

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

**CONTROL OF GOODS (TOBACCO AND TOBACCO PRODUCTS (LEVY))
REGULATIONS, 2014**
(Published on 14th February, 2014)

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation and commencement
2. Interpretation
3. Levy on tobacco and tobacco products
4. Calculation of value of levy
5. Fund into which levy is payable

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

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| Citation and commencement | 1. These Regulations may be cited as Control of Goods (Tobacco and Tobacco Products (Levy)) Regulations, 2014 and shall come into force on publication. |
| Interpretation | 2. In these Regulations, unless the context otherwise requires, “levy” means a charge imposed on tobacco and tobacco products under regulation 3. |
| Levy on tobacco and tobacco products | 3. Any person who —
(a) manufactures tobacco or tobacco products shall pay a levy at the rate of 30 per cent on the cost of production of such products when sold for home consumption; and
(b) imports tobacco or tobacco products, shall pay a levy at a rate of 30 per cent on the value. |
| Calculation of value of levy | 4. The value for the purpose of assessing the levy on tobacco and tobacco products —
(a) manufactured in Botswana, shall be the cost of production of the tobacco and tobacco products when sold for home consumption in the ordinary course of trade in the usual trade packaging to any buyers not considered to be related to the seller, exclusive of any duty payable in terms of the Customs and Excise Duty Act and Value Added Tax Act liable on goods; and
(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 transport and insurance costs, exclusive of Value Added Tax liable on the goods. |

Cap. 50:01
Cap 50:03

5. (1) The levy under regulation 3 shall be collected by the Botswana Unified Revenue Service established under section 3 of the Botswana Unified Revenue Service Act and paid into the Levy on Tobacco and Tobacco Products Fund.

(2) The manner of utilising the levy shall be as specified in the Order establishing the Levy on Tobacco and Tobacco Products Fund.

Fund into
which levy
is payable
Cap. 53:03

MADE this 3rd day of February, 2014.

DORCAS MAKGATO – MALESU,
Minister of Trade and Industry.

Tobacco levy
AGC 9/1/283 I (50)