Statutory Instrument No. 75 of 1989

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

AMENDMENT OF SCHEDULES (NO. 39) NOTICE, 1989

(Published on 1st September, 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	RATE OF DUTY EXCISE	RATE OF DUTY CUSTOMS
104.05 and 104.10		By the substitution for tariff items 104.05 and 104.10 of the following:		
"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)	4,36u/l	5,42u/l

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
.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)	4,36u/1	5,42u/1
.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)	4,36u/1	5,42u/1
104.10	**22.03**	**BEER MADE FROM MALT:**		
.10		Of a relative density before fermentation not exceeding 1 040^{o} (excluding sorghum beer as defined in the Liquor Act, Cap. 45.01)	3 687 u/ 100 1	3 686 u/ 100 1
		Plus a suspended duty of:		
		(i) In operation	nil	nil
		(ii) Maximum rate	275u/ 100 1	275u/ 100 1
.20		Of a relative density before fermentation exceeding 1 040o but not exceeding 1 050^{o}, 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 (ex-		

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
		cluding 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	3 962 u/ 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	4 094 u/ 100 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	4 226 u/ 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	4 358 u/ 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	4 490 u/ 100 l	
		(6) On the quantity so cleared during a financial year which is more than 36 000 000 l	4 622 u/ 100 l	
		(7) If duty is paid on illicit beer	4 622 u/ 100 l	
		(8) If imported		3 940 u/ 100 l
.30		Of a relative density before fermentation exceeding 1 050^{o} (excluding sorghum beer as defined in	4 721 u/ 100 l	4 160 u/ 100 l

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
104.10		the Liquor Act, Cap. 45.01)		
		Plus, for every degree of relative density before fermentation exceeding 1 080^{o}	22u/ 100 l	22u/ 100 l"
104.20 and 104.30		By the substitution for tariff items 104.20 and 104.30 of the following:		
"104.20	22.07	**UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGH BY VOLUME OF 80% VOL. OF 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 wine	109 212 u/100 l of absolute alcohol	
.15		Spirits, manufactured in Botswana by the distillation of any sugar cane product	119 175 u/100 l of absolute alcohol	
104.20 .25		Spirits, manufactured in Botswana by the distillation	123 682 u/100 l	

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
		of any grain product	of absolute alcohol	
.29		Other spirits, manufactured in Botswana	113 649 u/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		99 599 u/100 l of absolute alcohol or 43 686 u/100 l
.40		Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring substances		99 599 u/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	160u /kg net	182u /kg net
.20		Cigarettes	15,5u	15,5u

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	RATE OF DUTY CUSTOMS
			/10 cigarettes plus 56u/kg tobacco content	/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	716u /kg tobacco content	716u /kg tobacco content
104.30				
.30		Cigarette 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
		(ii) Maximum rate	73u/kg tobacco	73u/kg tobacco
.40		Pipe tobacco in immediate packings of a content of less than 5 kg	190u /kg net	190u /kg net

.50	Pipe tobacco in immediate packings of a content of not less than 5 kg	172u /kg net	172u /kg net"

MADE this 12th day June, 1989.

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