CUSTOMS AND EXCISE (AMENDMENT) ACT, 1992

No. 14 **1992**

ARRANGEMENT OF SECTIONS

An Act to amend the Customs and Excise Duty Act

Date of Assent: 30th April, 1992.

Date of Commencement: 8th May, 1992.

Enacted by the Parliament of Botswana.

Short title

1. This Act may be cited as the Customs and Excise Duty (Amendment) Act, 1992.

Amendment of section 74 Cap. 50:01

2. (1) Section 74 of the Customs and Excise Duty Act, hereinafter referred to as "the Act", is amended, in subsection (2), by substituting for paragraph (*a*) thereof the following new paragraph —

"(*a*) (i) For the purpose of assessing the excise duty on any goods specified in Section A of Part 2 of Schedule No. 1, (other than goods specified in items 117.01.10 and 117.05 to 117.30), the value thereof shall be the price paid or payable for such goods when sold for home consumption in the ordinary course of trade, in the usual trade packing, where applicable, to any buyers not deemed to be related as specified in section 72 (2) (*a*), plus any non-rebated excise duty payable in terms of Section B of Part 2 of Schedule No. 1, but excluding the non-rebated excise duty payable in terms of Section A of Part 2 of Schedule No.1 on such goods.

(ii) For the purpose of assessing the excise duty on any goods specified in items 117.01.10 and 117.05 to 117.30 of Section A of Part 2 of Schedule No. 1, the value thereof shall be the price paid or payable for such goods when sold for home consumption in the ordinary course of trade to any buyers not deemed to be related as specified in section 72 (2) (*a*), plus any non-rebated excise duty payable in terms of Section B of Part 2 of Schedule No. 1 on such goods.".

(2) Subject to the provisions of the Act, this section shall be deemed to have come into operation on the 1st. June 1991.

Replacement of section 111

3. The Act is amended by substituting for section 111 of the Act the following new section —

"Interest on outstanding amounts

111. Notwithstanding anything to the contrary in any written law —

(*a*) interest shall be payable, as from such date and for such period as the Director may determine, on any outstanding amount payable in terms of this Act, other than the outstanding amount of any penalty or forfeiture payable in terms of this Act;

(*b*) the interest so payable shall be paid at the rate which the Director may prescribe by rule but which shall not exceed the rate of interest prescribed under the Prescribed Rate of Interest Act;

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(*c*) the Director may in his discretion and on such conditions as he may consider necessary —

(i) remit any interest for which any person is liable by virtue of this section;

(ii) permit payment of any amount referred to in paragraph (*a*) by instalments of such amount and at such times as he may determine;

(*d*) any such instalment paid shall be utilized by the Director to discharge any penalty, forfeiture, interest and duty and other amounts due, in that order;

(*e*) any such interest shall be calculated monthly, and a portion of a month shall be regarded as a full month; and

(*f*) any such interest recovered shall be paid into the Consolidated Revenue Fund.".

Amendment of Schedule No. 1

4. (1) Schedule No. 1 to the Act is hereby amended to the extent set out in the the Schedule to this Act.

(2) Subject to the provisions of section 62 (1) of the Act, this section shall be deemed to have come into operation on the 20th March, 1991.

Continuation of certain amendments to Schedules Nos. 1, 3, 4, 5 and 6

5. (1) Every amendment of Schedules Nos. 1, 3, 4, 5 and 6 to the Act made under section 53 (1) and (2) section 53A (1) or section 81 (15) of the Act prior to the 1st February, 1991 shall not lapse by virtue of the provisions of section 53 (6), 53A (2) or 81 (16) of the Act.

(2) The amendment of Parts 4 and 5 of Schedule No. 1 made under section 53 (1) and (2) of the Act shall not lapse by virtue of the provisions of section 53 (6) of the Act.

SCHEDULE

(Part 2 Section A of Schedule No. 1)

TARIFF	TARIFF	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 beer as defined in the Liquor Act Cap. 45.01)	4 809u/ 100 l	4 808u/ 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)		
		(1) On the first 4 500 000 l or any quantity less than 4 500 000 l so cleared during a financial year	5 084u/ 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	5 216u/ 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	5 348u/ 100 l	-
		(4) On the quantity so cleared during a financial year which is more than 18 000 000 1 but not exceeding 27 000 000 l	5 612u/ 100 l	-
		(5) On the quantity so cleared during a financial year which is more than 27 000 000 1 but not exceeding 36 000 000 l	5 744u/ 100 l	-
		(6) On the quantity so cleared during a financial year which is more than 36 000 000 1	5 744u/ 100 l	-
		(7) If duty is paid on illicit beer	5 744u/ 100 l	-

TARIFF	TARIFF	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
		(8) If imported	5 062u/ 100 l	
104.10				
.30		Of a relative density before fermentation exceeding 1 050° (excluding sorghum beer as defined in the Liquor Act, Cap 45.01)	5 843u/	5 282u/
		Plus, for every degree of relative density before fermentation exceeding 1 080°	22u/	22u/
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;**		
	22.06	**RAISIN WINE, INDUSTRIAL GRAPE SYRUP AND INDUSTRIAL "MOSKONFYT", WITH FERMENTATION ARRESTED BY THE ADDITION OF ALCOHOL; FERMENETED APPLE, PEAR AND ORANGE BEVERAGES**		
.40		Fortified still wine	2 558u/ 100 l	2 558u/ 100 l
.60		Fortified still fermented apple, pear and orange beverages	2 692u/ 100 l	2 692u/ 100 l
.70		Sparkling wine (excluding champagne)	4 164u/ 100 l	4 164u/ 100 l
.80		Sparkling fermented apple, pear and orange beverages	4 394u/	4 394u/
104.20	**22.07**	**UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 PER CENT VOL. OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH;**		
	2.08	**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:**		

TARIFF	TARIFF	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
.10		Wine spirits, manufactured in Botswana by the distillation of wine	128 729u/ 100 l of absolute alcohol	-
.15		Spirits, manufactured in Botswana by the distillation of any sugar cane product	138 692u/ 100 l of absolute alcohol	-
.25		Spirits, manufactured in Botswana by the distillation of any grain product	143 199u/ 100 l of absolute alcohol	-
.29		Other spirits, manufactured in Botswana	133 166u/ 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 alcohol preparations of an alcoholic strength exceeding 1,713 per cent alcohol by volume		119 116u/ 100 l of absolute alcohol or 52 078u/ 100 l
.40		Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring substances		119 116u/ 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 "RECONSITUTED" TOBACCO EXTRACTS AND ESSENCES:**		
.10		Cigars	205u/kg net	227u/kg net
.20		Cigarettes	20,5u/10 ciga= rettes plus 56u/kg tobacco content	20,5u/10 ciga= rettes plus 56u/kg tobacco content
		Plus in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg/1 000 cigarettes	936u/kg tobacco content	936u/kg tobacco content

TARIFF	TARIFF	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
.30		Cigarette tobacco	20,5u/ 50 g or fraction thereof plus 213u/kg tobacco	20,5u/ 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	235u/kg net	235u/kg net
.50		Pipe tobacco in immediate packings of a content of not less than 5 kg	217u/kg net	217u/kg net

PASSED by the National Assembly this 30th day of March, 1992.

C.G. MOKOBI,
Clerk of the National Assembly.