

Statutory Instrument No. 43 of 1975

CUSTOMS, EXCISE AND SALES DUTY ACT, 1970  
(22 of 1970)

**AMENDMENT OF SCHEDULES (NO. 7) NOTICE, 1975**

(Published on the 27th March, 1975)

IN EXERCISE of the powers conferred by section 50 of the Customs, Excise and Sales Duty Act, 1970, the Minister of Finance and Development Planning hereby amends the Schedules to the Act to the extent set out in the Schedule hereto.

**SCHEDULE**

A PART 1 OF SCHEDULE NO. 1

By substituting, in relation to the tariff headings specified in the first column set out below the rates of duty respectively specified in relation thereto in the third column set out below.

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
22.05.50.10 Champagne		5 893c per 100 litres		
22.07.90 Fermented beverages excluding cider, perry, raisin wine, industrial grape syrup and industrial "moskonfyt", with fermentation arrested by the addition of alcohol		4 001c per 100 litres		
27.07.90 Oils and other products of the distillation of high temperature coal tar and similar products obtained by the distillation of low temperature coal tar or other mineral tars, by processing petroleum or by any other process, provided the mass of the aromatic constituents exceeds the mass of the non-aromatic constituents, not specified in any other subheading of tariff heading No. 27.07		5 416c per 1 000 litres		
27.10.90 Petroleum oils and oils obtained from bituminous minerals (excluding crude oil), and preparations not elsewhere specified or included, containing not less than 70 per cent by mass of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, not specified in any other subheading of tariff heading No. 27.10		5 416c per 1 000 litres		
29.01.60 Hydrocarbons, the following: Benzene, toluene, xylene, hexane, heptane, octane		5 416c per 1 000 litres		

B. PART 2 OF SCHEDULE NO. 1

By substituting in relation to the tariff items and headings set out in the first two columns set out below the rates of duty respectively specified in relation thereto in the third and fourth columns set out below.

I Tariff Item	II Tariff Heading and Description	III Rate of Duty		IV Customs
		Excise		
104.10	22.03 <i>Beer made from malt:</i>			
	.10 Of a relative density before fermentation not exceeding 1 040° Plus a suspended duty of:	1 767c per 100 litres		1 766c per 100 litres
	In operation	Nil		Nil
	Maximum rate	275c per 100 litres		275c per 100 litres
	.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 litres or any quantity less than 4 500 000 litres so cleared during a financial year	2 042c per 100 litres		
	(2) On the quantity so cleared during a financial year which is more than 4 500 000 litres but not exceeding 9 000 000 litres	2 174c per 100 litres		-
	(3) On the quantity so cleared during a financial year which is more than 9 000 000 litres but not exceeding 18 000 000 litres	2 306c per 100 litres		-
	(4) On the quantity so cleared during a financial year which is more than 18 000 000 litres but not exceeding 27 000 000 litres	2 438c per 100 litres		-
	(5) On the quantity so cleared during a financial year which is more than 27 000 000 litres but not exceeding 36 000 000 litres	2 570c per 100 litres		-
	(6) On the quantity so cleared during a financial year which is more than 36 000 000 litres	2 702c per 100 litres		-
	(7) If duty is paid on illicit beer	2 702c per 100 litres		-
	(8) If imported	-		2 020c per 100 litres
	.30 Of a relative density before fermentation exceeding 1 050° Plus, for every degree of relative density before fermentation exceeding 1 080°	2 801c per 100 litres 22c per 100 litres		2 240c per 100 litres 22c per 100 litres
104.15	22.05 <i>Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol;</i>			
	22.06 <i>Vermouths, and other wines of fresh grapes flavoured with aromatic extracts;</i>			
	22.07 <i>Raisin wine, industrial grape syrup and industrial "maskonfyl", with fermentation arrested by the addition of alcohol:</i>			
	.40 Fortified still wine	1 758c per 100 litres		1 758c per 100 litres
	.70 Sparkling wine (excluding champagne)	3 364c per 100 litres		3 364c per 100 litres

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
104.20	22.08 <i>Ethyl alcohol or neutral spirits, undenatured, of a strength of not less than 80 per cent alcohol by volume; denatured spirits (including ethyl alcohol and neutral spirits) of any strength;</i> 22.09 <i>Spirits (excluding those of heading No. 22.08):</i> .10 Wine spirits manufactured in Botswana by the distillation of wine  .20 Other spirits, manufactured in Botswana  Plus a suspended duty in respect of spirits obtained by the distillation of any sugar cane product: In operation  Maximum rate	54 514c per 100 litres of absolute alcohol  59 331c per 100 litres of absolute alcohol  2 926c per 100 litres of absolute alcohol  3 850c per 100 litres of absolute alcohol	--  --  --
	.30 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		44 901c per 100 litres of absolute alcohol or 20 166c per 100 litres
	.40 Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring ingredients		44 901c per 100 litres of absolute alcohol
104.30	24.02 <i>Manufactured tobacco:</i> .10 Cigars  .20 Cigarettes  Plus, in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg per 1 000 cigarettes	120c per kg net  7,5c per 10 cigarettes (stamp duty) plus 56c per kg tobacco content  364c per kg tobacco content	142c per kg net  7,5c per 10 cigarettes (stamp duty) plus 56c per kg tobacco content  364c per kg tobacco content

