

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

AMENDMENT OF SCHEDULES (NO. 19) NOTICE, 1992  
(Published on 3rd March, 1992)

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 proposed to be amended to the extent set out in the Schedule below.

SCHEDULE

(Part 2 Section A of Schedule No. 1)

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY EXCISE	PRESENT RATE OF DUTY CUSTOMS	PROPOSED RATE OF DUTY EXCISE	PROPOSED RATE OF DUTY CUSTOMS
104.00 104.01 104.05 104.10 104.15 104.20 and 104.30 104.00		By the substitution for tariff items 104.00, 104.01, 104.05, 104.10, 104.15, 104.20 and 104.30 of the following:				
104.01	19.01	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, MEAL STARCH OR MALT EXTRACT, NOT CONTAIN- ING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPOR- TION, BY MASS OF LESS THAN 50 PER CENT, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS NOS. 04.01 TO 04.04, NOT CONTAIN- ING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION, BY MASS, OF LESS THAN 10 PER CENT, NOT ELSE- WHERE SPECIFIED OR INCLUDED:				
.10		Preparations based on sorghum flour, put up for making beverages	2,5%	2,5%	10u/kg	10u/kg

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY EXCISE CUSTOMS		PROPOSED RATE OF DUTY EXCISE CUSTOMS	
104.05	22.01	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEE- TENING MATTER NOR FLAVOURED; ICE AND SNOW;				
22.02		WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTA- INING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES (EXCLUDING FRUIT OR VEGETABLE JUICES OF HEADING NO. 20.09):				
.10		Mineral waters in- cluding spa waters and aerated waters, put up in closed bottles or other closed containers ready for drink- ing without dilu- tion (excluding beverages packed in plastic tubes or similar conta- iners and which are normally con- sumed in a frozen state)	4,36u/l plus 2,5%	5,42u/l plus 2,5%	10,36u/l	11,42u/l
.20		Lemonade and fla- voured mineral waters, including flavoured spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beve- rages packed in plastic tubes or similar containers and which are nor-	4,36u/l plus 2,5%	5,42u/l plus 2,5%	10,36u/l	11,42u/l

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY EXCISE CUSTOMS		PROPOSED RATE OF DUTY EXCISE CUSTOMS	
		mally consumed in a frozen state				
.30		Non-alcoholic be- verages not else- where specified or included in this tariff item, put up in closed bo- ttles or other closed containers ready for drink- ing without dilu- tion (excluding be- verages packed in plastic tubes or similar containers and which are nor- mally consumed in a frozen state)	4,36u/l plus 2,5%	5,42u/l plus 2,5%	10,36u/l	11,42u/l
104.10	22.03	BEER MADE FROM MALT:				
.10		Of a relative den- sity before fermen- tation not excee- ding 1 040°	4 809u /100 l plus 2,5%	4 808u /100 l plus 2,5%	5 769u /100 l	5 768u /100 l
		Plus a suspended duty of:				
		(i) In operation	Nil	Nil	Nil	Nil
		(ii) Maximum rate	275u/ 100 l	275u/ 100 l	275u/ 100 l	275u/ 100 l
.20		Of a relative den- sity before fermen- tation exceeding 1 040° but not ex- ceeding 1 050°, which is cleared ex any customs and excise manufactu- ring warehouse during any financial year, or which is imported into Bots- wana, or which is illicit beer:				

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY EXCISE CUSTOMS	PROPOSED RATE OF DUTY EXCISE CUSTOMS
		(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 plus 2,5%	6 044u /100 l
		(2) On the quantity so cleared duri- ng a financial year which is more than 4 500 000 l but not exceeding 9 000 000 l	5 216u /100 l plus 2,5%	6 176u /100 l
		(3) On the quantity so cleared duri- ng a financial year which is more than 9 000 000 l but not exceeding 18 000 000 l	5 348u /100 l plus 2,5%	6 308u /100 l
		(4) On the quantity so cleared duri- ng a financial year which is more than 18 000 000 l but not exceeding 27 000 000 l	5 480u /100 l plus 2,5%	6 440u /100 l
		(5) On the quantity so cleared duri- ng a financial year which is more than 27 000 000 l but not exceeding 36 000 000 l	5 612u /100 l plus 2,5%	6 572u /100 l
		(6) On the quantity so cleared duri- ng a financial year which is more than 36 000 000 l	5 744u /100 l plus 2,5%	6 704u /100 l
		(7) If duty is paid on illicit beer plus 2,5%	5 744u /100 l	6 704u /100 l

