Statutory Instrument No. 26 of 1989

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

AMENDMENT OF SCHEDULES (NO. 14) NOTICE, 1989
(Published on 31st March, 1989)

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		PROPOSED RATE OF DUTY	
			EXCISE	FISCAL	EXCISE	FISCAL
104.05	22.01	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW:				
	22.02	WATERS INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES (EXCLUDING FRUIT OR VEGETABLE JUICES OF HEADING NO. 20.09):				
.10		Mineral waters including spa waters and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	1,76u/l	2,82u/l	4,36u/l	5,42u/l
.20		Lemonade and flavoured mineral waters, including flavoured spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	1,76u/l	2,82u/l	4,36u/l	5,42u/l
104.05 .30		Non-alcoholic beverages not elsewhere specified or included in this tariff item, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	1,76u/l	2,82u/l	4,36u/l	5,42u/l
104.10	22.03	BEER MADE FROM MALT:				
.10		Of a relative density before fermentation not exceeding 1 040 degrees (excluding Sorghum beer as defined in the Liquor Act (Cap 45.01)	3 447u/ 100 l	3 446u/ 100 l	3 687u/ 100 l	3 686u/ 100 l

		Plus a suspended duty of:				
		(i) In operation (ii) Maximum rate	Nil 275u/ 100 l	Nil 275u/ 100 l	Nil 275u/ 100 l	Nil 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 Sorghum 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		3 962u/ 100 l	
		(2) On the quantity so cleared during a financial year which is more than 4 500 000 l but not exceeding 9 000 000 l	3 854u/ 100 l		4 094u/ 100 l	
104.10 .20	22.03	(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 226u/ 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		4 358u/ 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		4 490u/ 100 l	
		(6) On the quantity so cleared during a financial year which is more than 36 000 000 l	4 382u/ 100 l		4 622u/ 100 l	
		(7) If duty is paid on illicit beer	4 382u/ 100 l		4 622u/ 100 l	
		(8) If imported		3 700u/ 100 l		3 940u/ 100 l
.30		Of a relative density before fermentation exceeding 1 050 degrees (excluding Sorghum beer as defined in the Liquor Act (Cap 45.01)	4 481u/ 100 l	3 920u/ 100 l	4 721u/ 100 l	4 160u/ 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:**				
104.20 .10	22.08	Wine spirits, manufactured in Botswana by the distillation of wine	101 398u/ 100 l of absolute alcohol		109 212u/ 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		119 175u/ 100 l of absolute alcohol	
.25		Spirits, manufactured in Botswana by the distillation of any grain product	115 868u/ 100 l of absolute alcohol		123 682u/ 100 l of absolute alcohol	
.29		Other spirits, manufactured in Botswana	105 835u/ 100 l of absolute alcohol		113 649u/ 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		91 785u/ 100 l of absolute alcohol or 40 326u/ 100 l		99 599u/ 100 l of absolute alcohol or 43 686u/ 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		99 599u/ 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:**				
.10		Cigars	150u/kg net	172u/kg net	160u/kg net	182u/kg net
.20		Cigarettes	14,5u/10 cigarettes plus 56u/kg tobacco content	14,5u/10 cigarettes plus 56u/kg tobacco content	15,5u/10 cigarettes plus 56u/kg tobacco content	15,5u/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	716u/kg tobacco content	716u/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	15,5u/ 50 g or fraction thereof plus 213u/kg tobacco	15,5u/ 50 g or fraction thereof plus 213u/kg tobacco
		Plus a suspended duty of:				
		(i) In operation	Nil	Nil	Nil	Nil
		(ii) Maximum rate	73u/kg tobacco	73u/kg tobacco	73u/kg tobacco	73u/kg tobacco
.40		Pipe tobacco in immediate packings of a content of less than 5 kg	180u/kg net	180u/kg net	190u/kg net	190u/kg net
.50		Pipe tobacco in immediate packings of a content of not less than 5 kg	162u/kg net	162u/kg net	172u/kg net	172u/kg net

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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

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	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 117 785u per 100 litres of absolute alcohol	
.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 122 292u per 100 litres of absolute alcohol"	

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

MADE this 16th day of March, 1989.

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

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