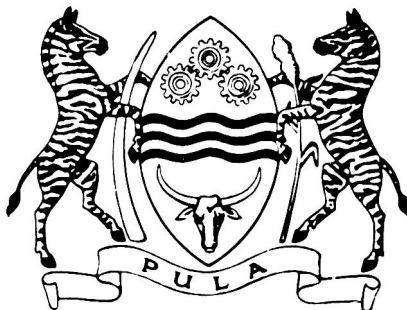




**REPUBLIC OF BOTSWANA**



**GOVERNMENT GAZETTE**  
**EXTRAORDINARY**

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**GABORONE**

**11th March, 1977.**

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# GOVERNMENT GAZETTE

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11th March 1977

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*Statutory Instrument No. 25 of 1977***CUSTOMS AND EXCISE DUTY ACT**  
(Cap. 50:01)**AMENDMENT OF SCHEDULES (NO. 7) NOTICE, 1977***(Published on 11th March, 1977)*

IN EXERCISE of the powers conferred by sections 49 and 50 of the Customs and Excise Duty Act, the Minister of Finance and Development Planning hereby amends, with effect from 3 p.m., 7th March, 1977, the Schedules to the Act to the extent set out in the Schedule hereto.

**SCHEDULE**

## SCHEDULE NO. 1 TO THE ACT

I Tariff Heading	II Statistical Unit	III Rate of Duty			V M.F.N.
		Fiscal	General		
22.05 By the substitution for subheading No. 22.05.50.10 of the following: "10 Champagne	litre	63,73 UA per 100 litres	free		free"
22.07 By the substitution for subheading No. 22.07.90 of the following: "22.07.90 Other	litre	44,81 UA per 100 litres	free		free"
24.02 By the substitution for subheading No. 24.02.70 of the following: "24.02.70 Pipe tobacco	kg	1,80 UA per kg net	free		free"

## PART 2 OF SCHEDULE NO. 1 TO THE ACT

I Tariff Item	II Tariff Heading and Description	III Rate of Duty		IV
		Excise	Fiscal	
104.10	By the substitution for tariff item 104.10 of the following: "104.10 22.03 Beer made from malt .10 Of a relative density before fermentation not exceeding 1 040°  Plus a suspended duty of: In operation Maximum rate  .20 Of a relative density before fermentation exceeding 1 040° but not exceeding 1 050°, which is cleared ex any customs and excise manufacturing warehouse during any financial year, or which is imported into Botswana, or which is illicit beer:	22,47 UA per 100 litres  Nil 2,75 UA per 100 litres	22,46 UA per 100 litres  Nil 2,75 UA per 100 litres	

## C.56

I Tariff Item	II Tariff Heading and Description	III Rate of Duty		IV
		Excise	Fiscal	
	(1) On the first 4 500 000 litres or any quantity less than 4 500 000 litres so cleared during a financial year	25,22 UA per 100 litres	—	
	(2) On the quantity so cleared during a financial year which is more than 4 500 000 litres but not exceeding 9 000 000 litres	26,54 UA per 100 litres	—	
	(3) On the quantity so cleared during a financial year which is more than 9 000 000 litres but not exceeding 18 000 000 litres	27,86 UA per 100 litres	—	
	(4) On the quantity so cleared during a financial year which is more than 18 000 000 litres but not exceeding 27 000 000 litres	29,18 UA per 100 litres	—	
	(5) On the quantity so cleared during a financial year which is more than 27 000 000 litres but not exceeding 36 000 000 litres	30,50 UA per 100 litres	—	
	(6) On the quantity so cleared during a financial year which is more than 36 000 000 litres	31,82 UA per 100 litres	—	
	(7) If duty is paid on illicit beer	31,82 UA per 100 litres	—	
	(8) If imported	—	25,00 UA per 100 litres	
	30 Of a relative density before fermentation exceeding 1 050°	32,81 UA per 100 litres	27,20 UA per 100 litres	
	Plus, for every degree of relative density before fermentation exceeding 1 080°	0,22 UA per 100 litres	0,22 UA per 100 litres"	
104.15	By the substitution for sub-items 104.15.10, 104.15.40 and 104.15.70 of the following:			
	“.10 Unfortified still wine	7,00 UA per 100 litres	7,00 UA per 100 litres	
	.40 Fortified still wine	22,38 UA per 100 litres	22,38 UA per 100 litres	
	.70 Sparkling wine (excluding champagne)	38,44 UA per 100 litres	38,44 UA per 100 litres	
104.20	By the substitution for sub-items 104.20.10, 104.20.20, 104.20.30 and 104.20.40 of the following:			
	“.10 Wine spirits, manufactured in Botswana by the distillation of wine	701,42 UA per 100 litres of absolute alcohol	—	
	.20 Other spirits, manufactured in Botswana	745,79 UA per 100	—	