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY EXCISE CUSTOMS		PROPOSED RATE OF DUTY EXCISE CUSTOMS	
		(8) If imported	5 062u /100 l plus 2,5%		6 022u /100 l	
.30		Of a relative density before fermentation exceeding 1 050°	5 843u /100 l plus 2,5%	5 282u /100 l plus 2,5%	6 803u /100 l	6 242u /100 l
		Plus, for every degree of relative density before fer- mentation exceeding 1 080°	22u/ 100 l	22u/ 100 l	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	VERMOUTHS AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES;				
	22.06	OTHER FERMENTED BEVE- RAGES (FOR EXAMPLE, CIDER PERRY, MEAD):				
.05		Sorghum beer (exclu- ding beer made from preparations based on sorghum flour)	1%	1%	200u/ 100 l	200u/ 100 l
.10		Unfortified still wine	2,5%	2,5%	1 700u /100 l	1 700u /100 l
.40		Fortified still wine	2 558u /100 l plus 2,5%	2 558u /100 l plus 2,5%	5 568u /100 l	5 568u /100 l
.50		Other still fer- mented beverages, unfortified	2,5%	2,5%	1 700u /100 l	1 700u /100;
.60		Other still fer- mented beverages, fortified	2 692u /100 l plus 2,5%	2 692u /100 l plus 2,5%	5 702u /100 l	5 702u /100 l

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY		PROPOSED RATE OF DUTY	
			EXCISE	CUSTOMS	EXCISE	CUSTOMS
.70		Sparkling wine	4 164u /100 l plus 2,5%	4 164u /100 l plus 2,5%	7 174u /100 l	7 174u /100 l
.80		Other fermented be- verages (excluding sorghum beer)	4 394u /100 l plus 2,5%	4 394u /100 l plus 2,5%	7 404u /100 l	7 404u /100 l
104.20	22.07	UNDENATURED ETHYL AL- COHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 PER CENT VOLUME OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH;				
	22.08	UNDENATURED ETHYL AL- COHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80 PER CENT VOLUME; SPIRITS, LI- QUEURS AND OTHER SPIRITUOUS BEVERAGES; COMPOUND ALCOHOLIC PREPARATIONS OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES:				
.10		<i>Wine spirits, manu- factured in Botswana by the distillation of wine</i>	128 729 u/100 l of abso- lute alcohol		152 135 u/100 l of abso- lute alcohol	
.15		<i>Spirits, manufactured in Botswana by the distillation of any sugar cane product</i>	138 692 u/100 l of abso- lute alcohol		162 098 u/100 l of abso- lute alcohol	
.25		<i>Spirits, manufactured in Botswana by the distillation of any grain product</i>	143 199 u/100 l of abso- lute alcohol		166 605 u/100 l of abso- lute alcohol	
.29		<i>Other spirits, manu- factured in Botswana</i>	133 166 u/100 l of abso- lute alcohol		156 572 u/100 l of abso- lute alcohol	

TARIFF ITEM	TARIFF HEADING	DESCRIPTION		PRESENT RATE OF DUTY EXCISE CUSTOMS	PROPOSED RATE OF DUTY EXCISE CUSTOMS
.30		Imported spirits and imported unpacked spirituous beverages of any kind		119 116 u/100 l of abso- lute alcohol or 52 078 u/100 l	Nil
.40		Spirituos beverages in the usual trade packing (excluding liqueurs, cordials and similar spirituous beverages containing added sugar) and compound alcoholic preparations of an alcoholic strength exceeding 1,713 per cent alcohol by volume	2,5%	119 116 u/100 l of abso- lute alcohol or 52 078 u/100 l	Nil Nil
.50		Liqueurs, cordials and similar spirituous beverages in the usual trade packing containing added sugar, with or without flavouring substances	2,5%	119 116 u/100 l of abso- lute alcohol plus 2,5%	Nil Nil
.60		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			142 522 u/100 l of abso- lute alcohol or 62 142 u/100 l

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY EXCISE CUSTOMS		PROPOSED RATE OF DUTY EXCISE CUSTOMS	
.70		Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring substances			142 522	u/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 plus 2,5%	227u/ kg net plus 2,5%	225u/ kg net	247u/ kg net
.20		Cigarettes	21u/10 cigarettes plus 2,5%	21u/10 cigarettes plus 2,5%	26u/10 cigarettes	26u/10 cigarettes
		Plus in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg/1 000 cigarettes	936u/ kg tobacco content	936u/ kg tobacco content	1 156 u/kg tobacco content	1 156 u/kg tobacco content
.30		Cigarette tobacco	20,5u/ 50 g or fraction thereof plus 213u/ kg tobacco plus 2,5%	20,5u/ 50 g or fraction thereof plus 213u/ kg tobacco plus 2,5%	30,5u/ 50 g or fraction thereof plus 213u/ kg tobacco	30,5u/ 50 g or fraction thereof plus 213u/ kg tobacco
		Plus a suspended duty of:				
		(i) In operation	Nil	Nil	Nil	Nil
		(ii) Maximum rate	73u/kg tobacco	73u/kg tobacco	73u/kg tobacco	73u/kg tobacco

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY EXCISE CUSTOMS		PROPOSED RATE OF DUTY EXCISE CUSTOM	
.40		Pipe tobacco in immediate packings of a content of less than 5 kg	235u/ kg net plus 2,5%	235u/ kg net plus 2,5%	255u/ kg net	255u/ kg net
.50		Pipe tobacco in immediate packings of a content of not less than 5 kg	217u/ kg net plus 2,5%	217u/ kg net plus 2,5%	237u/ kg net	237u/ kg net

NOTE: 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.

MADE this 18th day of March, 1992.

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