

CONTROL OF GOODS, PRICES AND OTHER CHARGES ACT
(Cap. 43:08)

CONTROL OF GOODS (INTOXICATING LIQUOR (LEVY)) (AMENDMENT)
(NO. 2) REGULATIONS, 2016
(Published on 1st April, 2016)

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation
2. Amendment of Cap. 43:08 (Sub. Leg.)
3. Amendment of regulation 3 of the Regulations
4. Amendment of regulation 5 of the Regulations
5. Revocation of SI No. 37 of 2016

IN EXERCISE of the powers conferred on the Minister of Trade and Industry by section 3 (2) (d) of the Control of Goods, Prices and Other Charges Act, the following Regulations are hereby made —

1. These Regulations may be cited as the Control of Goods (Intoxicating Liquor (Levy)) (Amendment) (No. 2) Regulations, 2016. Citation
2. The Control of Goods (Intoxicating Liquor (Levy)) Regulations (hereinafter referred to as “the Regulations”) are amended by substituting for regulation 2, the following new regulation — Amendment of Cap. 43:08 (Sub. Leg.)
 - “Levy on intoxicating liquor” 2. A person who —
 - (a) produces intoxicating liquor specified in the Schedule shall pay a levy on the cost of production of such goods when sold for home consumption, at a rate of —
 - (i) 50 per cent for intoxicating liquor with 5 per cent or less alcohol content, and
 - (ii) 55 per cent for intoxicating liquor with more than 5 per cent alcohol content; and
 - (b) imports intoxicating liquor specified in the Schedule shall pay a levy on the cost of production of such goods at a rate of —
 - (i) 50 per cent for intoxicating liquor with 5 per cent or less alcohol content, and
 - (ii) 55 per cent for intoxicating liquor with more than 5 per cent alcohol content.”.
3. The Regulations are amended by substituting for regulation 3, the following new regulation — Amendment of regulation 3 of the Regulations
 - “Calculation of value of levy” 3. The value for purposes of assessing the levy on intoxicating liquor —

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- (a) locally produced, shall be the price paid or payable for the intoxicating liquor when sold for home consumption in the ordinary course of trade in the usual trade packaging to buyers not deemed to be related to the seller plus any duty payable in terms of the Customs and Excise Duty Act, exclusive of value added tax liable on the goods; and
- (b) imported, shall be the value for customs purposes in terms of section 75 of the Customs and Excise Duty Act, exclusive of value added tax liable on the goods.”

Amendment
of regulation
5 of the
Regulations

4. Regulation 5 (a) of the Regulations is amended by substituting for the word, “manufacturer” appearing therein, the word, “producer”.

Revocation of
SI No. 37 of
2016

5. The Control of Goods (Intoxicating Liquor (Levy)) (Amendment) Regulations of 2016 are hereby revoked.

MADE this 31st day of March, 2016.

VINCENT T. SERETSE,
Minister of Trade and Industry.