Statutory Instrument No. 21 of 2000

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

AMENDMENT OF SCHEDULE (NO. 8) NOTICE, 2000
(Published on 3rd March, 2000)

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.

Part 2A of Schedule No. 1 to the Act

Effective 24 February 2000

REBATE ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	PRESENT RATE OF DUTY EXCISE	FISCAL	PROPOSED RATE OF DUTY EXCISE	FISCAL
104.00		PREPARED FOODSTUFF, 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 PERCENT, NOT ELSE WHERE 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 ELSE WHERE SPECIFIED OR INCLUDED:				
	.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				

REBATE ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	PRESENT RATE OF DUTY EXCISE	FISCAL	PROPOSED RATE OF DUTY EXCISE	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, 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)	12,00c/l	12,00c/l	8,00c/l	8,00c/l
	.20	Lemonade and flavoured mineral waters, Including flavoured spa and aeratedwaters, 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)	12,00c/l	12,00c/l	8,00c/l	8,00c/l
	.30	Non-alcoholic beverages not else where 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)	12,00c/l	12,00c/l	8,00c/l	8,00c/l
104.10	22.03	BEER MADE FROM MALT	2 122c/l of absolute alcohol	2 122c/l of absolute alcohol	2 239c/l of absolute alcohol	2239c/l of absolute alcohol
104.15	22.04	WINE OF FRESH GRAPES INCLUDING FORTIFIED WINES; GRAPE MUST, OTHER THAN THAT OF HEADING NO.20.09				

REBATE ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	PRESENT RATE OF DUTY EXCISE	FISCAL	PROPOSED RATE OF DUTY EXCISE	FISCAL
	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)	745c/1001	745c/1001	745c/1001	745c/1001
	.10	Unfortified still wine	6 436c/1001	6 436c/1001	6 790c/1001	6790c/1001
	.40	Fortified still wine	14 559c/1001	14360c/1001	15360c/1001	15360c/1001
	.50	Other still fermented beverages, unfortified	10 804c/1001	10 804c/1001	11 398c/1001	11 398c 1001
	.60	Other still fermented beverages,	19 159c/1001	19 159c/1001	20 213c/1001	20 213c/1001
	.70	Sparkling Wine	17 830c/1001	17 830c/1001	18 811c/1001	18 811c/1001
	.80	Other fermented beverages (excluding sorghum beer)	22 788c/1001	22 788c/1001	24 041c/1001	24 041c/1001
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 ALCOHOLC STRENGTH BY VOLUME OF LESS THAN 80 PERCENT VOLUME ; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES; COMPOUND ALCOHOL PREPARATIONS OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES:				
	.10	Wine spirits, manufactured in Botswana by the distillation of wine	287 550c/100L of absolute alcohol	-	303 365c/100L of absolute alcohol	-
	.15	Spirits, manufactured in Botswana by the distillation of any sugar cane product	287 550c/100L of absolute alcohol	-	303 365c/100L of absolute alcohol	-

REBATE ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	PRESENT RATE OF DUTY EXCISE	FISCAL	PROPOSED RATE OF DUTY EXCISE	FISCAL
	.25	Spirits manufactured in Botswana by the distillation of any grain product	287 550c/1001	-	303 365c/100L	-
	.29	Other spirits, manufacture in Botswana	287 550c/1001	-	303 365c/100L	-
	.60	Imported spirits of any nature, including spirits in imported spirituous beverages (exluding 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	-	277 937c/100L of absolute alcohol or 119 513c/1001	-	293752c/100L of absolute alcohol or 126 313c/1001
	.70	Spirits of any nature in imported liqueurs, cordials, and similar spirituous beverages containing added sugar, with or without flavouring substances	-	277 937c/1001 of absolute alcohol	-	293 752c/1001 of absolute alcohol
104.30	24.02	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES				
	.10	Cigars, cheroots and cigarillos, tobacco or of tobacco substitutes	32 717c/kg net	32 717c/kg net	56 989c/kg net	56 989c/kg net
	.20	Cigarettes, of tobacco or tobacco substitutes	122,5c/10 cigarettes	122,5c/10 cigarettes	141,5c/10 cigarettes	141,5c/10 cigarettes
104.35	24.03	OTHER MANUFACTURED TOBACCO AND MANU-FACTURED TOBACCO SUB-STITUTES, "HOMOGENISED" OR "RECONSTITUTED" TOBACCO EXTRACTS AND ESSENCES:				
	.10	Cigarette tobacco and substitutes thereof	4 580c/kg	4 580c/kg	6 412c/kg	6 412c/kg
	.20	Pipe tobacco and substitute thereof	2 493,95c/kg Net	2 493,95c/kg Net	3893c/kg Net	3 893c/kg Net

MADE this 25th day of February, 2000.

B. GAOLATHE,
Minister of Finance and Development Planning.