I Tariff Item	II Tariff Heading and Description	III Rate of Duty	
		Excise	Fiscal
		litres of absolute alcohol	
	Plus a suspended duty in respect of spirits obtained by the distillation of any sugar cane product:		
	In operation	29,26 UA per 100 litres of absolute alcohol	
	Maximum rate	38,50 UA per 100 litres of absolute alcohol	
	.30 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	—	605,29 UA per 100 litres of absolute alcohol or 268,86 UA per 100 litres
	.40 Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring ingredients	—	605,29 UA per 100 litres of absolute alcohol"
104.30	By the substitution for sub-items 104.30.10, 104.30.20, 104.30.30 and 104.30.40 of the following:		
	“.10 Cigars	1,40 UA per kg net	1,62 UA per kg net
	.20 Cigarettes	0,095 UA per 10 cigarettes (stamp duty) plus 0,56 UA per kg tobacco content	0,095 UA per 10 cigarettes (stamp duty) plus 0,56 UA per kg tobacco content
	Plus, in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg per 1 000 cigarettes	4,52 UA per kg tobacco content	4,52 UA per kg tobacco content
	.30 Cigarette tobacco	0,095 UA per 50g or fraction thereof (stamp duty) plus 2,13 UA per kg tobacco	0,095 UA per 50g or fraction thereof (stamp duty) plus 2,13 UA per kg tobacco

**C.58**

I Tariff Item	II Tariff Heading and Description	III Rate of Duty	
		Excise	Fiscal
	Plus a suspended duty of:		
	In operation	Nil	Nil
	Maximum rate	0,73 UA per kg tobacco	0,73 UA per kg tobacco
	.40 Pipe tobacco in packings of less than 5 kg	1,80 UA per kg net	1,80 UA per kg net
	.50 Pipe tobacco in packings of 5 kg or more	1,62 UA per kg net	1,62 UA per kg net

**PART 3 OF SCHEDULE NO. 1 TO THE ACT**

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
135.00 to 152.00	By the substitution for the expression — (a) "6,5%", wherever it occurs, of the expression "8%"; (b) "10%", wherever it occurs, of the expression "12,5%"; (c) "13%", wherever it occurs, of the expression "16%"; (d) "16,5%", wherever it occurs, of the expression "20,5%"; (e) "20%", wherever it occurs, of the expression "25%"; (f) "26,5%" wherever it occurs, of the expression "33%".	

**SCHEDULE NO. 4 TO THE ACT**

I Item	II Tariff Heading and Description	III Extent of Rebate
410.05	By the substitution for tariff heading No. 22.09 of the following: "22.09 Wine spirit which has been matured for a period of 3 years or more, in such quantities and at such times as the Director may allow by specific permit, for use in the blending of brandy"	Full duty less 615,10 UA per 100 litres of absolute alcohol"

## SCHEDULE NO. 6 TO THE ACT

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.04.40	By the substitution for paragraph (1) of tariff item 104.20 of the following: “(1) In the manufacture of gin	Full duty less 761,15 UA per 100 litres of absolute alcohol”	

MADE this 7th day of March, 1977.

B. GAOLATHE,  
*Permanent Secretary,*  
*Ministry of Finance and Development Planning.*

L2/7/172