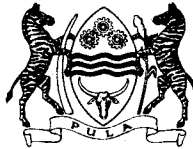


EXCISE DUTY ACT, 2018

No. 34



of 2018

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An Act to provide for the assessment, imposition and collection of Excise Duty; and matters incidental thereto.

Date of Assent: 21/08/18

Date of Commencement: ON PUBLICATION

ENACTED by the Parliament of Botswana.

Part I — *Preliminary*

Short title
Interpretation

- 1. This Act may be cited as the Excise Duty Act, 2018.
- 2. (1) In this Act unless the context otherwise requires —
 - “agricultural distiller” means any owner or occupier of land who —
 - (a) is licensed to keep a still on such land; and
 - (b) is licensed to distill spirits on such land from grapes or other prescribed fresh fruit grown by him or her on such land;

“Commissioner General” means the Commissioner General of the Botswana Unified Revenue Service;

“common customs area” means the combined areas of Botswana, Lesotho, Namibia, South Africa and Swaziland;

“container depot” means any container depot contemplated in section 7 (1) (j);

“container operator” means any person providing international transportation of containerized goods, and approved by the Commissioner General, under section 98, for operating containers in Botswana;

“container terminal” means any container terminal contemplated in section 7 (1) (i);

“crew” includes every person, except the pilot, employed in any capacity on board any aircraft;

“depot operator” means the person having charge of any container depot;

“duty” means any excise duty leviable under this Act;

“entry for home consumption” includes entry under any item in Schedule No. 3, 4 or 6;

“excise value” means value as defined in section 69;

“exporter” includes any person who, at the time of exportation —

- (a) owns any goods exported;
- (b) carries the risk of any goods exported;
- (c) represents that or acts as if he or she is the exporter or owner of any goods exported;
- (d) actually takes or attempts to take any goods from Botswana;
- (e) is beneficially interested in any way whatever in any goods exported; or
- (f) acts on behalf of any person referred to in paragraph (a), (b), (c), (d) or (e), and, in relation to imported goods, includes the manufacturer, supplier or shipper of such goods or any person inside or outside Botswana representing or acting on behalf of such manufacturer, supplier or shipper;

“fiscal duty” means any duty leviable under Column III of Part I to Schedule No. 1 and under Column IV of Part 2 to Schedule No. 1 on goods imported into Botswana;

“fuel levy” means any duty leviable under Part 5 of Schedule No. 1 on any goods which have been manufactured in, or imported into Botswana;

“fuel levy goods” means any goods specified in Part 5 of Schedule No. 1 which have been manufactured in, or imported into Botswana;

“Fund” means the Fund designated by the Minister under the provisions of section 50;

“goods” means all wares, articles, merchandise, animals, currency, matter or things on which excise duty is leviable under this Act;

“home consumption” means consumption or use in Botswana;

“illicit goods”, in relation to imported or goods manufactured in Botswana, means any such goods in respect of which any contravention under this Act has been committed, and includes any preparation or other product made wholly or in part from spirits or other materials which were illicit goods;

“importer” includes any person who, at the time of importation —

- (a) owns any goods imported;
- (b) carries the risk of any goods imported;
- (c) represents that or acts as if he or she is the importer or owner of any goods imported;
- (d) actually brings any goods into Botswana;
- (e) is beneficially interested in any way whatever in any goods imported; or
- (f) acts on behalf of any person referred to in paragraph (a), (b), (c), (d) or (e);

“impression stamp” means a stamp, mark, sticker, banderol or other similar device that contains security features, as well as a unique and secure identifier code, affixed on goods, indicating that duty has been paid on the goods, and duly imported or manufactured;

“land” includes off-loading from any vehicle;

“L.C.L. container” means any container containing goods consigned from one or more exporters to more than one importer;

“notice” includes an instrument made by statutory instrument;

“officer” means a person employed on any duty relating to excise by order or with the concurrence of the Commissioner General, whether such order has been given or such concurrence has been expressed before or after the performance of the said duty;

“owner” includes any person lawfully acting on behalf of the owner;

“package” means any container, wrapping or outer cover and its contents, or any bundle or single piece in the case of unpacked goods;

“pilot”, in relation to any aircraft, means any person having charge of such aircraft;

“plant” includes vessels, utensils, appliances and fittings;

“repealed Act” means the Customs and Excise Act repealed under section 117;

“State warehouse” means any premises provided by the State for the deposit of goods for the security thereof and of the duties due thereon, or pending compliance with the provisions of any law in respect of such goods;

“still” means any apparatus for, or capable of, distilling spirits and includes any part thereof;

“still maker” means a person who manufactures or imports stills for sale and includes a person who repairs stills for reward;

“surcharge” means any duty leviable under Part 4 of Schedule No. 1 on any goods which have been imported into Botswana;

“surcharge goods” means any goods specified in Part 4 of Schedule No. 1 which have been imported into Botswana;

“unit of account” means a monetary sum equal to a unit of the currency in circulation in the remainder of the common customs area;

“vehicle” means any aircraft, train, motor car, van, truck, cart, barrow or other conveyance of any kind whatsoever, and includes the fitting, furnishings and equipment thereof, and also pack animals and their harness and tackle; and

“wine-grower” means any person who cultivates vines and who produces wine from grapes grown on such vines.

(2) In this section, except in the definition of “package”, and in sections 7, 8, 17, 41, 68 and 88 (2), “container” means transport equipment —

- (a) having an internal volume of not less than one cubic metre; and
- (b) designed for the transport of goods by any means of carriage, without intermediate reloading.

(3) In this Act, unless the context otherwise indicates, any reference to excise or matters relating thereto shall be deemed to include a reference to fiscal, sales duty and surcharge on goods or matters relating thereto.

PART II — *Duties and Powers of Commissioner General and Officers*

3. The Commissioner General shall —

- (a) administer and enforce this Act;
- (b) establish and maintain administrative, financial, technological, electronic and communicative systems and procedures necessary for the implementation and enforcement of this Act;
- (c) coordinate and consult with other Government agencies to establish the most effective methods of working together and sharing information in order to simplify and facilitate the requirements of national legislation;
- (d) conclude Memoranda of Understanding with other Government agencies, trade entities or other institutions to enhance the enforcement of excise and other relevant legislation;
- (e) co-operate with other revenue administrations and seek to conclude mutual administrative assistance agreements; and
- (f) determine the conditions and category of officers who shall have the power to carry out an arrest for the purpose of implementation and enforcement of this Act.

Powers and
duties of
Commissioner
General

Delegation of duties and powers of Commissioner General

4. (1) Any duty imposed or power conferred on the Commissioner General may be performed or exercised by the Commissioner General personally or by an officer under a delegation from or under the control or direction of the Commissioner General.

(2) Any decision made and any notice or communication signed or issued by any such officer may be withdrawn or amended by the Commissioner General or by the officer concerned (with effect from the date of making such decision or signing or issuing such notice or communication or the date of withdrawal or amendment thereof) and shall, until it has been so withdrawn, be deemed, except for the purposes of this subsection, to have been made, signed or issued by the Commissioner General.

Duties and powers of Permanent Secretary responsible for investment, trade and industry

5. (1) Any duty imposed or power conferred by this Act on the Permanent Secretary, in the ministry responsible for investment, trade and industry may be performed or exercised by him or her personally or by an officer under a delegation from or under the control or direction of the said Permanent Secretary.

(2) Any decision made under subsection (1) by any such officer may be withdrawn or amended by the Permanent Secretary or by the officer (with effect from the date of making such decision or the date of withdrawal or amendment thereof) and shall until it has been so withdrawn, be deemed, except for the purposes of this subsection, to have been made by that Permanent Secretary.

General duties and powers of officers

6. (1) Officers employed in the Botswana Unified Revenue Service shall act under the control and direction of the Commissioner General.

(2) No officer shall be directly financially interested in the manufacture or sale or importation of or trade in imported or excisable goods or fuel levy goods.

(3) No officer shall disclose any information relating to any person, firm or business acquired in the performance of his or her duties, except —

- (a) for the purposes of this Act;
- (b) when required to do so as a witness in a court of law; or
- (c) such information in relation to any person as may be required by the Government Statistician in connection with the collection of statistics in complying with the provisions of the Statistics Act or any regulations made thereunder.

(4) The Government Statistician or any person acting under his or her direction and control shall not disclose any information supplied under subsection (3) (c) to any person or permit any person to have access thereto, except in the exercise of his or her powers or the carrying out of his or her duties under any Act from which such power or duties are derived.

(5) Notwithstanding the provisions of subsection (4), the Commissioner General may from time to time by notice in the *Gazette*, publish a list of the names of persons in respect of whom a penalty of P10 000 or more has been imposed under section 92 for offences referred to in section 79, 82, 83, 84 or 86.

(6) Any list published in terms of subsection (5) shall specify —

- (a) the name and address of any person whose name has been included in such list;
- (b) such particulars of the offence referred to in subsection (5) as the Commissioner General may think fit; and
- (c) the amount of the penalty imposed.

(7) An officer may, for the purposes of this Act —

- (a) without previous notice, at any time enter any premises whatsoever and make such examination and enquiry as he or she deems necessary;
- (b) while he or she is on the premises or at any other time require from any person the production then and there, or at a time and place fixed by the officer, of any book, document or thing which is required by this Act to be kept or exhibited or which relates to or which he or she has reasonable cause to suspect of relating to matters dealt with in this Act and which is or has been on the premises or in the possession or custody or under the control of any such person or his or her employee;
- (c) at any time and at any place require from any person who has or is believed to have the possession or custody or control of any book, document or thing relating to any matter dealt with in this Act, the production thereof then and there, or at a time and place fixed by the officer; and
- (d) examine and make extracts from and copies of any such book or document and may require from any person an explanation of any entry therein and may attach any such book, document or thing as in his or her opinion may afford evidence of an offence under this Act.

(8) An officer may take with him or her on to any premises an assistant or a member of the Botswana Police Service.

(9) Any person in connection with whose business any premises are occupied or used, and any person employed by him or her shall at any time furnish such facilities as may be required by the officer for entering the premises and for the exercise of his or her powers under this section.

(10) If an officer, after having declared his or her official capacity and his or her purpose and having demanded admission into any premises, is not immediately admitted, he or she and any person assisting him or her may at any time, but at night only in the presence of a member of the Botswana Police Service, break open any door or window or break through any wall on the premises for the purpose of entry and search.

(11) An officer or any person assisting him or her may at any time break up any ground or flooring on any premises for the purpose of search and if any room, place, safe, chest, box or package is locked and the keys thereof are not produced on demand, may open such room, place, safe, chest, box or package in any manner.

(12) An officer may require any person to appear before him or her at any time and place fixed by the officer and may then and there question that person, either alone or in the presence of any other person, as he or she thinks fit, with respect to any matter dealt with in this Act.

(13) An officer may question either alone or in the presence of any other person as he or she thinks fit, with respect to any matter dealt with in this Act, any person whom he or she finds on any premises entered in terms of this section or whom he or she has reasonable grounds for believing to be or to have been employed on any premises in respect of which any provision of this Act is applicable, or whom he or she has reasonable grounds for believing to be or to have been in possession, custody or control of anything, in respect of which any such provision is applicable.

(14) An officer may stop and board any vehicle in Botswana and may search any such vehicle or any person found therein or thereon for goods upon which duty has not been paid, or in respect of which he or she has reasonable cause to believe that there has been a contravention of any provision of this Act, and may freely remain on such vehicle in pursuance of his duties.

(15) If any vehicle, or any place, safe, chest, box, package or container (as defined in section 2 (2)) thereon is locked and the keys thereof are not produced on demand, the officer may open such vehicle, place, safe, chest, box, package or container in any manner.

(16) An officer shall have free access to and the right to rummage every part of any such vehicle and to examine all goods on board, with power to fasten down hatchways and to mark any goods before offloading, and to lock up, seal, mark or otherwise secure any goods on board the vehicle, including any apparatus thereof, and he may also demand from the driver of any vehicle or the pilot of any aircraft concerned or the person in charge of any other vehicle the production of any document to which any provision of this Act relates.

(17) If any lock, seal or mark placed upon any goods on board a vehicle by an officer in terms of the provisions of this section is wilfully opened, broken, obliterated or altered, or if any goods which have been locked, sealed, marked or otherwise secured in terms of this section are removed or if the hatchways of any such vehicle are, after having been fastened down by an officer, opened without his consent, the pilot of any aircraft concerned or the person in charge of any other such vehicle, as the case may be, shall be guilty of an offence unless he or she proves that it was not possible for him or her to have prevented the act in question.

(18) An officer may stop any person whom he or she has reason to suspect of having dutiable goods or goods in respect of which a contravention under this Act has been committed, secreted about him or her or in his or her possession and the officer may search such person.

(19) If a person under subsection (18) fails to stop, the officer may take such action, including the use of force, as he or she may deem necessary to stop such person.

(20) Where, on the exportation of any goods from Botswana, any certificate, declaration or other proof has been furnished regarding the origin of such goods to comply with the provisions of any agreement contemplated in section 56 or 57 or any other requirement or any practice, an officer may, for the purposes of verifying or investigating such certificate, declaration or other proof, require —

(a) the exporter; or

(b) any other person appearing to the officer to have been concerned in any way with -

(i) the production or manufacture or exportation of such goods,

(ii) any goods from which directly or indirectly such goods have been produced or manufactured, or

(iii) the furnishing of such certificate, declaration or other proof, to furnish such information in such manner and within such time as the officer may determine, and to produce on demand for inspection and to allow the making of copies or extracts from such invoices, bills of landing, bills of entry, books of account or other documents in whatever form, as the officer may specify.

(21) A person may not, without good cause shown, refuse to comply with any such requirement of an officer.

(22) A female shall only be searched by a female.

(23) An officer may lock up, seal, mark, fasten or otherwise secure any warehouse, store, room, cabin, place, vessel, appliance, utensil, fitting, vehicle or goods if he or she has reason to believe that any contravention under this Act has been or is likely to be committed in respect thereof or in connection therewith.

(24) A person shall not be entitled to any compensation for any loss or damage arising out of any bona fide action of an officer under this section.

PART III — *Importation, Exportation and Transit of Goods*

7. (1) The Minister may appoint by notice published in the *Gazette* —

(a) places to be places of entry for Botswana, through which goods may be imported or exported or where goods may be landed for transit, where persons entering or leaving Botswana may disembark or embark or where goods may be entered for excise purposes;

Appointment of places of entry, authorised roads and routes, etc.

- (b) the roads or routes (including railways) over which persons may enter or leave Botswana or imported goods or goods intended for export or transit carriage may enter or leave Botswana or may be carried from any one point to any other point or the means of carriage of such goods;
- (c) places as warehousing places where excise warehouses may be established;
- (d) places for such particular and limited purposes and for such periods as may be appointed;
- (e) places to be excise airports at which aircraft entering Botswana shall first land, from which aircraft leaving Botswana shall finally depart, through which goods may be imported or exported or where goods may be landed for transit or where persons entering or leaving Botswana may disembark or embark;
- (f) places at appointed places of entry or at excise airports for the landing or embarkation of persons and the landing, loading or examination of goods, including baggage;
- (g) sheds as transit sheds into which goods, before due entry thereof, may be removed from an aircraft or vehicle;
- (h) entrances and exits, general or special, to or from any excise airport;
- (i) container terminals where containers may be landed for transit, delivery to a container depot or, after their contents have been duly entered, delivery to importers, or where containers may be shipped for export;
- (j) places where container depots may be established for the storage, detention, unpacking or examination of containers or the contents of containers, for the delivery to importers of the contents of containers after such contents have been duly entered or for the packing of containers for export; and
- (k) the hours during which any place, road, route, shed, entrance or exit appointed or prescribed under any paragraph of this subsection may be used for the purposes specified in such paragraph.

(2) Any place outside Botswana may be deemed by the Minister to be a place of entry for Botswana through which goods may be imported or exported, where goods may be landed for transit or removal through contiguous territories or where goods may be entered for excise purposes.

(3) If any places, roads, routes, means of carriage, sheds, entrances, exits or container terminals, as the case may be, have been appointed or prescribed by the Minister under any paragraph of subsection (1), only such places, roads, routes, means of carriage, sheds, entrances, exits or container terminals so appointed or prescribed may, subject to the provisions of subsections (4) and (5), be used or employed for the purposes for which they have been so appointed or prescribed under such paragraph, and if any hours have been prescribed under paragraph

(k) of subsection (1) during which any place, road, route, shed, entrance or exit referred to in the said paragraph (k) may be used, such place, road, route, shed, entrance or exit shall be used only during such hours.

(4) The owner or occupier of a transit shed appointed in terms of this section shall, if required by the Commissioner General, provide accommodation to the satisfaction of the Commissioner General for any officer whom the Commissioner General considers it necessary to station at such shed.

(5) Notwithstanding anything contained in this section where the Minister has appointed places of entry for Botswana he or she may in writing permit any person to enter Botswana, subject to such conditions as he or she may impose, at a place other than a prescribed place.

8. (1) The pilot of any aircraft arriving in Botswana, whether with or without goods or passengers, shall within three hours after landing at any place appointed as an excise airport in terms of section 7 or within such further time as the proper officer may allow —

- (a) make due report in writing of the arrival, with as many duplicates or extracts as the Commissioner General may require;
- (b) make and subscribe to a declaration as to the truth of the report before the Commissioner General and answer all such questions concerning the aircraft, the cargo and stores, and the crew, passengers and flight as may be put to him by the Commissioner General; and
- (c) produce, if required, the official log books for the flight, the stowage plans and any other documents in his possession relating to the cargo, stores, crew, passengers and flight.

(2) If any report required in terms of this section is found to be in any way incomplete or incorrect, the Commissioner General may, if he or she is satisfied that there was no fraudulent intention, permit the pilot to amend his or her report.

(3) The pilot of an aircraft may, with the permission of the Commissioner General and subject to such conditions as he or she may impose, retain on board goods consigned to any airport for landing at any other airport or land at any airport goods not consigned thereto.

(4) The Minister may, subject to such conditions as he or she may impose, exempt any aircraft or any class or kind of aircraft from all or any of the provisions of this section.

9. (1) The Commissioner General may permit surplus stores to be entered for home consumption or for warehousing.

- (2) For the purposes of this section “sealable goods” means —
- (a) tobacco, cigars, cigarettes and any other preparations of tobacco or substitutes therefor;
 - (b) any spirits or alcoholic beverages;
 - (c) opium, preparations of opium, in any form and opium outfits;
 - (d) cocaine, preparations of cocaine and other habit-forming drugs;
 - (e) saccharin, sweetening substances containing saccharin, and substitutes for saccharin;

Report of
arrival or
departure of
aircraft

Sealing of
goods on
board aircraft

- (f) articles brought or intended as gifts for or for sale to or exchange with any person;
- (g) all non-duty-paid imported goods and all goods shipped at a place in Botswana as aircraft stores; and
- (h) any other goods which may from time to time be declared by the Minister by notice in the *Gazette* to be sealable goods.

(3) The Commissioner General may, in addition to sealable goods, seal up any goods which are unconsumed stores of any aircraft or which are in the possession of the pilot of such aircraft or of any member of the crew thereof or of any passenger on board thereof.

(4) While any aircraft remains at any place in Botswana, a person shall not, except in accordance with regulations, break or disturb any seal placed by the Commissioner General on any goods in terms of this section.

(5) Except as provided in subsection (1), no stores of any nature may be landed without the permission of the Commissioner General and all goods acquired on an aircraft shall, if landed, be declared to the Commissioner General for purposes of payment of any duty due thereon.

(6) The Minister may, subject to such conditions as he or she may impose, exempt any aircraft or any class or kind of aircraft from all or any of the provisions of this section.

When goods
deemed to be
imported

10. (1) For the purposes of this Act, all goods consigned to or brought into Botswana shall be deemed to have been imported into Botswana —

- (a) in the case of goods consigned to a place in Botswana in an aircraft, at the time when such aircraft on the flight in question first came within the control area of the airport authority at that place, or at the time of the landing of such goods at the place of actual discharge thereof in Botswana if such aircraft did not on that flight call at the place to which the goods were consigned or if such goods were discharged before arrival of such aircraft at the place to which such goods were consigned;
- (b) in the case of goods not consigned to a place in Botswana but brought thereto by and landed therein from an aircraft, at the time when such goods were so landed;
- (c) subject to the provisions of subsection (2), in the case of goods brought to Botswana overland, at the time when such goods entered Botswana;
- (d) in the case of goods brought to Botswana by post, at the time of importation in terms of paragraph (a), (b) or (c) according to the means of carriage of such goods; and
- (e) in the case of goods brought to Botswana in any manner not specified in this section, at the time specified in the General Notes to Schedule No. 1 or, if no such time is specified in the said General Notes in respect of the goods in question, at the time such goods are considered by the Commissioner General to have entered Botswana.

(2) For the purposes of subsection (1), a place outside Botswana appointed in terms of this Act as deemed by the Minister under section 7(2) to be a place of entry for goods consigned to Botswana, shall be deemed to be a place in Botswana in respect of goods consigned to such place for removal to Botswana overland.

11. (1) All goods imported into Botswana by aircraft shall, if landed before due entry thereof, be placed in a transit shed, container terminal, container depot or state warehouse, or any other place approved by the Commissioner General.

No landing or loading of goods without permission

(2) All goods landed from an aircraft before due entry of such goods and placed in a transit shed or other approved place in accordance with the provisions of subsection (1) shall be deemed to be still in the aircraft, and as long as such goods remain in such shed or place, the pilot shall remain responsible therefor in all respects and liable for the duty thereon as if the goods had not been removed from such aircraft.

(3) Subject to the provisions of any regulations, no goods shall, without the permission of the Commissioner General, be loaded into an aircraft for exportation from Botswana.

(4) No goods shall, without the permission of the Commissioner General, be laden at any place in Botswana on an aircraft before all inward cargo for that place has been discharged.

(5) Subject to the provisions of subsection (2) and the provisions of any regulations and to any conditions which he or she may impose, the Commissioner General may permit the landing at any place without due entry of goods not consigned to that place from an aircraft which has sustained damage or is in distress.

12. (1) Where any goods are imported by train, the railway authority shall furnish the Commissioner General with such documents as the Commissioner General may require in relation to such goods.

Goods imported or exported overland

(2) The station master or any other person in control of railway premises shall not permit any such goods to be removed from such premises before due entry thereof unless the Commissioner General allows such goods to be so removed, subject to such conditions as he or she may in each case impose, before such entry.

(3) The conductor, guard or other person in charge of a train shall on demand by any officer furnish him or her with all information at his or her disposal in respect of any goods on such train.

(4) Subject to the provisions of subsection (13), the person in charge of any vehicle (other than aircraft or a railway train) whether or not conveying any goods, which arrives by land at any place in Botswana shall come to the office of the officer nearest to the point at which he or she crossed the border or which is most conveniently situated in relation to that point before unloading any goods or in any manner disposing of such vehicle or goods, and make a full written report to such officer concerning the vehicle or goods, the journey and the destination of the goods, and shall make and subscribe to a declaration as to the truth of the report.

(5) Such person shall fully and truthfully answer all questions put to him or her and produce any waybills or other documents demanded of him or her by such officer.

(6) A person shall not remove a vehicle referred to in subsection (4) from the office referred to in that subsection until due entry has been made of such vehicle and the goods carried thereon or until permission for removal has been granted by the officer.

(7) Every person arriving in Botswana overland, on foot or otherwise shall, whether or not he or she has any goods in his or her possession, come to the office of the officer nearest to the point at which he or she crossed the border or the office of the officer which is most conveniently situated in relation to that point, and there report to the officer the circumstances in which he or she entered Botswana.

(8) If such person has any goods in his or her possession, he or she shall furnish such officer with full particulars thereof, and shall fully and truthfully answer all questions put to him or her by the officer.

(9) Such person shall not in any manner dispose of any goods in his or her possession until they have been released by the officer.

(10) The provisions of subsections (7), (8) and (9) shall not apply to persons arriving in Botswana by train or by air and who pass through or disembark at a place where an officer is stationed.

(11) A person in charge of any vehicle (other than aircraft or a train), whether or not used in the exportation of goods overland shall not remove any such vehicle or goods beyond the borders of Botswana unless due entry has been made of such vehicle and the goods carried thereon, or permission for removal has been granted by the Commissioner General.

(12) The Commissioner General may in his or her discretion grant a general permission to any such person.

(13) The Minister may, by notice published in the *Gazette* and subject to such conditions as he or she may impose, exempt any person from the provisions of subsections (4) and (5).

Goods imported
or exported
by post

13. (1) For the purposes of entry and collection of duty on goods imported into Botswana by post, any form or label completed by the sender in respect of the postal item in question and on which the particulars necessary for the assessment of duty are set forth, shall be deemed to be an entry made under the provisions of this Act, and the particulars on any such form or label shall, for the purposes of this Act, be taken as the declaration to be made by the importer under section 41:

Provided that the Minister may by regulations exclude from the provisions of this subsection any goods of a class or kind specified in such regulations or any such goods imported in circumstances so specified.

(2) Notwithstanding anything contained in subsection (1), any goods imported by post which the addressee desires to enter for warehousing, or for removal or export in bond, or under any heading or item of Schedule No. 1 which requires that a certificate be given or a condition

be complied with, or under any item of Schedule No. 3, or under any item of Schedule No. 4 or 5 specified by the Commissioner General, shall be entered at an excise office before an officer.

(3) Notwithstanding anything contained in subsection (1), any goods imported by post by such class of addressee, or any goods imported by post and of such class or kind, as may be specified by the Commissioner General after consultation with the Commissioner General of Postal Services, shall be entered at an excise office before an officer.

(4) In the case of goods exported by post, any form or label affixed to or completed in respect of a postal item and on which a description of the contents and their value are set forth, shall be defined to be a bill of entry for export as required by this Act.

(5) Notwithstanding anything contained in subsection (1) or in any other law but subject to the provisions of subsection (2), any person importing goods by post shall submit the invoice in respect of such goods to the postmaster concerned, and a person shall not receive, remove, take, deliver or in any manner deal with or in such goods unless the correct duty has been paid to that postmaster.

(6) A postmaster may at any time detain any imported postal item under his or her control and cause such postal item to be removed to the officer who may in his or her discretion examine such postal item, and if the goods therein are found not to agree in all respects with the particulars relating to the value, description or quality appearing on the form or label referred to in subsection (1) or the invoice concerned, such goods shall notwithstanding anything to the contrary contained in any other law be liable to forfeiture.

14. (1) Any person entering or leaving Botswana shall, in such a manner as the Commissioner General may determine, unreservedly declare —

Persons entering
or leaving
Botswana

(a) at the time of such entering, all goods (including goods of another person) upon his or her person or in his or her possession which he or she brought with him into Botswana which —

(i) were purchased or otherwise acquired abroad or on any vehicle or in any shop selling goods on which duty has not been paid,

(ii) were remodelled, processed or repaired abroad, or

(iii) are prohibited, restricted or controlled under any law; and

(b) before leaving, all goods which he or she proposes taking with him or her beyond the border of Botswana, and shall furnish an officer with full particulars thereof, answer fully and truthfully all questions put to him or her by such officer and, if required by such officer to do so, produce and open such goods for inspection by the said officer, and shall pay the duty assessed by such officer, if any, to the proper officer.

(2) Any declaration made in terms of subsection (1) shall, for the purposes of this Act, be deemed to be an entry for home consumption or export, as the case may be.

(3) The Commissioner General shall have the power, in all cases where a person is detected or is concerned in or is suspected by him of an attempt to import, export, land, or remove goods illegally or to evade the payment of duties on any goods, forthwith to take the person concerned before a magistrate's court to be summarily or otherwise dealt with, or to secure such person in a police station or other suitable place, until he or she can be taken before such court.

Opening of packages in absence of importer or exporter

15. The Commissioner General may, in the absence of the importer or exporter of any package imported into or landed in or exported from, or suspected by the Commissioner General to have been imported into or landed in, or exported from, Botswana, open and examine such package at the importer's or exporter's risk and expense:

Provided that wherever possible the Commissioner General shall first make all reasonable efforts to ascertain the whereabouts of such importer or exporter and afford the said importer or exporter the opportunity of himself or herself appearing before the Commissioner General and opening the package in question.

State warehouse

16. (1) Whenever any goods are taken to and secured in any State warehouse, the Commissioner General may require rent to be paid for such period as the goods remain therein, at the rates prescribed.

(2) Any officer who has the custody of any goods in any State warehouse may refuse delivery thereof from such warehouse until he or she has been furnished with proof to his or her satisfaction that —

- (a) the person claiming the goods is lawfully entitled to such goods;
- (b) all relevant provisions of this Act or any law relating to the importation or exportation or transit of goods have been complied with; and
- (c) freight and other charges, including landing charges, and rent due in respect of the goods have been paid.

(3) The State or any officer shall in no case be liable in respect of any loss or diminution of or damage to any goods in a State warehouse in respect of any loss or damage sustained by reason of wrong delivery of such goods.

(4) If a warrant or permission for the removal of any goods from a State warehouse has been granted by the Commissioner General, and the person to whom such warrant or permission has been granted does not immediately remove the said goods from the warehouse, they may, notwithstanding any other provisions of this Act, in the discretion of the Commissioner General, be dealt with as if they were goods in respect of which entry has not been made under the provisions of this Act.

Removal of goods in bond

17. (1) Notwithstanding anything to the contrary contained in this Act —

- (a) the importer or owner of any imported goods landed in Botswana, or manufacturer, owner, seller or purchaser of any goods manufactured in an excise warehouse or the licensee of an excise warehouse in which dutiable goods are manufactured or stored

may remove such goods in bond to any place of entry or warehousing place under this Act or to any place outside Botswana:

Provided that such goods manufactured or stored in an excise warehouse may only be so removed to any such warehousing place in the common customs area for warehousing;

- (b) the pilot of an aircraft or person in charge of any vehicle from which any goods were landed at a place in Botswana to which such goods were not consigned may remove such goods in bond to the place to which they were consigned provided evidence is produced to the Commissioner General before entry for removal of the identity of such goods and that the goods in question were consigned to the place to which they are proposed to be removed;
- (c) the owner of or any person beneficially interested in any goods which are in transit through Botswana from any other territory in Africa to any place outside Botswana may remove such goods in bond from the place where they entered Botswana to the place where they are destined to leave Botswana;
- (d) a container operator may remove any container in bond to the container depot or container terminal to which it was consigned, without furnishing the security provided for in subsection (6), and the manifest in terms of section 8 (2) of the goods packed in such container shall be deemed to be due entry for removal in bond of that container; and
- (e) the pilot of an aircraft operating a scheduled service may remove in bond any goods landed from an aircraft at a place in the common customs area and for which an air cargo transfer manifest has been completed, to their place of entry or the common customs area, without furnishing the security provided for in subsection (6), and such air cargo transfer manifest shall be deemed to be due entry for removal in bond of such goods.

(2) For the purposes of subsection (1) (a), imported goods landed in Botswana shall include goods in transit through Botswana which are destined for removal to a consignee in any country outside Botswana.

(3) In addition to any liability for duty incurred by any person under any other provision of this Act, the person who removes any goods in bond in terms of subsection (1) shall, subject to the provisions of subsection (4), be liable for the duty on all goods which he or she so removes.

(4) Subject to the provisions of subsection (5), any liability for duty in terms of subsection (3) shall cease when it is proved to the satisfaction of the Commissioner General by the person concerned —

- (a) in the case of goods removed to a place in the common customs area, that such goods have been duly entered at that place; or
- (b) in the case of goods which were destined for a place beyond the borders of the common customs area, that such goods have been duly taken out of that area.

(5) If the person concerned fails to submit any such proof as is referred to in subsection (6) within a period of 30 days from the date on which the goods in question were entered for removal in bond, he or she shall upon demand by the Commissioner General forthwith pay the duty due on such goods.

(6) Goods shall not be removed in bond in terms of this section from the place where they were landed in Botswana or where they entered Botswana until they have been entered for removal in bond and such entry shall be deemed to be due entry in respect of such goods at that place for the purposes of this Act.

(7) No entry for removal in bond shall be tendered by or may be accepted from a person who has not furnished such security as the Commissioner General may require and the Commissioner General may at any time require that the form, nature or amount of such security shall be altered in such manner as he or she may determine.

(8) The removal in bond of goods shall be subject to such regulations and such conditions as the Minister may prescribe in respect of such goods or any class or kind of such goods or goods removed in circumstances specified by him or her and the Commissioner General may refuse to accept bills of entry for the removal in bond of goods from a remover who has persistently failed to comply with such regulations or conditions or who has committed an offence referred to in section 79.

(9) Goods removed in bond shall not be delivered or removed from the control of the Commissioner General at the place of destination in Botswana except upon due entry according to the first account taken of such goods on landing or on entry for removal in bond thereof or according to the contents of the packages containing such goods as reflected on the invoice issued by the supplier in respect of such goods, and payment of any duty due, including, subject to the provisions of section 71 (19), any duty due on any deficiency.

(10) The Commissioner General may refuse the removal in bond of goods in respect of which a provision of this Act has not been complied with or which are liable to forfeiture.

(11) The State or any officer shall in no case be liable for any loss of or damage of whatever nature to any goods removed in bond or for any loss or damage sustained by reason of wrong removal or delivery.

(12) Notwithstanding the provisions of this section, the Commissioner General may, subject to such conditions as he or she may impose, in respect of goods in transit through Botswana from any other territory in Africa to any destination outside Botswana or any class or kind of such goods or any such goods removed in bond in circumstances specified by him or her, allow such goods to be entered for removal in bond at a place other than the place where the goods entered Botswana.

(13) The Commissioner General may determine the roads and routes and the means of carriage of any goods removed in bond or any class or kind of such goods or any such goods carried in circumstances specified by him or her.

(14) A person shall not, without the permission of the Commissioner General, divert any goods removed in bond to a destination other than the destination declared on entry for removal in bond or deliver such goods or cause such goods to be delivered in Botswana except into the control of an officer at the place of destination.

(15) The Commissioner General may specify the particulars to be reflected on the entry for removal in bond and the documents to be produced by the remover upon entry for removal in bond in respect of any goods removed in bond, or any class or kind of such goods or any such goods removed in circumstances or to a destination specified by him or her.

18. (1) Notwithstanding any liability for duty incurred thereby by any person in terms of any other provision of this Act, any person who exports any goods from an excise warehouse to any place outside the common customs area shall, subject to the provisions of subsection (2), be liable for the duty on all goods.

Exportation of
goods from
excise
warehouse

(2) Subject to the provisions of subsection (3) any liability for duty in terms of subsection (1) shall cease when it is proved to the satisfaction of the Commissioner General by the exporter that the said goods have been duly exported out of the common customs area.

(3) If the exporter fails to submit such proof as is referred to in subsection (2) within a period of 30 days from the date on which the goods concerned were entered for export, he or she shall upon demand by the Commissioner General forthwith pay duty due on the goods.

(4) Goods shall not be exported in terms of this section until they have been entered for export.

(5) No such entry for export shall be tendered by or may be accepted from a person who has not furnished such security as the Commissioner General may require, and the Commissioner General may at any time require that the form, nature or amount of that security be altered in such manner as he or she may determine.

(6) The said exportation of goods shall be subject to the regulations and such conditions as the Commissioner General may impose in respect of the goods concerned or any class or kind of those or those goods exported in circumstances specified by him or her, and the Commissioner General may refuse to accept bills of entry for the said exportation of goods from an exporter who has persistently failed to comply with the said regulations or conditions or who has committed an offence referred to in section 77.

(7) The Commissioner General may refuse the said exportation in respect of which a provision of this Act has not been complied with or which are liable to forfeiture.

(8) The Commissioner General may determine the roads and routes and the means of carriage of any goods so exported or any class or kind of those goods or any such goods carried in circumstances specified by him or her.

(9) A person shall not, without the permission of the Commissioner General, divert any goods so exported to a destination other than the destination entered on entry for exportation.

(10) The Commissioner General may specify the documents to be produced by the exporter upon entry for exportation in respect of any goods so exported or any class or kind of those goods or any such goods exported in circumstances, or to a destination specified by him or her.

PART IV — *Excise Warehouses: Storage and Manufacture
of Goods in Warehouses*

Excise
warehouses

19. (1) The Commissioner General may license at any place appointed for that purpose under the provisions of this Act, warehouses (to be known as excise warehouses) approved by him or her for the storage of such dutiable imported or such dutiable locally-produced goods or for the manufacture of such dutiable goods from such imported or such locally-produced materials or such imported and such locally-produced materials as he or she may approve in respect of each such warehouse.

(2) An excise warehouse under subsection (1) may be licensed either for the storage of dutiable goods (to be known as excise storage warehouses) or for the manufacture of dutiable goods (to be known as excise manufacturing warehouses), but the Commissioner General may license a storage and a manufacturing warehouse on the same premises provided they are separated in a manner approved by him or her.

(3) The Commissioner General may, in addition to any lock used by the licensee, cause any excise warehouse to be locked with a State lock for such period as he or she deems fit, and a person shall not remove or break such lock or enter such warehouse or remove any goods therefrom without the permission of the Commissioner General while it is so locked.

(4) The Commissioner General may at any time take stock of the goods in any excise warehouse and duty shall, subject to the provisions of section 20 (9), be paid.

(5) If the stock is found to be greater than the quantity which should be in such warehouse, the excess shall, subject to the provisions of section 71 (19), be debited to stock and the duty thereon paid on entry for home consumption.

(6) The State or any officer shall in no case be liable for any loss or damage of whatever nature to any goods in an excise warehouse or for any loss or damage sustained by reason of wrong delivery of such goods.

(7) In addition to any liability for duty incurred by any person under any other provision of this Act, the licensee of an excise warehouse shall, subject to the provisions of subsection (8), be liable for the duty on all goods stored or manufactured in such warehouse from the time of receipt into such warehouse of such goods or the time of manufacture in such warehouse of such goods, as the case may be.

(8) Subject to the provisions of subsection (9), any liability for duty in terms of subsection (7) shall cease when it is proved to the satisfaction of the Commissioner General by the licensee concerned that the goods in question have been duly entered in terms of section 20 (7) and have been delivered or exported in terms of such entry.

(9) If the licensee concerned fails to submit any such proof as is referred to in subsection (8) in respect of any goods in the warehouse in question within the period specified in the regulations for which goods of that class or kind may be stored or kept in an excise warehouse or if the licensee commits an offence under this Act in respect of any goods stored or kept in such warehouse he or she shall upon demand by the Commissioner General forthwith pay the duty due on such goods.

(10) Except in exceptional circumstances with the permission of the Commissioner General in writing and subject to such conditions as the Commissioner General may impose, no imported goods entered for storage or goods manufactured in an excise warehouse, excluding spirits or wine in the process of maturation or maceration, shall be retained in any excise warehouse for a period exceeding five years from the time the imported goods were first entered for storage or from the time goods were deemed to have been manufactured in terms of section 47 (2).

20. (1) Any dutiable imported or dutiable locally-produced goods and any beverages produced from excisable spirits in pursuance of any permission granted under the provisions of section 31 (2), being goods or beverages of a class or kind approved by the Commissioner General in respect of each warehouse, may be entered for storage in an excise warehouse with deferment of payment of duty and no such goods or beverages shall be removed to or placed in an excise warehouse until they have been so entered.

Goods in
excise
warehouses

(2) Any entry under subsection (1) shall be deemed to be due entry in respect of such goods at the place of importation or manufacture for the purposes of this Act.

(3) Upon the entry and landing of imported goods for storage in or the transfer of dutiable locally-produced goods to an excise warehouse or the transfer of dutiable manufactured goods from an excise manufacturing warehouse to an excise storage warehouse, the licensee of any such warehouse in which such goods are stored or to which such goods are so transferred shall take and record an accurate account of such goods, which shall include, subject to any deduction that may be allowed under section 71 (19), the debiting to stock of any excess found on receipt of such goods at such warehouses.

(4) The licensee referred to in subsection (3) shall immediately upon the receipt of such goods report to the Commissioner General any such excess so found.

(5) Subject to the provisions of section 71 (19) and of subsection (9), no allowance for loss or diminution of any nature which occurs while such goods are being transported to or kept in any such warehouse or transported from one warehouse to another or removed in bond shall be allowed.

(6) Goods on which no duty is payable and of a class or kind approved by the Commissioner General in respect of each warehouse, may, subject to such conditions and to the keeping of such records as the Commissioner General may in each case determine, without entry, be taken into an excise warehouse for the purpose of being used in the manufacture of or in conjunction with dutiable goods.

(7) Goods which have been stored or manufactured in an excise warehouse shall not be taken or delivered from such warehouse except in accordance with any regulations and upon due entry for one or other of the following purposes —

- (a) home consumption and payment of any duty due thereon;
- (b) re-warehousing in another excise warehouse or removal in bond as provided in section 17; or
- (c) export from an excise warehouse, including supply as stores for foreign-going aircraft.

(8) A person shall not, without the permission of the Commissioner General, divert any goods entered for removal from or delivery to an excise warehouse, except goods entered for payment of duty due thereon, to a destination other than to a destination declared on entry of such goods or deliver or cause such goods to be delivered in Botswana except in accordance with the provisions of this Act.

(9) The duty on any deficiency in an excise warehouse shall be paid forthwith on demand after detection of such deficiency:

Provided that in the case of goods manufactured in any excise manufacturing warehouse or in the case of goods in the process of manufacture and removed from one excise manufacturing warehouse to another such warehouse, the Commissioner General may, allow working, pumping, handling, processing and similar losses and losses due to natural causes, between the time when liability for duty first arises and the time of removal of such goods from the warehouse in which the goods are so manufactured or in which such process of manufacture is completed, to the extent specified in Schedule No. 4 or 6, if he or she is satisfied that no part of such loss was wilfully or negligently caused.

(10) Goods packed for retail sale shall not be entered for storage in a storage warehouse unless they are packed in outer containers normally used in the wholesale trade in respect of such goods.

Special excise
warehouses

21. (1) The Minister may, subject to such conditions as he or she may in each case impose, license at any place in Botswana special excise warehouses for such special purposes and for such period as he or she may specify, provided such security as he may require is furnished.

(2) Unless the Minister otherwise indicates when licensing a special excise warehouse for the storage or manufacture of goods, the provisions of this Act in respect of excise storage or manufacturing warehouses or the storage or manufacture of goods in such warehouses, shall apply to such special warehouse and to the storage or manufacture of goods therein, as the case may be.

22. The Commissioner General may, subject to regulations if any, made by the Minister, permit samples of goods in an excise warehouse to be taken by the owner of such goods and may permit payment of duty thereon to be deferred until the goods from which such samples have been taken are entered for delivery from that warehouse for any purpose.

Samples of goods in excise warehouse

23. The Commissioner General may allow the storage or manufacture in an excise warehouse of goods the importation, manufacture or disposal of which is prohibited or restricted under any law, provided such goods are stored or manufactured in such warehouse for export or supply as stores for foreign-going aircraft only.

Storage or manufacture of prohibited goods

24. If any goods shipped as stores for any foreign-going aircraft from an excise warehouse under the provisions of section 20 (7) or any goods shipped as stores for such aircraft outside Botswana are consumed, sold or disposed of on such aircraft at any place in Botswana when the aircraft is not airborne, or on such aircraft on a flight between any places in Botswana or between a place in Botswana and any other place in the common customs area, the pilot of such aircraft shall be liable for the duty on such goods so consumed, sold or disposed of and shall upon demand by the Commissioner General forthwith pay the duty due on such goods.

Aircraft stores consumed in Botswana

25. Subject to the provisions of this Act, the Commissioner General may permit the licensee of an excise storage warehouse or the owner of any goods in such warehouse to sort, separate, pack or repack any goods in such warehouse and to make such alterations therein or such arrangements as may be necessary for the preservation of those goods or for the sale, exportation or other lawful disposal thereof.

Sorting, packing, etc., in excise storage warehouses

26. (1) Except with the prior permission of the Commissioner General —

Transfer of ownership or pledging or hypothecation of warehoused goods

- (a) the owner of any dutiable goods in an excise warehouse may not enter into any agreement whereby —
 - (i) his or her ownership of such goods is transferred to any other person, or
 - (ii) such goods are pledged or otherwise hypothecated in favour of any other person; and
- (b) any person in whose favour such goods have been pledged or hypothecated may not enter into any agreement whereby any rights obtained by him by virtue of such pledging or hypothecation are ceded to any other person.

Special provisions in respect of excise manufacturing warehouses

(2) Any agreement entered into contrary to the provisions of subsection (1) shall for the purposes of this Act be deemed to be null and void.

27. (1) Subject to the provisions of this Act, goods liable to duty may not be manufactured except in terms of this section and except in an excise manufacturing warehouse licensed under this Act:

Provided that spirits distilled by agricultural distillers shall be excluded from the requirement of manufacture in an excise manufacturing warehouse and that goods may, with the permission of the Commissioner General, be manufactured in a special excise warehouse licensed under this Act.

(2) Subject to the provisions of this Act, the Minister may, on such conditions as he or she may impose, permit the manufacture under the provisions of this Part of any goods in any excise manufacturing warehouse if any of the goods used in such manufacture are liable to duty or if the goods so manufactured are dutiable.

(3) Any dutiable goods brought into and intended for use in an excise manufacturing warehouse in the manufacture of goods liable to duty shall be entered for home consumption and any duty due thereon shall be paid prior to such use.

(4) The manufacturing of goods shall not take place in an excise manufacturing warehouse until all premises and plant intended for use in connection with such manufacturing and the purpose for which they are to be used have been approved by and registered with the Commissioner General.

(5) Plans of the premises and plant to be used in connection with such manufacturing and of the location of the plant on such premises and particulars of any identifying numbers or marks on any plant shall be submitted to the Commissioner General before the commencement of manufacturing and no alteration to such premises or plant shall be made without the prior permission of the Commissioner General.

(6) All operations in excise manufacturing warehouses shall be subject to the right of supervision by officers.

(7) The Commissioner General, may in writing, require every licensee of an excise manufacturing warehouse to provide suitable office accommodation, board and lodging for any officer stationed at or visiting such warehouse for the purposes of investigating that warehouse in terms of the Act.

(8) A person so providing board and lodging for an officer shall be entitled to fair remuneration therefor.

(9) The Commissioner General may give instructions in writing to any licensee specifying in what part of the warehouse —

- (a) any process in the manufacture is to be carried on; and
- (b) any materials for use in manufacture and manufactured goods, respectively, are to be kept.

(10) A licensee shall not, without the written permission of the Commissioner General, in an excise manufacturing warehouse carry on any business except that for which the warehouse is licensed and the premises and plant are registered.

(11) A person shall not, except with the written permission of the Commissioner General —

- (a) use any premises or plant required to be registered in terms of the provisions of this Part for any purpose other than that detailed in such registration;
- (b) effect any alteration to any structure on such premises or to any such plant;
- (c) bring into or have on such premises, any plant other than that detailed in such registration or remove any plant from such premises; or
- (d) place below the surface of the ground any pipe or tube for conveying any material or product in a warehouse unless such pipe or tube is enclosed in casing capable of being easily opened so that the pipe or tube is exposed to view.

(12) The Commissioner General may, by notice published in the *Gazette*, appoint the days on which and the hours during which all or any of the operations in an excise manufacturing warehouse (including the removal of goods) shall be carried out.

(13) A distilling operation shall not be commenced until the whole or any part of the distilling system or plant, as the Commissioner General may require, has been provided, at the expense of the licensee, with fittings, and requirements to permit of the insertion or affixing of excise meters, gauges, rods, locks and seals according to the regulations, for the purpose of securing such system or plant, and until such system or plant has been duly secured by an office.

(14) If any meter, rod, lock or fitting is tampered with or damaged, or if any pipe, cock, fastening or fitting connected with a still, vessel or other manufacturing or marking equipment is pierced or damaged, the licensee shall forthwith repair or renew the article in question or an officer may effect the repair or renewal at the expense of the licensee.

(15) If any such tampering, damage or piercing has been directly or indirectly caused by the wilful act, or by the neglect or with the connivance of the licensee or his or her employee, such licensee, in addition to liability for the cost of the repair or renewal, shall be guilty of an offence.

(16) The burden of showing that any such tampering, damage or piercing was not caused as specified in subsection (15) shall rest upon the licensee.

(17) The Minister may, subject to such conditions as he or she may impose, exempt the manufacture of any class or kind of goods from any provision of this section.

Ascertaining quantity of spirits by measuring the mass or volume

28. (1) The quantity of spirits in any container may be calculated by measuring the mass or volume.

(2) In ascertaining the quantity of spirits by measuring the mass, the tables prescribed in the regulations shall be used, and the quantity ascertained in accordance with the said tables shall be deemed to be the true quantity of such spirits for the purposes of this Act.

Classification of spirits

29. Spirits distilled in Botswana shall not, for the purposes of this Act, be classed as being spirits of the product of the vine until such spirits have been so certified by the Commissioner General and any spirits not so certified shall be deemed to be spirits other than of the product of the vine.

Control of use of spirits for certain purposes

30. (1) A person shall not use spirits, distilled from the product of the vine, in the manufacture of alcoholic beverages unless such spirits have been certified by the Commissioner General to be suitable for such use:

Provided that if the Commissioner General declines to certify any spirits as suitable for such use as aforesaid the manufacturer may redistill such spirits or treat the same by any method approved by the Commissioner General and thereafter, in his discretion, the Commissioner General may certify the spirits as suitable for use in the manufacture of alcoholic beverages.

(2) The blending of brandy, and the production from spirits of any other beverage or any other non-excisable goods shall be subject to such supervision by an officer as the Minister may in each case consider necessary.

(3) The provisions of subsection (1) shall not apply to an agricultural distiller or a wine-grower who manufactures alcoholic beverages under the provisions of this Act for his or her private use.

Entry of spirits for use in manufacture

31. (1) Spirits which have not been entered for home consumption shall not be used in the production of beverages or other non-excisable goods.

(2) The Minister may, on such conditions as he or she may in each case impose, permit the use of spirits which have been entered for home consumption in the production of beverages on premises which have been licensed as an excise storage warehouse and may, without prejudice to the provisions of section 102, permit payment of the duty on any such spirits used in the production of beverages on any such premises to be deferred until such beverages are delivered from any such warehouse.

(3) A person shall not, without the permission of the Commissioner General, re-distill spirits which have been entered for home consumption.

(4) Any such permission may be granted subject to such conditions as the Commissioner General may in each case impose.

(5) Beverages or other non-excisable goods produced in contravention of the provisions of subsection (1) and any spirits re-distilled in contravention of subsections (3) and (4), shall be liable to forfeiture.

32. The strength of any spirits or spirituous preparations shall, for duty purposes, be ascertained in the manner prescribed by the Minister.

Ascertaining strength of spirits

33. Subject to the provisions of section 66, a person shall not distil spirits in a still which does not comply with the requirements prescribed in the regulations as to use, capacity or construction:

Requirements in respect of stills

Provided that the Minister may, by an order published in the *Gazette*, exempt any person or still from any provision of this section. Special provisions regarding spirits manufactured by agricultural distillers

34. (1) The manufacture of spirits by an agricultural distiller shall be subject to such supervision by an officer as the Commissioner General may in each case consider necessary.

Special provisions regarding spirits manufactured by agricultural distillers

(2) An allowance may be made for natural waste and evaporation on all spirits of his or her own distillation stored by an agricultural distiller on his or her farm, to the extent specified in Schedule No. 6, if the Commissioner General is satisfied that no part of such loss was wilfully or negligently caused.

(3) No agricultural distiller shall use his or her still for distilling spirits from any material other than produce grown on the farm of which he or she is the owner or occupier and which is of a kind prescribed by regulations.

(4) Subject to the provisions of this Act and the Liquor Act, the provisions of section 20 (7) shall *mutatis mutandis* apply in respect of spirits manufactured from grapes by any agricultural distiller specified by the Minister by notice and for the purpose of such application any reference in the said subsection to an excise warehouse shall be deemed to be a reference to the farm on which such spirits are manufactured.

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35. (1) The Commissioner General may, subject to such conditions as he or she may impose in each case, license the premises of anybody or person who holds a licence under any law to deal in wine in wholesale quantities, as a special excise warehouse for the purpose of manufacturing wine.

Special provisions regarding wine

(2) Special warehouses licensed under subsection (1) shall, for the purposes of this Part be deemed to be excise manufacturing warehouses. Special provisions regarding cigarettes and cigarette tobacco

36. (1) The Minister may by regulations prescribe the sizes and types of containers which may be used by a manufacturer for the packing of cigarettes and cigarette tobacco.

Special provisions regarding cigarettes and cigarette tobacco

(2) A manufacturer may not remove any cigarettes or allow any cigarettes to be removed from the excise manufacturing warehouse in question unless they have been packed in the prescribed manner and an impression stamp determined by the Commissioner General has been made on their containers:

Provided that the Commissioner General may allow cigarettes so packed to be removed from such warehouse, in such circumstances as he or she may deem fit, without such impression stamp having been made on such containers.

(3) Cigarettes or cigarette tobacco shall not be sold or disposed of or removed from the excise manufacturing warehouse in question in a partly or completely manufactured condition except in accordance with the provisions of this Act.

(4) A person shall not —

(a) counterfeit or make any facsimile of any die or impression stamp determined under subsection (2); or

(b) be in possession of, use or offer for sale or for use —

(i) any impression stamp counterfeited in contravention of paragraph (a), or

(ii) any facsimile of any impression stamp made in contravention of paragraph (a).

Specific provisions regarding beer

37. (1) For the purposes of this section, “beer” means beer made from malt classified under specified and tariff item 104.10 of Part 2 of Schedule No. 1.

(2) Every manufacturer shall, in respect of beer manufactured by any manufacturer in Botswana, register with the Commissioner General, the brand names, whereunder such beer will be sold or disposed of for home consumption, together with the alcoholic strength by volume and the quantity which will be indicated on each container size of the beer so sold or disposed of under any such name, and no beer shall be sold or disposed of unless so registered.

(3) Where there have been any changes in the particulars of the beer so registered, the manufacturer shall register such changes in a form as the Commissioner General may from time to time prescribe, and subject to such conditions as the Commissioner General may prescribe.

(4) Where beer is subject to further fermentation after being packaged, the alcoholic strength by volume to be registered and indicated on the container shall be the strength which the beer is reasonably expected to have when consumed.

(5) No brew of beer shall be packaged for home consumption if the alcoholic strength by volume thereof exceeds the registered strength after deduction of any tolerance prescribed by regulations.

(6) If beer in bulk is removed in bond from an excise manufacturing warehouse, the alcoholic strength by volume shall be tested before removal and recorded on all documents of removal and reflected in the records required to be kept in terms of the regulations.

(7) No beer shall be sold or disposed of by any manufacturer for home consumption except in a container which shall indicate the brand name, the alcoholic strength by volume and quantity of such beer, and any invoice or other documents relating to such sale or disposal of such beer shall indicate the registered brand name thereof.

(8) Any description on any container of beer bearing an indication of a brand name, alcoholic strength by volume and quantity registered with the Commissioner General shall be deemed to be a declaration for the purposes of assessment of duty in terms of this Act.

(9) The Commissioner General may, by notice published in the *Gazette*, exempt beer of any class or kind from the provisions of subsection (2) or (7).

(10) If the actual strength by volume, of any beer in any container not intended for export as contemplated in subsection (21), bearing an indication of a name and alcoholic strength by volume registered with the Commissioner General under this section is ascertained, after deduction of any tolerance prescribed by regulations, to be higher than the alcoholic strength by volume registered in relation to beer of such name, the manufacturer shall be liable for the duty on the full quantity of the brew or blend of brews of beer from which such container was filled according to the actual strength as ascertained in respect of the contents of such container.

(11) If the Commissioner General is unable to establish such quantity from the records provided by the manufacturer, he or she may determine a quantity which shall be deemed to be such full quantity.

(12) Any beer of any brew or blend of brews of beer referred to in subsection (10) not delivered from the stocks of such manufacturer shall be liable to forfeiture.

(13) Every manufacturer shall —

(a) test the alcoholic strength by volume of any beer or brew or blend of beer using a method approved by the Commissioner General in writing, and record the results of each test prescribed by regulations; and

(b) keep a record of the actual quantity of beer in each container size packaged for sale or disposal for home consumption.

(14) Where the average of the test results for any registered brand name over any two successive periods of three months show that the average alcoholic strength by volume, although within any tolerance prescribed by regulations, exceeds the registered strength after deduction of any average allowance prescribed by regulations, duty shall, if the Commissioner General so determines, be payable in respect of such excess strength on all beer accounted for during such periods.

(15) Payment of the duty referred to in subsection (14) shall be shown separately on, and included with, the first account presented to the Commissioner General after the end of such period.

(16) Where the average alcoholic strength by volume so exceeds the registered strength, the manufacturer shall change the registration within the time prescribed by regulations.

(17) Where the actual total quantity of beer of each container size sold or disposed of for home consumption during any period of three months exceeds the calculated total quantity, according to the registration for such container size, and after deduction of any average allowance as prescribed by regulations, duty shall be payable on the excess quantity.

(18) Such excess quantity shall be shown separately on, and payment of duty thereon included with, the first account presented to the Commissioner General after the end of such period.

(19) A manufacturer shall not be entitled to any refund of duty if the alcoholic strength referred to in subsection (14) or the quantity referred to in subsection (17) is less than the registered strength or quantity, as the case may be.

(20) An officer may take samples of any beer at any time and send samples for analyses to any person designated by the Commissioner General in writing to analyse samples.

(21) Any beer intended for export shall only be exported in containers with a distinguishing mark as the Commissioner General may approve in writing.

(22) The Commissioner General may by regulations prescribe the following in relation to beer —

- (a) the manner in which alcoholic strength by volume and quantity are determined for the purposes of registration;
- (b) the tolerance allowable on registered alcoholic strength by volume;
- (c) the average allowance for the purposes of subsections (14) and (17);
- (d) records to be kept and reports to be furnished of the ingredients used, production, test results of the alcoholic strength by volume of brews, quantities manufactured and put in containers, losses and beer returned;
- (e) in relation to samples to be taken by an officer —
 - (i) procedure or method for the taking of samples,
 - (ii) the method of analysis of such sample,
 - (iii) the form for reporting on the analysis of such sample by a designated person, or
 - (iv) the results of such analysis and any other particulars as may be required on such form;
- (f) the time and circumstances within which any change of the alcoholic strength by volume or quantity is required to be registered; and
- (g) any other reasonable measure for controlling the manufacturing processes or the removal of beer for home consumption or export.

Special provisions in respect of the manufacture of goods and the collection of duty

38. (1) Every manufacturer of goods specified in Section B of Part 2 of Schedule No. 1 and every owner of goods specified in Section B of Part 2 of Schedule No. 1 manufactured by him or her partly or wholly from materials owned by such owner, shall license his or her premises as a special excise warehouse for purposes of duty specified in Section B of Part 2 of Schedule No. 1 in terms of the provisions of this Act, and no such manufacturer or owner shall manufacture or deal in or with goods specified in Section B of Part 2 of Schedule No. 1 unless he or she has so licensed his or her premises.

(2) Notwithstanding anything to the contrary contained in this Act —

- (a) where the value added by any process in the manufacture of goods specified in Section B of Part 2 of Schedule No. 1 is, in the opinion of the Commissioner General low in relation to the manufacturer's selling price of such goods, or where any process in the manufacture of goods specified in Section B of Part 2 of Schedule No. 1 presents in his or her opinion exceptional difficulties in the collection of duty as specified in Section B of Part 2 of Schedule No. 1 in respect of such goods, the provisions of subsection (1) shall apply, and due entry of such goods shall be effected, at such stage in the manufacture of the said goods as he or she may in his discretion determine, and the process which shall be decided to be included for the purposes of calculating the value for purposes of duty specified in Section B of Part 2 of Schedule No. 1 shall be as determined by him or her; and
- (b) the Commissioner General may, subject to such conditions as he or she may impose in each case —
- (i) where the production and disposal of any goods specified in Section B of Part 2 of Schedule No. 1 are performed by different persons, or under other circumstances rendering it expedient in his opinion to do so, issue one licence under the provisions of this Act in respect of the premises of two or more persons concerned, and thereupon each such persons shall be jointly and severally liable for duty specified in Section B of Part 2 of Schedule No. 1 on all the goods specified in Section B of Part 2 of Schedule No. 1 concerned, any one paying, the other or others to be absolved *pro tanto*,
 - (ii) include in a special excise warehouse licence issued under this Act in respect of the premises of any manufacture of goods specified in Section B of Part 2 of Schedule No. 1 any warehouse, depot, agency, branch or other storage place approved by the Commissioner General and in which any such goods owned by such manufacturer are stored, and thereupon such goods so stored shall, for the purposes of this Act, be deemed to be in the licensed special excise warehouse of such manufacturer, and the licensee concerned shall be liable as such in all respect for compliance with the requirements of this Act and for the duty specified in Section B of Part 2 of Schedule No. 1 on such goods so stored,
 - (iii) in such circumstances as he may deem expedient, license the premises of any dealer in goods specified in Section B of Part 2 of Schedule No. 1 as a special excise warehouse under the provisions of this Act, and thereupon such dealer shall comply with the requirements of this Act relating to the collecting of duty specified in Section B of Part 2 of Schedule No. 1 on such goods, and

(iv) make such temporary or permanent adjustment to the value of any goods specified in Section B of Part 2 of Schedule No. 1 as he or she may deem reasonable in circumstances which are in his or her opinion exceptional.

(3) Goods specified in Section B of Part 2 of Schedule No. 1 manufactured in Botswana by any person for his or her own use and not for sale or disposal and in circumstances which in the opinion of the Commissioner General do not constitute a business venture, may, subject to such conditions as he or she may impose in each case, be exempt by the Commissioner General from the payment of duty specified in Section B of Part 2 of Schedule No. 1 thereon.

(4) Goods specified in Section B of Part 2 of Schedule No.1 and manufactured in Botswana by any person for sale or disposal and in circumstances which in the opinion of the Commissioner General constitute a business venture, or any class or kind of such goods, may, subject to such conditions as the Commissioner General may impose, be exempted from the payment of duty specified in Section B of Part 2 of Schedule No. 1 thereon if —

(a) the average value for purposes of duty specified in Section B of Part 2 of Schedule No. 1 of such goods or such class or kind of such goods has, during such period or periods as the Minister may determine, not exceeded such amount as the Minister may determine;

(b) the value for purposes of duty specified in Section B of Part 2 of Schedule No. 1 of such goods or such class or kind of such goods is in the opinion of the Commissioner General not likely to exceed the amount referred to in paragraph (a) during one calendar year; or

(c) such circumstances as may be prescribed by regulations apply.

Duties
applicable
to goods
manufactured
in excise
warehouse

39. (1) In respect of any goods manufactured in an excise warehouse there shall be paid, subject to the provisions of section 84, on entry for home consumption thereof, duty at the under-mentioned rates, namely —

(a) if such manufactured goods are not liable to duty, the excise rate of duty applicable in terms of Schedules Nos. 1 and 2 on any imported goods used in the manufacture of such manufactured goods and the excise rate of duty applicable in terms of Schedule No. 1 on any goods used in the manufacture of such manufactured goods; and

(b) if such manufactured goods are liable to duty, the excise rate of duty applicable in terms of Schedule No. 1 on such manufactured goods.

(2) Notwithstanding the provisions of subsection (1), but subject to the provisions of subsection (4), the Commissioner General may, on such conditions as he or she may in each case impose, for the purpose of preserving any goods in an excise storage warehouse or of reconditioning such goods which as a result of contamination or

deterioration or for any other reason, have become unsaleable or not readily saleable or for the purpose of fulfilling special orders, permit such goods to be reconditioned or to be mixed or blended in such warehouse with other goods, and in that event duty shall be paid, in lieu of the duties prescribed in subsection (1) according to the first account taken of any such goods or the total quantity of such reconditioned, mixed or blended goods, whichever quantity is the greater, as follows, namely —

- (a) if such reconditioned, mixed or blended goods are not liable to duty, at the excise rate of duty applicable in terms of Schedules Nos. 1 and 2, on any imported goods contained in such reconditioned, mixed or blended goods, and at the excise rate of duty applicable in terms of Schedule No. 1, on any goods contained in such reconditioned, mixed or blended goods; and
- (b) if such reconditioned, mixed or blended goods are liable to duty, at the excise rate of duty applicable in terms of Schedule No. 1, on the total quantity of such reconditioned, mixed or blended goods, and, in addition thereto, duty in an amount equal to the amount by which the duty at the rate applicable in terms of Schedules Nos. 1 and 2, on the imported goods contained in such reconditioned, mixed or blended goods, exceeds the duty at the rate applicable in terms of this paragraph on such proportion of such reconditioned, mixed or blended goods as is represented by such imported goods contained therein:

Provided that such reconditioned, mixed or blended goods shall, in either case, qualify for any rebate of duty specified in respect of such goods in any applicable item of Schedule No. 3, 4 or 6.

(3) Where the Commissioner General has permitted any goods to be reconditioned or to be mixed or blended in an excise storage warehouse with other goods, such warehouse shall, without being licensed as an excise manufacturing warehouse and without approval of the premises or plant thereon, be regarded for the purposes of this Act as a licensed excise manufacturing warehouse.

(4) Notwithstanding anything to the contrary contained in this Part, the Commissioner General may, on such conditions as he or she may in each case impose, permit the mixing or blending of mineral oil products which have been entered for home consumption and have passed out of excise control but have not been delivered from the stocks of the importer or the manufacturer, for the purposes of rendering such goods saleable or more readily saleable or of fulfilling special orders.

(5) Any duty paid in respect of any goods so used for mixing or blending shall be deemed to have been paid in respect of any duty payable in accordance with the provisions of subsection (4) in respect of the mineral oil products obtained by such mixing or blending.

(6) Nothing contained in this section shall be construed as authorising a refund of any amount by which any duty already paid or assessed in respect of any goods so used for mixing or blending exceeds the duty payable under subsection (5):

Provided that no rebate for any loss or deficiency in respect of petrol and any distillate fuel so reconditioned, mixed or blended exceeding the rebate specified in section 71 (36) and (37), respectively, shall be allowed on such goods.

(7) Any such mineral oil product used in such mixing or blending shall be deemed to consist entirely of imported goods unless it is proved that it consists entirely of excisable goods or it is proved that it contains such a small proportion of imported goods that the Commissioner General considers it negligible, in which event such mineral oil products shall be deemed to consist entirely of goods.

(8) For the purposes of subsection (4), “importer” or “manufacturer” includes any person who, by virtue of an agreement with a person who imports or manufactures mineral oil products, undertakes the distribution or sale in Botswana, in wholesale quantities, of mineral oil products imported or manufactured by the importer or manufacturer.

(9) If the Commissioner General is satisfied that any goods to which this Act relates have become mixed by an act or omission which by the exercise of reasonable care could not have been avoided, he or she may apply the provisions of subsection (2), in so far as that subsection relates to the duty payable and any rebate of duty, as if such goods were mixed in an excise storage warehouse with his permission.

(10) Notwithstanding anything to the contrary in this Part contained, the Commissioner General may, on such conditions as he or she may in each case impose, permit the mixing or blending in such circumstances and at such place as he or she may specify of any mineral oil products with one another or with other goods whether or not such products or goods are in an excise storage warehouse or have been entered for home consumption and have passed out of the control of the Commissioner General for any purpose, including that of rendering such goods saleable or more readily saleable or of fulfilling special orders.

(11) There shall be paid on entry for home consumption, in addition to any duty payable in terms of this section and subject to the provisions of sections 27 (3) and 77, surcharge at the rate applicable in terms of Schedule No. 1 on any surcharge goods used or incorporated in the manufacture, reconditioning, mixing or blending of any goods to which this section relates and on any such manufactured, reconditioned, mixed or blended goods which are liable to surcharge in terms of the said Schedule.

40. (1) Notwithstanding anything to the contrary contained in this Act, where —

(a) any goods are classified under and specified in any heading or subheading of Chapter 27 of Part 1 of Schedule No. 1;

Special provision in respect of marked goods, certain goods being free of duty

- (b) such goods are also classified under and specified in any item of Part 2 and Part 5 of Schedule No.1;
- (c) such heading or subheading has been expressly quoted in any such item; and
- (d) a free rate of duty is prescribed in respect of each such heading or subheading and such item,

such goods shall, as may be prescribed by regulations, on importation into or manufacture in Botswana or on being marked, be accounted for in any excise warehouse licensed in terms of this Act.

(2) The Commissioner General may, for the purposes of this section, and subject to such conditions as he or she may impose approve in each case in order to ensure the proper control over the storage, marking and removal of goods contemplated in terms of this section, approve any such warehouse and any licensee or class of licensee of such warehouse.

(3) A person shall not, without the approval of the Commissioner General in writing, deal in any goods in any manner contemplated in terms of this section.

(4) If any goods are described in any heading or subheading or item referred to in subsection (1) as marked, the unmarked goods concerned shall be marked by the approved licensee in the approved warehouse by the addition of such marker, in such proportion which is equal to or exceeds, and in accordance with such procedure and control measures, as may be prescribed by regulations.

(5) Any goods contemplated in subsection (1) shall be stored separately from any other goods and shall be subject to the provisions of this Act relating to dutiable goods stored in and removed from an excise warehouse, as may be prescribed by regulations.

(6) Subject to the provisions of subsection (8), any reference to “marked goods” or “marker” in this Act shall be deemed to be a reference to unmarked goods referred to in subsection (7) which have been marked and the marker which is required to be added as contemplated in subsection (4).

(7) Any reference to “unmarked goods” in this or any other section or in any heading or subheading of Chapter 27 of Part 1 or in any item of Part 2 or Part 5 of Schedule No.1 or in any note to such Chapter or Part or in any regulations made under this Act, shall be deemed to be a reference to goods which, except for the reference to marked, are of the same description as marked goods and are specified as unmarked goods of such description in any such heading, subheading or item.

