

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

AMENDMENT OF SCHEDULES (NO. 18) NOTICE, 1993
(Published on 2nd April, 1993)

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.

SCHEDULE

Section A of Part 2 of Schedule No. 1 to the Act

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY EXCISE CUSTOMS		PROPOSED RATE OF DUTY EXCISE CUSTOMS	
104.00		PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO				
104.01	19.01	MALT EXTRACT; FOOD PREPARATIONS 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 ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS NO. 04.001 TO 04.04, NOT CONTAINING COCOA POWDER OR CONTAINING IN A PROPORTION, BY MASS, OF LESS THAN 10 PER CENT, NOT ELSEWHERE SPECIFIED OR INCLUDED:				
	.10	Preparations, based on sorghum flour, put up for making beverages	10u/kg	10u/kg	15u/kg	15u/kg
104.05	22.01	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS, AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED, ICE AND SNOW				

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY EXCISE CUSTOMS		PROPOSED RATE OF DUTY EXCISE CUSTOMS	
104.05	22.01	WATERS, INCLUDING NATURAL OR ARTIFICIAL				
104.05	22.02	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES (EXCLUDING FRUIT OR VEGETABLE JUICES OF HEADING NO. 2009):				
.10		Mineral water including spa waters and aerated waters, 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)	10,36 u/l	11,42 u/l	12,36 u/l	13,42 u/l
.20		Lemonate and flavoured mineral waters, including flavoured spa and aerated waters, 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)	10,36 u/l	11,42 u/l	12,36 u/l	13,42 u/l
.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)				
104.10	22.03	BEER MADE FROM MALT:				

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY EXCISE CUSTOMS		PROPOSED RATE OF DUTY EXCISE CUSTOMS	
.10		Of a relative density before fermentation not exceeding 1 040°	5 769u/ 100 1	5 768u/ 100 1	6 249u/ 100 1	6 248u/ 100 1
		Plus a suspended duty of:				
		(i) In operation	Nil	Nil	Nil	Nil
		(ii) Maximum rate	275u/ 100 1	275u/ 100 1	275u/ 100 1	275u/ 100 1
.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 l or any quantity less than 4 500 000 l so cleared during a financial year	6 044u/ 100 1	-	6 524u/ 100 1	-
		(2) On the quantity so cleared during a financial year which is more than 4 500 000 l but not exceeding 9 000 000 l	6 176u/ 100 1		6 656u/ 100 1	-
		(3) On the quantity so cleared during a financial year which is more than 9 000 000 l but not exceeding 18 000 000 l	6 308u/ 100 1	-	6 788u/ 100 1	-
		(4) On the quantity so cleared during a financial year which is more than 18 000 000 l but not exceeding 27 000 000 l	6 440u/ 100 1	-	6 920u/ 100 1	-
		(5) On the quantity so cleared during a financial year which is more than 27 000 000 l but not exceeding 36 000 000 l	6 572u/ 100 1	-	7 052u/ 100 1	-

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY EXCISE CUSTOMS		PROPOSED RATE OF DUTY EXCISE CUSTOMS	
		(6) On the quantity so cleared during a financial year which is more than 36 000 000 l	6 570u/ 100 l	-	7 184u/ 100 l	-
		(7) If duty is paid on illicit beer	6 570u/ 100 l	-	7 184u/ 100 l	-
		(8) If imported	6 570u/ 100 l	-	-	7 184u/ 100 l
.30		Of a relative density before fermentation not exceeding 1 050 ^p	6 803u/ 100 l	6 242u/ 100 l	7 283u/ 100 l	6 722u/ 100 l
		Plus, for every degree of relative density before fermentation on exceeding 1 080 ^p	22u/ 100 l	22u/ 100 l	22u/ 100 l	22u/ 100 l
104.15	22.04	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING NO. 20.09;				
	22.05	VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURD WITH PLANTS OR AROMATIC SUBSTANCES;				
	22.06	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD):				
.05		Sorghum beer (excluding beer made from preparations based on sorghum flour 1 040 ^p)	200u/ 100 l	200u/ 100 l	200u/ 100 l	200u/ 100 l
.10		Unfortified still wine	1 700u/ 100 l	1 700u/ 100 l	2 300u/ 100 l	2 300u/ 100 l
.40		Fortified still wine	5 568u/ 100 l	5 568u/ 100 l	6 184u/ 100 l	6 168u/ 100 l
.50		Other still fermented beverages, unfortified	1 700u/ 100 l	1 700u/ 100 l	2 700u/ 100 l	2 700u/ 100 l
.60		Other still fermented beverages, fortified	5 702u/ 100 l	5 702u/ 100 l	6 702u/ 100 l	6 702u/ 100 l
.70		Sparkling wine	7 174u/ 100 l	7 174u/ 100 l	7 774u/ 100 l	7 774u/ 100 l

