

Statutory Instrument No. 82 of 1981

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

AMENDMENT OF SCHEDULES (NO. 21) NOTICE, 1981

(Published on 14th August, 1981)

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

SCHEDULE NO. 1 TO THE ACT

Tariff Heading	Present rate of duty			Proposed rate of duty		
	Fiscal	General	MFN	Fiscal	General	MFN
22.05.50.10 Champagne	59,73 UA per 100 litres	free	free	62,13 UA per 100 litres	free	free
22.07.90 Fermented beverages excluding cider, perry, orange beverages, raisin wine, industrial grape syrup and industrial "moskonlyt", with fermentation arrested by the addition of alcohol	40,81 UA per 100 litres	free	free	43,21 UA per 100 litres	free	free

PART 2 OF SCHEDULE NO. 1 TO THE ACT

Tariff Item	Tariff Heading and Description	Present rate of duty		Proposed rate of duty	
		Excise	Fiscal	Excise	Fiscal
104.05	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 juices falling within heading No. 20.07):				
.10	Mineral waters including spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution	1,76 UA per 100 litres	2,82 UA per 100 litres	2,76 UA per 100 litres	3,82 UA per 100 litres
.20	Lemonade and flavoured mineral waters, including flavoured spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution	1,76 UA per 100 litres	2,82 UA per 100 litres	2,76 UA per 100 litres	3,82 UA per 100 litres
.30	Non alcoholic beverages not elsewhere specified or included in this tariff item, put up in closed bottles or other closed containers ready for drinking without dilution	1,76 UA per 100 litres	2,82 UA per 100 litres	2,76 UA per 100 litres	3,82 UA per 100 litres
104.10	22.08 Beer made from malt (excluding traditional beer as defined in the Liquor Act (Cap. 45:01)):				

Tariff Item	Tariff Heading and Description	Present rate of duty		Proposed rate of duty	
		Excise	Fiscal	Excise	Fiscal
.10	Of a relative density before fermentation not exceeding 1 040°	22,47 UA per 100 litres	22,46 UA per 100 litres	27,27 UA per 100 litres	27,26 UA per 100 litres
	Plus a suspended duty of: In operation Maximum rate	Nil 2,75 UA per 100 litres	Nil 2,75 UA per 100 litres	Nil 2,75 UA per 100 litres	Nil 2,75 UA 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	25,22 UA per 100 litres	—	30,02 UA 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	26,54 UA per 100 litres	—	31,34 UA 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	27,86 UA per 100 litres	—	32,66 UA 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	29,18 UA per 100 litres	—	33,98 UA 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	30,50 UA per 100 litres	—	35,30 UA per 100 litres	—
	(6) On the quantity so cleared during a financial year which is more than 36 000 000 litres	31,82 UA per 100 litres	—	36,62 UA per 100 litres	—
	(7) If duty is paid on illicit beer	31,82 UA per 100 litres	—	36,62 UA per 100 litres	—
	(8) If imported	—	25,00 UA per 100 litres	—	29,80 UA per 100 litres
.30	Of a relative density before fermentation exceeding 1 050°	32,81 UA per 100 litres	27,20 UA per 100 litres	37,61 UA per 100 litres	32,00 UA per 100 litres
	Plus, for every degree of relative density before fermentation exceeding 1 080°	0,22 UA per 100 litres	0,22 UA per 100 litres	0,22 UA per 100 litres	0,22 UA per 100 litres
104.15	2205 <i>Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol</i>				

Tariff Item	Tariff Heading and Description	Present rate of duty		Proposed rate of duty	
		Excise	Fiscal	Excise	Fiscal
	<i>22.06 Vermouth, and other wines of fresh grapes flavoured with aromatic extracts;</i>				
	<i>22.07 Raisin wine, industrial grape syrup and industrial "moskonfy", with fermentation arrested by the addition of alcohol; fermented apple, pear and orange beverages:</i>				
.40	Fortified still wine	18,38 UA per 100 litres	18,38 UA per 100 litres	20,78 UA per 100 litres	20,78 UA per 100 litres
.60	Fortified still fermented apple, pear and orange beverages	19,72 UA per 100 litres	19,72 UA per 100 litres	22,12 UA per 100 litres	22,12 UA per 100 litres
.70	Sparkling wine (excluding champagne)	34,44 UA per 100 litres	34,44 UA per 100 litres	36,84 UA per 100 litres	36,84 UA per 100 litres
.80	Sparkling fermented apple, pear and orange beverages	36,74 UA per 100 litres	36,74 UA per 100 litres	39,14 UA per 100 litres	39,14 UA per 100 litres
104.20	<i>22.08 Ethyl alcohol or neutral spirits, undenatured, of a strength of not less than 80 percent alcohol by volume; denatured spirits (including ethyl alcohol and neutral spirits) of any strength;</i>				
	<i>22.09 Spirits (excluding those of heading No. 22.08):</i>				
.10	Wine spirits, manufactured in Botswana by the distillation of wine	701,42 UA per 100 litres of absolute alcohol	—	857,70 UA per 100 litres of absolute alcohol	—
.15	Spirits, manufactured in Botswana by the distillation of any sugar cane product	80 1,05 UA per 100 litres of absolute alcohol	—	95 7,33 UA per 100 litres of absolute alcohol	—
.25	Spirits, manufactured in Botswana by the distillation of any grain product	84 6,12 UA per 100 litres of absolute alcohol	—	100 2,40 UA per 100 litres of absolute alcohol	—
.29	Other spirits, manufactured in Botswana (excluding spirits manufactured by the distillation of coal, containing, by volume, 25 per cent or more of the alcohol specified in heading No. 29.04).	74 5,79 UA per 100 litres of absolute alcohol	—	90 2,07 UA 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	—	60 5,29 UA per 100 litres of absolute alcohol or 26 8,86 UA per 100 litres	—	76 1,57 UA per 100 litres of absolute alcohol or 33 6,06 UA per 100 litres