(8) Whenever it is necessary for the purpose of establishing any contravention of any provision of this section, any goods shall be deemed to contain marked goods when such goods contain a proportion of the marker equal to or exceeding that as may be prescribed by regulations.

(9) Such addition of a marker shall be deemed not to constitute the mixing or blending for the purposes of —

- (a) section 39; or

(b) the classification of any goods under any heading, subheading or item in Schedule No. 1, except as provided in this section.

(10) The application of the free rate of duty specified in any heading or subheading of Chapter 27 of Part 1 or in any item of Part 2 and Part 5 of Schedule No. 1 in respect of any goods described as marked goods, shall be subject to the provisions of this section.

(11) Any person who sells or disposes of in any manner, whether or not for any consideration, any marked goods at any time in excess of the quantity prescribed by any regulations, shall issue an invoice to the purchaser, or to any other person to whom the goods are so disposed of, containing such particulars as the Commissioner General may prescribe in writing.

(12) Any person who sells or disposes of marked goods shall keep a copy of such invoice and any person to whom such invoice is issued shall keep such invoice for such period as the Commissioner General may determine by notice published in the *Gazette*.

(13) Any person referred to in subsection (11) and any other person who is at any time in possession of or has under his or her control any marked goods in excess of the quantity prescribed by regulations, shall complete and keep such books, accounts and other documents in such form, reflecting such particulars and for such period as may be prescribed by regulations.

(14) The provisions of subsection (11) shall not apply to stock loan transactions between approved licensees of excise warehouses.

(15) A person shall not —

(a) mix any marked goods in any proportion with —

(i) distillate fuel or petrol,

(ii) any lubricity agent for use as fuel in any engine, or

(iii) any lubricity agent or be in possession of such goods for mixing with any lubricity agent in any circumstances or for any purpose, otherwise than in accordance with this section or any regulations;

(b) use any marked goods, whether or not mixed with any other goods in any proportion, as fuel in any engine;

(c) sell or dispose of, or acquire in any manner, whether or not for any consideration, any marked goods mixed with any lubricity agent for use as fuel in any engine;

(d) be in possession of or sell any marked goods mixed in any proportion with distillate fuel or petrol;

(e) be in possession of any marked goods or marked goods mixed in any proportion with any lubricity agent for use as fuel in any engine;

(f) remove or neutralise or attempt to remove or neutralise any marker in any marked goods;

(g) add any substance to any marked goods which may prevent or impede the detection of the marker;

- (h) mix any unmarked goods with any marked goods; or
- (i) unless approved by and subject to such conditions as may be imposed by the Commissioner General, import any goods containing any marker.

(16) Any person who so mixes or uses or sells or disposes or acquires or possesses any marked goods or so adds any substance to any marked goods or so removes or neutralises or attempts to remove or to neutralise any marked or any person to whom any invoice referred to in subsection (11) has been issued in respect of the marked goods concerned, shall, in addition to any other liability incurred in terms of this Act, be liable, as the Commissioner General may determine, for the payment of an amount not exceeding the duty that may be leviable on any distillate fuel, petrol, lubricity agent or unmarked goods in accordance with the provisions of Schedule No. 1, whichever yields the greatest amount of duty, in respect of all marked goods which —

- (a) are in possession or under the control of such person or on any premises in the possession or under the control of such person; and
- (b) were previously sold or disposed of or purchased or were in the possession or under the control of such person or on any premises in the possession or under the control of such person at any time, unless it is shown within 30 days from the date of any demand for payment of any amount in terms of this section that the goods concerned have not been dealt with contrary to the provisions of subsection (15).

(17) If different rates of duty on any distillate fuel, petrol, lubricity agent or unmarked goods, were in force during any period in respect of which the duties are calculated for the purposes of the payment referred to in subsection (16), the highest rate in force at the relevant time shall be applied for the purposes of calculating duty payable in terms of the said subsection (16).

(18) For the purposes of calculating the duty payable on any marked goods mixed with distillate fuel, petrol, unmarked goods or lubricity agent, in any tank, including the fuel tank of any engine, such duty shall be calculated on the total quantity of such mixed goods, in accordance with the provisions of subsection (16).

(19) Notwithstanding anything to the contrary contained in this Act, any person who fails to —

- (a) keep any invoice issued or a copy thereof;
- (b) issue any invoice;
- (c) complete and keep the books, accounts and documents; or
- (d) forthwith furnish any officer at such officer's request with such invoice or copy thereof and with the books, accounts and documents, required to be completed and kept,

shall, in addition to any other liability incurred in terms of this Act, in respect of the goods to which such failure relates, be liable, as the Commissioner General may determine, for the payment of an amount not exceeding the duty that may be leviable on any distillate fuel, petrol, lubricity agent or unmarked goods in accordance with the provisions of Schedule No. 1, whichever yields the greatest amount of duty, unless it is shown, within 30 days of the date of any demand for payment of such amount in terms of this section, that the goods concerned have not been dealt with contrary to the provisions of this section.

(20) Any amount which any person is liable to in terms of this section shall be payable to the Commissioner General upon demand.

(21) Payment of any amount in respect of the marked goods referred to in subsection (16) (a) shall not absolve the person concerned from compliance with the provisions of subsection (15).

(22) For the purposes of this section, the Commissioner General may designate any officer to —

- (a) take samples of any goods in any tank or other container or in any fuel tank of any engine;
- (b) analyse such samples or send them for analysis to any person designated in terms of this subsection; or
- (c) stop and detain any vehicle or mobile apparatus with or without the assistance of any member of the Botswana Police Service or the Botswana Defence Force.

(23) The provisions of section 103(2) shall apply to any sample taken under this section.

(24) The Commissioner General may by regulations prescribe —

- (a) the form for reporting on any vehicle or mobile apparatus stopped or premises visited, or any person concerned with such vehicle, mobile apparatus or premises, or on any procedure or method for the taking of analysis of any sample by an officer, or on the results of such analysis and any other particulars as may be required on such form;
- (b) the form for reporting on the analysis of such sample, the results of such analysis and any other particulars as may be required on such form; and
- (c) the method for sealing any tank or container.

(25) Any person who is in any way concerned with any marked goods or any vehicle or mobile apparatus or any premises where any tank or other container is situated, shall furnish an officer, on demand, with any particulars requested by the officer for the purposes of the report referred to in subsection (24).

(26) Whenever an officer has detained any vehicle, mobile apparatus, engine, tank or any container or goods in terms of this Act for the purposes of investigating any matter to which this section relates, he or she shall not, if any goods are tested for the presence of a marker, take any action to enforce any other provision of this Act, unless the

person is in possession of a report by any officer designated in terms of subsection (22), which contains particulars indicating that the goods concerned have been dealt with contrary to the provisions of this section.

(27) Any person who is in any way concerned with such goods as contemplated in subsection (16) shall be liable in respect thereof for any payment of an amount calculated on the same basis as provided in the said section.

(28) If an officer finds any goods to have been dealt with contrary to the provisions of this section such goods shall be liable to forfeiture in accordance with this Act.

(29) The owner or whoever has possession or control of any goods, vehicle, mobile apparatus, engine, tank or other container, shall be liable for any reasonable costs and expenses, including the costs of analysing any sample, incurred by, and charges due to, the Commissioner General in the handling of such goods, vehicle, mobile apparatus, engine, tank, or container for the purposes of this section.

(30) Notwithstanding anything to the contrary contained in this Act, whenever any marked goods have been mixed with or contaminated by unmarked goods or any other goods, by an act or omission which, by the exercise of reasonable care could not have been avoided, such mixing or contamination shall, in the event that the proportion of the marker present in such mixed or contaminated goods is less than the proportion prescribed by regulations in terms of subsection (4), but is equal to or exceeds the proportion prescribed by regulations in terms of subsection (8), shall forthwith be reported to the Commissioner General, unless such mixing or contamination occurs within a licensed excise warehouse, and the licensee complies with the provisions of subsection (31) (a) and (b) and a report of each such event is prepared and kept available for inspection by an officer designated by the Commissioner General.

(31) The goods referred to in subsection (30) shall, subject to the approval of the Commissioner General in writing, and subject to such conditions as the Commissioner General may impose —

- (a) be mixed or blended with other goods by the licensee of an excise warehouse until the proportion of the marker is less than the proportion prescribed by regulations in terms of subsection (8), in which case the total quantity of such mixed or blended goods shall be liable to the duty applicable to such goods in terms of Schedule No. 1 on removal from such warehouse; or
- (b) be delivered to any person who is registered as required by the regulations, for mixing or blending with other goods where such mixed or blended goods are not capable of use as fuel in any engine.

(32) If the Commissioner General, for any reason, finds that such mixed or contaminated marked goods cannot be dealt with as contemplated under subsection (31) within any reasonable period

determined by the Commissioner General, such goods shall on the expiry of such period, be regarded as having been abandoned to the Commissioner General and may thereafter be disposed of in such manner as the Commissioner General considers as reasonable in the circumstances.

(33) The licensee of an excise warehouse, the purchaser, or any other person to whom the marked goods were disposed of or, whoever had control thereof when such mixing or contamination occurred, shall be liable for any reasonable costs and expenses incurred by and charges due to the Commissioner General in respect of any handling of and dealing with such goods in accordance with the provisions of subsection (31) or (32).

(34) Any person who deals with such mixed or contaminated goods contrary to the provisions of subsection (31), shall, in addition to any other liability incurred in terms of this Act, be liable in respect of the total quantity of such goods for payment of an amount calculated on the same basis as provided in terms of subsection (16).

(35) Where any goods may be disposed of in terms of section 101, the Commissioner General may, notwithstanding the provisions of that section, but subject to such conditions as the Commissioner General may impose, which may include conditions requiring payment of any amount determined by the Commissioner General —

- (a) dispose of such goods for mixing or blending with other goods as contemplated in subsection (31);
- (b) dispose of such goods in any other manner which the Commissioner General considers reasonable in the circumstances; or
- (c) order the destruction of such goods.

(36) Any person from whom such goods were seized shall be liable for any reasonable costs and expenses incurred by and charges due to the Commissioner General, in respect of the handling of and dealing with such goods as contemplated in subsection (35).

(37) A person may not acquire, sell or dispose of in any manner, whether or not for any consideration, or be in possession of or have under his or her control or use —

- (a) any goods, other than marked goods, for which provision is made free of duty in Schedule No.1 as contemplated in subsection (1);
or
- (b) any marked goods mixed with any lubricity agent, except in accordance with the provisions of this section or any regulations made under this Act.

(38) Any marked goods mixed or intended to be mixed with any lubricity agent shall be subject to the provisions of this section and any regulations relating to marked goods.

(39) Where any person is required by any regulations made under subsection (40) to register with the Commissioner General, the Commissioner General may —

- (a) require before registration, that such person furnishes security in such form, nature or amount as the Commissioner General may determine;
 - (b) at any time require that security be altered or renewed in such manner as the Commissioner General may determine;
 - (c) determine the particulars to be furnished on application for registration and the requirements to be complied with before such application is considered;
 - (d) register such person subject to such conditions as the Commissioner General may in each case impose; or
 - (e) refuse to register any person or class of persons and cancel the registration of any person who has dealt with any goods contrary to the provisions of this section or regulations or any other provision of this Act, and refuse registration of such person.
- (40) The Commissioner General may, for the purposes of this section, by regulations prescribe the following —
- (a) the persons who are required to register the goods and activities in respect of which they are required to register;
 - (b) the quantities which shall be subject to any such regulations;
 - (c) the conditions on which and the purposes for which any marked goods may be mixed with any lubricity agent;
 - (d) the conditions on which and purposes for which any person may sell or dispose of in any manner, whether or not for any consideration, or be in possession of or use, any goods contemplated in this section;
 - (e) form of invoice to be issued, the particulars to be contained therein, the persons who shall keep such invoice or copy thereof, the persons who are required to complete and keep books, accounts and other documents, the form in which they shall be kept, particulars to be reflected therein, and the period for which they shall be kept;
 - (f) any restrictions in respect of the removal and export of any goods to which this section applies;
 - (g) all matters required or permitted in terms of this Act to be prescribed by regulations; and
 - (h) any other matter which the Commissioner General may consider necessary and useful to regulate the lawful and prevent the unlawful distribution and consumption of any goods to which this section applies.
- (41) No goods referred to in subsection (35) (a) shall be used for any other purpose other than that for which they are removed from an excise warehouse and in accordance with any conditions as may be imposed by the Commissioner General and those prescribed in the regulations, except with the prior permission of the Commissioner General and on payment of any duty leviable in terms of Schedule No.1 in respect of unmarked goods:

Provided that the Commissioner General may permit, the mixing or blending of goods with other goods in which case the provisions of subsections (30) to (34) shall apply.

(42) If any goods referred to in subsection (37) are dealt with contrary to the provisions of this section and any regulations made under this Act, any person who had possession or control of such goods at the time they were so dealt with, shall, in addition to any other liability incurred in terms of this Act, be liable in respect of such goods, for payment of an amount calculated on the same basis as provided in subsection (16).

(43) A person shall not be entitled to any compensation for any loss or damage arising out of any *bona fide* action of an officer or any person assisting the officer in terms of this Act.

(44) The provisions of section 49 shall apply in respect of liability incurred by any person in terms of this section.

(45) For the purposes of this section —
“engine” referred to in subsections (15), (18), (22) (a) and 26 includes any engine of any machine, less machinery, plant, equipment, apparatus or vehicle classifiable under any heading or subheading of Chapters 84 to 87 and 89 of Part 1 of Schedule No. 1;

“invoice” means any document, whether in its original form or in a form approved by the Commissioner General, and which contains such particulars as the Commissioner General may by regulations prescribe; and

“vehicle” includes any vehicle classifiable under any heading or subheading of Chapters 86 and 87 of Part 1 of Schedule No. 1.

PART V — *Clearance Goods: Liability for and Payment of Duties*

Entry of goods
and time of
entry

41. (1) Every importer of goods shall within seven days of the date on which such goods are, in terms of section 10, deemed to have been imported or within such further time as the Commissioner General may allow, make due entry of those goods, in the form specified, and declare to the truth of such entry:

Provided that, subject to the permission of the Commissioner General —

- (i) containers temporarily imported;
 - (ii) human remains;
 - (iii) goods which, in the opinion of the Commissioner General, are of no commercial value; and
 - (iv) goods imported under an international carnet,
- need not be so entered.

(2) Any importer may, at any place appoint under the provisions of this Act for the entry of goods, make such entry of goods which have been loaded or delivered to the carrier which conveys the goods by vehicle to Botswana for discharge at that place, notwithstanding the fact that such vehicle has not yet arrived at that place.

(3) If any goods referred to in subsection (2) have not been so loaded at the time of entry as provided in section 48 (3), the importer shall be guilty of an offence and those goods shall be deemed not to have been entered.

(4) Every importer shall, within seven days of the granting of a release order by an officer in respect of any goods entered in terms of subsection (1) or, where the goods in question arrive after the granting of the order, within seven days of the arrival of such goods, present such release order to the authority in possession of such goods for delivery thereof.

(5) Every exporter of any goods shall, before such goods are exported from Botswana, deliver, during the hours of any day prescribed by regulation, to an officer a bill of entry in the prescribed form, but the Commissioner General may —

(a) if no export duty is payable on and no obligation or condition is to be fulfilled or complied with under any law in respect of such goods; or

(b) in the case of goods to be exported overland by way of a vehicle, excluding an aircraft and a train, which are loaded for export at a place other than a place appointed under section 7 where goods may be entered for excise purposes, allow such a bill of entry to be delivered at such time as he or she deems reasonable.

(6) For the purposes of subsection (5), in relation to the delivery of a bill of entry, the goods referred to therein shall be deemed to have been exported from Botswana —

(a) in the case of goods to be exported via a container terminal, at the time when such goods are delivered to the depot operator or the container operator, as the case may be;

(b) in the case of goods to be exported in an aircraft, at the time when such goods are delivered to the pilot of the aircraft concerned or are brought within the control area of the airport authority concerned, as the case may be;

(c) in the case of goods to be exported in a train, at the time when such goods are delivered to the appropriate Railway Authorities in Botswana; or

(d) in the case of goods to be exported overland in a vehicle, excluding an aircraft and a train, subject to the provisions of subsection (5), at the time when such goods are loaded on the vehicle concerned.

(7) The Minister may by regulations permit any goods and any class or kind of imported goods to be removed from an excise warehouse on the issuing by the owner of such goods of a specified certificate or an invoice or other document specified or approved by the Minister, and the payment of duty on such goods at a time and in a manner specified by regulations, and such certificate, invoice or other document shall, for the purposes of section 20 (7), and subject to the provisions of section 42 (8), be deemed to be a due entry from the time of removal of those goods from the excise warehouse.

(8) No such goods may be removed from an excise warehouse or appropriated for use by the owner prior to or without the issuing of such certificate, invoice or other document.

(9) The Minister may, by notice published in the *Gazette*, exempt from the provisions of this section goods imported or exported by any means specified in such notice and goods imported from or exported to any country specified in such notice.

Importer and
exporter to
produce
documents and
pay duties

42. (1) A person entering any imported goods for any purpose in terms of the provisions of this Act shall deliver, during the hours of any day prescribed by regulation, to the proper officer a bill of entry in the prescribed form, setting forth the full particulars as indicated on the form and as required by the proper officer, and according to the purpose (to be specified on such bill of entry) for which the goods are being entered, and shall make and subscribe to a declaration, in the prescribed form, as to the correctness of the particulars and purpose shown on such bill of entry:

Provided that the Commissioner General may, on such conditions, including conditions relating to security, as may be determined by him or her, allow the deferment of payment of duties due in respect of such relevant bills of entry for such period as he or she may specify.

(2) At the same time, a person under subsection (1) shall deliver such duplicates of the bill of entry as may be prescribed or as may be required by the proper officer and shall pay all duties due on the goods.

(3) A person under subsection (1) shall further produce the transport document or such other document in lieu thereof as may be approved by the Commissioner General, invoices as prescribed, shipper's statement of expenses incurred by him or her, copy of the confirmation of sale or other contract of purchase or sale, importer's written clearing instructions and such other documents relating to such goods as the proper officer may require in each case and answer all such questions relating to such goods as may be put to him or her by the proper officer, and furnish in such manner as the Commissioner General may determine such information regarding the tariff classification of such goods as the Commissioner General may require.

(4) The Commissioner General may specify the documents to be produced by the exporter upon entry for exportation in respect of any goods exported or any class or kind of goods exported or any goods exported in circumstances or to a destination specified by him or her.

(5) The Commissioner General may, subject to such conditions as he or she may determine, allow the said person to produce in lieu of any document required to be produced in terms of subsection (3) a document purporting to be a copy of any such document and obtained by means of microfilming or any other process, and which shall, subject to compliance with such conditions, for all purposes have all the effects of the original document concerned.

(6) A person under subsection (1) shall also, in respect of a class or kind of goods as may be specified by the Minister by regulations or any goods to which circumstances so specified apply, produce to the proper officer for retention by him or her such a sample as may be so specified and a true copy of any invoice or other document relating to such goods or of any blueprint, illustration, drawing, plan or illustrated and descriptive literature so specified in respect of such goods and relating to such goods.

(7) If any goods intended for export are liable to any export duty under this Act, the amount thereof shall be stated in the bill of entry relating to such goods and shall be payable upon presentation of such entry to the Commissioner General.

(8) No such bill of entry shall be valid, nor shall any person export such goods, until the duty has been paid to the Commissioner General.

(9) Any person who removes goods from an excise warehouse by means of the issuing of a certificate, invoice or other document referred to in subsection (6) shall present to the Commissioner General a validating bill of entry in the specified form at the time and in the manner specified by regulations in respect of any such certificate, invoice or other document, and shall pay at the prescribed time to the Commissioner General the duty due on the goods to which such certificate, invoice or other document relates.

(10) A person under subsection (1) shall present to the Commissioner General such validating bill or entry setting forth the full particulars indicated thereon, and the declaration shall be duly signed by the prescribed person and there shall be as many duplicates and such supporting documents as may be prescribed or as may be required by the Commissioner General.

(11) The Commissioner General may, by notice published in the *Gazette*, specify the manner in which bills of entry for goods of any such class or kind as may be specified or goods imported or exported in such manner or such circumstances as may be so specified shall be delivered.

43. Notwithstanding anything to the contrary contained in this Act, the importer of any goods purchased from any Botswana consignee after shipment of those goods but before the date of entry thereof, shall produce to the proper officer the invoice relating to such purchase, and the price actually paid or payable for those goods by virtue of such purchase shall, for the purposes of section 69, be the value of those goods.

Sale in transit

44. (1) No entry shall be valid unless —

- (a) in the case of imported or exported goods, the description and particulars of the goods and the marks and particulars of the packages declared in that entry correspond with the description and particulars of the goods and the marks and particulars of the packages as reported in terms of section 8 or 12 or in any certificate, permit or other document, by which the importation or exportation of those goods is authorised;

Validity of entries

- (b) the goods have been properly described in the entry by the denomination and with the characters, tariff heading and item numbers and circumstances according to which they are charged with duty or are admitted under any provision of this Act or are permitted to be imported or exported;
- (c) the true value of the goods on which duty is leviable or which is required to be declared under the provisions of this Act and the true territory of origin, territory of export and means of carriage have been declared;
- (d) in the case of goods purchased by or sold, consigned or disposed of to any person in Botswana, a correct and sufficient invoice thereof, as specified, has been produced to the proper officer; and
- (e) the correct duty due has been paid:

Provided that no bill of entry shall be invalid by reason of any deferment referred to in the proviso to section 42 (1).

(2) Goods taken or delivered or removed by virtue of an entry which is not valid out of any aircraft, vehicle, transit shed, container terminal, container depot, excise warehouse or other place where they have been deposited with the sanction of the Commissioner General, shall be deemed to be goods landed or taken without due entry thereof:

Provided that if such goods are included in any entry embracing more than one package, and it is shown that the invalidity arose without wilful default or negligence of anyone connected with the goods, and that such invalidity does not exist as to all the packages in that entry then only the packages not validly entered shall be deemed to have been landed or taken without due entry.

(3) Subject to the provisions of sections 72 and 76 and on such conditions as the Commissioner General may impose and on payment of such fees as the Minister may prescribe by regulations —

- (a) an importer or exporter or manufacturer of goods shall on discovering that a bill of entry presented by him or her does not in every respect comply with section 42, or is invalid in terms of subsection (1), forthwith adjust that bill of entry by means of a voucher of correction or in such other manner as the Commissioner General may prescribe; or
- (b) if a bill of entry has been passed in error by reason of duty having been paid on goods intended for storage or manufacture in an excise warehouse under section 20 or for purposes or use under rebate of duty under section 71, the Commissioner General may allow the importer, exporter or manufacturer concerned to adjust that bill of entry by substitution of a fresh bill of entry and cancellation of the original bill of entry, provided such goods, where a rebate of duty is being claimed, qualified at the time the duty was paid in all respects for that rebate:

Provided that acceptance of such voucher or fresh bill of entry shall not indemnify such importer or exporter or manufacturer against any fine or penalty provided for in this Act.

(4) The provisions of subsection (3) (b) shall apply *mutatis mutandis* in respect of a bill of entry in which goods have according to the tariff heading, tariff subheading, item or circumstances according to which such goods are charged with duty, been described in error as goods other than goods intended for —

(a) storage or manufacture in an excise warehouse under section 20; or
(b) purposes or use under rebate of duty under section 71, in consequence of the fact that —

(i) a determination of any such tariff heading, tariff subheading or item is, under section 51 (17), amended with retrospective effect as from a date before or on the date on which the goods described in such bill of entry have been entered for home consumption,

(ii) any such determination is, under the said section 51 (17), withdrawn with such retrospective effect, and a new determination is thereunder made with effect from such withdrawal, or

(iii) any Schedule is amended with such retrospective effect, and in which such goods, if such amendment or new determination had been in operation on the date on which such goods were so entered, would have been described as goods intended for the said storage or manufacture or the said purposes or use.

(5) No application for such substitution as is referred to in subsection (3) (b) or in that subsection as read with subsection (4) shall be considered by the Commissioner General unless it is received by an officer, supported by the necessary documents and other evidence to prove that such substitution is justified, within a period of three months —

(a) from the date of entry for home consumption as provided in section 48 (3), of the goods to which the application relates; or

(b) in the case of any amendment of a determination referred to in subparagraph (i) of subsection (4) or of a new determination referred to in subparagraph (ii) of the said subsection (4), from the date on which such amendment is effected or such new determination is made or, if such amendment or new determination is published by notice in the *Gazette*, the date on which such amendment or new determination is so published; or

(c) in the case of an amendment referred to in subparagraph (iii) of the said subsection (4), from the date on which such amendment is published by notice in the *Gazette*.

45. (1) The exporter of any goods imported into or exported from Botswana or the owner of any goods manufactured in any excise warehouse shall render a true, correct and sufficient invoice, certificate of value and certificate of origin of such goods in such form and declaring such particulars of such goods as may be specified in the regulations and as may be necessary to make a valid entry of such goods and shall furnish such additional information in connection with such invoice, certificate, particulars or goods as the Commissioner General may, for the purposes of this Act, require at any time:

Particulars on
invoices

Provided that different requirements may be prescribed in the regulations in respect of invoices and certificates relating to goods of different classes or kinds or goods to which different circumstances specified in the regulations apply.

(2) An exporter or manufacturer shall allocate to any goods of a class or kind specified in the regulations for the purposes of this subsection and exported to or from or manufactured in Botswana after a date specified by the Minister by notice published in the *Gazette*, a distinctive and permanent identification number, code, description, character or other mark in such manner and in accordance with such method as may be prescribed in the regulations and from the date immediately after such date such number, code, description, character or other mark shall be quoted or reproduced in all specified invoices relating to such goods and in all such other documents relating to such goods as may be specified in the regulations.

(3) All particulars in any prescribed invoice and certificate in respect of imported goods shall relate to the goods in the condition in which they are imported into Botswana and for the purposes of section 104 (3) and (4) no change in such condition shall be deemed to have taken place between the time of importation and the time of any examination or analysis decided upon by the Commissioner General unless the importer is able to satisfy the Commissioner General of any such change and the extent thereof:

Provided that the Commissioner General may in his discretion refuse to act upon the result of any such examination or analysis if the particulars in such invoice are thereby proved to be incorrect.

(4) All particulars necessary to make a valid entry and all particulars in respect of the transaction value or of any commission, discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate, remission or other information whatever which relates to and has a bearing on such value shall be declared by the exporter in any prescribed invoice in respect of any imported goods and such particulars shall, except where the Commissioner General otherwise determines, relate to the final amount of such transaction value or commission, discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate or remission and to the final particulars or information regarding such goods.

(5) Any particulars referred to in subsection (4) and declared in any specified invoice or certificate in respect of any imported goods shall be subject to any credit or debit note passed by the exporter or to any refund made or becoming due by the exporter or any amount paid or becoming due to the exporter (directly or indirectly, in money or in kind or in any other manner) or to any change of any nature whatever in such particulars in respect of such goods after the date of issue of such invoice or certificate and the exporter shall whenever any such note is passed, or refund is made or becomes due or amount is paid or becomes due or change takes place forthwith issue an amended invoice or

certificate to the importer who shall produce such amended invoice or certificate to the Commissioner General within one month of receipt thereof and report the circumstances to him or her.

(6) If any particulars referred to in subsection (4) of any imported goods are not declared in the prescribed invoice or certificate in respect thereof or if any change in the particulars declared in any prescribed invoice or certificate relating to any imported goods which occurs after the date of issue of any such invoice or certificate is not forthwith reported to the Commissioner General by the importer of such goods or if the Commissioner General has reason to believe that an offence referred to in section 86 (f) or (g) has been committed in respect of any imported goods the Commissioner General may determine a transaction value, origin, date of purchase, quantity, description or the characteristics of such goods according to the best information available to him or her, which shall, subject to a right of appeal to the Minister, be deemed to be the transaction value, origin, date of purchase, quantity, description or the characteristics of such goods.

(7) The right of appeal referred to in subsection (6) shall be exercised within a period of three months from the date of the determination concerned.

46. (1) If entry of any imported goods has not been made under the provisions of section 41, the Commissioner General may, on the expiry of the period prescribed in subsection (1) of that section, require the pilot or any other person who has fiscal control of the goods, to remove them to a State warehouse or such other place as may be indicated by the Commissioner General or may direct the pilot to remove them.

Disposal of
goods on
failure to make
due entry

(2) The Commissioner General may at any time after the expiry of such prescribed period call upon the importer to make due entry of the goods within a time specified and if such importer fails to do so the goods shall be liable to forfeiture.

(3) If such goods are seized under section 89 (1) and sold in terms of section 91 the proceeds thereof shall be disposed of as provided in subsection (4).

(4) If after the expiration of three months from the date of removal to the State warehouse or other place indicated by the proper officer or, where no such removal has taken place, from the date of expiry of the period prescribed in section 41 (1) and (2), any goods remain unentered, the Commissioner General may cause them to be sold, and if so sold the proceeds thereof shall be applied in discharge of any duty, expenses incurred by the Botswana Unified Revenue Service, charges due to the Botswana Unified Revenue Service, charges due for freight, charges due to a container operator or a depot operator, and the surplus, if any, shall unless the Commissioner General is satisfied that such goods were imported in contravention of any law upon application be paid to the owner of the said goods:

Provided that —

- (i) if the goods cannot be sold for a sum sufficient to cover the duty, expenses, charges and freight aforesaid the Commissioner General may accept the sum offered and apply it in discharge of the said debits in the order mentioned or direct that the goods in question be destroyed or appropriated to the State; or
 - (ii) if the goods cannot be sold at a price regarded by the Commissioner General as reasonable, they may in his or her discretion be appropriated to the State; and
 - (iii) no payment of surplus in respect of goods sold shall be made to the owner of the goods, unless the application for such payment is supported by proof of ownership of the goods and is received by the Commissioner General within two years from the date of sale of the goods.
- (5) Notwithstanding anything to the contrary contained in this Act —
- (a) if any goods referred to in subsection (4) are of a perishable or dangerous nature, or if the Commissioner General considers that, unless the goods are sold at once, the proceeds would not be sufficient to cover the duties and charges due or charge which may become due in respect of those goods, he or she may forthwith direct the sale thereof and apply the proceeds as provided in subsection (4);
 - (b) if any goods are sold in terms of this section subject to compliance by the purchaser with any condition, and the purchaser fails to comply with such condition within a period of three months from the date of sale of such goods, such sale shall be null and void and the net proceeds of sale may be refunded to the purchaser and the Commissioner General may direct that the goods in question be destroyed or appropriated to the State or be dealt with in such manner as he or she may deem fit.

Liability for
duty

47. (1) Liability for duty on any goods to which section 10 relates shall commence from the time when such goods are in terms of that section deemed to have been imported into Botswana:

Provided that, subject to the provisions of subsection (9), any such liability shall cease if it is proved that such goods (excluding, except insofar as the regulations otherwise provide, goods which are missing from any individual package and in respect of which any fiscal, duty or surcharge, each taken separately, does not exceed 25 units of account) were not landed at any place in Botswana.

(2) Any goods shall, for the purposes of this Act, be deemed to have been manufactured at that stage in the manufacturing process when the said goods have acquired the essential characteristics of and are in the opinion of the Commissioner General capable of use as such goods, and liability for duty shall commence at the said stage.

(3) The pilot of an aircraft or carrier of goods by means of any other vehicle shall be liable for the duty on all goods which are removed from that aircraft or vehicle at a place in Botswana to which they are not consigned, and such liability shall continue until the goods have been duly entered or otherwise accounted for.

(4) The master, pilot or carrier concerned shall be liable for the duty on all goods deemed in terms of section 10 to have been imported, except goods in respect of which a bill of lading, air consignment note or other document was issued on loading of such goods on to the ship, aircraft or vehicle by means of which they were imported, stating that the said goods were accepted for conveyance at the risk of the owner thereof in all respects and not only as regards risk in respect of damage to such goods, provided such goods have not been landed and placed in a transit shed appointed or prescribed under section 7 (1).

(5) The liability of the master, pilot or other carrier for duty in terms of subsection (4) shall cease —

- (a) upon lawful delivery of the goods, after due entry thereof has been made, to the importer or his or her agent;
- (b) if due entry of the goods has not been made, upon delivery thereof to the State warehouse or other place indicated for the purposes of this section by the Commissioner General;
- (c) upon delivery of the goods, if containerized, to a container operator; or
- (d) in respect of such goods for which an air cargo transfer manifest has been completed, upon delivery thereof to the scheduled air service operator.

(6) The liability of a container for duty in terms of subsection (8) (a) shall cease —

- (a) in respect of goods which are containerized, upon lawful delivery thereof, after due entry thereof has been made to the importer or his or her agent;
- (b) in respect of goods containerized in —
 - (i) L.C.L. containers, and
 - (ii) other containers delivered to a container operator as contemplated in subsection (5) (c) and specified in a list to be compiled by the container operator concerned, upon delivery thereof to a depot operator; or
- (c) in respect of any of such goods of which due entry has not been made, upon delivery thereof to the State warehouse or other place indicated for the purposes of this section by the Commissioner General.

(7) The liability of a depot operator for duty in terms of subsection (8) (b) shall cease —

- (a) in respect of goods containerized in L.C.L. containers and the other containers referred to in subsection (6) (b) (ii), upon lawful delivery thereof, after due entry thereof has been made, to the importer or his or her agent;

- (b) in respect of any such goods of which due entry has not been made, upon delivery thereof to the State warehouse or other place indicated for the purposes of this section by the Commissioner General; or
- (c) in any other case, on the importer or the owner of such goods or any person who assumes such liability for any purpose under the provisions of this Act, subject to the approval of the Commissioner General and such conditions as he or she may determine.

(8) In all cases where the master, pilot or other carrier is not liable for the duty on any imported goods or where the liability of the said master, pilot or other carrier has ceased in respect of such goods in terms of this section, liability for duty thereon shall, subject to the provisions of Part VII, rest —

- (a) in the case contemplated in subsection (5) (c), on the container operator concerned; and
- (b) in the case contemplated in subsection (6) (b), on the depot operator concerned.

(9) Notwithstanding anything to the contrary contained in this section, an importer shall not be granted a refund of fiscal, duty or surcharge paid in respect of any goods missing from any individual imported package, if such fiscal, duty or surcharge, each taken separately, does not exceed 25 units of account.

(10) The manufacturer, owner, seller or purchaser of any goods shall, subject to the provisions of Part VII, be liable for the duty on such goods, and his or her liability shall continue until such goods have been duly entered and the duty due thereupon paid.

(11) Notwithstanding anything to the contrary contained in this Act, any person who owns, purchases, removes, receives, takes, delivers or deals with or in any imported or goods which should have been duly entered, in terms of any agreement, in any territory with the government of which such an agreement has been concluded under section 57, shall be liable for the duty on such goods brought into Botswana from such territory, and if the question arises whether such goods have been duly entered it shall be presumed, unless the contrary is proved, that such goods have not been so entered, and such goods shall be subject to the provisions of this Act as if they were goods which have, contrary to the provisions of section 52 (1), not been duly entered in Botswana.

(12) For the purposes of subsection (5), an entry by bill of sight shall be deemed to be due entry.

(13) Any duty for which any person is liable in terms of this section shall be payable upon demand by the Commissioner General.

(14) Where any goods (other than goods on which all duties payable on entry into Botswana have been collected in some other part of the common customs area) are imported into Botswana the Minister may, if he or she is satisfied that no sufficient provision exists for the collection of duties by officers on entry of goods into Botswana, provide by regulations for the method of collection of such duties.

(15) Notwithstanding anything to the contrary contained in this Act, but subject to the provisions of sections 51 (20) and (21) and 69 (6), (7), (10) and (11) and subsection (18) of this section, there shall be no liability for any underpayment of duty on any goods where such underpayment is due to the acceptance of a bill of entry bearing any incorrect information, after a period of two years from the date of entry of such goods:

Provided that such liability shall not cease –

- (i) if a false declaration has been made for the purposes of this Act; or
- (ii) irrespective of any such underpayment discovered during any inspection from a date two years prior to the date on which such inspection commenced.

(16) Where any period is prescribed in this Act for books, accounts, or other documents in whatever form to be kept available for production to or inspection by an officer, any such period shall, subject to the provisions of subsection (17), be calculated from a date prior to the date on which production is demanded or the inspection commences.

(17) Except where the Commissioner General otherwise determines, where any false declaration has been made for the purposes of this Act, there shall be no limitation on the period of liability for any underpayment of duty or the period for which any books, accounts or any other documents, in whatever form available, are required to be produced to or may be inspected by an officer.

(18) Any person who makes a false statement in relation to the origin of goods or who makes use of any declaration or document containing any such statement as a result of which such person obtains entry of imported goods at preferential rate of duty as specified in Part 1 of Schedule No. 1 in accordance with the provisions of any agreement contemplated in section 56 or 57, shall for a period of three years prior to the date on which such false statement was made or made use of, in addition to any other liability incurred in terms of this Act, be liable for the payment of duties at the general rate specified in Part 1 of Schedule No. 1 in respect of the goods as the time of entry:

Provided that the Commissioner General may on good cause shown reduce such period.

48. (1) Notwithstanding anything to the contrary contained in this Act, all goods consigned to or imported into Botswana or stored or manufactured in an excise warehouse or removed in bond shall, upon being entered for home consumption, be liable to such duties as may at the time of such entry be leviable upon such goods.

(2) Notwithstanding the provisions of subsection (1) but subject to the provisions of section 42, any dutiable goods imported into or manufactured in Botswana and which were removed, taken or delivered without due entry for home consumption having been made in respect of such goods, shall be liable to such duties as may be leviable upon

Determination
of duty
applicable

such goods at the time of such removal, taking or delivery or at the time of assessment by an officer which ever yields the greater amount of duty.

(3) For the purposes of this section, the time of entry for home consumption of —

- (a) goods imported by post (and not entered at an excise office before the Commissioner General) shall be deemed to be the time when such goods are assessed for duty; and
- (b) goods imported otherwise shall be deemed to be the time when the bill of entry concerned is delivered to the Commissioner General in terms of section 42 (1) and at a place indicated by the Commissioner General, irrespective of whether that bill of entry is returned by the Commissioner General in order to be adjusted as required by the Commissioner General, provided it is redelivered, so adjusted, to the Commissioner General within five days after the day on which it was so returned by the Commissioner General.

Joint and several liability for duty or certain amounts

49. Subject to the provisions of section 38 (2) (b) (i) whenever in terms of this Act liability for duty or any amount demanded under section 89 (6) and (7) devolves on two or more persons, each person shall, unless he or she satisfies the Commissioner General that his or her relevant liability has ceased in terms of this Act, be jointly and severally liable for such duty or amount, any one paying, the other or others to be absolved *pro tanto*.

Establishment of Fund

50. (1) The Minister may establish a Fund for the purposes of this Act into which all moneys collected under this Act (other than moneys collected in any other country of the common customs area) shall be paid and out of which all moneys which may be paid out under this Act shall be paid.

(2) In addition to any moneys which may be paid out of the fund under the provisions of this Act there may be paid out of such Fund any moneys which may be due under the terms of any agreement made or deemed to be made in accordance with the provisions of section 57.

Payment of duty and rate of duty applicable

51. (1) Subject to the provisions of this Act, duty shall be paid for the benefit of the Fund on all imported goods, all goods and all surcharge goods in accordance with the provisions of Schedule No. 1 at the time of entry for home consumption of such goods:

Provided that the Commissioner General may in his or her discretion condone any underpayment of such duty where the amount of such underpayment, in the case of —

- (a) goods imported by post, is less than 0,50 unit of account;
- (b) goods imported in any other manner, is less than five units of account; or
- (c) goods, is less than two units of account.

(2) Notwithstanding anything to the contrary contained in this Act, if any person is unable to calculate the correct amount of duty payable in terms of this Act due to the fact that the computer system used to provide any information required for the calculation of such duty is not Year 2000 compliant, the Commissioner General may estimate the amount of duty payable on such basis as he or she considers reasonable in the circumstances.

(3) The provisions of subsection (2) shall not be construed as absolving any person from otherwise complying with the provisions of this Act.

(4) Any rate of duty other than the general rate specified in respect of any heading or subheading in any column of Part 1 of Schedule No. 1 shall apply to imported goods to which such heading or subheading relates if such goods qualify for the benefit of such rate in accordance with —

- (a) any provision of origin contained in any part of the Schedule to the General Notes of Schedule No. 1 and any other provisions referred to in section 54 (2) applicable to such column, any provision relating to tariff quotas, any applicable provision in the said Part 1 and any Note to such Part of the Schedule; and
- (b) any notice published in terms of section 56 to give effect to any provision of origin of any agreement contemplated in the said section or in connection with any tariff quotas or any other condition or procedure that may be applicable to any goods specified in the said column.

(5) The expression “any provision of origin” shall include provisions relating to “originating products”, “originating status”, “rules of origin” or like expression, and “goods obtained, produced or manufactured” in any Part of the said Schedule to the General Notes of Schedule No.1 and, unless the context otherwise requires, any provision of this Act in respect of the origin of goods.

(6) Any reference in any agreement contemplated in section 56 or 58 to the “most-favoured nation-rate of duty” or the “MFN Tariff” or the “MFN rate of duty” or like expressions shall, unless otherwise specified in Part 1 of Schedule No.1, for the purposes of this Act, be deemed to be a reference to the rates of duty specified in respect of any heading or subheading for general rates of duty in the said Part 1 of Schedule No. 1.

(7) Export duty which may become payable in terms of section 54 (8) shall be paid into the Fund, at the time of entry for export, on such goods as may be specified in Part 6 of Schedule No. 1 in terms of the provisions of the said section.

(8) Any duty payable in terms of section 59, shall be paid to the benefit of the Fund in accordance with the provisions of the said sections.

(9) Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 is expressly quoted in any tariff item, surcharge item or item of Part 2, 4, 5 or 6 of the said Schedule, the goods so specified in the said tariff item, surcharge item, or item of the said Part 2, 4, 5 or 6 shall be deemed not to include goods which are not classified under the said tariff heading or subheading.

(10) The interpolation of Part 1 of Schedule No. 1 shall be subject to the Explanatory Notes to the Harmonized System and to the Customs Co-operation Council Nomenclature issued by the Customs Co-operation Council, Brussels, from time to time:

Provided that where the application of any part of such Notes or any addendum thereto or explanation thereof is optional, the application of such part, addendum or explanation shall be in the discretion of the Commissioner General.

(11) The Commissioner General shall obtain and keep in his or her office two copies of such Explanatory Notes and shall effect thereto any amendment of which he or she is notified by the said Council from time to time and shall record the date of effecting each such amendment and any such amendment shall, for the purposes of this Act, be effective from the date so recorded.

(12) Whenever in any legal proceedings any question arises as to the contents of such Explanatory Notes or as to the date upon which any amendment thereto was effected, a copy of such Explanatory Notes as amended in terms of subsection (9) shall be accepted as sufficient evidence of the contents thereof and of the effective date of any amendment thereto.

(13) The Commissioner General may, in writing, determine the tariff headings, tariff subheadings or items of any Schedule under which any imported goods or goods manufactured in Botswana shall be classified.

(14) The acceptance by any officer of a bill of entry or the release of any goods as entered shall be deemed not to be any such determination.

(15) Any determination so made shall, subject to an appeal to the court, be deemed to be correct for the purposes of this Act, and any amount due in terms of any such determination shall remain payable as long as such determination remains in force.

(16) The Commissioner General may within 90 days from the date of any such determination publish it by notice in the Gazette.

(17) The Commissioner General may whenever he or she deems it expedient amend any such determination or withdraw it and make a new determination with effect from the date of -

- (a) first entry of the goods in question;
- (b) the notice referred to in subsection (16);
- (c) the determination made under subsection (13);
- (d) such new determination; or
- (e) such amendment.

(18) An appeal against any such determination shall be lodged with a court of competent jurisdiction in Botswana in the area wherein the determination was made or the goods in question were entered for home consumption.

(19) An appeal under subsection (18) shall be prosecuted within a period of 90 days from the date of the determination.

(20) Except where —

(a) a determination has been made under subsection (13) or (15); or

(b) any false declaration is made for the purposes of subsection (13), there shall be no liability, for any underpayment in duty on any goods, where such underpayment is due to the acceptance of a bill of entry bearing an incorrect tariff heading, tariff sub-heading or item of any Schedule, after a period of two years from the date of entry of such goods.

(21) Notwithstanding the provisions of subsection (20), any determination made under subsection (13) following an inspection of the books or documents of any importer or manufacturer, shall be deemed to have come into operation, in respect of the goods in question entered for excise purposes, two years prior to the date on which the inspection commenced.

52. Subject to the provisions of this Act, a person shall not remove, receive, take, deliver or deal with or in any goods unless such goods have been duly entered.

Prohibition of certain acts in respect of certain goods not duly entered

53. (1) Notwithstanding anything contained elsewhere in this Act, the Minister may by notice published in the *Gazette* amend any Schedule to this Act whether by increasing any duty, by imposing a new duty or otherwise to conform with any amendment made by any other country in the common customs area and in accordance with the obligations imposed under the Customs Union Agreement entered into between the Governments of Botswana, Lesotho, Namibia, South Africa and Swaziland.

General amendment of Schedules

(2) The provisions of section 54 (8) shall apply *mutatis mutandis* to any amendment made under the provisions of this section.

54. (1) The Minister may from time to time by notice published in the *Gazette* amend the General Notes to Schedule No. 1 and Part 1 of the said Schedule and Part 2 of the said Schedule in so far as it relates to imported goods —

Amendment of Schedule No. 1

(a) in order to give effect to any agreement concluded under section 56 or 57;

(b) in order to give effect to any amendment to the Explanatory Notes to the Harmonized System and to the Customs Co-operation Council Nomenclature referred to in section 51(8), (9) and (10) or to the Nomenclature set out in the annex to the Convention on Nomenclature for the Classification of Goods in Customs Tariffs signed in Brussels in 1950;

- (c) by deleting any reference therein to any territory the government of which has cancelled without the consent of the Government of Botswana, Lesotho, Namibia, South Africa or Swaziland any excise rate applicable at the commencement of this Act to any goods produced or manufactured in any of those countries on their importation into such territory; and
- (d) whenever he or she deems it expedient in the public interest to do so.

(2) The Minister may, for the purposes of subsection (1) (a) and section 56 (1) or (2), by like notice amend the General Notes to Schedule No. 1 to incorporate as part of such Notes, a schedule thereto entitled “Origin provisions of trade agreements”, containing the following in respect of any agreement contemplated in section 56 —

- (a) in separate parts of such schedule, any such agreement or any protocol or other part or provision of such agreement, including any annex or appendix thereto, concerning the origin of goods;
- (b) any instrument contemplated in section 56 (3);
- (c) notes to any such agreement, protocol or other part or provision which may specify —
 - (i) the agreement, protocol or other part or provision or instrument which governs goods entered according to the provisions of a particular column of Part 1 of Schedule No. 1,
 - (ii) definitions,
 - (iii) interpretation of words or phrases or substitutes for words or phrases,
 - (iv) any condition or procedure or provisions of this Act to be complied with to give effect to such provisions of origin, or
 - (v) powers, duties or functions of the Commissioner General or an officer; and
- (d) any amendment, with or without retrospective effect, to such Schedule or notes for any reason as may be specified in such amendment.

(3) Goods imported or exported shall not qualify for the benefit of preferential tariff treatment in terms of such agreement unless they comply with such provisions of origin or any other provision of such agreement or of this Act governing the acquisition or origin, tariff quotas or any other condition which is to be fulfilled for the purposes of giving effect to such agreement.

(4) The Minister may by like notice amend or withdraw or, if so withdrawn, insert Part 2, Part 4 or Part 5 of Schedule No. 1, whenever he or she deems it expedient in the public interest to do so:

Provided that the Minister may, whenever he or she deems it expedient in the public interest to do so, reduce any duty specified in the said Parts with retrospective effect from such date and to such extent as may be determined by him or her in such notice.

(5) The Minister may from time to time by notice published in the *Gazette*, whenever he or she deems it expedient in the public interest to do so, authorise the Permanent Secretary, in the Ministry responsible for investment, trade and industry or the Commissioner General to withdraw, with or without retrospective effect, and subject to such conditions as the said Permanent Secretary or Commissioner General may determine, any duty specified in Part 2 or Part 4 of Schedule No. 1.

(6) The Commissioner General may, at his or her discretion, at any time cancel, amend or suspend any withdrawal referred to under subsection (5).

(7) Any application for a withdrawal referred to under subsection (5) with retrospective effect shall be submitted to the said Permanent Secretary or Commissioner General, as the case may be, not later than six months from the date of entry for home consumption as provided in section 48 (3).

(8) The Minister may, whenever he or she deems it expedient in the public interest to do so, by notice published in the *Gazette*, impose an export duty, on such basis as he or she may determine, in respect of any goods intended for export, or any class or kind of such goods, or any goods intended for export in circumstances specified in such notice, and any export duty so imposed shall be set out in the form of a schedule which shall be deemed to be incorporated in Schedule No. 1 as Part 6 thereof and to constitute an amendment of Schedule No. 1.

(9) Whenever the Minister is satisfied that any amendment made under this section has an effect which was not foreseen or intended, he or she may, whether or not such amendment has ceased to have effect as such or has lapsed under subsection (18), by further notice in the *Gazette*, adjust such amendment, to the extent he or she deems fit, with effect from the date of such amendment or any later date, and any adjustment effected under this subsection shall be deemed to be an amendment under this section.

(10) The provisions of subsection (9) shall, in so far as they can be applied, apply *mutatis mutandis* in respect of any amendment made by Parliament which corresponds to an amendment made under this section, before the lapsing in terms of subsection (18) of such last mentioned amendment.

(11) Notwithstanding anything to the contrary in this Act contained, the Minister may, whenever he or she deems it expedient in the public interest to do so, by notice in the *Gazette*, insert Part 8 of Schedule No. 1, and if so inserted withdraw or amend that Part for the purpose of specifying that any duty leviable under any heading or item of Part 1, 2 or 4 of Schedule No. 1 shall not be leviable under that Part, but shall be leviable under the said Part 8 at the time of entry for home consumption for use by any person, government, Botswana Unified Revenue Service, administration or body as may be specified by him or her in such notice.

(12) For the purposes of subsection (11), any amount leviable under any item of the said Part 8, shall be called an ordinary levy.

(13) Any such ordinary levy shall be paid for the benefit of the Fund as specified in section 51 (1) and shall, for the purposes of that section, be deemed to be a duty paid in accordance with the provisions of Schedule No. 1.

(14) Notwithstanding the provisions of section 51 (1), any ordinary levy paid in respect of any goods intended for consumption in any territory, other than Botswana, which forms part of the common customs area shall be paid by the Commissioner General to the government of such territory at such times as he or she may determine.

(15) The provisions of subsections (17), (18) and (19) shall *mutatis mutandis* apply to any notice published under this section.

(16) In addition to the powers conferred by subsections (1), (2), (4) and (5), the Minister may, by notice published in the *Gazette*, amend any Schedule to conform with any amendment made by any other country in the common customs area and in accordance with the obligations imposed under the Customs Union Agreement, entered into between the Governments of Botswana, Lesotho, Namibia, South Africa and Swaziland.

(17) Every amendment, withdrawal or insertion made by the Minister under this section shall be laid before the National Assembly.

(18) If the National Assembly does not, during the next meeting of the Assembly which commences after such amendment, withdrawal or insertion has been laid, approve the same by resolution, such amendment, withdrawal or insertion shall lapse on the last day of such meeting.

(19) Any such lapse shall be without prejudice to the validity of such amendment, withdrawal or insertion before it has so lapsed, and, in particular but without prejudice to the generality of the foregoing, no duty collected by reason of such amendment, withdrawal or insertion before such lapse shall be refundable, and any duty due by reason of such amendment, withdrawal or insertion but not collected shall continue to be due.

(20) Any amendment made under this section may be made retrospective:

Provided that no amendment may be made retrospective to a date earlier than that on which a notice of the intention to make the amendment has been signed by the Minister or the Permanent Secretary and has been deposited in the office of the Commissioner General.

Minister may
amend
Schedules
under certain
circumstances

55. (1) Whenever the Minister is satisfied that any provision of any Schedule to this Act differs from any similar provision in force immediately prior to January, 1988 and that such difference is to the detriment of any importer or manufacturer and was not so intended, he or she may, after consultation with the Ministry responsible for investment, trade and industry, by means of an amendment effected by notice in the *Gazette*, adjust the provision concerned to the extent he or she deems fit, with effect from 1st January, 1988.

(2) The provisions of section 54 (17), (18) and (19) shall *mutatis mutandis* apply in respect of any amendment made under the provisions of subsection (1) of this section.

56. (1) Whenever Parliament has approved any agreement with the government of any country or group of countries —

Agreements
with other
governments

(a) concerning trade, including for the exchange of information and the rendering of mutual and technical assistance in respect of cooperation on excise between Botswana and such other country or countries or group of countries;

(b) regulating transit trade and transit facilities; or

(c) which provides for any other matter which either expressly or by implication requires to be administered by excise legislation, such agreement or any protocol or other part or provision thereof is enacted into law as part of this Act when published by notice in the *Gazette* in accordance with the provisions of section 54 (1) and (2) or subsection (12) of this section.

(2) Any amendment of such agreement or any protocol or other part or provision thereof, any regulations for facilitating implementation, any agreed list of processing relating to originating status of goods, any other matter agreed upon between governments or by any committee of, or a body established by, the parties to such agreement or any decision or condition imposed by such committee or body, is likewise enacted into law as part of this Act when published in accordance with the provisions of section 54 (1) and (2) or subsection (5) of this section by notice in the *Gazette* as an amendment of such agreement or protocol or part or provision, as the case may be, with effect from any date that may be specified in such notice.

(3) In this section and section 54 “instrument” includes, according to the context, any agreement or any amendment of such agreement or any protocol or other part or provision thereof or any document containing any regulations, list, decision or any matter agreed upon as contemplated in subsection (2).

(4) In this section and sections 51 and 54 “agreement” includes, unless the context requires, any treaty or convention.

(5) The Commissioner General shall obtain and keep two copies of such agreement, effect any amendments referred to in subsection (2) thereto, record the date the agreement or any such amendment entered into force and the date of any publication referred to in subsection (1).

(6) Whenever in any legal proceedings any question arises as to the contents of such agreement or as to the date on which such agreement or amendment entered into force or the date of such publication, a copy of such agreement or amendment thereto, and the record of such details, shall be accepted as sufficient proof of the contents thereof and the date of publication or the date on which such agreement or amendment entered into force.

(7) If the context so requires, the interpretation and application of any provision of any protocol or other part of such agreement referred to in this section or section 54 (2), shall be subject to other applicable provisions of such agreement.

(8) Notwithstanding anything to the contrary contained in this Act —

(a) the application of any provision of this Act relating to any importer, exporter, remover in bond, manufacturer, licensee or other principal or any agent or the importation or exportation of goods, the preferential tariff treatment of goods, goods obtained, produced or manufactured, goods in transit or removed in bond, due entry or security in respect of goods imported, exported, removed in bond or in transit, or any other provision or excise procedure or any power, duty or function in connection therewith, shall, for the purposes of giving effect to any agreement contemplated in this section or any protocol or other part or provision thereof, be subject to compliance with the provisions of such agreement or such protocol or other part or provision thereof, as the case may be; and

(b) any reference in this Act to any protocol or any part or provision of such agreement shall be deemed to include a reference to any instrument referred to in subsection (2) applicable thereto, and any provision of such agreement governing such protocol or any part or provision or instrument, as the case may be.

(9) If any reference is made in such agreement to any convention, treaty or other agreement which is to be observed in ascertaining the originating status of goods obtained, produced or manufactured and imported or exported in specified instances, the Commissioner General shall obtain and keep two copies of such convention, treaty or agreement, effect any amendment thereto and record the date the convention, treaty or agreement entered into force as advised by the Permanent Secretary in the Ministry responsible for investment, trade and industry.

(10) The provisions of subsection (5) shall apply to the copies of such convention, treaty or other agreement.

(11) To the extent that any provision of such convention, treaty or other agreement requires to be so observed, it shall be deemed to be incorporated in the agreement concerned.

(12) Where any such agreement or protocol or other part or provision thereof does not relate to the origin of goods as envisaged in section 54 (2), but otherwise by reference to excise or competent authorities or national legislation or like expressions or in any other way expressly or by implication requires that it should be administered in terms of this Act, the Minister may by notice in the *Gazette* in Schedule No. 10 to this Act under the title “Agreements or protocols or other parts or provisions thereof contemplated in section 56 (12)” publish —

- (a) in separate parts of such Schedule, any such agreement or any protocol or any part or provision of such agreement, including an annex or appendix thereto for the purposes of subsection (1), in so far as it is required to be observed in connection with —
 - (i) mutual administrative and technical assistance in respect of cooperation in excise matters,
 - (ii) simplification and harmonization of trade documentation and procedures,
 - (iii) transit trade and transit facilities, and
 - (iv) any other matter whatever which so requires to be administered in terms of this Act in order to give effect to such agreement;
- (b) any instrument contemplated in, and for the purposes of subsection (2);
- (c) notes to such Schedule No. 10 wherein may be specified —
 - (i) definitions,
 - (ii) interpretations of words and phrases or substitutes for words and phrases,
 - (iii) any condition or procedure or provision of this Act to be complied with in order to give effect to such agreement or protocol or part or provision of such agreement, and
 - (iv) powers, duties or functions of the Commissioner General or any officer in the Botswana Unified Revenue Service; and
- (d) any amendment of Schedule No. 10 and any note thereto with or without retrospective effect for any reason as may be specified in such amendment.

(13) The provisions of section 54 (17) shall apply in respect of any amendment made under the provisions of subsection (12) (d).

(14) Notwithstanding the provisions of subsection (12), the Minister may include in any notice published under that subsection, the full text of any such agreement or protocol except any protocol or other part thereof, as the case may be, published under section 54 (2), and if so included, the whole agreement or protocol, as the case may be, shall be enacted into law as part of this Act as contemplated in subsection (1).

(15) In administering the provisions of any agreement, including any protocol or other part, provision or regulations thereof, or any other instrument contemplated in this section, and the application of any procedure to give effect thereto, the Commissioner General may, notwithstanding anything to the contrary contained in this Act —

- (a) decide on or determine any matter or perform any duty or function or impose any condition in connection with the provisions so administered, including any decision on or determination or the performance of any duty or function or the imposition of any condition in respect of —

- (i) any heading in Part 1 or any item of any other Part of Schedule No. 1 applicable to any goods imported or exported, obtained, produced or manufactured or used in the production or manufacture of any goods, or the excise value of any such imported goods,
 - (ii) the first ascertainable price of goods, where the excise value is not known or cannot be ascertained,
 - (iii) any provision which governs or specifies any procedure concerning —
 - (aa) the origin or proof of origin of goods imported or exported,
 - (bb) the importation or exportation or production or manufacture of goods and the ex-factory price of goods,
 - (cc) tariff quotas,
 - (dd) rendering mutual and technical assistance in respect of excise cooperation,
 - (ee) transit carriage of goods, transit trade and transit facilities,
 - (ff) requirements in connection with agency where any person is represented in the importation or exportation of any goods involving proof of origin or in any matter relating to the transit carriage of goods, transit trade or transit facilities, or
 - (gg) the approval of exporters to issue invoice declarations or withdrawal or refusal of such approval;
 - (iv) any other power, duty or function or procedure provided in any such agreement or protocol or other part or provision thereof which requires either expressly or by implication excise administration action to give effect thereto,
 - (v) the convention, treaty or agreement referred to in subsection (9),
 - (vi) a binding origin determination and any procedure in connection therewith;
- (b) make regulations —
- (i) concerning any matter referred to in paragraph (a), including such convention, treaty or agreement,
 - (ii) where reference is made to excise or competent authorities, to national or excise law or any like reference or any other matter which requires either expressly or by implication application of excise legislation,
 - (iii) in connection with the entry of goods imported or exported and documents to be produced in support thereof,

- (iv) to regulate the application, determination, entry of goods and other procedures in connection with binding origin determinations,
 - (v) prescribing forms or procedures or specifying any condition or provision of this Act to be complied with to give effect to such agreement, protocol or other part or provision thereof.
 - (vi) to delegate, subject to section 4 (2), any power, duty or function to any officer or other person, or
 - (vii) regarding any other matter which may be necessary or useful for the purposes of administering such provisions; and
- (c) subject to such conditions as the Commissioner General may in each case impose, enter into any agreement with any person, with the concurrence of any exporter, producer or manufacturer, as the case may be, to perform any function or provide any service for the purposes of establishing and reporting on the origin of goods or issuance of any proof of origin to give effect to such agreement.

(16) Notwithstanding the provisions of section 51 (13), any determination of any heading or item or the excise value of goods imported shall, if such determination concerns goods used in the production or manufacture of any goods, or goods produced or manufactured therefrom, or any other goods, of which the origin is being determined, be made in terms of this section.

(17) For the purposes of any appeal against a decision or determination of the Commissioner General in administering any of the provisions referred to in this section —

- (a) any decision or determination shall, subject to appeal to court, be deemed to be correct for the purposes of this Act, and where any amount is payable in consequence thereof, such amount shall remain payable as long as such decision or determination remains in force:

Provided that if it involves disputes with foreign revenue authorities, the processes for dispute settlement provided in the agreement shall be followed;

- (b) subject to the provisions of subsection (19), any decision or determination may be amended or withdrawn and a new decision or determination made from the date the decision or determination was given, but such a decision or determination shall be subject to the provisions of section 73 if any refund of duty is involved; and
- (c) an appeal against any such decision or determination shall be to a court having jurisdiction to hear appeals in the area wherein the decision or determination was made or the goods in question were entered for home consumption or exported.

(18) Such appeal shall, subject to section 97, be prosecuted within a period of one year from the date of the decision or determination.

(19) For the purposes of any binding origin determination, unless the context otherwise requires —

“applicant” means any person who has applied to the Commissioner General for a binding origin determination and has valid reason to do so;

“binding origin determination” means an origin determination binding on the Commissioner General when it is issued to the applicant after compliance with the provisions of this subsection and the regulations made under this Act; and

“holder” means the person in whose name the binding origin determination is issued.

(20) The Commissioner General may, upon written request by an applicant, issue a binding origin determination in respect of goods —

(a) imported from a country or group of countries with which agreements have been concluded as contemplated in this section providing for preferential rates of duty on such goods; and

(b) for which certificates of origin have been issued by, or invoice declarations made by an exporter approved by, the revenue authorities of the country or countries or group of countries concerned.

(21) The Commissioner General may annul a binding origin determination favourable to the holder if the Commissioner General after due enquiry finds that it was issued on the basis of incorrect or incomplete information.

(22) Such annulment which shall take effect from the date the determination was made and the holder shall be notified of the annulment.

(23) A binding origin determination shall be binding on the Commissioner General as against the holder only in respect of —

(a) the determination of the origin of goods for the purposes of the agreement concerned; and

(b) goods which are entered as required in terms of section 41 (1) after the date on which such determination was supplied by the Commissioner General.

(24) A binding origin determination shall be valid for a period of three years from the date of issue, but shall cease to be valid where —

(a) the binding determination no longer conforms to the provisions of the agreement or this Act on which it is based as a result of any amendment of such provisions;

(b) subject to the right of appeal in terms of subsection (17), the Commissioner General withdraws it as provided in subsection (17) (b) of the said subsection; or

(c) it is no longer compatible with —

- (i) any interpretation of the provisions of such agreement in respect of the goods in question in the originating country, or
- (ii) any final judgment of the High Court or the Court of Appeal.

(25) Provided that the holder of a binding origin determination is informed in advance, a binding origin determination shall be revoked or amended in the following circumstances —

- (a) except in the case referred to in subsection (21), the Commissioner General shall revoke or amend any determination favourable to the holder if any one or more of the conditions imposed for its issue are not fulfilled;
- (b) the Commissioner General may revoke any determination favourable to the holder if such holder fails to fulfill any obligation imposed under such determination; or
- (c) the Commissioner General may revoke or amend any determination issued in error, or if it is unfavourable to the holder and for any reason the goods are subsequently proved to qualify for a favourable determination.

(26) The date on which a binding determination ceases to be valid shall be —

- (a) in the case of subsection (24) (a), the date any amendment to such agreement is enacted in this Act or in the case of any other provision of this Act, such provision is so amended; or
- (b) in the case of subsection (24) (c) (ii), the date of the judgment and in the case of subsection (24) (c) (i), the date of publication of such interpretation.

(27) Notwithstanding the provisions of subsections (24), (25) and (26), if the Commissioner General so permits, the holder of a binding origin determination may still use such determination for a period of six months from the date specified therein, or until the expiration of three years, whichever is the earlier date:

Provided that —

- (i) such holder concluded binding contracts for the purchase or sale of the goods in question on the basis of such determination before any such date; and
- (ii) such determination is used solely for determining import duties.

(28) Any holder who wishes to make use of the possibility of invoking such determination as provided in subsection (27), shall notify the Commissioner General, and provide the necessary supporting documents, to enable a check to be made whether the conditions specified in subsection (27) have been satisfied.

(29) Notwithstanding anything to the contrary contained in this Act —

- (a) where any importer who imports any goods which are claimed to have the originating status to qualify for any preferential rate of duty specified in Part 1 of Schedule No. 1 is for any reason unable to produce at the time of entry as contemplated in section 42 any certificate of origin or invoice declaration or other document confirming the originating status of such goods as provided in any agreement contemplated in this section, such goods shall, irrespective of whether a binding origin determination has been issued in respect thereof —
 - (i) be entered for storage in a licensed excise storage warehouse, or
 - (ii) subject to the prior approval of the Commissioner General and on such conditions as the Commissioner General may impose, be entered for duty purpose as if such preferential rate applies, subject to the furnishing of a provisional payment or other security approved by the Commissioner General, for the amount of the general rate of duty specified in the said Part 1 payable thereon, pending production of such certificate of origin or invoice declaration or other document confirming the originating status of such goods; and
- (b) if such certificate of origin or invoice declaration or other document confirming originating status is not furnished within the time specified by the Commissioner General, duty shall be payable by the holder at the general rates of duty in Part 1 of Schedule No. 1 in respect of the goods concerned.

57. (1) The President may conclude an agreement with the government of any territory in Africa in which it is provided that, notwithstanding anything to the contrary contained in this Act —

- (a) goods produced or manufactured in or imported into Botswana shall be admitted into that territory free of duty or at special rates of duty and goods produced or manufactured in or imported into that territory shall be admitted into Botswana free of duty or at special rates of duty;
- (b) such arrangements (including arrangements providing for the prohibition or quantitative or other limitation or restriction of the importation of any goods) as may be agreed upon between the parties to the agreement shall apply in respect of the admission of any goods into the territory of one of the parties from the territory of the other party and in respect of the entry of and the collection of duty on goods on importation into the territory of any party from a territory other than the territory of the other party; and
- (c) each party to the agreement shall be compensated in respect of duty on such goods to the extent and in the manner agreed upon between the parties to the agreement.

(2) Payment made by the government of any territory to the Government of Botswana in terms of any agreement concluded under the provisions of subsection (1) shall accrue to the Fund and payment due from the Government of Botswana to the government of any territory in terms of any such agreement shall be paid out of the Fund.

(3) For the purposes of this Act, the agreement between the Government of Botswana, the Government of the Kingdom of Lesotho, the Government of the Republic of Namibia, the Government of the Republic of South Africa and the Government of the Kingdom of Swaziland and any other agreement which purports to have been concluded in terms of any law relating to excise and which was being observed by Botswana immediately prior to the coming into operation of this Act as being in force between the Republic of Botswana and any territory in Africa, shall be deemed to have been concluded in terms of and to be and at all relevant times to have been within the powers conferred by this section.

58. (1) Notwithstanding anything to the contrary contained in this Act, any fuel levy goods which are removed to the territory of a party to any customs union agreement concluded in terms of section 57 or brought into Botswana from any such territory, shall, if a fuel levy has not been imposed by such party, be deemed to be goods exported from and goods imported into Botswana, respectively, and the provisions of this Act relating to the exportation from and importation of goods into Botswana shall, subject to such arrangements as the Commissioner General may determine, apply to those goods until such time as such fuel levy is imposed by that party as provided in this Act.

Imposition of fuel levy by party to customs union agreement

(2) If any such customs union agreement imposes such fuel levy as provided in this Act, the Commissioner General may, notwithstanding the provisions of section 51 (1), in respect of any fuel levy paid in Botswana on any petrol or distillate fuel entered or removed for consumption in the territory of any such party pay such fuel levy for any period it remains so imposed, if the Minister approves, to such party.

(3) For the purposes of subsection (2), the Commissioner General may pay the fuel levy concerned on the basis of any documents, relating to the movement of such petrol or distillate fuel, in possession of any person as may be determined by him or her.

59. (1) If the Minister is satisfied that the government of any territory has —

Discrimination by other countries

- (a) imposed directly or indirectly on any goods wholly or partly produced or manufactured in Botswana any duty, charge or restriction which is not imposed upon like goods produced or manufactured in any third territory; or
- (b) has discriminated against the commerce of Botswana in such manner as to place it at a disadvantage in comparison with the commerce of any third territory,

he or she may, in order to give effect to any recommendation of the

Minister responsible for investment, trade and industry, or whenever he or she deems it in the public interest, by notice in the *Gazette* impose —

- (i) on all goods or any class or kind of goods imported from the territory whose government has so acted, and
- (ii) on all goods or any class or kind of goods whencesoever imported, wholly or partly produced or manufactured in such territory,

additional duties not exceeding the value for duty purposes of such goods, and from a date to be specified in the notice there shall be paid on such goods, upon entry for home consumption thereof, the additional duties at the rates imposed in the notice, in addition to any other duties payable on such goods under the provisions of this Act.

