

FINANCE AND AUDIT ACT
(Cap. 54:01)

LEVY ON ALCOHOLIC BEVERAGES FUND ORDER, 2008
(Published on 31st October, 2008)

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IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 25 of the Finance and Audit Act, the following Order is hereby made —

- Citation **1.** This Order may be cited as the Levy on Alcoholic Beverages Fund Order, 2008.
- Interpretation **2.** In this Order, unless the context otherwise requires —
“Accounting Officer” means the Permanent Secretary in the Ministry of Trade and Industry appointed as such under paragraph 5;
“Committee” means the Alcohol Levy Implementation Committee established by the Accounting Officer under paragraph 6;
“Department” means the Department of Trade and Consumer Affairs within the Ministry of Trade and Industry;
“Fund” means the Levy on Alcoholic Beverages Fund established under paragraph 3;
- Establishment of Fund **3.** There is hereby established a special fund to be known as the Levy on Alcoholic Beverages Fund.
- Purpose of Fund **4.** The purpose of the Fund is to promote projects and activities designed to combat alcohol abuse and minimise the effects of alcohol abuse by means of —
(a) public and school education campaigns on the harm of alcohol abuse;
(b) advocating alcohol free youth activities;
(c) supporting measures for the rehabilitation of victims of alcohol abuse;
(d) monitoring and limiting the role of advertising of alcohol in sports activities;
(e) reviewing and advising on the practices relating to the sale of alcohol;
(f) complementing law enforcement measures on curbing drunken driving; and
(g) such other activities aimed at curbing alcohol abuse or minimising its effects as the Accounting Officer may, by Notice, approve.

5. (1) The Permanent Secretary in the Ministry of Trade and Industry is hereby appointed the Accounting Officer and he or she shall be the public officer responsible for the administration of the Fund in accordance with the provisions of this Order.

Administration
of Fund

(2) The Accounting Officer may exercise all such powers and perform all such duties as may be required to be exercised or performed for the proper discharge of his or her functions under this Order.

(3) The Accounting Officer may, in writing, authorise any other public officer or any agency of Government to exercise or perform all or any of the powers or duties required of the Accounting Officer.

(4) Without derogating from the generality of the functions and powers of the Accounting Officer as provided in this paragraph, the Accounting Officer shall cause the Department to —

- (a) be responsible for the day to day administration and management of the Fund;
- (b) keep and maintain proper books of accounts and records of the Fund; and
- (c) maintain an account into which shall be recorded all receipts into the Fund, all disbursements from the Fund, and the reconciliation of the monthly accounts of the Fund.

6. (1) The Accounting Officer shall appoint an Alcohol Levy Implementation Committee, which shall be responsible for the Fund as set out in this Order.

Appointment
of Alcohol
Levy
Implementation
Committee

(2) The Accounting Officer shall appoint the following members to the Committee —

- (a) the Director of the Department as chairperson;
- (b) a member from the Ministry of Youth, Sport and Culture;
- (c) a member from the Ministry of Health;
- (d) a member from Botswana Confederation of Commerce Industry and Manpower (BOCCIM); and
- (e) three other members from the private and public sector as he or she may deem appropriate.

(3) The Committee shall be responsible for overseeing the administration and management of the Fund and for advising the Accounting Officer with respect to the Fund.

(4) The Committee shall determine its own procedures.

7. (1) The Botswana Unified Revenue Service shall collect the levy charged on alcoholic beverages and credit the levy collected to the Fund.

Receipts into
Fund

(2) The levy shall be collected at the point of manufacture for locally produced alcoholic beverages and at the point of import for imported liquor respectively.

(3) The levy shall be calculated and be at a rate in accordance with the provisions of the Control of Goods (Intoxicating Liquor (Levy) Regulations, 2008.

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(4) The Botswana Unified Revenue Service shall remit to the Fund the levy collected on a quarterly basis or at such times as may otherwise be agreed upon between the Botswana Unified Revenue Service and the Accounting Officer.

(5) The Botswana Unified Revenue Service shall, for the purpose of ensuring compliance with this Order, conduct an inspection of the books of any person required to pay the levy on alcoholic beverages in accordance with this Order.