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY EXCISE CUSTOMS		PROPOSED RATE OF DUTY EXCISE CUSTOMS	
.80		Other fermented beverages (excluding sorghum beer)	7 404u/ 100 1	7 404u/ 100 1	8 404u/ 100 1	8 404u/ 100 1
104.20	22.07	UNDENATURED ETHYL ALCOHOL OF AN ALCO- HOLIC STRENGTH BY VOLUME OF 80% VOL. OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH;				
104.20	22.08	UNDENATURED ETHYL ALCOHOL OF AN ALCO- HOLIC STRENGTH BY LESS THAN 80% VOL.; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES; COMPOUND ALCOHOLIC PREPARATIONS OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES:				
.10		Wine spirits, manufactured Botswana by the distillation of wine	152 135 u/100 1 of abso- lute alcohol		163 838 u/100 1 of abso- lute alcohol	
.15		Spirits, manufactured in Botswana by the distillation of any sugar cane product	162 098 u/100 1 of abso- lute alcohol		173 801 u/100 1 of abso- lute alcohol	
.29		Other spirits, manufactured in Botswana	162 098 u/100 1 of abso- lute alcohol		173 801 u/100 1 of abso- lute alcohol	
.60		Imported spirits of any nature, including spirits in imported spirituous beverages (excluding liqueurs, cordials and containing added sugar) and in compound alcoholic preparations of an alcoholic strength exceeding 1,713 per cent alcoholic by volume	162 098 u/100 1 of abso- lute alcohol or 62 142u/ 100 1		173 801 u/100 1 of abso- lute alcohol or 67 174u/ 100 1	

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY EXCISE CUSTOMS		PROPOSED RATE OF DUTY EXCISE CUSTOMS	
.70		Spirits of any nature in imported liqueurs, cordials beverages containing added sugar, with or without flavouring substances	142 522 u/100 l of abso- lute alcohol		154 225 u/100 l of abso- lute alcohol	
104.30	24.02	CIGARS, CHERROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTS;				
	24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES, "HOMOGENISED" OR "RECONSTITUTED" TOBACCO EXTRACTS AND ESSENCES:				
.10		Cigars	225u/ kg net	247u/ kg net	230u/ kg net	252u/ kg net
.20		Cigarettes	26u/10 cigarettes	26u/ cigarettes	26u/10 cigarettes	28,45 cigarettes
		Plus in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg/1 000 cigarettes	1 156u/kg tobacco content	1 156u/kg tobacco content	1 264u/kg tobacco content	1 264u/kg tobacco content
.30		Cigarette tobacco	30,5u/ 50g or fraction plus 213u/kg tobacco	30,5u/ 50g or fraction plus 213u/kg tobacco	35,5u/ 50g or fraction thereof plus 213u/kg tobacco	35,5u/ 50g or fraction thereof plus 213u/kg tobacco
		Plus a suspended duty of:				
		(i) In operation	Nil	Nil	Nil	Nil
		(ii) Maximum rate	73i/kg tobacco	73u/kgt tobacco	73u/kg tobacco	73u/kg tobacco
.40		Pipe tobacco in immediate packings of a content of les than 5 kg	255u//kg net	225u/kg net	260u/kg net	260u/kg net
.50		Pipe tobacco in immediate packings of a content of not les than 5 kg	237u//kg net	237u/kg net	242u/kg net	242u/kg net

MADE this 19th day of March, 1993.

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