

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

AMENDMENT OF SCHEDULE (NO. 6) NOTICE, 2003  
(Published on 2nd May, 2003)

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

Schedule No. 1 to the Act

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY GENERAL	SADC
48.01			By the substitution for heading 48.01 of the following:			
"48.01	4801.00		Newsprint, in rolls or sheets:			
	.10	9	- Consisting of fibres obtained essentially by a chemical-mechanical process, of a mass of 40g/m <sup>2</sup> or more but not exceeding 150 g/m <sup>2</sup>	kg	7%	free
	.20	6	- Other paper and paperboard, of which more than 10 per cent by mass of the total fibre content consist of fibres obtained by a mechanical process, of a mass of 57 g/m <sup>2</sup> or more but not exceeding 65g/m <sup>2</sup>	kg	7%	free
	.90	7	Other	kg	free	free
48.02			By the substitution for the heading to heading 48.02 of the following:			
"48.02			<b>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size (excluding paper of heading 48.01 or 48.03); hand-made paper and paperboard:"</b>			

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY General SADC	
48.02			By the substitution for subheadings 4802.5 and 4802.60 of the following:			
	4802.5		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 per cent by mass of the total fibre content consists of sucy fibres:			
	4802.54	3	-- Of a mass of less than 40 g/m <sup>2</sup>	kg	7%	free
	4802.44	6	-- Of a mass of 40g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> in rolls	kg	7%	free
	4802.56	6	-- Of a mass of 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	7%	free
	4802.57	2	-- Other, of a mass of 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	kg	7%	free
	4802.58	9	-- Of a mass of more than 150 g/m <sup>2</sup>	kg	7%	free
	4802.6		- Other paper and paperboard, of which more than 10 per cent by mass of the total fibre content consists of fibres obtained by a mechanical or chem-mechanical process:			
	4802.61	9	-- In rolls	kg	7%	free
	4802.62	5	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	7%	free
	4802.69	4	-- Other	kg	7%	free"
48.04 and 48.05			By the substitution for heading 48.04 and 48.05 of the following:			
48.04			<b>Uncoated kraft paper and paperboard, in rolls or sheets (excluding that of heading 48.02 or 48.03):</b>			

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY General	SADC
	4804.1		- Kraftliner:			
	4804.11	3	-- Unbleached	kg	7%	free
	4804.19	4	-- Other	kg	7%	free
	4802.2		- Sack kraft paper:			
	4804.21	8	-- Unbleached	kg	7%	free
	4804.29	9	-- Other	kg	7%	free
	4804.3		- Other kraft paper and paperboard of a mass of 150 g/m <sup>2</sup> or less:			
	4804.31	2	-- Unbleached	kg	7%	free
	4804.39	3	-- Other	kg	free	free
	4804.4		- Other kraft paper and paperboard of a mass of more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :			
	4804.41	7	-- Unbleached	kg	7%	free
	4804.42	3	-- Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process	kg	7%	free
	4804.49	8	-- Other	kg	7%	free
	4804.5		- Other kraft paper and paperboard of a mass of 225 g/m <sup>2</sup> or more:			
	4804.51	1	-- Unbleached	kg	7%	free
	4804.52	8	-- Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process	kg	7%	free
	4804.59	2	-- Other	kg	7%	free
<b>48.05</b>			<b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter:</b>			

