

CONTROL OF GOODS (INTOXICATING LIQUOR (LEVY)) REGULATIONS

(section 3(2)(d))

(31st October, 2008)

ARRANGEMENT OF REGULATIONS

REGULATION

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S.I. 91, 2008,
S.I. 111, 2008.

1. Citation

These Regulations may be cited as the Control of Goods (Intoxicating Liquor (Levy)) Regulations.

2. Levy on intoxicating liquor

A person who—

- (a) manufactures intoxicating liquor specified in the Schedule shall pay a levy at a rate of 30 per cent on the price paid or payable for such goods when sold for home consumption;
- (b) imports intoxicating liquor specified in the Schedule shall pay a levy at a rate of 30 percent on the value.

3. Calculation of value of levy

The value for the purposes of assessing the levy on alcoholic beverages –

(a) locally produced, shall be the price paid or payable for the alcoholic beverages when sold for home consumption in the ordinary course of trade in the usual trade packaging to any 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 (VAT) liable on the goods;

(b) imported, shall be the value for customs duty purposes in terms of section 75 of the Customs and Excise Duty Act plus the customs duty paid or payable on the goods transport and insurance costs, exclusive of Value Added Tax (VAT) liable on the goods.

4. Fund into which levy payable The levy under regulation 2 shall be collected by the Botswana Unified Revenue Service and credited to the Levy on Alcoholic Beverages Fund and the manner of utilising the levy shall be as specified in the Order establishing the Levy on Alcoholic Beverages Fund.

5. Application of Regulations

These Regulations shall not apply to—

- (a) intoxicating liquor when exported directly by the manufacturer or from a bonded warehouse;
- (b) intoxicating liquor when imported as passenger's baggage in the quantities prescribed under Rebate Item 407:02 of the Customs and Excise Duty Regulations or Schedule No. 2 of the Value Added Tax Act.

SCHEDULE

Description of Goods

Tariff Heading and

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Traditional African beer powder as defined in Additional Note 1 to Chapter 19 .10

Beer made from malt

Wine of fresh grapes, including fortified wines; grape must exclude that of Heading No. 20.09

Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances

Other fermented beverages (for example cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included

Undenatured ethyl alcohol strength by volume of 80 per cent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength

Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol; spirit liqueurs and other spirituous beverages; compound alcoholic preparation of a kind used for the manufacture of beverages

ⁱSee Schedule 2 to these Regulations.

ⁱⁱThe Schedule to the Regulations has not been reproduced here owing to frequent amendments.