Statutory Instrument No. 20 of 1995

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

AMENDMENT OF SCHEDULES (NO. 10) NOTICE, 1995

(Published on 24th March, 1995)

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 amended to the extent set out in the Schedule below with effect from the 15th March, 1995.

SCHEDULE

Part 2A of Schedule No. 1 to the Act

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
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 NO.S 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:**		
104.00				
.10		Preparations based on sorghum flour, put up for making beverages	25u/kg	25u/k
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):**		

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
.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)**	**13,60u/l**	**14,66u/l**
104.05				
.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 normally consumed in a frozen state)**	**13,60u/l**	**14,66u/l**
.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)	**13,60u/l**	**14,66u/l**
104.10	**22.03**	**BEER MADE FROM MALT:**		
.10		Of a relative density before fermentation not exceeding 1 040°	7 499u/ 100 l	7 498u/ 100 l
		Plus a suspended duty of:		
		(i) In operation	Nil	Nil
		(ii) Maximum rate	275u/ 100 l	275u/ 100 l
104.10				
.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	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	7 774u/ 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	7 906u/ 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	8 038u/ 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	8 170u/ 100 l	-
104.10				
		(5) On the quantity so cleared during a financial year which ismore than 27 000 000 l but not exceeding 36 000 000 l	8 302u/ 100 l	-
		(6) On the quantity so cleared during a financial year which is more than 36 000 000 l	8 434u/ 100 l	-
		(7) If duty is paid on illicit beer	8 434u/ 100 l	-
		(8) If imported		7 752u/ 100 l
.30		Of a relative density before fermentation exceeding 1 050°	8 533u/ 100 l	7 972u/ 100 l
		Plus, for every degree of relative density before fermentation exceeding 1 080o	22ul 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		

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
104.15				
	22.06	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD):		
	.05	Sorghum beer (excluding beer made from preparations based on sorghum flour)	500u/l 100 l	500u/l 100 l
104.15				
.10		Unfortified still wine	3 600u/ 100 l	3 600u/ 100 l
.40		Fortified still wine	8 400u/ 100 l	8 400u/ 100 l
.50		Other still fermented beverages, unfortified	4 100u/ 100 l	4 100u/ 100 l
.60		Other still fermented beverages, fortified	8 102u/ 100 l	8 102u/ 100 l
.70		Sparkling wine	10 700u/ 100 l	10 700u/ 100 l
.80		Other fermented beverages (excluding sorghum beer)	9 804u/ 100 l	9 804u/ 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	198 238u/ 100 l of absolute of alcohol	
.15		Spirits, manufactured in Botswana by the distillation of any sugar cane product	208 201u/ 100 l of absolute alcohol	

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
.25		Spirits, manufactured in Botswana by the distillation of any grain product	212 708u/ 100 l of absolute alcohol	
.29		Other spirits, manufactured in Botswana	202 675u/ 100 l of absolute alcohol	
.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		188 625u/ 100 l of absolute alcohol or *81 109u/* 100 l
.70		Spirit of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring substances		188 625u/ 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	375u/kg net	397u/kg net
.20		Cigarette	44u/10 10 ciga-rettes	44u/10 10 ciga-rettes
104.30				
		Plus in respect of cigarettes of the tobacco of which exceeds 1, 5 kg/1 000 cigarettes	1 641,6u/ kg tobacco content	1 641,6u/ kg tobacco content
.30		Cigarette tobacco	55u/50g 50 g or fraction thereof plus 213u/kg tobacco	55u/50g 50 g or fraction thereof plus 213u/kg tobacco

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
		Plus a suspended duty of:		
		(i) In operation	Nil	Nil
		(ii) Maximum rate	73u/kg tobacco	73u/kg tobacco
104.30				
.40		Pipe tobacco in immediate packings of a content of less than 5 kg	405u/kg net	405u/kg net
.50		Pipe tobacco in immediate packings of a content of not less than 5 kg	387u/kg net	387u/kg net

(2) 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 16th day of March, 1995

F. G. MOGAE,
Vice-President and Minister of Finance and Development Planning.