

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

AMENDMENT OF SCHEDULE (NO. 3) NOTICE, 2001
(Published on 9th February, 2001)

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 to the Act

Effective 22 February 2001

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	PRESENT RATE OF DUTY		PROPOSED RATE OF DUTY	
			Excise	Fiscal	Excise	Fiscal
104.00		PREPARED FOODSTUFF, BEVERAGES, SPIRITS AND VINEGAR; TOBACCO				
104.01	19.01	MALT EXTRACT; FOOD PRE- PARATIONS 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 PERCENT, NOT ELSE WHERE SPECIFIED OR IN- CLUDED, FOOD PREPARA- TIONS OF GOODS OF HEADINGS NOS.04.01 TO 04.04, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PRO- PORTION, 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	34,7c/kg	34,7c/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				

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	PRESENT RATE OF DUTY		PROPOSED RATE OF DUTY	
			Excise	Fiscal	Excise	Fiscal
	22.02	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON- ALCO- HOLIC BEVERAGES (EX- CLUDING FRUIT OR VEGE- TABLE 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)	8c/li	8c/li	6c/li	6c/li
	.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)	8c/li	8c/li	6c/li	6c/li
	.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)	8c/li	8c/li	6c/li	6c/l
104.10	22.03	BEER MADE FROM MALT	2 239c/li of absolute alcohol	2 239c/li of absolute acohol	2 373c/li of absolute acohol	2 373c/li of absolute acohol
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				

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			Excise	Fiscal	Excise	Fiscal
	22.06	OTHER FERMENTED BEVER- AGES (FOR EXAMPLE, CIDER, PERRY AND MEAD):				
	.05	Sorghum beer (excluding beer made from preparations based on sorghum flour)	745c/ 100li	745c/ 100li	7,82c/L	7,82c/L
	.10	Unfortified still wine	6 790c/ 100li	6 790c/ 100li	74,7c/L	74,7c/L
	.40	Fortified still wine	15 360c/ 100li	15 360c/ 100li	169c/L	169c/L
	.50	Other still fermented beverages, unfortified	11 398c/ 100li	11 398c/ 100li	120,8c/L	120,8c/L
	.60	Other still fermented beverages,	20 213c/ 100li	20 213c/ 100li	214,3c/li	214,3c/li
	.70	Sparkling Wine	18 811c/ 100li	18 811c/ 100li	206,9c/li	206,9c/li
	.80	Other fermented beverages (ex- cluding sorghum beer)	24 041c/ 100li	24 041c/ 100li	254,8c/li	254,8c/li
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 PERCENT VOLUME; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES; COMPOUND ALCOHOL PREPARATIONS OF A KIND USED FOR THE MANU- FACTURE OF BEVERAGES:				
	.10	Wine spirits, manufactured in Botswana by the distillation of wine	303 365c/ 100li of absolute alcohol	-	3 337c/li of absolute alcohol	-

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	PRESENT RATE OF DUTY		PROPOSED RATE OF DUTY	
			Excise	Fiscal	Excise	Fiscal
	.15	Spirits, manufactured in Botswana by the distillation of any sugar cane product	303 365c/ 100li of absolute alcohol	-	3 337c/li of absolute alcohol	-
	.25	Spirits manufactured in Botswana by the distillation of any grain product	303 365c/ 100li absolute alcohol	-	3 337c/li of absolute alcohol	-
	.29	Other spirits, manufacturedp in Botswana	303 365c/ 100li of Absolute	-	3 337c/li of absolute alcohol	-
	.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	-	293 752c/ 100li of absolute alcohol or 126 313c /100li	-	3 241c/li of absolute alcohol or 1394c/li
	.70	Spirits of any nature in imported liqueurs, cordials, and similar spirituous beverages containing added sugar, with or without flavouring substances	-	293 752c/100L of absolute alcohol	-	3 241c/li of absolute alcohol
104.30	24.02	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES				
	.10	Cigars, cheroots and cigarillos, of tobacco or of tobacco substitutes	56 989c/kg net	56 989c/kg net	66 420c/kg net	66 420c/kg net
	.20	Cigarettes, of tobacco or tobacco substitutes cigarettes	141,5c/10 cigarettes	141,5c/10 cigarettes	158,4c/10 cigarettes	158,4c/10 cigarettes
104.35	24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES, "HOMOGENISED" OR "RECONSTITUTED" TOBACCO EXTRACTS AND ESSENCES:				
	.10	Cigarette tobacco and substitutes thereof	6 412c/kg	6 412c/kg	7 167c/kg	7 167c/kg
	.20	Pipe tobacco and substitute thereof	3 893c/kg Net	3 893c/kg Net	4 677c/kg Net	4 677c/kg Net

MADE this 22nd day of February, 2001.

B. GAOLATHE,
Minister of Finance and Development
Planning.