Tariff Item	Tariff Heading and Description	Present rate of duty		Proposed rate of duty	
		Excise	Fiscal	Excise	Fiscal
.40	alcoholic strength exceeding 1,713 per cent alcohol by volume Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring ingredients	—	60 5,29 UA per 100 litres of absolute alcohol	—	76 1,57 UA per 100 litres of absolute alcohol
104.30	<i>24.02 Manufactured tobacco:</i>				
.10	Cigars	1,40 UA per kg net	1,62 UA per kg net	1,50 UA per kg net	1,72 UA per kg net
.20	Cigarettes	0,095 UA per 10 cigarettes plus 0,56 UA per kg tobacco content	0,095 UA per 10 cigarettes plus 0,56 UA per kg tobacco content	0,115 UA per 10 cigarettes plus 0,56 UA per kg tobacco content	0,115 UA per 10 cigarettes plus 0,56 UA per kg tobacco content
	Plus, in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg per 1 000 cigarettes	4,52 UA per kg tobacco content	4,52 UA per kg tobacco content	5,40 UA per kg tobacco content	5,40 UA per kg tobacco content
.30	Cigarette Tobacco	0,095 UA per 50g or fraction thereof plus 2,13 UA per kg tobacco	0,095 UA per 50g or fraction thereof plus 2,13 UA per kg tobacco	0,115 UA per 50g or fraction thereof plus 2,13 UA per kg tobacco	0,115 UA per 50g or fraction thereof plus 2,13 UA per kg tobacco
	Plus a suspended duty of:				
	In operation	Nil	Nil	Nil	Nil
	Maximum rate	0,73 UA per kg tobacco			

105.15 By the deletion of tariff item 105.15.

SECTION B

Tariff Item	Tariff Heading and Description	Present rate of duty		Proposed rate of duty	
		Excise	Fiscal	Excise	Fiscal
118.00	PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES				
118.10	<i>33.06 Perfumery, cosmetic or toilet preparations (excluding pastes and and other intermediate products, not put up for sale by retail, incense sticks and papers and barrier cream in packings of 5 kg or more)</i>	20%	20%	25%	25%
118.12	<i>33.06 Aqueous distillates and aqueous solutions of essential oils, put up for sale by retail</i>	20%	20%	25%	25%

Tariff Item	Tariff Heading and Description	Present rate of duty		Proposed rate of duty	
		Excise	Fiscal	Excise	Fiscal
118.15	<i>37.01 Film packs consisting of a container containing a number of sensitised sheets of any material (excluding paper, paperboard or cloth) (negatives), the same number of specially treated sheets (positives) and a developer, for quick production of finished positive photographs</i>	15%	15%	20%	20%
118.20	<i>37.02 Film in rolls, sensitised, unexposed, perforated or not (excluding film identifiable as radiographic film, photo-mechanical film, aerial photography film, photogram-metrical film, microfilm, film designed for scientific recording purposes, film for use with electron microscopes and cinematograph and cinematograph film exceeding 8 mm in width)</i>	15%	15%	20%	20%
118.25	<i>37.03 Film packs consisting of a container containing a number of sensitised sheets of paper, paperboard or cloth (negatives), the same number of specially treated sheets (positives) and a developer, for quick production of finished positive photographs</i>	15%	15%	20%	20%
120.00	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (OTHER THAN SILK-WORM GUT)				
120.10	<i>43.03 Articles of apparel and clothing accessories, of furskin</i>	20%	20%	25%	25%
120.15	<i>43.04 Articles of apparel and clothing accessories, of artificial fur</i>	20%	20%	25%	25%
122.00	PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN				
122.10	<i>71.01 Pearls, worked, but not mounted, set or strung (excluding ungraded pearls temporarily strung for convenience of transport)</i>	20%	20%	25%	25%
122.15	<i>71.02 Precious and semi-precious stones, cut or otherwise worked, but not mounted set or strung (excluding ungraded stones temporarily strung for convenience of transport and industrial diamonds)</i>	20%	20%	25%	25%
122.20	<i>71.12 Articles of jewellery and parts thereof, of precious metal or rolled precious metal</i>	20%	20%	25%	25%