I Tariff Item	II Tariff Heading and Description	III Rate of Duty		IV Customs
		Excise		
	.30 Cigarette tobacco	7,5c per 50g or fraction thereof (stamp duty) plus 213c per kg tobacco	7,5c per 50g or fraction thereof (stamp duty) plus 213c per kg tobacco	
	Plus a suspended duty of:			
	In operation	Nil	Nil	
	Maximum rate	73c per kg tobacco	73c per kg tobacco	
105.05	27.07 <i>Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to Chapter 27 in Part 1 of Schedule No. 1 to the Customs and Excise Act, 1964:</i>			
	.10 Petrol and aviation spirit	4 412c per 1 000 litres	4 412c per 1 000 litres	
	.20 Aviation kerosene, power kerosene and illuminating or heating kerosene	5 233c per 1 000 litres	5 233c per 1 000 litres	
	.30 Distillate fuels (for example, gas oil and diesel oil)	5 233c per 1 000 litres	5 233c per 1 000 litres	
	.40 Residual fuel oils	5 233c per 1 000 litres	5 233c per 1 000 litres	
105.10	27.10 <i>Petroleum oils and oils obtained from bituminous minerals:</i>			
	.10 Petrol, aviation spirit and aviation kerosene	5 325c per 1 000 litres	5 325c per 1 000 litres	
	.20 Power kerosene and illuminating or heating kerosene	5 233c per 1 000 litres	5 233c per 1 000 litres	
	.30 Distillate fuels (for example, gas oil and diesel oil)	5 233c per 1 000 litres	5 233c per 1 000 litres	
	.40 Residual fuel oils	5 233c per 1 000 litres	5 233c per 1 000 litres	

C. PART 2 OF SCHEDULE NO. 1

By inserting immediately after tariff item 105.10 the new item following —

I Tariff Item	II Tariff Heading and Description	III Rate of Duty		IV Customs
		Excise		
105.15	27.11 <i>Petroleum gases and other gaseous hydrocarbons:</i>			
	.10 Liquefied commercial propane, butane or mixtures thereof	370c per 100 kg	370c per 100 kg	

**D. SCHEDULE No. 4**

I Item	II Tariff Heading and Description	III Extent of Rebate
410.04	By the substitution for paragraph (3) of tariff heading No. 27.10 (relating to kerosene) of the following: “(3) Power kerosene and illuminating or heating kerosene, for use in road transport for public passenger bus transport services or in road transport for agricultural (including forestry) purposes (4) Power kerosene and illuminating or heating kerosene, supplied for purposes other than road transport	Full duty less 365c per 1 000 litres Full duty less 1 365c per 1 000 litres”
	By the substitution for paragraph (1) of tariff heading No. 27.10 (relating to distillate fuels and residual fuel oils) of the following: “(1) For use in road transport for public passenger bus transport services or in road transport for agricultural (including forestry) purposes (2) Supplied for purposes other than road transport	Full duty less 365c per 1 000 litres Full duty less 1 365c per 1 000 litres”

**E. SCHEDULE No. 5**

I Item	II Tariff Item and Description	IV Extent of Refund
533.00	By the substitution for tariff heading No. 27.10 of the following: “27.10 (1) Aviation spirit and aviation kerosene, used for scheduled flights by air service operators (2) Kerosene, distillate fuels and residual fuel oils, used in road transport for public passenger bus transport services or road transport for agricultural (including forestry) purposes (3) Kerosene, distillate fuels and residual fuel oils, used for purposes other than road transport	Full duty Full duty less 365c per 1 000 litres Full duty less 1 365c per 1 000 litres”

**F. SCHEDULE No. 6**

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.04.05	By the substitution for paragraphs (2) and (3) of tariff item 104.05 of the following: “(2) Non-alcoholic beverages (undiluted or diluted with water, including carbonated water), containing, by volume, not less than the following percentage of juice of the fruit or vegetables specified hereunder: Apples - 100 per cent Oranges - 90 per cent Naartjies - 90 per cent Other fruit or vegetables - 70 per cent: Provided that such juice is of a quality and degree Brix as determined by the Director.	Full duty Full duty	

	(3) Non-alcoholic beverages (undiluted or diluted with water, including carbonated water), containing, by volume, less than the following percentage of juice of the fruit or vegetables specified hereunder:		Full duty less 70c per per 100 litres"
	Apples	- 100 per cent	
	Oranges	- 90 per cent	
	Naartjies	- 90 per cent	
	Other fruit or vegetables	- 70 per cent:	
	Provided that such juice is of a quality and degree Brix as determined by the Director		
609.04.40	By the substitution for paragraph (1) of tariff item 104.20 of the following:		
	"(1) In the manufacture of gin, in such quantities and at such times as the Permanent Secretary, Ministry of Agriculture, may allow by specific permit		Full duty less 60 867c per 100 litres of absolute alcohol"
609.05.10	By the substitution for tariff items 105.05 and 105.10 of the following:		
	"105.05) Distillate fuels and residual fuel oils: 105.10)		
	(1) For use in road transport for public passenger bus transport services or in road transport for agricultural (including forestry) purposes	Full duty less 183c per 1 000 litres	Full duty less 183c per 1 000 litres
	(2) Supplied for purposes other than road transport	Full duty less 1 183c per 1 000 litres	Full duty less 1 183c per 1 000 litres"
609.05.20	By the substitution for paragraph (3) of tariff items 105.05 and 105.10 of the following:		
	"(3) Power kerosene and illuminating or heating kerosene, for use in road transport for public passenger bus transport services or in road transport for agricultural (including forestry) purposes	Full duty less 183c per 1 000 litres	
	(4) Power kerosene and illuminating or heating kerosene, supplied for purposes other than road transport	Full duty less 1 183c per 1 000 litres"	

MADE this 27th day of March, 1975.

F.G. MOGAE,  
Permanent Secretary,  
Ministry of Finance and Development Planning.

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