

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

AMENDMENT OF SCHEDULES (NO. 15) NOTICE, 1996
(Published on 22nd March, 1996)

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 No. 1

Part 2A of Schedule No.1 to the Act

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY EXCISE	OF DUTY FISCAL	PROPOSED RATE OF DUTY EXCISE	OF DUTY FISCAL
104.00		PREPARED FOODSTUFF; BEVE- RAGES, SPIRITS AND VINE- GAR; TOBACCO				
104.01	19.01	MALT EXTRACT; FOOD PREPA- RATIONS OF FLOUR, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PRO- PORTION, BY MASS, OF LESS THAN 50 PER CENT, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPA- RATIONS OF GOODS OF HEAD- INGS NOS. 04.01 TO 04.04, NOT CONTAINING COCOA POWDER OR CONTA- INING 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	25u/kg	25u/kg	27,5u/kg	27,5u/kg
104.05	22.01	WATERS, INCLUDING NATU- RAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW				

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY EXCISE	OF DUTY FISCAL	PROPOSED RATE OF DUTY EXCISE	OF DUTY FISCAL
	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, includ- ing 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	13,60u/l	14,66u/l
	.20	Lemonade and flavoured mineral waters, includ- ing flavoured spa and aerated waters, put up in closed bottles or other closed containers ready for drinking with- out 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	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 be- verages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	13,60u/l	14,66u/l	13,60u/l	14,66u/l
104.10	22.03	BEER MADE FROM MALT WITH AN ALCOHOL CONTENT BY VOLUME:				
	.10	Exceeding 0,5% but not exceeding 1,5%	6 000u/100L	6 000u/100L	6 650u/100L	6 650u/100L

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY		PROPOSED RATE OF DUTY	
			EXCISE	FISCAL	EXCISE	FISCAL
	.20	Exceeding 1,5% but not exceeding 2,5%	6 600u/100L	6 600u/100L	7 250u/100L	7 250u/100L
	.30	Exceeding 2,5% but not exceeding 3,5%	7 200u/100L	7 200u/100L	7 850u/100L	7 850u/100L
	.40	Exceeding 3,5% but not exceeding 4,5%	7 800u/100L	7 800u/100L	8 450u/100L	8 450u/100L
	.50	Exceeding 4,5% but not exceeding 5,5%	8 400u/100L	8 400u/100L	9 050u/100L	9 050u/100L
	.60	Exceeding 5,5% but not exceeding 6,5%	9 000u/100L	9 000u/100L	9 650u/100L	9 650u/100L
	.70	Exceeding 6,5% but not exceeding 7,5%	9 600u/100L	9 600u/100L	10 250u/100L	10 250u/100L
	.80	Exceeding 7,5%	10 200u/100L	10 200u/100L	10 850u/100L	10 850u/100L
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 AND MEAD):				
	.05	Sorghum beer (excluding beer made from preparations based on sorghum flour)	500u/100L	500u/100L	550u/100L	550u/100L
	.10	Unfortified still wine	3 600u/100L	3 600u/100L	4 250u/100L	4 250u/100L
	.40	Fortified still wine	8 400u/100L	8 400u/100L	9 200u/100L	9 200u/100L
	.50	Other still fermented beverages, unfortified	4 100u/100L	4 100u/100L	4 900u/100L	4 900u/100L
	.60	Other still fermented beverages, fortified	8 102u/100L	8 102u/100L	8 902u/100L	8 902u/100L
	.70	Sparkling Wine	10 700u/100L	10 700u/100L	11 800u/100L	11 800u/100L
	.80	Other fermented beverages (excluding sorghum beer)	9 804u/100L	9 804u/100L	10 604u/100L	10 604u/100L

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY EXCISE	OF DUTY FISCAL	PROPOSED RATE OF DUTY EXCISE	OF DUTY FISCAL
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, DENA- TURED, OF ANY STRENGTH				
	22.08	UNDENATURED ETHYL ALCOHOL OF AND 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, manufac- tured in Botswana by the distillation of wine	198 238u/100L of absolute alcohol	.	218 062u/100L of absolute alcohol	
	.15	Spirits, manufactured in Botswana by the distilla- tion of any sugar cane product	208 201u/100L of absolute alcohol	.	229 021u/100L of absolute alcohol	
	.25	Spirits, manufactured in Botswana by the distilla- tion of any grain product	212 708u/100L of absolute alcohol	.	233 979u/100L of absolute alcohol	
	.29	Other spirits, manufac- tured in Botswana	202 675u/100L of absolute alcohol	.	222 943u/100L of absolute alcohol	
	.60	Imported spirits of any nature, including spirits in imported spirituous beverages (excluding liqueurs, cordials and similar spirituous beve- rages containing added sugar) and in compound alcoholic preparations of an alcoholic strength exceeding 1,713 per cent alcohol by volume	188 625u/100L of absolute alcohol or 81 109u/100L		207 488u/100L of absolute alcohol or 89 220u/100L	
	.70	Spirits of any nature in imported liqueurs, codials and similar spirituous beverages containing added sugar, with or without flavouring substances	188 625u/100L of absolute alcohol		207 488u/100L of absolute alcohol	

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY EXCISE	OF DUTY FISCAL	PROPOSED RATE OF DUTY EXCISE	OF DUTY FISCAL
104.30	24.02	CIGARS, CHEROOTS, CIGARILLOS AND CIGA- RETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES				
	24.03	OTHER MANUFACTURED TOBACCO SUBSTITUTES, "HOMOGENISED" OR "RECONSTITUTED" TO- BACCO EXTRACTS AND ESSENCES:				
	.10	Cigars	376u/kg net	397u/kg net	442,5u/kg net	464,5u/kg net
	.20	Cigarettes	44u/10 cigarettes	44u/10 cigarettes	52u/10 cigarettes	52u/10 cigarettes
		Plus, in respect of cigarettes the mass of the tobacco content of which exceeds 1,5kg/ 1 000 cigarettes	1 641,6u/kg tobacco content	1,641,6u/kg tobacco content	1 937u/kg tobacco content	1 937u/kg tobacco content
	.30	Cigarette tobacco	55u/50g or fract- ion thereof plus 213u/kg tobacco	55u/50g or fract- ion thereof plus 213u/kg tobacco	65u/50g or fract- ion thereof plus 251u/kg tobacco	65u/50g or fract- ion thereof plus 251u/kg tobacco
		Plus a suspended duty of:				
		(i) In operation	Nil	Nil	Nil	Nil
		(ii) Maximum rate	73u/kg tobacco	73u/kg tobacco	86u/kg tobacco	86u/kg tobacco
	.40	Pipe tobacco in immediate packings of a content of less than 5 kg	405u/kg net	405u/kg net	478u/kg net	478u/kg net
	.50	Pipe tobacco in im- mediate packings of a content of not less than 5 kg	387u/kg net	387u/kg net	460u/kg net	460u/kg net

MADE this 14th day of March, 1996.

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