Statutory Instrument No. 35 of 1988

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

AMENDMENT OF SCHEDULES (No. 7) NOTICE, 1988

(Published on 31st March, 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	PRESENT RATE OF DUTY EXCISE	PRESENT RATE OF DUTY CUSTOMS	PROPOSED RATE OF DUTY EXCISE	PROPOSED RATE OF DUTY CUSTOMS
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)):	2 967u/ 100 l	2 966u/ 100 l	3 447u/ 100 l	3 446u/ 100 l
		Plus a suspended duty of:				
		(i) In operation	nil	nil	nil	nil
		(ii) Maximum rate	275u/ 100 l	275u/ 100 l	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 litres or any quantity less than 4 500 000 litres so cleared during a financial year	3 242u/ 100 l		3 722u/ 100 l	
		(2) On the quantity so cleared during a financial year which is more than 4 500 000 litres but not exceeding 9 000 000 litres	3 374u/ 100 l		3 854u/ 100 l	
104.10 .20	22.03	(3) On the quantity so cleared during a financial year which is more than 9 000 000 litres but not exceeding 18 000 000 litres	3 506u/ 100 l		3 986u/ 100 l	

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY EXCISE	PRESENT RATE OF DUTY CUSTOMS	PROPOSED RATE OF DUTY EXCISE	PROPOSED RATE OF DUTY CUSTOMS
		(4) On the quantity so cleared during a financial year which is more than 18 000 000 litres but not exceeding 27 000 000 litres	3 638u/ 100 l		4 118u/ 100 l	
		(5) On the quantity so cleared during a financial year which is more than 27 000 000 litres but not exceeding 36 000 000 litres	3 770u/ 100 l		4 250u/ 100 l	
		(6) On the quantity so cleared during a financial year which is more than 36 000 000 litres	3 902u/ 100 l		4 382u/ 100 l	
		(7) If duty is paid on illicit beer	3 902u/ 100 l		4 382u/ 100 l	
		(8) If imported		3 220u/ 100 l		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 001u/ 100 l	3 440u/ 100 l	4 481u/ 100 l	3 920u/ 100 l
		Plus, for every degree of relative density before fermentation exceeding 1 080 degrees	22u/ 100 l	22u/ 100 l	22u/ 100 l	22u/ 100 l
104.20	22.07	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80% VOL. OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH;				
	22.08	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL.; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES; COMPOUND ALCOHOLIC PREPARATIONS OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES:				
.10		Wine spirits, manufactured in Botswana by the distillation of wine	85 770u/ 100 l of absolute alcohol		101 398u/ 100 l of absolute alcohol	
104.20 .15	22.08	Spirits, manufactured in Botswana by the distillation of any sugar cane product	95 733u/ 100 l of absolute alcohol		111 361u/ 100 l of absolute alcohol	
.25		Spirits, manufactured in Botswana by the distillation of any grain product	100 240u/ 100 l of absolute alcohol		115 868u/ 100 l of absolute alcohol	

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY EXCISE	PRESENT RATE OF DUTY CUSTOMS	PROPOSED RATE OF DUTY EXCISE	PROPOSED RATE OF DUTY CUSTOMS
.29		Other spirits, manufactured in Botswana	90 207u/ 100 l of absolute alcohol		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 alcohol by volume		76 157u/ 100 l of absolute alcohol or 33 606u/ 100 l		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		76 157u/ 100 l of absolute alcohol		91 785u/ 100 l of absolute alcohol
104.30	24.02	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES;				
	24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES, "HOMOGENISED" OR "RECONSTITUTED" TOBACCO EXTRACTS AND ESSENCES:				
.20		Cigarettes	12,5u/10 cigarettes plus 56u/ kg tobacco content	12,5u/10 cigarettes plus 56u/ kg tobacco content	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	584u/kg tobacco content	584u/kg tobacco content	672u/kg tobacco content	672u/kg tobacco content
104.30 .30	24.03	Cigarette tobacco	12,5u/ 50 g or fraction thereof plus 213u/kg tobacco	12,5u/ 50 g or fraction thereof plus 213u/kg tobacco	14,5u/ 50 g or fraction thereof plus 213u/kg tobacco	14,5u/ 50 g or fraction thereof plus 213u/kg tobacco

Plus a suspended duty of:

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY		PROPOSED RATE OF DUTY	
			EXCISE	CUSTOMS	EXCISE	CUSTOMS
		(i) In operation	nil	nil	nil	nil
		(ii) Maximum rate	73u/kg tobacco	73u/kg tobacco	73u/kg tobacco	73u/kg tobacco

Note: the proposed rates of duty be applicable only to the goods concerned which have not been entered for home consumption at the time these Taxation Proposals are tabled.

Schedule No. 6 to the Act

I REBATE ITEM	II TARIFF ITEM	III CODE	C. D.	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND
609.04				By the substitution for items 609.04 .40 and 609.04.45 of the following:		
".40	104.20	01.00	59	Spirits obtained by the distillation of any sugar cane product and entered for use in the manufacture of gin	Full duty less 109 971u/ 100 litres of absolute alcohol	
609.04 .45	104.20	01.01	58	Spirits obtained by the distillation of any grain product and entered for use in the manufacture of gin	Full duty less 114 478u/ 100 litres of absolute alcohol"	

Note: The extent of rebate of excise duty on cane and grain spirits for the manufacture of of gin is amended.

MADE this 16th day of March, 1988.

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

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