(2) Any additional duty imposed in terms of subsection (1) shall be set out in the form of a schedule which shall be deemed to be incorporated in Schedule No. 1 as Part 7 thereof and to constitute an amendment of Schedule No. 1.

(3) The provisions of section 54 (16), (17), (18), (19) and (20) shall *mutatis mutandis* apply in respect of any amendment made under the provisions of this section.

Special provisions regarding importation of cigarettes

60. (1) The Commissioner General may by notice published in the *Gazette* prescribe the sizes and types of containers in which cigarettes may be imported into Botswana.

(2) A person shall not import any cigarettes unless they have been packed in the prescribed manner and an impression stamp determined by the Commissioner General has been made on their containers:

Provided that the Commissioner General may allow cigarettes so to be imported, in such quantities and in such circumstances as he or she may deem fit, without such impression stamp having been made on such containers.

(3) Imported cigarettes shall not be sold or disposed of or removed from the excise warehouse concerned except in accordance with the provisions of this Act.

PART VI — *Amendment of Duties*

Time when new or increased duties become payable

61. (1) Whenever the Minister by notice has amended any Schedule by imposing a new duty or increasing the rate of duty already payable, or has tabled in the National Assembly a taxation proposal imposing a new duty or increasing a duty already payable, upon any goods specified in the amendment or proposal as the case may be, such new duty or increased rate of duty shall, subject to the provisions of subsection (2), from the time when notice of such amendment was deposited in the office of the Commissioner General in accordance with the provisions of section 54 (10), or tabled in the National Assembly, be payable on all such goods as have not at the same time been entered for home consumption.

(2) Whenever the Minister has by notice or taxation proposal imposed any new duty or increased any existing duty relating to goods of the same class or kind, any such goods which the Minister may in the said notice or proposal specify for the purposes of this subsection, shall, though entered for home consumption prior to the time of such amendment and notwithstanding that they have passed out of excise control, become liable to the new duty or the difference between the rate of duty at the time of such amendment and the increased rate provided for in the said amendment, if they have at the time of such notice or proposal not been delivered from the stocks of an importer, manufacturer or such class of dealer as the Minister may in the said notice or proposal specify.

(3) For the purposes of this section any goods which are specified by the Minister in any notice or proposal for the purposes of subsection (2) and which, at the time of the said amendment, are in transit to an importer, manufacturer or a class of dealer so specified by the Minister, shall be deemed to form part of the stocks of such importer, manufacturer or dealer, as the case may be, notwithstanding any terms to the contrary of any contract relating to the sale or delivery of such goods.

(4) Whenever the Minister has specified any goods in any notice or taxation proposal for the purposes of subsection (2), every importer or manufacturer or dealer specified in the said notice or proposal shall, in respect of any goods so specified —

- (a) forthwith take stock of all such goods which have not been delivered from his or her stocks at the time when the notice was given or the proposal was tabled, and make a clear and accurate record of such goods separately; and
- (b) within seven days of the date on which the notice was given or the proposal was tabled, deliver to the Commissioner General a sworn statement giving separately the description and quantities of the said goods, which were in his stocks at the said time, and any other information which the Commissioner General may require of him or her.

(5) If the Minister has specified in any notice or proposal for the purposes of subsection (2) that any goods so specified shall be liable to the duties so specified if they have not been delivered from the stocks of a wholesale dealer at the time of the said notice or proposal, the provisions of subsection (4) shall apply to the stocks of such wholesale dealer and of any retail dealer conducting his business on the same premises:

Provided that the Commissioner General may, upon production by such wholesale dealer of such evidence as he may require, exclude from the stocks or the liability for duty of that wholesale dealer for the purposes of subsection (2) —

- (i) stocks of a class or kind which are sold by such retail dealer only; and

(ii) such proportion of the total duty payable by such wholesale dealer as is represented by the proportion of retail sales to total sales of the goods concerned during the period of three months immediately preceding the date of such notice or proposal, and such proportion shall be calculated on the basis of quantities of each commodity concerned.

(6) For the purposes of this section —

“dealer” means any person who deals in any goods to which this Act relates, and includes a club, co-operative society of any nature or any statutory body;

“deliver” includes any form of delivery except *traditio brevi manu* and *constitutum possessorium*;

“retail dealer” means, subject to the provisions of paragraph (c), any dealer who deals in or holds a licence under any law to deal in retail quantities; and

“wholesale dealer” means any dealer who deals in or holds a licence under any law to deal in wholesale quantities, and the business and stocks of a wholesale dealer shall be deemed to include the business and stocks of any retail dealer who conducts business on the same premises on which the wholesale dealer conducts his or her business as such.

(7) Whenever in any legal proceedings any question arises as to whether the Minister has in fact tabled a taxation proposal as described in this section, or as to the time when such proposal was tabled or the particulars contained in such proposal, a copy of the minutes or proceedings of the National Assembly, containing such proposal and certified by the Clerk of the National Assembly to be a true copy, shall be accepted as sufficient evidence that such proposal was tabled and of the time when it was tabled and of the particulars contained therein.

Contract prices
may be varied
to extent of
alteration in
duty

62. (1) Whenever any duty is imposed or increased, directly or indirectly, by notice or taxation proposal of any Schedule to this Act, on any goods and such goods, in pursuance of a contract made before such duty or increased duty became payable, are thereafter delivered to and accepted by the purchaser, the seller of the goods may, in the absence of agreement to the contrary, recover as an addition to the contract price a sum equal to any amount paid by him or her by reason of the said duty or increase.

(2) Whenever any duty is withdrawn or decreased, directly or indirectly, by amendment in any manner of any Schedule to this Act, on any goods, and such goods in pursuance of a contract made before the withdrawal or decrease became effective are thereafter delivered to the purchaser, the purchaser of the goods may, in the absence of agreement to the contrary, if the seller has in respect of those goods had the benefit of the withdrawal or decrease, deduct from the contract price a sum equal to the said duty or decrease.

(3) The provisions of this section shall apply to a contract for the hiring of any goods or the use of any goods in rendering a service at a contract price, and the expressions “seller” and “purchaser” shall correspondingly be construed as including the person by whom and the person to whom the goods are hired or the service is rendered.

PART VII — *Licensing*

63. (1) A person shall not perform any act or be in possession of or use anything in respect of which a licence is required under this Act unless he or she has obtained the appropriate licence prescribed in Schedule No. 8.

Licence fees
according to
Schedule No. 8

(2) A licence under subsection (1) shall not be issued unless the prescribed licence fee has been paid.

(3) The Commissioner General may, subject to review by the High Court —

(a) refuse any application for a new licence or refuse any application for a renewal of a licence if the applicant has made a false or misleading statement with respect to any material fact or has omitted to state any material fact which was required to be stated in the application for a licence; or

(b) refuse any application for a new licence or refuse any application for a renewal of any licence or cancel or suspend for a specified period any licence if the applicant or the holder of such a licence or any employee of such applicant or holder, as the case may be —

(i) has contravened or failed to comply with the provisions of this Act,

(ii) has been convicted of an offence under this Act,

(iii) has been convicted of an offence involving dishonesty, and

(iv) has failed to comply with any condition or obligation imposed by the Commissioner General in respect of such licence:

Provided that subparagraphs (i) to (iii) shall not apply in respect of an employee if the applicant or holder, as the case may be, proves that he or she was not a party to or could not prevent any such act or omission by such employee.

(4) The Minister may, whenever he deems it expedient in the public interest to do so, amend Schedule No. 8 by notice in the Gazette.

(5) The provisions of section 54 (11), (12), (13), (14), (15) and (16) shall *mutatis mutandis* apply in respect of any amendment made under the provisions of subsection (4) of this section.

64. (1) Before an excise warehouse is licensed, the person applying for such licence shall furnish such security as the Minister may require.

Excise
warehouse
licences

(2) The Minister may at any time require that the form, nature or amount of such security shall be altered or renewed in such manner as he or she may determine.

(3) The Minister may by endorsement permit a licence to be transferred from one excise warehouse to another excise warehouse in the possession of the person to whom the licence has been issued, but no excise warehouse licence shall be transferable from one person to another.

(4) Not more than one licence shall be issued in respect of any excise warehouse:

Provided that the Commissioner General may, on such conditions as he or she may impose, issue a licence to the owner of any excise storage warehouse in which dutiable goods are stored and to each person who obtains for distribution for his or her own account those goods from that warehouse.

(5) The owner of a licensed excise warehouse shall be liable for the fulfillment of all obligations under this Act in respect of the goods under subsection (4) in such warehouse:

Provided that each person to whom a licence is so issued shall be liable for any liability incurred under this Act in respect of goods taken by him or her from such warehouse.

Agricultural
distillers

65. (1) In granting a licence to an agricultural distiller, the Minister may impose such conditions as he or she may deem necessary.

(2) Where a licence has been granted subject to any conditions under the provisions of subsection (1), such conditions shall be endorsed on the licence.

(3) A licence granted to an agricultural distiller shall not be transferable except in circumstances which the Commissioner General may deem exceptional or, in the event of the death of the licensee or the expropriation in terms of the Acquisition of Property Act, of a farm in respect of which the licence was granted, with the written permission of the Commissioner General and subject to such conditions as he or she may determine.

Cap. 32:10

(4) If a person who has been granted an agricultural distiller's licence fails to comply with any of the conditions imposed in respect thereof he or she shall be guilty of an offence and the Minister may cancel such licence.

Stills to be
licensed

66. (1) A person shall not own or have in his or her possession or under his or her control any still except under a licence prescribed in Schedule No. 8 and subject to the regulations:

Provided that the Minister may, subject to such conditions as he or she may impose, exempt from all or any of the provisions of this subsection —

- (i) any licensed still maker in so far as any still manufactured or imported by him or her for sale and in his or her possession is concerned; and
- (ii) any person in so far as any still is concerned which he or she has proved to the satisfaction of the Minister is in his or her possession solely as a curiosity or ornament or is used solely for any such purpose as the Minister may authorise.

(2) The provisions of section 65 (3) and (4) shall *mutatis mutandis* apply in respect of any licence issued in respect of a still under this Act to any person to whom a licence under this Act has been or had at any time been issued as an agricultural distiller.

(3) If any agricultural distiller to whom a licence in respect of a still has been issued under this Act voluntarily abandons such still to the State, the Minister may, out of moneys appropriated by the National Assembly for that purpose, pay to him or her as compensation, such an amount as the Minister considers to be the current market value of such still.

(4) Where any person under subsection (3) has abandoned a still, a licence to own a still to be used by him or her in the capacity of an agricultural distiller shall not thereafter be granted to him or her unless a new licence as an agricultural distiller has, after such abandonment, been issued to him or her under this Act.

(5) Any still abandoned under this section shall be destroyed by the Minister.

67. Unless the permission of the Minister has been obtained to manufacture wine in an excise manufacturing warehouse, a person shall not manufacture wine except in a special excise warehouse licensed under this Act.

Special
warehouses
for the
manufacture
of wine

68. (1) A person shall not store or unpack, or pack for export, such containers as the Commissioner General may specify, except at a container depot licensed in terms of subsection (2).

Container
depot licences

(2) The Commissioner General may, subject to such conditions as he or she may in each case impose, license, for such period as he or she may in each case determine, at any place appointed for that purpose under the provisions of this Act, container depots approved by him or her for the storing, unpacking or packing of containers contemplated in subsection (1), provided such security as he or she may require is furnished.

(3) The Commissioner General may at any time require that the form, nature or amount of such security shall be altered or renewed in such manner as he or she may determine.

(4) The Commissioner General may require any container contemplated in subsection (1) to be detained in any container depot licensed in terms of subsection (2), for its examination or that of its contents.

PART VIII — *Value*

69. (1) For the purpose of assessing the duty on any goods manufactured in or outside Botswana and specified in Section B of Part 2 of Schedule No. 1, the excise value thereof shall, subject to the provisions of this section, be taken to be the full and final market price (before deduction of any discounts other than cash discounts) at which,

Value for
duty purposes

at the time of sale, such or similar goods are freely offered for sale, for consumption in Botswana, for purposes of trade in the principal markets of Botswana in the ordinary course of trade, in the usual wholesale quantities and in the condition and the usual packing ready for sale in the retail trade, to any merchant wholesaler in Botswana not deemed to be related under fully competitive conditions, plus the cost of packing and packages and all other expenses incidental to placing the goods on any vehicle for delivery to the purchaser, plus any non-rebated duty payable in terms of Section A of Part 2 of Schedule No. 1 on such goods, but excluding the non-rebated duty payable in terms of Section B of Part 2 of Schedule No. 1 or any sales tax payable on such goods:

Provided that the Commissioner General may, where such goods are not sold to such merchant wholesalers in Botswana or are so sold in quantities which he or she considers to be insignificant in relation to the total quantities of such goods sold in Botswana, regard any other class of purchaser of such goods as such a merchant wholesaler and may make such adjustment to the price charged by the manufacturer to such class of purchaser as he or she considers reasonable, having regard to the wholesale functions taken over by such manufacturer and such class of purchaser and to such other factors relating to such price as he or she may deem relevant.

(2) For the purposes of subsection (1), the Commissioner General may specify –

- (a) the quantity, which shall be deemed to be the usual wholesale quantity;
- (b) The packing, which shall be deemed to be the usual packing ready for sale in the retail trade; or
- (c) the cost of packing or packages or any other expenses incidental to placing the goods on any vehicle.

(3) For the purpose of assessing the duty on any goods specified in Section A of Part 2 of Schedule No. 1 (other than goods specified in items 117.01.10 and 117.05 to 117.30), the value thereof shall be the price paid or payable for such goods when sold for home consumption in the ordinary course of trade, in the usual trade packing, where applicable, to any buyers not deemed to be related, plus any non-rebated duty payable in terms of Section A of Part 2 of Schedule No. 1, on fuel levy payable on such goods.

(4) For the purpose of assessing the duty on any goods specified in items 117.1.10 and 117.05 to 117.30 of Section A of Part 2 of Schedule No. 1, the value thereof shall be the price paid or payable for such goods when sold for home consumption in the ordinary course of trade to any buyers not deemed to be related, plus any non-rebated duty payable in terms of Section B of Part 2 of Schedule No. 1, but excluding any sales tax payable on such goods.

(5) For the purpose of subsections (3) and (4), “price paid or payable” means the total payment made or to be made, either directly or indirectly, by the buyer to or for the benefit of the seller of the goods, but does not include dividends or other payments passing from the buyer to the seller which do not directly relate to the goods.

(6) If in the opinion of the Commissioner General goods are sold or otherwise disposed of under such conditions that the value thereof cannot be ascertained in terms of subsections (3), (4) or (5), as the case may be, the Commissioner General may determine a value, which shall, subject to the right of appeal to the court, be deemed to be correct for the purposes of this Act, and any amount due in terms of any such determination shall remain payable as long as such determination remains in force.

(7) The Commissioner General may, whenever he or she deems it expedient, amend or withdraw any such determination and make a new determination with effect from —

- (a) the date of first entry of the goods in question;
- (b) the date of the determination made under subsection (6);
- (c) the date of such new determination; or
- (d) the date of such amendment.

(8) An appeal against a determination by the Commissioner General under this section shall lie to the jurisdiction of the Court in the area in which the determination was made, or the goods in question were entered for home consumption.

(9) An appeal under subsection (8) shall, subject to section 97, be prosecuted within a period of one year from the date of the determination.

(10) Save where —

- (a) a determination has been made under subsection (6) or (7); or
- (b) any false declaration is made for the purposes of subsection (6) or (7),

there shall be no liability for any underpayment in duty on any goods, where such underpayment is due to the acceptance of a bill of entry bearing an incorrect value for duty purposes, after a period of two years from the date of entry of such goods.

(11) Notwithstanding the provisions of subsection (10), any determination made under subsection (6) following upon an inspection of the books, accounts and other documents of any manufacturer, wholesaler or purchaser or any seller or buyer contemplated in subsection (1), (2) or (3) as the case may be, shall be deemed to have come into operation, in respect of the goods in question entered for the purposes of this Act two years prior to the date on which the inspection commenced.

(12) For the purposes of this section, two persons shall be deemed to be related only if they are officers or Directors of one another’s businesses.

Conversion of
prices expressed
in foreign
currency

70. (1) When the value of or the price paid or payable for any imported goods is expressed in a foreign currency, it shall, for the purpose of calculating the excise value thereof, be converted into Botswana currency at the selling rate at the date of shipment of the goods as determined by the Commissioner General, in consultation with the Bank of Botswana, or if no such rate is determined for such date, the latest rate determined before that date shall be used.

- (2) For the purposes of subsection (1), the date of shipment of —
- (a) non-containerised goods shall be the date of the bill of lading, air way bill, consignment note or such other document as the Commissioner General may require; and
 - (b) containerised goods shall be the date on which the container is taken on board a ship as endorsed on the bill of lading or arrival notification or, if imported otherwise than by sea, the date of the airway bill, consignment note or such other document as the Commissioner General may require.
- (3) The Commissioner General may, for the purposes of any agreement contemplated in section 56 or 57, by regulations —
- (a) publish arrangements in connection with amounts to be used in currencies in respect of goods imported or exported between Botswana and the country or countries or group of countries concerned; and
 - (b) prescribe any measures applicable to the implementation of such arrangements.

PART IX — *Rebates, Refunds and Drawbacks of Duty*

Specific rebates,
drawbacks and
refunds of duty

71. (1) Subject to the provisions of this Act and to any conditions which the Commissioner General may impose —

- (a) any imported goods described in Schedule No. 3 shall be admitted under rebate of any excise duties applicable in respect of such goods at the time of entry for home consumption thereof, to the extent and for the purpose of use stated in the item of Schedule No. 3 in which they are specified;
- (b) any imported goods described in Schedule No. 4 shall be admitted under rebate of any excise duties or fuel levy applicable in respect of such goods at the time of entry for home consumption thereof, to the extent and for the purpose or use stated in the item of Schedule No. 4 in which such goods are specified;
- (c) a drawback or a refund of duty actually paid on entry for home consumption on any imported goods described in Schedule No. 5 shall, subject to the provisions of paragraph (f), be paid to the person who paid such duties or any person indicated in the notes to the said Schedule, subject to compliance with the provisions of the item of the said Schedule in which those goods are specified;

- (d) in respect of any goods or fuel levy goods described in Schedule No. 6, a rebate of the duty or fuel levy specified in Part 2 of Schedule No. 1 or the fuel levy specified in Part I of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof or a refund of the duty or fuel levy actually paid at the time of entry for home consumption shall be granted to the extent and in the circumstances stated in the item of Schedule No. 6 in which such goods are specified, subject to compliance with the provisions of the said item and any refund under this paragraph may be paid to the person who paid the duty or any person indicated in the notes to the said Schedule No. 6; and
- (e) a refund of the duty any distillate fuel shall be granted to the extent stated in item 533.01 or 540.02 of Schedule No. 5 in which such fuel is specified, subject to compliance with the provisions of the said item, or a refund of the duty leviable on such fuel shall be granted to the extent stated in item 609.05.10 or 640.03 of Schedule No. 6 in which such fuel is specified, subject to compliance with the provisions of the said item and any refund under this paragraph may be paid to any user who has purchased and used such distillate fuel in accordance with the provisions of the said items of Schedule No. 5 or 6 to any person indicated in the notes to the said Schedule No. 5 or 6:

Provided that no such refund shall be paid to the State or any government, Botswana Unified Revenue Service, administration or anybody, institution or authority mentioned in the notes to the said Schedule No. 5 or 6.

(2) Notwithstanding the provisions of subsection (1) (e), the Commissioner General may in his or her discretion investigate any such purchase or use to establish whether such fuel has been duly entered in terms of this Act or has been so used, and may refuse to allow or pay any such refund if he or she is not satisfied that such fuel has been so entered or used.

(3) Any distillate fuel purchased under this section shall be deemed to have been used in the order of the dates of such purchases.

(4) The extent of the refund referred to in subsection (1) (e) shall be the rate of such refund of duty specified in such items of Schedule No. 5 or 6 at the last date of any period for which such refund in respect of such use is claimed.

(5) Any refund referred to in subsection (1) (e) may be granted and paid to any person entitled to that refund in terms of this Act.

(6) A rebate of duty in respect of any goods described in Schedule No. 3 shall be allowed —

- (a) only in respect of goods entered for use in the production or manufacture of goods in the industry and for the purpose specified in the item of the said Schedule in which those goods are specified;

- (b) only in respect of goods entered for use in —
 - (i) a factory approved by the Minister,
 - (ii) a mine or works situated in an area approved by the Minister,
or
 - (iii) elsewhere in any other activity which the Minister may in his or her discretion approve for the purposes of this subparagraph;
or
- (c) only in respect of goods entered for use in such industry in a factory, mine, works or activity which complies with such requirements in respect of quantity of material used or quantity of goods produced or manufactured as the Minister may impose.

(7) The Minister may exempt any goods described in Schedule No. 3 and entered for use in a particular industry, from the provisions of subsection (5) and for the purposes of subsection (3) may limit the application of his or her approval to the manufacture of one or more specific articles or substances.

(8) A person shall not be entitled to a refund of duty or fuel levy on any distillate fuel in terms of the provisions of item 533.01 of Schedule No. 5 or item 609.05.01 of Schedule No. 6 unless he or she is registered as a user by the Commissioner General.

(9) Any application for refund of any duty under subsection (8) shall be in such form and shall declare such particulars and be supported by such documents and shall be for such quantities and for such periods as may be prescribed by regulation.

(10) Any seller of distillate fuel shall furnish any such user with an invoice reflecting the particulars, and shall keep a copy of such invoice for such time as may be prescribed by regulation.

(11) Any registered user shall complete and keep such books, accounts and documents and furnish at such times such particulars of the vehicle, machinery or other equipment in which distillate fuel is used or any other particulars as may be prescribed by regulation.

(12) Notwithstanding anything to the contrary herein contained, any user of distillate fuel who has been granted such refund and who fails to forthwith furnish an officer at his or her request with the books, accounts and documents required by regulation to be completed and kept in respect of the use of any distillate fuel purchased by him or her shall be deemed to have used such fuel for a purpose or use other than a purpose or use stated in the items of Schedule No. 5 or 6 referred to in subsection (8) and the use declared in the relevant application for refund and shall pay on demand to the Commissioner General the full amount of any refund granted to him or her in respect of such fuel or such portion thereof as the Commissioner General may in his or her discretion determine, during a period of two years prior to the date of such request by such officer, failing which such amount or such portion shall be recoverable in terms of this Act as if it were the duty concerned.

(13) The Commissioner General may refuse to register, as provided in subsection (8), any person mentioned in that paragraph or cancel such registration, if such person fails to complete, keep or furnish such accounts, books or documents as may be prescribed by regulation or claims or receives any refund or payment to which he or she is not entitled in terms of the said items of Schedule No. 5 or 6.

(14) In addition to any liability for duty incurred by any person under any other provision of this Act, the person who enters any goods for use by him or her under rebate of duty or any person on whose behalf any goods are so entered, shall, subject to the provisions of subsections (16) and (39) and section 48, be liable for the duty on all goods so entered which have not been used or which have been disposed of otherwise than in accordance with the provisions of this section and of the item under which they were so entered as if such rebate of duty did not apply to such goods and such person shall pay such duty on demand by the Commissioner General:

Provided that the Commissioner General may —

- (i) if such goods were used in accordance with any other item relating to rebate of duty, accept duty on such goods as if they were entered under such other item;
- (ii) in his or her discretion, permit any duty paid on entry of such goods under rebate to be deducted from any duty for which any person becomes liable in terms of this paragraph;
- (iii) at any time take stock of goods entered for home consumption and stored on any premises registered by virtue of subsections (22), (23) and (24) and duty shall, subject to the provisions of subparagraph (i), be paid forthwith on demand upon any deficiency detected; and
- (iv) if the stock is found to be greater than the quantity which should be on such premises, determine that the excess shall be debited to stock.

(15) Any person to whom any distillate fuel or residual fuel oil has been supplied from stocks which have been entered under rebate of duty at a price which has been reduced to the extent of such rebate for a purpose stated in the item under which such distillate fuel or residual fuel oil was so entered, and who applies such distillate fuel or residual fuel oil or any portion thereof for any other purpose, commits an offence and shall, notwithstanding the provisions of subsection (14), be liable for the duty to the extent of the rebate allowed on entry for home consumption of such distillate fuel or residual fuel oil on the full quantity of the distillate fuel or residual fuel oil so supplied to him or on such portion thereof as the Commissioner General may in his or her discretion determine:

Provided that, if the duty in question has after such entry under rebate been increased, the extent of such rebate shall be deemed to be —

- (i) the difference between the duty actually paid on entry for home consumption and such increased duty or;

(ii) such increased duty if no duty was paid on entry for home consumption.

(16) The Commissioner General may, on such conditions as he or she may impose, permit any person who has entered any goods under rebate of duty under this section to use or dispose of any such goods otherwise than in accordance with the provisions of this section and of the item under which such goods were so entered, to use or dispose of any such goods in accordance with the provisions of any other item to which this section relates, and such person shall thereupon be liable for duty on such goods as if such rebate of duty did not apply or as if they were entered under such other item to which this section relates, as the case may be, and such person shall pay such duty on demand by the Commissioner General:

Provided that, in respect of any such goods which are specified in any item of Schedule No. 3, 4 or 6, the Commissioner General may, subject to the provisions of the notes applicable to the item in which such goods are specified and to any conditions which he may impose in each case, exempt any such goods from the whole or any portion of the duty payable thereon under this subsection on the ground of the period or the extent of use in accordance with the provisions of the item under which such goods were entered, or on any other ground which he or she considers reasonable.

(17) Any duty paid on any goods under subsection (16) on first entry thereof under rebate of duty shall be deemed to have been paid in respect of any duty payable in accordance with the provisions of subsection (16) in respect of such goods.

(18) A drawback or refund shall not be paid in respect of any goods specified in any item of Schedule No. 5 or 6 if such goods have been used or disposed of otherwise than in accordance with the provisions of this section and the item in question or if such provisions have not been complied with in respect of such goods:

Provided that the Commissioner General may, in respect of any class or kind of goods specified in any item of Part I of Schedule No. 5 and used in the manufacture of any goods marketed in Botswana, pay any drawback to the extent stated in such item, where goods of comparable class, kind, quality and quantity and manufactured or produced in Botswana have been used in the manufacture of any goods exported.

(19) Any person to whom a refund of duty has been granted on any distillate fuel in terms of the provisions of item 533.01 of Schedule No. 5 or item 609.05.10 of Schedule No. 6, as the case may be, and who has disposed of such fuel or has applied such fuel or any portion thereof for any purpose or use otherwise than in accordance with the provisions of such items and the use declared in the relevant application for refund, shall pay on demand to the Commissioner General the full amount of any refund granted to him or her in respect of such fuel or portion thereof, failing which such amount or such portion shall be recoverable in terms of this Act as if it were the duty concerned.

(20) Wherever the tariff heading or subheading or the tariff item or subitem under which any goods are classified in Schedule No. 1 is expressly quoted in any item of Schedule No. 3, 4, 5 or 6 in which such goods are specified, the goods so specified in the said item of Schedule No. 3, 4, 5 or 6 shall be deemed not to include goods which are not classified under the said tariff heading or subheading or tariff item or subitem.

(21) Any goods entered for use under rebate of duty under this section shall, for the purposes of this Act, be deemed to be entered for home consumption, but no entry in respect of any such goods described in Schedule No. 3 or 4 shall be valid unless the number of the tariff heading and subheading under which such goods are classified in Schedule No. 1 and the number of the item of Schedule No. 3 or 4 in which the said goods are specified are both declared on such entry and the industry in which and the purpose for which such goods are to be used, as specified in the said item, are declared on such entry:

Provided that the Minister may exempt entries in respect of any class or kind of goods from any or all of the requirements of this subsection.

(22) Goods may not be entered or acquired under rebate of duty under this section or the regulations until the person so entering or acquiring them has furnished such security as the Commissioner General may require and has complied with such other conditions, including registration with the Commissioner General of his or her premises and plant, as may be prescribed by the Minister by regulation in respect of any goods specified in any item of Schedule No. 3, 4 or 6:

Provided that the Commissioner General may, subject to such conditions as he or she may in each case impose, exempt, with or without retrospective effect, any such person from the provisions of this subsection.

(23) An application for an exemption under subsection (22) for the purpose of applying for a refund of duty shall be made to the Commissioner General within six months from any date specified in section 44(5) as the circumstances may require; or

(24) For the purposes of the application of sections 44 (3), (4) and (5) to any exemption under subsection (22) —

(a) any bill of entry passed in relation to goods in respect of which exemption is granted under subsection (22) shall be deemed to have passed in error by reason of duty having been paid on goods intended for purposes or use under rebate of duty under this section;

(b) the goods concerned shall be deemed to have qualified at the time duty was paid on such goods in all respects for rebate; and

(c) the duty paid on the goods concerned, shall be deemed to have been paid on the date on which the exemption referred to in paragraph (a) was granted.

(25) Notwithstanding anything to the contrary in this Act contained, the Commissioner General may, in respect of Schedule No. 5 or 6 for the purpose of calculating the amount of duty refundable on any goods or used in the manufacture, reconditioning, mixing or blending of any goods exported or marketed in Botswana, determine the quantity of such exported goods or such goods marketed in Botswana which shall be deemed to have been produced, reconditioned, mixed or blended from a given quantity of such goods or the quantity of such goods or which shall be deemed to have been used in the production, reconditioning, mixing or blending of a given quantity of such exported goods or such goods marketed in Botswana.

(26) Goods manufactured from goods under rebate of duty specified in any item of Schedule No. 6 shall not be used in the place of such goods in the manufacture of any other goods if a rebate of duty to a lesser extent has been specified in any item of the said Schedule in respect of such goods when used in the manufacture of such other goods.

(27) If the Commissioner General is of the opinion that any goods, not being a spirituous beverage, manufactured from spirits under rebate of duty in terms of any formula approved by him or her under any item of Schedule No. 6 are used as a beverage, he or she may forthwith revoke his or her approval of such formula.

(28) A refund or drawback of duty shall not be paid by the Commissioner General under the provisions of this section unless an application therefor, duly completed and supported by the necessary documents, and other evidence to prove that such refund or drawback is due under this section is received by the Botswana Unified Revenue Service —

(a) in the case of goods exported —

(i) where the goods were exported by post, within a period of six months from the date on which such goods were posted, or

(ii) where the goods were exported in any other manner, within a period of six months from the date of entry of such goods for export;

(b) in respect of any refund referred to in subsection (1) (f) within a period of six months from the last date of any period of use of any distillate fuel to which the application for such refund relates:

Provided that no refund shall be paid if the quantity of distillate fuel to which the application for such refund relates is less than such quantity as may be prescribed by regulation; and

(c) in all other cases, within a period of six months from the date on which such refund first becomes due:

Provided that the Commissioner General may, in such circumstances as he or she may consider exceptional, pay a refund or drawback after expiration of the relevant period.

(29) The Minister or any officer in his or her Ministry designated by him or her may at any time after a permit by virtue of which goods may, in terms of any item of Schedule No. 3, 4 or 6, be entered under rebate of duty has been refused by him or her, but not later than two years after duty was paid on those goods, issue a permit authorising entry of those goods under rebate of duty in accordance with the provisions of the item concerned, if, with regard to any facts which became known after such a permit has been refused, he is satisfied that he or she would have issued a permit if the facts were then known.

(30) For the purposes of the application of section 44 (3), (4) and (5) —

- (a) any bill of entry passed in relation to goods in respect of which a permit is issued under subsection (29) shall be deemed to have been passed in error by reason of duty having been paid on goods intended for purposes of use under rebate of duty under this section;
- (b) the goods in respect of which such a permit is issued, shall be deemed to have qualified at the time duty was paid on such goods, in all respect for rebate; and
- (c) the duty paid on the goods concerned, shall be deemed to have been paid on the date on which the permit referred to in subsection (29) was issued.

(31) Subject to the provisions of subsections (29) and (30) any Minister, other than the Minister responsible for finance and economic development, any Permanent Secretary designated by such Minister, or the Commissioner General, may, in respect of goods which may, in terms of any item of Schedule No. 3, 4, 5 or 6, be entered under rebate of duty or be subject to a drawback or a refund of duty or be subject to such conditions as such Minister, Permanent Secretary or the Commissioner General may specify, with or without retrospective effect, a permit or certificate authorising entry of those goods under rebate of duty, or authorising a drawback or a refund of duty in accordance with the provisions of the item concerned, provided the Commissioner General is satisfied in respect of the goods concerned where the permit or certificate concerned is issued with retrospective effect, that the provisions of such item and such conditions have been complied with.

(32) The provisions of subsection (29) shall apply *mutatis mutandis* in respect of any permit or certificate referred to in subsection (31) of this subsection.

(33) An application for a permit or certificate under subsection (31) shall be made to the Minister, Permanent Secretary or the Commissioner General within six months from any date specified in section 44 (5), as the circumstances may require.

(34) The Minister may from time to time by notice published in the *Gazette* amend Schedule No. 3, 4, 5 or 6 in order to give effect to any request by the Minister responsible for investment, trade and industry or whenever he or she deems it expedient to do so.

(35) The Minister may, whenever he or she deems it expedient in the public interest to do so —

- (a) by like notice amend any Schedule with retrospective effect from such date as he or she may specify in that notice; or
- (b) by like notice declare any amendment made under paragraph (c) to apply with retrospective effect from such date as he or she may specify in that notice.

(36) An amendment made under subsection (34) which repeals any existing provision in Schedule No. 5 or which excludes any goods from any existing provision of that Schedule, shall not apply in respect of goods, excluding distillate fuels referred to in item 533.01 of Schedule No. 5 which were imported prior to the date of the relevant notice in the *Gazette*, and an amendment made under the said paragraph which embodies any additional provision in that Schedule or applies any existing provision of that Schedule in respect of additional goods, shall not, except in so far as the Commissioner General so directs and subject to such conditions as he may determine, apply in respect of goods which were imported prior to the date of the relevant notice in the *Gazette*.

(37) The provisions of subsections (9), (10), (11), (12), (13), (14), (15) and (16) of section 54 shall *mutatis mutandis* apply in respect of any amendment made under the provisions of this subsection.

(38) The Commissioner General may refuse to accept an entry under rebate or an application for drawback or refund under any item of Schedule No. 3, 4, 5 or 6 from any person who has persistently contravened or failed to comply with the provisions of this Act or who has committed an offence referred to in section 79, 83, 84, 85 or 86 and he or she may cancel any registration under the provisions of this Act of such person or suspend any such registration for such period as he or she may deem fit.

(39) Subject to the provisions of the proviso to section 20(9) and items 412.07, 412.08, 412.09, 531.00, 532.00, 608.01, 608.02, 608.03, 608.04, 615.01, 615.02 and 615.03 of Schedules Nos. 4, 5 and 6, no rebate or refund of duty in respect of any loss or deficiency of any nature of any goods shall be allowed, but the Commissioner General may allow the deduction from the dutiable quantity of the undermentioned goods of a quantity equal to the percentage stated below in each case, namely —

- (a) in the case of imported crude petroleum naphtha for use in the refining of petroleum products, or imported or exciseable petrol, 0,25 per cent of any quantity entered for storage in any excise storage warehouse;
- (b) in the case of wine spirits (ethyl-alcohol) manufactured in Botswana and entered for storage in an excise storage warehouse, excluding spirits specified in paragraph (d), 1,5 per cent of the quantity so entered;

- (c) in the case of spirits (ethyl-alcohol), other than wine spirits manufactured in Botswana, 1,5 per cent of the quantity so manufactured and entered for use in making spirituous beverages;
- (d) in the case of unpacked excisable spirits intended for export and which are removed in bond from an excise manufacturing warehouse for temporary storage in an excise warehouse approved for that purpose, such percentage, but not exceeding 1,25 per cent, of the quantity so removed as may in the opinion of the Commissioner General represent a loss incurred whilst the spirits in question are so removed and stored for such period as the Commissioner General may determine;
- (e) in the case of wine manufactured in Botswana, 0,5 per cent of the quantity so manufactured;
- (f) in the case of any fermented apple, pear or orange beverage manufactured in Botswana, 0,5 per cent of the quantity so manufactured on which duty is paid;
- (g) in the case of imported petroleum naphtha entered for use as fuel in the manufacture of ammonia, such percentage, not exceeding 0,25, of any quantity so entered as may, in the opinion of the Commissioner General, represent a loss by evaporation;
- (h) in the case of imported crude petroleum naphtha for use in the refining of petroleum products, or petrol, a percentage equal to the full net loss incurred but not exceeding 0,25 of any quantity entered for storage and stored in an excise storage warehouse during such period as the Commissioner General may determine:
Provided that only the owner of an excise warehouse shall be entitled to such deduction; and
- (i) in the case of distillate fuels entered for storage and stored in an excise storage warehouse, a percentage equal to the full net loss incurred but not exceeding 0,15 of any quantity so entered and stored in such warehouse during such period as the Commissioner General may determine:

Provided that only the owner of an excise warehouse shall be entitled to such deduction.

(40) A person shall not, without the permission of the Commissioner General, divert any goods entered under rebate of duty under any item of Schedule No. 3, 4 or 6 or for export for the purpose of claiming a drawback or refund of duty under any item in Schedule No. 5 or 6 to a destination other than the destination declared on such entry or deliver such goods or cause such goods to be delivered in Botswana otherwise than in accordance with the provisions of this Act and, in the case of goods entered under rebate of duty, otherwise than to the person who entered the goods or on whose behalf the goods were entered.

(41) If any goods to which this section relates are used or disposed of, or dealt with or in, contrary to the provisions of this Act, the whole consignment entered or transferred for use in terms of the provisions of this section, of which such goods form part or formed part, or any goods manufactured therefrom, shall be liable to forfeiture.

General refunds
in respect of
imported goods

(42) Except with the permission of the Commissioner General which shall only be granted in circumstances which he or she considers to be exceptional and subject to such conditions as he or she may impose in each case, any goods entered under any item of Schedule No. 3, 4 or 6 for manufacturing purposes or such other purpose as may be specified in the regulations shall be used for the purpose specified in such item at the time of such entry, or such other purpose, within five years from the date of such entry.

72. (1) No refund of any duty or other charge in respect of imported goods, surcharge goods or fuel levy goods, other than a refund provided for under section 71 or 76, shall be paid or granted except in accordance with the provisions of this section.

(2) The Commissioner General shall, subject to the provisions of subsection (4), consider any application for a refund or payment from any applicant who contends that he or she has paid any duty or other charge for which he or she was not liable or that he or she is entitled to any payment under this Act by reason of —

- (a) an error in determining an assessment or calculating the amount thereof;
- (b) the duty having been assessed on a value higher than the value for duty purposes;
- (c) a determination under section 51 (13) or (17) or incorrect tariff classification;
- (d) the goods concerned having been damaged, destroyed or irrecoverably lost by circumstances beyond his control prior to the release thereof for home consumption;
- (e) all or part of such goods having been shortlanded, shortshipped or shortpacked;
- (f) the substitution of any bill of entry in terms of section 44(3); or
- (g) the duty having been reduced or withdrawn as provided for in section 54 (4) or (5).

(3) Except with the permission of the Commissioner General, any application for a refund under this section shall not relate to more than one bill of entry or other document in respect of which the alleged overpayment was made.

(4) No application for a refund or payment in terms of this section shall be considered by the Commissioner General unless it is received by an officer, duly completed and in the form as may be prescribed by regulations and supported by the necessary documents and other evidence to prove that such refund or payment is due under this section, within a period of two years.

(5) If, after considering any application for a refund or payment in terms of this section, the Commissioner General is satisfied that the applicant is entitled to any such refund or payment, the Commissioner General may pay to the applicant the amount due to him or her:

Provided that no refund shall be made under this section if, in the case of goods imported by post, the amount thereof is less than fifty thebe or, in the case of goods imported in any other manner, less than five pula or, in the case of goods manufactured in Botswana, less than two pula, unless the Commissioner General is satisfied that exceptional circumstances exist which warrant such refund.

73. (1) Where any person became entitled to any refund of any duty arising from any determination, new determination or amendment of any such determination in terms of section 51 (13), or 69, any such refund shall, notwithstanding the provisions of section 44, 51 (11), 69, 71, 72 or 76, be limited to refunds in respect of goods entered for home consumption during a period of two years immediately preceding the date of such determination, new determination or any amendment of such determination, whichever date occurs last.

Limitation on refund claims

(2) Where a person has appealed against any determination, new determination or amendment, the period referred to in subsection (1) shall, notwithstanding the fact that a court may amend any determination of the Commissioner General, or the Commissioner General, as a result of a finding of such court, amends such determination, be calculated from the last date contemplated in subsection (1).

74. Where any refund of duty is in terms of this Act due to any person who has failed to pay any amount of tax, additional tax, duty, levy, charge, interest or penalty levied or imposed under any other law administered by the Commissioner General within the period prescribed for payment of the amount, the Commissioner General may set off against the amount which that person has failed to pay, any amount which has become refundable to the person in terms of this Act.

Set-off on refund against amount of tax owing

75. (1) If the Commissioner General, pays to any person by way of a refund or drawback any amount which was not duly payable to that person or which was in excess of the amount due to that person by way of a refund or drawback, that amount or the excess, as the case may be, shall be repaid by the person concerned to the Commissioner General upon demand, failing which it shall be recoverable in terms of this Act as if it were the duty or charge concerned or part of such duty or charge, as the case may be.

Recovery of certain amounts not duly payable

(2) The provisions of subsection (1) shall apply *mutatis mutandis* to any amount set off in terms of section 76 (1).

76. (1) A licensee of an excise warehouse who, in terms of the regulations, is permitted to pay any duty monthly or quarterly, and who —

Set-off of certain amounts

- (a) paid any duty for which he was not liable;
- (b) was granted any provisional refund in terms of section 71; or
- (c) becomes entitled to a refund in terms of item 534.00 of Schedule No. 5 or any item of Schedule No. 6,

may, subject to the approval of the Commissioner General, at any time within a period of two years from the date on which that duty was paid, such provisional refund was granted or such licensee became entitled to

such refund, set-off such duty, provisional refund or amount refundable against that particular duty for which such licensee subsequently becomes liable, except that the duty refundable in terms of the said item 534.00 be set off against the duty specified in Section B of Part 2 of Schedule No. 1 for which such licensee subsequently becomes liable, provided the monthly or quarterly accounts or bills of entry submitted by such licensee in respect of the payment of any duty against which any duty, provisional refund or amount refundable has been set off are accompanied by a full statement by such licensee, supported by a certificate by an officer, giving full particulars and a full account of the circumstances in respect of such set-off and by such documentary evidence as the Commissioner General may in each case require.

(2) If any set-off under this section is not approved by the Commissioner General in terms of subsection (1), it shall be debited to the account of such licensee.

PART X — *Penal Provisions*

Offences not expressly mentioned

77. (1) Any person who contravenes any provision of this Act or who fails to comply with any such provision with which it is his or her duty to comply, shall, even where such contravention or failure is not elsewhere declared an offence, be guilty of an offence.

(2) Any person guilty of an offence under this Act shall, where no punishment is expressly provided for such offence, be liable to a fine not exceeding P8 000 or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a term not exceeding two years, or to both.

(3) A person who is convicted of an offence referred to in subsection (2) within a period of three years after he or she was convicted of any offence referred to in that subsection shall be liable to a fine not exceeding P16 000 or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a term not exceeding four years, or to both.

Less serious offences and their punishment

78. (1) Any person who —

- (a) supplies the means or materials for, or assists in establishing, repairing, maintaining or working any still being made or made, imported, used, set up or in the possession or custody of any person without lawful authority;
- (b) is found without lawful excuse in any place where distillation is illegally carried on;
- (c) refuses or fails to comply with the lawful requirements of an officer or refuses or fails to answer to the best of his or her power any question which an officer in the exercise of his or her functions has put to him or her;
- (d) sells, offers or keeps for sale or distributes or exhibits any issue of a publication which is in terms of section 109 (4) deemed for the purposes of that section to be indecent, obscene or objectionable;

- (e) falsely holds himself or herself out to be an officer;
- (f) resists or hinders an officer in the exercise of his or her powers or the performance of his or her functions under this Act;
- (g) rescues any person apprehended for any offence under this Act, or prevents the apprehension of any person who has committed any such offence; or
- (h) makes a statement which is incorrect in any material particular, whether orally or in a document or declaration, in connection with any matter dealt with in this Act,

commits an offence and shall be liable to a fine not exceeding P8 000 or to imprisonment for a term not exceeding two years, or to both.

(2) A person who is convicted of an offence referred to in subsection (1) within a period of three years after he or she was convicted of an offence referred to in that subsection shall be liable to a fine not exceeding P16 000 or to imprisonment for a term not exceeding four years, or to both.

79. (1) Any person who —

- (a) has upon his or her premises or in his or her custody or under his or her control, or purchases, sells, or otherwise disposes of any illicit goods knowing the same to be illicit goods;
- (b) not being a licensed manufacturer or dealer, without lawful authority has in his or her possession or custody or under his or her control any partly manufactured goods or fuel levy goods or fuel levy goods upon which duty has not been paid;
- (c) removes or assists in or permits the removal of goods in contravention of any provision of this Act;
- (d) deodorises, clarifies or, prior to sale, reduces the strength of methylated spirits to a strength below a strength of 91.4 per cent absolute alcohol by volume, or prepares or sells or offers for sale or consumption, as a beverage, any preparation containing methylated spirits or spirits recovered from methylated spirits;
- (e) removes or breaks or interferes with any lock, meter, gauge, rod, seal, mark or fastening placed on or fitted to any warehouse, vessel, package, container or other article, place or plant, by an officer under any provision of this Act;
- (f) damages, destroys or disposes of any goods to prevent the securing or seizure thereof under the provisions of this Act by any officer or other person authorised to secure or seize the same, or takes back any goods which are being detained or have been seized;
- (g) without lawful excuse (the proof of which shall lie upon him or her), brings into Botswana, produces or has in his or her possession any blank or incomplete invoice or any bill head or other similar document capable of being filled up and used as an invoice for goods from outside Botswana;

Serious offences
and their
punishment

- (h) makes improper use of a licence, permit or other document issued in respect of goods to which this Act relates;
- (i) claims or receives any rebate, drawback, refund or payment or sets off any amount in terms of the provisions of section 76 (1) to which he or she knows he or she is not entitled under this Act;
- (j) not being authorised to do so, gives or promises to give, directly or indirectly, any reward to an officer or any person employed by the Government, in respect of the performance or non-performance by any such officer or person of his or her duty or employment under this Act or agrees with or proposes to any such officer or person to do or permit anything in contravention or evasion of this Act;
- (k) being an officer or a person employed by the Government, demands or receives, except from or through the Government, any reward in respect of the performance or non-performance of his or her duty or employment under this Act or by any wilful act, neglect or default does or permits or agrees to do or permit anything in contravention or evasion of this Act;
- (l) attempts to commit or assists in committing any offence mentioned in this section;
- (m) from any goods made from or containing goods extracts or recovers such goods in contravention of the provisions of this Act;
- (n) contravenes the provisions of section 6 (20) and (21), 20 (8), 36 (4), 39, 40 (3) and (15) (a), 54 (2) (b), 63 (1), 66 (1), 71 (19) and (40), 89, 109 (2), 110 (3);
- (o) fails to comply with any conditions determined under section 104 (4); or
- (p) contravenes or fails to comply with any provision of any agreement contemplated in sections 56 or 57,

commits an offence and shall be liable to a fine not exceeding P20 000 or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a term not exceeding five years, or to both.

(2) When any person is charged with a contravention of subsection (1) (a), he or she shall, until the contrary is proved, be presumed to have known that the goods in question were illicit goods.

(3) When any person is charged with a contravention of subsection (1) (i), he or she shall, until the contrary is proved, be presumed to have known that he was not entitled to the rebate, drawback, refund or payment concerned.

80. Any person who contravenes or fails to comply with the provisions of section 14 commits an offence and shall be liable to a fine not exceeding P8 000 or treble the value of the goods in question, whichever is the greater, and to imprisonment for two years, and the goods in question and any other goods contained in the same package as well as the package itself shall be liable to forfeiture.

Non-
declaration
of goods

81. (1) Any person who without lawful excuse (the onus of proof of which shall be upon him or her) uses, or has under his or her control or in his or her possession, any fiscal mark or makes available to another person any fiscal mark —

Prohibition with regard to fiscal mark

- (a) which is used in the office under the authority of the Commissioner General; or
- (b) the imprint of which is identical to or resembles the imprint of a fiscal mark referred to in paragraph (a) or of any fiscal mark used by a governmental authority in a foreign country under any law of such country relating to excise or to the import or export of goods,

commits an offence and shall be liable on conviction to a fine not exceeding P20 000 or to imprisonment for a term not exceeding five years, or to both such fine and such imprisonment.

(2) Any person who without lawful excuse (the onus of proof of which shall be upon him or her) manufactures or has in his or her possession or under his or her control any fiscal mark the imprint of which depicts the name of a company, firm or other business entity in a foreign country, or any signs or letters which could be reasonably understood to be a reference to such company, firm or business entity, commits an offence and shall be liable on conviction to a fine not exceeding P20 000 or to imprisonment for a period not exceeding five years, or to both such fine and such imprisonment.

82. If any goods referred to in section 109 (2) are, in contravention of any notice issued in terms thereof, exported from Botswana or carried in transit through Botswana, the exporter, owner or consignor thereof commits an offence and shall be liable to a fine not exceeding P2 000 or to imprisonment for a term not exceeding two years, or to both, and such goods shall be liable to forfeiture.

Irregular export of goods

83. Any person who —

- (a) deals or assists in dealing with any goods contrary to the provisions of this Act;
- (b) knowingly has in his or her possession any goods liable to forfeiture under this Act; or
- (c) makes or attempts to make any arrangement with a supplier, manufacturer, exporter or seller of goods imported or to be imported into or manufactured or to be manufactured in Botswana or with any agent of any such supplier, manufacturer, exporter or seller, regarding any matter to which this Act relates, with the object of defeating or evading the provisions of this Act,

Irregular dealing with or in goods

commits an offence and shall be liable to a fine not exceeding P20 000 or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a term not exceeding five years, or to both, and the goods in respect of which such offence was committed shall be liable to forfeiture.

False documents and declarations

84. (1) Any person who makes a false statement in connection with any matter dealt with in this Act, or who makes use for the purposes of this Act of a declaration or document containing any such statement shall, unless he or she proves that he or she was ignorant of the falsity of such statement and that such ignorance was not due to negligence on his or her part, commits an offence and shall be liable to a fine not exceeding P40 000 or treble the value of the goods to which such statement, declaration or document relates, whichever is the greater, or to imprisonment for a term not exceeding ten years, or to both, and the goods in respect of which such false statement was made or such false declaration or document was used shall be liable to forfeiture.

(2) For the purposes of subsection (1), any invoice or other document relating to any denomination, description, class, grade or quantity of goods shall be deemed to contain a false statement if the price charged by the exporter or any value, price, commission discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate, remission or other information whatever declared therein which has a bearing on value for the purposes of payment of any duty or on classification in terms of any Schedule to this Act on the extent of rebate, refund or drawback of duty —

- (a) is not, except in so far as may be otherwise specified, exclusively related to goods of the denomination, description, class, grade or quantity declared in such invoice or document;
- (b) is influenced, adjusted or amended as a result of any separate transaction, arrangement, agreement or other consideration of any nature whatever particulars of which are not specified in such invoice or document; or
- (c) represents any average or adjustment or amendment, particulars of which are not disclosed in such invoice or document, of such values, prices, commissions, discounts, costs, charges, expenses, royalties, freight, duties, taxes, drawbacks, refunds, rebates, remissions or other information in respect of goods of the same or of different denominations, descriptions, classes, grades or quantities supplied by the same supplier.

Beer of higher density than indicated by label on container

85. Any manufacturer of beer whose container of beer has not been marked for exports as contemplated in section 37 (21) is found to contain beer of an alcoholic strength by volume higher than the strength registered in terms of section 37 (2), after deduction of any tolerance as may be provided in the regulations relating to that section, commits an offence and shall be liable on conviction to a fine not exceeding P8 000 or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding two years, or to both, and the goods in respect of which such offence was committed shall be liable to forfeiture.

86. Any person who —

- (a) fails to advise the Commissioner General of the receipt of any amended prescribed invoice or any credit note or debit note or of any change in the circumstances or particulars of whatever nature as declared in any prescribed invoice or in any other document or of any refund of money or deferred or secret discount, commission or other credit or debit which relates to any goods and which would increase the duty on such goods or exclude them from any rebate or refund or other privilege under this Act;
- (b) fails to declare in or omits from any prescribed invoice any particulars (including value and origin) in respect of the goods to which such invoice relates and which would increase the duty on such goods or exclude them from any rebate or refund or other privilege under this Act;
- (c) applies any money or credit received by or due to him or her as a commission in such a manner as to avoid or evade any duty or obligation or to obtain any rebate or refund or other privilege in respect of any goods under this Act;
- (d) issues two or more different prescribed invoices or certificates in respect of the same goods or fails to issue an amended prescribed invoice or certificate where any particulars declared in any prescribed invoice or certificate in respect of any goods have changed in any manner whatever;
- (e) makes or attempts to make or assists in making or attempting to make any arrangement of whatever nature with any person inside or outside Botswana in connection with any goods imported or to be imported into Botswana with the object of or having the effect of defeating or evading the provisions of any agreement entered into between Botswana and any exporting territory which provides for the restriction of or control over the exportation to Botswana of any goods in any manner or any restriction of or control over the exportation of any goods to Botswana imposed by any exporting territory in any manner by arrangement with or at the instance or suggestion of or with the approval of Botswana;
- (f) produces to the Commissioner General for the purposes of section 42 (5), any sample which is not a sample of the goods of which it purports to be a sample or who so produces any copy of any invoice or other document or of any blueprint, illustration, drawing, plan or illustrated and descriptive literature which does not relate to the goods to which it purports to relate or which is incorrect or incomplete or misleading in any respect;

(g) allocates the same identification number, code, description, character or other mark referred to in section 45 (2) to goods of different classes or kinds or allocates more than one such identification number, code, description, character or other mark to goods of the same class or kind or who quotes or reproduces any such identification number, code, description, character or other mark in any invoice or document relating to goods to which such number, code, description, character or other mark has not been allocated; or

(h) contravenes or fails to comply with the provisions of section 99 or any regulations made in terms of section 70 or 99,

commits an offence and shall be liable to a fine not exceeding P40 000 or treble the value of the goods in respect of which such offence was committed whichever is the greater, or to imprisonment for a term not exceeding ten years, or to both, and the goods in respect of which such offence was committed shall be liable to forfeiture.

Publication of
particulars of
offenders

87. (1) Notwithstanding the provisions of section 6, the Commissioner General may from time to time publish for general information such particulars as specified in subsection (2), relating to any offence committed by any person, where such person has been convicted of such offence in terms of sections 77 to 86.

(2) Every such publication referred to in subsection (1) may specify —

(a) the name and address of the offender;

(b) such particulars of the offence as the Commissioner General may think fit;

(c) the amount or estimated amount of duty involved; and

(d) the particulars of the fine or sentence imposed.

Goods
irregularly dealt
with liable to
forfeiture

88. (1) Any goods imported, exported, manufactured, warehoused, removed or otherwise dealt with contrary to the provisions of this Act or in respect of which any offence under this Act has been committed (including the containers of any such goods) or any plant used contrary to the provisions of this Act in the manufacture of any goods shall be liable to forfeiture wheresoever and in possession of whomsoever found:

Provided that forfeiture shall not affect liability to any other penalty or punishment which has been incurred under this Act or any other law, or liability for any unpaid duty or charge in respect of such goods.

(2) Any —

(a) vehicle, container or other transport equipment used in the removal or carriage of any goods liable to forfeiture under this Act or constructed, adapted, altered or fitted in any manner for the purpose of concealing goods;

(b) goods conveyed, mixed, packed or found with any goods liable to forfeiture under this Act on or in any such vehicle, container or other transport equipment; and

(c) vehicle, machine, machinery, plant, equipment or apparatus classifiable under any heading or subheading of Chapters 84 to 87 and 89 of Part 1 of Schedule 1 in which goods liable to forfeiture under this Act are used as fuel or in any other manner, shall be liable to forfeiture wheresoever and in possession of whomsoever found.

(3) Any vehicle in which goods liable to forfeiture under this Act are used as fuel or in any other manner shall likewise be liable to forfeiture unless it is shown that such goods were so used without the consent or knowledge of the owner of such vehicle or other person lawfully in possession or charge thereof.

89. (1) An officer, magistrate or member of the Botswana Police Service may detain any vehicle, plant, material or goods at any place for the purpose of establishing whether that vehicle, plant, material or those goods are liable to forfeiture under this Act.

Seizure

(2) Such vehicle, plant, material or goods under subsection (1) may be so detained where they are found or shall be removed to and stored at a place of security determined by such officer, magistrate or a law enforcement officer, at the cost, risk and expense of the owner, importer, exporter, manufacturer or the person in whose possession or on whose premises they are found, as the case may be.

(3) A person shall not remove any ship, vehicle, material or goods from any place where it was detained or from a place of security determined by an officer, magistrate or member of the Botswana Police Service.

(4) If any vehicle, plant, material or goods under subsection (1) are liable to forfeiture under this Act, the Commissioner General may seize that vehicle, plant, material or goods.

(5) The Commissioner General may seize any other vehicle, plant, material or goods liable to forfeiture under this Act.

(6) If any goods liable to forfeiture under this Act cannot readily be found, the Commissioner General may, notwithstanding anything to the contrary in this Act contained, demand from any person, who imported, exported, manufactured, warehoused, removed or otherwise dealt with such goods contrary to the provisions of this Act or committed any offence under the Act rendering such goods liable to forfeiture, payment of an amount equal to the value for duty purposes or the export value of such goods plus any unpaid duty thereon, as the case may be.

(7) For the purposes of subsection (6), the value for duty purposes shall be calculated in terms of the provisions of this Act relating to such value whether or not the goods in question are subject to ad valorem duty or to a duty calculated according to a unit of quantity, volume or other measurement, as the case may be.

(8) If the amount demanded under subsection (6) is not paid within a period of 14 days after the demand for payment was made, it may be recovered in terms of the provisions of this Act as if it were a forfeiture incurred under this Act.

(9) The provisions of this Act shall, in so far as they can be applied, apply *mutatis mutandis* in respect of any amount paid to the Commissioner General or recovered in terms of subsections (6), (7) and (8) as if such amount were the goods in question and as if such amount had been seized under subsections (4) and (5).

Notice of claim
by owner in
respect of
seized goods

90. (1) Any vehicle, plant, material or goods which have been seized under this Act shall be deemed to be condemned and forfeited and may be disposed of in terms of section 91 unless the person from whom such vehicle, plant, material or goods have been seized or the owner thereof or his or her authorised agent gives notice in writing, within one month after the date of the seizure, to the person seizing or to the Commissioner General, that he or she claims or intends to claim the said vehicle, plant, material or goods under the provisions of this section.

(2) If a notice in writing under subsection (1) has not been given, no legal proceedings whatsoever shall thereafter be instituted against the State, the Minister, the Commissioner General or any officer, based merely upon the seizure of such vehicle, plant, material or goods.

(3) When a notice in writing has been given in terms of subsection (1), the person giving such notice shall, within 90 days of the date of such notice, but, except with the consent of the Commissioner General, not earlier than one month from the date thereof, institute proceedings in a court of competent jurisdiction for release of the said vehicle, plant, material or goods.

Disposal of
seized goods

91. (1) Whatever is seized as being liable to forfeiture under this Act, shall forthwith be delivered to the Commissioner General at the excise office nearest to the place where it was seized or it may be secured by the Commissioner General by sealing, marking, locking, fastening or otherwise securing or impounding it on the premises where it is found or by removing it to a place of security determined by the Commissioner General.

(2) The Commissioner General shall, after condemnation thereof, cause the thing in question to be sold by public auction or in any other manner which he or she may deem suitable:

Provided that —

- (i) the Commissioner General may direct that, in lieu of being sold, any such thing shall be destroyed or shall be appropriated to the State; and
- (ii) if any such thing is of a perishable or dangerous nature the Commissioner General may direct the sale or destruction thereof before condemnation.

Admission of
guilt

92. (1) If any person —

- (a) has contravened any provision of this Act or failed to comply with any such provision with which it was his or her duty to comply;
- (b) agrees to abide by the Commissioner General's decision; and

(c) deposits with the Commissioner General such sum as the latter may require of him or her but not exceeding the maximum fine which may be imposed upon a conviction for the contravention or failure in question or makes such arrangements or complies with such conditions with regard to securing the payment of such sum as the Commissioner General may require,

the Commissioner General may, after such enquiry as he or she deems necessary, determine the matter summarily and may, without legal proceedings, order forfeiture by way of penalty of the whole or any part of the amount so deposited or secured.

(2) Anything done for the purposes of subsection (1) by an agent generally or specially authorised thereto by any person shall be deemed to have been duly done by that person in terms of that subsection.

(3) There shall be a right of appeal to the Minister from any determination or order of the Commissioner General under subsection (1) whereby a penalty exceeding P1 000 is imposed, provided such right is exercised within a period of three months from the date of such determination or order, and the Minister's decision on any such appeal shall be final.

(4) The imposition of a penalty under subsection (1) shall not be regarded as a conviction in respect of a criminal offence, but no prosecution for the relevant offence shall thereafter be competent.

(5) Nothing in this section shall in any way affect liability to forfeiture of goods or payment of duty or other charges thereon.

93. Any fine or penalty recovered under this Act shall be paid to the Commissioner General and shall be paid by him or her into the Fund, and the proceeds of sale of anything forfeited or seized and condemned under this Act shall also be paid into the said Fund:

Payment and disposal of fines and penalties

Provided that the Commissioner General may in his or her discretion withhold a sum not exceeding one-third of any such fine, penalty or proceeds which he or she may then award to any person (including any officer) by whose means or information the fine or penalty or forfeiture was imposed or the seizure made.

94. The Commissioner General may, on good cause shown, direct that any vehicle, container or other transport equipment, plant, material or goods detained or seized or forfeited under this Act be delivered to the owner thereof, subject to payment of any duty which may be payable in respect thereof and any charges which may have been incurred in connection with the detention or seizure or forfeiture, and to such conditions (including conditions providing for the payment of an amount not exceeding the value for duty purposes of such vehicle, container or other transport equipment, plant, material or goods, plus any unpaid duty thereon) as he or she deems fit, or may mitigate or remit any penalty incurred under this Act, on such conditions as he or she deems fit.

Remission or mitigation of penalties and forfeiture

Recovery of penalties by process of law

95. (1) Without derogation from any powers conferred upon the Commissioner General, any penalty, fine or forfeiture incurred under this Act may be recovered either by civil action or upon criminal prosecution in any court of competent jurisdiction, and in the case of a criminal prosecution the court passing sentence may also make an order regarding any unpaid duty or charge and impose civil penalties or enforce forfeiture.

(2) Any civil proceedings under this section may be instituted in the name of the Commissioner General.

Jurisdiction of courts

96. (1) A court shall have jurisdiction to try any person for an offence under this Act whenever the thing in respect of which such offence was committed was found within or was conveyed from, to or through the area of jurisdiction of that court.

(2) Any person who at any place deemed under section 7 (2) to be a place of entry for Botswana or in any territory with the Government of which an agreement has been concluded under section 57, performs any act which constitutes an offence under this Act, shall be guilty of such offence, which shall, for purposes in relation to jurisdiction of a court to try the offence, be deemed to have been committed at any place where the accused happens to be.

(3) Notwithstanding anything to the contrary contained in any other law, a court of a Magistrate Grade I or above shall have jurisdiction to impose any punishment prescribed by or make any order of court provided for in this Act.

(4) Notwithstanding anything to the contrary contained in any other law, a court of a Magistrate Grade I or above shall have jurisdiction to give judgment for any amount claimed under this Act together with the costs of obtaining the judgment.

Period for bringing action

97. Subject to the provisions of section 90, the period of extinctive prescription in respect of legal proceedings against the State, the Minister, the Commissioner General or an officer on a cause of action arising out of the provisions of this Act shall be one year and shall begin to run on the date when the right of action first arose.

PART XI — *General*

Approval of container operators

98. The Commissioner General may, with the concurrence of the Permanent Secretary, in the Ministry responsible for transport and communications, subject to such conditions as the Commissioner General may generally or in respect of a particular case determine, approve, for operating containers in Botswana, any person providing international transportation of containerized goods.

Business accounts, documents, etc. to be available for inspection

99. (1) Any person carrying on any business in Botswana shall keep within Botswana in English and such other language as the Minister may specify by notice, such books, accounts and documents relating to his or her transactions as the Minister may prescribe and such books, accounts and documents shall be kept in such form and manner and shall be retained for such period as the Minister may prescribe.

(2) Different provisions may be so prescribed in respect of different classes or kinds of books, accounts and documents and different classes of persons.

(3) The Commissioner General may, subject to such conditions as he or she may determine, allow any person referred to in subsections (1) and (2) to retain in lieu of any book, account or document required to be retained in terms of those subsections a reproduction of any such book, account or document obtained by means of microfilming or any other process.

(4) Any person referred to in subsections (1) and (2) shall, upon demand by the Commissioner General, produce to him or her such books, accounts or documents referred to in the said subsections (1) and (2) as the Commissioner General may require, and such person shall render such returns or submit such particulars in connection with his or her transactions to the Commissioner General as the Commissioner General may require.

(5) The Commissioner General may, subject to such conditions as he or she may determine, allow any person to produce in lieu of any such book, account or document required to be produced in terms of subsection (4), a copy thereof obtained by means of a reproduction referred to in subsection (3), and any such copy shall, subject to compliance with such conditions, for all purposes have all the effects of the original book, account or document concerned.

(6) The Minister may prescribe —

(a) the books, accounts, documents, transactions or operations in respect of which a chartered accountant's certificate shall be produced to the Commissioner General by such class of persons referred to in subsections (1) and (2) as he or she may so prescribe; and

(b) the nature and form of such certificate and the intervals at which such a certificate shall be produced.

100. (1) Any person selling, offering for sale or dealing in goods or any person removing the same, or any person having such goods entered in his or her books or mentioned in any document referred to in section 99 shall, when requested by an officer, produce proof as to the person from whom the goods were obtained and, if he or she is the importer or manufacturer or owner, as to the place where the duty due thereon was paid, the date of payment, the particulars of the entry for home consumption and the marks and numbers of the cases, packages, bales and other articles concerned, which marks and numbers shall correspond to the documents produced in proof of the payment of the duty.

(2) In any prosecution or proceedings under this Act, any statement in any record, letter or any other document kept, retained, received or dispatched by or on behalf of any person to the effect that any goods of a particular price, value (including any commission, discount,

Sellers of goods to produce proof of payment of duty

cost, charge, expense, royalty, freight, tax, drawback, refund, rebate, remission or other information which relates to such goods and has a bearing on such price or value), or quantity, quality, nature, strength or other characteristic have been manufactured, imported, ordered, supplied, purchased, sold, dealt with or in or held in stock by him or her at any time, shall be admissible in evidence against him or her as an admission that he or she has at that time manufactured, imported, ordered, supplied, purchased, sold, dealt with or in or held in stock goods of that price, value, quantity, quality, nature, strength or other characteristic.

(3) If in any prosecution or proceedings under this Act the question arises whether any goods have been sold or used or disposed of or are or were in the possession of any person in such a manner as not to render them subject to duty, it shall be presumed that such goods have not been so sold or used or disposed of or are not or were not in the possession of such person in the said manner unless the contrary is proved.

(4) If in any prosecution under this Act or in any dispute in which the State, the Minister or the Commissioner General or any officer is party —

(a) the question arises whether the proper duty has been paid or whether any goods or plant have been lawfully used, imported, exported, manufactured or removed or otherwise dealt with or whether any books, accounts, documents, forms or invoices required by regulation to be completed and kept have been duly completed and kept or have been furnished to any officer, it shall be presumed that such duty has not been paid or that such goods or plant have not been lawfully used, imported, exported, manufactured, removed or otherwise dealt with or that such books, accounts, documents, forms or invoices do not exist or have not been duly completed and kept or have not been so furnished, as the case may be, unless the contrary is proved; or

(b) it is alleged by or on behalf of the State or the Minister or the Commissioner General or such officer that any goods or plant have been or have not been imported, exported, manufactured in Botswana, removed or otherwise dealt with or in, it shall be presumed that such goods or plant have been or (as the case may be) have not been imported, exported, manufactured in Botswana, removed or otherwise dealt with or in, unless the contrary is proved.

Liability of
company,
partnership, etc.

101. For the purposes of this Act any reference to a person shall be deemed to include a reference to a company, close corporation, co-operative society, firm, partnership, statutory body or club, and in the event of a contravention of or non-compliance with this Act or the incurring of any liability under this Act by any company, close corporation, co-operative society, firm, partnership, statutory body or club any person having the management of any premises or business in

or in connection with which the contravention or non-compliance took place or the liability was incurred may be charged with the relevant offence and shall be liable to any penalties provided therefor and shall be liable in respect of any liability so incurred.

