Statutory Instrument No. 38 of 1990

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

AMENDMENT OF SCHEDULES (NO. 19) NOTICE, 1990
(Published on 18th May, 1990)

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	CUSTOMS	EXCISE	CUSTOMS
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 687u/ 100 l	3 686u/ 100 l	3 927u/ 100 l	3 926u/ 100 l
		Plus a suspended duty of:				
		(i) In operation	nil	nil	nil	nil
		(ii) Maximum rate 100 l	275u/ 100 l	275u/ 100 l	275u/ 100 l	275u/
.20		Of a relative density before fermentation exceeding 1 040 degree 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 962u/ 100 l		4 202u/ 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
		(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 094u/ 100 l		4 334u/ 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 226u/ 100 l		4 466u/ 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 358u/ 100 l		4 598u/ 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 490u/ 100 l		4 730u/ 100 l	
		(6) On the quantity so cleared during a financial year which is more than 36 000 000 l	4 622u/ 100 l		4 862u/ 100 l	
		(7) If duty is paid on illicit beer	4 622u/ 100 l		4 862u/ 100 l	
		(8) If imported	100 l	3 940u/	100 l	4 180u/
.30		Of a relative density before fermentation exceeding 1 050 degrees (excluding sorghum beer as defined in the Liquor Act Cap. 45.01)	4 721u/ 100 l	4 160u/ 100 l	4 961u/ 100 l	4 400u/ 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
104.15	**22.04**	**WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING NO. 20.09;**				
	22.05	**VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES;**				

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
	22.06	**RAISIN WINE, INDUSTRIAL GRAPE SYRUP AND INDUSTRIAL "MOSKONFYT", WITH FERMENTATION ARRESTED BY THE ADDITION OF ALCOHOL; FERMENTED APPLE, PEAR, AND ORANGE BEVERAGES:**				
.40		Fortified still wine 100 l	2 078u/ 100 l	2 078u/ 100 l	2 318u/ 100 l	2 318u/
.60		Fortified still fermented apple, pear and orange beverages	2 212u/ 100 l	2 212u/ 100 l	2 452u/ 100 l	2 452u/ 100 l
.70		Sparkling wine (excluding champagne)	3 684u/ 100 l	3 684u/ 100 l	3 924u/ 100 l	3 924u/ 100 l
.80		Sparkling fermented apple, pear and orange beverages	3 914u/ 100 l	3 914u/ 100 l	4 154u/ 100 l	4 154u/ 100 l
104.20	22.07	**UNDENATURED ETHYL ALCOHOL OFAN 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	109 212 u/100 l of absolute alcohol		117 026 u/100 l of absolute alcohol	

PRESENT TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PROPOSED RATE OF DUTY EXCISE	PROPOSED RATE OF DUTY CUSTOMS	RATE OF DUTY EXCISE	RATE OF DUTY CUSTOMS
.15		Spirits, manufactured in Botswana by the distillation of any sugar cane product	119 175 u/100 l of absolute alcohol	of absolute alcohol	126 989 u/100 l	
.25		Spirits, manufactured in Botswana by the distillation of any grain product	123 682 u/100 l of absolute alcohol	of absolute alcohol	131 496 u/100 l	
.29		Other spirits, manufactured in Botswana	113 649 u/100 l of absolute alcohol		121 463 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		107 413 u/100 l of absolute alcohol or 47 046 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		107 413 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	180u/kg net	202u/kg net
.20		Cigarettes	15,5u/10 cigarettes	15,5u/10 cigarettes	17,5u/10 cigarettes	17,5u/10 cigarettes

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
		plus 56u/kg tobacco content	plus 56u/kg tobacco content	plus 56u/kg tobacco content	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	804u/kg tobacco content	804u/kg tobacco content
.30		Cigarette tobacco 50 g or frac- tion there- of plus 213u/ kg tobacco	15,5u/ 50 g or frac- tion there- of plus 213u/ kg tobacco	15,5u/ 50 g or frac- tion there- of plus 213u/ kg tobacco	17,5u/ 50 g or frac- tion there of plus 213u/ kg tobacco	17,5u/
		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	190u/ kg net	190u/ kg net	210u/ kg net	210u/ kg net
.50		Pipe tobacco in immediate packings of a content of not less than 5 kg	172u/ kg net	172u/ kg net	192u/ kg net	192u/ kg net

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

MADE this 19th day of March, 1990.

F. G. MOGAE,
Minister of Finance and Development Planning.

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