

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

AMENDMENT OF SCHEDULE (NO. 2) NOTICE, 2002
(Published on 15th March, 2002)

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.

Part 1 of Schedule No. 2 to the Act

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE FISCAL	
104.00		PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO		
104.10	22.03	BEER MADE FROM MALT	2 563c/li of absolute alcohol	2 563c/li of absolute alcohol
104.15	22.04	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST, OTHER THAN THAT OF HEADING 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)	7,82c/li	7,82c/li
.10		Unfortified still wine	80,7c/li	80,7c/li
.40		Fortified still wine	182,5c/li	182,5c/li
.50		Other still fermented beverages, unfortified	130,5c/li	130,5c/li
.60		Other still fermented beverages, fortified	231,4c/li	231,4c/li
.70		Sparkling wine	227,6c/li	227,6c/li
.80		Other fermented beverages (excluding sorghum beer)	275,2c/li	275,2c/li

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	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, 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:		
.10		Wine spirits, manufactured in Botswana by the distillation of wine	3 671c/li of absolute alcohol	
.15		Spirits, manufactured in Botswana by the distillation of any sugar cane product	3 671c/li of absolute alcohol	
.25		Spirits, manufactured in Botswana by the distillation of any grain product	3 671c/li of absolute alcohol	
.29		Other spirits, manufactured in Botswana	3 671c/li 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		3 575c/li of absolute alcohol or 1 537c/li
.70		Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring substances		3 575c/li of absolute alcohol
104.30	24.02	CIGARS, CHERROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES		
.10		Cigars, cheroots and cigarillos, of tobacco or of tobacco substitutes	76 670c/kg net	76 670c/kg net
.20		Cigarettes, of tobacco or of tobacco substitutes	175,4c/10 cigarettes	175,4c/10 cigarettes

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	FISCAL
104.35	24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES, "HARMOGENISED" OR "RECONSTITUTED" TOBACCO EXTRACTS AND ESSENCES:		
.10		Cigarette tobacco and substitutes thereof	10 297c/kg	10 297c/kg
.20		Pipe tobacco and substitutes thereof	5 251c/kg net	5 251c/kg net

MADE this 12th day of March, 2002.

B. GAOLATHE,
*Minister of Finance and Development
Planning.*