102. Notwithstanding anything to the contrary in any written law —

- (a) interest shall be payable, as from such date and for such period as the Commissioner General may determine, on any outstanding amount payable in terms of this Act, other than the outstanding amount of any penalty or forfeiture payable in terms of this Act;
- (b) the interest so payable shall be paid at the rate of 13 per cent per annum, or such rate as the Minister may from time to time fix by notice published in the *Gazette*;
- (c) the Commissioner General may and on such conditions as he or she may consider necessary —
 - (i) remit any interest for which any person is liable by virtue of this section,
 - (ii) permit payment of any amount referred to in paragraph (a) by instalments of such amount and at such times as he or she may determine;
- (d) any such instalment paid shall be utilised by the Commissioner General to discharge any penalty, forfeiture, interest and duty and other amounts due, in that order;
- (e) any such interest shall be calculated monthly, and a portion of a month shall be regarded as a full month; and
- (f) any such interest recovered shall be paid into the Consolidated Revenue Fund.

Interest on
outstanding
amounts

103. (1) An officer may, on entry of any imported goods or during the manufacture of any goods, or at any time after such entry or manufacture, take, without payment, from any person in possession of such imported goods or of any manufactured or partly manufactured goods, samples of such imported, manufactured or partly manufactured goods or of materials intended for the manufacture of goods or of goods used under the provisions of Part IX, for examination or for ascertaining the duties payable thereon or for such other purpose as the Commissioner General deems necessary, and the samples shall be dealt with and accounted for in such manner as the Commissioner General may direct.

Samples

(2) For the purpose of determining the duty leviable in respect of any goods comprising a single consignment, or in any vessel, tank or other container of goods, the nature or characteristics of all the goods in that consignment, vessel, tank or other container shall be deemed to correspond to the nature or characteristics of any sample taken by the officer from such consignment, vessel, tank or other container.

104. (1) An importer, exporter, manufacturer or owner of the goods, or whoever has control of such goods shall bear the expense or risk of handling of and dealing with goods for the purposes of this Act, except

Expenses of
landing,
examination,
weighing,
analysis, etc.

in the case of goods examined at an excise warehouse, where such handling of and dealing with goods shall be performed at the expense and risk of the owner thereof.

(2) An authorised officer may remove any goods remaining in the custody of the Botswana Unified Revenue Service after expiry of a period of 28 days from the date of due entry thereof, to the state warehouse or other place indicated by the officer.

(3) Any goods removed under subsection (2) may be disposed of in terms of section 46 (4).

(4) Subject to the provisions of this Act, the Commissioner General shall not, except on such conditions, including conditions relating to security, as may be determined by him or her, allow goods to pass from his or her control until the provisions of this Act or any law relating to the importation or exportation or transit carriage through Botswana of goods have been complied with in respect of such goods, and the State or the Commissioner General or any officer shall in no case be liable in respect of any claim arising out of the detention of goods pending the decision of the Commissioner General or for the costs of such detention.

(4) Whenever the Commissioner General considers it necessary for the purposes of subsection (3) or section 103 (1) that any goods should be analysed he or she may direct that such goods be analysed by a person designated by him or her and that the analysis be done in accordance with a method determined by him or her.

(5) The cost of analysis of any goods for the purposes of subsection (3) shall be borne by the importer, exporter, manufacturer or owner of such goods except where the Commissioner General considers the analysis necessary for the purposes of the said subsection (3) and the result of the analysis confirms the correctness of the declaration or bill of entry made or presented by such importer, exporter, manufacturer or owner in respect of such goods:

Provided that the cost of analysis shall in no case be borne by the State where it is carried out in connection with any application of refund of duty or substitution of any entry or where the result of analysis shows that the goods in question were incorrectly or insufficiently described on the relative prescribed invoice.

105. (1) The manufacturer of any goods or materials used or capable of being used in the manufacture of any goods to which this Act applies, shall, in accordance with the directions of the Commissioner General —

- (a) register with the Commissioner General any such formula, factory, machinery, instrument, appliance or apparatus used in connection with the manufacture of such goods or materials or the carrying out of any such process as the Commissioner General may require;
- (b) comply with such conditions relating to such manufacture or the carrying out of any such process as the Commissioner General may impose in each case;
- (c) keep such records as the Commissioner General may require as to —

Control in respect of manufacturers of certain goods, etc.

- (i) the nature, characteristics, source, origin and quantities of the ingredients of such goods or materials and of such other particulars of the ingredients of such goods or materials as the Commissioner General may specify,
 - (ii) the processes carried out in respect of such goods or materials,
 - (iii) the persons on whose behalf such processes were carried out, and
 - (iv) the purchasers of such goods or materials;
- (d) render such returns or furnish such certificates in respect of such goods or materials, as the Commissioner General may require; and
- (e) produce such documents in support of any records kept in terms of paragraph (c) or returns or certificates rendered or furnished in terms of paragraph (d), as the Commissioner General may require.

(2) For the purposes of subsection (1), any preliminary, intermediate or supplementary process in connection with any goods or materials mentioned in that subsection shall include any such process relating to the ordering, purchasing, selling or disposal of, and the entering into any contract for the manufacture of, any such goods or materials.

106. (1) The Commissioner General may at any time for the safe guarding of public health or for the safety of the public, and at the expense and risk of the importer, exporter, owner or pilot concerned, as the Commissioner General may determine —

Destruction of goods and detention of vehicles

- (a) cause any goods under excise control forthwith to be destroyed or otherwise disposed of; or
- (b) delay the departure of any vehicle from any place in Botswana for a period not exceeding 48 hours.

(2) A person shall not be entitled to any compensation for loss arising out of any *bona fide* action of the Commissioner General under subsection (1).

107. (1) Except as elsewhere provided in this Act, the Minister may prescribe the instruments, meters, gauges, and other appliances and the tables, formulae and other methods of calculation to be used in ascertaining the mass, quantity, strength, relative density, temperature, pressure or any other characteristic of any goods for the purposes of this Act.

Instruments and tables

(2) For calculating the full quantity of any goods which have been manufactured or used under the provisions of this Act, the Minister may prescribe tables indicating the quantity of goods which shall be deemed to have been manufactured from any given quantity of any goods or the quantity of goods which shall be deemed to have been used in the manufacture of any given quantity of any goods manufactured therefrom.

108. (1) For the purposes of this section, “wreck” includes any portion of any aircraft which has been wrecked or abandoned or of the cargo, stores or equipment thereof or any other article thereon.

Wreck

(2) Any person who has in his or her possession any wreck, shall without delay give notice thereof to the Commissioner General and shall (unless he or she is the owner of such wreck or the duly authorised agent of the owner) if required, forthwith deliver that wreck or permit it to be delivered to the Commissioner General, and unless it is necessary for the preservation or safe-keeping thereof, a person shall not, without the permission of the Commissioner General, remove or alter in quantity or quality any such wreck.

(3) A wreck found in or brought into Botswana may, at any time after it has come under the control of the Commissioner General, be disposed of by him or her in the manner set forth in section 46 and shall be subject to the provisions of this Act.

(4) The Minister may prescribe the circumstances under which and the conditions subject to which a licence may be issued by the Commissioner General to any person entitling him or her to search for any wreck.

(5) A licence issued under subsection (4) shall not give the holder thereof the exclusive right of searching for or salvaging any particular wreck.

Prohibitions
and restrictions

109. (1) The importation of the following goods is hereby prohibited —

(a) cigarettes with a mass of more than two kilograms per 1000 cigarettes; and

(b) prison-made and penitentiary-made goods.

(2) Goods which purport to have been imported under a permit, certificate or other authority in terms of any provision of this Act or any other law shall be deemed to have been imported in contravention of such provision unless the permit, certificate or other authority in question is produced to the Commissioner General.

(3) The Minister may, by notice published in the *Gazette*, suspend the operation of any provision of subsection (1) if such suspension would be in the public interest.

(4) The Minister may by regulations prohibit or restrict the import or transit of carriage through Botswana of —

(a) any goods referred to in subsection (1); or

(b) any other goods in respect of which he or she considers any such prohibition or restriction necessary in the public interest.

(5) An officer may, for the purposes of any written law, at the request of a member of the Botswana Police Service force or the authority administering such law, detain any goods while such goods are under the control of the Commissioner General.

(6) Goods under subsection (5) may be so detained where they are found or shall be removed to and stored at a place of security determined by the officer.

(7) A person shall not remove any goods from any place where they are so detained or from a place of security referred to in subsection (6).

(8) Any goods detained under this section may be released by the Commissioner General to the Botswana Police Service.

(9) A person shall not manufacture any cigarettes the mass of tobacco of which exceeds two kilograms per 1000 cigarettes.

110. (1) The amount of duty for which any person is liable in respect of any goods imported into or exported from Botswana shall become payable from the date on which liability for such duty commences.

Duty constitutes
a debt to the
State

(2) Any interest payable under this Act and any fine penalty or forfeiture incurred under this Act shall, from the time when it should have been paid, constitute a debt to the State by the person concerned, and —

- (a) any goods in an excise warehouse or in the custody of the Botswana Unified Revenue Service (including goods in a rebate storeroom) and belonging to that person;
- (b) any goods afterwards imported or exported by the person by whom the debt is due;
- (c) any imported goods in the possession or under the control of such person or on any premises in the possession or under the control of such person;
- (d) any goods in respect of which any duty is prescribed (whether or not such duty has been paid);
- (e) any materials for the manufacture of such goods in the possession or under the control of such person; and
- (f) any vehicles, machinery, plant or equipment in the possession or under the control of such person in which fuel in respect of which any duty is prescribed (whether or not such duty has been paid), is used, transported or stored,

may be detained in accordance with the provisions of subsection (3) and shall be subject to a lien until such debt is paid.

(3) Any plant and stills for the manufacture of any goods in respect of which an duty is prescribed which is in the possession or under the control of such person, or on any premises in the possession or under the control of such person, shall be subject to a lien from the time when the liability for the duty payable as contemplated in subsection (1) in respect of any goods so manufactured commences until the debt in question is paid, as if such plant and stills are detained in accordance with the provisions of subsection (7):

Provided that the Commissioner General may allow any such plant or still to be used under such conditions as he or she may impose in each case.

(4) Any capital goods in respect of which any surcharge has been withdrawn in terms of any permit issued by the Permanent Secretary, in the Ministry responsible for investment, trade and industry shall be subject to a lien as security for the surcharge so withdrawn until the conditions specified in such permit have been complied with to the satisfaction of the said Permanent Secretary, as if such goods are

detained in accordance with the provisions of subsection (7) unless other security is furnished to the satisfaction of the Commissioner General.

(5) The claims of the State shall have priority over the claims of all persons upon anything subject to a lien contemplated in subsection (1), (2) or (3) and may be enforced by sale or other proceedings if the debt is not paid within three months after the date on which it became due:

Provided that, notwithstanding anything to the contrary in any other law contained, the Commissioner General may, on good cause shown, direct at any time on such conditions as the Commissioner General may in each case impose, the thing subject to a lien referred to in this subsection, of which the person by whom the debt is due is not the owner, be delivered with the concurrence of such person, to the owner thereof on payment of the debt due to the State secured by the value of such thing at the time of such delivery and any reasonable costs and expenses incurred by and charges due to the Commissioner General in respect of any detention in terms of subsection (7).

(6) Any refund of duty or a deposit or any other amount due to such person in respect of any matter whatsoever may be set off against a debt under this section.

(7) The Commissioner General may detain anything referred to in subsection (1) by sealing, marking, locking, fastening or otherwise securing or impounding it on the premises where it is found or by removing it to a place of security determined by the Commissioner General:

Provided that the Commissioner General may allow any such thing to be used under such conditions as he or she may impose in each case which conditions shall include prohibiting the user from entering into any agreement whereby —

- (i) ownership or possession of such thing is transferred or relinquished in any manner whatsoever to any other person, and
- (ii) such thing is pledged or otherwise hypothecated in favour of any other person.

(8) Any agreement entered into contrary to the conditions under the proviso to subsection (7) shall be null and void.

(9) If any person enters into any agreement under subsection (8) or otherwise deal with a thing contrary to any conditions imposed by the Commissioner General under the proviso to subsection (7), an officer may detain such thing wheresoever and in possession of whomsoever found and remove it to a place of security, whereafter the Commissioner General may dispose of it at any time as contemplated in subsection (5) if the debt has not been paid.

(10) A person by whom the debt is due under this section shall be liable for all reasonable costs expenses incurred by and charges due to the Commissioner General in respect of such detention or removal of the thing concerned.

(11) Except with the permission of the Commissioner General, a person shall not remove —

- (a) any plant or stills, subject to a lien in terms of subsection (3), from the place indicated by an officer; and
- (b) anything detained under subsection (7) from the premises referred to in that subsection or from the place of security to which it may have been removed under that subsection.

(12) Any reference to “goods” in this section shall be deemed to include a reference to the containers of such goods.

111. Any entry, writing, oath or declaration required to be made under this Act shall, if made outside Botswana to or before an officer of Botswana, be binding and of full force and effect in Botswana.

Entries, oaths,
etc. made
outside
Botswana of
full force and
effect

112. (1) Notwithstanding anything to the contrary contained in this Act, the Commissioner General may, in respect of any goods (except ethyl alcohol) manufactured by individuals (except under item 604.00 of Schedule 6) for their own use and not for sale or disposal in any manner —

Manufacture of
goods solely
for use by the
manufacturer
thereof

- (a) if he or she considers that such manufacturing results or is likely to result in loss of revenue or is, or is likely to be detrimental to any industry in Botswana to such extent as to warrant any action described in this paragraph —
 - (i) by notice published in the Gazette prohibit the sale to any such individual of any plant, apparatus, appliance, instrument or material as he or she deems fit,
 - (ii) for the purpose of calculating the duty payable on such goods manufactured by any such person, estimate the quantity thereof so manufactured or the strength or other characteristic of any such quantity in any manner he or she may deem fit, or
 - (iii) in respect of any quantity of such goods in respect of which duty will become payable, accept duty (or any portion thereof), calculated according to any basis which he or she deems reasonable, from any person who sells or disposes of any material for use in the manufacture of such goods to the manufacturer thereof;
- (b) if he or she considers that such manufacturing does not result or is not likely to result in loss of revenue or is not likely to be detrimental to any industry in Botswana to the extent stated in paragraph (a); or
- (c) if in the manufacture of such goods, used parts or material on which any duty had been paid previously was used to such extent as he or she deems reasonable, exempt such goods from the whole or any portion of the duty thereon, subject to such conditions as he or she may in each case impose.

(2) Any estimate made by the Commissioner General for the purposes of subsection (1) (a) (ii) or any decision given by him or her as to the basis of calculating the duty to be accepted in terms of subsection (1)(a) (iii) or as to the amount of any duty payable in terms of this section, shall be final.

(3) The manufacturer of any goods exempted from the whole or any portion of the duty in terms of this section shall be liable for payment of the whole or such portion of the duty as the Commissioner General may determine if they are sold or disposed of by such manufacture.

(4) The Commissioner General may, subject to such conditions as he or she may in each case impose, exempt any goods to which this section relates from any provision of Part IV, V or VII of this Act.

Statistics

113. (1) The Minister may direct that any statistics of the import and export trade of Botswana and of goods manufactured in Botswana be compiled and tabulated by the Government Statistician and published at such times and in such manner as the Minister may direct.

(2) For the purposes of subsection (1), any person —

(a) entering any goods for import or export shall furnish, in addition to any particulars necessary for making due entry of such goods, such particulars of such goods as the Commissioner General may from time to time require for the compilation of import and export statistics; or

(b) manufacturing any goods shall furnish, in such manner and at such times as the Commissioner General may require, the value for duty purposes in terms of section 69 of all goods manufactured by him or her, whether or not such goods are subject to *ad valorem* duty or to a duty calculated according to a unit or quantity, volume or other measurement, as the case may be.

Delegation of powers and assignment of duties

114. The Minister may, subject to such conditions as he or she may in each case impose —

(a) delegate any of the powers which may be exercised or assign any of the duties which shall be performed by him or her in accordance with the provisions of sections 54, 56, 57, 59, 63 (3), 71(19), 102 and 109(6) to the Assistant Minister; and

(b) for such period as he or she may specify in each case, delegate any of his or her powers under this Act to the Commissioner General, except any power relating to the amendment of any Schedule.

Substitution of Schedules

115. Whenever any Schedule to this Act, or any part or item thereof, is substituted and the new Schedule or part or item provides that the Minister or the Commissioner General may impose or prescribe any condition or approve of any matter or thing in relation to any class of goods, any condition imposed or prescribed or approval given by the Minister or the Commissioner General under the Schedule or part or item in relation to such class of goods before substitution shall be deemed to have been imposed, prescribed or given under the new Schedule or part or item.

116. The Minister may make regulations for any matter which under this Act is to be prescribed or for the better carrying out of the provisions and purposes of this Act and, without prejudice to the generality of the foregoing, such regulations may provide for —

- (a) prescribing the powers, duties and hours of attendance of officers;
- (b) determining services for which charges shall be payable, the rate and the method of payment of such charges and the conditions attaching to such services;
- (c) the reporting inwards and outwards of aircraft (including such reporting of aircraft calling or landing at places not appointed as places of entry or excise airports under this Act), the entry or departure of vehicles overland, the landing, loading, removal, detention, release, examination, conveyance and handling of cargo (including transit cargo), the control of persons (including their baggage and goods) entering or leaving Botswana, the placing into or removal from any State warehouse of goods and the removal in bond of goods;
- (d) the control of the storage or manufacture of goods in excise warehouses (including the suitability of any buildings, plant and method of manufacture for the purposes of this Act, the hours of conducting any or all operations in any such warehouse, the supervision by officers of any such operations, the securing or marking of such plant, the inspection of such warehouses and the removal of goods from such warehouses), the testing of the output of stills, the conditions on which stills may be made, possessed, imported, disposed of or used;
- (e) the importation, exportation or transit of goods, the entry of goods, the payment of duties and other charges and fees, the costs which shall be included in or excluded from the production cost of goods in general or of goods of any class or kind, and the movement of goods to and from any territory with the government of which an agreement has been concluded under section 57;
- (f) prescribing the form of and the particulars to be inserted on invoices or certificates in respect of any goods to which this Act applies and which are imported into or manufactured in Botswana;
- (g) the collection of duty by means of impression stamp, the method of applying impression stamps to containers, the cancellation of impression stamp, the use of franking or counting machines, inks, dies and other appliances and materials, the accounting for impression stamp labels and impression stamp duties and the disposal of impression stamp labels;
- (h) the collection of excise duties and fuel levy, the time, manner and terms of payment and the calculation thereof;
- (i) the collection of duties which become payable under section 61 (2);
- (j) the circumstances under which licences may be granted and the manner of issuing and renewing licences;

- (k) governing the entry of goods under any item of Schedule 3, 4, 5 or 6 and prescribing the conditions on which such goods may be so entered or such goods may be transferred from one manufacturer or owner to another or such goods may be used, and as to the registration of manufacturers or owners so entering goods (including requirements as to the suitability of buildings, premises, storerooms and methods of manufacture for the purposes of this Act to be complied with by such manufacturers or owners), the records to be kept by such manufacturers or owners and the form of the application for registration and the particulars to be furnished by such manufacturers or owners;
- (l) prescribing the returns and price lists to be rendered by importers or manufacturers or owners of any class or kind of goods;
- (m) matters relating to security;
- (n) prescribing the form of any licence, bill of entry, certificate and any other document, register, stock book or return which he or she considers necessary for the effective administration of this Act;
- (o) all matters which by this Act are required or permitted to be prescribed; or
- (p) such other matters as are necessary or useful to be prescribed for the purposes of this Act.

117. The Customs and Excise Duty Act is hereby repealed.

118. (1) Any subsidiary legislation made under the repealed Act, and in force immediately prior to the coming into operation of this Act shall, in so far as such legislation is consistent with the provisions of this Act, continue to be in force as if made under this Act.

(2) Any duties and taxes which, before the coming into operation of this Act, were pending shall be enforced by the Botswana Unified Revenue Service in the same manner as they would have been enforced before the coming into operation of this Act.

(3) Any licenses and authorisations which were issued under the repealed Act shall remain valid until they expire as if they were issued under this Act.

(4) Any disciplinary proceedings which, before the coming into operation of this Act, were pending shall be continued or enforced by or against the Botswana Unified Revenue Service in the same manner as they would have been continued or enforced before the coming into operation of this Act.

(5) Any legal proceedings which, before the coming into operation of this Act, were pending shall be continued or enforced by or against the Botswana Unified Revenue Service in the same manner as they would have been continued or enforced before the coming into operation of this Act.

Repeal of
Cap. 50:01

Transitional
and savings

SCHEDULES

SCHEDULE NO.	TITLE	
1	PART 2A	Specific Excise Duties on Imported goods of the same class or kind
	PART 2B	Ad Valorem Excise Duties on imported goods of the same class or kind
3	INDUSTRIAL REBATES ON CUSTOMS DUTIES	
	PART 1	Goods used in the manufacture of other goods
	PART 2	Goods used in the manufacture of other goods solely for export
4	GENERAL REBATES ON CUSTOMS DUTIES	
	PART 1	Specific rebates of Customs Duties
	PART 2	Temporary Rebates of Customs Duties
	PART 3	Goods Temporarily Admitted under Rebate of Customs Duties
	PART 4	Goods temporarily admitted for specific purposes
	PART 5	Goods temporarily admitted subject to exportation
	PART 6	Imported goods admitted under rebate of duty for use in specified activities in the Customs Controlled area (CCA) Contemplated in Section 21A
5	SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES	
	PART 1	Specific Drawbacks of Customs Duties
	PART 2	Refunds of Customs Duties on Goods Exported in the same condition as Imported
	PART 3	Miscellaneous Refunds of Customs Duties
6	REFUNDS AND REBATES OF EXCISE DUTIES	
	PART 1	Rebates and Refunds of Specific Excise duties
	PART 2	Rebates and Refunds of Ad Valorem Excise Duties
8	LICENCES	
10	Agreements or Protocols or Other Parts of Provisions Thereof Contemplated in Section 56(12)	

CODES FOR THE REPRESENTATION OF NAMES OF COUNTRIES

1. GENERAL

01. Instead of the names of countries, the alphabetical country codes appearing on this list must be entered in the "country of Origin" fields on the SAD 500.
02. The codes are based on the International Standards Organization's "Alpha 3 Country Codes".

2. SPECIAL CIRCUMSTANCES

01. If the specific country of origin cannot be established, the country code ZNC must be used.
02. If goods originate on the high seas (e.g. fish), the country code for the country of registration of the vessel concerned must be entered in the "Country of Origin" field.

LIST OF ALPHABETICAL COUNTRY CODES

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
AFGHANISTAN Islamic State of Afghanistan	AF	004	
ALBANIA Republic of Albania	AL	008	
ALGERIA People's Democratic Republic of Algeria	DZ	012	
AMERICAN SAMOA	AS	016	Principal Island: Tutuila; Includes Swain's Island
ANDORRA Principality of Andorra	AD	020	

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
ANGOLA Republic of Angola	AO	024	Includes Cabinda
ANGUILLA	AI	660	
ANTARCTICA	AQ	010	The territory south of 60° south latitude
ANTIGUA AND BARBUDA	AG	028	Includes Redonda Island
ARGENTINA Argentine Republic	AR	032	
ARMENIA Republic of Armenia	AM	051	

ARUBA	AW	533	
AUSTRALIA	AU	036	Includes Lord Howe Island, Macquarie Island. Ashmore and Cartier Islands, and Coral Sea Islands are Australian External Territories
AUSTRIA Republic of Austria	AT	040	
AZERBAIJAN Azerbaijani Republic	AZ	031	
BAHAMAS-Commonwealth of the Bahamas	BS	044	
BAHRAIN State of Bahrain	BH	048	
BANGLADESH People's Republic of Bangladesh	BD	050	
BARBADOS	BB	052	

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
BELARUS Republic of Belarus	BY	112	
BELGIUM Kingdom of Belgium	BE	056	
BELIZE	BZ	084	
BENIN Republic of Benin	BJ	204	
BERMUDA	BM	060	
BHUTAN Kingdom of Bhutan	BT	064	
BOLIVIA - Republic of Bolivia	BO	068	
BOSNIA AND HERZEGOVINA Republic of Bosnia and Herzegovina	BA	070	
*BOTSWANA-Republic of Botswana	BW	072	
BOUVET ISLAND	BV	074	
BRAZIL Federative Republic of Brazil	BR	076	Includes Fernando de Noronha Island, Martim Vaz Islands, rindale Island
BRUNEI DARUSSALAM	BN	096	
BULGARIA Republic of Bulgaria	BG	100	
BURKINA FASO	BF	854	

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
BURUNDI Republic of Burundi	BI	108	
CAMBODIA Kingdom of Cambodia	KH	116	
CAMEROON Republic of Cameroon	CM	120	
CANADA	CA	124	
CAPE VERDE Republic of Cape Verde	CV	132	Principal Islands: Sao Tiago, Sao Vicente
CAYMAN ISLANDS	KY	136	Principal Island: Grand Cayman
CENTRAL AFRICAN REPUBLIC	CF	140	
CHAD Republic of Chad	TD	148	
CHILE Republic of Chile	CL	152	Includes Easter Island, Juan Fernandez Islands, Salay Gomez Island San Ambroiso Island, San Felix Island
CHINA-People's Republic of China	CN	156	See also Taiwan, Province of China
CHRISTMAS ISLAND	CX	162	
COCOS (KEELING) ISLANDS	CC	166	
COLOMNA Republic of Colombia	CO	170	Includes Malpelo Islands, San Andresy Providencia Island
COMOROS – Islamic Federal Republic of the Comoros	KM	174	Comprises Anjouan, Grande Comore, Moheli

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
CONGO Republic of the Congo	CG	178	
CONGO, THE DEMOCRATIC REPUBLIC OF The Democratic Republic of the Congo	CD	180	Previous entry: Republic of Zaire
COOK ISLANDS	CK	184	Principal Island: Rarotonga
COSTA RICA Republic of Costa Rica	CR	188	Includes Coko Island
COTE D'IVOIRE Republic of Côte D'Ivoire	CI	384	

CROATIA - Republic of Croatia	HR	191	
CUBA Republic of Cuba	CU	192	
CYPRUS Republic of Cyprus	CY	196	
CZECH REPUBLIC	CZ	203	
DENMARK Kingdom of Denmark	DK	208	
DJIBOUTI Republic of Djibouti	DJ	262	
DOMINICA Commonwealth of Dominica	DM	212	
DOMINICAN REPUBLIC	DO	214	
EAST TIMOR	TP	626	Includes the exclave of Okusi

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
ECUADOR Republic of Ecuador	EC	218	Includes Galapagos Islands
EGYPT Arab Republic of Egypt	EG	818	
EL SALVADOR Republic of El Salvador	SV	222	
EQUATORIAL GUINEA Republic of Equatorial Guinea	GQ	226	Comprises Annobon Island, Bioko Island, The Continental Region (Rio Muni)
ERITREA	ER	232	
ESTONIA Republic of Estonia	EE	233	
ETHIOPIA - People's Democratic Republic of Ethiopia	ET	230	
FALKLAND ISLANDS (MALVINAS)	FK	238	
FAROE ISLANDS	FO	234	
FIJI - Republic of Fiji	FJ	242	Principal Islands: Vanua Levu, Viti Levu; Includes Rotuma Island
FINLAND Republic of Finland	FI	246	Includes Alan
FRANCE French Republic	FR	250	Comprises: - Metropolitan France, French Guiana, Guadeloupe, Martinique, Reunion Mayotte, St. Pierre and Miquelon French Polynesia, French Southern Territories, New Caledonia, Wallis and Futuna

FRENCH GUIANA Department of Guiana	GF	254	
FRENCH POLYNESIA	PF	258	Comprises Austral Islands, Gambier Islands, Marquesas Islands, Society Archipelago (Principal Island: Tahiti) Tuamotu Islands. Includes: Clipperton Island

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
FRENCH SOUTHERN TERRITOTIES	TF	260	Comprises Amsterdam Island, Crozet Archipelago, Kerguelen Islands, Saint Paul Island
GABON - Gabonese Republic	GA	266	
GAMBIA Republic of the Gambia	GM	270	
GEORGIA	GE	268	
GERMANY Federal Republic of Germany	DE	276	
GHANA - Republic of Ghana	GH	288	
GIBRALTAR	GI	292	
GREECE - Hellenic Republic	GR	300	Includes Mount Athos Autonomous Area
GREENLAND	GL	304	
GRENADA	GD	308	Includes Southern Grenadine Islands (Principal Island: Carriacou)
GUADELOUPE	GP	312	Includes La Desirade, Marie Galante, Les Saintes, Saint Barthelemy, Northern Saint Martin
GUAM	GU	316	
GUATEMALA Republic of Guatemala	GT	320	
GUINEA - Republic of Guinea	GN	324	
GUINEA-BISSAU Republic of Guinea-Bissau	GW	624	
GUYANA - Republic of Guyana	GY	328	

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
HAITI - Republic of Haiti	HT	332	
HEARD ISLAND AND MC DONALD ISLANDS	HM	334	

HOLY SEE (Vatican City State)	VA	336	Previous Entry: Vatican City State (Holy See)
HONDURAS Republic of Honduras	HN	340	Includes Swan Islands
HONG KONG	HK	344	
HUNGARY - Republic of Hungary	HU	348	
ICELAND Republic of Iceland	IS	352	
INDIA Republic of India	IN	356	Includes Amindivis Island, Andaman Islands, Laccadive Islands, Minicoy Islands, Nicobar Islands
INDONESIA Republic of Indonesia	ID	360	
IRAN, ISLAMIC REPUBLIC OF Islamic Republic of Iran	IR	364	
IRAQ Republic of Iraq	IQ	368	
IRELAND	IE	372	
ISRAEL State of Israel	IL	376	
ITALY Italian Republic	IT	380	

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
JAMAICA	JM	388	
JAPAN	JP	392	
JORDAN Hashemite Kingdom of Jordan	JO	400	
KAZAKHSTAN Republic of Kazakhstan	KZ	398	
KENYA - Republic of Kenya	KE	404	
KIRIBATI	KI	296	Includes Gilbert Islands (Principal Atoll: Tarawa, including Banaba), Part of Line Islands (including Kiritimati), Phoenix Islands (including Abariringa, Enderbury Island)
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF Democratic People's Republic of Korea	KP	408	Often referred to as South Korea

KOREA, REPUBLIC OF Republic of Korea	KR	410	
KUWAIT State of Kuwait	KW	414	
KYRGYZSTAN Republic of Kyrgyzstan	KG	417	
LAO PEOPLE'S DEMOCRATIC REPUBLIC	LA	418	
LATVIA Republic of Latvia	LV	428	
LEBANON Lebanese Republic	LB	422	

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
*LESOTHO Kingdom of Lesotho	LS	426	
LIBERIA Republic of Liberia	LR	430	
LIBYAN ARAB JAMAHIRIYA Socialist People's Libyan Arab Jamahiriya	LY	434	
LIECHTENSTEIN Principality of Liechtenstein	LI	438	
LITHUANIA - Republic f Lithuania	LT	440	
LUXEMBOURG Grand Duchy of Luxembourg	LU	442	
MACAU	MO	446	
MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF The Former Yugoslav Republic of Macedonia	MK	807	
MADAGASCAR Republic of Madagascar	MG	450	
MALAWI Republic of Malawi	MW	454	
MALAYSIA	MY	458	Comprises Peninsular Malaysia, Sabah, Sarawak
MALDIVES Republic of Maldives	MV	462	
MALI Republic of Mali	ML	466	

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
MALTA Republic of Malta	MT	470	
MARSHALL ISLANDS Republic of the Marshall Islands	MH	584	Principal Atolls: Jaluit, Kwajalein, Majuro
MARTINIQUE	MQ	474	
MAURITANIA Islamic Republic of Mauritania	MR	478	
MAURITIUS Republic of Mauritius	MU	480	
MAYOTE	YT	175	
MEXICO - United Mexican States	MX	484	
MICRONESIA, FEDERATED STATES OF - Federated States of Micronesia	FM	583	Includes Caroline Islands (except PALAU, see separate entry). Principal Islands: Chuuk, Kosrae, Pohnpei, Yap
MOLDOVA, REPUBLIC OF Republic of Moldova	MD	498	
MONACO Principality of Monaco	MC	492	
MONGOLIA	MN	496	
MONTSERRAT	MS	500	
MOROCCO Kingdom of Morocco	MA	504	
MOZAMBIQUE Republic of Mozambique	MZ	508	

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
MYANMAR Union of Myanmar	MM	104	
*NAMIBIA Republic of Namibia	NA	516	
NAURU - Republic of Nauru	NR	520	
NEPAL - Kingdom of Nepal	NP	524	
NETHERLANDS Kingdom of Netherlands	NL	528	
NETHERLANDS ANTILLES	AN	530	Comprises: Bonaire, Curacao, Saba, Saint Eustatius, Southern Saint Martin
NEW CALEDONIA	NC	540	Includes Loyalty Islands
NEW ZEALAND	NZ	554	Includes Antipodes Islands, Auckland Islands, Campbell Island, Chatham Islands, Kermadec Islands

NICARAGUA Republic of Nicaragua	NI	558	
NIGER Republic of Niger	NE	562	
NIGERIA Federal Republic of Nigeria	NG	566	
NIUE	NU	570	
NORFOLK ISLAND	NF	574	
NORTHERN MARIANA ISLANDS Commonwealth of the Northern Mariana Islands	MP	580	Comprises Mariana Islands, (except Guam , see separate entry) (Principal Island: Saipan)
NORWAY Kingdom of Norway	NO	578	

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
OMAN Sultanate of Oman	OM	512	Includes part of the Musandam Peninsula
PAKISTAN Islamic Republic of Pakistan	PK	586	
PALAU - Republic of Palau	PW	585	Comprises the west part of the Caroline Islands (Principal Island: Babelthuap)
PANAMA Republic of Panama	PA	591	
PAPUA NEW GUINEA	PG	598	Includes Bismarck Archipelago, Northern Solomon Islands (Principal Island: Bougainville)
PARAGUAY Republic of Paraguay	PY	600	
PERU Republic of Peru	PE	604	
PHILIPPINES Republic of the Philippines	PH	608	
PITCAIRN	PN	612	Includes Ducie Island, Henderson Island, Oeno Island
POLAND Republic of Poland	PL	616	
PORTUGAL Portuguese Republic	PT	620	
PUERTO RICO	PR	630	
QATAR State of Qatar	QA	634	
REUNION	RE	638	Includes Bassas da India, Gough Island, Tristan da Cunha Archipelago

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
ROMANIA	RO	642	
RUSSIAN FEDERATION	RU	643	Includes the Kaliningrad Region
RWANDA - Rwandese Republic	RW	646	
SAINT HELENA	SH	654	
SAINT KITTS AND NEVIS	KN	659	
SAINT LUCIA	LC	662	
ST. PIERRE AND MIQUELON	PM	666	
SAINT VINCENT AND THE GRENADINES	VC	670	Comprises Northern Grenadine Islands (Principal Island: Bequia), Saint Vincent Island
SAMOA Independent State of Western Samoa	WS	882	Principal Islands: Savai'i, Upolu
SAN MARINO --- Republic of San Marino	SM	674	
SAO TOME AND PRINCIPE Democratic Republic of São Tome and Príncipe	ST	678	
SAUDI ARABIA Kingdom of Saudi Arabia	SA	682	
SENEGAL Republic of Senegal	SN	686	
SEYCHELLES -- Republic of Seychelles	SC	690	Principal Island: Mah'e; Includes Aldabra Islands, Amirante Islands, Cosmoledo Islands, Farquhar Islands
SIERRA LEONE -- Republic of Sierra Leone	SL	694	

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
SINGAPORE Republic of Singapore	SG	702	
SLOVAKIA Slovak Republic	SK	703	
SLOVENIA - Republic of Slovenia	SI	705	
SOLOMON ISLANDS	SB	090	Comprises Santa Cruz Islands, Southern Solomon Islands (Principal Islands: Guadalcanal)
SOMALIA Somali Democratic Republic	SO	706	
*SOUTH AFRICA	ZA	710	

Republic of South Africa			
SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS	GS	239	
SPAIN Kingdom of Spain	ES	724	
SRI LANKA Democratic Socialist Republic of Sri Lanka	LK	144	
SUDAN Republic of Sudan	SD	736	
SURINAME Republic of Suriname	SR	740	
SVALBARD AND JAN MAYEN ISLANDS	SJ	744	Includes Bear Island
*SWAZILAND - Kingdom of Swaziland	SZ	748	

NAME OF COUNTRY	ISO ALPHA -2 CODE	ISO NUMERIC CODE	REMARKS
SWEDEN Kingdom of Sweden	SE	752	
SWITZERLAND Swiss Confederation	H	756	
SYRIAN ARAB REPUBLIC	SY	7 0	
TAIWAN, PROVINCE OF CHINA	TW	158	Includes Penghu (Pescadores) Islands
TAJKISTAN Republic of Tajikistan	TJ	762	
TANZANIA, UNITED REPUBLIC OF United Republic of Tanzania	TZ	834	Includes Zanzibar and Pemba
THAILAND Kingdom of Thailand	TH	764	
TOGO - Togolese Republic	TG	768	
TOKELAU	TK	772	
TONGA - Kingdom of Tonga	TO	776	Principal Island: Tongatapu
TRINIDAD AND TOBAGO Republic of Trinidad and Tobago	TT	780	
TUNISIA - Republic of Tunisia	TN	788	
TURKEY - Republic of Turkey	TR	792	
TURKMENISTAN	TM	795	

NAME OF COUNTRY	ISO ALPHA - 2 CODE	ISO NUMERIC CODE	REMARKS
TURKS AND CAICOS ISLANDS	TC	796	
TUVALU	TV	798	Principal Atoll: Funafuti
UGANDA - Republic of Uganda	UG	800	
UKRAINE	UA	804	
UNITED ARAB EMIRATES	AE	784	
UNITED KINGDOM United Kingdom of Great Britain and Northern Ireland	GB	826	Includes the Channel Islands, the Isle of Man
UNITED STATES MINOR OUTLYING ISLANDS	UM	581	Comprises Baker Island, Howland Island, Jarvis Island, Johnston Atoll, Kingman Reef, Midway Islands, Navassa Island, Palmyra Atoll, Wake Island
URUGUAY Eastern Republic of Uruguay	UY	858	
UZBEKISTAN Republic of Uzbekistan	UZ	860	
VANUATU Republic of Vanuatu	VU	548	Principal Islands: Efate, Espiritu Santo
VENEZUELA Republic of Venezuela	VE	862	Includes Bird Island
VIETNAM Socialist Republic of Vietnam	VN	704	
VIRGIN ISLANDS, BRITISH British Virgin Islands	VG	092	Includes Anegada, Jost Van Dyke, Tortola and Virgin Gorda
VIRGIN ISLANDS, US Virgin Islands of the United States	VI	850	Includes Saint Croix, Saint John, Saint Thomas

NAME OF COUNTRY	ISO ALPHA - 2 CODE	ISO NUMERIC CODE	REMARKS
WALLIS AND FUTUNA	WF	876	Comprises Hoom Islands (Principal Island: Futuna), Wallis Islands (Principal Island: Uvea)
WESTERN SAHARA	EH	732	
YEMEN - Republic of Yemen	YE	887	Includes Socotra Island
YUGOSLAVIA Federal Republic of Yugoslavia	YU	891	
ZAIRE, see CONGO THE DEMOCRATIC REPUBLIC OF THE	UZ	860	
ZAMBIA Republic of Zambia	ZM	894	
ZIMBABWE Republic of Zimbabwe	ZW	716	

SCHEDULE 1/PART 2

SECTION A

SPECIFIC EXCISE DUTIES ON IMPORTED GOODS OF THE SAME CLASS OR KIND

ANNOTATION

NOTES:

1. Any duty specified in this Part in respect of any goods as a suspended duty, shall be payable on entry for home consumption of such goods to the extent specified to be in operation in respect of such goods.
2. Beer in retail packing may not be removed from one manufacturing warehouse to another such warehouse **A/S.0001**
3. If duty should become payable on any beer which is in a process of manufacture such duty shall be calculated according to the registered strength and quantity of the final product. **A/S.0001**
4. No paragraph. **A/S.0001**
5. Deleted with effect from 05.07.2013 **A/S.0055**
6. The rates of duty specified in tariff items 104.20.40 and 104.20.50 are additional to the rates of duty specified in tariff items 104.20.10, 104.20.15, 104.20.25, 104.20.29 and 104.20.30. **A/S.0001**

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY	ANNOTATION
			EXCISE	
104.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO			A/S. 0087
104.01	19.01	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40 PER CENT BY MASS OF COCOA CALCULATED ON TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS 04.01 TO 04.04, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5 PER CENT BY MASS OF COCOA CALCULATED ON TOTALLY DEFATTED BASIS NOT ELSEWHERE SPECIFIED OR INCLUDED:		A/S. 0087
.10	1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7c/kg	A/S. 0087
104.10	22.03	Beer made from malt:		A/S. 0087
	2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22:		A/S. 0088
.10	2203.00.05.10	With an alcohol content of 5 per cent or less	7,82c/li	A/S. 0088
	2203.00.90	Other:		A/S. 0088
.20	2203.00.90.10	With an alcohol content of 5 per cent or less	UA86.39/li of absolute alcohol	A/S. 0096
.20	2203.00.90.20	With an alcohol content exceeding 5 per cent	UA86.39/li of absolute alcohol	A/S. 0096
104.15	22.04	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST (EXCLUDING THAT OF HEADING NO. 20.09):		A/S. 0096
	2204.10	Sparkling wine:		A/S. 0096
.01	2204.10.00.10	With an alcohol content of 5 per cent or less	UA11.46/li	A/S. 0096
.01	2204.10.00.20	With an alcohol content exceeding 5 per cent	UA11.46/li	A/S. 0096
	2204.21	In containers holding 2 litres or less:		A/S. 0096
	2204.21.4	Unfortified wine:		A/S. 0096
	2204.21.41	With an alcoholic strength of at least 4.5 per cent by volume, but not exceeding 16.5 per cent by volume:		A/S. 0096
.03	2204.21.41.10	With an alcohol content of 5 per cent or less	UA3.61/li	A/S. 0096
.03	2204.21.41.20	With an alcohol content exceeding 5 per cent	UA3.61/li	A/S. 0096

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE		
104.15	2204.21.42	Other:			A/S. 0096
.04	2204.21.42.10	With an alcohol content of 5 per cent or less	UA175.19/li of absolute alcohol		A/S. 0096
.04	2204.21.42.20	With an alcohol content exceeding 5 per cent	UA175.19/li of absolute alcohol		A/S. 0096
	2204.21.5	Fortified wine:			
.05	2204.21.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume	UA6.17/li		A/S. 0096
	2204.21.52	Other:			A/S. 0096
.06	2204.21.52.10	With an alcohol content of 5 per cent or less	UA175.19/li of absolute alcohol		A/S. 0096
.06	2204.21.52.20	With an alcohol content exceeding 5 per cent	UA175.19/li of absolute alcohol		A/S. 0096
104.15	2204.22	In containers holding more than 2 litres but not more than 10 litres:			A/S. 0096
104.15	2204.22.4	Unfortified wine:			A/S. 0096
	2204.22.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by volume:			A/S. 0096
.13	2204.22.41.10	With an alcohol content of 5 per cent or less	UA3.61/li		A/S. 0096
.13	2204.22.41.20	With an alcohol content exceeding 5 per cent	UA3.61/li		A/S. 0096
	2204.22.42	Other:			A/S. 0096
.15	2204.22.42.10	With an alcohol content of 5 per cent or less	UA175.19/li of absolute alcohol		A/S. 0096
.15	2204.22.42.20	With an alcohol content exceeding 5 per cent	UA175.19/li of absolute alcohol		A/S. 0096
	2204.22.5	Fortified wine:	UA3.61/li		A/S. 0096
.17	2204.22.51	With an alcohol strength of at least 15 per cent by volume but not exceeding 22 per cent by volume			A/S. 0096
	22.4.22.52	Other:			
.19	2204.22.52.10	With an alcohol content of 5 per cent or less	UA175.19/li of absolute alcohol		A/S. 0096

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY	ANNOTATION
			EXCISE	
.19	2204.22.52.20	With an alcohol content exceeding 5 per cent	UA175.19/li of absolute alcohol	A/S. 0096
	2204.29	Other:		A/S. 0096
	2204.29.4	Unfortified wine:		A/S. 0096
	2204.29.41	With an alcoholic strength of at least 4.5 per cent by volume, but not exceeding 16.5 per cent by volume:		A/S. 0096
.07	2204.29.41.10	With an alcohol content of 5 per cent or less	UA3.61/li	A/S. 0096
.07	2204.29.41.20	With an alcohol content exceeding 5 per cent	UA3.61/li	A/S. 0096
	2204.29.42	Other:		A/S. 0096
.08	2204.29.42.10	With an alcohol content of 5 per cent or less	UA175.19/li of absolute alcohol	A/S. 0096
.08	2204.29.42.20	With an alcohol content exceeding 5 per cent	UA175.19/li of absolute alcohol	A/S. 0096
	2204.29.5	Fortified wine:		A/S. 0096
.09	2204.29.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume	UA6.17/li	A/S. 0096
	2204.29.52	Other:		A/S. 0096
.10	2204.29.52.10	With an alcohol content of 5 per cent or less	UA175.19/li of absolute alcohol	A/S. 0096
.10	2204.29.52.20	With an alcohol content exceeding 5 per cent	UA175.19/li of absolute alcohol	A/S. 0096

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE		
104.16	22.05	VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES:			
	2205.10	In containers holding 2 litres or less :			A/S. 0096
	2205.10.10	Sparkling:			A/S. 0096
.01	2205.10.10.10	With an alcohol content of 5 per cent or less	UA11.46/li		A/S. 0096
.01	2205.10.10.20	With an alcohol content exceeding 5 per cent	UA11.46/li		A/S. 0096
	2205.10.2	Unfortified:			A/S. 0096
	2205.10.21	With an alcoholic strength of at least 4.5 per cent by volume, but not exceeding 15 per cent by volume:			A/S. 0096
.03	2205.10.21.10	With an alcohol content of 5 per cent or less	UA3.61/li		A/S. 0096
.03	2205.10.21.20	With an alcohol content exceeding 5 per cent	UA3.61/li		A/S. 0096
	2205.10.22	Other:			A/S. 0096
.04	2205.10.22.10	With an alcohol content of 5 per cent or less	UA175.19/li of absolute alcohol		A/S. 0096
.04	2205.10.22.20	With an alcohol content exceeding 5 per cent	UA175.19/li of absolute alcohol		A/S. 0096
	2205.10.3	Fortified:			A/S. 0096
.05	2205.10.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume.	UA6.17/li		A/S. 0096
	2205.10.32	Other:			A/S. 0096
.06	2205.10.32.10	With an alcohol content of 5 per cent or less	UA175.19/li of absolute alcohol		A/S. 0096
.06	2205.10.32.20	With an alcohol content exceeding 5 per cent	UA175.19/li of absolute alcohol		A/S. 0096

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY	ANNOTATION
			EXCISE	
104.16	2205.90	Other:		A/S. 0096
	2205.90.2	Unfortified:		A/S. 0096
	2205.90.21	With an alcoholic strength of at least 4.5 per cent by volume, but not exceeding 15 per cent by volume:		A/S. 0096
	.09 2205.90.21.10	With an alcohol content of 5 per cent or less	UA3.61/li	A/S. 0096
	.09 2205.90.21.20	With an alcohol content exceeding 5 per cent	UA3.61/li	A/S. 0096
	2205.90.22	Other:		A/S. 0096
	.10 2205.90.22.10	With an alcohol content of 5 per cent or less	UA175.19/li of absolute alcohol	A/S. 0096
	.10 2205.90.22.20	With an alcohol content exceeding 5 per cent	UA175.19/li of absolute alcohol	A/S. 0096
	2205.90.3	Fortified:		A/S. 0096
	.11 2205.90.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume	UA6.17/li	A/S. 0096
	2205.90.32	Other:		A/S. 0096
	.12 2205.90.32.10	With an alcohol content of 5 per cent or less	UA175.19/li of absolute alcohol	A/S. 0096
	.12 2205.90.32.20	With an alcohol content exceeding 5 per cent	UA175.19/li of absolute alcohol	A/S. 0096
104.17	22.06	OTHER FERMENTED BEVERAGES, (FOR EXAMPLE, CIDER, PERRY AND MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED:		A/S. 0096
	2206.00.05	Sparkling fermented fruit or mead beverages; mixtures of sparkling fermented beverages derived from the fermentation of fruit or honey; mixtures of sparkling fermented fruit or mead beverages and non-alcoholic beverages:		A/S. 0096
.03	2206.00.05.10	With an alcohol content of 5 per cent or less	UA11.46/li	A/S. 0096
.03	2206.00.05.20	With an alcohol content exceeding 5 per cent	UA11.46/li	A/S. 0096
.03	2206.00.05.90	Other	UA11.46/li	A/S. 0096

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY	ANNOTATION
			EXCISE	
104.17	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22:		A/S. 0096
	.05 2206.00.15.10	With an alcohol content of 5 per cent or less	7.82 c/li	A/S. 0096
	.07 2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of less than 2,5 per cent by volume	UA86.39/li	A/S. 0096
	2206.00.19	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2,5 per cent or more by volume but not exceeding 9 per cent by volume:		A/S. 0096
	.09 2206.00.19.10	With an alcohol content of 5 per cent or less	UA86.39/li of absolute alcohol	A/S. 0096
	.09 2206.00.19.20	with an alcohol content exceeding 5 per cent	UA86.39/li of absolute alcohol	A/S. 0096
	2206.00.21	Other mixtures of fermented beverages of non-malted cereal grains and non alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol:		A/S. 0096
	.11 2206.00.21.10	With an alcohol content of 5 per cent or less	UA86.39/li of absolute alcohol	A/S. 0096
	.11 2206.00.21.20	with an alcohol content exceeding 5 per cent	UA86.39/li of absolute alcohol	A/S. 0096
	2206.00.81	Other fermented apple and pear beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by volume:		A/S. 0096
	.15 2206.00.81.10	With an alcohol content of 5 per cent or less	UA86.39/li of absolute alcohol	A/S. 0096
	.15 2206.00.81.20	with an alcohol content exceeding 5 per cent	UA86.39/li of absolute alcohol	A/S. 0096
	2206.00.82	Other fermented fruit beverages and mead beverages, including mixture of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by volume:		A/S. 0096
	.16 2206.00.82.10	With an alcohol content of 5 per cent or less	UA86.39/li of absolute alcohol	A/S. 0096
	.16 2206.00.82.20	With an alcohol content exceeding 5 per cent	UA86.39/li of absolute alcohol	A/S. 0096

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE		
.17	2206.00.83	Other fermented apple and pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by volume.	UA71.82 /li of absolute alcohol		A/S. 0096
.21	2206.00.84	Other fermented fruit beverages and mead beverages, including mixture of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by volume.	UA71.82/li of absolute alcohol		A/S. 0096
	2206.00.85	Other, mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by volume:			A/S. 0096
.22	2206.00.85.10	With an alcohol content of 5 per cent or less	UA86.39/li of absolute alcohol		A/S. 0096
.22	2206.00.85.20	With an alcohol content exceeding 5 per cent	UA86.39/li of absolute alcohol		A/S. 0096
.25	2206.00.87	Other, mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by volume	UA71.82/li of absolute alcohol		A/S. 0096
	2206.00.90	Other:			A/S. 0096
.90	2206.00.90.10	With an alcohol content of 5 per cent or less	UA175.19/li of absolute alcohol		A/S. 0096
.90	2206.00.90.20	With an alcohol content exceeding 5 per cent	UA175.19/li of absolute alcohol		A/S. 0096
104.21	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:			A/S. 0096
.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	UA175.19/li of aa		A/S. 0096
.03	2207.20	Ethyl alcohol and other spirits, denatured of any strength	UA175.19/li of absolute alcohol		A/S. 0096

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY	ANNOTATION
			EXCISE	
104.23	22.08	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80 PER CENT VOLUME; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES:		A/S. 0096
	2208.20	Spirits obtained by distilling grape wine or grape marc:		A/S. 0096
	2208.20.1	In containers holding 2 litres or less:		A/S. 0096
.01	2208.20.11	Brandy as defined in Additional Note 7 to Chapter 22	UA149.23/li of absolute alcohol	A/S. 0096
.02	2208.20.19	Other	UA175.19/li of absolute alcohol	A/S. 0096
	2208.20.9	Other		A/S. 0096
.03	2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22	UA149.23/li of absolute alcohol	A/S. 0096
.04	2208.20.99	Other	UA175.19/li of absolute alcohol	A/S. 0096
	2208.30	Whiskies:		A/S. 0096
.05	2208.30.10	In containers holding 2 litres or less	UA175.19/li of absolute alcohol	A/S. 0096
.07	2208.30.90	Other	UA149.23/li of absolute alcohol	A/S. 0096
	2208.40	Rum and other spirits obtained by distilling fermented sugarcane products:		A/S. 0096
.09	2208.40.10	In containers holding 2 litres or less	UA175.19/li of absolute alcohol	A/S. 0096
11	2208.40.90	Other	UA175.19/li of absolute alcohol	A/S. 0096
	2208.50	Gin and Geneva:		A/S. 0096
.13	2208.50.10	In containers holding 2 litres or less	UA175.19/li of absolute alcohol	A/S. 0096
.15	2208.50.90	Other	UA175.19/li of absolute alcohol	A/S. 009

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY	
			EXCISE	ANNOTATION
	2208.60	Vodka:		A/S. 0096
.17	2208.60.10	In containers holding 2 litres or less	UA175.19/li of absolute alcohol	A/S. 0096
.19	2208.60.90	Other	UA175.19/li of absolute alcohol	A/S. 0096
	2208.70	Liqueurs and cordials:		A/S. 0096
	2208.70.2	In containers holding 2 litres or less :		A/S. 0096
.21	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent volume.	UA71.82/li of absolute alcohol	A/S. 0096
.22	2208.70.22	Other	UA175.19/li of absolute alcohol	A/S. 0096
	2208.70.9	Other:		A/S. 0096
.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent volume.	UA71.82/li of absolute alcohol	A/S. 0096
.24	2208.70.92	Other	UA175.19/li of absolute alcohol	A/S. 0096
	2208.90	Other:		A/S. 0096
	2208.90.2	In containers holding 2 litres or less :		A/S. 0096
.25	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent volume.	UA71.82/li of absolute alcohol	A/S. 0096
.26	2208.90.22	Other	UA175.19/li of absolute alcohol	A/S. 0096
	2208.90.9	Other:		A/S. 0096
.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent volume.	UA71.82/li of absolute alcohol	A/S. 0096
.28	2208.90.92	Other	UA175.19/li of absolute alcohol	A/S. 0096

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE		
104.30	24.02	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES			A/S. 0096
	2402.10	Cigars, cheroots and cigarillos containing tobacco :			A/S. 0096
.01	2402.10.10	Imported from Switzerland	UA3 298.56/ kg net		A/S. 0096
.03	2402.10.90	Other	UA3 298.56/ kg net		A/S. 0096
104.30	2402.20	Cigarettes containing tobacco :			A/S. 0096
.05	2402.20.10	Imported from Switzerland	UA7.15/10 cigarettes		A/S. 0096
.07	2402.20.90	Other	UA7.15/10 cigarettes		A/S. 0096
	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes :			
.09	2402.90.12	Imported from Switzerland	UA3 298.56/ kg net		A/S. 0096
.11	2402.90.14	Other	UA3 298.56/ kg net		A/S. 0096
	2402.90.2	Cigarettes of tobacco substitutes :			A/S. 0096
.13	2402.90.22	Imported from Switzerland	UA7.15/10 cigarettes		A/S. 0096
.15	2402.90.24	Other	UA7.15/10 cigarettes		A/S. 0096
104.35	24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES, "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES:			A/S. 0096
	2403.1	Smoking tobacco, whether or not containing tobacco substitutes in any proportion :			A/S. 0096
.01	2403.11	Water pipe tobacco specified in Sub-heading Note 1 to chapter 24	UA182.24 /kg net		A/S. 0096

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY	
			EXCISE	ANNOTATION
104.35	2403.19	Other :		A/S. 0096
.02	2403.19.10	Pipe tobacco, in immediate packing of a content of less than 5kg	UA182.24 /kg net	A/S. 0096
.03	2403.19.20	Other pipe tobacco	UA182.24 /kg net	A/S. 0096
.05	2403.19.30	Cigarette tobacco	UA321.45 /kg net	A/S. 0096
	2403.99	Other :		A/S. 0096
07	2403.99.30	Other cigarette tobacco substitutes	UA321.45 /kg net	A/S. 0096
09	2403.99.40	Other pipe tobacco substitutes	UA182.24 /kg net	A/S. 0096
105.00	MINERAL PRODUCTS			
105.10	27.10	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS (EXCLUDING CRUDE); PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY MASS 70 PER CENT OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS:		
	2710.12	Light oils and preparations:		
03	2710.12.02	Petrol, as defined in Additional Note 1 (b) to Chapter 27	3,909 c/li	A/S.0038
.09	2710.12.07	Aviation Kerosene,, as defined in Additional Note 1 (d) to Chapter 27	free	A/S.0038
.13	2710.12.15	Illuminating Kerosene, as defined in Additional Note 1 (f) to Chapter 27, marked	free	A/S.0038
.15	2710.12.26	Illuminating Kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	3,817c/li	A/S.0038
.17	2710.12.30	Distillate fuel, as defined in Additional Note 1 (g) to Chapter 27	3,817c/li	A/S.0038
.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1 (ij) to Chapter 27, marked	free	A/S.0038
.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1 (ij) to Chapter 27, unmarked	3,817c/li	A/S.0038

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY	
			EXCISE	ANNOTATION
106.10	29.03	HALOGENATED DERIVATIVES OF HYDROCARBONS		
.02	2903.14	Carbon tetrachloride	500c/kg	A/S.0025
.04	2903.19.10	1,1,1-Trichloroethane (methyl chloroform)	500c/kg	A/S.0025
.05	2903.76	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	500c/kg	A/S.0038
.06	2903.77.05	Trichlorofluoromethane	500c/kg	A/S.0038
.08	2903.77.10	Dichlorodifluoromethane	500c/kg	A/S.0038
.10	2903.77.15	Trichlorotrifluoroethanes	500c/kg	A/S.0038
.12	2903.77.20	Dichlorotetrafluoroethanes and chloropentafluoroethane	500c/kg	A/S.0025
.14	2903.77.25	Chlorotrifluoromethane	500c/kg	A/S.0038
.16	2903.77.30	Pentachlorofluoroethane	500c/kg	A/S.0038
.18	2903.77.35	Tetrachlorodifluoroethanes	500c/kg	A/S.0038
.20	2903.77.40	Heptachlorofluoropropanes	500c/kg	A/S.0038
.22	2903.77.45	Hexachlorodifluoropropanes	500c/kg	A/S.0038
.24	2903.77.50	Pentachlorotrifluoropropanes	500c/kg	A/S.0038
.26	2903.77.55	Tetrachlorotetrafluoropropanes	500c/kg	A/S.0038
.28	2903.77.60	Trichloropentafluoropropanes	500c/kg	A/S.0038
.30	2903.77.65	Dichlorohexafluoropropanes	500c/kg	A/S.0038
.32	2903.77.70	Chloroheptafluoropropanes	500c/kg	A/S.0038

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY	
			EXCISE	ANNOT ATION
106.20	38.24	PREPARED BINDERS FOR FOUNDRYMOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED; RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
	3824.7	Mixtures containing halogenated derivatives of methane, ethane or propane:		
	3824.71	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):		
.03	3824.71.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg	A/S.0025
.05	3824.71.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	A/S.0025
.07	3824.71.30	Other containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	A/S.0025
	3824.72	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes:		
.09	3824.72.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg	A/S.0025
.11	3824.72.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	A/S.0025
.13	3824.72.30	Other containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	A/S.0025
		Containing hydrochlorofluorocarbons (HCFCs):		
.15	3824.73.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg	A/S.0025
.17	3824.73.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	A/S.0025
.19	3824.73.30	Other containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	A/S.0025

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY	ANNOTATION
			EXCISE	
106.20	38.24			
	3824.74	Containing chlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):		
.21	3824.74.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg	A/S.0025
.23	3824.74.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	A/S.0025
.25	3824.74.30	Other containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	A/S.0025
	3824.77	Containing bromomethane (methyl bromide) or bromochloromethane:		
.27	3824.77.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg	A/S.0025
.29	3824.77.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	A/S.0025
.31	3824.77.30	Other containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	A/S.0025
	3824.79	Other:		
.33	3824.79.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg	A/S.0025
.35	3824.79.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	A/S.0025
.37	3824.79.30	Other containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	A/S.0025
108.20	3826.00	Biodiesel and mixtures thereof, not containing or containing less than 70 percent of petroleum oils or oils obtained from bituminous minerals:		A/S.0038
.40	3826.00.10	Biodiesel as defined in Additional Note 1(a) to Chapter 38	3, 817 c/li	A/S.0038
.50	3826.00.90	Other	3, 817 c/li	A/S.0038

SECTION B

AD VALOREM EXCISE DUTIES ON IMPORTED GOODS OF THE SAME CLASS OR KIND

ANNOTATION

NOTES:

1. For the purposes of the calculation of the rate of excise duty in items 126.02 to 126.05 "A" means the recommended retail price exclusive of value added tax, less 20%. The result of the calculation $0,00003 \times A$ shall be rounded-off to the third decimal comma. **A/S.0025**
2. For the purposes of the calculation of the rate of customs duty in items 126.02 to 126.05 "B" means the value for ad valorem customs duty purposes as prescribed in section 65 (8) to the Act. The result of the calculation $0,00003 \times B$ shall be rounded-off to the third decimal comma. **A/S.0025**
3. For the purposes of items 126.02 to 126.05 the following motor vehicles are deemed not to be excisable:
 - (i) Motor vehicles manufactured by enthusiasts solely from second hand parts or from second hand and new parts for own use, as the Commissioner may decide; and
 - (ii) Motor vehicles which are manufactured by the conversion of excisable or non-excisable motor vehicles.
4. For the purposes of items 126.02, 126.03 and 126.05 the expression "vehicle mass" shall not include the mass of any fuel or water, but shall include the mass of any lubricants, spare wheel and tool which are supplied as standard equipment. **A/S.0025**

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY	VI ANNOTATION
				EXCISE	
118.15	33.03	PERFUMES AND TOILET WATERS:			
118.15.01	33.03	3303.00.90	Other	7%	A/S.0025
118.15		3303.00	Perfumes and toilet waters (excluding pastes and other intermediate products not put up for sale by retail)	7%	A/S.0001
118.20	33.04	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUNTAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS:			
118.20.01		3304.10	Lip make-up preparations:		
		3304.10.90	Other	5%	A/S.0025
		3304.20	Eye make-up preparations:		
118.20.03		3304.20.90	Other	5%	A/S.0025
		3304.30	Manicure or pedicure preparations :		
118.20.05		3304.30.90	Other	5%	A/S.0025
		3304.91	Powders, whether or not compressed :		
118.20.07		3304.91.90	Other	5%	A/S.0025
		3304.99	Other:		
118.20.09		3304.99.90	Other	5%	A/S.0025
118.33	36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:			
118.33.01		3604.10	Fireworks	7%	A/S.0025
120.10	43.03	Articles of apparel, clothing accessories and other articles of furskin:			
120.10.01		4303.10	Articles of apparel and clothing accessories	7%	A/S.0025

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY	VI ANNOTATION
				EXCISE	
120.15	43.04	Artificial fur and articles thereof:			
120.15.01		4304.00.10	Articles of apparel and clothing accessories	7%	A/S.0025
124.05	84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated:			
		8415.10	Window or wall types, self-contained or "split- system":		
124.05.01		8415.10.10	Of a kind used for buildings, compressor operated, having a rated cooling capacity not exceeding 8.8kw	7%	A/S.0025
124.05.03		8415.10.20	Of a kind used for buildings, not compressor operated, having a rated cooling capacity not exceeding 8.8kw	7%	A/S.0025
		8415.81	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):		
124.05.05		8415.81.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8.8kw	7%	A/S.0025
		8415.82	Other, incorporating a refrigerating unit:		
124.05.07		8415.82.10	Of a kind used for buildings, compressor operated, having a rated cooling capacity not exceeding 8.8kw	7%	A/S.0025
		8415.83	Not incorporating a refrigerating unit:		
124.05.09		8415.83.10	Of a kind used for buildings, compressor operated, having a rated cooling capacity not exceeding 8.8kw	7%	A/S.0025
		8415.90	Parts:		
124.05.11		8415.90.05	Indoor units and outdoor units for machines of subheadings 8415.10.10 and 8415.10.20	7%	A/S.0025

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY	VI ANNOTATION
				EXCISE	
124.08	84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heatshrink wrapping machinery); machinery for aerating beverages			A/S.0001
		8422.11	Dish washing machines, of the household type	7%	A/S.0001
124.37	85.17	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) (excluding transmission or reception apparatus of heading 84.43, 8525, 8527 or 8528):			
124.37.01		8517.11	Line telephone sets with cordless handsets	7%	A/S.0025
		8517.12	Telephone for cellular networks or for other wireless networks:		
124.37.03		8517.12.10	Designed for use when carried in the hand or on the person	7%	A/S.0025
124.40	85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio frequency electric amplifiers; electric sound amplifier sets:			
124.40.01		8518.21	Single loudspeakers, mounted in their enclosures	7%	A/S.0025
124.40.03		8518.22	Multiple speakers, mounted in the same enclosure	7%	A/S.0025
124.40.05		8518.29	Other	7%	A/S.0025
124.40.07		8518.40	Audio-frequency electric amplifiers	7%	A/S.0025
124.40.09		8518.50	Electric sound amplifier sets	7%	A/S.0025

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION		V RATE OF DUTY	VI ANNOATION
					EXCISE	
124.45	85.19	Sound recording or reproducing apparatus:				
124.45.01		8519.81	Using magnetic, optical or semiconductor media:			
		8519.81.90	Other		7%	A/S.0025
		8519.89	Other:			
124.45.03		8519.89.90	Other		7%	A/S.0025
124.55	85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner:			A/S.0001
124.55.01		8521.90	Deleted with effect from 03.05.2013			A/S.0054
124.55.02		8521.90	Other :			A/S.0054
		8521.90.90	Other		7%	A/S.0054
124.60	85.23		Prepared unrecorded media for sound or similar recording of other phenomena (excluding products) of chapter 37		7%	A/S.0001
124.66	85.25	Transmission apparatus for radio- radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders:				
124.66.01		8525.80	Television cameras, digital cameras and video camera recorders:			
		8525.80.90	Other		7%	A/S.0025

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY	VI ANNOTATION
				EXCISE	
124.70	85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing with sound recording or reproducing apparatus or a clock:			A/S.0001
124.70.01		8527.13	Other apparatus combined with sound recording or reproducing apparatus:		
		8527.13.10	Domestic apparatus	7%	A/S.0025
		8527.19	Other:		
124.70.03		8527.19.10	Domestic apparatus	7%	A/S.0025
		8527.2	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:		
124.70.05		8527.21	Combined with sound recording or reproducing apparatus	7%	A/S.0025
			Other		
124.70.07		8527.29	Combined with sound recording or reproducing apparatus:	7%	A/S.0025
		8527.91	Domestic apparatus		
124.70.09		8527.91.10	Not combined with sound recording or reproducing apparatus but combined with a clock:	7%	A/S.0025
		8527.92	Domestic apparatus		
124.70.11		8527.92.10	Other:	7%	A/S.0025
		8527.99	Domestic apparatus		
124.70.13		8527.99.10		7%	A/S.0025
124.75	85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:			
		8528.4	Cathode-ray tube monitors:		
		8528.49	Other:		
124.75.25		8528.49.10	Colour, with a screen size not exceeding 3m x 4m	7%	A/S.0025
124.75.27		8528.49.90	Other	7%	A/S.0025

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY	VI ANNOTATION
				EXCISE	
		8528.5	Other monitors:		
124.75.29		8528.51.20	Colour, with a screen size not exceeding 3m x 4m	7%	A/S.0025
124.75.31		8528.51.90	Other	7%	A/S.0025
		8528.59	Other:		
124.75.33		8528.59.15	Colour, with a screen size exceeding 3m x 4m	7%	A/S.0025
124.75.35		8528.59.90	Other	7%	A/S.0025
		8528.6	Projectors:		
124.75.37		8528.69	Other	7%	A/S.0025
		8528.7	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
124.75.39		8528.71	Not designed to incorporate a video display or screen	7%	A/S.0025
124.75.40		8528.71.90	Other	7%	A/S.0025
		8528.72	Other, colour:		
124.75.41		8528.72.20	Incorporating a cathode-ray tube (CRT)	7%	A/S.0025
124.75.43		8528.72.50	Other, with a screen size exceeding 3m x 4m	7%	A/S.0025
124.75.45		8528.72.90	Other	7%	A/S.0025
		8528.73	Other, black and white or other monochrome:		
124.75.47		8528.73.20	Incorporating a cathode-ray tube (CRT)	7%	A/S.0025
124.75.49		8528.73.50	Other, with a screen size exceeding 3m x 4m	7%	A/S.0025
124.75.51		8528.73.90	Other	7%	A/S.0025
126.02	87.02	Motor vehicles for the transport of ten or more persons, including the driver:			
		8702.10	With compression-engine internal combustion piston engines (diesel or semi-diesel):		
126.02.01		8702.10.85	Other, of a vehicle mass not exceeding 2000kg	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	A/S.0025

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY	VI ANNOTATION
				EXCISE	
126.02.03		8702.10.90	Other	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	A/S.0025
126.02.05		8702.90 8702.90.85	Other: Other, of a vehicle mass not exceeding 2000kg	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	A/S.0025
		8702.90.90	Other	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	A/S.0025
126.03	87.03	Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading no. 87.02), including station wagons and racing cars:			
126.03.01		8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	A/S.0025

