

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50.01)

AMENDMENT OF SCHEDULES (NO. 4) NOTICE, 1998
(Published on 3rd April, 1998)

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.

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT EXCISE	RATE OF DUTY FISCAL	PROPOSED EXCISE	RATE OF DUTY FISCAL
104.00		PREPARED FOOD- STUFFS; BEVERA- GES, SPIRITS AND VINEGAR; 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 PROPOR- TION, 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 PERCENT, NOT ELSEWHERE SPECIFIED OR INCLUDED.				

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT EXCISE	RATE OF DUTY FISCAL	PROPOSED EXCISE	RATE OF DUTY FISCAL
	.10	Preparations based on sorghum flour, put up for making beverages	33c/kg	33c/kg	33c/kg	33c/kg
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)	14,83c/l	15,98c/l	14,83c/l	15,98c/l

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT EXCISE	RATE OF DUTY FISCAL	PROPOSED EXCISE	RATE OF DUTY FISCAL
	.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)	14,83c/l	15,98c/l	14,83c/l	15,98c/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)	14,83c/l	15,98c/l	14,83c/l	15,98c/l
104.10	22.03	BEER MADE FROM MALT WITH AN ALCOHOL CONTENT BY VOLUME:				
	.10	Exceeding 0,5% but not exceeding 1,5%	7 249c/100L	7 249c/100L	7 597c/100L	7 597c/100L
	.20	Exceeding 1,5% but not exceeding 2,5%	7 903c/100L	7 903c/100L	8 282c/100L	8 282c/100L
	.30	Exceeding 2,5% but not exceeding 3,5%	8 557c/100L	8 557c/100L	8 968c/100L	8 968c/100L
	.40	Exceeding 3,5% but not exceeding 4,5%	9 211c/100L	9 211c/100L	9 653c/100L	9 653c/100L
	.50	Exceeding 4,5% but not exceeding 5,5%	9 865c/100L	9 865c/100L	10 339c/100L	10 339c/100L

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT EXCISE	RATE OF DUTY FISCAL	PROPOSED EXCISE	RATE OF DUTY FISCAL
	.60	Exceeding 5,5% but not exceeding 6,5%	10 519c/100L	10 519c/100L	11 024c/100L	11 024c/100L
	.70	Exceeding 6,5% but not exceeding 7,5%	11 173c/100L	11 173c/100L	11 709c/100L	11 709c/100L
	.80	Exceeding 7,5%	11 827c/100L	11 827c/100L	12 395c/100L	12 395c/100L
104.15	22.04	WINE OF FRESH GRAPES, IN- CLUDING FORTI- FIED WINES; GRAPE MUST, OTHER THAN THAT OF HEA- DING NO. 20.09				
	22.05	VERMOUTHS AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR ARO- MATIC SUBSTANCES				
	22.06	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY AND MEAD):				
	.05	Sorghum beer (exclu- ding beer made from preparations based on sorghum flour)	745c100L	745c100L	745c100L	745c100L
	.10	Unfortified still wine	5 315c/100L	5 315c/100L	6 100c/100L	6 100c/100L
	.40	Fortified still wine	11 500c/100L	11 500c/100L	13 800c/100L	13 800c/100L
	.50	Other still fermented beverages, unfortified	7 350c/100L	7 350c/100L	10 000c/100L	10 000c/100L
	.60	Other still fermented beverages, fortified	13 353c/100L	13 353c/100L	18 160c/100L	18 160c/100L
	.70	Sparkling Wine	14 750c/100L	14 750c/100L	16 900c/100L	16 900c/100L
	.80	Other fermented beverages (excluding sorghum beer)	15 906c/100L	15 906c/100L	21 600c/100L	21 600c/100L
104.20	22.07	UNDENATURED ETHYL ALCOHOL OF AN ALCOHO- LIC STRENGTH BY VOLUME OF 80 PER CENT				

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT EXCISE	RATE OF DUTY FISCAL	PROPOSED EXCISE	RATE OF DUTY FISCAL
		VOLUME OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, 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;				
	.10	Wine spirits, manufactured in Botswana by the distillation of wine	237 687c/100L of absolute alcohol	-	270 000c/100L of absolute alcohol	-
	.15	Spirits, manufactured in Botswana by the distillation of any sugar cane product	249 633c/100L of absolute alcohol	-	270 000c/100L of absolute alcohol	-
	.25	Spirits, manufactured in Botswana by the distillation of any grain product	255 037c/100L of absolute alcohol	-	270 000c/100L of absolute alcohol	-
	.29	Other spirits, manufactured in Botswana alcohol	243 008c/100L of absolute alcohol	-	270 000c/100L of absolute	-
	.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	-	228 074c/100L of absolute alcohol or 98 072c/100L	-	260 387c/100L of absolute alcohol or 111 966c/100L

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT EXCISE	RATE OF DUTY FISCAL	PROPOSED EXCISE	RATE OF DUTY FISCAL
	.70	Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring substances	-	228 074c/100L of absolute alcohol	-	260 387c/100L of absolute alcohol
104.30	24.02	CIGARS, CHE-ROOTS, CIGAR-ILLOS 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	672,5c/kg net	706,0c/kg net	868,0c/kg net	911,0c/kg net
	.20	Cigarettes	79c/10 cigarettes	79c/10 cigarettes	102c/10 cigarettes	102c/10 cigarettes
		Plus, in respect of cigarettes the mass of the tobacco content of which exceeds 1,5kg/1 000 cigarettes	2 944ckg tobacco content	2,944ckg tobacco content	3 798c/kg tobacco content	3 798c/kg tobacco content
	.30	Cigarette tobacco	99c/50g or fraction thereof plus 382c/kg tobacco	99c/50g or fraction thereof plus 382c/kg tobacco	128c/50g or fraction thereof plus 493c/kg tobacco	129c/50g or fraction thereof plus 493c/kg tobacco
		Plus a suspended duty of:				
		(i) In operation	Nil	Nil	Nil	Nil
		(ii) Maximum rate	131c/kg tobacco	131c/kg tobacco	169c/kg tobacco	169c/kg tobacco

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT EXCISE	RATE OF DUTY FISCAL	PROPOSED EXCISE	RATE OF DUTY FISCAL
	.40	Pipe tobacco in immediate packings of a content of less than 5 kg	727c/kg net	727c/kg net	938c/kg net	938c/kg net
	.50	Pipe tobacco in immediate packings of a content of not less than 5 kg	699c/kg net	699c/kg net	902c/kg net	902c/kg net

MADE this 16th day of February, 1998.

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