

*Statutory Instrument No. 34 of 2021*

**CONTROL OF GOODS, PRICES AND OTHER CHARGES ACT**  
(Cap. 43:08)

**CONTROL OF GOODS, PRICES AND OTHER CHARGES ACT (SUGAR  
SWEETENED BEVERAGES) (LEVY) REGULATIONS, 2021**  
(Published on 31st March, 2021)

**ARRANGEMENT OF REGULATIONS**

**REGULATION**

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6. Fund into which levy is payable

IN EXERCISE of the powers conferred on the Minister of Investment, Trade and Industry by section 3 of the Control of Goods, Prices and Other Charges Act, the following Regulations are hereby made —

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| Citation and commencement         | 1. These Regulations may be cited as the Control of Goods, Prices and Other Charges Act (Sugar Sweetened Beverages) (Levy) Regulations, 2021 and shall come into force on 1st April, 2021.   |
| Interpretation                    | 2. In these Regulations, unless the context otherwise provides —<br>“accountable person” means an importer, manufacturer or producer of sugar sweetened beverages;<br>“sugar sweetened beverages” means —<br>(a) waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter, or flavoured;<br>(b) non-alcoholic beverages; and<br>(c) fruit or vegetable juices,<br>set out in the Customs Tariff Schedule under the Customs Act.  |
| Act No. 33 of 2018                |  |
| Application                       | 3. These Regulations shall apply to —<br>(a) sugar sweetened beverages produced in Botswana; and<br>(b) sugar sweetened beverages imported into Botswana under the Customs Act.  |
| Levy on sugar sweetened beverages | 4. An accountable person who —<br>(a) imports sugar sweetened beverages that exceeds 4 grams of sugar content per 100ml shall pay a levy at the rate of —<br>(i) P0.02 per gram of sugar content,<br>(ii) P0.02 per gram of sugar content deemed as 25 gram sugar content per 100ml, for beverages imported into Botswana which are not labelled; or<br>(b) produces sugar sweetened beverages that exceeds 4 grams of sugar content per 100ml shall pay a levy at the rate of —<br>(i) P0.02 per gram of sugar content, or<br>(ii) P0.02 per gram of sugar content deemed as 25 gram sugar content per 100ml, for beverages produced in Botswana that are not labelled. |

- 5. The calculation of the value of the levy for the purposes of assessing the levy on sugar content of sugar sweetened beverages under regulation 4, shall be —** Calculation of value of levy
- (a) the total sugar content of the sugar sweetened beverages produced in Botswana; or**
  - (b) the total sugar content of the sugar sweetened beverages imported in terms of the Customs Act.**
- 6. The levy under regulation 4 shall be collected by the Botswana Unified Revenue Service, and paid into the Consolidated Fund.** Fund into which levy is payable

MADE this 26th day of March, 2021.

PEGGY. O. SERAME,  
*Minister of Investment, Trade and Industry.*