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY	VI ANNOTATION
				EXCISE	
126.03.03		8703.2	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
		8703.21	Of a cylinder capacity not exceeding 1000cm ³ :		
		8703.21.23	Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250cm ³ and a vehicle mass not exceeding 250kg		
126.03.05		8703.21.60	Vehicles with motorcycle-type handlebars and hand-operated controls	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	A/S.0025
126.03.07		8703.21.70	Six or eight-wheeled vehicles, chain-driven and hand operated through an integral gearbox and differential unit	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	A/S.0025
126.03.09		8703.21.90	Other	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	A/S.0025
126.03.11		8703.22	Of a cylinder capacity exceeding 1000cm ³ but not exceeding 1500cm ³ :		
		8703.22.90	Other		

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY	VI ANNOTATION
				EXCISE	
126.03.13		8703.23	Of a cylinder capacity exceeding 1500cm ³ but not exceeding 3500cm ³ :		A/S.0025
		8703.23.90	Other		
126.03.15		8703.24	Of a cylinder capacity exceeding 3000cm ³ :	((0,00003 x A)-0,75)% with a maximum of 25% (See Note 1 to this Part	A/S.0025
		8703.24.90	Other		
126.03.17		8703.3	Other vehicles, with compression-ignition internal combustion piston engine (engine or semi-diesel):		
		8703.31	Of a cylinder capacity not exceeding 1500cm ³ :		
			8703.31.70		
126.03.19		8703.31.80	Six or eight- wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600kg and of a cylinder capacity not exceeding 1000cm ³	((0,00003 x A)-0,75)% with a maximum of 25% (See Note 1 to this Part	A/S.0025

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY	VI ANNOTATION
				EXCISE	
126.03.21		8703.31.90	Other	{{(0,00003 x A)- 0,75}% with a maximum of 25% (See Note 1 to this Part	A/S.0025
126.03.23		8703.32	Of a cylinder capacity exceeding 1500cm ³ but not exceeding 2500cm ³ :	{{(0,00003 x A)- 0,75}% with a maximum of 25% (See Note 1 to this Part	A/S.0025
		8703.32.90	Other		
126.03.25		8703.33	Of a cylinder capacity exceeding 2500cm ³ :	{{(0,00003 x A)- 0,75}% with a maximum of 25% (See Note 1 to this Part	A/S.0025
		8703.33.90	Other		
126.03.26		8703.90.29	Electric vehicles	{{(0,00003 x A)- 0,75}% with a maximum of 25% (See Note 1 to this Part)	A/S.0038
126.03.27		8703.90	Other:	{{(0,00003 x A)- 0,75}% with a maximum of 25% (See Note 1 to this Part	A/S.0025
		8703.90.90	Other		

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY	VI ANNOTATION	
				EXCISE		
126.04	87.04	Motor vehicle for the transport of goods:				
126.04.01		8704.2	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
		8704.21	G.V.M not exceeding 5t:			
		8704.21.70	Other, of a vehicle mass not exceeding 600kg	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	A/S.0025	
126.04.02		8704.21.75	Other, with an engine capacity not exceeding 1 000 cm ³	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	A/S.0044	
126.04.05		8704.21.81	Other, double-cab, of a vehicle mass not exceeding 2000kg or a G.V.M not exceeding 3500kg, or of a mass not exceeding 1600kg or a G.V.M. not exceeding 3500kg per chassis fitted with a cab	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	A/S.0025	
126.04.07		8704.21.83	Other, (excluding double-cab), of a vehicle mass not exceeding 2000kg or a G.V.M not exceeding 3500kg, or of a mass not exceeding 1600kg or a G.V.M. not exceeding 3500kg per chassis fitted with a cab	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	A/S.0025	

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNOT ATION
				EXCISE	FISCAL	
126.04.07		8704.30	Other, with spark-ignition internal combustion piston engine:			
		8704.31	G.V.M not exceeding 5t:			
		8704.31.50	Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550cm ³ , and equipped with motor vehicle type differentials and reverse gears	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	{{(0,00003 x B)-0,75}% with a maximum of 25% (See Note 2 to this Part)	A/S.0025
126.04.09		8704.31.70	Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600kg	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	{{(0,00003 x B)-0,75}% with a maximum of 25% (See Note 2 to this Part)	A/S.0025
126.04.10		8704.31.75	Other, with an engine capacity not exceeding 1,000cm ³	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B)-0,75}% with a maximum of 25% (See Note 2 to this Part)	A/S.0044
126.04.11		8704.31.81	Other, double-cab, of a vehicle mass not exceeding 2000kg or a G.V.M. not exceeding 3500kg, or of a mass not exceeding 1600kg or a G.V.M not exceeding 3500kg per chassis fitted with a cab	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	{{(0,00003 x B)-0,75}% with a maximum of 25% (See Note 2 to this Part)	A/S.0025
126.04.13		8704.31.83	Other, (excluding double-cab), of a vehicle mass not exceeding 2000kg or a G.V.M. not exceeding 3500kg, or of a mass not exceeding 1600kg or a G.V.M not exceeding 3500kg per chassis fitted with a cab	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	{{(0,00003 x B)-0,75}% with a maximum of 25% (See Note 2 to this Part)	A/S.0025

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY	VI ANNOTATION
				EXCISE	
126.04.15		8704.90 8704.90.05	Other: Golf carts, pedestrian type	{{(0,00003 x A)- 0,75}% with a maximum of 25% (See Note 1 to this Part	A/S.0025
126.04.16		8704.90.40	Electric vehicles, of a mass not exceeding 2000 kg or G.V.M. not exceeding 3500 kg, or a mass not exceeding 1 600 kg or a G.V.M. per chassis fitted with a cab	{{(0,00003 x A)- 0,75}% with a maximum of 25% (See Note 1 to this Part)	A/S.0038
126.04.17		8704.90.81	Other, double-cab, of a vehicle mass not exceeding 2000kg or a G.V.M. not exceeding 3500kg, or of a mass not exceeding 1600kg or a G.V.M not exceeding 3500kg per chassis fitted with a cab	{{(0,00003 x A)- 0,75}% with a maximum of 25% (See Note 1 to this Part	A/S.0025

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY	VI ANNOTATION
				EXCISE	
126.04.19		8704.90.83	Other, (excluding double-cab), of a vehicle mass not exceeding 2000kg or a G.V.M. not exceeding 3500kg, or of a mass not exceeding 1600kg or a G.V.M not exceeding 3500kg per chassis fitted with a cab	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	A/S.0025
126.05	87.06	Chassis fitted with engines, for the motor vehicles of headings nos. 87.01 to 87.05			
126.05.01		8706.00.15	Other, of a vehicle mass not exceeding 1600kg or of a G.V.M. not exceeding 3500kg	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1	A/S.0025
126.10	87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side cars			
		8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³ :		A/S.0025
126.10.01		8711.20.90	Other	5%	A/S.0025
126.10.03		8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³	5%	A/S.0025
126.10.05		8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³	5%	A/S.0025
126.10.07		8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cm ³	7%	A/S.0025
		8711.90	Other:		A/S.0025
126.10.09		8711.90.20	Other, of a cylinder capacity of 200cm ³ or more but not 800cm ³ exceeding	5%	A/S.0025

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY	VI ANNOTATION	
				EXCISE		
126.10.11		8711.90.30	Other, of a cylinder capacity exceeding 800cm ³	7%	A/S.0025	
126.20	89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes				
126.20.01		8903.99 8903.99.10	Other: Water scooters and the like	7%	A/S.0025	
129.10	93.02	Revolvers and pistols (excluding those of heading 93.03 or 93.04):				
129.10.01		9302.00.10	Revolvers	7%	A/S.0025	
129.10.03		9302.00.2 9302.00.25	Pistols, single barrel: Other, semi-automatic	7%	A/S.0025	
129.10.05		9302.00.29	Other	7%	A/S.0025	
129.10.07		9302.00.3 9302.00.39	Pistols, multiple barrel: Other	7%	A/S.0025	
129.15	93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)				
129.15.03		9303.20 9303.20.1 9303.20.11	Other Sporting, hunting or target-shooting shotguns, including combination shotgun-rifles: Shotguns, single barrel : Pump-action	7%	A/S.0025	
129.15.05		9303.20.12	Semi- automatic	7%	A/S.0025	

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY	VI ANNOTATION
				EXCISE	
129.15		9303.20.13	Other	7%	A/S.0025
129.15.07		9303.20.20	Shotguns, multiple barrel, including combination guns	7%	A/S.0025
129.15.09		9303.30	Other sporting, hunting or target-shooting rifles:		
129.15.11		9303.30.10	Single-shot	7%	A/S.0025
129.15.15		9303.30.20	Semi-automatic	7%	A/S.0025
129.15.15		9303.30.90	Other	7%	A/S.0025
129.20	93.04	Other arms (for example, spring, air or gas guns and pistols, truncheons), (excluding those of heading No. 93.07):			
129.20.01		9304.00.20	Other spring, air or gas guns or pistols	7%	A/S.0025
130.10	95.04	Articles for funfair, table or parlour games, including pin-tables, billiards, special tables for casino games and automatic bowling alley equipment			
130.10.01		9504.30	Other games operated by coins, banknotes, bank cards, tokens or by other means of payment (excluding bowling alley equipment):		
130.10.03		9504.30.10	Games of skill or chance	7%	A/S.0025
		95.4.50	Video game consoles and machines, other than those of subheading 9504.30 :		A/S.0038
130.10.05		9504.50.10	Of a kind used with television receiver	7%	A/S.0038
130.15	95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools			A/S.0025
		9506.3	Golf clubs and other golf equipment:		
		9506.32	Balls	7%	A/S.0025

SCHEDULE NO. 3

CONTENTS INDUSTRIAL REBATES OF CUSTOMS DUTIES

PART 1

GOODS USED IN THE MANUFACTURE OF OTHER GOODS

ITEM	DESCRIPTION	PAGE
303.00	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	1107
	INDUSTRY	
303.01	Animal or vegetable fats and oils and their cleavage products, and prepared edible fats, and animal or vegetable waxes	1107
304.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO MANUFACTURED TOBACCO SUBSTITUTES	1107
	INDUSTRY	
304.01	Preparation of Meat, of fish or of crustacean, of mollusc or other aquatic invertebrates	1107
304.02	Flours, meal and powder of dried leguminous vegetables	1107
304.03	Cocoa and sugar confectionery	1108
304.05	Preparations of cereals, flour, starch or milk, and pastry cooks' products	1108
304.06	Preparations of vegetables, fruit or other parts of plants	1108
304.07	Food preparation	1108
304.08	Beverages, spirits and vinegar	1109
304.09	Tobacco	1109
305.00	MINERAL PRODUCTS	1109
	INDUSTRY	
305.01	Mining	1109
305.02	Mineral fuels, mineral oils and products of their distillation, and bituminous substances and mineral waxes	1109

ITEM	DESCRIPTION	PAGE
306.00	PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES	1110
	INDUSTRY	
306.01	Chemicals and chemical compounds	1110
306.02	Pharmaceutical products	1111
306.03	Essential oils, resinoids, perfumery, cosmetic or toilet preparations	1112
306.04	Tanning and dyeing extracts, tannins and their derivatives, dyes, colours, paints and varnishes, putty, fillers and stoppings, and inks	1113
306.05	Prepared glues and other prepared adhesives	1115
306.06	Soap, organic surface-active agents, surface-active preparations and washing preparations	1115
306.07	Polishes and creams	1115
306.08	Explosives and pyrotechnic products	1115
306.09	Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant-growth regulators and similar products, put up in forms or packings for sale by retail or as preparation or articles	1116
306.10	Chemical preparations	1117
306.12	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile industry	1118
306.13	Fertilizers	1118
306.15	Mining	1118
307.00	PLASTICS AND ARTICLES THEREOF; RUBBER, SYNTHETIC RUBBER, FACTICE AND ARTICLES THEREOF	1120
	INDUSTRY	
307.01	Plastics	1120
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307.05	Fabricated plastic goods	1128
307.07	Synthetic rubber	1128

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307.09	Can sealing and bottle cap lining preparations	1130
307.10	Synthetic rubber latex	1130
308.00	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (EXCLUDING SILK-WORM GUT)	1130
	INDUSTRY	
308.01	Leather tanning and finishing	1130
308.02	Saddlery and Harness for any Animal (Including Traces, Leads Knee Pads, Muzzles, Saddle Cloths, Saddle Bags, Dog Coats and the Like), of any Material; Trunks, Suit-cases, Vanity-cases, Executive-cases, Brief-cases, School Satchels, Spectacle Cases, Binocular Cases, Camera Cases, Musical Instrument Cases, Gun Cases, Holsters and Similar Containers, of Leather or of Composition Leather; Travelling-bags, Toilet Bags, Rucksacks, Handbags, Shopping-bags, Wallets, Purses, Map-cases, Cigarette-cases, Tobacco-Pouches, Tool Bags, Sports Bags, Bottle-cases, Jewellery Boxes, Powder-boxes, Cutlery Cases and Similar Containers, of Leather or of Composition Leather, of Sheetting of Plastics; of Textile Materials, of Vulcanised Fibre or of Paperboard, or Wholly or Mainly Covered with such Materials or with Paper; Articles of Leather or of Composition Leather	1132
309.00	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK	1136
	INDUSTRY	
309.01	Wood and articles of wood	1136
310.00	PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF	1137
	INDUSTRY	
310.01	Pulp, paper and paperboard	1137
310.02	Impregnated, coated or laminated paper and paperboard	1139
310.05	Cartons, boxes, cases, bags and other packing containers of paper or paperboard	1139
310.06	Articles of paper pulp, paper and paperboard	1139
310.08	Printing, publishing and bookbinding	1140
310.09	Articles of Paper Pulp, Paper or Paperboard	1141

ITEM	DESCRIPTION	PAGE
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	INDUSTRY	
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311.02	Fibres and yarns	1143
311.03	Textile weaving	1143
311.04	Textile knitting	1144
311.07	Textile embroidery	1146
311.10	Carpets and other textile floor coverings	1146
311.12	Impregnated, coated covered or laminated textile fabrics	1147
311.13	Industrial textile articles and materials	1148
311.14	Other made-up articles, including dress patterns	1149
311.15	Knitted gloves	1149
311.16	Shawls, scarves, mufflers, stoles, printed khangas, printed kadungas and the like	1150
311.17	Ties and bow ties	1151
311.18	Handkerchiefs and other general made-up textile articles	1151
311.19	Men's and boys' outer garments	1153
311.20	Women's and girls' outer garments	1154
311.21	Under garments	1157
311.23	Waterproof clothing	1158
311.25	Foundation garments and elasticised apparel; belts, whether or not elasticised	1158
311.27	Tarpaulins, sails, awnings, sun blinds, tents and camping goods	1159
311.28	Protective gloves	1160
311.33	Wadding and articles of wadding	1160
311.40	Clothing (general)	1161
311.41	Textiles and textile articles (General)	1162

ITEM	DESCRIPTION	PAGE
311.42	Textile bed, table, toilet and kitchen linen; curtains and interior blinds; curtain or bed valances; other furnishing articles; other made up articles; mattress supports; articles of bedding and similar furnishing fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered	1164
312.00	FOOTWEAR, HEADGEAR, UMBRELLAS, SUN SHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR	1166
	INDUSTRY	
312.01	Footwear	1166
312.02	Headgear	1170
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312.04	Artificial flowers, foliage or fruit and parts thereof	1175
313.00	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE	1175
	INDUSTRY	
313.01	Abrasive goods	1175
313.06	Ceramic products	1176
313.07	Glass and glassware	1177
313.09	Articles of asphalt or of similar material	1179
314.00	PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	1179
	INDUSTRY	
314.01	Imitation jewellery	1179

ITEM	DESCRIPTION	PAGE
315.00	BASE METALS AND ARTICLES OF BASE METAL	1179
	INDUSTRY	
315.01	Base metals	1179
315.02	Tubes and pipes (including flexible tubing) of base metal	1180
315.03	Metal containers	1180
315.06	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like	1181
315.07	Sheet metal products	1181
315.08	Tools and implements	1183
315.10	Cutlery, spoons and forks	1183
315.11	Safes and strong-room doors	1183
315.12	Lampshades	1184
315.13	Clasps, Frames with Clasps, Buckles, Buckle-clasps, Hooks, Eyes, Eyelets and the like, of Base Metal, of a kind used for Clothing, Footwear, Awnings, Handbags, Travel Goods or other made up Articles	1184
315.14	Closures and closure linings	1184
316.00	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF	1184
	INDUSTRY	
316.01	Machinery and mechanical appliances and implements	1184
316.02	Pumps	1191
316.04	Electrical generators, motors, convertors (rotary or static), transformers, rectifiers and rectifying apparatus, and inductors	1191
316.05	Electric batteries and accumulators	1192
316.06	Electrical starting and ignition equipment for internal combustion engines, and generators and cut-outs for use in conjunction with such engines	1193
316.08	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps), and arc lamps	1193

ITEM	DESCRIPTION	PAGE
316.09	Electric instantaneous or storage water heaters and immersion heaters' electric space heating apparatus and soil heating apparatus, (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors (excluding those of heading No. 85.45)	1194
316.10	Radios, gramophones and magnetic sound recording and reproducing apparatus and components	1198
316.11	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	1198
316.13	Internal combustion piston engines (excluding motor cycle engines) and parts thereof	1200
316.15	Prepared unrecorded media for sound recording or similar recording of other phenomena	1202
316.17	Reception apparatus for television, and parts thereof	1203
316.18	Electric insulating products	1204
316.19	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	1205
316.20	Electric or laser-operated welding, brazing, soldering or cutting machines and apparatus	1205
316.21	Transistors and electronic integrated circuits	1205
316.22	Static converters (for example, rectifiers); electrical capacitors, fixed, variable or 3adjustable (pre-set); electrical resistors (including rheostats and potentiometers) (excluding heating resistors); printed circuits; diodes, transistors and similar semiconductor devices, photo sensitive semiconductor devices, including photovoltaic cells, whether or not assembled in modules or made up into panels, light emitting diodes; mounted piezo-electric crystals; electronic integrated circuits and micro-assemblies	1207
316.23	Monitors, not incorporating television reception apparatus	1207
317.00	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT	1209
	INDUSTRY	
317.02	Motor vehicles (general)	1209
317.04	Specified Motor Vehicles	1210
317.05	Tractors (excluding road tractors)	1226
317.06	Motor vehicle parts and accessories	1226
317.07	Heavy vehicles	1233

ITEM	DESCRIPTION	PAGE
317.08	Ships (excluding flying boats)	1234
317.09	Mine shuttle cars	1234
317.10	Mechanically propelled work trucks of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods, and tractors of the type used on railway station platforms	1235
317.11	Semi-trailers	1235
317.12	Railway and tramway locomotives, rolling-stock and parts thereof	1235
317.13	Aircraft (for example, Helicopters, Aeroplanes); Spacecraft (including Satellites) and Spacecraft Launch Vehicles	1236
318.00	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS OR REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS OR REPRODUCERS; PARTS THEREOF	1238
	INDUSTRY	
318.01	Medical, surgical, scientific, optical and photographic instruments	1238
318.02	Musical instruments	1239
319.00	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF	1239
319.01	Cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads	1239
320.00	MISCELLANEOUS MANUFACTURED ARTICLES	1239
	INDUSTRY	
320.01	Furniture and fixtures	1239
320.02	Mattresses and similar padded, stuffed or fitted furnishings	1241
320.03	Brooms and brushes and paint rollers	1245
320.04	Sports goods and games requisites	1247
320.05	Toys	1247
320.06	Swimming pools and paddling pools	1248
320.07	Slide fasteners	1248

ITEM	DESCRIPTION	PAGE
320.09	Typewriter or Similar Ribbons, linked or Otherwise Prepared for Giving Impressions, Whether or not on Spools or in Cartridges	1248
320.10	Christmas tree decorations and similar articles for Christmas festivities	1249
320.11	Lamps and lighting fittings, illuminating signs, illuminated nameplates and the like	1249
320.12	Sanitary Towels (Pads) and Tampons, Napkins and Napkin Liners for babies and similar articles, of any material	1249
321.00	GENERAL	1250
	INDUSTRY	
321.01	Materials for general industrial purposes	1250
	PART 2 GOODS USED IN THE MANUFACTURE OF OTHER GOODS SOLELY FOR EXPORT	
334.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	1253
	INDUSTRY	
334.01	Preparations of vegetables, fruits, nuts or other parts of plants	1253
343.00	ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE	1253
	INDUSTRY	
343.07	Glass and glassware	1253
390.00	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS	1253
390.01	Medical, surgical, scientific, optical and photographic instruments	1253
392.00	MISCELLANEOUS MANUFACTURED ARTICLES	1254
392.01	Upholstered furniture	1254

SCHEDULE NO. 3

INDUSTRIAL REBATES OF CUSTOMS DUTIES

ANNO
TION

NOTES:

1. The imported goods specified in Column II of this Schedule shall, subject to the provisions of section 81, be admitted for use in connection with the production or manufacture of goods in the industries specified, under rebate of customs duty to the extent stated in Column III of this Schedule.
2. Unless the context otherwise indicates, Notes A, C and H of the General Notes to Schedule No. 1 and the section and chapter notes in the said Schedule shall, mutatis mutandis apply to this Schedule. **A/S.0001**
3.
 - (a) The following expressions shall, for the purposes of Column headed "Extent of Rebate" of this Schedule, be construed as specified hereunder: **A/S.0001**
 - (i) "Full duty" relates to a rebate to the extent of the customs duty specified in and payable under any Column in any tariff heading or subheading in Part 1 of Schedule No. 1 in respect of any goods;
 - (b) Any customs duty in respect of any goods referred to in paragraph (a) shall include, in each case, any customs duty specified in and payable under any tariff item in Part 2 of Schedule No. 1 in respect of such goods and shall relate to the customs duty specified in Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof.
4. Unless the context otherwise indicates, the industries specified in this Schedule shall, subject to approval by the Director in each case, be deemed to include the production or manufacture of products not specifically mentioned in the name of such industry, provided such products are generally produced or manufactured in that industry from the same or similar basic raw materials as the products mentioned in such name.
5.
 - (a) Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or subheading.
 - (b) Any reference in this Schedule to a tariff heading comprising two digits followed by a point and two noughts (for example, 94.00) shall, for the purposes of this Note be construed as referring to all the tariff headings in Part 1 of Schedule No. 1 the first two digits of which correspond to the two digits referred to in this Schedule.
 - (c) Any reference in this Schedule to tariff heading No. 00.00 shall, for the purposes of this Note be construed as referring to all the tariff headings in Part 1 of Schedule No. 1.
6. Any provision in this Schedule for a complete article or an incomplete article which has, or is regarded as having the essential character of such complete article, assembled or unassembled, shall, as the Director may determine, except where specifically otherwise specified, remain applicable even where any parts or sub-assemblies of any such article, imported by any importer, have lost the essential character of such article due to the non-importation of parts or sub-assemblies manufactured in Botswana. **A/S.0001**

7.

- (a) The Director may register a stockist as a licence of an excise warehouse approved by him or her for the storage of any goods specified in any items of this schedule, and if so registered, such stockist may supply such goods in small quantities to persons who are registered to obtain such goods under the provisions of such item. **A/S.0001**
- (b) Any goods imported for storage in such warehouse shall be entered under such times and shall be stored in such a manner as the Director may determine. **A/S.0001**
- (c) Subject to compliance with such conditions as the Director may specify, such goods may be transferred by such stockist to a registrant on form CE 62. **A/S.0001**
- (d) Any stockist may apply to the Director under the provisions of section 81 for permission to dispose of any goods referred to in paragraph (a) to any person other than such registrant, and if so permitted duty shall be payable on the goods so disposed of at such times and in such manner as the Director may require **A/S.0001**

8. Goods may be entered under any rebate item of this schedule by a CCA enterprise as contemplated in rule 21A.01 and registered in terms of such item, provided – **A/S.0072**

- (a) The CCA enterprise complies with any notes to that item and this Schedule, and section 84; and **A/S.0072**
- (b) The VAT is paid on goods imported by the CCA enterprise under any item in this Schedule **A/S.0072**

PART 1

GOODS USED IN THE MANUFACTURE OF OTHER GOODS

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
303.00	ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES					A/S.0061	
303.01		Industry: Animal or vegetable fats and oils and their cleavage products, and prepared edible fats, and animal or vegetable waxes					A/S.0001
303.01	1511.90	01.06	62	Palm stearine, not chemically modified, for the manufacture of edible fats	Full duty	A/S.0001	
		02.06	67	Palm stearin, not chemically modified, for dehydrating and blending with paraffin wax, of which the palm stearin content is 20 per cent or more by mass	Full duty	A/S.0001	
		03.06	61	Palm oil, refined, bleached and deodorised but not fractionated, for the manufacture of edible mixtures or preparations of animal or vegetable fats or oils, or of fractions of different fats or oils of Chapter 15, classifiable in tariff subheading 1517.90	Full duty	A/S.0061	
304.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES					A/S.0001	
304.01		Industry: Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates					A/S.0001
304.01	0202.30	02.06	69	Mechanically deboned meat of bovine animals(excluding cuts), frozen, for the manufacture of cooked or smoked sausage and similar products and of prepared or preserved meat in airtight metal containers	Full duty	A/S.0001	
		04.06	68	Meat of bovine animals, frozen, boneless, in such quantities and at such times and subject to such conditions as the Permanent Secretary, Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit, for the manufacture of prepared or preserved meat in airtight metal containers	Full duty	A/S.0001	
	02.04	01.04	44	Meat of sheep or goats, frozen, boneless in quantities and at such times and subject to such conditions as the Permanent Secretary, Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit	Full duty	A/S.0001	
	7612.90	01.06	66	Flat aluminium ring-pull cans, for the canning of fish in airtight metal containers	Full duty	A/S.0001	
304.02		Industry: Flour, meal and powder of the dried leguminous vegetables					A/S.0001
304.02	0713.90	01.06	69	Guar beans, for the manufacture of guar powder, meal or flour of heading 11.06	Full duty	A/S.0001	

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
304.03		Industry: Cocoa and sugar confectionary					A/S.0001
304.03	1516.20	01.06	64	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Full duty	A/S.0001	
	1517.90	01.06	61	Edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils	Full duty	A/S.0001	
304.05		Industry: Preparations of cereals, flour, starch or milk, and pastry cooks' products					A/S.0001
304.05	1103.11	01.06	60	Semolina of wheat, for the manufacture of pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli and cannelloni, and couscous, whether or not prepared, of heading No.19.02	Full duty	A/S.0001	
	1108.11	01.06	60	Wheat starch, for the manufacture of biscuits of subheadings Nos. 1905.30 and 1905.90	Full duty	A/S.0001	
	1517.90	01.06	65	Edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils, for the manufacture of pastry of subheading No. 1905.90-	Full duty	A/S.0001	
304.06		Industry: Preparations of vegetables, fruit, nuts or other parts of plants					
304.06	0812.10	01.06	65	Cherries, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption, for the manufacture of glace cherries of heading No.20.06 and fruit salad, fruit cocktails of subheading No.2008.97	Full duty	A/S.0038	
304.07		Industry: Food preparation					A/S.0001
	0403.90	01.06	62	Buttermilk powder, for the manufacture of ice cream of heading No.21.05	Full duty	A/S.0001	
	0404.10	01.06	60	Demineralsed whey powder, for the manufacture of prepared infants food of subheading No.2106.10	Full duty	A/S.0001	
	11.08	01.04	44	Starches (excluding maize (corn) and manioc (cassava) starch)	Full duty	A/S.0049	
	15.15	01.04	42	Evening primrose oil, for the manufacture of food supplements in capsules	Full duty	A/S.0049	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
304.07	2002.90	01.06	67	Tomato paste in containers holding 200 litres or more used in the manufacture of food preparations classifiable in chapters 16 to 21 in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit.	Full duty	A/S.0043
	28.35	01.04	42	Calcium hydrogen orthophosphate ("dicalcium phosphate"), for the manufacture of infants' food, dietetic food and food supplements of heading No. 21.06	Full duty	A/S.0001
304.08	Industry: Beverages, spirits and vinegar					
304.08	2009.81.10	01.08	87	Cranberry juice, concentrated, not containing added sugar or other sweetening matter, of a Brix value not exceeding 45, for use in the manufacture of mixture of fruit juices of tariff subheading 2009.90.10	Full duty	A/S.0070
	2009.89	01.06	68	Black-currant juice and raspberry juice, for the manufacture of non-alcoholic beverages of heading No.22.02	Full duty	A/S.0001
	2918.12	01.06	62	Tartaric acid, for the manufacture of wine of heading Nos.22.04 and 22.05	Full duty	A/S.0001
	3923.50	01.06	60	Stoppers of plastics, used in the bottling of wine	Full duty	A/S.0038
304.09	Industry: Tobacco					
304.09	24.01	01.04	42	Unmanufactured air-cured tobacco, for the manufacture of pipe tobacco and snuff	Full duty less 15%	A/S.0001
305.00	MINERAL PRODUCTS					
305.01	Industry: Mining					
305.01	3823.1	01.05	57	Industrial mono-carboxylic acids, for use in the flotation process	Full duty	A/S.0001
	39.07	01.04	44	Deleted with effect from 05.07.2013		A/S.0055
305.02	Industry: Mineral fuels, mineral oils and products of their distillation, and bituminous substances and mineral waxes					

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
305.02	2710.12	01.06	60	Fully refined preparations (commonly known as reformate) produced by a catalytic reforming process, classifiable under subheading 2710.12.90, for the manufacture of petrol of subheading 2710.12.02	Full duty less 0,091c/li	A/S.0038
	38.24	01.04	42	Chemical reagents, for the manufacture of bituminous emulsions	Full duty	A/S.0001
		02.04	47	Clay gelling agents, for the manufacture of lubricants	Full duty	A/S.0001
306.00	PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES					
306.01	Industry: Chemicals and Chemical Compounds					
306.01	13.02	01.04	42	Poppy extract, for the manufacture of codeine, morphine and derivatives thereof	Full duty	A/S.0049
		02.04	47	Datura extract, for the manufacture of scopolamine	Full duty	A/S.0049
	27.10	01.04	41	Mineral oil, for the manufacture of chemical compounds, including reactor and tangential oil for the manufacture of carbon black (excluding mineral oil for use as solvents)	Full duty	A/S.0049
	2815.11	01.06	63	Solid sodium hydroxide (caustic soda), with a particle size not exceeding 1mm, for the manufacture of dithiocarbonates (xanthates) of subheading 2930.90.30	Full duty	A/S.0010
		02.06	68	Solid sodium hydroxide (caustic soda) for use in the manufacture of sodium metasilicates classifiable in tariff subheading 2839.11, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry may allow by specific permit	Full duty	A/S.0055
	29.21	10.00	45	Aniline, for the manufacture of sulphuric acid	Full duty	A/S.0001
		15.04	41	n-Alkyl dimethylamine with a carbon chain length of C[12] to C[16], for the manufacture of quaternary ammonium salts and hydroxides	Full duty	A/S.0049
	2921.19	02.06	66	Tertiary butylamine, for the manufacture of anti-oxidants and accelerators	Full duty	A/S.0001
	2921.41	01.06	68	Aniline, for the manufacture of anti oxidants and accelerators	Full duty	A/S.0001
	3823.70	01.06	63	Mixed aliphatic alcohols, for the manufacture of phthalic acid esters	Full duty	A/S.0001
02.06		68	Industrial fatty alcohols, for the manufacture of amine-function compounds	Full duty	A/S.0001	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION			
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION					
306.02		Industry: Pharmaceutical products						
306.02	28.00	01.02	21	Inorganic chemicals, for use as active ingredients in the preparation of stock remedies	Full duty	A/S.0001		
	28.35	01.04	48	Calcium hydrogen orthophosphate ("dicalcium phosphate"), for use as an excipient in the manufacture of medicaments in tablet form	Full duty	A/S.0001		
	29.00	01.02	25	Organic chemicals (excluding piperazine citrate, piperazine hexahydrate, piperazine adipate and furazolidone), for use as active ingredients in the preparation of stock remedies	Full duty	A/S.0001		
	2918.12	01.06	66	Tartaric acid	Full duty	A/S.0001		
	2918.14	01.06	62	Citric acid	Full duty	A/S.0001		
	39.20	01.04	48	Polyester film, for packing surgical sutures	Full duty	A/S.0049		
				02.04	42	Polyvinyl film, for the manufacture of surgical dressings, medicated plasters and surgical sutures	Full duty	A/S.0049
				03.04	47	Film of ethylene polymers or copolymers, for packing surgical sutures	Full duty	A/S.0049
				04.04	41	Plates, sheets, film, foil and strip, of polymers of propylene, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of a thickness of 0.2 mm or more but not exceeding 3 mm, for the manufacture of ostomy pouches of subheading 3006.91	Full duty	A/S.0049
	4016.99	01.06	61	Plungers of vulcanised rubber (excluding hard rubber), for the packing of anaesthetics	Full duty	A/S.0049		
	42.06	01.04	44	Non-sterile surgical catgut strands made of goldbeaters skin or sheep gut, for the manufacture of surgical sutures	Full duty	A/S.0049		
	5208.1	01.05	52	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200g/m ² , unbleached, in a plain weave, for the manufacture of wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale, for medical, surgical, dental or veterinary purposes, of heading No.30.05	Full duty	A/S.0001		
	5208.21	01.06	63	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 100g/m ² , bleached, in a plain weave, for the manufacture of wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale, for medical, surgical, dental or veterinary purposes	Full duty less 11%	A/S.0001		

I		II				III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
306.02	5210.11	01.06	65	Woven crepe fabrics of cotton, containing less than 85 per cent by mass of cotton and mixed mainly or solely with man-made fibres, of a mass not exceeding 200g/m ² , for the manufacture of adhesive bandages	Full duty	A/S. 0001	
	5514.11	01.06	66	Woven crepe fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres and mixed mainly or solely with cotton, of a mass exceeding 170g/m ² , for the manufacture of adhesive bandages	Full duty	A/S. 0001	
	5516.21	01.06	66	Woven crepe fabrics of artificial staple fibres, containing less than 85 per cent by mass of artificial staple fibres and mixed mainly or solely with man-made filaments, for the manufacture of adhesive bandages	Full duty	A/S. 0001	
	5604.90	01.06	65	Synthetic catgut of polyglycolic acid, for the manufacture of surgical sutures of subheading No. 3006.10	Full duty	A/S. 0001	
	58.08	01.04	41	Non-sterile braid of cotton or of imitation catgut or silk, for the manufacture of surgical sutures	Full duty	A/S. 0049	
	7010.90	01.04	60	Deleted with effect from 06.03.2015		A/S. 0079	
	7010.90	01.06	68	Cartridges of glass, for the packing of anaesthetics	Full duty	A/S. 0079	
	8309.90	01.06	64	Caps of aluminium, for the packing of anaesthetics	Full duty	A/S. 0049	
306.03	Industry: Essential oils, resinoids, perfumery, cosmetic or toilet preparations						
306.03	28.35	01.04	41	Calcium hydrogen orthophosphate (dicalcium phosphate), for the manufacture of toothpaste	Full duty	A/S. 0049	
	29.00	01.02	27	Organic chemical compounds (odoriferous), for the manufacture of perfumery	Full duty	A/S. 0001	

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
306.04		Industry: Tanning and dyeing extracts, tannins and their derivatives, dyes, colours, paints and varnishes, putty, fillers and stoppings, and inks					
306.04	15.18	01.04	48	Modified animal and vegetable oils, for the manufacture of ink	Full duty	A/S. 0049	
	27.10	01.04	47	Hydrocarbons, for use as solvents in the manufacture of printing ink	Full duty	A/S. 0049	
	28.00	01.02	25	Zinc compounds (excluding zinc oxide and zinc chromate) and barium compounds (excluding barium chromate), in the dry state, for the manufacture of paints	Full duty	A/S. 0049	
	28.03	01.04	45	Carbon (carbon blacks and other forms of carbon not elsewhere or included) for the manufacture of paints and inks	Full duty	A/S. 0001	
	29.17	01.04	49	Benzyl butyl phthalate	Full duty	A/S. 0049	
	29.18	01.00	46	Beta-oxynaphthoic acid, for the manufacture of organic dyestuffs	Full duty	A/S. 0001	
	29.21	01.04	45	P-chloro-o-nitroaniline, 3-nitro-p-toluidine, 2-chloro-paratoluidine-5-sulphonic acid, ortho-chloro-paranitroaniline and para-toluidine-metasulphonic acid, for the manufacture of organic dyestuffs	Full duty	A/S. 0049	
		02.04	41	2-Amino-5-chloro-4-toluene sulphonic acid, meta-nitro-para-anisidine, meta-nitro-ortho-anisidine, meta-nitro-ortho-toluidine, 2-naphthylamine-1-sulphonic acid, dichlorobenzidine and dichlorobenzidine hydrochloride, for the manufacture of azo pigment dyestuffs		A/S. 0049	
		04.04	49	Sodium naphthionate, for the manufacture of organic dyestuffs		A/S. 0049	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
306.04	32.08	01.04	48	Solutions of polyurethane, unpigmented	Full duty	A/S. 0049
		02.04	42	Varnish and lacquer paint, for the manufacture of ink	Full duty	A/S.0049
	32.09	01.04	44	Varnish and lacquer paint, for the manufacture of ink	Full duty	A/S.0049
	32.10	01.04	41	Varnish and lacquer paint, for the manufacture of ink	Full duty	A/S.0049
	34.02	01.04	47	Organic surface-active agents and surface-active preparations	Full duty	A/S.0049
	3206.49	01.06	69	Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides) for the manufacture of printing ink of sub- heading No. 3215.1	Full duty	A/S.0001
	3823.1	01.05	50	Industrial monocarboxylic fatty acids of linseed, oticica or soya bean oil	Full duty	A/S.0001
	38.24	01.04	43	Naphthenic acids, for the manufacture of paint driers	Full duty	A/S.0001
		02.04	48	Prepared grinding aids	Full duty	A/S.0001
		03.04	42	Prepared anti-oxidants	Full duty	A/S.0001
		04.04	47	Mixtures of two or more of the following acids, namely, isononanoic, isodecanoic and iso- octanic acids, for the manufacture of paint driers	Full duty	A/S.0001
	39.04	01.04	48	Vinyl chloride polymers and copolymers, for the manufacture of varnishes, lacquers, paints and enamels	Full duty	A/S.0049
	39.07	01.04	47	Saturated polyester resins, oil-free	Full duty	A/S.0049

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
306.05		Industry: prepared glues and other prepared adhesives					A/S.0010
306.05	3905.21	01.06	68	Vinyl acetate- ethylene copolymer in aqueous dispersion, for the manufacture of prepared glues and other prepared adhesives, and products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives not exceeding a net mass of 1 kg, of heading 35.06	Full duty	A/S.0010	
306.06		Industry: Soap, organic surface-active agents, surface-active preparations and washing preparations					
306.06	1511.90	01.06	63	Palm stearine, for the manufacture of soap	Full duty	A/S.0049	
	2815.11	01.06	62	Solid caustic soda, for the manufacture of laundry and toilet soaps, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit	Full duty	A/S.0001	
	2815.12	01.06	60	Liquid caustic soda for the manufacture of laundry and toilet soaps, in such quantities and at such times as the International trade Administration commission may allow by specific permit	Full duty	A/S.0001	
	3402.11.20	01.08	81	Methyl ester sulphate for the manufacture of washing preparations (detergents) classifiable in tariff heading 34.02	Full duty	A/S.0069	
	3402.13	01.06	63	Alcohol ethoxylates, for the manufacture of sodium lauryl ether sulphates of subheading No. 3402.11	Full duty	A/S.0001	
	3823.1	01.05	53	Palm fatty acid distillate for the manufacture of soap	Full duty	A/S.0001	
	3823.70	01.06	62	Industrial fatty alcohols, for the manufacture of fatty alcohol sulphates	Full duty	A/S.0001	
306.07		Industry: Polishes and creams					
306.07	34.04	01.04	45	Prepared waxes, not emulsified or containing solvents	Full duty	A/S.0049	
306.08		Industry: Explosives and pyrotechnic products					A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
306.09		Industry: Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant-growth regulators and similar products, put up in forms or packings for sale by retail or as preparations or articles				
306.09	29.04	01.04	44	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, for use as active ingredients in the manufacture of pesticides	Full duty	A/S.0049
	2918.19	01.00	62	Bromopropylate, for the manufacture of acaricides	Full duty	A/S.0001
	29.24	01.04	43	Carboxyamide-function compounds, and amide-function compounds of carbonic acid (excluding diuron and alachlor), for use as active ingredients in the manufacture of pesticides	Full duty	A/S.0049
	29.32	01.04	45	Heterocyclic compounds (excluding carbofuran), for use as active ingredients in the manufacture of pesticides	Full duty	A/S.0049
			46	Heterocyclic compounds, for the manufacture of disinfectants	Full duty	A/S.0049
	29.33	01.04	41	Heterocyclic compounds (excluding atrazine, simazine and chloriso-cyanuric acid and terbutylazine), for use as active ingredients in the manufacture of pesticides	Full duty	A/S.0001
			46	Heterocyclic compounds (excluding chloroisocyanuric acid), for the manufacture of disinfectants	Full duty	A/S.0049
		03.04	40	Heterocyclic compounds (excluding chloroisocyanuric acid), for the manufacture of fungicides	Full duty	A/S.0049
	29.34	01.00	49	Heterocyclic compounds (excluding atrazine and simazine), for use as active ingredients in the manufacture of pesticides	Full duty	A/S.0001
			43	Heterocyclic compounds, for the manufacture of disinfectants	Full duty	A/S.0001
	03.00	48	Heterocyclic compounds, for the manufacture of fungicides	Full duty	A/S.0001	
34.02	01.04	46	Organic surface-active agents (excluding soap and those containing quaternary ammonium salts of the n-alkyl dimethyl benzyl ammonium chloride group), for the manufacture of disinfectants	Full duty	A/S.0049	

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
306.10		<u>Industry: Chemical preparations</u>					
306.10	11.08	01.04	49	Starch (excluding maize, corn or rice starch), not dextrinised, for the manufacture of adhesives	Full duty	A/S.0049	
	1511.90	01.06	60	Palm stearine, not chemically modified for the manufacture of stearine acid of subheading No.3823.11	Full duty	A/S.0001	
	15.14	01.04	43	Rape seed oil and colza oil, for the manufacture of emulsifiers	Full duty	A/S.0049	
	27.10	01.04	48	Mixed alkylenes, for the manufacture of mixed alkyl benzenes of subheading No. 3817.10	Full duty	A/S.0001	
	29.18	01.04	46	Ricinoleic acid, tartaric acid and lactic acid, for the manufacture of emulsifiers	Full duty	A/S.0049	
	34.02	02.04	42	Organic surface-active agents (excluding soap), for the manufacture of corrosion inhibitors, paper pulping aids and pitch dispersing agents	Full duty	A/S.0049	
	3823.19	01.00	61	Acid oils from refining for the manufacture of industrial monocarboxylic fatty acids of subheading No.3823.1	Full duty	A/S.0001	
	3823.19	02.06	64	Palm fatty acid distillate, for the manufacture of industrial monocarboxylic fatty acids of subheading No.3823.1	Full duty	A/S.0001	
	38.24	01.04	44	Chemical preparations, for the manufacture of blocks of artificial graphite	Full duty	A/S.0001	
		02.04	49	Mixtures of glycols or of other hydrocarbons, for the manufacture of brake fluids	Full duty	A/S.0001	
		03.04	43	Mixtures of mono-ethylenic hydrocarbons, for the manufacture of alkyl benzene	Full duty	A/S.0001	
		04.04	48	Distilled monoglyceride, for the manufacture of emulsifiers	Full duty	A/S.0001	

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
306.10	3902.30	01.06	69	Propylene-ethylene copolymers, in primary forms, for the manufacture of viscosity index modifiers	Full duty	A/S.0001
	39.04	01.04	49	Vinyl chloride polymers and copolymers, liquid or pasty, for the manufacture of di-electric welding compounds	Full duty	A/S.0049
	39.07	01.04	48	Deleted with effect from 05.07.2013		A/S.0055
306.12		Industry: Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressing and mordants), of a kind used in the textile industry				
306.12	34.02	01.04	41	Organic surface-active agents (excluding soap)	Full duty	A/S.0001
	34.04	01.04	44	Artificial waxes and prepared waxes	Full duty	A/S.0001
	3824.90	01.06	64	Poly-ethylene glycol emulsifiers	Full duty	A/S.0001
306.13		Industry: Fertilizers				
306.13	3402.11	01.06	64	Organic surface-active agents, anionic, in immediate packings of a content exceeding 10 kg, for the manufacture of fertilizers of Chapter 31	Full duty	A/S.0001
306.14		Deleted with effect from 06.03.2015				A/S. 0079
306.14	12.01	01.04	46	Deleted with effect from 06.03.2015		A/S. 0079
306.15		Industry: Mining				
306.15	2815.11	01.06	69	Sodium hydroxide (caustic soda), sold, for use in the extraction of uranium oxide classifiable in tariff subheading 2612.10 from uranium ore, in such quantities, as the Permanent Secretary Ministry of Mineral Energy and water Resources may allow by a specific permit	Full duty	A/S.0027

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
307.00	PLASTICS AND ARTICLES THEREOF; RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF					
307.01		<u>Industry: Plastics</u>				
307.01	15.15	01.04	40	Oiticica oil; tung oil	Full duty	A/S.0049
	15.18	01.04	45	Dehydrated castor oil, classifiable in tariff subheading 1518.00.90, for use in the manufacture of alkyd resins in primary form, classifiable in tariff subheading 3907.50 in such quantities, at such times and under such conditions as the Permanent Secretary, Ministry of Trade and Industry may allow by specific permit	Full duty	A/S.0031
	27.07	01.04	49	Hydrocarbon solvents; phenol, cresol and cresylic acid	Full duty	A/S.0049
	27.10	02.04	43	Technical white oil	Full duty	A/S.0049
		03.04	48	Hydrocarbons, for use as solvents in the manufacture of polymers of ethylene of a specific gravity of less than 0.94	Full duty	A/S.0049
		04.04	42	Diisobutylene-mixed alkylene, for the manufacture of phenolic resins of subheading No. 3909.40	Full duty	A/S.0001
	28.03	01.04	47	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included), for the manufacture of plastics in primary forms	Full duty	A/S.0001
	29.17	01.04	40	Dibutyl maleate	Full duty	A/S.0049
	29.18	01.00	48	Butyl lactate; hydroxystearic acid; methyl epoxy stearate	Full duty	A/S.0001
		02.00	42	Octadecyl-3,5-ditertiary-butyl-4-hydroxy-hydrocinnamate	Full duty	A/S.0001
	29.21	01.04	47	Amine catalysts, for the manufacture of cellular plastic	Full duty	A/S.0049
		05.04	45	Amines and methylene bis orthochloroaniline, for the manufacture of unreacted polyether-polyol or polyester-polyol blends containing 2 or more hydroxyl groups	Full duty	A/S.0001
		06.04	41	Amine-function compounds, for the manufacture of condensation, poly-condensation and poly-addition products	Full duty	A/S.0049
	29.24	01.00	47	N,N'-ethylene bis stearic acid amide	Full duty	A/S.0001
	32.06	01.04	47	Other colouring matter and preparations (excluding pigments with the basis of titanium dioxide, chrome oxide green, zinc chromate, lead chromate, barium chromate of strontium chromate)	Full duty	A/S.0001

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
307.01	3206.1	01.05		Pigments and preparations based on titanium dioxide, for the manufacture of biaxially oriented plates, sheets, film or foil of polypropylene	Full duty	A/S.0001
	34.02	01.04	49	Alkyl polyglycol ether	Full duty	A/S.0049
	34.04	01.04	41	Polyethylene glycol stearate	Full duty	A/S.0049
	38.12	01.04	48	Prepared anti-oxidants	Full duty	A/S.0049
		02.04	42	Prepared plasticisers (excluding chlorinated paraffin plasticisers, phthalic acid esters of mixed aliphatic alcohols and epoxy esters plasticisers), for the manufacture of moulding powders and pastes	Full duty	A/S.0049
	3823.1	01.05	51	Industrial monocarboxylic acids of linseed, oiticica, soya bean or dehydrated castor oil	Full duty	A/S.0001
	3824.90	01.06	61	Dimerised acids	Full duty	A/S.0001
		02.06	66	Mixtures of propylene oxide and ethylene oxide, for the manufacture of polyther polyols containing 2 or more hydroxyl groups	Full duty	A/S.0001
		03.06	60	Dimerised fatty acids and residual products thereof	Full duty	A/S.0001
	39.01	01.04	40	Ethylene polymers and copolymers, in powder form, with a melt flow index of less than 2.3 g per 10 minutes at 190°C under a load of 21.6 kg (MFI 190/21.6), for the manufacture of plates, sheets and rods	Full duty	A/S.0049
	39.04	01.00	43	Vinyl chloride polymers and copolymers, in primary forms for the manufacture of plastisols	Full duty	A/S.0049
	39.07	01.04	49	Polyesters, for the manufacture of cellular plastic	Full duty	A/S.0049
		02.04	43	Polyesters, for the manufacture of polyurethane elastomers	Full duty	A/S.0049
		03.04	48	Polyesters, for the manufacture of unreacted polyether-polyol or polyester-polyol blends containing 2 or more hydroxyl groups	Full duty	A/S.0001
3907.20	01.06	64	Deleted with effect from 05.07.2013		A/S.0055	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
307.01	39.19	01.00	46	Plates, sheets, film, foil and strip, of condensation, poly-condensation and poly-addition products, self-adhesive, reinforced with monofil of textile material or glass fibre, of a width exceeding 500 mm, for cutting into strip	Full duty less 10%	A/S.0049
		02.04	40	Cellular, plates, sheets, film, foil and strip, of condensation, poly-condensation and poly-addition products self-adhesive, with discardable paper backing, for cutting into strip	Full duty less 10%	A/S.0049
		04.04	49	Plates, sheets, film, foil and strip, of polymerisation and copolymerisation products, self-adhesive, reinforced with monofil of textile material or glass fibre, of a width exceeding 500 mm, for cutting into strip	Full duty less 10%	A/S.0049
		07.04	43	Plates, sheets, film, foil and strip of polymerisation and copolymerisation products, cellular, self-adhesive, with discardable paper backing, for cutting into strip	Full duty	A/S.0049
		08.04	48	Cellular plates, sheets and strip, of vinyl chloride polymers of copolymers (excluding that with an integral skin on one surface), of a thickness not exceeding 8 mm	Full duty	A/S.0049
	3919.90	01.06	62	Self-adhesive plates, sheets, film, foil and strip, of polymers of ethylene, of a width exceeding 1.9 m, for use as discardable backing in the packaging of sheets and plates of acrylic polymers	Full duty	A/S.0049
		02.00	67	Plates, sheets, strip, film and foil, self-adhesive, of polymers of polypropylene, for the manufacture of printed self-adhesive labels in rolls	Full duty	A/S.0001
	39.20	01.04	43	Plastic materials in sheets or rolls, for the manufacture of chemically impregnated materials incorporating an ultraviolet barrier	Full duty	A/S.0049
		03.04	42	Plates, sheets, film, foil and strip, of polymers of ethylene, of a thickness not exceeding 10 mm, heat shrinkable, for the manufacture of food and sausage casings	Full duty	A/S.0049
		04.04	47	Plates, sheets, film, foil and strip, of polymers of ethylene, of a thickness not exceeding 10 mm, for the manufacture of tubes	Full duty	A/S.0049
05.04		41	Plates, sheets, film, foil and strip, of polymers of vinyl chloride, of a thickness not exceeding 0.05 mm, unprinted, for the manufacture of printed film for the wrapping of sugar confectionery, chocolate and the like	Full duty	A/S.0049	

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
307.01	39.21	01.06	69	Plates, sheets, film, foil and strip, of polymers of propylene, biaxially oriented, for the manufacture of self-adhesive tape of subheading No. 3919.10	Full duty	A/S.0001
		01.06	67	Plates, sheets, film, foil and strip of polymers of vinyl chloride, non-cellular, of thickness not exceeding 0,125 mm, containing by mass less than 6 per cent of plasticisers, for the manufacture of self-adhesive tape of subheading 3919.10	Full duty	A/S.0001
		04.04	43	Textile fabrics embedded in or coated or covered on both sides with preparations of polyurethane, for finishing by the process of coating, printing, embossing or lacquering	Full duty	A/S.0049
		05.04	48	Plates, sheets and strip, of cellular vinyl chloride polymers of copolymers (excluding that with an integral skin on one surface), of a thickness not exceeding 8 mm	Full duty	A/S.0049
		07.04	47	Plates, sheets, film, foil and strip, of polymers of ethylene, of a thickness not exceeding 10 mm, for the manufacture of tubes	Full duty	A/S.0049
		08.04	41	Plates, sheets, film, foil and strip, of polymers of vinyl chloride, of a thickness not exceeding 0.05 mm, unprinted, for the manufacture of printed film for the wrapping of sugar confectionery, chocolate and the like	Full duty	A/S.0049
	7018.20	01.06	63	Glass microspheres not exceeding 1 mm in diameter, for the manufacture of polyamides in primary forms	Full duty	A/S.0001
	70.19	01.04	44	Glass fibre, for the manufacture of floor coverings of vinyl chloride polymers or copolymers	Full duty	A/S.0049
		02.04	49	Multifilament strands of glass fibre, chopped to length, for the manufacture of polyamides and super polyamides, in granular form	Full duty	A/S.0049

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
307.03		Industry: Moulded plastic goods					
307.03	39.00	01.02	27	Plastics for use as linings or for coating linings in the manufacture of caps for bottles and jars	Full duty	A/S.0049	
	39.07	01.04	42	Plastic polymer or copolymer moulding powders (excluding styrene, ethylene and propylene polymers and copolymers and vinyl chloride polymers)	Full duty	A/S.0049	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
307.03	39.12	01.04	45	Plastic polymer or copolymer moulding powders (excluding styrene, ethylene and propylene polymers and copolymers and vinyl chloride polymers)	Full duty	A/S.0049
	3923.50	01.06	63	Stoppers , lids, caps and other closures, incorporating a desiccant-filled chamber for purposes of moisture absorption, for the manufacture of trade packages of heading No. 39.23	Full duty	A/S.0001
	4908.90	01.06	68	Heat transfer labels (decalcomanias), not vitrifiable, for use in the manufacture of articles for the conveyance or packing of goods, of plastics classifiable in tariff heading 39.23	Full duty	A/S.0049
	4911.99	01.06	63	Printed labels, for the manufacture of containers and lids, of polypropylene, by the in-mould labelling process, of Heading No. 39.23	Full duty	A/S.0001
	76.07	01.00	43	Aluminium foil, for use as linings in the manufacture of caps for bottles and jars	Full duty	A/S.0001
307.04	<u>Industry: Plastic goods of plate, sheet, strip or film</u>					
307.04	39.19	01.04	42	Self-adhesive plates, sheets, film, foil and strip, of plastics (excluding those of polymers of ethylene, biaxially oriented polypropylene, polymers of styrene, polymers of vinyl chloride, acrylic polymers, polyethylene terephthalate, cellular polyurethane, cellulose acetate butyrate, regenerated cellulose, natural polymers and modified natural polymers)	Full duty	A/S.0049
	39.19	06.04	45	Plates, sheets, film, foil and strip of cellular vinyl chloride polymers and copolymers (excluding that with an integral skin on one surface), of a thickness not exceeding 8 mm	Full duty	A/S.0049
	39.20	01.04	49	Plates, sheets, film, foil and strip of plastics, (excluding those of polymers of ethylene, biaxially oriented polypropylene, polymers of vinyl chloride, acrylic polymers, cellulose acetate butyrate, regenerated cellulose, natural polymers and modified natural polymers), non-cellular and not reinforced, laminated, supported or similarly combined with other materials	Full duty	A/S.0001
		02.04	44	Plates or sheets of vinyl chloride polymers and copolymers, of a thickness exceeding 2 mm, unplasticised, rigid	Full duty	A/S.0049
		03.04	49	Plates, sheets, film, foil and strip of vinyl chloride polymers and copolymers, of a thickness not exceeding 0.075 mm, for the manufacture of bibs, aprons and pilchers, for infants	Full duty	A/S.0049

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
307.04	39.20	04.04	43	Plates, sheets, film, foil and strip of biaxially oriented vinyl chloride polymers and copolymers, for the manufacture of bottle capsules	Full duty	A/S.0049
	3920.4	01.05	53	Plates, sheets, film, foil and strip, of polymers of vinyl chloride, for the manufacture of table - cloths	Full anti - dumping duty	A/S.0001
	3920.43	01.06	63	Plates, sheets, film, foil and strip, of polymers of vinyl chloride, non - cellular and not reinforced, laminated, supported or similarly combined with other materials containing by mass 6 per cent or more of plasticisers, of a thickness of 365 microns or more but not exceeding 425 microns, for further processing by means of embossing or surface coating	Full duty	A/S.0001
	3920.49	01.06	62	Plates, sheets, film, foil and strip, of polymers of vinyl chloride, non- cellular and not reinforced, laminated, supported or similarly combined with other materials, uniaxially oriented, heat-shrinkable, of a thickness not exceeding 0,075 mm, unprinted, for the manufacture of printed film for the wrapping of articles in the conveyance or packing of goods	Full duty	A/S.0001
		02.06	67	Plates, sheets, film, foil and strip of polymers of vinyl chloride containing by mass less than 6 per cent of plasticisers, with a width not exceeding 160 mm and thickness of 0, 36 mm, printed, for the manufacture of moulded trays for the packing and conveyance of goods classifiable under tariff subheading 3923.90.90	Full duty	A/S.0001
	39.21	01.04	45	Plates, sheets, film, foil and strip, of plastics (excluding those of polymers of ethylene, biaxially oriented polypropylene, polymers of styrene, polymers of vinyl chloride, acrylic polymers, cellular polyurethane, cellulose acetate butyrate, regenerated cellulose, natural polymers and modified natural polymers)	Full duty	A/S.0049
		02.04	40	Plates or sheets of vinyl chloride polymers and copolymers,	Full duty	A/S.0049
		03.04	44	Plates, sheets, film, foil and strip of vinyl chloride polymers and copolymers, laminated, for the manufacture of inflatable articles	Full duty	A/S.0049

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
307.04	39.21	04.04	49	Plates, sheets, film, foil and strip of vinyl chloride polymers and copolymers, of a thickness not exceeding 0.075 mm, for the manufacture of bibs, aprons and pilchers, for infants	Full duty	A/S.0049
		05.04	43	Plates, sheets, film, foil and strip of cellular vinyl chloride polymers and copolymers, of a thickness exceeding 8 mm	Full duty	A/S.0049
		06.04	48	Plates, sheets, film, foil and strip of biaxially oriented vinyl chloride polymers and copolymers, for the manufacture of bottle capsules	Full duty	A/S.0049
		07.04	42	Plates, sheets, film, foil and strip of cellular vinyl chloride polymers and copolymers (excluding that with an integral skin on one surface), of a thickness not exceeding 8 mm	Full duty	A/S.0049
	3926.90	01.06	63	Plates, sheets, film, foil and strip, of polyesters, noncellular and not reinforced, laminated, supported or similarly combined with other materials, perforated, of a thickness not exceeding 1 mm, for the manufacture of refrigeration night covers of subheading No. 3926.90	Full duty	A/S.0001
	48.11	01.04	41	Coated release paper and printed décor papers, for the manufacture of plates, sheets, film, foil, and strip of decorative laminate of phenolic resins of subheading 3921.90	Full duty	A/S.0001
	7019.3	01.05	57	Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products, for the manufacture of honeycomb panels	Full duty	A/S.0001
	7019.40	01.06	69	Glass fibre woven fabrics of rovings, for the manufacture of honeycomb panels	Full duty	A/S.0038
7019.5	01.05	51	Other glass fibre woven fabrics, for the manufacture of honeycomb panels	Full duty	A/S.0038	

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
307.05		Industry: Fabricated plastic goods					
307.05	39.16	01.04	44	Polymer and copolymer thermoplastic materials, in the form of rods, sticks and profile shapes	Full duty	A/S.0049	
	39.21	01.04	47	Metallised plastic tape or strip, for the manufacture of profile shapes	Full duty	A/S.0049	
		02.04	41	Cellular vinyl chloride polymers (closed cell), for the manufacture of life jackets	Full duty	A/S.0049	
	76.07	01.04	46	Aluminium foil containing, by mass, more than 0.9 per cent of manganese, printed or unprinted, lacquered on both sides, of a thickness exceeding 0.045 mm but not exceeding 0.15 mm, for the manufacture of metallised plastic profile shapes	Full duty	A/S.0049	
307.07		Industry: Synthetic rubber					
307.07	2710.12	01.06	64	Blends of complex petroleum hydrocarbons classifiable in tariff subheading 2710.12.90, for use as plasticisers in the manufacture of synthetic rubber classifiable in the tariff heading 40.02, in such quantities, at such times, and subject to such conditions as the International Trade Administration Commission may allow by specific permit.	Full duty	A/S.0038	
	28.00	01.02	28	Inorganic chemicals, for use as anti-oxidants	Full duty	A/S.0049	
	34.01	01.04	43	Sodium or potassium soap of rosin or of tall oil	Full duty	A/S.0049	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
307.08		Industry: Rubber products				
307.08	2710.12	01.06	66	Blends of complex petroleum hydrocarbons classifiable in tariff subheading 2710.12.90, for use as plasticisers in the manufacture of pneumatic tyres classifiable in the tariff heading 40.11, in such quantities, at such times, and subject to such conditions as the International Trade Administration Commission may allow by specific permit.	Full duty	A/S.0038
	34.04	01.04	44	Artificial waxes, for use as anti-oxidants	Full duty	A/S.0049
	38.24	01.04	48	Prepared rubber reclaiming agents	Full duty	A/S.0001
	40.08	01.04	48	Neoprene rubber (closed cell), in plates or sheets, backed with knitted textile fabric, for the manufacture of diving suits, surfing suits, water skiing tunics and the like	Full duty	A/S.0049
		02.04	42	Neoprene rubber, in plates or sheets, backed with knitted textile fabric, for the manufacture of limb and body supports	Full duty	A/S.0049
		03.04	47	Plates, sheets and strip, of vulcanised rubber (excluding hard rubber), for the manufacture of machine roller coverings and printing blankets	Full duty	A/S.0001
	40.09	01.04	44	Tubes, pipes and hoses, of vulcanised rubber (excluding hard rubber), for the manufacture of machine roller coverings	Full duty	A/S.0049
	5607.5	01.06	63	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of synthetic fibres (excluding those of polyethylene or polypropylene), for the manufacture of transmission belts of vulcanised rubber of subheading 4010.29	Full duty	A/S.0001
	73.12	01.04	43	Stranded wire, cables, cordage and ropes, of iron or steel wire plated, coated or clad with copper, for the manufacture of pneumatic tyres and tyre cases	Full duty	A/S.0049

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
307.09		<u>Industry: Can sealing and bottle cap lining preparations</u>				
307.09	39.04	01.04	44	Vinyl chloride polymers	Full duty	A/S.0049
307.10		<u>Industry: Synthetic rubber latex</u>				
307.10	34.01	01.00	46	Organic surface-active agents	Full duty	A/S.0001
308.00	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (EXCLUDING SILK-WORM GUT)					
308.01		<u>Industry: Leather tanning and finishing</u>				
308.01	32.08	01.04	47	Solutions of plasticised vinyl chloride polymers or polyurethane, whether or not pigmented, for finishing leather	Full duty	A/S.0049
	32.09	01.04	43	Solutions of plasticised vinyl chloride polymers or polyurethane, whether or not pigmented, for finishing leather	Full duty	A/S.0049
	32.10	01.04	40	Solutions of plasticised vinyl chloride polymers or polyurethane, whether or not pigmented, for finishing leather	Full duty	A/S.0049
	34.02	01.04	46	Organic surface-active agents; surface-active preparations	Full duty	A/S.0049
	34.04	01.04	48	Prepared waxes	Full duty	A/S.0049
	38.24	01.04	42	Chemical products and preparations of the chemical and allied industries; residual products of the chemical allied industries	Full duty	A/S.0001
	39.21	01.04	47	Vinyl chloride polymers, in film, sheet or strip, of a thickness not exceeding 0.5 mm, for the manufacture of imitation patent leather	Full duty	A/S.0049
	3921.13	01.06	61	Plates, sheets, film, foil and strip, of polyurethanes, cellular for the manufacture of bovine leather and equine leather parchment-dressed or prepared after tanning, of subheading No. 4104.3	Full duty	A/S.0001

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
308.01	41.04	01.00	40	Chrome tanned leather of bovine animals, for the finishing thereof, provided such leather undergoes at least the processes of splitting, shaving, retanning and dyeing	Full duty	A/S.0001

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
308.02				<p>Industry: Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material; trunks, suit-cases, vanity-cases, executive-cases, brief-cases school satchels, spectacle cases binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather; travelling-bags, toilet bags, rucksacks, handbags shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting or plastics; of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper; articles of leather or of composition leather</p>		
308.02	3920.10	01.06	60	Plates, sheets, film, foil and strip of polymers of ethylene, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, for the manufacture of brief-case and school satchels	Full duty	A/S.0001
	3921.12	01.06	63	Other plates, sheets, film, foil and strip, cellular, of polymers of vinyl chloride, of a thickness exceeding 0,25 mm but not exceeding 0,75 mm, for the manufacture of handbags	Full duty	A/S.0001
	3921.90	01.06	65	Textile fabrics, embedded in or coated or covered on both sides with polyurethane, for the manufacture of handbags	Full duty	A/S.0001
	3923.90	01.06	67	Handles, of plastics, for the manufacture of trunks, suit-cases, vanity-cases, executive-cases, brief cases, school satchels, spectacle cases, binocular cases camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco- pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile material, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
308.02	41.04	01.04	42	Vegetable tanned bovine whole hides, of a thickness not exceeding 1.5 mm, for the manufacture of trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutler cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	Full duty	A/S.0001
	42.05	02.04	47	Leather sheets, consisting of small pieces of leather stitched together, for the manufacture of garments	Full duty	A/S.0001
	5204.11	01.06	61	Wood frames	Full duty	A/S.0001
	5211.49	01.06	68	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass exceeding 200 g/m ² , of yarns of different colours, for the manufacture of handbags	Full duty	A/S.0001
	5407.42	01.06	61	Woven fabrics, containing 85 per cent or more by mass of filaments of nylon or other polyamides, dyed, for the manufacture of trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	Full duty	A/S.0001
	55.12	01.04	41	Woven fabrics of synthetic staple fibres, containing 85 per cent or more by mass of synthetic staple fibres, for use as linings	Full duty	A/S.0001
	55.16	01.04	47	Woven fabrics of artificial staple fibres, for use as linings	Full duty	A/S.0001
	5516.12	01.06	61	Woven fabrics of artificial staple fibres, containing 85 per cent or more by mass of artificial staple fibres, dyed, for the manufacture of handbags	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
308.02	56.03	01.04	47	Nonwovens, impregnated, coated, covered, or laminated with plastics, for the manufacture of trunks, suit-cases, vanity-cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	Full duty	A/S.0001
	59.03	01.04	48	Textile fabrics impregnated, coated, covered or laminated with plastics, for the manufacture of trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	Full duty	A/S.0001
	6005.3	01.05	58	Warp knit of synthetic fibres, of a width exceeding 30 cm, for the manufacture of trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	Full duty	A/S.0001
	6005.4	01.05	55	Warp knit fabrics of artificial fibres, of a width exceeding 30 cm, for the manufacture of trunks, suit-cases, vanity cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
308.02	7117.19	01.06	66	Imitation jewellery, of base metal, whether or not plated with precious metal, for the manufacture of handbags	Full duty	A/S.0001
	7315.89	01.06	61	Chain, of iron or steel, for the manufacture of handbags	Full duty	A/S.0001
	73.17	01.04	41	Nickel studs, nails with heads of nickel and saddle nails, or iron or steel	Full duty	A/S.0001
	82.03	01.04	40	Hand tools, for leather workers	Full duty	A/S.0001
	82.05	01.04	43	Hand tools, for leather workers	Full duty	A/S.0001
	83.01	01.04	41	Locks and parts thereof, of base metal or the manufacture of trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, of wholly or mainly covered with such materials or with paper	Full duty	A/S.0001
	8301.50	01.06	69	Frames with clasps, incorporating locks, of base metal for the manufacture of trunks, suit cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, of wholly or mainly covered with such materials or with paper	Full duty	A/S.0001
	8302.49	01.06	61	Base metal mountings, fittings and similar articles	Full duty	A/S.0001
	8308.10	01.06	64	Hooks, eyes and eyelets, of base metal	Full duty	A/S.0001
	8308.20	01.06	61	Tubular rivets, of base metal	Full duty	A/S.0001
	8308.90	01.06	62	Clasps and frames with clasps, of base metal	Full duty	A/S.0001

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
308.02	8308.90	02.06	67	Buckles and buckle-clasps, for the manufacture of saddlery and harness	Full duty	A/S.0001
	9607.1	01.05	56	Slide fasteners, for the manufacture of handbags	Full duty	A/S.0001
	9607.20	01.06	69	Slide fastener chains or stringers, for the manufacture of handbags	Full duty	A/S.0001
309.00	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKER WORK					
309.01		Industry: Wood and articles of wood				
309.01	56.03	01.04	42	Nonwovens, whether or not impregnated, coated, covered or laminated, of man-made staple fibres or of natural fibres, of a mass exceeding 20 g/m2 but not exceeding 50 g/m2, for the manufacture of oil absorbers	Full duty	A/S.0001
		02.04	47	Nonwovens, whether or not impregnated, coated, covered or laminated, of man-made staple fibres or of natural fibres, of a mass exceeding 100 g/m2 but not exceeding 200 g/m2, for the manufacture of oil absorbers	Full duty	A/S.0001

