin's Drift-Lerala-Phikwe-Francistown-Nata-Kazungula (ZW)	Route 13	48hrs
Martin's Drift- Kazungula OSBP	N11(SA) – A2-A1-A3-A33-ZW(A7) (martins Drift-Lerala-Phikwe-Francistown-Nata-Kazungula (ZM)	Route 14	48hrs
Martin's Drift-Ramokgwebana	N11(SA) – A15-A1(ZW)A7 (Martin's Drift-Lerala-Phikwe-Francistown-Ramokgwebana	Route 15	24hrs
Mohembo- Tlokweng	B8(NA) - A35-A2-A10(SA)N4 (Mohembo-Sehitwa-Jwaneng-Gaborone-Tlokweng	Route 16	72hrs
Mohembo-Martins Drift	B8(NA) - A35-A3-A1-A15-(SA)N11 (Mohembo-Sehitwa-Maun-Francistown-Phikwe-Lerala-Martins Drift	Route 18	72hrs
Mohembo – Pioneer Gate	B8(NA) - A35-A3-A2-(SA)N4	Route 19	72hrs

	(Mohembo-Sehitwa-Ghanzi-Kanye-Pioneer		
Mohembo- Ramatlabama	B8(NA) - A35-A3-A2-A1-(SA)N18 (Mohembo-Sehitwa-Ghanzi-Kanye-Ramatlabama)	Route 20	72hrs
Mohembo-Ramokgwebana	B8(NA) - A35-A3-A1-ZW(A7 (Mohembo-Sehitwa-Maun-Nata-Ramokgwebana)	Route 21	72hrs
Ngoma- Tlokweng	B8(NA) - A33-A3-A1-A12(SA)N4 (Ngoma-Kazungula-Nata-Francistown-Palape-Gaborone-Tlowkeng)	Route 22	72hrs
Ngoma- Pioneer Gate	B8(NA) - A33-A3-A1(SA)N4 (Ngoma-Kazungula-Nata-Francistown-Palape-Gaborone-Lobatse-Pioneer)	Route 23	72hrs
Ngoma- Ramatlabama	B8(NA) - A33-A3-A1(SA)N18 (Ngoma-Kazungula-Nata-Francistown-Gaborone-Lobatse-Ramatlabama	Route 24	72hrs
Ngoma- Martins drift	B8(NA) - A33-A3-A1-A15 (ZW)A7 (Ngoma-Kazungula-Nata-Francistown- Serule-Martins Drift)	Route 25	72hrs
Ngoma- Ramokgwebana	B8(NA)- A33 –kazungula-A33-A3-A1-(ZW)A7 (Ngoma-Kazungula-Nata-Francistown-Ramokgwebana)	Route 26	72hrs
Pioneer Gate -Kazungula road	N4(SA) – A2-A1-A3-A33-ZM (Lobatse-Gaborone-Francistown-Nata-Kazungula)	Route 27	72hrs
Pioneer Gate – Kazungula OSBP	N4(SA) – A2-A1-A3-A33-Kazungula road-ZW (Lobatse-Gaborone-Francistown-Kazungula)	Route 28	72hrs
Pioneer Gate-Ramokgwebana	N4 (SA) A2-A1-A1- (ZW)A7 (Lobatse-Gaborone-francistown-Ramokwebana)	Route 29	72hrs
Pioneer - Mamuno	N4 (SA) A2-A2 (NA)B6 (Lobatse-Kanye-kang-mamuno)	Route 30	72hrs
Pioneer - Mohembo	N4 (SA) A2-A3-A35(NA)B8 (Lobatse-Kanye-Kang-Sehitwa-Shakawe-Mohembo)	Route 31	72hrs
Tlokweng Gate-Ramokgwebana	R49 (SA) -A12-A1-A1- (ZW)A7 (Tlokweng-Gaborone-Francistown-Ramokgwebana)	Route 32	72hrs
Ramatlabama-Ramokgwebana	N18(SA) into A1 – A1 into (ZW)A7 Ramatlabama-Lobatse-Gaborone-Francistown-Ramokgwebana	Route 33	72hrs

Dated this 28th day of October, 2026.

Ndaba Nkosinathi Gaolathe
Minister of Finance

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