

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

**AMENDMENT OF SCHEDULE (NO. 19) NOTICE, 1991**  
(Published on 21st March, 1991)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 52 and 53 of the Customs and Excise Duty Act, the Schedules to the Act are amended to the extent set out in the Schedule below.

**SCHEDULE**

**Section A of Part 2 of Schedule No. 1 to the Act**

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	EXCISE	FIACAL
104.10	22.03	<b>BEER MADE FROM MALT:</b>		
.10		Of a relative density before fermentation not exceeding 1 040° (excluding sorghum beer as defined in the Liquor Act, (Cap. 45.01)	4 809u/ 100 l	4 808u/ 100 l
		Plus a suspended duty of:		
		(i) In operation	Nil	Nil
		(ii) Maximum rate	275u/ 100 l	275u/ 100 l
.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 (excluding sorghum beer as defined in the Liquor Act (Cap. 45.01):		
		(1) On the first 4 500 000 l or any quantity less than 4 500 000 l so cleared during a financial year	5 084u/ 100 l	
		(2) On the quantity so cleared during a financial year which is more than 4 500 000 l but not exceeding 9 000 000 l	5 216u/ 100 l	

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	EXCISE	FIACAL
		(3) On the quantity so cleared during a financial year which is more than 9 000 000 l but not exceeding 18 000 000 l	5 348u/ 100 l	
		(4) On the quantity so cleared during a financial year which is more than 18 000 000 l but not exceeding 27 000 000 l	5 480u/ 100 l	
		(5) On the quantity so cleared during a financial year which is more than 27 000 000 l but not exceeding 36 000 000 l	5 612u/ 100 l	
		(6) On the quantity so cleared during a financial year which is more than 36 000 000 l	5 744u/ 100 l	
		(7) If duty is paid on illicit beer	5 744u/ 100 l	
		(8) If imported	5 062u/ 100 l	
.30		Of a relative density before fermentation exceeding 1 050° (excluding sorghum beer as defined in the Liquor Act, (Cap. 45.01)	5 843u/ 100 l	5 282u/ 100 l
		Plus, for every degree of relative density before fermentation exceeding 1 080°	22u/ 100 l	22u/ 100 l
104.15	22.04	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING NO. 20.09;		
	22.05	VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES;		
	22.06	RAISIN WINE, INDUSTRIAL GRAPE SYRUP AND INDUSTRIAL "MOSKONFYT", WITH FERMENTATION ARRESTED BY THE ADDITION OF ALCOHOL; FERMENTED APPLE, PEAR, AND ORANGE BEVERAGES;		

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	EXCISE	FIACAL
.40		Fortified still wine	2 558u/ 100 l	2 558u/ 100 l
.60		Fortified still fermented apple, pear and orange beverages	2 692u/ 100 l	2 692u/ 100 l
.70		Sparkling wine (excluding champagne) 100 l	4 164u/ 100 l	4 164u/ 100 l
.80		Sparkling fermented apple, pear and orange beverages	4 394u/ 100 l	4 394u/ 100 l
104.20	22.07	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 PER CENT VOL. OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH;		
	22.08	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80 PER CENT VOL.; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES; COMPOUND ALCOHOLIC PREPARATIONS OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES:		
.10		Wine spirits, manufactured in Botswana by the distillation of wine	128 729u/ 100 l of absolute alcohol	
.15		Spirits, manufactured in Botswana by the distillation of any sugar cane product	138 692u/ 100 l of absolute alcohol	
.25		Spirits, manufactured in Botswana by the distillation of any grain product	143 199u/ 100 l of absolute alcohol	
.29		Other spirits, manufac- tured in Botswana	133 166u/ 100 l 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		119 116u/ 100 l of absolute alcohol or 52 078u/ 100 l

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	EXCISE	FIACAL
		in compound alcoholic preparations of an alcoholic strength exceeding 1,713 per cent alcohol by volume		
.40		Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring substances		119 116u/ 100 l of absolute alcohol
104.30	24.02	CIGARS, CHERROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES;		
	24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES, "HOMOGENISED" OR "RECONSTITUTED" TOBACCO EXTRACTS AND ESSENCES:		
.10		Cigars	205u/kg net	227u/kg net
.20		Cigarettes	20,5u/10 cigar- ettes plus 56u/kg tobacco content	20,5u/10 cigar- ettes plus 56u/kg tobacco content
		Plus in respect of cigarettes the mass of the tobacco of which exceeds 1,5kg/1 000 cigarettes	936u/kg tobacco content	936u/kg tobacco content
.30		Cigarette tobacco	20,5u/ 50g or fraction thereof plus 213u/kg tobacco	20,5u/ 50g or fraction thereof plus 213u/kg tobacco
		Plus a suspended duty of:		
		(i) In operation	Nil	Nil
		(ii) Maximum rate	73u/kg tobacco	73u/kg tobacco
.40		Pipe tobacco in immediate packings of a content of less than 5kg	235u/kg net	235u/kg net

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	EXCISE	FIACAL
.50		Pipe tobacco in immediate packings of a content of not less than 5kg	217u/kg net	217u/kg net
(2)		the proposed rates of duty be applicable only to the goods concerned which have not been entered for home consumption at the time these Taxation Proposals are tabled.		

**Part 4 of Schedule No. 1 to the Act**

SUR- CHARGE ITEM	TARIFF HEADING	SUR- CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
161.00			By the substitution for surcharge codes 02.00 and 03.00 to tariff heading No. 03.00 of the following:	
		"02.00	Goods of subheadings Nos. 0301.9, 0302.19, 0302.2, 0302.3, 0302.50, 0302.6 (excluding subheadings Nos. 0302.61, 0302.64, 0302.69.10, 0302.69.50 and 0302.69.70), 0303.10, 0303.29, 0303.3, 0303.4, 0303.60, 0303.7, (excluding subheadings Nos. 0303.71, 0303.74, 0303.78 and 0303.79.40), 0304.10, 0304.20, 0304.90, 0305.10, 0305.20, 0305.30, 0305.49, 0305.5, 0305.62, 0305.63 and 0305.69	5%"
164.00			By the substitution for surcharge codes 02.00 and 03.00 to tariff heading No. 16.00 of the following:	
		"02.00	Goods of subheadings Nos. 1602.39.30, 1602.49.30, 1602.50.30, 1602.50.40, 1603.00.10, 1604.13 (excluding subheadings Nos. 1604.13.15 and 1604.13.20) and 1604.14.90)	5%"
			By the substitution for surcharge codes 03.00 and 04.00 to tariff heading No. 19.00 of the following:	

SUR-CHARGE ITEM	TARIFF HEADING	SUR-CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
		"03.00	Goods of headings and subheadings Nos. 19.01, 19.02, 19.03 and 1905.90.30	5%"
			By the substitution for surcharge codes 03.00 and 04.00 to tariff heading No. 20.00 of the following:	
		"03.00	Goods of subheadings Nos. 2006.00.10 and 2007.99.20	5%"
Various			By the substitution for the expressions "10% and "7,5%", wherever it occurs, of the expression "5%".	

NOTE: The rates of surcharge of 10% and 7,5% are reduced to 5%.

MADE this 20th day of March, 1991.

F. G. MOGAE,  
 Minister of Finance and Development  
 Planning.