

Statutory Instrument No. 40 of 1971

CUSTOMS, EXCISE AND SALES DUTY ACT, 1970  
(22 of 1970)

**AMENDMENT OF SCHEDULES (NO. 7) NOTICE, 1971**  
(Published on the 1st April, 1971)

IN EXERCISE of the powers conferred by section 50 of the Customs, Excise and Sales Duty Act, 1970 and all other powers thereunto him enabling, the Minister of Finance and Development Planning has amended the Schedules to the Act to the extent set out in the Schedule hereto.

SCHEDULE

SCHEDULE NO. 1 TO THE ACT - PART 1

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		
22.05.10	By the substitution for subheading No. 22.05.10 of the following:				
"22.05.10 Unfortified still wine of a f.o.b. price per gal.:					
.10 Not exceeding 150c	gal.	100c	per gal.		
.20 Exceeding 150c but not exceeding 300c	gal.	120c	per gal.		
.30 Exceeding 300c	gal.	140c	per gal."		
22.05.50	By the substitution for subheading No. 22.05.50.10 of the following:				
"22.05.50.10 Champagne	gal.	257c	per gal."		
22.07.90	By the substitution for subheading No. 22.07.90 of the following:				
"22.07.90 Fermented beverages excluding cider, perry, raisin wine, industrial grape syrup and industrial "moskon-fyt", with fermentation arrested by the addition of alcohol	160c per gal.	171c	per gal."		
24.02	By the substitution for subheading Nos. 24.02.70 and 24.02.80 of the following:				

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		
"24.02.70 Pipe tobacco	lb.	85% or 130c per lb. net			
22.02.80 Manufactured tobacco excluding cigars, cigarettes, snuff, cigarette tobacco and pipe tobacco	lb.	85% or 130c per lb. net"			
27.07.90 By the substitution for subheading No. 27.07.90 of the following:					
"27.07.90 Oils and other products of the distillation of high tem- perature coal tar, and similar oils and products including benzole, creosote, cresylic acid and solvent naphtha, obtained by other processes, not specified in any other subheading of tariff heading No. 27.07	gal.	14446c per 1000 gal."			
27.10.90 By the substitution for subheading No. 27.10.90 of the following:					
"27.10.90 Petroleum oils and oils obtained from bituminous minerals (excluding crude oil), and preparations not elsewhere specified or included, containing not less than 70 per cent by weight of petro- leum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the prepara- tions, not specified in any other subheading of tariff heading No. 27.10	gal.	14446c per 1000 gal."			
29.01.60 By the substitution for subheading No. 29.01.60 of the following:					
"29.01.60 Hydrocarbons, the following: Benzene, toluene, xylene, hexane, heptane, octane	gal.	14446c per 1000 gal."			

SCHEDULE NO. 1 TO THE ACT - PART 2

I Tariff Item	II Tariff Heading and Description.	III Rate of Duty	
		Excise	Customs
104.10	By the substitution for tariff item 104.10 of the following:		
	<b>"104.10 22.03 Beer made from malt:</b>		
	.10 Of a specific gravity before fermentation not exceeding 1040°	69½c per gal.	69½ per gal.
	Plus a suspended duty of:		
	In operation	Nil	Nil
	Maximum rate	12½c per gal.	12½ per gal.
	.20 Of a specific gravity before fermentation exceeding 1040° but not exceeding 1050°, which is cleared ex any customs and excise manufacturing warehouse for any purpose during any financial year, or which is imported into Botswana, or which is illicit beer:		
	(1) On the first 1,000,000 gallons or any quantity less than 1,000,000 gallons so cleared during a financial year	82c per gal.	-
	(2) On the quantity so cleared during a financial year which is more than 1,000,000 gallons but not exceeding 2,000,000 gallons	88c per gal.	-
	(3) On the quantity so cleared during a financial year which is more than 2,000,000 gallons but not exceeding 4,000,000 gallons	94c per gal.	-
	(4) On the quantity so cleared during a financial year which is more than 4,000,000 gallons but not exceeding 6,000,000 gallons	100c per gal.	-
	(5) On the quantity so cleared during a financial year which is more than 6,000,000 gallons but not exceeding 8,000,000 gallons	106c per gal.	-
	(6) On the quantity so cleared during a financial year which is more than 8,000,000 gallons	112c per gal.	-
	(7) If duty is paid on illicit beer	112c per gal.	-
	(8) If imported	-	81c per gal.

I Tariff Item	II Tariff Heading and Description	III Rate of Duty	
		Excise	Customs
	.30 Of a specific gravity before fermentation exceeding 1050°	116½c per gal.	91c per gal.
	Plus, for every degree of specific gravity before fermentation exceeding 1080°	1c per gal.	1c per gal.
104.15	<b>22.05 Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol;</b>		
	<b>22.06 Vermouths and other wines of fresh grapes flavoured with aromatic extracts;</b>		
	<b>22.07 Raisin wine, industrial grape syrup and industrial "meekoufy" with fermentation arrested by the addition of alcohol:</b>		
	By the substitution for tariff item 104.15.40 and 104.15.70 of the following:		
	.40 Fortified still wine	69c per gal.	69c per gal.
	.70 Sparkling wine (excluding champagne)	142c per gal.	142c per gal.
104.20	By the substitution for tariff item 104.20 of the following:		
"104.20	<b>22.08 Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° AA or higher; (including ethyl alcohol and neutral spirits) of any strength;</b>		
	<b>22.09 Spirits (excluding those of heading No. 22.08):</b>		
	.10 Wine spirits, manufactured in Botswana by the distillation of wine	2123c per gal. of abso- lute alcohol	-
	.20 Other spirits, manufactured in Botswana	2342c per gal. of abso- lute alcohol	-
	Plus a suspended duty in respect of spirits obtained by the distillation of any sugar cane product:		

