

Statutory Instrument No. 100 of 1981

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50:01)
AMENDMENT OF SCHEDULES (NO. 27) NOTICE, 1981
(Published on 2nd October, 1981)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 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.

PART 2 OF THE SCHEDULE NO. 1 TO THE ACT

I Tariff Item	II Tariff Heading and Description	III Rate of Duty Excise	IV Customs
104.20	By the substitution for subitem 104.20.10 of the following: ".10 Spirits, manufactured in Botswana by the distillation of wine	857,70 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
609.04.35, 609.04.40 and 609.04.45	By the substitution for items 609.04.40 and 609.04.45 of the following: ".35 104.20 Wine spirits, grape spirits and pot still brandy, entered for use in the blending of brandy consisting of a mixture of 30 per cent or more pot still brandy (calculated on the basis of absolute alcohol by volume) and not more than 70 per cent wine spirits or grape spirits (calculated on the basis of absolute alcohol by volume) .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	 54,28 UA per 100 litres of absolute alcohol Full duty less 943,43 UA per 100 litres of absolute alcohol Full duty less 988,50 UA per 100 litres of absolute alcohol"	

MADE this 2nd day of October, 1981.

L.T.J. MOTHIBAMELE,
Assistant Minister of Finance and Development Planning.