

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

AMENDMENT OF SCHEDULES (NO. 6) NOTICE, 1997
(Published on 21st March, 1997)

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 RATE OF DUTY EXCISE CUSTOMS		PROPOSED OF EXCISE	RATE DUTY CUSTOMS
104.00		PREPARED FOOD- STUFFS; BEVE- RAGES, 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 PROPORTION BY MASS, OF LESS THAN 50 PER CENT, 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 IN A PROPORTION, BY MASS OF LESS THAN 10 PER, NOT ELSE- WHERE SPECIFIED OR INCLUDED:				
.10		Preparations, based on sorghum flour, put up for making beverages	27,5c/kg	27,5c/kg	33c/kg	33c/kg
104.05	22.01	WATERS, INCLUD- ING NATURAL OR ARTIFICIAL				

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF EXCISE	RATE DUTY CUSTOMS	PROPOSED OF EXCISE	RATE DUTY CUSTOMS
		MINERAL WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW				
	22.02	WATERS, INCLUD- ING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OF FLAVOURED, AND OTHER NON- ALCOHOLIC BEVE- RAGES (EXCLUDING 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 drink- ing without dilution (exclud- ing beverages packed in plastic tubes or similar con- tainers and which are normally consumed in a frozen state)	13,60c/l	14,66c/l	14,83c/l	15,98c/l
		Lemonade and flavoured mineral waters, includ- ing flavoured spa and aerated waters, put up in closed bottles or other closed containers	13,60c/l	14,66c/l	14,83c/l	15,98c/l

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY EXCISE CUSTOMS		PROPOSED OF EXCISE	RATE DUTY CUSTOMS
		ready for drinking with- out dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)				
.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)	13,60c/l	14,66c/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%	6 650c/100l	6 650c/100l	7 249c/100l	7 249c/100l
.20		Exceeding 1,5% but not exceeding 2,5%	7 250c/100l	7 250c/100l	7 903c/100l	7 903c/100l
.30		Exceeding 2,5% but not exceeding 3,5%	7 850c/100l	7 850c/100l	8 557c/100l	8 557c/100l
.40		Exceeding 3,5% but not exceeding 4,5%	8 450c/100l	8 450c/100l	9 211c/100l	9 211c/100l

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY EXCISE CUSTOMS		PROPOSED OF EXCISE	RATE DUTY CUSTOMS
.50		Exceeding 4,5% but not exceeding 5,5%	9 050c/100l	9 050c/100l	9 865c/100l	9 865c/100l
.60		Exceeding 5,5% but not exceeding 6,5%	9 650c/100l	9 650c/100l	10 519c/100l	10 519c/100l
.70		Exceeding 6,5% but not exceeding 7,5%	10 250c/100l	10 250c/100l	11 173c/100l	11 173c/100l
.80		Exceeding 7,5%	10 850c/100l	10 850c/100l	11 827c/100l	11 827c/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 (ex- cluding beer made from preparations based on sorghum flour)	550c/100l	550c/100l	745c/100l	745c/100l
.10		Unfortified still wine	4 250c/100l	4 250c/100l	5 315c/100l	5 315c/100l
.40		Fortified still wine	9 200c/100l	9 200c/100l	11 500c/100l	11 500c/100l
.50		Other still fermented beverages, unfortified	4 900c/100l	4 900c/100l	7 350c/100l	7 350c/100l
.60		Other still fermented beverages, fortified	8 902c/100l	8 902c/100l	13 353c/100l	13 353c/100l
.70		Sparkling wine	11 800c/100l	11 800c/100l	14 750c/100l	14 750c/100l
.80		Other fermented beverages (excluding sorghum beer)	10 604c/100l	10 604c/100l	15 906c/100l	15 906c/100l
104.20	22.07	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 PER CENT VOLUME				

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF EXCISE	DUTY CUSTOMS	PROPOSED OF EXCISE	RATE DUTY CUSTOMS
		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 BEVE- RAGES; COMPOUND ALCOHOLIC PREPARA- TIONS OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES:				
.10		Wine spirits, manu- factured in Botswana by the distillation of wine	218 062c/100l of absolute alcohol	-	237 687c/100l of absolute alcohol	-
.15		Spirits, manu- factured in Botswana by the distillation of any sugar cane product	229 021c/100l of absolute alcohol	-	249 633c/100l of absolute alcohol	-
.25		Spirits, manu- factured in Botswana by the distillation of any grain product	233 979c/100l of absolute alcohol	-	255 037c/100l of absolute alcohol	
.29		Other spirits, manufactured in Botswana	222 943c/100l of absolute alcohol	-	243 008c/100l of absolute alcohol	
.60		Imported spirits of any nature, in- cluding spirits in imported spirituous beverages (excluding liquers, 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	-	208 449c/100cl of absolute alcohol or 89 633c/100l	228 074c/100l of absolute alcohol or 98 072c/100l	

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF EXCISE	RATE DUTY CUSTOMS	PROPOSED OF EXCISE	RATE DUTY CUSTOMS
.70		Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring substances	-	208 449c/100l of absolute alcohol	-	228 074c/100l of absolute alcohol
104.30	24.02	CIGARS, CHEROOTS, CIGARILLOS 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	442,5c/kg net	464,5c/kg net	672,5c/kg net	706,0c/kg net
.20		Cigarettes	52c/10 cigarettes	52c/10 cigarettes	79c/10 cigarettes	79c/10 cigarettes
		Plus, in respect of cigarettes the mass of the tobacco content of which exceeds 1,5kg/1 000 cigarettes	1 937c/kg tobacco content	1 937c/kg tobacco content	2 944c/kg tobacco content	2 944c/kg tobacco content
.30		Cigarette tobacco	65c/50g or fraction thereof plus 251c/kg tobacco	65c/50g or fraction thereof plus 251c/kg tobacco	99c/50g or fraction thereof plus 382c/kg tobacco	99c/50g or fraction thereof plus 382c/kg tobacco
		Plus a suspended duty of:				
		(i) In operation	Nil	Nil	Nil	Nil
		(ii) Maximum rate	86c/kg tobacco	86c/kg tobacco	131c/kg tobacco	131c/kg tobacco
.40		Pipe tobacco in immediate packings of a content of less than 5 kg	478c/kg net	478c/kg net	727c/kg net	727c/kg net

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.50		Pipe tobacco in immediate packings of a content of not less than 5 kg	460c/kg net	460c/kg net	699c/kg net	699c/kg net

MADE this day of 13th March, 1997.

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