Statutory Instrument No. 14 of 1989

SALES TAX ACT, 1982
(Act No. 22 of 1982)

SALES TAX (AMENDMENT) REGULATIONS, 1989
(Published on 16th February, 1989)

ARRANGEMENT OF REGULATIONS

REGULATION

IN EXERCISE of the powers conferred by sections 3(2) and 17 of the Sales Tax Act, 1982 the Minister hereby makes the following Regulations —

Citation

1. These Regulations may be cited as the Sales Tax (Amendment) Regulations, 1989.

Amendment of First Schedule S.I. 65 of 1983

2. The First Schedule to the Sales Tax Regulations, 1983 is amended by substituting therefor the following Schedule —

"FIRST SCHEDULE

Sales Tax item	*Goods*	*Rate of Sales Tax*
	BEER MADE FROM MALT	
2203.1	Traditional beer (as defined by the Liquor Act) manufactured in or imported into Botswana on a commercial scale	5,0 thebe per litre
2203.2	Other (including stout)	15,0 thebe per litre
	Wine of fresh grapes, including fortified wines; grape must (excluding that of customs tariff heading No. 20.09);	
2204.10	Sparkling wine	75,0 thebe per litre
	Other wine: grape must with fermentation arrested by the addition of alcohol:	
2204.2A	Natural still wine	40,0 thebe per litre
2204.2B	Fortified still wine	50,0 thebe per litre
2204.30	Other grape must	40,0 thebe per litre
2205.00	Vermouth and other wine of grapes flavoured with plants or aromatic substances	50,0 thebe per litre
2206.00	Other fermented beverages (for example, cider, perry, mead)	30,0 thebe per litre
	Undenatured ethylalcohol of an alcoholic strength by volume of less than 80 percent vol.; spirits, liqueurs and other spirituous beverages; compound alcoholic	

	preprations of the kind used for the manufacture of beverages;	
2208.20	Spirits obtained by distilling grape wine or grape marc (brandy etc.)	P1,50 per litre
2208.30	Whiskeys	P1.85 per litre
22.08.40	Rum and tafia	P1,20 per litre
2208.50	Gin and Geneva	P1,20 per litre
	Other:	
2208.91	Liqueurs and similar spirituous beverages containing added sugar	P2,00 per litre
2208.92	Other	P1,20 per litre
	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes;	
2402.10	Cigars, cheroots and cigarillos containing tobacco	10%
2402.20	Cigarettes containing tobacco	10%
2402.90	Other	10%
	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" "reconstituted" tobacco; tobacco extracts and essences;	
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	10%
2403.90	Other	10%
	Petroleum oils and oils obtained from bituminous minerals, other than crude; preprations not elsewhere specified or included, containing by mass 70 percent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preprations;	
2710.01	Mixed alylenes	13,0 thebe per litre
2710.02	Petrol	13,0 thebe per litre
2204.03	Aviation spirit	nil
2710.06	Distillate fuels (for example gas oil and diesel oil)	10,0 thebe per litre

MADE this 10th day of February, 1989.

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