Statutory Instrument No. 36 of 1992

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

AMENDMENT OF SCHEDULES (NO. 19) NOTICE, 1992
(Published on 3rd March, 1992)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 52 and 53 of the Customs and Excise Duty Act, the Schedules to the Act are proposed to be amended to the extent set out in the Schedule below.

SCHEDULE

(Part 2 Section A of Schedule No. 1)

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
104.00 104.01 104.05 104.10 104.15 104.20 and 104.30		By the substitution for tariff items 104.00, 104.01, 104.05, 104.10, 104.15, 104.20 and 104.30 of the following:				
104.00		PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO				
104.01	19.01	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, MEAL STARCH OR MALT EXTRACT, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION, BY MASS OF LESS THAN 50 PER CENT, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS NOS. 04.01 TO 04.04, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION, BY MASS, OF LESS THAN 10 PER CENT, NOT ELSEWHERE SPECIFIED OR INCLUDED:				
.10		Preparations based on sorghum flour, put up for making beverages	2,5%	2,5%	10u/kg	10u/kg

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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 plus 2,5%	5,42u/l plus 2,5%	10,36u/l	11,42u/l
.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 nor-	4,36u/l plus 2,5%	5,42u/l plus 2,5%	10,36u/l	11,42u/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
		mally consumed in a frozen state				
.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/l plus 2,5%	5,42u/l plus 2,5%	10,36u/l	11,42u/l
104.10	22.03	BEER MADE FROM MALT:				
.10		Of a relative density before fermentation not exceeding 1 040°	4 809u /100 l plus 2,5%	4 808u /100 l plus 2,5%	5 769u /100 l	5 768u /100 l
		Plus a suspended duty of:				
		(i) In operation	Nil	Nil	Nil	Nil
		(ii) Maximum rate	275u/ 100 l	275u/ 100 l	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:				

TARIFF ITEM	TARIFF HEADING	DESCRIPTION		PRESENT RATE OF DUTY EXCISE	CUSTOMS	PROPOSED 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	5 084u /100 l plus 2,5%		6 044u /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 plus 2,5%		6 176u /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 plus 2,5%		6 308u /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	5 480u /100 l plus 2,5%		6 440u /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	5 612u /100 l plus 2,5%		6 572u /100 l	
		(6)	On the quantity so cleared during a financial year which is more than 36 000 000 l	5 744u /100 l plus 2,5%		6 704u /100 l	
		(7)	If duty is paid on illicit beer plus 2,5%	5 744u /100 l		6 704u /100 l	

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY EXCISE	CUSTOMS	PROPOSED RATE OF DUTY EXCISE	CUSTOMS
		(8) If imported	5 062u /100 l plus 2,5%		6 022u /100 l	
.30		Of a relative density before fermentation exceeding 1 050°	5 843u /100 l plus 2,5%	5 282u /100 l plus 2,5%	6 803u /100 l	6 242u /100 l
		Plus, for every degree of relative density before fermentation exceeding 1 080°	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	VERMOUTHS AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES;				
	22.06	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER PERRY, MEAD):				
.05		Sorghum beer (excluding beer made from preparations based on sorghum flour)	1%	1%	200u/ 100 l	200u/ 100 l
.10		Unfortified still wine	2,5%	2,5%	1 700u /100 l	1 700u /100 l
.40		Fortified still wine	2 558u /100 l plus 2,5%	2 558u /100 l plus 2,5%	5 568u /100 l	5 568u /100 l
.50		Other still fermented beverages, unfortified	2,5%	2,5%	1 700u /100 l	1 700u /100;
.60		Other still fermented beverages, fortified	2 692u /100 l plus 2,5%	2 692u /100 l plus 2,5%	5 702u /100 l	5 702u /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
.70		Sparkling wine	4 164u /100 l plus 2,5%	4 164u /100 l plus 2,5%	7 174u /100 l	7 174u /100 l
.80		Other fermented beverages (excluding sorghum beer)	4 394u /100 l plus 2,5%	4 394u /100 l plus 2,5%	7 404u /100 l	7 404u /100 l
104.20	22.07	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 PER CENT VOLUME 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 PER CENT VOLUME; 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	128 729 u/100 l of absolute alcohol		152 135 u/100 l of absolute alcohol	
.15		Spirits, manufactured in Botswana by the distillation of any sugar cane product	138 692 u/100 l of absolute alcohol		162 098 u/100 l of absolute alcohol	
.25		Spirits, manufactured in Botswana by the distillation of any grain product	143 199 u/100 l of absolute alcohol		166 605 u/100 l of absolute alcohol	
.29		Other spirits, manufactured in Botswana	133 166 u/100 l of absolute alcohol		156 572 u/100 l of absolute alcohol	

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.30		Imported spirits and imported unpacked spirituous beverages of any kind		119 116 u/100 l of absolute alcohol or 52 078 u/100 l		Nil
.40		Spirituous beverages in the usual trade packing (excluding liqueurs, cordials and similar spirituous beverages containing added sugar) and compound alcoholic preparations of an alcoholic strength exceeding 1,713 per cent alcohol by volume	2,5%	119 116 u/100 l of absolute alcohol or 52 078 u/100 l	Nil	Nil
.50		Liqueurs, cordials and similar spirituous beverages in the usual trade packing containing added sugar, with or without flavouring substances	2,5%	119 116 u/100 l of absolute alcohol plus 2,5%	Nil	Nil
.60		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				142 522 u/100 l of absolute alcohol or 62 142 u/100 l

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.70		Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring substances				142 522 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	205u/kg net plus 2,5%	227u/kg net plus 2,5%	225u/kg net	247u/kg net
.20		Cigarettes	21u/10 cigarettes plus 2,5%	21u/10 cigarettes plus 2,5%	26u/10 cigarettes	26u/10 cigarettes
		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	1 156 u/kg tobacco content	1 156 u/kg tobacco content
.30		Cigarette tobacco	20,5u/50 g or fraction *thereof* plus 213u/kg tobacco plus 2,5%	20,5u/50 g or fraction *thereof* plus 213u/kg tobacco plus 2,5%	30,5u/50 g or fraction *thereof* plus 213u/kg tobacco	30,5u/50 g or fraction *thereof* plus 213u/kg tobacco
		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

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY EXCISE	PRESENT RATE OF DUTY CUSTOMS	PROPOSED RATE OF DUTY EXCISE	PROPOSED RATE OF DUTY CUSTOM
.40		Pipe tobacco in immediate packings of a content of less than 5 kg	235u/ kg net plus 2,5%	235u/ kg net plus 2,5%	255u/ kg net	255u/ kg net
.50		Pipe tobacco in immediate packings of a content of not less than 5 kg	217u/ kg net plus 2,5%	217u/ kg net plus 2,5%	237u/ kg net	237u/ kg net

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

MADE this 18th day of March, 1992.

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