

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

CONTROL OF GOODS (INTOXICATING LIQUOR (LEVY))
REGULATIONS, 2008.

(Published on 31st October, 2008)

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation and Commencement
2. Levy on intoxicating liquor
3. Calculation of value of levy
4. Fund into which levy payable
5. Application of Regulations

SCHEDULE

IN EXERCISE of the powers conferred on the Minister of Trade and Industry by section 3 (2) (d) of the Control of Goods and Other Charges Act, the following Regulations are hereby made —

Citation

1. These Regulations may be cited as the Control of Goods (Intoxicating Liquor (Levy)) Regulations, 2008 and shall commence on the 1st November, 2008.

Levy on
intoxicating
liquor

2. A person who —

- (a) manufactures intoxicating liquor specified in the Schedule shall pay a levy at a rate of 30% on the price paid or payable for such goods when sold for home consumption;
- (b) imports intoxicating liquor specified in the Schedule shall pay a levy at a rate of 30% on the value.

Calculation of
value of levy

3. The value for the purposes of assessing the levy on alcoholic beverages —

- (a) locally produced, shall be the price paid or payable for the alcoholic beverages when sold for home consumption in the ordinary course of trade in the usual trade packaging to any buyers not deemed to be related to the seller plus, any duty payable in terms of the Customs and Excise Duty Act, exclusive of Value Added Tax (VAT) liable on the goods;
- (b) imported, shall be the value for customs duty purposes in terms of section 75 of the Customs and Excise Duty Act plus the customs duty paid or payable on the goods, exclusive of Value Added Tax (VAT) liable on the goods.

Cap. 50:01

Fund into which
Levy payable
SI No. 90 of
2008

4. The levy under regulation 2 shall be collected by the Botswana Unified Revenue Service and credited to the Levy on Alcoholic Beverages Fund and the manner of utilizing the levy shall be as specified in the Order establishing the Levy on Alcoholic Beverages Fund.

Application
of Regulations

5. These Regulations shall not apply to —

- (a) intoxicating liquor when exported directly by the manufacturer or from a bonded warehouse;
- (b) intoxicating liquor when imported as passenger's baggage in the quantities prescribed under Rebate Item 407:02 of the Customs and Excise

Cap. 50:03

Duty Regulations or Schedule No. 2 of the Value Added Tax Act.

SCHEDULE

Description of Goods

Tariff Heading and Commodity Code

Traditional African beer Powder as defined in Additional Note 1 to Chapter 19.....	2203.10
Beer made from malt.....	2203
Wine of fresh grapes, including fortified wines; grape must exclude that of Heading No. 20.09.....	2204
Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.....	2205
Other fermented beverages (for example cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.....	2206
Undenatured ethyl alcohol strength by volume of 80 percent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.....	2207
Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol; spirits liqueurs and other spirituous beverages; compound alcoholic preparation of a kind used for the manufacture of beverages.....	2208

MADE this 30th day of October, 2008.

G.D. LEFHOKO,
*Acting Minister of Trade and
Industry.*

L2/7/216 XII