Statutory Instrument No. 93 of 1988

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50:01)

AMENDMENT OF SCHEDULES (NO. 26) NOTICE, 1988
(Published on 26th August, 1988)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 50 and 51 of the Customs and Excise Duty Act, the Schedules to the Act are amended to the extent set out in the Schedule below.

SCHEDULE

Part 2 - Section A of Schedule No. 1 to the Act

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
104.10		By the substitution for tariff item 104.10 of the following:		
"104.10	22.03	BEER MADE FROM MALT:		
.10		Of a relative density before fermentation not exceeding 1 040 degrees (excluding traditional beer as defined in the Liquor Act, Cap. 45.01)	3 447u/ 100 l	3 446u/ 100 l
		Plus a suspended duty of:		
		(i) In operation	nil	nil
		(ii) Maximum rate	275u/100 l	275u/100 l
.20		Of a relative density before fermentation exceeding 1 040 degrees but not exceeding 1 050 degrees, which is cleared ex any customs and excise manufacturing warehouse during any financial year, or which is imported into Botswana, or which is illicit beer (excluding traditional beer as defined in the Liquor Act, Cap. 45.01)		
	(1)	On the first 4 500 000 l or any quantity less than 4 500 000 l so cleared during a financial year	3 722u/ 100 l	
	(2)	On the quantity so cleared during a financial year which is more than	3 854u/ 100 l	

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	RATE OF DUTY CUSTOMS
		4 500 000 l but not exceeding 9 000 000 l		
		(3) On the quantity so cleared during a financial year which is more than 9 000 000 l but not exceeding 18 000 000 l	3 986u/ 100 l	-
		(4) On the quantity so cleared during a financial year which is more than 18 000 000 l but not exceeding 27 000 000 l	4 118u/ 100 l	-
		(5) On the quantity so cleared during a financial year which is more than 27 000 000 l but not exceeding 36 000 000 l	4 250u/ 100 l	-
		(6) On the quantity so cleared during a financial year which is more than 36 000 000 l	4 382u/ 100 l	-
		(7) If duty is paid on illicit beer	4 382u/ 100 l	-
		(8) If imported	-	3 700u/100 l
:30		Of a relative density before fermentation exceeding 1 050 degrees (excluding traditional beer as defined in the Liquor Act, Cap. 45.01	4 481u/ 100 l	3 920u/100 l
				22u/100 l"
		Plus, for every degree of relative density before fermentation exceeding 1 080 degrees.	22u/100 l	
104.20		By the substitution for tariff items 104.20.10, 104.20.15 and 104.20.25 of the following:		-
".10		Wine spirits, manufactured in Botswana by the distillation of wine	101 398u/ 100 l of absolute alcohol	-
.15		Spirits, manufactured in Botswana by the distillation of any sugar cane product	111 361u/ 100 l of absolute alcohol	

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
.25		Spirits, manufactured in Botswana by the distillation of any grain product	115 868u/ 100 l of absolute alcohol"	-
104.20		By the substitution for tariff items 104.20.29, 104.20.30 and 104.20.40 of the following:		
".29		Other spirits, manufactured in Botswana	105 835u/ 100 l of absolute alcohol	-
.30		Imported spirits of any nature, including spirits in imported spirituous beverages (excluding liqueurs, cordials and similar spirituous beverages containing added sugar) and in compound alcoholic preparations of an alcoholic strength exceeding 1,713 per cent acohol by volume	- -	91 785u/ 100 l of absolute alcohol or 40 326u/ 100 l
.40		Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring substances	-	91 785u/ 100 l of absolute alcohol"
104.30		By the substitution for tariff items 104.30.20 and 104.30.30 of the following:		
".20		Cigarettes	14,5u/10 cigarettes plus 56u/ kg tobacco content	14,5u/10 cigarettes plus 56u/ kg tobacco content
		Plus in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg/ 1 000 cigarettes	672u/kg tobacco content	672u/kg tobacco content
.30		Cigarette tobacco	14,5u/50 g or fraction thereof plus 213u/kg tobacco	14,5u/50 g or fraction thereof plus 213u/kg tobacco

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
		Plus a suspended duty of:		
		(i) In operation	nil	nil
		(ii) Maximum rate	73u/kg tobacco	73u/kg tobacco"

MADE this 13th day of July, 1988.

P.S. MMUSI,
Vice President and Minister of Finance and Development Planning.

L2/7/172 XXIV