

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

CONTROL OF GOODS (INTOXICATING LIQUOR (LEVY)) (AMENDMENT)
REGULATIONS, 2016
(Published on 24th March, 2016)

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation and commencement
2. Amendment of Cap. 43:08 (Sub. Leg.)
3. Amendment of regulation 3 of the Regulations
4. Amendment of regulation 5 of the Regulations

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 —

1. These Regulations may be cited as the Control of Goods (Intoxicating Liquor (Levy)) (Amendment) Regulations, 2016 and shall come into operation on 1st April, 2016. Citation and commencement

2. The Control of Goods (Intoxicating Liquor (Levy)) Regulations (hereinafter referred to as “the Regulations”) are amended by substituting for regulation 2, the following new regulation — Amendment of Cap. 43:08 (Sub. Leg.)

“Levy on intoxicating liquor

2. A person who —

- (a) produces intoxicating liquor specified in the Schedule shall pay a levy on the cost of production of such goods when sold for home consumption, at a rate of —
 - (i) 50 per cent for intoxicating liquor with 5 per cent or less alcohol content, and
 - (ii) 55 per cent for intoxicating liquor with more than 5 per cent alcohol content; and
- (b) imports intoxicating liquor specified in the Schedule shall pay a levy on the cost of production of such goods at a rate of —
 - (i) 50 per cent for intoxicating liquor with 5 per cent or less alcohol content, and
 - (ii) 55 per cent for intoxicating liquor with more than 5 per cent alcohol content.”

3. The Regulations are amended by substituting for regulation 3, the following new regulation — Amendment of regulation 3 of the Regulations

“Calculation of value of levy

3. The value for purposes of assessing the levy on intoxicating liquor —

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- (a) locally produced, shall be the cost of production of the intoxicating liquor 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 inclusive of any duty payable in terms of the Customs and Excise Duty Act and value added tax liable on the goods; and
- (b) imported, shall be the cost of production 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, inclusive of value added tax liable on the goods."

Amendment
of regulation
5 of the
Regulations

4. Regulation 5 (a) of the Regulations is amended by substituting for the word, "manufacturer" appearing therein, the word, "producer".

MADE this 21st day of March, 2016.

VINCENT T. SERETSE,
Minister of Trade and Industry.