

Statutory Instrument No. 142 of 1976

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

AMENDMENT OF SCHEDULES (NO. 26) NOTICE, 1976

(Published on 1st October, 1976)

IN EXERCISE of the powers conferred by sections 49 and 50 of the Customs and Excise Duty Act, the Minister of Finance and Development Planning hereby amends the Schedules to the Act to the extent set out in the Schedule hereto.

SCHEDULE

1. Paragraph (2) of Note II of the General Notes to Schedule No. 1 is amended by substituting therein the new Paragraph (2) following —

"(2) Any amount of duty payable shall be calculated to the nearest 0.01 units of account. For the purpose of this paragraph 0.005 units of account shall be regarded as 0.01 units of account."

2. Part 5 of Schedule No. 1 is amended by substituting therefor the new Part 5 following —

PART 5

ADDITIONAL CUSTOMS DUTIES

NOTES.

1. Any duties specified in this Part in respect of any goods imported into Botswana from places within or outside the common customs area shall be payable at the time of entry for home consumption of such goods.

2. Any duties specified in this Part shall be payable in addition to any duties specified in Parts 1, 2 and 3 of this Schedule.

3. For the purpose of calculating the amount of any *ad valorem* duty specified in this Part, the value for additional duty shall be deemed to be the value for customs duty purposes as defined in section 65, to which shall be added

- (i) the cost of all charges in respect of transport and insurance of the goods concerned to the place of entry into Botswana; and
- (ii) the amount of any customs, fiscal, excise or sales duties paid or leviable on such goods under Parts 1, 2 and 3 of this Schedule.

I	II	III
Tariff Item	Tariff Heading and Description	Rate of Additional Duty
184.00	PREPARED FOODSTUFFS; BEVERAGES SPIRITS AND VINEGAR; TOBACCO	
	22.01 Waters, including spa waters and aerated waters;	
	22.02 Lemonade, flavoured spa waters and flavoured aerated waters; other non-alcoholic beverages (excluding fruit and vegetable juice falling within tariff heading No. 20.97);	
.10	Mineral waters, aerated, put up in closed bottles or other closed containers ready for drinking without dilution	100%
.20	Lemonade and flavoured mineral waters, aerated, put up in closed bottles or other closed containers ready for drinking without dilution	100%
184.10	22.03 Beer made from malt (excluding traditional beer as defined in the Liquor Act (Cap. 45:01));	
.10	Stout	30%
.20	Other	30%

MADE this 22nd day of September, 1976.

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