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
310.00	PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF					
310.01		Industry: Pulp, paper and paperboard				
310.01	2815.12	04.06	68	Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of semi-bleached or bleached coniferous wood pulp classifiable in tariff subheading 4703.21, in such quantities, at such times and under such conditions as the Permanent Secretary Ministry Minerals Energy and water Resources may allow by specific permit.	Full duty	A/S.0027
		05.06	62	Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of semi-bleached or bleached non coniferous wood pulp classifiable in tariff subheading 4703.29, in such quantities, at such times and under such conditions as the Permanent Secretary Ministry Minerals Energy and water Resources may allow by specific permit.	Full duty	A/S.0027
		06.06	67	Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of unbleached Kraft liner paper, classifiable in tariff subheading 4804.11, in such quantities, at such times and under such conditions as the Permanent Secretary Ministry Minerals Energy and water Resources may allow by specific permit.	Full duty	A/S.0027
		07.06	61	Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of other Kraft liner paper classifiable in tariff subheading 4804.19 in such quantities, at such times and under such conditions as the Permanent Secretary Ministry Minerals Energy and water Resources may allow by specific permit.	Full duty	A/S.0027
		08.06	66	Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of newsprints, in rolls or sheets classifiable in tariff subheading 4801.00, in such quantities, at such times and under such conditions as the Permanent Secretary Ministry Minerals Energy and water Resources may allow by specific permit.	Full duty	A/S.0027
	3920.10	01.06	67	Polymers of ethylene, in the form of fibrous sheets, having a specific gravity of 0,94 or more, for the manufacture of paper and paperboard of a mass exceeding 250 g/m ² , of Chapter 48	Full duty	A/S.0001

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
310.02		Industry: Impregnated, coated or laminated paper and paperboard				
310.02	38.24	01.04	48	Chloro-paraffins, for the manufacture of self-copy paper	Full duty	A/S.0001
310.05		Industry: Cartons, boxes, cases, bags and other packing containers, of paper or paperboard				
310.05	8308.10	01.06	68	Eyelets and the like, of base metal	Full duty	A/S.0001
310.06		Industry: Articles of paper pulp, paper or paperboard				A/S.0001

I		II			III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	ANNOT ATION
310.08		Industry: Printing, publishing and bookbinding				
310.08	37.07	03.00	49	Cold tip enamel developers; sensitisers; iodisers	Full duty	A/S.0001
	38.24	01.04	43	Prepared etches (excluding lithographic plat processing etches)	Full duty	A/S.0001
	3923.90	01.06	67	Plastic jackets incorporating five or more partitions, for the manufacture of photo albums	Full duty	A/S.0001
	4802.52	01.06	68	Other uncoated paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10 per cent by mass of the total fibre content consists of such fibres, of a mass of 40g/m ² or more but not more than 150g/m ² , for the manufacture of bank notes	Full duty	A/S.0001
	4811.21	01.06	66	Self-adhesive paper and paperboard, for the manufacture of photo albums of subheading No.4820.90	Full duty	A/S.0001
	49.11	01.04	46	Mounting bases; calendar mounts on which a picture is printed	Full duty	A/S.0049
	5508.10	01.06	62	Sewing thread of synthetic staple fibres, for the manufacture of passports of heading No. 49.07	Full duty	A/S.0001
	58.06	01.04	42	Webbing and tape	Full duty	A/S.0049

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
310.09		Industry: Articles of paper pulp, paper or paperboard					
310.09	39.19	01.06	64	Self-adhesive plates, sheets, film, foil tape, strip and other flat shapes, of polymers of propylene, mono-axially oriented, in rolls of a width not exceeding 200mm, for the manufacture of disposable napkins for babies	Full duty	A/S.0001	
	4823.90	01.06	68	Diagnostic reagent paper, for the manufacture of urine test strip	Full duty	A/S.0001	
311.00	TEXTILES AND TEXTILE ARTICLES						
311.01		Industry: Textile					
311.01	27.10	01.04	41	Lubricating oil (including base oils therefor)	Full duty	A/S.0049	
	28.00	01.02	28	Inorganic chemicals (excluding hypochlorites), for use as bleaching agents	Full duty	A/S.0049	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
311.01	28.28	01.04	40	Hypochlorites, for use as bleaching agents	Full duty	A/S.0049
	28.47	01.04	43	Hydrogen peroxide not solidified with urea ,for use in the manufacture of textile	Full duty	A/S.0007
	29.00	01.02	23	Organic chemicals, for use as bleaching agents	Full duty	A/S.0049
			28	Diazonium salts and couplers for these salts, for use as azoic dyestuffs	Full duty	A/S.0049
	29.04	01.04	45	Sodium nitrobenzene sulphonate	Full duty	A/S.0049
	3206.11	01.06	66	Pigments and preparations based on titanium dioxide, containing 80 per cent or more by mass of titanium dioxide calculated on the dry matter, for use in the dyeing and printing of textiles	Full duty	A/S.0007
	3206.20	01.06	65	Pigments and preparations based on chrome oxide green, lead chromate, zinc chromate, barium chromate or strontium chromate, inorganic pigments of the following description and International Colour Index Numbers: - C.I. Pigment, Yellow 34, No. 77603 - C.I. Pigment, Yellow 34, No. 77600 - C.I. Pigment, Red 104, No. 77605 - C.I. Pigment, - C.I. Pigment, Red 104 and 84:4, No. 77605 and No. 15865 - C.I. Pigment, Green 15, No. 77603 and No. 77520 - C.I. Pigment, Green 13, No. 77603 and No. 74200 - C.I. Pigment, Green 17, No. 77288 - C.I. Pigment, Yellow 32, No. 77839 - C.I. Pigment, Yellow 36, No. 77955, for use in the dyeing and printing of textiles	Full duty	A/S.0007
	32.08	01.04	42	Paste paint, for the silk screen process	Full duty	A/S.0049
	32.10	01.04	46	Paste paint, for the silk screen process	Full duty	A/S.0049
	34.02	01.04	41	Organic surface-active agents; surface-active preparations and washing preparations	Full duty	A/S.0049
	34.03	01.00	49	Lubricating preparations consisting of mixtures of oils (excluding castor oil) or fats, or preparations with a basis of oil or fat.	Full duty	A/S.0001
	34.04	01.04	44	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents	Full duty	A/S.0049

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
311.01	38.24	01.04	48	Mothproofing agents	Full duty	A/S.0001
	38.24	02.04	42	Naphtols and diazonium compounds	Full duty	A/S.0001
	38.24	03.04	47	Sodium chlorite with added corrosion inhibitors or explosion preventive agents, for use as a bleaching agent	Full duty	A/S.0001
	39.06	01.00	46	Sodium polyacrylate solution	Full duty	A/S.0001
311.02		Industry: Fibres and yarns				
311.02	3402.1	01.05	56	Organic surface-active agents, whether or not put up for retail sale, anionic or non-ironic, for the manufacture of acrylic or modacrylic filament tow, staple fibres and tops	Full duty	A/S.0001
	63.09	01.04	42	Worn clothing and other worn articles of textile materials (excluding those containing cotton) at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the recovery of fibres	Full duty	A/S.0001
	63.10	01.04	46	Rags, new or used, for the recovery of fibres	Full duty	A/S.0049
311.03		Industry: Textile Weaving				A/S.0001
311.03	55.09	03.04	48	Yarn of man-made staple fibres containing polyester fibres or cotton for the weaving of fabrics (excluding fabrics suitable for use as interlinings and industrial filter cloth)	Full duty less the greater of 25% or 66c/kg	A/S.0001
		04.04	42	Yarn of man-made staple fibres not containing polyester fibres or cotton, for the weaving of fabrics (excluding fabrics suitable for use as interlinings and industrial filter cloth)	Full duty less 12%	A/S.0049

I	II				III	IV	
REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	ANNOT ATION	
311.04		Industry: Textile knitting					
311.04	55.09	02.00	46	Yarn of polyvinyl staple fibres, for knitting pile fabrics	Full duty less 6%	A/S.0001	
	58.10	01.00	43	Embroidered trimmings (including motifs)	Full duty	A/S.0001	
	60.02	01.04	40	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics), for use as trimmings	Full duty	A/S.0001	
	60.03	01.04	47	Knitted or crocheted fabrics of a width not exceeding 30 cm (excluding those of heading 60.01), for use as trimmings	Full duty	A/S.0001	
	60.04	01.04	43	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding those of heading 60.01), for use as trimmings	Full duty	A/S.0001	

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
311.07	Industry: Textile embroidery					
311.07	54.07	01.04	40	Woven fabrics of man-made filament yarn, of a mass per m ² not exceeding 102 g and of a value for duty purposes per kg exceeding 275c	Full duty	A/S.0049
	54.08	01.00	47	Woven fabrics of man-made filament yarn, of a mass per m ² not exceeding 102 g and of a value for duty purposes per kg exceeding 275c	Full duty	A/S.0001
	55.12	01.00	47	Woven fabrics of staple fibres, of a mass per m ² not exceeding 102 g and of a value for duty purposes per kg exceeding 275c	Full duty	A/S.0001
	55.15	01.00	46	Woven fabrics of staple fibres, of a mass per m ² not exceeding 102 g and of a value for duty purposes per kg exceeding 275c	Full duty	A/S.0001
	55.16	01.00	42	Woven fabrics of staple fibres, of a mass per m ² not exceeding 102 g and of a value for duty purposes per kg exceeding 275c	Full duty	A/S.0001
311.10	Industry: Carpets and other textile floor coverings					
311.10	5404.12	01.06	60	Monofilament, of polypropylene, for the manufacture of carpet backing material, consisting of woven fabrics containing 85% or more by mass of synthetic filaments, classifiable in subheading 54.07	Full duty	A/S.0001
	5407.20	01.06	60	Woven fabrics obtained from strip or the like, of polymers of propylene, unprinted for use as backing in the manufacture of carpets	Full duty less 15%	A/S.0001
	5515.91	02.06	61	Woven fabrics of synthetic staple fibres mixed with man-made filaments, of a mass exceeding 70g/m ² but not exceeding 130 g/m ² (excluding those of yarns of different colours)	Full duty less 20%	A/S.0001
	5704.90	01.06	63	Random velour needle punch carpets for the manufacture of moulded carpets identifiable for use in motor vehicles	Full duty less 10%	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
311.12		Industry: Impregnated, coated covered or laminated textile fabrics				
311.12	39.01	01.04	43	Polymers of ethylene, in primary forms, having a relative density of more than 0,94, for the manufacture of impregnated or coated interlinings	Full duty	A/S.0001
	39.04	01.04	42	Polyvinyl chloride in primary forms, for the manufacture of impregnated or coated textile fabrics	Full duty	A/S.0001
	52.08	01.04	48	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200 g/m ² , for the manufacture of impregnated or coated textile fabrics	Full duty	A/S.0001
	52.08	01.04	48	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200 g/m ² , for the manufacture of impregnated or coated textile fabrics in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty	A/S.0001
	54.07	01.04	49	Open weave fabrics of synthetic filament yarn, including woven fabrics obtained from material of heading No. 54.04, with a construction not exceeding 10 threads per cm ² , for the manufacture of impregnated or coated textile fabrics	Full duty	A/S.0001
		02.04	43	Woven fabrics of synthetic filament yarn, including fabrics obtained from materials of heading No. 54.04, of a mass not exceeding 65g/m ² , woven from yarns with a linear density not exceeding 78 dtex, for the manufacture of impregnated or coated textile fabrics	Full duty	A/S.0001
		03.04	48	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04, of a mass exceeding 65g/m ²	Full duty less the greater of 25% or 23c/m ²	A/S.0001
	54.08	01.04	45	Open weave fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05, with a construction not exceeding 10 threads per cm ² , for the manufacture of impregnated or coated textile fabrics	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
311.12	55.16	01.04	40	Woven fabrics of artificial staple fibres, unbleached, bleached or dyed, for the manufacture of coated fabrics	Full duty	A/S.0001
	56.03	01.04	40	Nonwoven, uncoated, for the manufacture of impregnated or coated textile fabrics (excluding interlinings)	Full duty	A/S.0001
	5903.20	01.06	67	Textile fabrics impregnated, coated, covered or laminated with polyurethane, for finishing by a process of coating, laminating, printing, embossing or lacquering	Full duty	A/S.0001
	5903.90	01.06	68	Textile fabrics impregnated, coated, covered or laminated with plastics (excluding polyvinyl chloride or polyurethane), for the manufacture of self-adhesive tape of a width not exceeding 30cm	Full duty less 15%	A/S.0001
	60.01	01.04	49	Pile fabrics including "long pile" fabrics and terry fabrics, knitted or crocheted	Full duty	A/S.0001
	60.02	01.04	45	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics)	Full duty	A/S.0001
	60.03	01.04	41	Knitted or crocheted fabrics of a width not exceeding 30 cm (excluding those of heading 60.01)	Full duty	A/S.0001
	60.04	01.04	48	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding those of heading 60.01)	Full duty	A/S.0001
	60.05	01.04	44	Warp knit fabrics (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04)	Full duty	A/S.0001
	60.06	01.04	40	Knitted or crocheted fabrics	Full duty	A/S.0001
311.13		Industry: Industrial textile articles and materials				
311.13	54.04	01.04	41	Monofil of synthetic filaments for the manufacture of tubular or endless woven fabrics of a kind commonly used in machinery	Full duty less 6%	A/S.0049
		02.04	46	Strip of synthetic fibre materials, for the manufacture of prepared packings	Full duty less 6%	A/S.0049

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
311.13	54.07	01.04	40	Woven fabrics of man-made filament yarn including woven fabrics of monofil or strip of heading 54.04 or 54.05 of Schedule No. 1, for the manufacture of tubular or endless woven fabrics of a kind commonly used in machinery	Full duty	A/S.0049
	54.08	01.00	48	Woven fabrics of man-made filament yarn including woven fabrics of monofil or strip of heading No.54.04 or 54.05 of Schedule No.1, for the manufacture of tubular or endless woven fabrics of a kind commonly used in machinery	Full duty	A/S.0001
	56.07	01.04	48	Twine of man-made fibres of strip (excluding those of polyethylene, polypropylene, polyamide or polyester), for the manufacture of prepared packings	Full duty	A/S.0049
311.14	Industry: Other made-up articles, including dress patterns					
311.14	3919.10.07	01.08	80	Polyurethane flat shapes with dimensions not exceeding 50mm x 2mm x 10mm, self-adhesive on one side only, in rolls of a width not exceeding 20cm, for use in the manufacture of dust masks classifiable in tariff subheading 6307.90.10	Full duty	A/S.0069
	4016.99.90	01.08	80	Natural rubber straps with a length not exceeding 315mm and a width not exceeding 7mm, for use in the manufacture of dust masks classifiable in tariff subheading 6307.90.10	Full duty	A/S.0069
311.15	Industry: Knitted gloves					
311.15	4002.91	01.06	63	Carboxylated acrylonitrile butadiene latex, vulcanised, for the manufacture of industrial gloves of subheading No. 6116.10	Full duty	A/S.0001
	59.03	01.00	48	Knitted fabrics (excluding knitted pile fabrics), impregnated or coated with preparations of cellulose derivatives or of other artificial plastic material	Full duty	A/S.0001
	60.02	01.04	40	Knitted or crocheted fabrics of cotton of a width not exceeding 30cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread, of a value for duty purposes exceeding 28,7c/m ²	Full duty	A/S.0001
		02.04	45	Knitted or crocheted fabrics of synthetic fabrics of a width not exceeding 30 cm containing by mass 5 per cent or more of elastomeric yarn of rubber thread, of a value for duty purposes exceeding 28,7c/m ²	Full duty	A/S.0001
	6006.2	01.05	56	Knitted or crocheted fabrics of cotton, of a value for duty purposes exceeding 28,7c/m ²	Full duty	A/S.0001
	6006.3	01.05	53	Knitted or crocheted fabrics of synthetic fabrics	Full duty	A/S.0001
	6116.9	01.05	55	Gloves of cotton synthetic fibres, or of mixtures of cotton and synthetic fibres, for use as liner in the manufacture of gloves, coated or covered with plastic or rubber, classified in subheading 6116.10	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
311.16		Industry: Shawls, scarves, mufflers, stoles, printed khangas, printed kadungas and the like				
311.16	52.08	01.00	46	Woven unprinted fabrics of cotton, not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty less 20%	A/S.0001
	52.09	01.00	42	Woven unprinted fabrics of cotton, not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty less 20%	A/S.0001
	52.10	01.00	45	Woven unprinted fabrics of cotton, not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty less 20%	A/S.0001
	52.11	01.00	46	Woven unprinted fabrics of cotton, not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty less 20%	A/S.0001
	52.12	01.00	42	Woven unprinted fabrics of cotton, not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty less 20%	A/S.0001
	54.07	01.04	46	Woven unprinted fabrics of man-made filament yarn, not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty	A/S.0049
	54.08	01.00	43	Woven unprinted fabrics of man-made filament yarn, not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty	A/S.0001
	55.12	01.00	43	Woven unprinted fabrics of man-made staple fibres, not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty	A/S.0001
	55.13	01.00	42	Woven unprinted fabrics of man-made staple fibres, not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty	A/S.0001
	55.14	01.00	46	Woven unprinted fabrics of man-made staple fibres, not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty	A/S.0001
	55.15	01.00	42	Woven unprinted fabrics of man-made staple fibres, not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty	A/S.0001
	55.16	01.00	49	Woven unprinted fabrics of man-made staple fibres, not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
311.17		Industry: Ties and bow ties				
311.17	54.07	01.04	48	Woven fabrics of synthetic filament yarn	Full duty less 11%	A/S.0049
	55.12	01.00	45	Woven fabrics of synthetic staple fibres	Full duty less 11%	A/S.0001
	55.13	01.00	41	Woven fabrics of synthetic staple fibres	Full duty less 11%	A/S.0001
	55.14	01.00	48	Woven fabrics of synthetic staple fibres	Full duty less 11%	A/S.0001
	55.15	01.00	44	Woven fabrics of synthetic staple fibres	Full duty less 11%	A/S.0001
311.18		Industry: Handkerchiefs and other general made-up textile articles				
311.18	52.08	01.04	49	Woven fabrics of cotton, for the manufacture of handkerchiefs	Full duty	A/S.0049
	5208.52	01.06	62	Woven fabrics of cotton, printed, plain weave, of a mass exceeding 130 g/m2, for the manufacture of loose covers for motor vehicle seats	Full duty less 20%	A/S.0001
	52.09	01.00	46	Woven fabrics of cotton, for the manufacture of handkerchiefs	Full duty	A/S.0001
	52.10	01.00	43	Woven fabrics of cotton, for the manufacture of handkerchiefs	Full duty	A/S.0001
	52.11	01.00	43	Woven fabrics of cotton, for the manufacture of handkerchiefs	Full duty	A/S.0001
	52.12	01.00	46	Woven fabrics of cotton, for the manufacture of handkerchiefs	Full duty	A/S.0001
	54.03	01.00	45	Yarn of cellulosic filaments, textured, exceeding 150 dtex but not exceeding 780 dtex, for the manufacture of tufted bedspreads	Full duty less 6%	A/S.0001
	5515.21	01.06	69	Woven fabrics of acrylic of modacrylic staple fibres, for the manufacture of loose seat covers for motor vehicles	Full duty less 20%	A/S.0001
	56.03	01.00	42	Non-woven, of man-made staples, of a mass exceeding 20 g/m2 but not exceeding 50 g/m2, for the manufacture of surgical face masks.	Full duty	A/S.0001
	58.10	01.00	45	Embroidered trimmings	Full duty	A/S.0001

I		II			III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
311.18	59.03	01.04	42	Textile fabrics impregnated, coated, covered or laminated with polyvinyl chloride or polyurethane, for the manufacture of loose seat covers for motor vehicles	Full duty less 20%	A/S.0001
	60.01	01.04	43	Pile fabrics including "long pile" fabrics, and terry fabrics knitted or crocheted for the manufacture of loose seat covers for motor vehicles	Full duty less 20%	A/S.0001
	60.02	01.04	46	Knitted and crocheted fabrics of a width not exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn of rubber thread, for the manufacture of loose seat covers for motor vehicles	Full duty less 20%	A/S.0001
	60.03	01.04	42	Knitted or crocheted fabrics of a width not exceeding 30 cm, for the manufacture of loose seat covers for motor vehicles	Full duty less 20%	A/S.0001
	60.04	01.04	49	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread, for the manufacture of loose seat covers for motor vehicles	Full duty less 20%	A/S.0001
	60.05	01.04	45	Warp knit fabrics (including those made on galloon machines) for the manufacture of loose seat covers for motor vehicles	Full duty less 20%	A/S.0001
	60.06	01.04	41	Other knitted or crocheted fabrics, for the manufacture of loose seat covers for motor vehicles	Full duty less 20%	A/S.0001
	63.09	01.04	41	Worn clothing and other worn articles of textile materials containing 35 per cent or more by mass of cotton fibres (excluding brassieres, girdles, corsets, braces, suspenders, garters, jackets, blazers, jerseys, pullovers, cardigans, overcoats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, parkas, swimwear, socks and similar clothing articles) at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of wiping rags and cleaning cloths	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
311.19		Industry: Men's and boys' outer garments				
311.19	52.08	01.00	41	Woven fabrics of cotton, treated with water repellent preparations, of a mass per m ² not exceeding 160 g, for use as outer cloth in the manufacture of raincoats and jackets commonly known as windbreakers	Full duty	A/S.0001
	52.10	01.00	45	Woven fabrics of cotton, treated with water repellent preparations, of a mass per m ² not exceeding 160 g, for use as outer cloth in the manufacture of raincoats and jackets commonly known as windbreakers	Full duty	A/S.0001
	52.12	01.00	48	Woven fabrics of cotton, treated with water repellent preparations, of a mass per m ² not exceeding 160 g, for use as outer cloth in the manufacture of raincoats and jackets commonly known as windbreakers	Full duty	A/S.0001
	55.12	03.00	48	Woven unprinted fabrics of synthetic staple fibres, of a value for duty purposes per m ² exceeding 100u and of a mass per m ² of 250 g or more, for the manufacture of boys' shorts, of the kinds, in such quantities and at such times as the Permanent Secretary, Permanent Secretary, Ministry of Trade and Industry may allow by specific permit	Full duty	A/S.0001
	55.14	01.00	41	Woven unprinted fabrics of synthetic staple fibres, of a value for duty purposes per m ² exceeding 100c and of a mass per m ² of 250 g or more, for the manufacture of boys' shorts, of the kinds, in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	Full duty	A/S.0001
	55.15	01.00	48	Woven fabrics of man-made staple fibres, treated with water-repellent preparations, of a mass per m ² not exceeding 160 g, for use as outer cloth in the manufacture of raincoats and jackets commonly known as wind breakers	Full duty	A/S.0001
	58.01	01.00	49	Velvet	Full duty	A/S.0001
	58.11	01.00	43	Woven fabrics of staple fibres, treated with water repellent preparations, of a mass per m ² not exceeding 160 g, for use as outer cloth in the manufacture of raincoats and jackets commonly known as windbreakers	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
311.20		Industry: Women's and girls' outer garments				
311.20				<p>NOTE:</p> <p>For the purpose of this item the manufacture of trousers with a vertical opening in the centre of the front part of the garment and of which the opening is covered with a flap which extends from left over right, is not permitted</p>		
	52.08	01.00	43	Woven fabric of cotton, treated with water repellent preparations, for the manufacture of raincoats (including reversible raincoats)	Full duty	A/S.0001
	52.09	01.00	47	Woven fabric of cotton, treated with water repellent preparations, for the manufacture of raincoats (including reversible raincoats)	Full duty	A/S.0001
	52.10	01.00	47	Woven fabric of cotton, treated with water repellent preparations, for the manufacture of raincoats (including reversible raincoats)	Full duty	A/S.0001
	52.11	01.00	43	Woven fabric of cotton, treated with water repellent preparations, for the manufacture of raincoats (including reversible raincoats)	Full duty	A/S.0001
	52.12	01.00	49	Woven fabric of cotton, treated with water repellent preparations, for the manufacture of raincoats (including reversible raincoats)	Full duty	A/S.0001
	54.07	01.00	44	Woven fabrics of man-made filament yarn, of a value for duty purposes per m ² exceeding 42 c, for the manufacture of swimwear	Full duty	A/S.0001
	5407.61	01.06	66	Woven fabrics, of a mass of 35 g/m ² or more but not exceeding 50 g/m ² , consisting of 100 per cent non-textured polyester monofilament yarns, with a linear density of 15 dtex or more but not exceeding 22 dtex and with a construction of 60 threads per cm ² or more but not exceeding 80 threads per cm ² , for the manufacture of women's and girls' dresses	Full duty	A/S.0001
	54.08	01.00	40	Woven fabrics of man-made filament yarn, of a value for duty purposes per m ² exceeding 42 c, for the manufacture of swimwear	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
311.20	55.12	01.00	40	Woven fabrics of man-made staple fibres, treated with water-repellent preparations, of a mass per m ² not exceeding 160 g, for the manufacture of raincoats (including reversible raincoats)	Full duty	A/S.0001
		02.00	45	Woven fabrics of synthetic staple fibres, in a leno weave	Full duty	A/S.0001
		03.00	46	Woven unprinted fabrics of synthetic staple fibres, containing combed wool or other combed animal hair, of a value for duty purposes per m ² of 150 c or more and of a mass per m ² of 250g or more	Full duty less 25%	A/S.0001
		05.00	49	Other fabrics of synthetic fibres and fabrics of cellulosic fibres containing 30% or more synthetic fibres, of a value for duty purposes per m ² of 150u or more and of a mass per m ² of 250 g or more	Full duty	A/S.0001
	55.13	01.00	47	Woven fabrics of man-made staple fibres, treated with water-repellent preparations, of a mass per m ² not exceeding 160 g, for the manufacture of raincoats (including reversible raincoats)	Full duty	A/S.0001
		02.00	41	Woven fabrics of synthetic staple fibres, in a leno weave	Full duty	A/S.0001
	55.14	01.00	43	Woven fabrics of synthetic staple fibres, in a leno weave	Full duty	A/S.0001
		02.00	48	Woven unprinted fabrics of synthetic staple fibres, containing combed wool or other combed animal hair, of a value for duty purposes per m ² of 150 c or more and of a mass per m ² of 250 g or more	Full duty	A/S.0001
		04.00	47	Other fabrics of synthetic fibres and fabrics of cellulosic fibres containing 30 per cent or more synthetic fibres, of a value for duty purposes per m ² of 150u or more and of a mass per m ² of 250 g or more	Full duty	A/S.0001
	55.15	01.00	46	Woven fabrics of man-made staple fibres with water-repellent preparations, of a mass per m ² not exceeding 160 g, for the manufacture of raincoats (including reversible raincoats)	Full duty	A/S.0001
		02.00	44	Woven fabrics of synthetic staple fibres, in a leno weave	Full duty	A/S.0001
		03.00	49	Woven unprinted fabrics of synthetic staple fibres, containing combed wool or other combed animal hair, of a value for duty purposes per m ² of 150c or more and of a mass per m ² of 250 g or more	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
311.20		05.00	48	Woven fabrics of synthetic fibres and fabrics of cellulosic fibres containing 30 per cent or more synthetic fibres, of a value for duty purposes per m ² of 150c or more and of a mass per m ² of 250 g or more	Full duty	A/S.0001
	55.16	01.00	46	Woven fabrics of man-made staple fibres, treated with water-repellent preparations, of a mass per m ² not exceeding 160 g, for the manufacture of raincoats (including reversible raincoats)	Full duty	A/S.0001
		03.00	45	Other fabrics of synthetic fibres and fabrics of cellulosic fibres containing 30 per cent or more synthetic fibres, of a value for duty purposes per m ² of 150c or more and of a mass per m ² of 250 g or more	Full duty	A/S.0001
	58.01	01.00	40	Woven pile fabrics (excluding terry fabrics and corduroy) of cotton, of a value for duty purposes per m ² exceeding 28,7c	Full duty	A/S.0001
		02.00	45	Woven pile fabrics of synthetic fibres (excluding corduroy)	Full duty	A/S.0001
		03.00	45	Woven fabric of cotton, treated with water-repellent preparations, for the manufacture of raincoats (including reversible raincoats)	Full duty	A/S.0001
		04.00	49	Woven fabrics of man-made staple fibres, treated with water-repellent preparations of a mass per m ² not exceeding 160 g, for the manufacture of raincoats (including reversible raincoats)	Full duty	A/S.0001
		05.00	43	Woven unprinted fabrics of synthetic staple fibres, containing combed wool or other combed animal hair, of a value for duty purposes per m ² of 150c or more and of a mass per m ² of 250 g or more	Full duty less 25%	A/S.0001
		07.00	42	Other fabrics of synthetic fibres and fabrics of cellulosic fibres containing 30 per cent or more synthetic fibres, of a value for duty purposes per m ² of 150c or more and of a mass per m ² of 250 g or more	Full duty less 25%	A/S.0001
	60.02	01.04	49	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by mass 5 per cent or more elastomeric yarn or rubber thread (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics) (excluding those of heading 60.01) printed, for the manufacture of swimwear	Full duty	A/S.0001
60.03	01.04	46	Knitted or crocheted fabrics of a width not exceeding 30 cm (excluding those of heading 60.01 or 60.02) printed, for the manufacture of swimwear	Full duty	A/S.0001	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
311.20	60.04	01.04	42	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 per cent or more of elastomeric yarn or rubber thread (excluding those of heading 60.01) printed, for the manufacture of swimwear	Full duty	A/S.0001
	60.05	01.04	49	Warp knit fabrics (including those made on galloon machines) (excluding those of headings 60.01 to 60.04) printed, for the manufacture of swimwear	Full duty	A/S.0001
	60.06	01.04	45	Knitted or crocheted fabrics, printed, for the manufacture of swimwear	Full duty	A/S.0001
311.21	Industry: Under garments					
311.21	55.12	01.00	42	Fabrics of synthetic filament yarn, in a leno weave	Full duty	A/S.0001
	55.13	01.00	49	Fabrics of synthetic filament yarn, in a leno weave	Full duty	A/S.0001
	55.14	01.00	45	Fabrics of synthetic filament yarn, in a leno weave	Full duty	A/S.0001
	55.15	01.00	41	Fabrics of synthetic filament yarn, in a leno weave	Full duty	A/S.0001
	60.02	01.04	41	Knitted or crocheted open-work fabrics similar to lace (excluding trimmings), of a width not exceeding 30 cm, containing by mass 5 per cent or more elastomeric yarn or rubber thread of textured yarn	Full duty	A/S.0001
	60.03	01.04	48	Knitted or crocheted open-work fabrics similar to lace (excluding trimmings), of a width not exceeding 30 cm, of textured yarn	Full duty	A/S.0001
	60.04	01.04	44	Knitted or crocheted open-work fabrics similar to lace (excluding trimmings), of a width not exceeding 30 cm, containing by mass 5 per cent or more elastomeric yarn or rubber thread, of textured yarn	Full duty	A/S.0001
	60.05	01.04	40	Warp knit fabrics openwork fabrics similar to lace(excluding trimmings), (including those made on gallon knitting machines), of textured yarn	Full duty	A/S.0001
	60.06	01.04	47	Other knitted or crocheted open-work fabrics similar to lace (excluding trimmings), of textured yarns	Full duty	A/S.0001

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
311.23		Industry: Waterproof clothing					
311.23	59.06	01.04	40	Rubberised textile fabrics	Full duty	A/S.0049	
311.25		Industry: Foundation garments and elasticised apparel; belts, whether or not elasticised					
311.25	00.00	01.00	08	Elastic fabrics of a width exceeding 30 cm, for the manufacture of foundation garments	Full duty	A/S.0001	
	40.08	01.00	42	Plates and sheets, of unhardened vulcanised rubber, backed with textile fabric, for the manufacture of foundation garments	Full duty	A/S.0001	
	54.07	01.04	42	Woven unprinted fabrics of textured man-made filament yarns, for the manufacture of foundation garments	Full duty	A/S.0049	
		02.04	47	Woven unprinted fabrics of synthetic filament yarn (excluding fabrics woven from textured yarns and woven fabrics containing polyurethane elastomers) of a value for duty purposes per kg exceeding 198c, for the manufacture of foundation garments	Full duty less 11%	A/S.0049	
		03.04	41	Woven unprinted fabrics of man-made filament yarn, containing polyurethane elastomer yarns, for the manufacture of foundation garments	Full duty	A/S.0049	
	54.08	01.00	42	Woven unprinted fabrics of textured man-made filament yarns, for the manufacture of foundation garments	Full duty	A/S.0001	
		02.00	44	Woven unprinted fabrics of man-made filament yarn containing polyurethane elastomer yarns, for the manufacture of foundation garments	Full duty	A/S.0001	
	58.10	01.00	48	Embroidery, in the piece, interlined with cellular rubber, for the manufacture of foundation garments and elasticised apparel	Full duty	A/S.0001	
	58.11	01.00	44	Textile fabrics (woven or knitted), interlined with cellular plastics	Full duty	A/S.0001	
		02.04	48	Knitted or crocheted fabrics, interlined with cellular rubber	Full duty	A/S.0049	
		03.004	42	Knitted fabrics, interlined with neoprene rubber, for the manufacture of limb and body supports	Full duty	A/S.0049	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
311.25	59.06	01.04	44	Knitted or crocheted fabrics, elastic or rubberised, for the manufacture of foundation garments	Full duty	A/S.0049
		02.04	49	Knitted or crocheted fabrics, interlined with cellular rubber	Full duty	A/S.0049
	59.06	03.04	43	Knitted fabrics, interlined with neoprene rubber, for the manufacture of limb and body supports	Full duty	A/S.0049
	60.02	01.04	49	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics)	Full duty	A/S.0001
	60.03	01.04	45	Knitted or crocheted fabrics of a width not exceeding 30 cm (excluding those of heading 60.01)	Full duty	A/S.0001
	60.04	01.04	41	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding those of heading 60.01)	Full duty	A/S.0001
	60.05	01.04	48	Warp knit fabrics (including those made on galloon knitting machines) excluding those of headings 60.01 to 60.04)	Full duty	A/S.0001
	60.06	01.04	44	Knitted or crocheted fabrics	Full duty	A/S.0001
	62.12	01.00	41	Suspenders, for the manufacture of foundation garments	Full duty	A/S.0001
	73.20	01.04	49	Corset busks and similar supports, of steel	Full duty	A/S.0049
	73.26	01.04	47	Spiralled busk wire of steel, not cut to size, for the manufacture of corset busks and similar supports	Full duty	A/S.0049
	311.27	Industry: Tarpaulins, sails, awnings, sun blinds, tents and camping goods				
311.27	54.07	02.04	40	Woven fabrics of man-made filament yarn, for the manufacture of sails for sailing vessels	Full duty	A/S.0049
	5407.52	01.06	67	Woven fabrics containing 85 per cent or more by mass of textured polyester filaments, dyed, for the manufacture of tents	Full duty	A/S.0001
	83.02	01.04	49	D-rings	Full duty	A/S.0049

I	II				III	IV	
REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	ANNOT ATION	
311.27	83.08	01.04	47	Brass eyelets, hooks and eyes	Full duty	A/S.0049	
311.28		<u>Industry: Protective gloves</u>					
311.28	59.06	01.04	46	Knitted or crocheted fabrics, interlined with neoprene rubber (closed cell), for the manufacture of diving gloves	Full duty	A/S.0001	
311.33		<u>Industry: Wadding and articles of wadding</u>					

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
311.40		Industry: Clothing (general)					
311.40	39.26	01.04	45	Buckles, slides and bust cup , of plastics trouser type leggings with side access slits and elasticised waists, jackets commonly known as windbreakers,	Full duty	A/S.0049	
	40.08	01.04	49	Neoprene rubber (closed cell), in plates or sheets, backed with knitted textile fabrics, for the manufacture of diving socks	Full duty	A/S.0001	
	54.07	01.04	45	Woven unprinted fabrics, consisting wholly of yarn of polyamide filaments, exceeding 75 dtex but not exceeding 250 dtex, in a plain weave and of a mass per m ² not exceeding 160 g, for use as outer cloth in the manufacture of skirts with elasticised waists, raincoats (including reversible raincoats) and lifejackets	Full duty	A/S.0049	
	5408.4	01.05	53	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200 g/m ² , of yarns of different colours, for the manufacture of men's or boys' shirts classifiable in heading 62.05, women's or girls' blouses, shirts and shirt-blouses classifiable in heading 62.06 and boxer-shorts classifiable in tariff headings 62.07 and 62.08	Full duty	A/S.0056	
	55.12	01.00	47	Fabrics of man-made staple fibres, for use as padding	Full duty	A/S.0001	
	55.13	01.00	43	Fabrics of man-made staple fibres, for use as padding	Full duty	A/S.0001	
	55.14	01.00	46	Fabrics of man-made staple fibres, for use as padding	Full duty	A/S.0001	
	55.15	01.00	46	Fabrics of man-made staple fibres, for use as padding	Full duty	A/S.0001	
	55.16	01.00	42	Fabrics of man-made staple fibres, for use as padding	Full duty	A/S.0001	
	56.03	01.04	41	Non-woven, whether or not impregnated, coated or laminated, for the manufacture of sterilised surgical and examination gowns	Full duty	A/S.0001	
	58.08	01.04	40	Gold or silver braid, for uniforms	Full duty	A/S.0049	
		02.04	45	Braid, for the manufacture of belts	Full duty	A/S.0049	
	58.10	02.00	45	Embroidery with a knitted ground of synthetic fibres retained after embroidering (excluding open-work fabrics similar to lace and trimmings)	Full duty less 11%	A/S.0001	
	58.11	01.00	41	Fabrics of man-made staple fibres, for use as padding	Full duty	A/S.0001	
		02.00	46	Textile fabrics (excluding fabrics of a kind commonly used for interlinings) impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other plastics (excluding vinyl chloride polymers or polyurethane)	Full duty less 15%	A/S.0001	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
311.40	58.11	03.00	40	Fabrics rubberised with cellular rubber, for the manufacture of swimwear, foundation garment and elasticised apparel s	Full duty	A/S.0001
		04.00	45	Textile fabrics, impregnated or coated	Full duty less 15%	A/S.0001
	59.06	01.04	41	Fabrics rubberised with cellular rubber, for the manufacture of swimwear, foundation garments and elasticised apparel	Full duty	A/S.0049
		02.04	46	Knitted or crocheted fabrics, interlined with neoprene rubber (closed cell), for the manufacture of diving suits, surfing suits, water-skiing tunics and the like	Full duty	A/S.0049
		03.04	40	Knitted or crocheted fabrics, interlined with neoprene rubber (closed cell), for the manufacture of diving socks	Full duty	A/S.0049
	59.07	01.04	48	Textile fabrics, impregnated or coated	Full duty	A/S.0049
	62.17	01.00	40	Sword knots, for uniforms	Full duty	A/S.0001
		02.00	45	Bows, rosettes and similar accessories and trimmings	Full duty	A/S.0001
	83.08	01.04	40	Hooks and eyes (excluding hooks and eyes on tape), eyelets and similar fittings (excluding hooks and bars, slides, buckles, buckle moulds and buckle-clasps), of base metal	Full duty	A/S.0049
311.41	Industry: Textiles and textile articles (General)					
311.41	5402.33	01.06	67	Textured filament yarn of polyester, measuring per single yarn 75 dtex or more but not exceeding 650 dtex and having a tenacity not exceeding 45 cN/tex, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of textiles and textile articles classifiable in Section XI of Part 1 of Schedule No. 1, provided the Commission is satisfied that the subject yarns are not available in the SACU region	Full duty	A/S.0003

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
311.41	54.03	01.04	46	Artificial filament yarn (excluding sewing thread), not put up for retail sale, including artificial monofilament of less than 67 dtex, in such quantities, at such times and under such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit for the manufacture of textile articles classifiable in Section XI of Part 1 of Schedule No. 1, provided the Permanent Secretary is satisfied that the subject yarns are not available in the SACU region.	Full duty	A/S.0034
	5509.1	01.05	50	Yarn (excluding sewing thread) containing 85 per cent or more by mass of staple fibres of nylon or other polyamides, not put up for retail sale, in such quantities, at such times and under such conditions as the Permanent Secretary Ministry of Trade, may allow by specific permit for the manufacture of textile and textile articles classifiable in Section XI of Part 1 of Schedule No. 1, provided the Permanent Secretary is satisfied that the subject yarns are not available in the SACU region	Full duty	A/S.0034
	5509.4	01.05	52	Other yarn (excluding sewing thread) containing 85 per cent or more by mass of synthetic staple fibres, not put up for retail sale, in such quantities, at such times and under such conditions as the Permanent Secretary Ministry of Trade, may allow by specific permit for the manufacture of textile and textile articles classifiable in Section XI of Part 1 of Schedule No. 1, provided the Permanent Secretary is satisfied that the subject yarns are not available in the SACU region	Full duty	A/S.0034
	5509.51	01.06	63	Other yarn (excluding sewing thread) of polyester staple fibres mixed mainly or solely with artificial staple fibres, not put up for retail sale, in such quantities, at such times and under such conditions as Permanent Secretary Ministry of Trade, may allow by specific permit for the manufacture of textile and textile articles classifiable in Section XI of Part 1 of Schedule No. 1, provided the Permanent Secretary is satisfied that the subject yarns are not available in the SACU region	Full duty	A/S.0034
	55.10	01.04	45	Yarn (excluding sewing thread) of artificial staple fibres, not put up for retail sale, in such quantities, at such times and under such conditions as the Permanent Secretary Ministry of Trade, may allow by specific permit for the manufacture of textile and textile articles classifiable in Section XI of Part 1 of Schedule No. 1, provided the Permanent Secretary is satisfied that the subject yarns are not available in the SACU region	Full duty	A/S.0034

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
311.42		Industry: textile bed, table, toilet and kitchen linen; curtains and interior blinds; curtain or bed valances; other furnishing articles; other made up articles; mattress supports; articles of bedding and similar furnishing fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered				A/S.0017
311.42	52.08	01.04	42	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100 g/m ² but not exceeding 200 g/m ² in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of goods classifiable in tariff headings 63.02, 63.03, 63.04 and 63.07	Full duty	A/S.0038
	5208.23	01.06	62	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100 g/m ² but not exceeding 200 g/m ² , bleached, with a 3-thread or 4-thread twill, including cross twill and with a thread count of 78 threads per cm ² or more, in rolls with a width of 160 cm or more, for the manufacture of goods classifiable in tariff subheading 63.07	Full duty	A/S.0038
	5208.33	01.06	62	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100 g/m ² but not exceeding 200 g/m ² , dyed, with a 3-thread or 4-thread twill, including cross twill and with a thread count of 78 threads per cm ² or more, in rolls with a width of 160 cm or more, for the manufacture of goods classifiable in tariff heading 63.07	Full duty	A/S.2012
	52.09	01.04	49	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 200 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03, 63.04	Full duty	A/S.0038
	6001.92	01.06	66	Knitted pile fabrics, other, of 100 per cent polyester fibres, in such quantities, at such times and subject to such conditions as the Permanent Secretary; Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff subheading 6304.91.90	Full duty	A/S.0086

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
311.42	52.10	01.04	46	Woven fabrics of cotton, containing less than 85 per cent of cotton, mixed mainly or solely with man-made fibres, of a mass not exceeding 200 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty	A/S.0038
	54.07	01.04	43	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04, in rolls of a width of 160 cm or more, in such quantities, at such times and subject to such conditions as International Trade Administration Commission, may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03, and 63.04	Full duty	A/S.0038
	55.13	01.04	46	Woven fabrics of synthetic fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as International Trade Administration Commission may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty	A/S.0038
	55.14	01.04	42	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170 g/m ² , dyed or printed, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03, 63.04 and 94.04	Full duty	A/S.0049
	5903.20	01.06	61	Textile fabrics impregnated, coated, covered or laminated with polyurethane, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit, for the manufacture of mattress covers classifiable in tariff heading 63.02	Full duty	A/S.0017
	6001.21	01.06	67	Looped pile fabrics, knitted or crocheted, of cotton, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit, for the manufacture of mattress covers classifiable in tariff heading 63.02	Full duty	A/S.0017
	8536.50.50	01.08	82	Other switches, with moulded casings of plastics or other insulating material, with a current rating not exceeding 800 A, for the manufacture of electric blankets classifiable in tariff subheading 6301.10	Full duty	A/S.0095
	8544.49.90	01.08	85	Other insulated electric conductors, for a voltage exceeding 80 V, not fitted with connectors, for the manufacture of electric blankets classifiable in tariff subheading 6301.10	Full duty	A/S.0095

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D		
312.00	FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR				
312.01		<u>Industry: Footwear</u>			
312.01	32.12	01.00	47	Stamping foils	Full duty A/S.0001
	34.02	01.04	49	Organic surface-active agents (excluding soaps); surface-active preparations and washing preparations (whether or not containing soap)	Full duty A/S.0049
	34.04	01.04	41	Artificial waxes; prepared waxes	Full duty A/S.0049
	34.05	01.04	48	Polishes and creams	Full duty A/S.0049
	38.09	01.00	49	Prepared dressing	Full duty A/S.0001
	38.14	01.00	41	Composite solvents	Full duty A/S.0001
	39.00	01.02	23	Plastics (excluding polymers of ethylene having a specific gravity of less than 0,94 and polymers of vinyl chloride) and articles there of (excluding those of polymers of vinyl chloride)	Full duty A/S.0001
	40.05	01.04	46	Rubber adhesives	Full duty A/S.0049
	40.08	01.04	45	Wetling and randing, of rubber	Full duty A/S.0049
		03.04	44	Neoprene rubber (closed cell), in plates or sheets, backed with knitted textile fabrics, for the manufacture of diving boots	Full duty A/S.0049
	41.00	01.00	22	Leather backed with textile fabrics, for the manufacture of slippers or uppers	Full duty A/S.0001
	4104.4	01.05	66	Tanned or crust hides and skins of bovine (including buffalo) animals, without hair on, whether or not split, but not further prepared, of a unit surface area not exceeding 2,22 m ² per whole hide or 1,11 m ² per half hide, for use as linings	Full duty A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
312.01	4104.4	02.05	52	Tanned or crust hides and skins of bovine (including buffalo) animals, without hair on, whether or not split, but not further prepared, of a unit surface area not exceeding 1 075 m ² per half hide and of a value for duty purposes exceeding 10 000 c/m ² , for use as upper material or for the covering of heels	Full duty	A/S.0001
		03.05	57	Tanned or crust hides and skins of bovine (including buffalo) animals, without hair on, whether or not split, but not further prepared, vegetable pre-tanned of a thickness of 2,5 mm or more, for the manufacture of inner and outer soles of subheading 6406.90	Full duty	A/S.0038
	42.05	01.04	43	Wetling and ranning, of leather or of composition leather; leather thongs and ornaments; woven leather upper material	Full duty	A/S.0049
	52.08	01.00	46	Woven fabrics of cotton (excluding fabrics in a plain, twill or sateen weave), for use as lining, as upper material or for covering heels	Full duty	A/S.0001
	52.09	01.00	42	Woven fabrics of cotton (excluding fabrics in a plain, twill or sateen weave) for use as linings, as upper material or for covering heels	Full duty	A/S.0001
	52.10	01.00	49	Woven fabrics of cotton (excluding fabrics in a plain, twill or sateen weave) for use as linings, as upper material or for covering heels	Full duty	A/S.0001
	52.11	01.04	45	Woven fabrics of cotton (excluding fabrics in a plain, twill or sateen weave), for use as linings, as upper material or for covering heels	Full duty	A/S.0049
	52.12	01.00	42	Woven fabrics of cotton (excluding fabrics in a plain, twill or sateen weave), for use as linings, as upper material or for covering heels	Full duty	A/S.0001
	54.07	01.04	46	Woven fabrics of man-made filament yarn, for use as linings, as upper material or for covering of heels	Full duty	A/S.0049
	54.08	01.00	43	Woven fabrics of man-made filament yarn, for use as linings, as upper material or for covering heels	Full duty	A/S.0001
	55.12	01.00	43	Woven fabrics of man-made filament yarn, for use as linings, as upper material or for covering heels	Full duty	A/S.0001
	55.13	01.00	46	Woven fabrics of man-made filament yarn, for use as linings, as upper material or for covering heels	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION		
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION				
312.01	55.14	01.04	45	Woven fabrics of man-made staple fibres, for use as linings, as upper material or for covering of heels	Full duty	A/S.0049	
	55.15	01.04	41	Woven fabrics of man-made staple fibres, for use as linings, as upper material or for covering of heels	Full duty	A/S.0049	
	55.16	01.00	49	Woven fabrics of man-made filament yarn, for use as linings, as upper material or for covering heels	Full duty	A/S.0001	
	56.03	01.04	48	Non-woven fabrics (excluding those for use as linings) coated or covered with plastics (excluding vinyl chloride polymers and copolymers)	Full duty	A/S.0049	
			02.04	42	Non-woven fabrics impregnated or coated with plastics, for the manufacture of stiffeners, including toe-puffs	Full duty	A/S.0049
			03.04	47	Non-woven fabrics not impregnated, coated or covered with plastics	Full duty	A/S.0049
	58.01	01.00	43	Woven pile fabrics (excluding corduroy of cotton or man-made fibres)	Full duty	A/S.0001	
	58.04	01.00	42	Net fabrics (plain), for use as upper material	Full duty	A/S.0001	
	58.06	01.04	44	Narrow woven fabrics, of a width exceeding 3 mm	Full duty	A/S.0049	
	58.09	01.00	44	Woven fabrics of metal thread or of metallised yarn, for use as upper material or for covering heels	Full duty	A/S.0001	
	58.11	01.00	48	Woven fabrics of man-made filament yarn, for use as linings, as upper material or for covering heels	Full duty	A/S.0001	
			02.00	42	Woven fabrics of metal thread or of metallised yarn, for use as upper material or for covering heels	Full duty	A/S.0001
	58.11	03.00	47	Woven fabrics of cotton (excluding fabrics in a plain, twill or sateen weave), for use as linings, as upper material or for covering heels	Full duty	A/S.0001	
		04.00	41	Woven fabrics of man-made staple fibres, for use as linings, as upper material or for covering heels	Full duty	A/S.0001	

I		II			III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
312.01	Applicable to headings of Chapters 50 to 59	01.00	01	Elastic fabrics and trimmings, of a width exceeding 30 cm	Full duty	A/S.0001
	59.03	01.00		Textile fabrics (excluding knitted pile fabrics), impregnated, coated, covered or laminated with plastics:		A/S.0001
		01.04	49	Stiffening fabrics, including toe-puff materials	Full duty	A/S.0049
		02.04	43	Impregnated, coated, covered or laminated with plastics, (excluding vinyl chloride polymers or vinyl chloride), for use as upper material, for covering heels or platforms or for the manufacture of uppers or inner soles	Full duty	A/S.0049
		03.04	48	Coated, covered or laminated with polyester film or sheet, for the manufacture of strapping for foot wear	Full duty	A/S.0049
	59.06	01.04	48	Rubberised textile fabrics (excluding rubberised knitted or crocheted goods)	Full duty	A/S.0049
		02.04	42	Knitted or crocheted fabrics interlined with neoprene rubber (closed cell), for the manufacture of diving boots	Full duty	A/S.0049
	59.07	01.04	44	Textile fabrics (excluding knitted pile fabrics), impregnated or coated, for use as upper material, for insole reinforcement or as stiffening fabric, including toe-puff materials	Full duty	A/S.0049
	6001.92	01.06	69	Other pile fabrics, knitted or crocheted, of man-made fibres, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry may allow by specific permit, for use in the manufacture of footwear with uppers of textile materials classifiable in Chapter 6	Full duty	A/S.0072
	63.07	01.04	45	Made-up insole ribbing material, in preformed strips	Full duty	A/S.0049
	64.06	02.04	47	Heel top-pieces (detachable), of plastics, for the manufacture of plastic heels	Full duty	A/S.0049
	6406.90	01.06	69	Studs of aluminium	Full duty	A/S.0038
		02.06	63	Inserts of stainless steel, for the manufacture of footwear incorporating a protective metal toe-cap	Full duty	A/S.0038
		03.06	68	Inner soles, of cork, for the manufacture of footwear	Full duty	A/S.0038
7117.19	01.06	67	Imitation jewellery of base metal	Full duty	A/S.0001	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION		
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION				
312.01	7117.90	01.06	61	Imitation jewellery of plastics	Full duty	A/S.0001	
	73.17	01.04	42	Nails, tacks and studs, of iron or steel	Full duty	A/S.0049	
	83.08	01.04	47	Hooks, eyes and eyelets, of base metal	Full duty	A/S.0049	
312.02		Industry: Headgear					
312.02	46.01	01.04	44	Plaits of straw, esparto and similar plaiting materials	Full duty	A/S.0049	
	51.11	002.04	48	Woollen fabrics	Full duty	A/S.0049	
	51.12	01.00	40	Woven fabrics of sheep's or lamb's wool or fine animal hair for the manufacture of linings, borders, bands (including inside bands) and stiffeners	Full duty	A/S.0001	
			45	Woollen fabrics	Full duty	A/S.0001	
	52.08	01.00	48	Woven fabrics of cotton in a plain, twill or sateen weave, treated with water-repellent preparations for the manufacture of headgear	Full duty	A/S.0001	
			02.00	42	Woven fabrics of cotton, (excluding fabrics in a plain, twill or sateen weave), for the manufacture of headgear	Full duty	A/S.0001
				47	Woven fabrics of cotton, for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear (excluding cloth hats)	Full duty	A/S.0001
	52.09	01.00	44	Woven fabrics of cotton in a plain, twill or sateen weave, treated with water-repellent preparations, for the manufacture of headgear	Full duty	A/S.0001	
	52.09	02.00	49	Woven fabrics of cotton (excluding fabrics in a plain, twill or sateen weave), for the manufacture of headgear	Full duty	A/S.0001	
			43	Woven fabrics of cotton for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear (excluding cloth hats)	Full duty	A/S.0001	
52.10	02.00	46	Woven fabrics of cotton (excluding fabrics in a plain, twill or sateen weave), for the manufacture of headgear	Full duty	A/S.0001		

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
312.02	54.07	01.00	49	Woven fabrics of man-made filament yarn, for the manufacture of linings, borders, bands(including inside bands), stiffeners and headgear	Full duty	A/S.0001
	54.08	01.00	45	Woven fabrics of man-made filament yarn, for the manufacture of linings, borders, bands(including inside headgear	Full duty	A/S.0001
	55.12	01.00	45	Woven fabrics of man-made staple fibres, for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear	Full duty	A/S.0001
	55.13	01.00	41	Woven fabrics of man-made staple fibres, for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear	Full duty	A/S.0001
	55.14	01.00	48	Woven fabrics of man-made staple fibres, for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear	Full duty	A/S.0001
	55.15	01.00	44	Woven fabrics of man-made staple fibres, for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear	Full duty	A/S.0001
	55.16	01.00	40	Woven fabrics of man-made staple fibres, for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear	Full duty	A/S.0001
	56.03	01.04	44	Non-woven fabrics, not impregnated or coated with plastics	Full duty	A/S.0049
	58.01	01.00	45	Woven pile fabrics (excluding corduroy of cotton or man-made fibres), for the manufacture of headgear and hat bands	Full duty	A/S.0001
	58.06	01.00	47	Narrow woven fabrics, for the manufacture of borders and bands (including inside bands)	Full duty	A/S.0001
	58.08	01.04	49	Braids	Full duty	A/S.0049
	59.01	01.04	48	Buckram and similar fabrics	Full duty	A/S.0049
	59.06	01.04	41	Knitted or crocheted fabrics, interlined with neoprene rubber (closed cell), for the manufacture of diving hoods	Full duty	A/S.0001

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
312.02	59.07	01.04	46	Textile fabrics otherwise impregnated, coated or covered	Full duty	A/S.0001
	60.02	01.00	45	Knitted or crocheted fabrics (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics), for the manufacture of hats (excluding cloth hats)	Full duty	A/S.0001
	63.07	01.00	48	Pleated puggarees and pleated organza, for the manufacture of hat bands	Full duty	A/S.0001
	65.01	01.00		Hoods, neither blocked to shape nor with made brims, for the manufacture of women's and girls' hats:		A/S.0001
		01.04	46	Hoods, neither blocked to shape nor with made brims, for the manufacture of women's and girls' hats, of fur felt	Full duty	A/S.0049
		02.04	40	Hoods, neither blocked to shape nor with made brims, for the manufacture of women's and girls' hats, of other felt	Not exceeding 15%	A/S.0049
	65.02	01.04	42	Hat-shapes, plaited or made from plaited or other strips of any material neither blocked to shape nor with made brims	Full duty	A/S.0049
	65.04	01.04	45	Hat-shapes, plaited or made from plaited or other strips of any material, not further processed than blocked to shape and with made brims, for the manufacture of women's or girls hats	Full duty	A/S.0049
	65.05	01.04	41	Hoods of fur felt, not further processed than blocked to shape and with made brims (capelines), for the manufacture of women's and girls' hats	Full duty	A/S.0001
	65.07	01.04	44	Inside bands, linings, cap peaks not covered with cloth	Full duty	A/S.0049
	67.02	01.00	40	Artificial flowers, fruit and foliage	Full duty	A/S.0001
83.08	01.04	49	Metal fittings, of base metal, for caps, helmets and chin straps	Full duty	A/S.0049	

I	II				III	IV	
REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	ANNOT ATION	
312.03		Industry: Umbrellas and sunshades					
312.03	54.07	01.04	43	Woven fabrics of man-made filament yarn, for hand umbrellas	Full duty	A/S.0049	
	66.03	01.04	44	Parts, fittings, trimmings and accessories (excluding textile articles)	Full duty	A/S.0049	

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
312.04		Industry: Artificial flowers, foliage or fruit and parts thereof					
312.04	54.07	01.04	41	Woven fabrics of man-made filament yarn	Full duty	A/S.0049	
	54.08	01.04	48	Woven fabrics of man-made filament yarn	Full duty	A/S.0049	
313.00	ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE						
313.01		Industry: Abrasive goods					
313.01	39.20	01.04	40	Vulcanised fibre	Full duty	A/S.0049	
	39.21	01.00	48	Vulcanised fibre	Full duty	A/S.0001	
	5903.90	01.06	62	Textile fabrics, impregnated with plastics(excluding polyvinyl chloride or polyurethane), of a mass of 200 g/m ² or more and a width or circumference exceeding 20 mm for the manufacture of abrasive cloth	Full duty	A/S.0001	
	59.07	01.04	41	Impregnated textile fabrics, for the manufacture of abrasive cloth	Full duty	A/S.0049	
	70.19	01.04	41	Glass fibre gauze and discs thereof, for the manufacture of grinding wheels and discs	Full duty	A/S.0049	

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
313.06		Industry: Ceramic products					
313.06	49.08	01.04	44	Transfers (decalcomanias)	Full duty	A/S.0001	
	6907.90	01.06	63	Unglazed ceramic tiles, for the manufacture of glazed ceramic tiles	Full duty	A/S.0001	
	6911.10	01.06	68	Tableware, undecorated, glazed, in sets, containing cups and saucers or mugs in addition to other tableware, of a value for duty purposes of 625u/kg or more, for the decoration thereof and a further process of heat treatment	Full duty less 16,5%	A/S.0001	
	6911.10	03.06	67	Cups and saucers, undecorated, glazed, of a value for duty purposes of 115u per item or more, for the decoration thereof and a further process of heat treatment	Full duty less 16,5%	A/S.0001	
		04.06	61	Plates, undecorated, glazed, of a value for duty purposes of 583u/kg or more, for the decoration thereof and a further process of heat treatment	Full duty less 16,5%	A/S.0001	
		05.06	66	Sweet dishes, undecorated, glazed, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment	Full duty less 16,5%	A/S.0001	
		06.06	60	Other tableware, undecorated, glazed, of a value for duty purposes of 549u/kg or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment	Full duty less 16,5%	A/S.0001	
	69.12	01.04	46	Tableware, undecorated, glazed, in sets, containing cups and saucers or mugs in addition to other tableware, of a value for duty purposes of 738u/kg or more, for the decoration thereof and a further process of heat treatment	Full duty less 16,5%	A/S.0001	
		02.04	40	Mugs, undecorated, glazed, of a value for duty purposes of 80u/kg or more for the decoration thereof (excluding decoration on the base) and a further process of heat treatment	Full duty less 16,5%	A/S.0001	
		03.04	45	Cups and saucers, undecorated, glazed, of a value for duty purposes of 150u per item or more, for the decoration thereof (excluding decoration on the base and a further process of heat treatment)	Full duty less 16,5%	A/S.0001	
		04.04	46	Plates, undecorated, glazed, of a value for duty purposes of 441u/kg or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment	Full duty less 16,5%	A/S.0001	

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
313.06	69.12	05.04	44	Sweet dishes, undecorated, glazed, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment	Full duty less 16,5%	A/S.0001	
		06.04	49	Tableware (excluding sets, mugs, cups, saucers, plates and sweet dishes), undecorated, glazed, of a value for duty purposes of 403 u/kg or more, for the decoration thereof (excluding decoration on the base) and a further process of heat treatment	Full duty less 16,5%	A/S.0001	
313.07		Industry: Glass and glassware					
313.07	39.20	01.04	41	Polyurethane, in plates, sheets, film, foil and strip, for the manufacture of laminated safety glass	Full duty	A/S.0049	
		02.04	46	Plastic in sheets or rolls, for the manufacture of laminated safety glass	Full duty	A/S.0049	
	39.21	01.04	48	Polyurethane, in plates, sheets, film, foil and strip, for the manufacture of laminated safety glass	Full duty	A/S.0049	
	70.05	01.04	42	Tinted float glass, of a thickness exceeding 1.7 mm, for the manufacture of toughened safety glass, whether or not shaped	Full duty	A/S.0049	
	70.13	01.04	44	Glassware, uncut, for the manufacture of cut glassware	Full duty	A/S.0049	
		02.04	49	Glassware, footed and stemmed, for frosting, sand blasting, colouring, badging or decorating	Full duty	A/S.0049	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
313.09		Industry: Articles of asphalt or of similar material				
313.09	39.26	01.04	43	Biaxially oriented propylene polymer film, not pressure sensitive, of a thickness not exceeding 0.012 mm, perforated	Full duty	A/S.0049
	56.03	01.04	48	Non-wovens, of man-made filaments	Full duty	A/S.0049
	70.19	01.04	46	Non-woven glass fibre sheets	Full duty	A/S.0049
314.00	PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN					
314.01		Industry: Imitation jewellery				
314.01	39.26	01.04	46	Beads (excluding imitation pearls) and parts of articles of personal adornment; pearlised balls, ovals and similar shapes, unpierced	Full duty	A/S.0049
	71.17	01.04	44	Necklace clasps; unfinished parts of imitation jewellery	Full duty	A/S.0049
	73.00	01.02	27	Jeweller's wire (including plaited or woven wire), beads, chain, parts and fittings, of iron or steel	Full duty	A/S.0049
	74.00	01.02	20	Jeweller's wire (including plaited or woven wire), beads, chain, parts and fittings, of copper	Full duty	A/S.0049
315.00	BASE METALS AND ARTICLES OF BASE METAL					
315.01		Industry: Base metals				
315.01	32.09	01.04	48	Paint, with a basis of chrome compounds or zinc powder, for use as a primer or for the pre-treatment of metal, in the manufacture of painted sheets, plates, hoop or strip, of iron or steel	Full duty	A/S.0049

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
315.01	38.24	01.04	47	Case hardening powders and compounds	Full duty	A/S.0001
		02.04	41	Additives with a basis of polyethylene oxide, for use in the manufacture of tinned sheets or plates, of iron or steel	Full duty	A/S.0001
	4008.29	01.06	66	Vulcanised rubber rods, with a cross-sectional dimension not exceeding 61 mm, for the manufacture of suspension units, of iron or steel, used for anti-vibration, damping, tensioning or oscillating purposes.	Full duty	A/S.0001
315.02		Industry: Tubes and pipes including flexible tubing), of base metal				
315.02	3901.10	01.06	62	Polyethylene in primary forms, having a specific gravity of less than 0,94, for coating tubes and pipes of base metal	Full duty	A/S.0010
	3901.20	01.06	62	Polyethylene in primary forms, having a specific gravity of 0,94 or more, for coating tubes and pipes of base metal	Full duty	A/S.0010
	8307.10	01.06	62	Corrugated flexible tubing of iron or steel, for covering with braided wire	Full duty	A/S.0049
315.03		Industry: Metal containers				
315.03	38.10	01.00	41	Soldering fluxes	Full duty	A/S.0001
	39.23	01.04	48	Caps of plastics, for the manufacture of trade packages	Full duty	A/S.0049
	40.05	01.00	41	Rubber sealing compounds	Full duty	A/S.0049
	7616.99	01.06	62	Slugs for impact extrusion for use in the manufacture of aluminium aerosol cans of a capacity not exceeding 500 ml, classifiable in tariff subheading 7612.90.40, at such times, in such quantities and subject to such conditions as the Ministry of Trade may allow by specific permit	Full duty	A/S.0057
	8309.90	01.06	65	Threaded bungs and threaded flanges for steel drums, packed in sets, whether or not presented with bung covers	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION		
315.06		Industry: Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like			
315.06	00.00	01.00	02	Goods of any description, for the manufacture of motor vehicle window winding mechanisms	Full duty A/S.0001
	73.20	01.04	43	Springs, for the manufacture of concealed self-closing furniture hinges with circular hinge bosses	Full duty A/S.0049
	83.02	01.04	40	Parts of hinges, for the manufacture of concealed self-closing furniture hinges with circular hinge bosses	Full duty A/S.0049
315.07		Industry: Sheet metal products			
315.07	00.00	01.00	04	Goods of any description (excluding heaters (space heating apparatus) whether or not assembled of subheading 7321.8 and wire grids of subheading 7321.90) for the manufacture of gas heaters	Full duty A/S.0001
	3926.90	01.06	60	Handles of plastics, for the manufacture of stainless steel hollowware for table or kitchen use of subheading No.7323.93	Full duty A/S.0001
	73.23	01.04	44	Spouts and handles, of iron or steel, for the manufacture of kitchen and other household articles	Full duty A/S.0049
		02.04	49	Stampings, pressings and made-up roughs, of kitchen and other household articles, of iron or steel, for the manufacture of electroplated ware	Full duty A/S.0049
	7323.9	01.05	55	Eyelets, handles, hooks, angles, rims and rings, of iron or steel, for the manufacture of pressed steel ware	Full duty A/S.0001
	73.24	03.04	47	Steel pressings, not enamelled, for the manufacture of steel baths	Full duty A/S.0049
	74.18	01.04	45	Spouts and handles, of copper, for the manufacture of kitchen and other household articles	Full duty A/S.0049
		02.04	46	Stampings, pressings and made-up roughs, of kitchen and other household articles, of copper, not plated, for the manufacture of electroplated ware (excluding beer mugs, presentation cups, trophies, spoons and forks)	Full duty A/S.0049

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
315.07	82.00	01.02	24	Stampings, pressings and made-up roughs of cutlery and other implements of base metal (excluding spoons, forks and scissors), not plated, for the manufacture of electroplated ware	Full duty	A/S.0049

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
315.08		Industry: Tools and implements					
315.08	3926.90	01.06	62	Handles of plastics, for the manufacture of hammers	Full duty	A/S.0001	
	44.17	02.04	47	Wooden handles, for hand tools (excluding those falling within tariff heading 82.01 of Schedule No. 1) manufactured in Botswana	Full duty	A/S.0049	
	82.03	01.04	56	Drop forged steel blanks, for the manufacture of files, rasps, pliers (excluding water pump pliers, side-cutting pliers with serrated jaws (with or without pipe grips), snipe nose pliers with side cutters and serrated jaws, fencing pliers, gas pliers, gas pliers and slip-joint pipe-grip pliers (including bent-nose type) diagonal-cutting and end-cutting pliers (not lever assisted), adjustable self-locking pliers and grips), pincers (excluding carpenters, pincers), tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools	Full duty	A/S.0001	
	8204.1	01.05	55	Drop forged steel blanks, for the manufacture of hand operated spanners and wrenches (excluding double open-end spanners of all sizes up to 36 mm, ring spanners of all sizes up to 36 mm, combination ring and open-end spanners of all sizes up to 36 mm, pipe wrenches (other than chain type) and adjustable wrenches of a length of 140 mm or more but not exceeding 310 mm)	Full duty	A/S.0001	
	8204.20	01.06	68	Drop forged steel blanks, for the manufacture of hand operated spanners and sockets (excluding those with a drive of 9 mm or more but not exceeding 13 mm and 19 mm or more but not exceeding 21 mm)	Full duty	A/S.0001	
	82.09	01.04	44	Tungsten carbide tips, for the manufacture of saws	Full duty	A/S.0049	
315.10		Industry: Cutlery, spoons and forks					
315.10	82.15	01.04	47	Spoons and forks, of nickel silver, unplated, for the manufacture of spoons and forks plated with silver	Full duty	A/S.0049	
315.11		Industry: Safes and strong-room doors					
315.11	83.01	01.04	42	Locks, including keys, and lock mechanisms	Full duty	A/S.0049	