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY General SADC	
	4805.1		- Fluting paper:			
	4805.11	7	-- Semi-chemical fluting paper	kg	7%	free
	4805.12	3	-- Straw fluting paper	kg	7%	free
	4805.19	8	-- Other	kg	7%	free
	4805.2		- Testliner (recycled liner board):			
	4805.24	0	-- Of a mass of 150 g/m <sup>2</sup> or less	kg	7%	free
	4805.25	7	-- Of a mass of more than 150 g/m <sup>2</sup>	kg	7%	free
	4805.30	7	-- Sulphite wrapping paper	kg	free	free
	4805.40	4	-- Filter paper and paperboard	kg	free	free
	4805.50	9	-- Felt paper and paperboard	kg	7%	free
	4805.9		- Other:			
	4805.91		-- Of a mass of 150 g/m <sup>2</sup> or less:			
	.10	0	--- Blotting paper, including stereo blotting paper	kg	free	free
	.90	9	--- Other	kg	7%	free
	4805.92		-- Of a mass of more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :			
	.10	3	--- Blotting paper, including stereo blotting paper	kg	free	free
	.90	3	--- Other	kg	7%	free
	4805.93		-- Of a mass of 225 g/m <sup>2</sup> or more:			
	.10	3	--- Blotting paper, including stereo blotting paper	kg	free	free
	.90	1	--- Other	kg	7%	free <sup>2)</sup>
48.07 and 48.08			By the substitution for heading 48.07 and 4808 of the following:			
"48.07	4807.00	3	<b>Composite paper and paper- board (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets</b>	kg	7%	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY General	SADC
<b>48.08</b>			<b>Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets (excluding that of heading 48.03):</b>			
	4808.10	1	- Corrugated paper and paperboard, whether or not perforated	kg	7%	free
	4808.20	6	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg	7%	free
	4808.30	0	- Other kraft paper, creped or crinkled whether or not embossed or perforated	kg	7%	free
	4808.90	8	- Other	kg	7%	free"
<b>48.09</b>			By the substitution for sub-heading 4809.10 of the following:			
	"4809.10	5	- Carbon or similar copying papers	kg	7%	free"
<b>48.10 and 48.11</b>			By the substitution for headings 48.10 and 48.11 of the following:			
<b>"48.10</b>			<b>Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size:</b>			
	4810.1		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 per cent by mass of the total fibre content consist of such fibres:			
	4810.13		- - In rolls:			
	.10	1	- - - Thermocopy paper	kg	free	free
	.90	7	- - - Other	kg	7%	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY General	DUTY SADC
	4810.14	0	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	7%	free
	4810.19	2	-- Other	kg	7%	free
	4810.2		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 per cent by mass of the total fibre content consists of fibres obtained by a mechanical or mechanical or chemi-mechanical process:			
	4810.22	2	-- Light-mass coated paper	kg	7%	free
	4810.29	7	-- Other	kg	7%	free
	4810.3		- Kraft paper and paperboard (excluding that of a kind used for writing, printing or other graphic purposes):			
	4810.31	0	-- Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process, and a of a mass of 150 g/m <sup>2</sup> or less	kg	7%	free
	4810.32	7	-- Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process, and of a mass of more than 150 g/m <sup>2</sup>	kg	7%	free
	4810.39	1	-- Other	kg	7%	free
	4810.9		- Other paper and paperboard:			
	4810.92	4	-- Multi-ply	kg	7%	free
	4810.99	9	-- Other	kg	7%	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY	
					General	SADC
<b>48.11</b>			<b>Paper and paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size (excluding goods of heading 48.03, 48.09 or 48.10):</b>			
	4811.10	9	- Tarred, bituminised or asphalted paper and paperboard	kg	5%	free
	4811.4		- Gummed or adhesive paper and paperboard:			
	4811.41	9	-- Self-adhesive	kg	20%	free
	4811.49	5	-- Other	kg	5%	free
	4811.5		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):			
	4811.51	3	-- Bleached, of a mass of more than 150 g/m <sup>2</sup>	kg	7%	free
	4811.59	4	-- Other	kg	7%	free
	4811.60	1	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	kg	5%	free
	4811.90	5	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	kg	5%	free
48.17 and 48.18			By the substitution for heading 48.17 and 48.18 of the following:			
<b>48.17</b>			<b>Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery:</b>			
	4817.10	0	Envelopes	kg	20%	free
	4817.20	5	Letter cards, plain postcards and correspondence cards	kg	20%	free
	4817.30	5	Boxes, pouches, wallets and writing compendiums of paper or paperboard, containing an assortment of paper stationery	kg	20%	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY	
					General	SADC
48.18			<b>Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, cellulose wadding or webs of cellulose fibres:</b>			
	4818.10	4	- Toilet paper	kg	20%	free
	4818.20	9	- Handkerchiefs, cleansing or facial tissues and towels	kg	20%	free
	4818.30	3	- Tablecloths and serviettes	kg	20%	free
	4818.40	8	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	kg	20%	free
	4818.50	2	- Articles of apparel and clothing accessories	kg	20%	free
	4818.90	0	- Other	kg	20%	free"
48.03			By the substitution for subheading 4823.11 of the following:			
	"4823.12	1	- - Self-adhesive	kg	20%	free"

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PROPOSED RATE OF DUTY EXCISE	FISCAL
104.00		<b>PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO</b>		
104.01	19.01	Malt extract, food preparations of flour, starch or malt extract, not containing cocoa powder or containing cocoa powder in proportion, 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 containing cocoa powder or containing cocoa powder in a proportion, by mass, of less than 10 per cent, not elsewhere specified or included:		

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PROPOSED RATE OF DUTY EXCISE	PROPOSED RATE OF DUTY FISCAL
	.10	Preparations, based on sorghum flour, put up for making beverages	34.7c/kg	34.7c/kg
104.10	22.03	BEER MADE FROM MALT	2 819.3c/li of absolute alcohol	2 819.3c/li of absolute alcohol
104.15	22.04	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST, OTHER THAN THAT OF HEADING 20.09		
	22.05	VERMOUTHS AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES		
	22.06	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY AND MEAD; SUCH AS MIXTURES OF WINE AND WATER, E.T.C.)		
	.05	Sorghum beer (excluding beer made from preparations based on sorghum flour)	7,82c/li	7,82c/li
	.10	Unfortified still wine	89.6c/li	89.6c/li
	.40	Fortified still wine	200.75c/li	200.75c/li
	.50	Other still fermented beverages, unfortified	143.55c/li	143.55c/li
	.60	Other still fermented beverages, fortified	254.54c/li	254.54c/li
	.70	Sparkling wine	252.8c/li	252.8c/li
	.80	Other fermented beverages(excluding sorghum beer)	302.72c/li	302.72c/li
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 PER CENT VOLUME; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES:		
	.10	Wine spirits, manufactured in Botswana by the distillation of wine	4 036.1c/li of absolute alcohol	

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PROPOSED RATE OF DUTY EXCISE	FISCAL
	.15	Spirits, manufactured in Botswana by the distillation of any sugar cane product	4 038.1c/li of absolute alcohol	
	.25	Spirits, manufactured in Botswana by the distillation of any grain product	4 036.1c/li of absolute alcohol	
	.29	Other spirits, manufactured in Botswana	4 038.1c/li of absolute alcohol	
	.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		3 942c/li of absolute alcohol or 1 695c/li
	.70	Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring substances		3 942c/li of absolute alcohol
104.30	24.02	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES		
	.10	Cigars	106600c/kg net	106600c/kg net
	.20	Cigarettes	194.25c/10 cigarettes	194.25c/10 cigarettes
104.35	24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES, "HOMOGENISED" OR "RECONSTITUTED" TOBACCO EXTRACTS AND ESSENCES:		
	.10	Cigarette tobacco	12 447c/kg	12 447c/kg
	.20	Pipe tobacco	5 824 c/kg net	5 824 c/kg net

MADE on this 3rd day of April, 2003.

**B. GAOLATHE,**  
*Minister of Finance and Development  
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