Tariff Item	Tariff Heading and Description	Present rate of duty		Proposed rate of duty	
		Excise	Fiscal	Excise	Fiscal
122.25	<i>71.13 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, not elsewhere specified or included in this item (excluding communion set pieces, fonts and other like articles identifiable for use by religious bodies at public worship, approved by the Director and not being decorations, ornaments or building fixtures)</i>	20%	20%	25%	25%
122.30	<i>71.14 Other articles of precious metal or rolled precious metal (excluding articles of a kind commonly used in laboratories or in industry)</i>	20%	20%	25%	25%
122.35	<i>71.15 Articles consisting of, or incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) (excluding buttons or semi-precious stones and articles of a kind commonly used in laboratories or in industry)</i>	20%	20%	25%	25%
122.40	<i>71.16 Immitation jewellery</i>	20%	20%	25%	25%
124.00	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF				
124.10	<i>85.14 Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers (excluding parts of all such articles)</i>	20%	20%	25%	25%
124.15	<i>85.15 Domestic television and radio receivers, including motor vehicle radio receivers, whether or not incorporating gramophones (excluding cabinets and parts of such receivers)</i>	20%	20%	25%	25%
126.00	VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT				
126.36	<i>87.09 Motor cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without sidecars, with an engine capacity of 200 cm³ or more</i>	15%	15%	20%	20%
128.00	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS OR REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS OR REPRODUCERS, PARTS THEREOF				

Tariff Item	Tariff Heading and Description	Present rate of duty		Proposed rate of duty	
		Excise	Fiscal	Excise	Fiscal
128.10	90.02 Mounted lenses identifiable for use with photographic cameras (excluding lenses identifiable for use only with air survey cameras, microcameras for attachment to microscopes, cameras for medical or surgical purposes, cameras, microfilm cameras, recording cameras for use with film of a size 6 cm by 6 cm or larger)	20%	20%	25%	25%
128.15	90.04 Sunglasses	20%	20%	25%	25%
128.20	90.05 Refracting telescopes (monocular and binocular), prismatic or not	20%	20%	25%	25%
128.25	90.07 Photographic cameras (excluding air survey cameras, microcameras for attachment to microscopes, cameras for medical or surgical purposes, lithographic process cameras, microfilm cameras, recording cameras and still cameras for use with film of a size 6 cm by 6 cm or larger; camera stands and supports)	20%	20%	25%	25%
128.30	90.07 Photographic flashlight apparatus (excluding electronic flashlight apparatus)	20%	20%	25%	25%
128.35	90.08 Cinematographic cameras (excluding stands and supports therefor) and cinematographic projectors (sound and silent) for use with film not exceeding 8mm in width	20%	20%	25%	25%
128.40	90.09 Image projectors (excluding cinematographic projectors, overhead projectors and microfilm readers)	20%	20%	25%	25%
128.45	91.01 Pocket-watches, wrist-watches and other watches, including stop-watches (excluding Braille watches)	15%	15%	20%	20%
128.50	91.02 Clocks with watch movement (excluding instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels)	15%	15%	20%	20%
128.55	91.04 Other clocks classified within this tariff heading in Part I of this Schedule (excluding tower, astronomical and observatory clocks)	15%	15%	20%	20%
128.60	92.11 Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads (excluding telephone answering machines and industrial tape duplicators); television image and sound recorders or reproducers (excluding those for use with magnetic tape of a width of 25 mm or more)	20%	20%	25%	25%

Tariff Item	Tariff Heading and Description	Present rate of duty		Proposed rate of duty	
		Excise	Fiscal	Excise	Fiscal
128.65	92.12 Gramophone records and other sound or similar recordings (excluding gramophone records for teaching languages and seismic recordings); prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording (excluding magnetic disc packs for automatic data processing machines)	20%	20%	25%	25%
130.00	ARMS AND AMMUNITION; PARTS THEREOF				
130.10	93.02 Revolvers and pistols, being fire-arms (excluding target shooting pistols of 5.6 mm calibre)	15%	15%	20%	20%

SCHEDULE NO. 4 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
410.05	By the substitution for tariff heading No. 22.09 of the following: "22.09 Wine spirits which has been matured for a period of 3 years or more, in such quantities and at such times and to such conditions as the Director may allow by specific permit, for use in the blending of brandy"	Full duty less 77 1,38 UA per 100 litres of absolute alcohol"

SCHEDULE NO. 6 TO THE ACT

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.04.40 and 609.04.45	By the substitution for items 609.04.40 and 609.04.45 of the following: ".40 104.20 Spirits obtained by the distillation of any sugar cane product and entered for use in the manufacture of gin .45 104.20 Spirits obtained by the distillation of any grain product and entered for use in the manufacture of gin"	Full duty less 94 94 3,43 UA per 100 litres of absolute alcohol Full duty less 98 8,50 UA per 100 litres of absolute alcohol"	

MADE this 13th day of August, 1981.

P.S. MMUSI,
Minister of Finance and Development Planning.