

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

AMENDMENT OF SCHEDULE (NO. 8) NOTICE, 2000
(Published on 3rd March, 2000)

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.

Part 2A of Schedule No. 1 to the Act

Effective 24 February 2000

REBATE ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	PRESENT RATE OF DUTY		PROPOSED RATE OF DUTY	
			EXCISE	FISCAL	EXCISE	FISCAL
104.00		PREPARED FOODSTUFF, BEVERAGES, SPIRITS AND VINEGAR; TOBACCO				
104.01	19.01	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA POWDER OR CON- TAINING COCOA POWDER IN A PROPORTION, BY MASS, OF LESS THAN 50 PERCENT, NOT ELSE WHERE SPECIFIED OR INCLUDED, FOOD PREPA- RATIONS OF GOODS OF HEADINGS NOS.04.01 TO 04.04, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION, BY MASS, OF LESS THAN 10 PERCENT, NOT ELSE WHERE SPECIFIED OR INCLUDED:				
	.10	Preparations, based on sorghum flour, put up for making beverages	33c/kg	33c/kg	33c/kg	33c/kg
104.05	22.01	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW				

REBATE ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	PRESENT RATE OF DUTY		PROPOSED RATE OF DUTY	
			EXCISE	FISCAL	EXCISE	FISCAL
	22.02	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING 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, including spa waters and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	12,00c/l	12,00c/l	8,00c/l	8,00c/l
	.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 (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	12,00c/l	12,00c/l	8,00c/l	8,00c/l
	.30	Non-alcoholic beverages not else where specified or included in this tariff item, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	12,00c/l	12,00c/l	8,00c/l	8,00c/l
104.10	22.03	BEER MADE FROM MALT	2 122c/l of absolute alcohol	2 122c/l of absolute alcohol	2 239c/l of absolute alcohol	2 239c/l of absolute alcohol
104.15	22.04	WINE OF FRESH GRAPES INCLUDING FORTIFIED WINES; GRAPE MUST, OTHER THAN THAT OF HEADING NO.20.09				

REBATE ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	PRESENT RATE OF DUTY		PROPOSED RATE OF DUTY	
			EXCISE	FISCAL	EXCISE	FISCAL
	22.05	VERMOUTHS AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES				
	22.06	OTHER FERMENTED BEVER- AGES (FOR EXAMPLE, CIDER, PERRY AND MEAD):				
	.05	Sorghum beer (excluding beer made from preparations based on sorghum flour)	745c/100l	745c/100l	745c/100l	745c/100l
	.10	Unfortified still wine	6 436c/100l	6 436c/100l	6 790c/100l	6 790c/100l
	.40	Fortified still wine	14 559c/100l	14 360c/100l	15 360c/100l	15 360c/100l
	.50	Other still fermented beverages, unfortified	10 804c/100l	10 804c/100l	11 398c/100l	11 398c/100l
	.60	Other still fermented beverages,	19 159c/100l	19 159c/100l	20 213c/100l	20 213c/100l
	.70	Sparkling Wine	17 830c/100l	17 830c/100l	18 811c/100l	18 811c/100l
	.80	Other fermented beverages (ex- cluding sorghum beer)	22 788c/100l	22 788c/100l	24 041c/100l	24 041c/100l
104.20	22.07	UNDENATURED ETHYL ALCOHOL 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 ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80 PERCENT VOLUME ; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES; COMPOUND ALCOHOL PREPARATIONS OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES:				
	.10	Wine spirits, manufactured in Botswana by the distillation of wine	287 550c/100L of absolute alcohol	-	303 365c/100L of absolute alcohol	-
	.15	Spirits, manufactured in Botswana by the distillation of any sugar cane product	287 550c/100L of absolute alcohol	-	303 365c/100L of absolute alcohol	-

REBATE ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	PRESENT RATE OF DUTY		PROPOSED RATE OF DUTY	
			EXCISE	FISCAL	EXCISE	FISCAL
	.25	Spirits manufactured in Botswana by the distillation of any grain product	287 550c/100l	-	303 365c/100L	-
	.29	Other spirits, manufacture in Botswana	287 550c/100l	-	303 365c/100L	-
	.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	-	277 937c/100L of absolute alcohol or 119 513c/100l	-	293752c/100L of absolute alcohol or 126 313c/100l
	.70	Spirits of any nature in imported liqueurs, cordials, and similar spirituous beverages containing added sugar, with or without flavouring substances	-	277 937c/100l of absolute alcohol	-	293 752c/100l of absolute alcohol
104.30	24.02	CIGARS, CHERROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES				
	.10	Cigars, cheroots and cigarillos, tobacco or of tobacco substitutes	32 717c/kg net	32 717c/kg net	56 989c/kg net	56 989c/kg net
	.20	Cigarettes, of tobacco or tobacco substitutes	122,5c/10 cigarettes	122,5c/10 cigarettes	141,5c/10 cigarettes	141,5c/10 cigarettes
104.35	24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES, "HOMOGENISED" OR "RECONSTITUTED" TOBACCO EXTRACTS AND ESSENCES:				
	.10	Cigarette tobacco and substitutes thereof	4 580c/kg	4 580c/kg	6 412c/kg	6 412c/kg
	.20	Pipe tobacco and substitute thereof	2 493,95c/kg Net	2 493,95c/kg Net	3 893c/kg Net	3 893c/kg Net

MADE this 25th day of February, 2000.

B. GAOLATHE,
Minister of Finance and
Development Planning.