

Statutory Instrument NO. 28 of 1984

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

AMENDMENT OF SCHEDULES (No.15) NOTICE 1984

(Published on 29th March, 1984)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 50 and 51 of the Customs and Excise Duty Act, the Schedules to the Act are amended to the extent set out in the Schedule.

PART 2 OF SCHEDULE NO. 1 TO THE ACT

I Tariff Item	II Tariff Heading and Description	III Rate of Duty Excise	IV Fiscal
104.10	By the Substitution for item 104.10 of the following: 22.03 Beer made from malt (excluding traditional beer as defined in the Liquor Act (Cap. 45:01)):		
	.10 Of a relative density before fermentation not exceeding 1 040°	29,67 UA per 100 litres	29,66 UA per 100 litres
	Plus a suspended duty of:		
	In operation Maximum	Nil 2,75 UA per 100 litres	Nil 2,75 UA per 100 litres
	.20 Of a relative density before fermentation exceeding 1 040° but not exceeding 1 050°, which is cleared ex any customs and excise manufacturing warehouse during any financial year, or which is imported into Botswana, or which is illicit beer:		
	(1) On the first 4 500 000 litres or any quantity less than 4 500 000 litres so cleared during a financial year	32,42 UA per 100 litres	
	(2) On the quantity so cleared during a financial year which is more than 4 500 000 litres but not exceeding 9 000 000 litres	33,74 UA per 100 litres	—
	(3) On the quantity so cleared during a financial year which is more than 9 000 000 litres but not exceeding 18 000 000 litres	35,06 UA per 100 litres	—
	(4) On the quantity so cleared during a financial year which is more than 18 000 000 litres but not exceeding 27 000 000 litres	36,38 UA per 100 litres	—
	(5) On the quantity so cleared during a financial year which is more than 27 000 000 litres but not exceeding 36 000 000 litres	37,70 UA per 100 litres	—
	(6) On the quantity so cleared during a financial year which is more than 36 000 000 litres	39,02 UA per 100 litres	—
	(7) If duty is paid on illicit beer	39,02 UA per 100 litres	
	(8) If imported	—	32,20 UA per 100 litres
	.30 (1) Of a relative density before fermentation exceeding 1 050°	40,01 UA per 100 litres	34,40 UA per 100 litres

I Tariff Item	II Tariff Heading and Description	III Rate of Duty Excise	IV Rate of Duty Fiscal
	Plus, for every degree of relative density before fermentation exceeding 1 080°	0,22 UA per 100 litres	0,22 UA per 100 litres
"104.30	By the substitution for sub-items 104.30.20 and 104.30.30 of the following:		
	.20 Cigarettes	0,125 UA per 10 cigarettes plus 0,56 UA per kg tobacco content	0,125 UA per 10 cigarettes plus 0,56 UA per kg tobacco content
	Plus, in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg per 1 000 cigarettes	5,84 UA per kg tobacco content	5,84 UA per kg tobacco content
	.30 Cigarette tobacco	0,125 UA per 50g or fraction thereof plus 2,13 UA per kg tobacco	0,125 UA per 50g or fraction thereof plus 2,13 UA per kg tobacco
	Plus a suspended duty of: In operation Maximum rate	Nil 0,73 UA per kg tobacco	Nil 0,73 UA per kg tobacco

SECTION B OF PART 2 OF SCHEDULE NO. 1 TO ACT

I Tariff Item	II Tariff Heading and Description	III Rate of Duty Excise	IV Rate of Duty Fiscal
118.00 to 130.00	By the substitution for the expression — (a) "25%", wherever it occurs, of the expression "30%" (b) "30%", wherever it occurs, of the expression "35%"		
126.00	By the insertion before sub-item "126.35" of the following:		
"126.05	87.02 Road tractors for semi-trailers, assembled	1%	1%
126.08	87.02 Motor cars, assembled (excluding those falling within sub-heading No. 87.02.05), with a value for duty purposes not exceeding 11 500	1%	1%
126.10	87.02 Motor cars, assembled (excluding those falling within sub-heading No. 87.02.05), with a value for duty purposes exceeding 11 500 UA	2%	2%
126.15	87.02 Minibuses, assembled	1%	1%
126.20	87.02 Light goods vehicles, assembled	1%	1%
126.23	87.02 Motorbuses, motorcoaches and other public-service type passenger vehicles with a seating capacity of 16 seats or more, assembled	1%	1%

I Tariff Item	II Tariff Heading and Description	III Rate of Duty Excise	IV Rate of Duty Fiscal
126.24	<i>87.02 Goods vehicles (excluding light goods vehicles and dumpers)</i>	1%	1%
126.25	<i>87.02 Chassis fitted with engines and cabs, assembled, for motor vehicles of subheadings Nos. 87.02.30, 87.02.90 and 87.02.95</i>	1%	1%
126.30	<i>87.04 Chassis fitted with engines, assembled, for motor vehicles of subheadings Nos. 87.01.50, 87.02.30, 87.02.90, 87.02.95</i>	1%	1%

MADE this 28th day of March, 1984.

P. S. MMUSI,
*Vice-President and Minister of
Finance and Development Planning.*