

## **OF CONTRABAND, SMUGGLERS & CUSTOMS SEIZURES – Part 1 by Jonathan Hore**

Welcome folks to today's article in which I want to walk you through what is known as contraband and how the taxman fights smugglers. I will take you through some border and Customs procedures but in a simplified manner. Before I proceed, I just want to state that the importation and exportation of goods is governed by the Customs & Excise Act, as read with its subsidiary legislation. I will take a bias towards goods that need to be declared to BURS at borders, airports or railway stations, commonly referred to as ports of entry.

### **WHAT IS CUSTOMS CONTROL?**

You may know that whenever goods are to be imported or exported from the country, they have to be cleared by BURS. Well, the term Customs clearance simply means that proper documentation is prepared in the form of what is known as a bill of entry or SAD 500, which provides the pertinent details about the import or export. For imports, the SAD 500 would specify, amongst others, the following: the name of the importer, country of origin, the Customs tariff code, the value of the goods, a full description of the goods, country of destination and any taxes payable. The SAD 500 is then sent for checking or clearance by BURS, after which the goods can be imported or exported. Technically, goods cannot be imported or exported out of the country without being cleared for Customs purposes.

### **SO WHAT IS CONTRABAND?**

Well, you know there are some amongst us who don't want to follow the law, so they tend to create their own laws. Contraband simply refers to goods that are illegally imported/exported or that are seized by BURS when they were in the process of being smuggled. So, it's as simple as that. One may know that the law says you can't import tobacco without a permit but he attempts to beat the taxman and gets caught. That tobacco is called contraband. So, what are you called? Contraband-owner? Well, technically, you become a smuggler and you would have committed one of the most serious Customs offences. The World Customs Organisation is fully aware that smuggling is a very serious problem for tax authorities and it encourages cooperation among its members to quash the smuggling of contraband.

### **WHY WOULD ONE SMUGGLE GOODS?**

The reasons for smuggling are so many and they include the following:

- **Illegal goods:** You will know that goods such as dagga and cocaine are illegal and cannot be imported. So those who are daring try to create their own Customs laws and attempt to import such goods. The country is currently troubled by the illegal importation of drugs, which are the main reasons behind immoral and illegal activity, especially amongst the youth. 'Them' boys just want to get high whilst destroying their lives as well as the future of others;
- **Controlled goods:** Some goods need import permits and they cannot be cleared without such permits. These are commonly referred to as controlled goods. Most of such goods potentially cause diseases or could be harmful to humans or simply need a professionally trained person who knows how to use them to import them. These include explosives, medical drugs, firearms etc. The moment someone tries to smuggle these, know that more than often, it's for illegal purposes. They will be trying to play 'catch-me-if-you-can' with the taxman so they can advance their illegal ambitions;
- **Financial gain:** Some smugglers are motivated by a drive to make profits through ducking taxes that are charged by the taxman. The import taxes include Customs duties (from non-SACU countries), levies such as alcohol levy and VAT. So, those

who believe in getting rich fast try to avoid the taxes so as to land the goods in Botswana at a cheaper cost than what they would have had they formally cleared them. Oops! Money makes us go crazy at times.

### **SEIZURES: TAXMAN'S VENGEANCE**

If you don't want to irritate a Customs officer and invite his vengeance, then don't try to write your own Customs Act. If the taxman catches you, he automatically seizes the contraband and either demands hefty penalties for their release or confiscates them. Some of the goods such as drugs are destroyed whilst some may be sold to persons who have permits. Don't be mistaken, the fact that your goods are seized does not mean you walk free. The cops may then come after you and the matter gets very legal. And by the way, BURS can seize the contraband as well as the vehicle which is used to smuggle the goods. The only thing that BURS can't seize is you! Well, the cops may 'seize' you though. Well folks, I hope that was insightful. As yours truly says goodbye, never attempt to smuggle goods as your goods may turn into contraband. BURS will seize the contraband whilst the cops 'seize' you. Declare your goods and to give to Caesar what belongs to him.

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