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
315.12		Industry: Lampshades					
315.12	39.19	01.04	48	Plastics (excluding vinyl chloride polymers or copolymers), in sheets or rolls	Full duty	A/S.0049	
	39.20	01.04	45	Plastics (excluding vinyl chloride polymers or copolymers), in sheets or rolls	Full duty	A/S.0049	
	3920.4	01.05	51	Plates, sheets, film, foil and strip, of polymers of vinyl chloride	Full anti-dumping duty	A/S.0049	
	39.21	01.04	41	Plastics (excluding vinyl chloride polymers or copolymers), in sheets or rolls	Full duty	A/S.0049	
315.13		Industry: clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles					
315.13	7409.21	01.06	61	Plates, sheets and strip, of copper-zinc base alloys(brass), in coils, for the manufacture of eyelets	Full duty	A/S.0001	
315.14		Industry: Closures and closure linings					
315.14	39.00	01.02	29	Plastics for use as linings or for coating linings	Full duty	A/S.0049	
316.00	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF						
316.01		Industry: Machinery and mechanical appliances and implements					
316.01	00.00	01.00	00	Goods of any description (excluding radiator and heater cores), for the manufacture of blower and ram type heaters and ventilating units identifiable for use solely or principally with motor vehicles with water-cooled engines	Full duty	A/S.0001	
		02.00	05	Goods of any description (excluding heaters(space heating apparatus) whether or not assembled of subheading 8516.2 and wire grids of subheading 7321.90), for the manufacture of electric space heating apparatus.	Full duty	A/S.0001	

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
316.01	39.21	01.04	49	Polyester, for the manufacture of printing machine rollers	Full duty	A/S.0049
	3923.90	01.06	67	Components of silicones, for the manufacture of air conditioners of heading No. 84.15	Full duty	A/S.0001
	40.09	01.04	40	Tubes, pipes and hoses of vulcanized rubber (excluding hard rubber), without fittings, for the manufacture of air-conditioning systems, identifiable for use solely or principally with motor vehicles	Full duty	A/S.0001
	4009.41	01.06	69	Tubes and pipes, of vulcanised rubber, reinforced or combined with other materials (excluding metal or textile materials), without fittings, for the manufacture of blower and ram type heaters, ventilation units and air-conditioning systems, identifiable for use solely or principally with motor vehicles with water cooled engines	Full duty	A/S.0001
	40.16	01.04	46	Seals or side shields, for the manufacture of bearings	Full duty	A/S.0049
			40	Gaskets of rubber, for the manufacture of aerosol valves	Full duty	A/S.0049
	4016.93	01.06	67	Gaskets washers and other seals, of unvulcanised rubber, seals, for the manufacture of automatic washing machines of heading No. 84.50	Full duty	A/S.0001
	4016.99	01.06	66	Blocks of unvulcanised rubber, for the manufacture of automatic washing machines of heading No. 84.50	Full duty	A/S.0001
	70.19	01.04	43	Non-woven glass fibre sheets, for the manufacture of industrial air filters	Full duty	A/S.0049
	73.04	02.04	42	Tubes and pipes, of iron or steel, for the manufacture of bearings and parts thereof	Full duty	A/S.0049
			47	Tubes and pipes, of iron or steel, seamless, with an outside cross-sectional dimension of 30 mm or more but not exceeding 95mm, for the manufacture of hydraulic lifting jacks	Full duty	A/S.0049
			41	Seamless tubes and pipes and blanks, of iron and steel (excluding those of stainless steel), with plain ends, with a wall thickness of 10 mm or more or of which the outside cross-sectional dimension is 75 mm or more and of which the wall thickness is one-tenth more of the outside cross-sectional dimension, for the manufacture of drill rods for thrust borers	Full duty	A/S.0049

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
316.01	73.04	05.04	46	Tubes and pipes, of iron or steel, seamless, for the manufacture of hydraulic cylinders	Full duty	A/S.0049
		08.04	40	Tubes, pipes and hollow profiles, seamless, of a circular cross section, of iron or non-alloy steel, for the manufacture of freezers of heading No. 84.18	Full duty	A/S.0001
	7304.39	01.06	64	Tubes, pipes and hollow profiles, of circular cross-section, of iron or non-alloy steel, for the manufacture of refrigerators of heading No. 84.18	Full duty	A/S.0001
	7306.30	01.06	63	Tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel, for the manufacture of refrigerators and freezers of heading 84.18	Full duty	A/S.0001
	73.14	01.04	42	Woven wire materials, of iron or steel, for the manufacture of filters and filter elements for internal combustion piston engines	Full duty	A/S.0049
		02.04	47	Reinforcing material, of iron or steel wire with a diameter not exceeding 1 mm, for the manufacture of air filter elements	Full duty	A/S.0049
	73.18	01.04	48	Screws, bolts, nuts and washers, of iron or steel for the manufacture of refrigerators, freezers, automatic tumble drying machines, automatic washing machines and air conditioners of headings Nos. 84.15, 84.18, 84.50 and 84.51	Full duty	A/S.0001
	7320.90	01.06	68	Springs (excluding leaf-springs and helical springs) of iron or steel, for the manufacture of automatic washing machines of heading No. 84.50	Full duty	A/S.0001
	74.07	01.04	40	Copper bars, rods and profiles, for the manufacture of nozzles for gas operated soldering, brazing or welding machinery and apparatus, of subheading No. 8468.90	Full duty	A/S.0001
	7411.10	01.06	65	Tubes and pipes of refined copper with an outside cross-sectional dimension not exceeding 115mm for the manufacture of finned tube heat-exchangers, blower coil unit coolers, evaporators and condensers classifiable in tariff subheadings 8415.90.90 and 8418.99, for use in air conditioning machines, refrigerators, freezers and other refrigerating or freezing equipment	Full duty	A/S.0001
76.04	01.04	49	Hollow profiles of aluminium, of cross-sectional dimension not exceeding 370mm, for the manufacture of condensers and evaporators for motor vehicles air conditioning equipment, in such quantities as the Permanent Secretary Ministry of Trade and Industry may allow by specific permit after the Ministry has been satisfied that the quality of such hollow profiles of aluminium, manufactured in SACU is not acceptable to the motor industry.	Full duty	A/S.0027	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
316.01	7608.10	01.06	62	Tubes and pipes of aluminium, not alloyed, with an outside diameter not exceeding 7 mm, for use in the manufacture of household refrigerators and freezers, classifiable in heading 84.18	Full duty	A/S.0001
	76.09	01.04	40	Other aluminium tube or pipe fittings, for the manufacture of heaters or radiators cores of a type suitable for use with blower or ram type heaters and ventilating units, identifiable for use solely or principally with motor vehicles with the water cooled engines	Full duty	A/S.0001
	8301.40	01.06	61	Locks of base metal for the manufacture of refrigerators and freezers of heading No. 84.18	Full duty	A/S.0001
	8302.10	01.06	66	Hinges of base metal, for the manufacture of automatic washing machines of heading No. 84.50	Full duty	A/S.0001
	8302.49	01.06	61	Mountings of base metal, for the manufacture of automatic washing machines of heading No. 84.50	Full duty	A/S.0001
	84.08	01.00	40	Internal combustion piston engines, for the manufacture of scrapers and road graders	Full duty	A/S.0001
		03.00	41	Internal combustion piston engines, for the manufacture of front-end loaders	Full duty	A/S.0001
	84.09	01.00	47	Injection nozzle bodies and needles, unfinished, for the manufacture of fuel injection nozzles for diesel engines	Full duty	A/S.0001
	8415.90	01.06	61	Parts, for the manufacture of air conditioners of heading No. 84.15	Full duty	A/S.0001
		02.06	66	Air conditioning machines, having a rated cooling capacity exceeding 3 kW, incomplete or unassembled, for the manufacture of air conditioning machines identifiable for use in heavy vehicles as defined in Note 1 to rebate item 317.07	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
316.01	8418.69	01.06	62	Heat pumps, for the manufacture of freezer of heading No. 84.18	Full duty	A/S.0001
	8418.99	01.06	64	Evaporators and condensers, for the manufacture of refrigerators	Full duty	A/S.0001
	84.81	01.04	41	Valves of metal, of a kind commonly used with appliances or metal piping with an inside diameter of less than 12.7 mm, for the manufacture of hydraulic industrial equipment	Full duty	A/S.0049
			46	Valves of metal, of a kind commonly used with appliances or metal piping with an inside diameter of less than 12.7 mm, for the manufacture of front-end loaders	Full duty	A/S.0049
	84.82	01.04	48	Rollers, for the manufacture of bearings (excluding single row tapered roller bearings) with the following dimensions: Cups Outside diameter Width 72.23 mm 19.84 mm 65.09 mm 13.97 mm 73.43 mm 14.73 mm 64.29 mm 16.67 mm Cones Inside diameter Width 34.92 mm 25.4 mm 38.1 mm 18.29 mm 41.27 mm 19.81 mm 30.16 mm 21.43 mm	Full duty less 10%	A/S.0049
				02.04	42	Rollers and unworked rings (excluding hardened rings), for the manufacture of single row tapered roller bearings with the following dimensions: Cups Outside diameter Width 72.23 mm 19.84 mm 65.09 mm 13.97 mm 73.43 mm 14.73 mm 64.29 mm 16.67 mm Cones Inside diameter Width 34.92 mm 25.4 mm 38.1 mm 18.29 mm 41.27 mm 19.81 mm 30.16 mm 21.43 mm

I		II			III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
316.01	8501.40	01.06	69	Electrical AC, single-phase motors for the manufacture of air conditioners, automatic washing machines and automatic tumble drying machines of headings Nos. 84.15 and 84.51	Full duty	A/S.0001
	8508.70	01.06	65	Parts, for the manufacture of vacuum cleaners of heading No. 85.09	Full duty	A/S.0001
	8516.80	01.06	64	Electric heating resistors, for the manufacture of automatic washing machines, and fan heaters of headings Nos. 84.14 and 84.50	Full duty	A/S.0001
	8536.50	01.06	61	Switches, for the manufacture of fan heaters and automatic washing machines of headings Nos. 84.14 and 84.50	Full duty	A/S.0001
	8536.90	01.06	60	Other electrical apparatus, for the manufacture of fan heaters of heading No. 84.14	Full duty	A/S.0001
	85.37	01.04	40	Numerical control systems, for the manufacture of numerically controlled lathes	Full duty	A/S.0049
	85.44	01.04	46	Insulated electric conductors, for the manufacture of fan heaters of heading 84.14	Full duty	A/S.0001
		02.04	40	Cables, insulated with vinyl chloride polymers, for the manufacture of numerically controlled lathes	Full duty	A/S.0049
	87.08	01.04	40	Steering wheels and other steering mechanism parts from and including the steering box up to and including the steering link, instrument panels with gauges and brake mechanisms (excluding brake drums), for the manufacture of road graders	Full duty	A/S.0049
	02.04	45	Steering wheels and other steering mechanism parts from and including the steering box up to and including the steering link, instrument panels with gauges and brake mechanisms (excluding brake drums), for the manufacture of front-end loaders	Full duty	A/S.0049	

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
316.02		Industry: Pumps					
316.02	84.81	01.04	43	Discharge control cocks, for the manufacture of electric or hand pumps of a kind commonly used for the delivery of petrol or lubricating oil or fuel oil	Full duty	A/S.0049	
316.04		Industry: Electrical generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, and inductors					
316.04	39.21	01.04	44	Polyimide film	Full duty	A/S.0049	
	4805.29	01.06	69	Multi-ply paper and paperboard, uncoated, in rolls and sheets, for the manufacture of parts of subheading No. 8504.90 for electrical transformers	Full duty	A/S.0001	
	4807.90	01.06	69	Composite paper and paperboard (excluding paper and paperboard, laminated internally with bitumen, tar or asphalt), for the manufacture of parts of subheading No. 8504.90 for electrical transformers	Full duty	A/S.0001	
	59.03	01.00	44	Textile fabrics, impregnated or coated with varnish or plastics	Full duty	A/S.0001	
	68.14	01.04	43	Mica manufacturers	Full duty	A/S.0049	
	7019.40	01.06	69	Woven fabrics of rovings of glass fibres (excluding those woven from multifilament rovings), coated with plastics, for the manufacture of parts of subheading No. 8504.90 for electrical transformers	Full duty	A/S.0001	
	85.01	01.04	44	Motors marked or identifiable as flame-proof, or explosion proof submersible motors, synchronous motors and repulsion induction motors, single-phase, for the manufacture of DC commutator motors	Full duty	A/S.0001	
	85.03	01.04	47	Parts of electric motors, for the manufacture of commutator motors	Full duty	A/S.0049	
	85.03	02.04	41	Parts of electric motors, for the manufacture of submersible motors	Full duty less 5%	A/S.0049	
		03.04	46	Commutators and brush holders, for the manufacture of windscreen and similar wiper motors	Full duty	A/S.0049	

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
316.04	8504.31	01.06	64	Transformers with a laminated iron or steel core, having a power handling capacity of less than 500 V.A and a rated secondary voltage of less than 1 000 V (excluding voltage and current transformers suitable for metering and protective purposes), for the manufacture of AC to DC convertors	Full duty	A/S.0001
	8544.60	01.06	66	Insulated electric conductors, for a voltage exceeding 1 000V, for the manufacture of dielectric transformers	Full duty	A/S.0001
316.05		Industry: Electric batteries and accumulators				
316.05	00.00	01.00	08	Goods of any description, provided woven fabrics and plates, sheets, film, foil strip, of plastics, undergo a further process than merely cutting, for the manufacture of battery separator plates	Full duty	A/S.0001
	26.02	01.00	43	Manganese dioxide, natural	Full duty	A/S.0001
	39.16	01.00	43	Profile shapes, whether or not surface worked but not otherwise worked, of plastics, for use as separator material (excluding those for use in the manufacture of 6 or 12 V vehicles)	Full duty	A/S.0001
	39.20	01.00	40	Plates, sheets, film, foil and strip of plastics, non-cellular and not reinforced, laminated, supported or similar combined with other materials, for use as separator material (excluding those for use in the manufacture of 6 or 12 V accumulators suitable for use with motor vehicles)	Full duty	A/S.0001
	39.21	01.00	46	Plates, sheets, film, foil and strip, of plastics, for use as separator material (excluding those for use in the manufacture of 6 or 12 V accumulators the manufacture of 6 or 12 V	Full duty	A/S.0001
	3926.90	01.06	64	Strip of polymer of vinyl chloride, perforated	Full duty	A/S.0001
	7019.31	01.06	61	Mats of glass fibre, for use as separator material in the manufacture of 2 cell electric accumulators, 4 V Braid of glass fibre	Full duty	A/S.0001
	7019.90	01.06	67	Braid of glass fibre	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D		
316.06		Industry: Electrical starting and ignition equipment for internal combustion engines, and generators and cut-outs for use in conjunction with such engines			
316.06	00.00	01.00	00	Parts and subassemblies, for the manufacture of starter motors and alternators, under a manufacturing programme approved by the Minister of Commerce and Industry	Full duty A/S.0001
	85.11	01.04	42	Distributor parts, for the manufacture or completion thereof	Full duty A/S.0049
316.08		Industry: Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps), and arc lamps			
316.08	32.06	01.00	42	Inorganic products of a kind used as luminophores for the manufacture of fluorescent lamps	Full duty A/S.0001
	32.14	01.00	41	Capping paste, for the manufacture of electric filament lamps	Full duty A/S.0001
	70.11	02.00	40	Glass envelopes, for the manufacture of electric discharge lamps	Full duty A/S.0001
	8504.10	01.06	69	Electronic ballasts, for the manufacture of fluorescent discharge lamps (excluding ultra-violet lamps) of tariff subheading 8539.31.90, with a power rating of 5W or more but not exceeding 23W	Full duty A/S.0074
	85.39	01.04	46	Mountings, filaments, caps and leading-in wires, for the manufacture of electric filament lamps of voltages not exceeding 24 V	Full duty A/S.0049
		02.04	40	Glass envelopes, equipped with mountings, filaments and leading-in wires, for the manufacture of electric filament lamps(excluding stop light and tail light filament lamps, whether or not combined, flicker light filament lamps and reversing light filament	Full duty A/S.0049
		03.04	45	Filaments, leading-in wires and quartz burners, for the manufacture of electric discharge lamps	Full duty A/S.0049
	04.04	41	Filaments, leading-in wires and caps, for the manufacture of electric filament lamps	Full duty A/S.0049	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION		
316.09					A/S.0001
			Industry: Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors (excluding those of heading No.85.45)		
316.09	3208.90	01.06	66	Paints and varnishes, dispersed or dissolved in a non-aqueous medium, for the manufacture of electric smoothing irons and electric frying pans of heading No. 85.16	Full duty A/S.0001
	3209.90	01.06	66	Paints and varnishes, dispersed or dissolved in an aqueous medium, for the manufacture of electric smoothing irons, electric frying pans and electric kettles of heading No. 85.16	Full duty A/S.0001
	3926.90	01.06	61	Components of silicones, for the manufacture of electric smoothing irons, electric frying pans and electric kettles of heading No. 85.16	Full duty A/S.0001
	4016.93	01.06	61	Gaskets, washers, seals and other seals of vulcanised rubber for the manufacture of electric smoothing irons, pressure cookers and electric kettles of heading No. 85.16	Full duty A/S.0001
	6814.10	01.06	60	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support, for the manufacture of electrical heating resistors	Full duty A/S.0001
	70.06	01.04	45	Glass panels, for the manufacture of electric stoves, electric ovens and cooking surface hobs of heading No. 85.16	Full duty A/S.0001
	7007.19	01.06	62	Toughened (tempered) safety glass, for the manufacture of warmer trays, buffet trolleys glass-top hobs and glass-top stoves of subheading 85.16	Full duty A/S.0001
		02.06	67	Borosilicate glass, for the manufacture of electrical cooking surface hobs of heading No.85.16	Full duty A/S.0001
	7013.39	01.06	66	Glass jugs, for the manufacture of electric coffee makers of heading No. 85.16	Full duty A/S.0001
	7013.49	01.06	63	Glass jugs, for the manufacture of electric coffee makers of heading No. 85.16	Full duty A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
316.09	7212.20	01.06	66	Flat-rolled products of iron or non-alloy steel, electrolytically plated or coated with zinc for the manufacture of solid hot plates, sandwich makers and radiant heaters of heading No. 85.16	Full duty	A/S.0001
	73.18	01.04	42	Screws, bolts, nuts and washers, of iron or steel, for the manufacture of electric stoves, electric smoothing irons, electric frying pans, electric hot trays, grilles, electric ovens, cooking surface hobs, solid hot plates, electric kettles, hair dryers and microwave ovens of heading No. 85.16	Full duty	A/S.0001
	8516.80	01.06	69	Electric heating resistors, for the manufacture of electric smoothing irons, electric frying pans, electric hot trays, sandwich makers, electric coffee makers and glass-top hobs and glass-top stoves and jug kettles with plastic bodies of heading 85.16	Full duty	A/S.0001
	8516.80	02.06	63	Electricity heating resistors with a rated heating capacity not exceeding 1 000 Watt, for the manufacture of single or double spiral-plate table top cookers of heading 85.16	Full duty	A/S.0001
		03.06	68	Electric heating resistors, for the manufacture of solid- plate stoves, solid- plate hobs and solid plate –table top cookers of heading 85.16.	Full duty	A/S.0008
	8516.90	01.06	66	Parts, for the manufacture of electric hot trays of heading No. 85.16	Full duty	A/S.0001
		02.06	60	Glass lids, for the manufacture of electric frying pans of heading 85.16	Full duty	A/S.0001
		03.06	65	Solid plates, for the manufacture of stoves, hobs and tabletop cookers of heading 85.16	Full duty	A/S.0008
	8536.50	01.06	66	Switches, for the manufacture of electric smoothing irons, solid hot plates, electric kettles and electric coffee makers of heading No. 85.16	Full duty	A/S.0001
	8536.61	01.06	61	Lamp holders, for the manufacture of microwave ovens, electric stoves and electric ovens of heading No. 85.16	Full duty	A/S.0001
8536.69	01.06	67	Plugs and sockets, for the manufacture of electric kettles and hair dryers of heading No. 85.16	Full duty	A/S.0001	
8536.90	01.06	65	Other electrical apparatus, for the manufacture of electric smoothing irons, grills, solid hot plates, sandwich makers, electric stoves, electric ovens, cooking surface hobs and electric kettles of heading No. 85.16	Full duty	A/S.0001	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
316.09	85.44	01.04	40	Insulated electric conductors, (excluding those fitted with connectors), for the manufacture of electric smoothing irons, electric frying pans, grillers, solid hot plates and sandwich makers of heading No. 85.16	Full duty	A/S.0001
	9032.10	01.06	66	Thermostats, for the manufacture of microwave ovens, electric smoothing irons, electric frying pans, electric hot trays, grillers, solid hot plates, domestic sandwich makers and electric coffee makers of heading No. 85.16	Full duty	A/S.0001
	9405.91	01.06	62	Parts of lamps and lighting fittings, of glass, for the manufacture of microwave ovens, electric stoves and electric ovens of heading No. 85.16	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
316.10		Industry: Radios, gramophones and magnetic sound recording and reproducing apparatus and components				
316.10	85.00	01.02	28	Rectifiers and parts thereof	Full duty	A/S.0049
		02.02	22	Loudspeakers (excluding those mounted in cabinets) with a maximum cross-sectional dimension of the cone section not exceeding 100 mm or of a value for duty purposes exceeding 200c each; parts of loudspeakers	Full duty	A/S.0049
		03.02	27	Circuit boards or sheets (excluding those of metal) not fitted with components; aeriads, ferrite rods, tuners, vibrators and variometers; parts thereof	Full duty	A/S.0049
		04.02	21	Potentiometers, resistors and switches; parts thereof hard rubber) with or without their fittings	Full duty	A/S.0049
	85.19	05.02	26	Control knobs	Full duty	A/S.0049
		01.04	40	Record-players and automatic record changers, not mounted in cabinets or the like	Full duty	A/S.0049
		02.04	45	Tape decks, not mounted in cabinets or the like	Full duty	A/S.0049
316.11		Industry: Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors				A/S.0018
316.11	00.00	01.00	41	Goods of any description (excluding electrical cable of subheading No. 8544.49), for the manufacture of ignition wiring sets and other wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships of subheading 8544.30	Full duty	A/S.0001
	32.06	01.00	45	Colouring matter (excluding titanium white) for compounding with rubber	Full duty	A/S.0001
	32.08	01.04	47	Enamels, based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium, for the manufacture of insulated electric copper wire	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
316.11	39.01	01.04	48	Polyethylene, in primary forms, cross-linkable, for use as insulation or screening in the manufacture of electric cables of heading No. 85.44	Full duty	A/S.0001
	3916.90	01.06	60	Profile shapes of plastics (excluding those of polymers of ethylene and polymers of vinyl chloride), for the manufacture of optical fibre cables	Full duty	A/S.0001
	39.19	01.04	43	Polyamide film	Full duty	A/S.0049
	39.20	01.04	40	Polyamide film	Full duty	A/S.0049
	39.21	01.04	47	Polyamide film	Full duty	A/S.0049
	52.04	01.04	47	Cotton yarn	Full duty less 12%	A/S.0049
	52.05	01.04	43	Cotton yarn	Full duty less 12%	A/S.0049
	52.06	01.04	45	Cotton yarn	Full duty less 12%	A/S.0049
	52.07	01.04	46	Cotton yarn	Full duty less 12%	A/S.0049
	59.06	01.04	45	Rubberised textile fabrics	Full duty	A/S.0049
	68.14	01.04	46	Electrical insulating tape, of mica	Full duty	A/S.0049
	8536.69	01.06	60	Plug inserts without casings and socket inserts without outer casings, for use in the manufacture of insulated electric cables fitted with a plug moulded to the one side and a socket moulded to the other side, for a voltage not exceeding 250 V, classifiable in tariff subheading 8544.42	Full duty	A/S.0018

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
316.13		Industry: Internal combustion piston engines (excluding motor cycle engines) and parts thereof					
316.13	39.26	01.04	42	Articles of plastics (excluding hose clamps)	Full duty	A/S.0049	
	40.09	01.04	42	Tubes, pipes and hoses, of vulcanised rubber (excluding	Full duty	A/S.0049	
	40.10	01.04	47	Transmission belts, of vulcanised rubber	Full duty	A/S.0049	
	40.16	01.04	48	Articles of vulcanised rubber (excluding hard rubber)	Full duty	A/S.0049	
	48.23	01.04	42	Paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres	Full duty	A/S.0049	
	49.08	01.04	49	Transfers (decalcomanias)	Full duty	A/S.0049	
	73.04	01.04	42	Tubes, pipes and hollow profiles, seamless, of iron (excluding cast iron) or steel	Full duty	A/S.0049	
	73.06	01.04	42	Tubes, pipes and hollow profiles, of iron or steel	Full duty	A/S.0049	
	73.07	01.04	49	Tubes or pipe fittings, of iron or steel	Full duty	A/S.0049	
	73.15	01.04	40	Timing chains, of iron or steel	Full duty	A/S.0049	
	73.18	01.04	40	Screws, bolts, nuts, rivets, cotters, cotter pins, washers (including spring washers) and screw studs, of iron or steel	Full duty	A/S.0049	
	73.20	01.04	43	Springs, of iron or steel	Full duty	A/S.0049	
	73.26	01.04	41	Articles of iron or steel (excluding hose clamps)	Full duty	A/S.0049	
	74.00	01.04	27	Copper and articles thereof (excluding hose clamps)	Full duty	A/S.0049	
	76.00	01.04	24	Aluminium and articles thereof (excluding hose clamps)	Full duty	A/S.0049	

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
316.13	84.09	01.04	48	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08	Full duty	A/S.0049
	84.14	01.04	40	Fans and parts thereof	Full duty	A/S.0049
	84.21	01.04	46	Filters (air, fuel and oil)	Full duty	A/S.0049
	84.81	01.04	43	Taps, cocks, valves and similar appliances	Full duty	A/S.0049
	84.83	01.04	46	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08	Full duty	A/S.0049
	8483.30	01.06	69	Plain shaft bearings	Full duty	A/S.0001
	84.84	01.04	42	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings	Full duty	A/S.0049
	85.11	01.04	45	Electrical ignition and starting equipment of a kind used for spark-ignition or compression ignition internal combustion engines(excluding starter motors with an outside pole housing diameter not exceeding 150 mm, sparking plugs, 12 V dynamos which develop a maximum of 30 A, 12 V and 24 V alternators of a mass not exceeding 7 kg, cut outs and ignition coils)	Full duty	A/S.0049
	85.36	01.04	46	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (excluding starter motor solenoid switches), for a voltage not exceeding 1 000 V	Full duty	A/S.0049
	85.44	01.04	48	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors	Full duty	A/S.0049
87.08	01.04	42	Clutch and torque converter housings; mounting brackets, insulators and governors	Full duty	A/S.0049	

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
316.15		Industry: Prepared unrecorded media for sound recording or similar recording of other phenomena					
316.15	3920.4	01.04	40	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of polymers of vinyl chloride, of a thickness not exceeding 0,85 mm, for the manufacture of cards incorporating a magnetic stripe of subheading No. 8523.30	Full duty	A/S.0001	
	3920.4	01.05	52	Other plates, sheets, film, foil and strip, of polymers of vinyl chloride, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of a thickness exceeding 0,85 mm for the manufacture of cards incorporating a magnetic stripe of subheading No. 8523.30	Full duty	A/S.0001	
	3920.6	01.05	57	Other plates, sheets, film, foil and strip, of polycarbonates, alkyd resins, polyallyl esters or other polyesters non-cellular and not reinforced, laminated, supported or similarly combined, with other materials, of a thickness not exceeding 0,85 mm, for the manufacture of cards incorporating a magnetic stripe of subheading No.8523.30	Full duty	A/S.0001	
	39.21	01.04	44	Other plates, sheets, film, foil and strip, of polymers of vinyl chloride, of a thickness not exceeding 0,85 mm, for the manufacture of cards incorporating a magnetic stripe of subheading No.8523.30	Full duty	A/S.0001	

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
316.17		Industry: Reception apparatus for television, and parts thereof					
316.17	00.00	01.00	09	Goods of any description (excluding mounted or populated circuit boards, picture tubes fitted with components other than the deflection coil and cabinets fitted with components and any apparatus classifiable in heading 85.28), for the manufacture of reception apparatus for television incorporating a cathode-ray tube (CRT), classifiable in sub heading 8528.72.20 and 8528.73.20, whether or not combined in the same housing with radio-broadcasting receivers or sound or video recording or reproducing apparatus.	Full duty	A/S.0012	
		02.00	04	Goods of any description (excluding mounted or populated circuit boards and display panels, irrespective of their degree of completion and any apparatus classifiable in heading 85.28), at such times, in such quantities and under such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit, for the manufacture of reception apparatus for the television incorporating a display other than a cathode - ray tube (CRT) classifiable in subheading 8528.72.90 and 8528.73.90, whether or not combined in the same housing with radio-broadcasting receivers or sound or video recording or reproducing apparatus.	Full duty	A/S.0030	
		03.00	09	Goods of any description (excluding goods of heading 85.28 and mounted or populated circuit boards), used in the manufacture of reception apparatus for television not designed to incorporate a video display or screen, classifiable in tariff subheading 8528.71, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit	Full duty	A/S.0049	
	76.08	01.04	43	Tubes of aluminium, round, of a wall thickness not exceeding 1,1 mm and with an outside diameter of 6,5 mm or more but not exceeding 16 mm, for the manufacture of antennas	Full duty	A/S.0001	
		02.04	48	Tubes of aluminium (excluding round), of a wall thickness not exceeding 1,1 mm and of which no cross-sectional dimension exceeds 30 mm, for the manufacture of antennas	Full duty	A/S.0001	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
316.17	85.29	01.04	42	Display panels (excluding any apparatus classifiable in heading 85.28), not equipped or presented with mounted or populated circuit boards designed for purposes other than pixel control, and inverters, whether or not incorporating a back lighting unit but not equipped or presented with any other components, at such times, in such quantities and under such conditions as the Permanent Secretary, Ministry of Trade and Industry may allow by specific permit, for the manufacture of reception apparatus for television, classifiable in subheadings 8528.72.90 and 8528.73.90	Full duty less 12,2%	A/S.0030
	85.29	02.04	48	Display panels (excluding any apparatus classifiable in heading 85.28) not equipped or presented with mounted or populated circuit boards designed for purposes other than pixel control, and inverters, whether or not incorporating a back lighting unit but not equipped or presented with any other components, at such times, in such quantities and under such conditions as the Permanent Secretary, Ministry of Trade and Industry may allow by specific permit, for the manufacture of reception apparatus for television, classifiable in subheadings 8528.72.90 and 8528.73.90, provided that the Ministry is satisfied that the manufacturing process for reception apparatus for television includes the mounting and populating of unpopulated (blank) circuit boards	Full duty	A/S.0030
316.18	Industry: Electric insulating products					
316.18	25.25	01.00	49	Mica, including splittings, and mica waste	Full duty	A/S.0001
	39.19	01.04	46	Polyimide film	Full duty	A/S.0049
	39.20	01.04	43	Polyimide film	Full duty	A/S.0049
		02.04	48	Polyvinyl fluoride film	Full duty	A/S.0049
	39.21	01.04	47	Polyimide film	Full duty	A/S.0049
		02.04	44	Polyvinyl fluoride film	Full duty	A/S.0049
	56.03	01.04	48	Nonwovens of polyamide fibres	Full duty	A/S.0049
	68.14	01.04	49	Reconstituted mica, in rolls or in sheets	Full duty	A/S.0049
70.19	01.04	44	Woven fabrics of glass fibre, of a thickness not exceeding 0.15 mm	Full duty	A/S.0049	
	02.04	49	Glass fibre fabrics (not woven)	Full duty	A/S.0049	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION		
316.19		Industry: Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits			
316.19	73.18	01.04	40	Machine screws, of iron or steel, for the manufacture of terminals	Full duty A/S.0001
	8535.30	01.06	63	Push button switches, for the manufacture of earth leakage relays	Full duty A/S.0001
	8538.90	02.06	60	Parts of goods of heading 85.35 and 85.37, for the manufacture of switchgear and automatic circuit breakers for a voltage not exceeding 1KV	Full duty less 5% A/S.0001
	8540.8	01.05	57	Valves, for the manufacture of earth leakage relays	Full duty A/S.0001
316.20		Industry: Electric or laser-operated welding, brazing, soldering or cutting machines and apparatus			
316.20	74.07	01.04	45	Wrought bars and rods of copper, for the manufacture of resistance welding electrodes	Full duty A/S.0049
	74.08	01.04	41	Copper wire, for the manufacture of resistance welding electrodes	Full duty A/S.0001
	74.09	01.04	48	Wrought plates, sheets and strip, of copper, for the manufacture of electric resistance welding machines and apparatus	Full duty A/S.0049
	85.04	01.04	42	Electrical transformers, for the manufacture of resistance welding machines	Full duty A/S.0001
316.21		Industry: Transistors and electronic integrated circuits			
316.21	28.06	01.04	41	Hydrogen chloride (hydrochloric acid), for the manufacture of electronic integrated circuits	Full duty A/S.0049
	32.14	01.00	45	Moulding compound, for the manufacture of electronic integrated circuits and transistors	Full duty A/S.0001
	3705.90	01.06	60	Photographic plates and film, exposed and developed, for the manufacture of electronic integrated circuits	Full duty A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
316.21	37.07	01.00	48	Photographic chemicals, for the manufacture of electronic integrated circuits	Full duty	A/S.0001
	38.24	01.04	40	Die bonding paste, for the manufacture of electronic integrated circuits	Full duty	A/S.0001
	39.19	01.04	41	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of polymers of vinyl chloride, of a thickness not exceeding 0,85 mm, for the manufacture of cards incorporating an electronic integrated circuit ("smart" cards) of subheading No. 8542.12	Full duty	A/S.0001
	3919.10	01.06	69	Self-adhesive film, in rolls, of polymers of vinyl chloride, of a width not exceeding 20 cm and of a thickness not exceeding 0,05 mm, for the manufacture of electronic integrated circuits	Full duty	A/S.0001
	3920.4	01.05	53	Other plates, sheets, film, foil and strip, of polymers of vinyl chloride, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of a thickness not exceeding 0,85 mm, for the manufacture of cards incorporating an electronic integrated circuit ("smart" cards) of subheading No. 8542.12	Full duty	A/S.0001
	3920.6	01.05	58	Other plates, sheets, film, foil and strip, of poly carbonates, alkyd resins, polyallyl esters or other polyesters, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of a thickness not exceeding 0,85 mm, for the manufacture of cards incorporating an electronic integrated circuit ("smart" cards) of subheading No. 8542.12	Full duty	A/S.0001
	39.21	01.04	45	Other plates, sheets, film, foil and strip, of polymers of vinyl chloride, of a thickness not exceeding 0,85 mm, for the manufacture of cards incorporating an electronic integrated circuit ("smart" cards) of subheading No. 8542.12	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION		
316.22				Industry: Static converters (for example rectifiers); electrical capacitors, fixed, variable or adjustable (pre-set); electrical resistors (including rheostats and potentiometers) (excluding heating resistors); printed circuits; diodes, transistors and similar semiconductor devices, photosensitive semiconductor devices, including photovoltaic cells, whether or not assembled in modules or made up into panels, light emitting diodes; mounted piezo-electric crystals; electronic integrated circuits and micro-assemblies	
316.22	00.00	01.00	09	Goods of any description, for the manufacture of static converters	Full duty A/S.0001
		02.00	03	Goods for the description, for the manufacture of electrical capacitors	Full duty A/S.0001
		03.00	08	Goods of any description, for the manufacture of photosensitive semi-conductor devices including photovoltaic cells	Full duty A/S.0001
316.23				Industry: monitors, not incorporating television reception apparatus	
316.23	00.00	01.00	00	Goods of any description (excluding mounted or populated circuit boards and display panels, irrespective of their degree of completion and any apparatus classifiable in heading 85.28), at such times, in such quantities and under such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of monitors not incorporating television reception apparatus, classifiable in tariff subheadings 8528.51.90 and 8528.59.90	Full duty A/S.0049
	8529.90	02.06	63	Display panels (excluding any apparatus classifiable in heading 85.28) not equipped or presented with mounted or populated circuit boards designed for purposes other than pixel control, and inverters, whether or not incorporating a back lighting unit but not equipped or presented with any other components, at such times, in such quantities and under such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of monitors not incorporating television reception apparatus classifiable in tariff subheadings 8528.51.90 and 8528.59.90, provided that the Commission is satisfied that the manufacturing process for monitors not incorporating television reception apparatus includes the mounting and populating of unpopulated (blank) circuit boards	Full duty A/S.0049

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
316.23	8529.90	03.06	64	Display panels (excluding any apparatus classifiable in heading 85.28), not equipped or presented with mounted or populated circuit boards designed for purposes other than pixel control, and inverters, whether or not incorporating a back lighting unit but not equipped or presented with any other components, at such times, in such quantities and under such conditions as the International Trade Administration Commission may allow by specific permit, for the manufacture of monitors not incorporating television reception apparatus, classifiable in tariff subheadings 8528.51.90 and 8528.59.90	Full duty less 12,2%	A/S.0049

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
317.00	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT					
				<p>NOTES:</p> <p>1. Components imported separately (for example, as a reserve supply for replacing damaged components or as components not forming part of imported unassembled, complete or incomplete vehicles) for use in terms of the provisions of item 317.03 or 317.05, shall be entered under the appropriate tariff heading of Schedule No.1 and under the rebate provision applicable to the components as if imported as parts of the unassembled vehicles in which they are to be incorporated.</p>		A/S.0001
317.02		<u>Industry: Motor vehicles (general)</u>				
317.02	00.00	01.00	03	Components for the manufacture of cabs	Full duty	A/S.0001
		02.00	04	Components (excluding chassis fitted with engines), for the manufacture of motor vehicles, for the transport of ten or more persons, including the driver, with compression-ignition internal combustion piston engines (diesel or semi-diesel) fitted with interior parcel racks, footrests, coat hooks, magazine receptacles, reclining seats, armrests, microphone and radio or cassette equipment, air-conditioning with individual controls, pneumatic plug doors and individual reading lights, chemical toilet, washbasin and refrigerator, of subheading No. 8702.10	Full duty	A/S.0001
		03.00	09	Components, for the manufacture of shuttle cars for use in underground mines low-construction flame-proof vehicles equipment with control mechanisms both in the front and rear, for use in underground mines	Full duty	A/S.0001
		04.00	03	Components, for the manufacture of off-the-road logging trucks	Full duty	A/S.0001
		05.00	08	Goods of any description (excluding two-wheeled tractors and trailers whether or not presented together and excluding chassis fitted with engines), for the manufacture of dumpers of subheading No.8704.10	Full duty	A/S.0001
		06.00	02	Deleted with effect from 29.11.2013		A/S.0062

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
317.02	39.21	02.04	42	Plates, sheets, film and foil, of plastics (excluding paper coated with plastics, polyvinyl chloride film of a thickness not exceeding 1.27 mm and flexible cellular polyvinyl chloride of a thickness not exceeding 8 mm)	Full duty	A/S.0049
	40.11	01.04	43	Radial ply pneumatic tyres, of a mass exceeding 140 kg, for the manufacture of dumpers (excluding light dumpers)	Full duty	A/S.0049
	83.02	01.04	47	Door furniture, hand rail support brackets, luggage or parcel rail brackets and door gear mechanisms, for omnibuses	Full duty	A/S.0049
	87.04	01.04	44	Chassis fitted with cabs, for the manufacture of fire fighting vehicles	Full duty	A/S.0001
	8704.23	01.06	64	Chassis fitted with cabs, with front and rear -wheel drive, with two front-wheel and two rear-wheel driving axles, imported with or incorporating internal combustion piston engines with a cubic displacement of not less than 18 000 cm ³ and with a vehicle mass of not less than 20 000 kg, for the equipment with breakdown and crane equipment manufactured in the common customs area	Full duty	A/S.0001
	87.06	02.04	41	Chassis fitted with engines, for the manufacture of fire fighting vehicles of subheading No.8705.30	Full duty	A/S.0001
		05.00	40	Metal skeletal framework (excluding windows), assembled or unassembled, destination boxes, destination or route blind mechanisms and numbered blinds, for omnibuses	Full duty	A/S.0001
		06.00	45	Auxiliary gear-boxes (with twin take-off), differentials and axles, for the equipment of motor vehicles with third axles for direct drive	Full duty	A/S.0001
	87.08	01.04	48	Metal skeletal framework (excluding windows), assembled or unassembled, destination boxes, destination or route blind mechanisms and numbered blinds, for omnibuses	Full duty	A/S.0049
		02.04	44	Auxiliary gear-boxes (with twin take-off), differentials and axles, for the equipment of motor vehicles with third axles for direct drive	Full duty	A/S.0049

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION		
317.04		Industry: Specified motor vehicles			A/S.0001
317.04			<p>NOTES:</p> <p>1. The extent of rebate provided for in this item shall not exceed the duty payable on the goods imported in terms of Chapter 98 of Schedule No.1.</p> <p>2. Registrants under this item shall -</p> <p>(i) during the first accounting period as defined in Note 3(i) (a) submit a customs account for the first four months period to the Commissioner and bring any customs duty to account on a bill of entry for home consumption or SAD 500 form within thirty days from the closing date of such account but not later than the penultimate official working day of the month following the period of four months during which the date of closing of duty accounts occurs;</p> <p>(ii) during the second accounting period submit accumulative quarterly accounts to the Commissioner and any customs duty due shall be paid on a provisional payment within thirty days from the closing date of each quarter and should it be found that the accumulative duty payable at the end of a quarter is less than that paid at the end of the previous quarter, such difference in duty shall be refunded to the motor vehicle manufacturer, if however, the duty payable should be more than that paid at the end of the previous quarter, the motor vehicle manufacturer shall bring the difference in duty to account by means of a provisional payment, provided that at the end of the accounting period, the duty due on the final return so calculated shall be brought to account on a bill of entry for home consumption within thirty days from the closing date of such account but not later than the penultimate working day of the month following the period of twelve months during which the date for closing of duty account occurs and the provisional payments refunded;</p>	<p>A/S.0001</p> <p>A/S.0001</p> <p>A/S.0001</p> <p>A/S.0001</p>	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D		
317.04				(iii) during the third and ensuing accounting period as defined in Note 3(i) (c), submit customs accounts to the Commissioner General and bring any customs duty and additional value-added tax (VAT), to account within thirty days from the closing date of the accounting period concerned but not later than the penultimate official working day of the month following the period of three months during which the date of closing of duty accounts occurs;	A/S.0036
				(iv) in respect of original equipment components classifiable within Chapter 98 –	A/S.0036
				(a). enter, from 1 March 2012, all such components on form BW 500, except if entered on importation for storage in a licensed excise storage warehouse;	A/S.0036
				(b). enter, before 15 March 2012, for home consumption on form BW 500, all of such components imported and entered for warehousing in a registered special manufacturing warehouse before 1 March 2012;	A/S.0036
				(c). stored in a licensed excise storage warehouse, enter such components for home consumption before removal from that warehouse on form BW 500;	A/S.0036
				(d). when the components are entered on form BW 500 as contemplated in paragraphs (a), (b) and (c), pay VAT on the value for customs duty purposes as if a "full duty" extent on rebate applies;	A/S.0036
				(v) For the purposes of Notes 2(i)(a), (b) and (c) the duty shall be the duty applicable on the date of the certificate for removal of excisable/specified goods ex-warehouse (form CE 32).	A/S.0001
				3. For the purposes of this item	A/S.0001
				(i) The accounting periods shall be as follows:	A/S.0001
				a) The first accounting period for original equipment components entered under this rebate item, those received from local component manufacturers or suppliers and motor vehicles produced shall be for four months commencing on 1 September 1995, shall end on 31 December 1995.	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION		
317.04			<p>(iv) motor vehicles for the transport of goods of heading No.87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding motor vehicles of sub-heading No.8704.10, shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks); and</p> <p>(v) chassis fitted with engines of heading No. 87.06, of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg(excluding those for motor vehicles of sub heading No.8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and the off-the-road logging trucks).</p> <p>8. "The value of any import rebate credit certificates in respect of eligible exports" means the foreign currency earnings as defined in Note 9 of such goods at the place of despatch from the common customs area less the foreign currency usage as defined in Note 18</p> <p>9. The expression "foreign currency earnings" means the free carrier value (i.e. free-on-board (f.o.b) and, in the case of overland transport through exit points in the common customs area, free-on-rail (f.o.r), or free-on-truck (f.o.t) at the border of export sales. For the purposes of the definition the following shall not form part of the foreign currency earnings, namely:</p> <p>(i) Freight and insurance costs in respect of eligible exports, outside the common customs area, whether or not these costs have been paid for in the common customs area;</p> <p>(ii) any expenditure or costs, of whatever nature incurred by an exporter or claimed for any activity, including services performed, or to be performed, outside the common customs area for any export sale, including, but without limiting it to:</p> <p>a) commission paid to an overseas representative;</p> <p>b) costs incurred in the marketing, advertising, positioning, warehousing, repairing and clearance of products sold in terms of an export sale; and</p>		<p>A/S.0001</p> <p>A/S.0001</p> <p>A/S.0001</p> <p>A/S.0001</p>

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION		
317.04			<p>c) any taxes, import and excise duties.</p> <p>Whether or not such expenditure or costs have been paid, or are payable, in the common customs area provided that, in the event of any dispute arising as the determination of foreign currency earning, the Permanent Secretary, Ministry of Trade and Industry may determine a national foreign currency earning.</p> <p>10. "Automotive tooling" means -</p> <ul style="list-style-type: none"> o dies for drawing or extruding metal, of subheading No. 8207.20; o tools for pressing, stamping or punching, of subheading No.8207.30; o work holders of subheading No.8466.20; o assembly jigs and assembly lines, of subheading No. 8479.89; and o injection moulds, moulding patterns and moulds, of heading No. 84.80, <p>Where the principle use is for the manufacture of specified motor vehicles and automotive components for such motor vehicles.</p> <p>11. "Duty free allowance" means 27 per cent of the value for duty purposes as defined in Note 12</p> <p>12.</p> <p>(i) "The value for duty free allowance purposes" means the value, determined on the basis prescribed in this Note, of all motor vehicles produced in terms of this item during a quarter and ready for sale, excluding such vehicles exported during the same quarter, provided that such value shall further be reduced by the value for duty free allowance purpose allocated in any previous period, to any such motor vehicle exported during the specific quarter.</p>		<p>A/S.0001</p> <p>A/S.0001</p> <p>A/S.0001</p>

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D		
317.04					
				13. For purposes of Note 12	A/S.0001
				(i) all documentation, including but not limited to books of account, which support or may support information furnished in respect of the company's specific percentage(s) shall be kept for a period of not less than three years from the end of the production quarter and shall be made available and produced to the Ministry of Trade and Industry on request for purposes of verification and should such documentation not be available, all benefits relating to such documents are recoverable; and	A/S.0001
				(ii) the Permanent Secretary, Trade and Industry may, for the period 1 September 1995 to 31 December 1995, determine a provisional company's specific percentage(s) in consultation with the motor vehicle manufacturer, which may be adjusted with retrospective effect.	A/S.0001
				14.	A/S.0001
				(i) The duty free allowance in any period shall in the first instance be utilised by such manufacturer to reduce the value of original equipment entered under this rebate item and the foreign currency usage incorporated in original equipment components purchased from any person in the common customs area. Any excess duty free allowance may be utilised by such manufacturer to reduce the value of motor vehicles imported under rebate item 460.17.	
				15.	A/S.0001
				(i) The motor vehicle manufacturer shall obtain certificates (forms CE 190) as prescribed by rule declaring the foreign currency usage in respect of automotive components for use in manufacture of motor vehicle, purchased from any person in the common customs area. Such certificates shall be obtained at the times and in the manner as prescribed by the Commissioner from time to time	
				(ii) If such certificates are not obtained or duly completed, the foreign currency usage in respect of such goods may be deemed to be the price at which such goods were purchase by the registrant.	A/S.0001

I				II	III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
317.04				<p>18. "Foreign currency usage" means the value for customs duty purposes of any imported components and materials (excluding consumables, petrol, distillate fuels, lubricating grease and prepared engine, gearbox, steering case and drive-axle lubricating oils) imported by or purchased from any person in the common customs area and used in the manufacture or assembly of automotive components specified motor vehicles and automotive tooling.</p> <p>19. In addition to any liability of component manufacturers and suppliers to declare the correct foreign currency usage motor vehicle manufacturers acquiring such foreign currency usage shall be liable for any discrepancies resulting from the under declaration of foreign currency usage by such component manufacturers and suppliers, and shall remain liable for import duty as if no rebate had been allowed. In the event of a dispute as to whether a motor vehicle manufacturer is entitled to a rebate claim, the onus shall rest on such motor vehicle manufacturer to prove its entitlement to the rebate.</p> <p>20. The Permanent Secretary, Ministry of Trade and Industry may approve and issue import rebate credit certificates to exporters in respect of eligible exports as defined in Note 5, exported, provided the under mentioned conditions are complied with:</p> <p>(i) Such goods were packed and exported under customs supervision unless otherwise determined by the Commissioner General(except for dumpers worth articulated chassis with a G.V.M. exceeding 5 tons exported during the period from 1 January to 31 December 2009)</p> <p>(ii) All export documentation supported by duly completed forms CE 190, and proof of repatriation of funds for the goods exported shall be kept available by the registered exporter under such conditions that may be determined by the Permanent Secretary, Ministry of Trade and Industry.</p> <p>(iii) In order to qualify for stated benefits, applications for import rebate credit certificates are to be submitted to the Permanent Secretary, Ministry of Trade and Industry, not later than twelve months from the date of the export bill of entry (except in the case of dumpers with a G.V.M exceeding 5 tons exported during the period from 1 January to 31 December 2009, in respect of which applications for import rebate credit certificates to the Permanent Secretary, Ministry of Trade and Industry, must be submitted not later than 12 months from 31 December 2009); and</p>		<p>A/S.0001</p> <p>A/S.0001</p> <p>A/S.0016</p> <p>A/S.0016</p> <p>A/S.0016</p> <p>A/S.0016</p>

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D		
317.04				<p>20.</p> <p>(iv) Only goods which have physically left the common customs area shall qualify. Such foreign currency earnings may only qualify for import rebate credit certificates if proof, to the satisfaction of Permanent Secretary, Ministry of Trade and Industry, has been furnished including evidence that the payment of such proceeds emanates from the direct inflow of foreign exchange through a registered banking institution.</p> <p>Non-compliance of any of these provisions shall not affect the obligations of the user of the rebate credit certificate under this item.</p> <p>21. For the purposes of Note 15 and 20, the Permanent Secretary, Ministry of Trade and Industry may:</p> <p>(i) Prescribe the method, basis and conditions on which applications for import rebate credit certificates and the substantiation and verification of such applications, shall be based. All documentation, including but not limited to books of account, which support or may support an application for an import rebate credit certificate in terms of the scheme, shall be kept for a period of not less than five years from the date of the certificate and shall be available and produced to the Ministry of Trade and Industry on request for purposes of verification and should such documents not be available all benefits relating to such documents are recoverable; and</p> <p>(ii) For the period 1 September 1995 to 31 December 1995 under such circumstances as he may prescribe issue provisional import rebate credit certificates before proof of payments is produced provided such proof of payment is produced not later than twelve months from the date of the export bill of entry.</p> <p>22. In addition to the liability of suppliers or component manufactures to declare the correct foreign currency usage and of exporters to declare the correct foreign currency earnings, the person in whose name an import rebate credit certificate is issued shall be liable for any discrepancies resulting from the under or over declaration of foreign currency usage or earnings or any other incorrect information supplied, for whatever reason, which resulted in the issue of an incorrect certificate and shall remain liable for the import duty as if no rebate had been allowed. In the event of a dispute as to whether such person is entitled to a rebate claim, the onus shall rest on him to prove his entitlement to the rebate.</p>	<p>A/S.0016</p> <p>A/S.0016</p> <p>A/S.0001</p> <p>A/S.0001</p> <p>A/S.0001</p> <p>A/S.0001</p>

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION		
317.04			<p>23. The Permanent Secretary, Ministry of Trade and Industry shall indicate, based on information supplied by the applicant, on the import rebate credit certificate, whether it is in respect of automotive components, automotive tooling or motor vehicles exported</p>		A/S.0001
			<p>24. Import rebate credit certificates may only be used:</p>		A/S.0001
			<p>(i) by motor vehicle manufacture to reduce the value of imported automotive components, specified motor vehicles and heavy motor vehicles as defined in Note 1 to rebate item 317.07; or</p>		A/S.0001
			<p>(ii) by other importers to reduce the value of automotive components, specified motor or heavy motor vehicles as defined in Note 1 to rebate item 317.07 or to claim a refund of customs duties paid on automotive components, specified motor vehicles and heavy motor vehicles as defined in Note 1 to rebate item 317.07 imported by the person in whose name the certificate is issued.</p>		A/S.0001
			<p>25. On application for an import rebate credit certificate, the applicant may by means of a letter of authorisation name the beneficiary of such certificate. Any beneficiary shall acquire such import rebate credit certificate subject to any limitations or impediments that might at any time be applicable to such import rebate credit certificate.</p>		A/S.0001
			<p>26. Import rebate credit certificates obtained by local component manufacturers, supplier or other exporters in respect of eligible exports as defined in Note 5 exported may subject to Notes 24 and 25 only be transferred once.</p>		A/S.0001
			<p>27. For purposes of this rebate item:</p>		
			<p>(a). The value for customs duty purposes of original equipment components imported shall be included in the quarter during which such components were entered for home consumption on form BW 500 by a motor vehicle manufacturer. For the purposes of Note 29 the value for customs duty purposes shall be determined as follows:</p>		A/S.0036
		<p>(i). the value for customs duty purposes of original equipment components imported;</p>		A/S.0036	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D		
317.04				(ii). less the value for customs duty purposes of all such components in unopened containers or unit load devices, provided that the value for customs duty purposes of such components in containers or unit load devices not opened shall be carried forward as an opening balance to the ensuing quarter;	A/S.0042
				(iii). less the value for customs duty purposes of such components imported and used in the manufacture of original equipment components by such motor vehicle manufacturer and supplied to other registered motor vehicle manufacturers in terms of this item;	A/S.0036
				(iv). less the value for customs duty purposes of such components imported and used in the manufacture of original equipment components by such motor vehicle manufacturer and exported;	A/S.0036
				(v). less the value for customs duty purposes of such components imported and returned to the overseas suppliers by such motor vehicle manufacturer;	A/S.0036
				(vi). less the value for customs duty purposes of such components imported and transferred to Parts and Accessories of such motor vehicle manufacturer;	A/S.0036
				(vii). less the value for customs duty purposes of such components imported and used in the manufacture of specified motor vehicles by such motor vehicle manufacturer and exported.	A/S.0036
				Provided that the value for customs duty purposes in terms of Notes 27(i)(b) to 27 (j)(g) shall not exceed the value for customs duty purposes of such imported components.	A/S.0036
(b). The foreign currency usage or original equipment components acquired from any person in the common customs area during a quarter shall be recorded in the ensuing quarter. However, for the first four months period (1 September 1995 to 31 December 1995) of the programme goods received during the four months period 1 June 1995 to 30 September 1995 shall be accounted for in the four months period 1 September 1995 to 31 December 1995.	A/S.0001				
27A. For the purposes of Note 27 (l) (b), "unit load device" means any container or covered pallet specially designed and used for the carriage or cargo by air.	A/S.0042				

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
317.04				<p>(v) Less the value of import rebate credit certificates provided that the value of such import rebate credit certificates to be utilised shall not exceed the net value determined on the basis of Note 29(a) above.</p> <p>(vi) Less the foreign currency usage of original equipment components received by a motor vehicle manufacturer from any person in the common customs area during the accounting period subject to Note 27(b), which have been incorporated in motor vehicles exported.</p> <p>30. To qualify for any rebate in terms of this rebate item (including the duty free allowance) all components imported for the manufacture of specified motor vehicles as defined in Note 7, shall entered under Chapter 98.</p>	A/S.0001 A/S.0001 A/S.0001	
	98.01	01.04	45	Original equipment components, for the manufacture of road tractors for semi- trailers of subheading No. 8701.20, of a vehicle mass not exceeding 1 600 kg	Full duty less the duty payable on the value calculated in terms of Note 29	A/S.0001
		02.04	47	Original equipment components, for the manufacture of motor vehicles for the transport of ten or more persons, including the driver, of heading No. 8702 of a vehicle mass not exceeding 2 000 kg	Full duty less the duty payable on the value calculated in terms of Note 29	A/S.0001
		03.04	44	Original equipment components, for the manufacture of motor cars (including station wagons) of heading 87.03	Full duty less the duty payable on the value calculated in terms of Note 29	A/S.0049

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
317.04	98.01	04.04	49	Original equipment components, for the manufacture of motor vehicles for the transport of goods of heading No. 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500kg or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding motor vehicles of subheading No. 8704.10, shuttle cars and low construction flame-proof vehicles, for use in under-ground mines and off-the-road trucks)	Full duty less the duty payable on the value calculated in terms of Note 29	A/S.0001
		05.04	47	Original equipment components, for the manufacture of chassis fitted with engines of heading 87.06 of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for motor vehicles of subheading 8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	Full duty less the duty payable on the value calculated in terms of Note 29	A/S.0049
317.05		Industry: Tractors (excluding road tractors)				
317.05	00.00	01.00	05	Goods of any description (excluding tractors	Full duty	A/S.0001
317.06		Industry: Motor vehicle parts and accessories				
317.06	00.00	01.00	07	Parts, for the manufacture of automatic or semi- automatic gear-boxes (complete with fluid couplings, gear selectors, retarders and control systems) and manual gear boxes subject to a permit issued by the Permanent Secretary, Ministry of Trade and Industry	Full duty	A/S.0001
		02.00	01	Parts and accessories (excluding single row radial ball bearings and single row tapered roller bearings, with an outside diameter of 31 mm or more but not exceeding 90 mm), for the manufacture of driving axles subject to a permit issued by the Permanent Secretary, Ministry of Trade and Industry	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
317.06	00.00	03.00	06	<p>Automotive components for use in the manufacture of original equipment components as defined in Chapter 98 of Schedule No. 1 for supply to a motor vehicle manufacturer registered under rebate item 317.04 imported by component manufacturers approved by the Ministry of Trade and Industry</p> <p>Provided that -</p> <p>(i) such component manufacture shall submit a quarterly return to the Commissioner regarding all goods entered under this rebate item together with a schedule supported by copies of bills of material reflecting the actual number of automotive components used in the manufacture of a specific original equipment component and the actual number of original equipment components manufactured as well as the quantity of each original equipment component supplied to motor vehicle manufacturers;</p> <p>(i) the quarterly return shall be substantiated by statements from motor vehicle manufacturers to whom such components were supplied with specific reference to the part numbers, description and quantity received in respect of each part number during the same period; and</p> <p>(ii) the statements by the motor vehicle manufacturers are certified by an excise officer</p>	Full duty	A/S.0001
		06.00	07	<p>Automotive components for use in the manufacture of original equipment components as defined in Chapter 98 of Schedule No. 1 for supply to a heavy vehicle manufacturer registered under rebate item 317.07, imported by component manufacturers approved by the Permanent Secretary, Ministry of Investment, Trade and Industry.</p> <p>Provided that-</p> <p>(i) such component manufacturer shall submit a quarterly return to the Controller regarding all goods entered under this rebate item together with a schedule supported by copies of bills of material reflecting the actual number of automotive components used in the manufacture of a specific original equipment component and the actual number of original equipment components manufactured as well as the quantity of each original equipment component supplied to motor vehicle manufacturers;</p> <p>(ii) the quarterly return shall be substantiated by statements from motor vehicle manufacturers to whom such components were supplied with specific reference to the part numbers, description and quantity received in respect of each part number during the same period; and</p> <p>(iii) the statements by the motor vehicle manufacturers are certified by an excise officer.</p>	Full duty	A/S.0098

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
317.06				NOTE: 1. For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned		A/S.0098
	39.01	05.00	05	Goods of any description for use in the manufacture of leather covers, trimmings or the like, whether or not combined with backing material, for supply either as made up covers, individual panels or in the form of kits designed for the interior fitment of motor vehicles, provided that the leather is supplied cut to size and shape	Full duty	A/S.0020
	3920.4	01.05	53	Plates, sheets, film, foil and strip, of polymers of vinyl chloride, non-cellular, combined with plates, sheets, film, foil and strip, of acrylonitrile butadiene styrene, for the manufacture of dashboard for motor vehicles of subheading 8708.29	Full duty	A/S.0038
	3920.30	01.04	46	Polymers of ethylene of a relative density of 0.94 or more, in primary forms, for the manufacture of fuel tanks	Full duty	A/S.0001
			61	Plates, sheets, film, foil and strip, of acrylonitrile-butadiene-styrene copolymers (ABS), non-cellular and not reinforced, laminated, supported or similarly combined with other materials	Full duty	A/S.0049
	3921.13	02.04	48	Plates, sheets, film, foil and strip, of acrylonitrile- butadiene-styrene copolymers (ABS)	Full duty	A/S.0001
	3926.90	02.06	62	Plates, sheets, film, foil and strip, cellular, of polyurethane, for the manufactured of sun visors	Full duty	A/S.0001
	4011.10	01.06	63	Articles of plastics, for the manufacture of brake boosters of a kind used in motor vehicle	Full duty	A/S.0001
			68	Articles of plastic, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty	A/S.0001
	40.16	01.06	69	New pneumatic tyres, of rubber, for the manufacture of motor vehicles of a vehicle mass not exceeding 600 kg	Full duty	A/S.0001
	4016.93	01.04	42	Rubber cone seals, for the manufacture of shock absorbers	Full duty	A/S.0049
	4016.99	01.06	63	Gaskets, washers and other seals of vulcanised rubber, for the manufacture of brake boosters of a kind used in motor vehicle	Full duty	A/S.0001
	4911.99	01.06	62	Articles of vulcanised rubber, for the manufacture of brake boosters of a kind used in motor vehicles	Full duty	A/S.0001
	58.01	01.06	63	Identification plates, being printed matter, for the manufacture of brake boosters of a kind used in motor vehicles	Full duty	A/S.0001
	5806.32	01.00	49	Woven pile fabrics (excluding fabrics of heading No. 58.02 or 58.06 of Schedule No.1), for the manufacture of motor vehicle door panel covers	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
317.06	73.04	01.06	69	Narrow woven fabrics of man-made fibres, for the manufacture of motor vehicle safety seat belts	Full duty less 20%	A/S.0001
		01.04	44	Steel tubes, whether or not fitted with rubber rings bonded thereto, for the manufacture or completion of transmission(propeller) shafts	Full duty	A/S.0049
		02.04	49	Tubes or pipes, of iron or steel, for the manufacture of drag link assemblies	Full duty	A/S.0049
	73.05	01.04	40	Steel tubes, whether or not fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts	Full duty	A/S.0049
		02.04	45	Tubes or pipes, of iron or steel, for the manufacture of drag link assemblies	Full duty	A/S.0049
	73.06	01.04	47	Steel tubes, whether or not fitted with rubber rings bonded thereto, for the manufacture or completion of transmission(propeller) shafts	Full duty	A/S.0049
		02.04	41	Tubes or pipes, of iron or steel, for the manufacture of drag link assemblies	Full duty	A/S.0049
	73.18	02.04	49	Eye-bolts, for the manufacture of clutch cover assemblies incorporating pressure plates with an outside diameter exceeding 300 mm	Full duty	A/S.0049
	7318.16	01.06	61	Nuts, for the manufacture of brake boosters of a kind used in motor vehicles	Full duty	A/S.0001
		02.06	66	Nuts, with a thread diameter not exceeding 6,5 mm, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty	A/S.0001
	7318.21	01.06	68	Spring washers, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty	A/S.0001
	73.20	01.04	48	Valve springs, of iron or steel, for the manufacture of shock absorbers	Full duty	A/S.0049
	8308.20	01.06	68	Blind rivets, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty	A/S.0001
	8536.69	01.06	69	Electrical circuit items, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty	A/S.0001
	8536.90	01.06	67	Electrical circuit items, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty	A/S.0001
	8544.30	01.06	65	Wiring sets, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty	A/S.0001
8544.49	01.06	66	Electrical insulated wire, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty	A/S.0001	

I		II			III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
317.06	87.08	01.04	47	Ball pins and sockets, for steering joints	Full duty	A/S.0049
		02.04	41	Bodies, for clutch slave cylinder assemblies	Full duty	A/S.0049
		03.04	46	Pressure plates, release levers, release lever plates, release lever pins, struts, clutch release bearing assemblies and diaphragm springs, for the manufacture of clutch cover assemblies incorporating pressure plates with an outside diameter exceeding 300 mm	Full duty	A/S.0049
		04.04	40	Hubs, retainer plates, main plates and metal segments, for the manufacture of clutch driven plates with an outside diameter exceeding 300 mm	Full duty	A/S.0049
		05.04	45	Piston rings of sintered iron, valve plates, valve shims and other components, of spring steel of a thickness not exceeding 0,635 mm and piston sleeves, for shock absorbers	Full duty	A/S.0049
		06.04	42	Wheel cylinder assemblies, wheel cylinder connections, tube assemblies, brake shoe holding-down pins, adjusters, including tappets, master cylinder pistons, bodies and reservoirs (including combinations thereof), for hydraulic brake equipment	Full duty	A/S.0049
		07.04	44	Stub axle yokes for independent suspension driving axle joints, complete or incomplete (whether or not finished), for the manufacture or completion of such axle shaft sub-assemblies	Full duty	A/S.0049
		08.04	49	Bodies, pistons and anchor plates (whether or not finished), for the manufacture of disc brakes	Full duty	A/S.0049
		09.04	43	Housings, heat control bezels and outlet deflectors, of plastics, for the manufacture of heating equipment	Full duty	A/S.0049
		10.04	46	Front-axle assemblies, complete or incomplete (whether or not finished), completely unassembled (except that differential and differential carrier assemblies may be assembled), for the manufacture or completion thereof	Full duty	A/S.0049
		11.04	40	Steering mechanisms of the rack and pinion type (excluding steering wheels), complete or incomplete, finished or unfinished, completely unassembled, for the manufacture or completion thereof	Full duty	A/S.0049

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION		
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION				
317.06	87.08	12.04	45	Prepared steel tubes fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts	Full duty	A/S.0049	
		13.04	43	Cross journals for universal joints with an overall parts thereof, together with flange yoke, tube yoke, midship, yoke shaft, muff, slip stub shaft, sleeve yoke and companion flange, unassembled, for the manufacture of transmission (propeller) shafts	Full duty	A/S.0049	
		14.04	44	Driving axle shaft sub-assemblies of the constant velocity finished), completely unassembled (except that the universal joints and stub axle may be assembled with the ball bearing in position), for the manufacture or completion thereof	Full duty	A/S.0049	
		15.04	49	Centre carrying bearings mounted in bracket housings, for the manufacture or completion of split type transmission (propeller) shafts	Full duty	A/S.0049	
		16.04	43	Ball type constant velocity universal joints, complete or incomplete, splined shafts and rubber dust covers, for the manufacture of transmission (propeller) shafts	Full duty	A/S.0049	
		18.04	42	Steering wheel components (excluding spokes, outer rings and metal cores), for the manufacture of steering wheels	Full duty	A/S.0049	
		19.04	47	Covers, of iron or steel, of a thickness of 4.5 mm or more, and diaphragm springs, for the manufacture of clutch cover assemblies incorporating pressure plates with an outside diameter not exceeding 300 mm	Full duty	A/S.0049	
		8708.30	01.06	63	Backing plates, for the manufacture of assembled brake pads for disc brakes	Full duty	A/S.0001
			02.06	64	Parts and accessories, for the manufacture of brake boosters of a kind used in motor vehicles	Full duty	A/S.0001
	8708.40	01.06	67	Gearboxes, for the manufacture of motor vehicles of a vehicle of a vehicle mass not exceeding 600 kg	Full duty	A/S.0001	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
317.07		Industry: Heavy vehicles				
317.07			<p>NOTES:</p> <p>1. "Heavy vehicles" means:-</p> <p>(a) road tractors for semi-trailers of subheading No. 8701.20 of a vehicle mass exceeding 1 600 kg;</p> <p>(b) motor vehicles for the transport of ten or more persons, including the driver, of heading No. 87.02, of a vehicle mass exceeding 2 000kg (excluding those of subheading No.8702.10.10);</p> <p>(c) motor vehicles for the transport of goods of heading No. 87.04, of a vehicle mass exceeding 2 000 kg and of a G.V.M. exceeding 3 500 kg or of a mass exceeding 1 600kg and of a G.V.M. exceeding 3 500 per chassis fitted with cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the road logging trucks); and</p> <p>(d) chassis fitted with engines of heading No. 87.06, of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the road logging trucks).</p> <p>2. To qualify for any rebate in terms of this rebate item all components imported for the manufacture of the motor vehicles specified in Note 1 to this rebate item shall be entered under Chapter 98 of Schedule No. 1</p>		<p>A/S.0016</p> <p>A/S.0016</p> <p>A/S.0016</p> <p>A/S.0016</p> <p>A/S.0016</p>	
	98.01	05.04	49	Pneumatic tyres, whether or not fitted to wheel rims, in such quantities, at such times and subject to such times and subject to such conditions as the Permanent Secretary, Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit	Full duty less 15%	A/S.0049
		06.04	43	Other original equipment components	Full duty	A/S.0001

i REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
317.08		Industry: Ships (excluding flying boats)					
317.08	00.00	01.00	00	<p>Parts and equipment of ships and boats and materials, for use in the building and equipment of new ships and boats, in the rebuilding and re-equipment of ships and boats or in the repair of ships and boats (excluding - Part 2)</p> <p>(a) ship's stores and catering equipment not specially designed for use on ships and boats;</p> <p>(b) in respect of boats of less than 25 gross ton than 25 gross ton</p> <p>b)</p> <p>(i) parts and equipment for use in the building and equipment of new boats where no proof is produced to the Director within such period as he may determine in each case; and</p> <p>(ii) parts and equipment for use in the rebuilding, re-equipment or repair of boats which are not licensed</p>	Full duty less the duty in Section B of Schedule No.1	A/S.0001	
317.09		Industry: Mine shuttle cars					A/S.0001
317.09	84.08	01.00	42	Internal combustion piston engines	Full duty	A/S.0001	
	84.21	01.04	46	Filters	Full duty	A/S.0049	
	84.81	01.04	43	Valves	Full duty	A/S.00491	
	85.35	01.04	43	Switches, relays, fuses, plugs, lamp holders, terminals and the like	Full duty	A/S.0049	
	85.36	01.04	46	Switches, relays, fuses, plugs, lamp holders, terminals and the like	Full duty	A/S.0049	
	87.08	01.00	42	Parts and accessories of shuttle cars	Full duty	A/S.0049	

