Statutory Instrument No. 66 of 1990

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

AMENDMENT OF SCHEDULES (NO. 34) NOTICE, 1990

(Published on 3rd August, 1990)

IN EXERCISE of the powers conferred on the Minister of Finance and Developme Planning by sections 62 of the Customs and Excise Duty Act, the Schedules to the Act a amended to the extent set out in the Schedule below.

SCHEDULE

Part 2 Section A of Schedule No. 1 to the Act

With effect from 14th March, 1990

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
104.10 104.15 104.20 and 104.30		By the substitution for tariff items 104.10, 104.15, 104.20 and 104.30 of the following:		
"104.10	**22.03**	**BEER MADE FROM MALT:**		
.10		Of a relative density before fermentation not exceeding 1 040° (excluding sorghum beers as defined in the Liquor Act Cap. 45.01)	3 927u/ 100 l	3 926u/ 100 l
		Plus a suspended duty of:		
		(i) In operation	Nil	Nil
		(ii) Maximum rate	275u/ 100 l	275u/ 100 l
.20		Of a relative density before fermentation exceeding 1 040° but not exceeding 1 050°, 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)		

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
		(1) On the first 4 500 000 l or any quantity less than 4 500 000 l so cleared during a financial year	4 202u/ 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 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 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 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 730u/ 100 l	-
		(6) On the quantity so cleared during a financial year which is more than 36 000 000 l	4 862u/ 100 l	-
		(7) If duty is paid on illicit beer	4 862u/ 100 l	
		(8) If imported		4 180u/ 100 l
.30		Of a relative density before fermentation exceeding 1 050° (excluding sorghum beer as defined in the Liquor Act Cap 45.01)	4 961u/ 100 l	4 400u/ 100 l
		Plus, for every degree of relative density before fermentation exceeding 1 080°	22u/ 100 l	22u/ 100 l
104.15	22.04	**WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN OF HEADING NO. 20.09;**		
	22.05	**VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES;**		
	22.06	**RAISIN WINE, INDUSTRIAL GRAPE SYRUP AND INDUSTRIAL**		

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
		"MOSKONFYT", WITH FERMENTATION ARRESTED BYTHE ADDITION OF ALCOHOL; FERMENTED APPLE, PEAR AND ORANGE BEVERAGES:		
.40		Fortified still wine	2 318u/	2 318u/
.60		Fortified still fermented apple, pear and orange beverages	2 452u/ 100 l	2 452u/ 100 l
.70		Sparkling wine (excluding champagne)	3 924u/ 100 l	3 924u/ 100 l
.80		Sparkling fermented apple, pear and orange beverages	4 154u/ 100 l	4 154u/ 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	117 026 u/100 l of absolute alcohol	-
.15		Spirits, manufactured in Botswana by the distillation of any sugar cane product	126 989 u/100 l of absolute alcohol	-
.25		Spirits, manufactured in Botswana by the distillation of any grain product	131 496 u/100 l of absolute alcohol	-
.29		Other spirits, manufactured in Botswana	121 463 u/100 l absolute alcohol	-
.30		Imported spirits of any nature,		107 413

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
		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		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		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	180u/ kg net	202u/ kg net
.20		Cigarettes	17,5u/ 10 cigarettes plus 56 u/kg tobacco content	17,5u/ 10 cigarettes plus 56 u/kg tobacco content
		Plus in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg/1 000 cagarettes	804u/kg tobacco content	804u/kg tobacco content
.30		Cigarette tobacco	17,5u/ 50g or fraction thereof plus 213u/kg tobacco	17,5u/ 50g 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

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
.40		Pipe tobacco in immediate packings of a content of less than 5 kg	210u/kg net	210u/kg net
.50		Pipe tobacco in immediate packings of a content of not less than 5 kg	192u/kg net	192u/kg net"

Statutory Instrument No. 38 of 1990 is hereby repealed.

MADE this 22nd day of June, 1990

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