I Tariff Item	II Tariff Heading and Description	III Rate of Duty	
		Excise	IV Customs
	In operation	133c per gal. of abso- lute alcohol	
	Maximum rate	175c per gal. of abso- lute alcohol	
	.30 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° AA		1686c per gal. of abso- lute alcohol or 764c per gal.
	.40 Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring ingredients		1686c per gal. of abso- lute alcohol"
104.30	By the substitution for tariff item 104.30 of the following: <b>"104.30 24.02 Manufactured tobacco:</b>		
	.10 Cigars	50c per lb. net	60c per lb. net
	.20 Cigarettes	6c per 10 ci- gar- ettes (stamp duty) plus 25½c per lb. tobacco content	6c per 10 ci- gar- ettes (stamp duty) plus 25½c per lb. tobacco content

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
	Plus, in respect of cigarettes the weight of the tobacco of which exceeds 3 lb per 1,000 cigarettes	135c per lb. tobacco content	135c per lb. tobacco content
.30	Cigarette tobacco	6c per 2 oz. or fraction thereof (stamp duty) plus 103c per lb. tobacco	6c per 2 oz. or fraction thereof (stamp duty) plus 103c per lb. tobacco
	Plus a suspended duty of:		
	In operation	Nil	Nil
	Maximum rate	33c per lb. tobacco	33c per lb. tobacco
.40	Pipe tobacco	73% with a minimum of 18c per lb. net"	
105.05	By the substitution for tariff item 105.05 of the following: <b>"105.05 27.07 Oils and other products of the distillation of high temperature coal tar; similar oils and products obtained by other processes:</b>		
.10	Petrol and aviation spirit	9863c per 1000 gal.	9863c per 1000 gal.
.120	Aviation kerosene, power kerosene and illuminating or heating kerosene	13613c per 1000 gal.	13613c per 1000 gal.
.30	Distillate fuels (for example, gas oil and diesel oil)	13613c per 1000 gal.	13613c per 1000 gal.

I Tariff Item	II Tariff Heading and Description	III Rate of Duty	
		Excise	Customs
	.40 Residual fuel oils	13613c per 1000 gal.	13613c per 1000 gal."
105.10	By the substitution for tariff item 105.10 of the following: <b>"105.10 27.10 Petroleum oils and oils obtained from bituminous minerals:</b>		
	.10 Petrol, aviation spirit and aviation kerosene	14029c per 1000 gal.	14029c per 1000 gal.
	.20 Power kerosene and illuminating or heating kerosene	13613c per 1000 gal.	13613c per 1000 gal.
	.30 Distillate fuels (for example, gas oil and diesel oil)	13613c per 1000 gal.	13613c per 1000 gal.
	.40 Residual fuel oils	13613c per 1000 gal.	13613c per 1000 gal."

SCHEDULE NO. 1 TO THE ACT PART 3

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
136.00	<b>PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES</b> By the addition, immediately after tariff heading 36.06 of the following:	
	37.01 Film packs consisting of a container containing a number of sensitised sheets of any material, including paper, paperboard or cloth (negatives), and 37.03 the same number of specially treated sheets (positives) and a developer, for quick production of finished positive photographs	15%
	37.02 Film in rolls, sensitised, unexposed, perforated or not (excluding film identifiable as radiographic film, photo-mechanical film, aerial photography film, photo-grammetrical film, film designed for scientific recording purposes, film for use with electron microscopes and cinematograph film exceeding 8 mm. in width)	15%
148.00	<b>OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS; TELEVISION</b>	

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	<b>IMAGE AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC; PARTS THEREOF</b>	
148.00	By the addition, immediately before tariff heading 90.04 of the following:	
	90.02 Mounted lenses identifiable for use with photographic cameras (excluding lenses identifiable for use only with air survey cameras, microcameras for attachment to microscopes, cameras for medical or surgical purposes, lithographic process cameras, microfilm cameras, recording cameras and still cameras for use with film of a size 6 cm. by 6 cm. or larger)	30%
	By the addition, immediately after tariff heading 90.04 of the following:	
	90.07 Photographic cameras (excluding air survey cameras, microcameras for attachment to microscopes, cameras for medical or surgical purposes, lithographic process cameras, microfilm cameras, recording cameras and still cameras for use with film of a size 6 cm. by 6 cm. or larger; tripods for cameras) and photographic flashlight apparatus (excluding electronic flashlight apparatus):	
	(1) Photo-copying apparatus, not contact type, for use with paper not exceeding 36 cm. in width (unfolded)	15%
	(2) Other	30%
	90.08 Cinematographic cameras and cinematographic projectors (sound and silent), for use with film not exceeding 8 mm. in width	30%
	90.09 (1) Image projectors (excluding cinematographic projectors and overhead projectors)	30%
	(2) Microfilm readers and printers and combinations thereof	15%
	90.10 (1) Spools and reels, for film; screens for projectors	30%
	(2) Photo-copying apparatus contact type, for use with paper not exceeding 36 cm. in width (unfolded)	15%

Made the 31st day of March, 1971.

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