

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

**AMENDMENT OF SCHEDULES (NO. 23) NOTICE, 1994**  
(Published on 24th June, 1994)

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 amended to the extent set out in the Schedule below with effect from the 23rd June, 1994.

**SCHEDULE**

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

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY		ANNO- TIONS
			EXCISE	CUSTOMS	
104.00		<b>PREPARED FOODSTUFFS; BEVE- RAGES, SPIRITS AND VINEGAR; TOBACCO</b>			
104.01	19.01	<b>MALT EXTRACT; FOOD PREPA- RATIONS OF FLOUR, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA POW- DER OR CONTAINING COCOA POWDER IN A PROPORTION, BY MASS, OF LESS THAN 50 PER CENT, NOT ELSEWHERE SPECI- FIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS NO. 04.01 TO 04.04, NOT CONTAINING COCOA POW- DER OR CONTAINING COCOA POWDER IN A PROPORTION, BY MASS, OF LESS THAN 10 PER CENT, NOT ELSEWHERE SPECI- FIED OR INCLUDED:</b>			
	.10	Preparations, based on sorghum flour, put up for making beverages	20u/kg	20u/kg	
104.05	22.01	<b>WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MAT- TER NOR FLAVOURED; ICE AND SNOW;</b>			
	22.02	<b>WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON- ALCOHOLIC BEVERAGES (EXCLU- DING FRUIT OR VEGETABLE JUICES OF HEADING NO. 20.09):</b>			

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY		ANNO- TIONS
			EXCISE	CUSTOMS	
.10		Mineral waters 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)	13,60u/l	14,66u/l	
.20		Lemonade 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)	13,60u/l	14,66u/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)	13,60u/l	14,66u/l	
104.10	22.03	<b>BEER MADE FROM MALT:</b>			
.10		Of a relative density before fermentation not exceeding 1 040°	6 849u/l 100 l	6 848u/l 100 l	
		Plus a suspended duty of:			
		(i) In operation	Nil	Nil	
		(ii) Maximum rate	275u/ 100 l	275u/ 100 l	
.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	7 124u/l 100 l	—	
		(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	7 256u/ 100 l	—	
		(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	7 388u/ 100 l	—	

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY		ANNO- TIONS
			EXCISE	CUSTOMS	
		(4) On the quantity so cleared during a financial year which is more than 18 000 000 l but not exceeding 27 000 000	7 520u/ 100 l	—	
		(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	7 652u/ 100 l	—	
		(6) On the quantity so cleared during a financial year which is more than 36 000 000 l	7 784u/ 100 l	—	
		(7) If duty is paid on illicit beer	7 784u/ 100 l	—	
		(8) If imported	—	7 102u/ 100 l	
104.10 .30		Of a relative density before fermentation exceeding 1 050 <sup>o</sup>	7 883u/ 100 l	7 322u/ 100 l	
		Plus, for every degree of relative density before fermentation exceeding 1 080 <sup>o</sup>	22u/ 100 l	22u/ 100 l	
104.15	22.04	<b>WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING NO. 20.09;</b>			
	22.05	<b>VERMOUTHS AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES;</b>			
	22.06	<b>OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD);</b>			
.05		Sorghum beer (excluding beer made from preparations based on sorghum flour)	400u/ 100 l	400u/ 100 l	
.10		Unfortified still wine	2900u/ 100 l	2 900u/ 100 l	
.40		Fortified still wine	6 785/ 100 l	6 785/ 100 l	
.50		Other still fermented beverages, unfortified	3 300u/ 100 l	3 300u/ 100 l	
.60		Other still fermented beverages, fortified	7 302u/ 100 l	7 302u/ 100 l	
.70		Sparkling wine	8 551u/ 100 l	8 551u/ 100 l	

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			EXCISE	CUSTOMS	
.80		Other fermented beverages, (excluding sorghum beer)	9 004u/ 100 l	9 004u/ 100 l	
104.20	22.07	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 PERCENT VOLUME 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 PERCENT VOLUME; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES, COMPOUND ALCOHOLIC PREPARATIONS OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES:			
104.20					
.10		Wine spirits, manufactured in Botswana by the distillation of wine	180 238u/ 100 l of absolute alcohol	—	
.15		Spirits, manufactured in Botswana by the distillation of any sugar cane product	190 201u/ 100 l of absolute alcohol	—	
.25		Spirits, manufactured in Botswana by the distillation of any grain product	194 708u/ 100 l of absolute alcohol	—	
.29		Other spirits, manufactured in Botswana	184 675u/ 100 l of absolute alcohol	—	
.60		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 per cent alcohol by volume	—	170 625u/ 100 l of absolute alcohol or 73 369u/ 100 l	
.70		Spirit of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring substances	—	170 625u/ 100 l of absolute alcohol	

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY		ANNO- TIONS
			EXCISE	CUSTOMS	
104.30	24.02	<b>CIGARS, CHERROOTS, CIGARIL- LOS AND CIGARETTES, OF TO- BACCO OR OF TOBACCO SUB- STITUTES,</b>			
	24.03	<b>OTHER MANUFACTURED TO- BACCO AND MANUFACTURED TOBACCO SUBSTITUTES, "HO- MOGENISED" OR "RECONSITU- TED" TOBACCO EXTRACTS AND ESSENCES:</b>			
.10		Cigars	295u/kg net	317u/kg net	
.20		Cigarettes	35,56u/10 ciga- rettes	35,56u/10 ciga- rettes	
104.30	24.03	Plus in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg/1 000 cigarettes	1 441,6u/ kg tobacco content	1 441,6u/ kg tobacco content	
.30		Cigarette tobacco	44,38u/ 50 g or fraction thereof plus 213u/kg tobacco	44,38u/ 50 g or fraction thereof plus 213u/kg tobacco	
		Plus a suspended duty of:			
		(i) In operation	Nil	Nil	
		(ii) Maximum rate	73u/kg tobacco	73u/kg tobacco	
.40		Pipe tobacco in immediate packings of a content of less than 5 kg	325u/kg net	325u/kg net	
.50		Pipe tobacco in immediate packings of a content of not less than 5 kg	307u/kg net	307u/kg net"	

the proposed rates of duty be applicable only to the goods concerned which have not been entered for home consumption at the time these Taxation Proposals are tabled.

MADE this 23rd day of June, 1994.

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