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
317.10		Industry: Mechanically propelled work trucks of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods, and tractors of the of the type used on railway station platforms				
317.10	84.08	01.00	44	Internal combustion piston engines, for the manufacture of fork-lift trucks and crane trucks	Full duty	A/S.0001
	84.21	01.04	48	Filters and parts thereof, for the manufacture of fork-lift trucks and crane trucks	Full duty	A/S.0049
	84.81	01.04	45	Hydraulic valves, for the manufacture of fork-lift trucks and crane trucks	Full duty	A/S.0049
	85.11	01.04	47	Generators, alternators, starter motors and distributors, for the manufacture of fork-lift trucks and crane trucks	Full duty	A/S.0049
317.11		Industry: Semi-trailers				
317.11	87.16	01.04	48	Shock absorbers with a mass exceeding 100 kg each, brake gear, wheel sub-assemblies, wheel rims and rear-axle sub- assemblies, for the manufacture of semi-trailers with bottom dumping doors	Full duty	A/S.0049
317.12		Industry: Railway and tramway locomotives, rolling-stock and parts thereof				
317.12		NOTE: For the purposes of this item, the expression "railway train sets" means a number of interdependent passenger coaches which collectively form a self-contained module consisting of powered coaches and non-powered coaches containing auxiliary power equipment.				
	84.81	01.04	49	Pressure relief valves, for the manufacture of railway ballast tampers	Full duty	A/S.0049
		02.04	43	Control slide valves, for the manufacture of railway ballast tampers	Full duty	A/S.0049

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
317.12	85.00	01.02	29	Electrical machinery, equipment and parts, for the manufacture of railway locomotives and railway train sets	Full duty	A/S.0049
317.13		Industry: Aircraft (for example, helicopters, aeroplanes); space-craft (including satellites) and spacecraft launch vehicles				A/S.0001
317.13	00.00	01.00	02	Goods of any description, for the manufacture of satellites	Full duty	A/S.0001
	4908.90	02.00	04	Goods of any description, for the manufacture of aircraft interior units of heading No.88.03	Full duty	A/S.0001
	7304.70	01.06	62	Other transfers (decalcomanias), for the manufacture of aircraft	Full duty	A/S.0001
		02.06	65	Other tubes, pipes and hollow profiles, seamless, of iron (excluding cast iron) or steel, of an outside cross-sectional dimension not exceeding 50 mm, for the manufacture of aircraft	Full duty	A/S.0001
	7304.90	01.06	60	Other threaded elbows, bends and sleeves being iron or steel tube or pipe fittings, for the manufacture of aircraft	Full duty	A/S.0001
	7307.92	01.06	68	Other steel tube or pipe fittings, for the manufacture of aircraft	Full duty	A/S.0001
	7307.99	01.06	68	Other screws, threaded, of iron or steel, for the manufacture of aircraft	Full duty	A/S.0001
	7318.15	01.06	62	Other bolts, of iron or steel (excluding bolt ends, screw studs and screw studding) with a thread diameter exceeding 16,5 mm but not exceeding 26 mm, for the manufacture of aircraft	Full duty	A/S.0001
		02.06	66	Other nuts, of iron or steel, threaded, with a thread diameter exceeding 16,5 mm but not exceeding 26 mm, for the manufacture of aircraft	Full duty	A/S.0001
	7318.16	01.06	60	Other washers, of iron or steel, non-threaded (excluding spring washers), for the manufacture of aircraft	Full duty	A/S.0001
	7318.22	01.06	69	Other helical springs of iron or steel, for the manufacture of aircraft	Full duty	A/S.0001
	7320.90	01.06	63	Aluminium tubes and pipes, not alloyed, for the manufacture of aircraft	Full duty	A/S.0001

I		II			III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	ANNOT ATION
317.13	7608.10	01.06	67	Hinges of base metal, for the manufacture of aircraft	Full duty	A/S.0001
	8302.10	01.06	61	Other valves, for the manufacture of aircraft	Full duty	A/S.0001
	8481.80	01.06	62	Other pulleys, for the manufacture of aircraft	Full duty	A/S.0001
	8483.50	01.06	62	Other signalling apparatus, for the manufacture of aircraft	Full duty	A/S.0001
	8531.80	01.06	67	Other automatic circuit breakers, for the manufacture of aircraft	Full duty	A/S.0001
	8536.41	01.06	63	Other relays for a voltage not exceeding 60 V, for the manufacture of aircraft	Full duty	A/S.0001
	8536.50	01.06	62	Other electrical switches, for the manufacture of aircraft	Full duty	A/S.0001
	8536.69	01.06	63	Other electrical plugs and sockets, for the manufacture of aircraft	Full duty	A/S.0001
	8539.22	01.06	66	Other filament lamps, of a power not exceeding 200 W and for a voltage exceeding 100 V, for the manufacture of aircraft	Full duty	A/S.0001
	8544.42	01.06	61	Other insulated electric conductors for a voltage not exceeding 80 V, for the manufacture of aircraft	Full duty	A/S.0001
	9405.40	01.06	64	Other electric lamps and lighting fittings, of base metal, for the manufacture of aircraft	Full duty	A/S.0001

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
318.00	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS OR REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS OR REPRODUCERS; PARTS THEREOF						
318.01		Industry: Medical, surgical, scientific, optical and photographic instruments					
318.01	39.04	01.04	43	Vinyl chloride polymers and copolymers, in blocks, lumps, powders, granules, flakes and similar bulk forms, for the manufacture of medical tubes of plastic, fitted with trocars or other devices	Full duty	A/S.0001	
	3917.40	01.06	67	Fittings, of plastics, for the manufacture of intravenous solution administration sets, blood transfusion equipment and allied medical equipment	Full duty	A/S.0001	
	39.19	01.04	40	Vinyl chloride polymers or copolymers in sheets or film, of a thickness exceeding 0.25 mm but not exceeding 0.75 mm, glass clear, for the manufacture of drip flow and blood transfusion apparatus	Full duty	A/S.0049	
		02.04	44	Plates, sheets, film, foil and strip, of cross-linked cellular polyethylene, self-adhesive, with discardable backing, for the manufacture of electrocardiograph monitor electrodes	Full duty	A/S.0049	
		03.04	49	Plates and sheets, of cellulose acetates, for the manufacture of spectacle frames	Full duty	A/S.0049	
	39.20	01.04	47	Vinyl chloride polymers or copolymers, in sheets or film, of a thickness exceeding 0.25 mm but not exceeding 0.75 mm, glass clear, for the manufacture of drip flow and blood transfusion apparatus	Full duty	A/S.0049	
		02.04	41	Plates and sheets, of cellulose acetates, for the manufacture of spectacle frames	Full duty	A/S.0049	
	39.21	01.04	43	Plates and sheets, of cellulose acetates, for the manufacture of spectacle frames	Full duty	A/S.0049	
	39.26	01.04	45	Moulded articles of plastics, for the manufacture of intravenous solution administration sets, blood transfusion equipment and allied medical equipment	Full duty	A/S.0049	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
318.01	40.16	01.04	40	Pistons of vulcanised rubber (excluding hard rubber), for disposable hypodermic syringes	Full duty	A/S.0049
	56.03	01.00	42	Non-woven, unprinted, self-adhesive, with a discardable backing, for the manufacture of electrocardiograph monitor electrodes	Full duty	A/S.0001
318.02	<u>Industry: Musical instruments</u>					
318.02	44.12	01.04	41	Plywood (excluding plywood of alder or birch wood), of a thickness not exceeding 4 mm, not moulded, for the manufacture of guitars	Full duty	A/S.0049
319.00	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF:					A/S.0011
319.01	<u>Industry: cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads:</u>					A/S.0011
319.01	9306.29	01.06	67	Cartridges cases with a length of 78mm and wads (power pistons) with a diameter of 23mm and with a length of 24mm or more but not exceeding 32 mm, depending on the slug loaded (zinc or lead) for use in the manufacture of cartridges classifiable in tariff subheading 9306.21	Full duty	A/S.0011
320.00	MISCELLANEOUS MANUFACTURED ARTICLES					
320.01	<u>Industry: Furniture and fixtures</u>					
320.01	39.19	01.04	48	Acrylonitrile-butadiene-styrene, for the manufacture of furniture	Full duty	A/S.0049
		02.04	42	Cellular vinyl chloride polymers of a thickness exceeding 8 mm, for the manufacture of motor vehicle seats	Full duty	A/S.0049
	39.20	01.04	45	Acrylonitrile-butadiene-styrene, for the manufacture of furniture	Full duty	A/S.0049

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
320.01	39.21	02.04	46	Cellular vinyl chloride polymers of a thickness exceeding 8 mm, for the manufacture of motor vehicle seats	Full duty	A/S.0049	
	39.26	01.04	43	Handles of plastics	Full duty	A/S.0049	
	5407.61	01.06	60	Woven fabrics, containing 85 per cent or more by mass of non-textured polyester filaments, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry may allow by specific permit, for use in the manufacture of upholstered furniture classifiable in tariff heading 94.01	Full duty	A/S.0070	
	58.01	01.04	44	Woven pile fabrics (excluding fabrics of heading 58.02 or 58.06 of Schedule No. 1), for the manufacture of motor vehicle seat covers and motor vehicle headrest covers	Full duty	A/S.0049	
	59.03	01.04	40	Textile fabrics impregnated, coated, covered or laminated with plastics	Full duty less 20%	A/S.0001	
	5903.20.90	01.08	83	Other textile fabrics impregnated, coated, covered or laminated with polyurethane, in such quantities, at such times and subject to such conditions as Permanent Secretary, Ministry of Trade and Industry may allow by specific permit for use in the manufacture of upholstered furniture classifiable under tariff heading 94.01	Full duty	A/S.0070	
	59.06	01.04	42	Rubberised textile fabrics	Full duty less 20%	A/S.0001	
	59.07	01.04	46	Textile fabrics otherwise impregnated, coated or covered less	Full duty less 20%	A/S.0001	
	5907.00.90	01.08	84	Textile fabrics otherwise impregnated, coated or covered, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry may allow by specific permit for use in the manufacture of upholstered furniture classifiable under tariff heading 94.01	Full duty	A/S.0070	
	73.04	01.04	40	Tubing of iron or steel	Full duty	A/S.0049	
	73.05	01.04	47	Tubing of iron or steel	Full duty	A/S.0049	
	73.06	01.04	43	Tubing of iron or steel	Full duty	A/S.0049	
	73.18	01.04	40	Eyebolts and eye screws of iron or steel	Full duty	A/S.0049	
			02.04	45	Nuts and clinch nuts, of iron or steel, for the manufacture of motor vehicle seats	Full duty	A/S.0049
	73.26	01.04	42	Support wires, of iron or steel, covered with paper, for the manufacture of motor vehicle seats	Full duty	A/S.0049	

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
320.01	83.01	01.04	44	Cylinder locks (excluding disc tumbler cylinder locks) and keys therefor	Full duty	A/S.0049
	83.02	01.04	40	Escutcheons, ferrules, handles, hooks and sockets, clothing hooks, mirror clips, stays, towel rails and brackets therefor; metal parts of blind rollers	Full duty	A/S.0049
		02.04	45	Bedstead knobs and rosettes and other metal fittings (excluding castors), for bedsteads or mattress supports	Full duty	A/S.0049
	84.82	01.00	41	Ball bearing rollers, for the manufacture of steel furniture	Full duty	A/S.0001
	94.01	01.04	40	Actions, including revolving chair screws, for the manufacture of chairs and other seats	Full duty	A/S.0049
		02.04	45	Plywood seats and backrests for the manufacture of chairs	Full duty	A/S.0049
	9401.90	01.06	67	Parts, for the manufacture of motor vehicle seats	Full duty	A/S.0049
94.03	01.04	43	Table extension screws	Full duty	A/S.0049	
320.02		Industry: Mattresses and similar padded, stuffed or fitted furnishings				
320.02	52.08	01.00	46	Other woven fabrics of cotton, for the upholstering of furniture	Full duty less 20%	A/S.0001
	5208.32	01.06	68	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, in a plain weave, of a mass exceeding 100g/m ² but not exceeding 200b/m ² dyed, for the manufacture of sleeping bags	Full duty less 20%	A/S.0001
	52.09	01.00	46	Other woven fabrics of cotton, for the upholstering of furniture	Full duty less 20%	A/S.0001
	52.10	01.00	43	Other woven fabrics of cotton, for the upholstering of furniture	Full duty less 20%	A/S.0001
	52.11	01.00	48	Other woven fabrics of cotton, for the upholstering of furniture	Full duty less 20%	A/S.0001
	52.12	01.00	46	Other woven fabrics of cotton, for the upholstering of furniture	Full duty less 20%	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
320.02	54.07	01.00	40	Woven fabrics of man-made filament yarn, for the manufacture of padded, stuffed or fitted furnishings (excluding mattresses and mattress supports) per m ²	Full duty less the greater of 25% or 35c	A/S.0001
		02.00	45	Woven fabrics of man-made filament yarn, including woven fabrics of monofil or strip, for the upholstery of furniture	Full duty less 20%	A/S.0001
	5407.42	01.06	66	Woven fabrics containing 85 per cent or more by mass of filaments of nylon or other polyamides, dyed, for the manufacture of sleeping bags	Full duty less 20%	A/S.0001
	5407.44	01.06	62	Woven fabrics containing 85 per cent or more by mass of filaments of nylon or other polyamides, printed, for the manufacture of sleeping bags	Full duty less 20%	A/S.0001
	52.08	01.04	49	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100/gm ² but not exceeding 200 g/m ² in rolls of a width of 200 cm or more, in such quantities, at such a times and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of goods classifiable in tariff heading 94.04	Full duty	A/S.0038
	5208.23	01.06	69	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100/gm ² but not exceeding 200 g/m ² , bleached, with a 3-thread or 4-thread twill, including cross twill and with a thread count of 78 threads per cm ² or more, in rolls with a width of 160 cm or more, for the manufacture of goods classifiable in tariff subheading 9404.30 and 9404.90	Full duty	A/S.0038
	5208.33	01.06	66	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 100/gm ² but not exceeding 200 g/m ² , dyed, with a 3-thread or 4-thread twill, including cross twill and with a thread count of 78 threads per cm ² or more, in rolls with a width of 160 cm or more, for the manufacture of goods classifiable in tariff subheading 9404.30 and 9404.90	Full duty	A/S.0038
	52.09	01.04	45	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass exceeding 200 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such a times and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of goods classifiable in tariff heading 94.04	Full duty	A/S.0038
	52.10	01.04	42	Woven fabrics of cotton, containing less than 85 per cent of cotton, mixed mainly or solely with man-made fibres of a mass not exceeding 200 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such a times and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of goods classifiable in tariff heading 94.04	Full duty	A/S.0038

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
320.02	54.07	01.04	44	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04, in rolls of a width of 160 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of goods classifiable in tariff heading 94.04	Full duty	A/S.0038
	54.08	01.00	47	Woven fabrics of man-made filament yarn, for the manufacture of padded, stuffed or fitted furnishings (excluding mattresses and mattress supports) per m ²	Full duty less the greater of 25% or 35c	A/S.0001
		02.00	41	Woven fabrics of man-made filament yarn, including woven fabrics of monofil or strip, for the upholstering of furniture	Full duty less 20%	A/S.0001
	55.13	01.04	42	Woven fabrics of synthetic fibres, containing less than 85 per cent by mass, mixed mainly or solely with cotton, of a mass not exceeding 170 g/m ² , in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of goods classifiable in tariff heading 94.04	Full duty	A/S.0038
	55.12	01.00	47	Woven fabrics of man-made staple fibres, for the upholstering of furniture	Full duty less 20%	A/S.0001
	55.13	01.00	43	Woven fabrics of man-made staple fibres, for the upholstering of furniture	Full duty less 20%	A/S.0001
	55.14	01.00	45	Woven fabrics of man-made staple fibres, for the upholstering of furniture	Full duty less 20%	A/S.0001
		01.04	49	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170 g/m ² , dyed or printed, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty	A/S.0049
	55.15	01.00	46	Woven fabrics of man-made staple fibres, for the upholstering of furniture	Full duty less 20%	A/S.0001
55.16	01.00	42	Woven fabrics of man-made staple fibres, for the upholstering of furniture	Full duty less 20%	A/S.0001	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION		
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION	
320.02	58.01	01.00	47	Woven pile fabrics and chenille fabrics (excluding terry towelling or similar terry fabrics of cotton, falling within heading No. 58.02 of Schedule No. 1 and fabrics falling within heading No. 58.06 of Schedule No. 1) for the upholstering of furniture	Full duty less 20%	A/S.0001	
	58.02	01.00	43	Terry towelling and similar terry fabrics, of cotton, for the upholstering of furniture	Full duty less 20%	A/S.0001	
	58.11	01.00	41	Woven fabrics of man-made filament yarn, for the manufacture of padded, stuffed or fitted furnishings (excluding mattresses and mattress supports)	Full duty less the greater of 25% or 35c per m ²	A/S.0001	
			02.00	46	Woven fabrics of man-made filament yarn, including woven fabrics of monofil or strip, for the upholstering of furniture	Full duty less 20%	A/S.0001
			03.00	40	Other woven fabrics of cotton, for the upholstering of furniture	Full duty less 20%	A/S.0001
			04.00	45	Woven fabrics of staple fibres, for the upholstering of furniture	Full duty less 20%	A/S.0001
	59.03	01.04	42	Textile fabrics impregnated, coated, covered or laminated with plastics	Full duty less 20%	A/S.0001	
	59.06	01.04	41	Rubberised textile fabrics	Full duty	A/S.0001	
	59.07	01.04	48	Textile fabrics otherwise impregnated, coated or covered	Full duty	A/S.0001	
	60.01	01.00	40	Knitted fabrics of strip of paper and polyamide fibre material for the manufacture of motor vehicle seat cushions	Full duty	A/S.0001	
			02.00	45	Knitted or crocheted fabric, not elastic nor rubberised, for the upholstering of furniture	Full duty less 20%	A/S.0001
			60.02	01.00	47	Knitted fabrics of strip of paper and polyamide fibre material for the manufacture of motor vehicle seat cushions	Full duty
	02.00	41	Knitted or crocheted fabric, not elastic nor rubberised, for the upholstering of furniture		Full duty less 20%	A/S.0001	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
320.02	83.08	01.04	40	Eyelets and rings and other metal fittings, for innerspring mattresses	Full duty	A/S.0049
320.03		Industry: Brooms, brushes and paint rollers				
320.03	39.16	01.04	42	Monofilament of which any cross-sectional dimension exceeds 1 mm, of plastics, for the manufacture of brooms and brushes	Full duty	A/S.0001
	54.04	01.04	42	Synthetic monofilament of 67 dtex or more and of which no cross-sectional dimension exceeds 1 mm, for the manufacture of brooms and brushes	Full duty less 6%	A/S.0001
	5801.10	01.06	66	Woven pile fabrics and chenille fabrics, of wool or fine animal hair, for the manufacture of rollers for paint rollers	Full duty less 11%	A/S.0001

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
320.04	Industry: Sports goods and games requisites					
320.04	39.19	01.04	43	Self-adhesive plates, sheets film, foil, tape, strip and other flat shapes, of plastics, for the manufacture of rugby, soccer and similar balls	Full duty	A/S.0001
	40.07	01.04	46	Vulcanised rubber thread, for the manufacture of golf balls	Full duty	A/S.0001
	41.00	01.02	24	Leather, for the manufacture of balls and boxing gloves	Full duty	A/S.0001
	5404.1	01.05	57	Synthetic monofilament of 67 dtex or more and of which no cross-sectional dimension exceeds 1 mm (excluding elastomeric filament), for use in the manufacture of artificial turf classifiable in tariff subheading 9506.99.20	Full duty	A/S.0043
	5404.90	01.06	60	Strip and the like of synthetic textile materials of an apparent width not exceeding 5mm for the use in manufacture of artificial turf classifiable in tariff heading 9506.99.20	Full duty	A/S.0043
	5407.20	01.06	69	Woven fabrics obtained from strip and the like, of a width exceeding 350 cm, for use in the manufacture of artificial turf classifiable in tariff subheading 9506.99.20	Full duty	A/S.0043
	5512.19	01.06	61	Woven fabrics containing 85 per cent or more by mass of polyester staple fibres (excluding unbleached or bleached fabric), of a width exceeding 350 cm, for use in the manufacture of artificial turf classifiable in tariff subheading 9506.99.20	Full duty	A/S.0043
	56.03	01.04	45	Nonwovens, impregnated, coated, covered or laminated with polyurethane, for the manufacture of rugby, soccer and similar balls	Full duty	A/S.0001
	59.03	01.04	46	Textile fabrics, impregnated, coated, covered or laminated with plastics, for the manufacture of rugby, soccer and similar balls	Full duty	A/S.0001
	59.07	01.04	41	Textile fabrics, otherwise impregnated as with plastics, coated, covered or laminated, for the manufacture of rugby, soccer and similar balls	Full duty	A/S.0001
320.05	Industry: Toys					
320.05	39.04	01.04	49	Vinyl chloride compounds, for the manufacture of dolls or slush moulded toys	Full duty less 6%	A/S.0049
	54.02	01.04	43	Yarn of man-made filaments, for the manufacture of dolls	Full duty	A/S.0049
	60.01	01.04	45	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted	Full duty	A/S.0001

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
320.06		Industry: Swimming pools and paddling pools					
320.06	3920.43	01.06	69	Plates, sheets, film, foil and strip, of polymers of vinyl chloride (PVC), containing by mass not less than 6 per cent of plasticisers, of a thickness of 0,25mm or more but not exceeding 0,6mm, for the manufacture of collapsible swimming pools and paddling pools	Full duty	A/S.0001	
320.07		Industry: Slide fasteners					
320.07	54.04	01.04	41	Synthetic monofilament of 67 dtex or more and of a cross-sectional dimension of 0,3 mm or more but not exceeding 1mm	Full duty less 6%	A/S.0001	
	54.05	01.04	46	Artificial monofilament of 67 dtex or more and of a cross-sectional dimension of 0,3 mm or more but not exceeding 1mm	Full duty less 12%	A/S.0001	
	74.09	01.04	47	Copper strip, of a thickness exceeding 0,15 mm and a width not exceeding 30,5 mm	Full duty	A/S.0001	
320.09		Industry: Typewriter or similar ribbons, linked or otherwise prepared for giving impressions, whether or not on spools or in cartridges					A/S.0001
320.09	3921.90	01.06	62	Plates, sheets, film, foil and strip, of a width exceeding 300mm of polymers of ethylene coated with carbon	Full duty	A/S.0001	
	3923.40	01.06	69	Spools, cassettes, cores and similar supports, of plastics	Full duty	A/S.0001	
	54.07	01.04	42	Woven fabrics of filaments of nylon or other polyamides	Full duty	A/S.0001	
	5806.3	01.05	58	Narrow woven fabrics (excluding goods of heading No. 58.07)	Full duty	A/S.0001	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
320.10		Industry: Christmas tree decorations and similar articles for Christmas festivities				
320.10	39.04	01.04	48	Metallised vinyl chloride polymers or copolymers	Full duty	A/S.0049
	39.20	01.04	41	Metallised vinyl chloride polymers or copolymers	Full duty	A/S.0049
	39.21	01.04	48	Metallised vinyl chloride polymers or copolymers	Full duty	A/S.0049
	71.17	01.04	43	Small articles of a value for duty purposes not exceeding 7c each and charms, for the manufacture of Christmas stockings and Christmas crackers	Full duty	A/S.0049
320.11		Industry: Lamps and lighting fittings, illuminated signs, illuminated name-plates and the like				
320.11	76.06	01.04	42	Aluminium plates, sheets and strip, of a thickness exceeding 0,2mm but not exceeding 1,2 mm, whether or not in coils, containing by mass, 99,7 per cent or more of aluminium, anodised, for the manufacture of reflectors for lighting fittings of subheading No.9405.99	Full duty	A/S.0001
320.12		Industry: Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material				
320.12	3919.10	01.06	66	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of polymers of propylene, in rolls of a width not exceeding 200mm, for the manufacture of disposable napkins for babies	Full duty	A/S.0038
	3920.10	01.06	63	Other plates, sheets, film, foil and strip of polymers of ethylene, of a thickness exceeding 0,012 mm but not exceeding 0,06 mm, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, for the manufacture of disposable napkins for babies	Full duty	A/S.0038
	3920.20	01.06	60	Other plates, sheets, film, foil, and strip, of polymers of propylene, of a thickness exceeding 0,012 mm or more but not exceeding 0,06mm, not heat shrinkable, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, for the manufacture of disposable napkins for babies	Full duty	A/S.0038

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
320.12	5404.11	01.06	65	Synthetic monofilament, elastomeric, of 67 dtex or more and of which no cross-sectional dimension exceeds 1 mm, for the manufacture of disposable napkins for babies	Full duty	A/S.0038
	54.07	01.04	48	Woven fabrics consisting of a scrim of polyamide monofilament yarns and an appliqué of man-made fibres, of a mass not exceeding 20 g/m ² , for the manufacture of sanitary pads	Full duty less 15%	A/S.0038
	5603.1	01.05	52	Nonwovens of man-made filaments, whether or not impregnated, coated, covered or laminated, of a mass not exceeding 150 g/m ² , for the manufacture of disposable napkins for babies, at such times in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty	A/S.0038
	5603.9	01.05	50	Nonwovens (excluding those of man-made filaments), whether or not impregnated, coated, covered or laminated, of a mass not exceeding 150 g/m ² , for the manufacture of disposable napkins for babies, at such times in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty	A/S.0038
	58.11	01.04	49	Woven fabrics consisting of a scrim of polyamide monofilament yarns and an appliqué of man-made fibres, of a mass not exceeding 20 g/m ² , for the manufacture of sanitary pads	Full duty less 15%	A/S.0038
		5903.90	67	Textile fabrics impregnated, coated, covered or laminated with plastics [excluding fabrics impregnated, coated, covered or laminated with poly (vinyl chloride) and polyurethane], of a mass less than 200g/m ² , for the manufacture of disposable napkins for babies	Full duty	A/S.0038
321.00	GENERAL					
321.01	<u>Industry: Materials for General Industrial Purposes</u>					
321.01	28.00	01.02	26	Inorganic chemicals (excluding chrome oxide green, titanium oxide, zinc oxide, tin oxide, iron oxide, zinc chromate, lead chromate, barium chromate and strontium chromate), for use as pigments or colours	Full duty	A/S.0049
	32.05	01.00	40	Colour lakes	Full duty	A/S.0001
	32.06	01.04	46	Other colouring matter and preparations (excluding those based on titanium dioxide, chrome oxide green, zinc chromate, lead chromate, barium chromate or strontium chromate)	Full duty	A/S.0001

SCHEDULE 3/PART 2

GOODS USED IN THE MANUFACTURE OF OTHER GOOD FOR EXPORT

NOTES:

1. Goods cleared in terms of this Part (excluding goods cleared under rebate item 360.01) or goods processed or manufactured from such cleared goods may not be diverted for consumption in the Republic without prior approval from the Commissioner.
A/S.0001
2. Liability for the duty on any goods allowed in terms of this Part will cease upon production of documentary evidence that such goods were exported, that proper clearance was made, or that the goods were transferred in terms of the provisions of rule 75.11.
A/S.0001
3. All transactions in connection with this Part shall be entered in a separate rebate stock record.
A/S.0001
4. Processed or manufactured goods (excluding those processed or manufactured in terms of rebate item 360.01) may not be packed and exported without official supervision unless the Regional Manager's permission has been obtained and the registrant must notify the Regional Manager of his or her intention to pack and export such goods.
A/S.0001
5. The processed or manufactured goods (excluding those processed or manufactured in terms of rebate item 360.01) must be stored in a rebate store separately from the goods cleared in terms of Part 1 of this Schedule, until the requirements referred to in Note 2 have been complied with.
A/S.0001
6. The rebate item, in terms of which the raw material was imported, must be reflected in the field "Rebate Item" on the export bill of entry.
A/S.0001
7. In case where the registered manufacturer is not the exporter of the processed or manufactured goods, the exporter or any party dealing with such processed or manufactured goods must also register in terms of this Part and comply with all the requirements thereof.
A/S.0001

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
334.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES					A/S.0001	
334.01		Industry: Preparations of vegetables, fruit, nuts or other parts of plants					A/S.0001
334.01	08.11	01.04	40	Pulp, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter, for the manufacture of blackberry, black-currant and raspberry jams	Full duty	A/S.0001	
	08.12	01.04	47	Pulp, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions) but unsuitable in that state for immediate consumption, for the manufacture of black-berry, black-currant and raspberry jams	Full duty	A/S.0001	
	20.08	01.04	47	Pulp, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included, for the manufacture of blackberry, black-currant and raspberry jams	Full duty	A/S.0001	
343.00	ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE					A/S.0001	
343.07		Industry: Glass and glassware					A/S.0001
343.07	3208.90	01.06	63	Paints, for the manufacture of mirrors	Full duty	A/S.0001	
	38.24	01.04	42	Chemical products and preparations of the chemical or allied industries, for the manufacture of mirrors	Full duty	A/S.0001	
390.00	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS					A/S.0001	
390.01		Industry: Medical, surgical, scientific, optical and photographic instruments					A/S.0001
390.01	39.01	01.04	47	Polymers of ethylene, in primary forms, for the manufacture of disposable hypodermic syringes of plastics, of subheading No. 9018.31	Full duty	A/S.0001	

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
390.01	39.02	01.04	43	Polymers of propylene, in primary forms, for the manufacture of disposable hypodermic syringes of plastics, of subheading No. 9018.31	Full duty	A/S.0001
	3921.19	01.04	63	Plates, sheets, film, foil and strip, of cellular plastics(excluding those of poly ethylene terephthalates, other condensation, poly condensation, poly-addition products and polymers of ethylene) for the manufacture of disposable hypodermic syringes of plastics, of subheading No. 9018.3	Full duty	A/S.0001
	9018.32	01.04	64	Tubular metal needles, for the manufacture of disposable hypodermic syringes of plastics of subheading No. 9018.31	Full duty	A/S.0001
392.00	MISCELLANEOUS MANUFACTURED ARTICLES					
392.01		Industry: Upholstered furniture				
392.01	41.00	01.04	49	Leather	Full duty	A/S.0001
	50.00	01.01	28	Deleted with effect from 15.02.2013		A/S.0049
	51.00	02.02	25	Woven fabrics of wool or animal hair	Full duty	A/S.0049
	52.00	03.02	23	Woven fabrics of cotton	Full duty	A/S.0049
	53.00	04.02	21	Woven fabrics of other vegetable textile fibres	Full duty	A/S.0049
	54.00	05.02	23	Woven fabrics of man-made filaments	Full duty	A/S.0049
	55.00	06.02	28	Woven fabrics of man-made staple fibres	Full duty	A/S.0049
	58.00	07.02	23	Special woven fabrics	Full duty	A/S.0049
	59.00	08.02	21	Impregnated, coated, covered or laminated woven textile fabrics	Full duty	A/S.0049
	60.00	01.01	22	Deleted with effect from 15.02.2013		A/S.0049

SCHEDULE NO.4

GENERAL REBATES OF CUSTOMS DUTIES

PART 1

SPECIFIC REBATES OF CUSTOMS DUTIES

ITEM	DESCRIPTION	PAGE
403.00	Importation by international organisations	1260
405.00	Goods for cultural, educational, charitable, welfare or youth organisations or purposes	1260
406.00	Goods for heads of state, diplomatic and other foreign representatives	1262
407.00	Goods imported by immigrants, tourists, returning residents and other passengers, for their personal use	1266
408.00	Other personal rebates of duty	1271
409.00	Re-imported goods	1272
410.00	Goods for industrial or commercial purposes	1276
411.00	Miscellaneous rebates	1278
412.00	General rebates	1279
414.00	Imported goods admitted under rebate of duty for consumption or use at an international sporting event approved by the minister, when imported and entered by the controlling body of a participating visiting team, a team doctor, an official sponsor of the event or the host of the event on behalf of a participating visiting team	1279

PART 2

TEMPORARY REBATES OF CUSTOMS DUTIES

ITEM	DESCRIPTION	PAGE
460.00	Temporary rebates of customs duties	

PART 3

GOODS TEMPORARILY ADMITTED UNDER REBATE OF CUSTOMS DUTIES

ITEM	DESCRIPTION	PAGE
470.00	Goods temporarily admitted for processing, repair, cleaning or reconditioning	1153

PART 4

GOODS TEMPORARILY ADMITTED FOR SPECIFIC PURPOSES

ITEM	DESCRIPTION	PAGE
480.00	Goods temporarily admitted for specific purposes	1329

PART 5

GOODS TEMPORARILY ADMITTED SUBJECT TO EXPORTATION IN THE SAME STATE

ITEM	DESCRIPTION	PAGE
490.00	Goods temporarily admitted subject to exportation in the same state	1334

PART 6

**IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR USE IN SPECIFIED ACTIVITIES
IN THE CUSTOMS CONTROLLED AREA ("CCA") CONTEMPLATED IN SECTION 21A**

ITEM	DESCRIPTION	PAGE
490.00	Goods admitted under rebate of duty for use in specified activities in the CCA	1339

SCHEDULE NO.4

GENERAL REBATES OF CUSTOMS DUTIES AND FUEL LEVY

NOTES:

1. The goods specified in Column II of this Schedule shall, subject to the provisions of Section 81 be admitted under rebate of the ordinary customs duty specified in Parts 1 and 2 of Schedule No.1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in Column III of this Schedule in respect of those goods. **A/S.0001**
2. Unless the context otherwise indicates, Notes A, C and H of the General Notes to Schedule No.1 and the section and chapter notes in the said Schedule shall mutatis mutandis apply to this Schedule. **A/S.0001**
3. Notes 3 and 5 to Schedule No.3 shall mutates mutandis apply in respect of any expression relating to the extent of any rebate in Column III or reference to a tariff heading in this Schedule. **A/S.0001**
4. For the purposes of this Schedule, the expression "effective rate of duty" means the duty calculated according to a unit of quantity expressed as a percentage of the value for duty purposes. **A/S.0001**
5. Deleted with effect from 2014 **A/S.0001**

PART 1

SPECIFIC REBATE OF CUSTOMS DUTIES

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
403.00	IMPORTATIONS BY INTERNATIONAL ORGANISATIONS					
403.01		For use by the war graves commission				A/S.0049
403.01	00.00	01.00	07	Building material, worked monumental building stone and articles thereof, tools and stores, for use by the Commonwealth War Graves Commission and similar international organisations	Full duty	A/S.0035
405.00	GOODS FOR CULTURAL, EDUCATIONAL, CHARITABLE ,WELFARE OR YOUTH ORGANISATIONS OR PURPOSES					
405.01		Goods for approved institutions or bodies:				
405.01	00.00	02.00	06	Goods (excluding motor vehicles) of any description, for use in the advancement of journalism, forwarded unsolicited and free to institutions or bodies whose main purpose is the advancement of journalism	Full duty	A/S.0001
405.04		Goods for disabled persons or for the upliftment of indigent persons:				
405.04	00.00	01.00	07	Goods (excluding motor vehicles) specially designed for use by persons with physical or mental defects, subject to the production of a certificate from an official of the Resource and Rehabilitation for the Blind, Ramotswa Society for the Deaf, the Camphill Community Rankoromane for Mental Health, the National Council for the Physically Disabled in Botswana or the Botswana National Council Epilepsy league or of a body which is affiliated to the Council or League concerned, that such goods are for use exclusively by such handicapped persons, such certificate being endorsed by the Permanent Secretary, Ministry of Trade and Industry that such or similar goods are not ordinarily nor satisfactorily made in Botswana	Full duty	A/S.0035
		02.00	01	Machines, implements and materials for use in the manufacture of goods by persons with physical or mental defects, subject to the production of a certificate from an official of the Resource and Rehabilitation Centre for the Blind, Ramotswa Society for the deaf the Botswana National Council for the Physically Disabled in Botswana or the Botswana National Council Epilepsy League or a body which is affiliated to the Council or league concerned, that such machines, implements and materials are for the exclusive use by such handicapped persons, such certificate being endorsed by the Permanent Secretary, Ministry of Trade and Industry that such or similar goods are not ordinarily nor satisfactorily manufactured in Botswana .	Full duty	A/S.0035

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
405.04	00.00	04.00	00	Goods (excluding clothing) forwarded unsolicited and free to any welfare organisation registered in terms of the Societies Act Cap 18:01, entered in terms of a specific permit issued by the Permanent Secretary, Ministry of Trade and Industry, for distribution free of charge by such organisation	Full duty	A/S.0001
		05.00	05	Goods (excluding clothing) forwarded unsolicited and free to any welfare organisation registered in term of the Societies Act Cap 18:01, entered in terms of a specific permit issued by the Permanent Secretary, Ministry of Trade and Industry, for the official use by such organisation	Full duty	A/S.0001
		06.00	09	Goods (excluding foodstuffs and clothing) forwarded free, as a donation, to any educational organisation, hospital (including a clinic), welfare organisation, religious organisation or sporting organisation, in such quantities and under such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit and the Permanent Secretary is satisfied that the issuing of such permit will not have a detrimental effect on local customs industry within the common customs area: Provided that the applicant and anybody responsible for the distribution have furnished an undertaking that :- (a) such goods are for use by the organisation or for free distribution; (b) such goods will not be sold, leased, hired or otherwise disposed of for gain without the duty which has been rebated being paid to the Commissioner; and (c) no donation or other counter-performance may be accepted by anybody in respect of such goods	Full duty	A/S.0001
405.05	Goods for religious instruction or purposes:					
405.05	00.00	01.00	09	Altars, fonts, lecterns, pulpits, church decorations, vestments and other appointments (excluding furniture), for use by a religious body	Full duty less the duty in Section B of Part 2 of Schedule No.1	A/S.0001
	85.19	01.04	42	Apparatus, capable of sound reproduction only, manually operated, whether or not also suitable for use with batteries, entered for use by a religious body for religious instruction	Not exceeding the duty in Section B of Part 2 of Schedule No.1	A/S.0049

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
406.01		Goods for heads of state				A/S.0049
406.01	00.00	01.00	09	Goods for the personal or official use by the President and his family	Full duty	A/S.0001
406.02		Goods for diplomatic missions and diplomatic representatives accredited to diplomatic missions				A/S.0049
406.02	00.00	01.00	00	Goods for the official use by a diplomatic mission and goods for the personal or official use by diplomatic representatives accredited to a diplomatic mission and members of their families	As determined and approved by the Permanent Secretary, Ministry of Foreign Affairs and International Cooperation in respect of Note 1	A/S.0035
406.03		Goods for other approved foreign representatives (excluding those of rebate item 406.05)				A/S.0049
406.03	00.00	01.00	02	Goods for the personal or official use by members, agents, officers, delegates or permanent representatives of, to or with an organisation or institution, and the members of their families	As determined and approved by the Permanent Secretary, Ministry of Foreign Affairs and International Cooperation in respect of Note 1	A/S.0035

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
406.05		Goods for consular missions, consular representatives accredited to consular missions and foreign representatives (excluding those in rebate items 406.02 and 406.03)				A/S.0049
406.05	00.00	01.00	06	Goods for the official use by a consular mission and goods for the personal or official use by consular representatives accredited to a consular mission and foreign representatives (excluding those referred to in rebate items 406.02 and 406.03), and members of their families	As determined and approved by the Permanent Secretary, Ministry of Foreign Affairs and International Cooperation in respect of Note 1	A/S.0035
406.06		Stationery, uniforms and appointments for honorary consular officers				A/S.0049
406.06	00.00	01.00	08	Stationery, uniforms and appointment for the official use by a consular post headed by a honorary consular officer	Full duty	A/S.0001
406.07		Goods imported by administrative and technical representatives accredited to diplomatic or consular missions				A/S.0049
406.07	00.00	01.00	09	Goods (excluding food, drink and tobacco in any form) imported by administrative and technical representatives accredited to diplomatic or consular missions, on their first entry on appointment by their governments, for their personal or official use, provided the said goods are imported with the approval of the Permanent Secretary, Ministry of Foreign Affairs and International Cooperation	Full duty	A/S.0035

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D		
407.00				<p>9. If a person contravenes any provision of this Act or any other law relating to the importation of goods, the Commissioner General may refuse to grant any rebate of duty provided for in rebate item 407.02.</p> <p>10. For the purposes of rebate item 407.04/87.00/01.00 the vehicle in question shall not be deemed to be personally owned and used personally by the importer, unless such importer was, at all reasonable times, personally present at the place where the vehicle was used by him, and the importer shall be deemed to have used that vehicle from the date on which he took physical delivery of the vehicle until the date on which the vehicle was delivered by him to the shipper or the agent for the purpose of shipment or dispatch. Where a vehicle is imported on its own wheels the date of shipment or dispatch shall be the date the vehicle leaves the country where it was so owned and used en route to Botswana.</p> <p>11. For the purposes of rebate item 407.04, the importer shall, if he is absent for a continuous period of longer than 3 months from the place where the vehicle is usually used in Botswana, not to be deemed to have imported the vehicle for his personal or own use, and the duty as determined by the Commissioner General shall be payable from the date of such absence.</p> <p>12. The rebate of duty specified in rebate item 407.04 shall only be allowed once per family during a period of 3 years.</p> <p>13. Any entry under rebate item 407.04 shall be supported by a duly completed form CE 101.</p> <p>14. Any entry under rebate item 407.06 shall be supported by a duly completed form CE 101.</p>	<p>A/S.0049</p> <p>A/S.0049</p> <p>A/S.0049</p> <p>A/S.0049</p> <p>A/S.0049</p> <p>A/S.0049</p>
407.01		Personal effects, sporting and recreational equipment, new or used:			A/S.0001
407.01	00.00	00.00	06	Imported either as accompanied or unaccompanied passengers' baggage by non-residents of Botswana for their own use during their stay in Botswana	Full duty A/S.0049
		02.00	00	Exported by residents of Botswana for their own use while abroad and subsequently re-imported either as accompanied or unaccompanied passengers' baggage by such residents	Full duty A/S.0049

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
407.02		Goods imported as accompanied passenger's baggage, including goods obtained at a licensed inbound duty and tax free shop either by non-residents or residents of the Botswana and cleared at the place where such persons disembark or enter Botswana				A/S.0007
407.02	00.00	01.00	08	New or used goods, of a total value not exceeding UA5 000 per person	Full duty	A/S.0027
		02.00	02	Additional goods, new or used, of a total value not exceeding UA20 000 per person	Full duty less 20%	A/S.0027
	22.00	01.02	21	Wine not exceeding 2 litres per person	Full duty	A/S.0049
		02.02	6	Spirituos and other alcoholic beverages, a total quantity not exceeding 1 litre per person	Full duty	A/S.0049
	24.02	01.04	42	Cigarettes not exceeding 200 and cigars not exceeding 20 per person	Full duty	A/S.0049
	24.03	01.04	49	250 g cigarette or pipe tobacco per person	Full duty	A/S.0049
	33.03	01.04	48	Perfumery not exceeding 50 ml and toilet water not exceeding 250 ml per person	Full duty	A/S.0049

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
407.06		Household effects and other articles for own use				A/S.0049
407.06	00.00	01.00	05	Household furniture, other household effects and other removable articles, including equipment necessary for the exercise of the calling, trade or profession of the person, other than industrial, commercial or agricultural plant and excluding motor vehicles, alcoholic beverages and tobacco goods, the bona fide property of a natural person (including a returning resident of Botswana after an absence of 6 months or more) and members of his or her family, imported for own use on change of his or her residence to Botswana: Provided these goods are not disposed of within a period of 6 months from the date of entry	Full duty	A/S.0001
408.00	OTHER PERSONAL REBATES OF DUTY					
408.01		Cups, medals and other trophies				A/S.0049
408.01	00.00	01.00	03	Cups, medals and other trophies, awarded abroad to any person, and imported by him or on his behalf, and such articles imported for presentation: (i) As prizes at public exhibitions or shows, at public examinations or examinations in any educational institution, or for skill or sport in public competition or competition in any educational institution; (ii) As prizes for target shooting by air, military, naval or police forces; or (iii) For bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning, science, or for honourable or meritorious public services	Full duty	A/S.0001 A/S.0001 A/S.0001
408.03		Articles imported by foreign governments for official use				A/S.0049
408.03	00.00	01.00	07	Articles of food or drink imported by officials (not being officials referred to in item 406.00) of any foreign government for official use at international exhibitions, provided such government grants equivalent privileges to officials of Botswana	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D		
409.00				<p>7. For the purposes of rebate item 409.07 -</p> <p>(a) "compensating products" means the products obtained abroad during or as a result of the manufacturing, processing or repair of the goods temporarily exported for outward processing; and</p> <p>(b) "Temporarily exported for outward processing" means the customs procedure whereby goods which may be disposed of without customs restriction, are temporarily exported for manufacturing, processing or repair abroad and then re-imported.</p>	<p>A/S.0049</p> <p>A/S.0049</p> <p>A/S.0049</p>
409.01		Re-exported goods returned without having been subjected to any process of manufacture or manipulation			A/S.0049
409.01	00.00	01.00	00	<p>Imported goods (including packing containers) re-exported and thereafter returned to or brought back by the exporter or any other party, without having been subjected to any process of manufacture or manipulation</p>	<p>Full duty less amount of any rebate, refund and drawback granted previously</p> <p>A/S.0001</p>
409.02		Exported goods returned without having been subjected to any process of manufacture or manipulation			A/S.0049
409.02	00.00	01.00	02	<p>Goods (including packing containers) produced or manufactured in Botswana, exported there from and thereafter returned to or brought back by the exporter or any other party, without having been subjected to any process of manufacture or manipulation (excluding excisable goods exported ex an excise warehouse)</p>	<p>Full duty less amount of any rebate, refund and drawback granted previously</p> <p>A/S.0001</p>

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
409.04		Imported or locally manufactured articles sent abroad for processing or repair				A/S.0049
409.04	00.00	01.00	06	Imported or locally manufactured articles sent abroad for processing or repair, provided they are exported under excise supervision, retain their essential character, are returned to the exporter, no change of ownership having taken place, and can be identified on re-importation	Full duty less amount of any rebate, refund and drawback granted previously and less the duty on the cost of processing or repair	A/S.0001
409.05		Used rock drill bits returned to the original exporter				A/S.0049
409.05	82.07	01.04	43	Used rock drill bits returned to the original exporter, for recovery of the diamond content	Full duty less amount of any rebate, refund and drawback granted previously	A/S.0001
409.06		Excisable goods exported ex an excise warehouse and thereafter returned				A/S.0049
409.06	00.00	01.00	09	Excisable goods exported ex an excise warehouse and thereafter returned to or brought back by the exporter, without having been subjected to any process of manufacture or manipulation and without a permanent change in ownership having taken place	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D		
409.07		Compensating products obtained from goods temporarily exported for outward processing			A/S.0049
409.07	00.00	01.00	01	<p>Compensating products (excluding goods liable to the duties specified in Part 2 of Schedule No. 1) obtained abroad from goods temporarily exported for outward processing, in terms of a specific permit issued by the Permanent Secretary, Ministry of Trade and Industry provided :-</p> <p>(i) the specific permit is obtained before the temporary exportation of the goods;</p> <p>(ii) if the ownership of the compensating products is transferred prior to entry for customs purposes, such goods are entered in the name of the person who exported the goods; and</p> <p>(iii) Any additional conditions which may be stipulated in the said permit are complied with.</p>	<p>Full duty less amount of any rebate, refund and drawback granted previously, and less the duty on the cost of manufacture, processing or repair</p> <p>A/S.0001</p>
410.00	GOODS FOR INDUSTRIAL OR COMMERCIAL PURPOSES				
410.00				<p>NOTES:</p> <p>1. Admission under rebate of duty of any goods specified in rebate item 410.03/00.00/01.00 shall be subject to the provisions of regulations 62 to 68</p> <p>2. The rebate of duty specified in item 410.04 shall only be allowed –</p> <p>(a). Once per person during a period of 30 days</p> <p>(b). If the goods are of SADC or SACU origin; and</p> <p>(c). If the total combined net mass of the goods classifiable in tariff heading 99.01 does not exceed 25kg.</p> <p>3. The person declaring goods in terms of item 410.04 shall, in addition to these Notes, comply with the requirements of section 14, the rules for that section, any form for declaring goods and the directives issued by the Commissioner General relating to such goods available at the BURS office where the person enters or leaves Botswana.</p>	<p>A/S.0001</p> <p>A/S.0001</p> <p>A/S.0040</p> <p>A/S.0040</p> <p>A/S.0040</p> <p>A/S.0040</p> <p>A/S.0040</p>

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION		
410.03		Goods for manufacturing or commercial purposes:			
410.03	00.00	01.00	05	Wooden cases, unassembled, empty containers, and materials (excluding nails) for use in the construction thereof, for use in the packing of mineral oil products	Full duty A/S.0001
		03.00	04	Master models, spotting masks and the like, for use in the preparation of punches or dies for pressing motor vehicle body components	Full duty A/S.0001
		04.00	09	Goods in such quantities and at such times as the Commissioner General may allow by specific permit for the manufacture of three-wheeled invalid carriages of heading No. 87.13	Full duty A/S.0001
	27.10	01.04	42	Base oils for lubricating oil (excluding such oils manufactured by the re-refining of used lubricating oil or other used oil), for use in the manufacture of prepared lubricating oils in Botswana	0,22 c/l A/S.0049
	34.02	01.04	42	Prepared spreaders, wetting agents and stickers, for use with agricultural insecticides or herbicides	Full duty A/S.0049
	87.00	01.02	23	Not exceeding two assembled motor vehicles per model manufactured under rebate items 317.04 and 317.07, entered as prototypes for use exclusively in the development or manufacture of new models, subject to a permit issued by the Customs Manager and any additional conditions he may impose in each case: Provided that the prototypes are not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of two years from the date of entry under this item: Provided further that any one of the foregoing acts with such vehicles within a period of two years from the date of entry in terms of this item shall render such vehicles liable to payment of duty	Full duty A/S.0049
410.04		Handmade articles for commercial purposes			
410.04	99.01	01.04	42	Leather or imitation leather articles	Full duty A/S.0040
		02.04	47	Wooden articles	Full duty A/S.0040
		03.04	41	Plaits and similar products of plaiting materials; basketwork, wickerwork and other articles, made directly to shape from plaiting materials	Full duty A/S.0040

I REBATE ITEM	II			DESCRIPTION	III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D			
410.04	99.01	04.04	46	Plastic articles	Full duty	A/S.0040
		05.04	40	Textile articles	Full duty	A/S.0040
		06.04	45	Stone articles	Full duty	A/S.0040
		07.04	45	Glass articles	Full duty	A/S.0040
		08.04	44	Base metal articles	Full duty	A/S.0040
411.00	MISCELLANEOUS REBATES					
411.00	38.24	01.04	40	Mixtures of mono-, di- and polyisocyanates and preparations containing isocyanates	Full duty	A/S.0001
	40.09	01.04	47	Piping and tubing, of unhardened vulcanised rubber, with an inside diameter exceeding 400 mm, reinforced and fitted with flanges, for the conveyance of mineral oil products from moored ships to shore installations	Full duty	A/S.0049
	85.01	01.04	45	Electric motors, single phase or three phase, of less than 0,75 kW, for the ringing of church bells	Full duty	A/S.0049
	85.02	01.04	41	Generator sets rated at 5 000 kVA or less, driven by electric motors, to be used for the manufacture of draglines	Full duty	A/S.0049
	87.03	01.04	45	Motor cars manufactured more than 20 years prior to the date of importation	The duty in Part 1 of Schedule No. 1 less 20%	A/S.0049

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
412.00	GENERAL REBATES					
				<p>NOTES:</p> <ol style="list-style-type: none"> 1. For the purposes of rebate item 412.03 and 412.04, the bill of entry shall be supported by an inventory of the goods and documentary proof that the said goods qualify for admission under the items concerned. 2. For the purposes of rebate item 412.07 – <ol style="list-style-type: none"> a) any offer to abandon or application to destroy any goods shall be in writing by or on behalf of the owner thereof, and shall – <ol style="list-style-type: none"> i. include the bill of entry, the invoices and other documents relating to the importation of the goods; ii. state the identifying particulars of the goods; iii. state the reason for abandonment, or if application is made for destruction the reason why destruction and not abandonment is requested; and iv. indemnify the Office against any claim by any other person, b) the owner shall be responsible for the cost of storage in and removal to the State warehouse or any place of security indicated by the Commissioner General, if such storage or removal is required by the Commissioner General, and for any other expenses, including the cost of destruction; c) goods shall be destroyed under the supervision of an officer; and d) goods in respect of which security of the duty due has been furnished to the Office shall be deemed to be under control of the office 		

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
412.01		Goods for experimental purposes				A/S.0049
412.01	00.00	01.00	06	Goods (excluding corn or grain seed), for purposes of experimenting therewith as the department controlling or supervising such experimenting may allow by specific permit	Full duty less the duty in Section B of Part 2 of Schedule No.1	A/S.0001
412.02		Nets treated with insecticides				A/S.0049
412.02	6304.91	01.06	67	Nets treated with insecticides for the control of mosquitoes, in such quantities and at such times as the Permanent Secretary, Trade and Industry after consultation with the Permanent Secretary, Health, may allow by specific permit	Full duty	A/S.0001
412.03		Used personal or household effects bequeathed				A/S.0049
412.03	00.00	01.00	03	Used personal or household effects (excluding motor vehicles) bequeathed to persons residing in Botswana	Full duty	A/S.0001
412.04		Used property of a south African resident who died outside Botswana				A/S.0049
412.04	00.00	01.00	01	Used property of a person normally resident in Botswana who died while temporarily outside Botswana	Full duty	A/S.0001
412.05		Lifesaving apparatus				A/S.0049
412.05	00.00	01.00	03	Lifesaving apparatus, including mine rescue apparatus (excluding life-jackets), and fire extinguishing equipment (excluding textile hose piping and similar tubing, with or without lining, armour or accessories of other materials)	Full duty less the duty in Section B of Part 2 of Schedule No.1	A/S.0001
412.06		Infants food				A/S.0049
412.06	00.00	01.00	05	Food, containing soya-bean concentrates, specially prepared for infants	Full duty	A/S.0001

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
412.07		Goods unconditionally abandoned to the Office by the owner or goods destroyed with the permission of the Commissioner General: Provided that the Commissioner General may decline to accept abandonment or grant permission for destruction				
412.07	00.00	01.00	07	Goods while still in an Excise warehouse or under the control of the Office(excluding goods cleared under Schedule No. 3)	Full duty less the duty paid on entry	A/S.0001
	00.00	02.00	01	Goods cleared under Schedule No.3	Full duty less the duty paid on entry	A/S.0001
	87.00	01.02	25	Motor vehicles cleared under any item of this Schedule, damaged by accident or unavoidable cause	Full duty less the duty paid on entry	A/S.0049
412.08		Dutiable goods lost in manufacturing processes in excise warehouse				A/S.0049
412.08	00.00	01.00	09	Dutiable goods lost in manufacturing processes in an Excise warehouse, subject to production of proof that such goods did not enter into consumption	Full duty	A/S.0001
412.09		Goods lost, destroyed or damaged				A/S.0049
412.09	00.00	01.00	00	<p>Goods in respect of which the customs duty, together with the fuel levy where applicable, amounts to not less than UA2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner General deems exceptional while such goods are -</p> <p>a) in any excise warehouse or in any appointed transit shed or under the control of the office;</p> <p>b) being removed with deferment of payment of duty or under rebate of duty from a place in Botswana to any other place in terms of the provisions of this Act; or</p>	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D		
412.09				<p>c) being stored in any rebate storeroom, Provided :-</p> <p>(i) no compensation in respect of the customs duty on such goods has been paid or is due to the owner by any other person;</p> <p>(ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and</p> <p>(iii) such goods did not enter into consumption</p>	
412.10		Gifts			A/S.0049
412.10	00.00	01.00	02	Bona fide unsolicited gifts of not more than two parcels per person per calendar year and of which the value per parcel does not exceed UA400 (excluding goods contained in passengers' baggage, wine, spirits and manufactured tobacco (including cigarettes and cigars) consigned by natural persons abroad to natural persons in Botswana	Full duty A/S.0001
412.11		Goods imported for the relief of distress in the cases of national disaster			A/S.0049
412.11	00.00	01.00	04	<p>Goods imported –</p> <p>a) for the relief of distress of persons in cases of famine or other national disaster;</p> <p>b) under any technical assistance agreement; or</p> <p>c) in terms of an obligation under any multilateral international agreement to which Botswana is a party:</p> <p>Provided that –</p> <p>(i) the importation of any goods under this rebate item shall be subject to a certificate issued by the Permanent Secretary, Ministry of Trade and Industry and to such other conditions as may be agreed upon by the Government of Botswana, South Africa, Lesotho, Swaziland and Namibia and</p>	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D		
412.11				(ii) goods imported under this rebate item shall not be sold or be disposed of to any party who is not entitled to any privileges under the rebate item, or be removed to the area of the Republic of South Africa, Lesotho, Swaziland or Namibia without the permission of the Permanent Secretary, Ministry of Trade and Industry	A/S.0001
412.12		Goods imported for any purposes agreed upon between the governments of South Africa, Botswana, Lesotho, Swaziland and Namibia			A/S.0049
412.12	00.00	01.00	06	<p>Goods imported for any purpose agreed upon between the Governments of Botswana, South Africa, Lesotho, Swaziland and Namibia:</p> <p>Provided that –</p> <p>(i) the provisions of this rebate item shall not apply in respect of any consignment or quantity or class of goods unless the prior approval of the Governments of Botswana, South Africa, Lesotho, Swaziland and Namibia has been obtained for the application of such provisions in respect of every such consignment or quantity or class of goods,</p> <p>(ii) the importation of any goods under this rebate item shall be subject to a certificate issued by the Permanent Secretary: Ministry of Trade and Industry and to such other conditions as may be agreed upon by the Governments of Botswana, South Africa, Lesotho, Swaziland and Namibia, and</p> <p>(iii) goods imported under this rebate item shall not be sold or disposed of to any party who is not entitled to any privileges under the rebate item, or be removed to the area of South Africa, Lesotho, Swaziland or Namibia without the permission of the Commissioner</p>	<p>Full duty</p> <p>A/S.0001</p> <p>A/S.0001</p>
412.13		Ileal bladder appliances; ostomy appliances; incontinence undergarments and similar goods:			A/S.0049
412.13	00.00	01.00	08	Ileal bladder appliances, and parts thereof; skin protective preparations for use with ostomy appliances; incontinence undergarments, including napkins (excluding babies' napkins) and incontinence pads	<p>Full duty</p> <p>A/S.0001</p>

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
412.14		Printed matter				A/S.0049
412.14	00.00	01.00	02	Printed matter (for example, air-waybills/consignment notes, passenger tickets, excess baggage tickets, exchange orders, damage and irregularity reports, baggage and cargo labels, time-tables, mass and balance documents), imported by airlines for their own use	Full duty	A/S.0001
412.16		Goods imported by refugees from African territories				A/S.0049
412.16	00.00	01.00	03	Goods of any description imported by refugees from African Territories and which are sold by the Office	Full duty	A/S.0001
412.17		Motor cars imported by refugees from African territories				A/S.0049
412.17	87.00	01.02	23	Motor cars imported by refugees from African Territories and which are disposed of by the refugee concerned, provided the prior approval of the Commissioner General has been obtained	Full duty less 20%	A/S.0001
412.21		Mechanical appliances and electrical machinery and equipment				A/S.0049
412.21	00.00	01.00	02	Machinery and mechanical appliances and electrical machinery and equipment of Chapters 84 and 85 of Schedule No. 1, which are imported in more than one consignment as a result of strikes, shutouts or other causes beyond the control of the importer and the supplier, subject to the prior approval of the Commissioner General	Not exceeding the duty in excess of the amount of duty that would have been due had the goods been imported in a single consignment	A/S.0001
412.22		Parts and materials of plastics for the manufacture of design engineering models of factories, installations and the like				A/S.0049
412.22	39.00	01.02	26	Parts and materials, of plastics, of a kind used for the manufacture of design engineering models of factories, installations and the like	Full duty	A/S.0001

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
412.23		Textile fabrics				A/S.0049
412.23	00.00	01.00	06	Textile fabrics woven from six different fibres, for testing dyestuff fastness	Full duty	A/S.0001
412.25		Imported goods produced or manufactured in the people's Republic of Mozambique				A/S.0049
412.26		Goods supplied free of charge to replace defective goods				A/S.0049
412.26	00.00	01.00	01	<p>Goods (excluding goods for upgrading) supplied free of charge to replace defective goods which are covered by a warranty agreement, provided –</p> <p>a) a copy of the bill of entry and the documents submitted in support of the bill of entry in terms of sections 39 and 40 under which the goods were originally entered for home consumption are submitted; and</p> <p>b) the goods are supplied by the original supplier; and</p> <p>c) the replaced goods are disposed of as directed by the Commissioner General</p>	Full duty	<p>A/S.0049</p> <p>A/S.0049</p> <p>A/S.0049</p> <p>A/S.0049</p>

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
412.27		Goods for upgrading, supplied free of charge to replace parts which are covered by a warranty agreement				A/S.0049
412.27	00.00	01.00	03	<p>Goods for upgrading, supplied free of charge to replace parts which are covered by a warranty agreement, provided -</p> <p>a) a specific permit issued by the Permanent Secretary, Ministry of Trade and Industry, is submitted;</p> <p>b) a copy of the bill of entry and the documents submitted in support of the bill of entry in terms of sections 39 and 40 under which the goods were originally entered for home consumption are submitted;</p> <p>c) the goods are supplied by the original supplier; and</p> <p>d) the replaced goods are disposed of as directed by the Commissioner General</p>		A/S.0001
412.28		Goods supplied by a licensee of a special excise storage warehouse licenced as duty and tax free shop				A/S.0007
412.28				<p>NOTES :</p> <p>(1).</p> <p>(a). in this item a duty and tax free shop means a duty and tax free shop as contemplated in the rules for section 21; and</p> <p>(b). any word or expression used in this item in relation to a duty and tax free shop shall have the meaning assigned thereto in such rules.</p>		A/S.0007
	00.00	01.00	05	Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers.	Full duty	A/S.0007
	00.00	02.00	08	Goods supplied by a licensee of an outbound duty and tax free shop to outbound travellers.	Full duty	A/S.0007
413.00	Deleted with effect from 15.02.2013					A/S.0049

I REBATE ITEM	II			DESCRIPTION	III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D			
414.00	IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR CONSUMPTION OR USE AT AN INTERNATIONAL SPORTING EVENT APPROVED BY THE MINISTER, WHEN IMPORTED AND ENTERED BY THE CONTROLLING BODY OF A PARTICIPATING VISITING TEAM, A TEAM DOCTOR, AN OFFICIAL SPONSOR OF THE EVENT OR THE HOST OF THE EVENT ON BEHALF OF A PARTICIPATING VISITING TEAM					A/S.0050
414.00				<p>NOTES:</p> <p>1. The event may be approved by the Minister having regard to –</p> <p>(i). the foreign participation in that event; and</p> <p>(ii). the economic impact that event may have on the country as a whole.</p> <p>2. "Official sponsor" means a sponsor of the event appointed by –</p> <p>(i). the international organiser of the event, or</p> <p>(ii). (ii) the host of the event in Botswana</p>		<p>A/S.0050</p> <p>A/S.0050</p> <p>A/S.0050</p> <p>A/S.0050</p> <p>A/S.0050</p> <p>A/S.0050</p>
414.01	00.00	01.00	00	<p>Pharmaceutical goods (including medicaments) imported by –</p> <p>(i). a controlling body of a participating visiting team;</p> <p>(ii). a team doctor of a participating visiting team accredited by the Ministry of Health; or</p> <p>(iii). the host of the event on behalf of a participating visiting team in such quantities as the Ministry of Health may allow by specific permit</p>	Full duty	<p>A/S.0050</p> <p>A/S.0050</p> <p>A/S.0050</p>
414.02	00.00	01.00	02	Non-alcoholic beverages and foodstuffs imported by a controlling body of a participating visiting team or the host of the event on behalf of a participating visiting team, for consumption by members of the team during their stay	Full duty	A/S.0050
414.03	00.00	01.00	04	Promotional material, individually of little value, imported by an official sponsor of the event or the host of the event on behalf of an official sponsor, not for sale but for distribution or use at an event venue	Full duty	A/S.0050

PART 2

TEMPORARY REBATES OF CUSTOMS DUTIES

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
460.01		Fish, dairy products and natural honey, imported by specific permit					A/S.0049
460.01	03.02	01.04	49	Mackerel, horse-mackerel, snoek, kingkip, sole, angel fish (Brama raii), black marlin (Makaira indica), bigscale mackerel (gastoro) (Gasterochisma melampis), dorado (mai-mai) (Coryphaena hippurus), moon fish (opa) (Lampris requis), oil fish, smooth (escolar) (Lepidocybium flavobrunneum), oil fish, rough (Ruvettus pretiosus), sawara (Acanthocybium solandri), sail fish (Istiophorus platyterus), striped marlin (Tetrapturus audax), short bill spear fish (sikiyami) (Tetrapturus angustirostris), sword fish (Xiphias gladius), ribbon fish (Lepidopus caudatus), monk (Lophius piscatorius), cavebass (Dinoperca petersi), lyre tail hogfish (Bodianus anthioides), turn-coat hogfish (Bodianus axillaris), saddleback hogfish (Bodianus bilunulatus), diana's hogfish (Bodianus diana), lined hogfish (Bodianus leucostictus), gold saddle hogfish (Bodianus perditio), yellow fin emperor (Lethrinus crocineus), river snapper (Lutjanus argentimaculatus), rosy lob fish (Pristipomoides filamentosus), king mackerel (Scomberomorus commerson), tomato rock cod (Cephalopholis sonnerati), white-edged rock-cod (Epinephelus albomarginatus), brown-spotted rock cod (Epinephelus chlorostigma), malabar rock cod (Epinephelus malabaricus), half-moon rock cod (Epinephelus rivulatus), englishman (Chrysoblephus anglicus), slinger (Chrysoblephus puniceus) and blueskin (Polysteganus coeruleopunctatus), in such quantities and at such times as the Permanent Secretary, Ministry of Agriculture, may allow by specific permit	Full duty	A/S.0035	
	0302.1	01.05	51	Salmonidae (excluding livers and roes), fresh or chilled [excluding trout (SALMO TRUTTA, ONCORHYNCHUS MYKISS, ONCORHYNCHUS CLARKI, ONCORHYNCHUS AGUABONITA, ONCORHYNCHUS GILAE, ONCORHYNCHUS APACHE and ONCORHYNCHUS CHRYSOGASTER)], for further processing by means of smoking, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit	Full duty	A/S.0001	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
460.01	03.03	01.04	45	Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (Brama raii), black marlin (Makaira indica), bigscale mackerel (gastoro) (Gasterochisma melampis), dorado (mai-mai) (Coryphaena hippurus), moon fish (opa) (Lampris requis), oil fish, smooth (escolar) (Lepidocybium flavobrunneum), oil fish, rough (Ruvettus pretiosus), sawara (Acanthocybium solandri), sail fish (Istiophorus platypterus), striped marlin (Tetrapturus audax), short bill spear fish (sikiyami) (Tetrapturus angustirostris), sword fish (Xiphias gladius), ribbon fish (Lepidopus caudatus), monk (Lophius piscatorius), cavebass (Dinoperca petersi), lyre tail hogfish (Bodianus anthioides), turn-coat hogfish (Bodianus axillaris), saddleback hogfish (Bodianus bilunulatus), diana's hogfish (Bodianus diana), lined hogfish (Bodianus leucostictus), gold saddle hogfish (Bodianus perditio), yellow fin emperor (Lethrinus crocineus), river snapper (Lutjanus argentimaculatus), rosy job fish (Pristipomoides filamentosus), king mackerel (Scomberomorus commerson), tomato rock cod (Cephalopholis sonnerati), white-edged rock-cod (Epinephelus albomarginatus), brown-spotted rock cod (Epinephelus chlorostigma), malabar rock cod (Epinephelus malabaricus), half-moon rock cod (Epinephelus rivulatus), englishman (Chrysoblephus anglicus), slinger (Chrysoblephus puniceus) and blueskin (Polysteganus coeruleopunctatus), in such quantities and at such times as the Permanent Secretary, Ministry of Agriculture, may allow by specific permit	Full duty	A/S.0035
	0303.1	01.05	58	Salmonidae (excluding livers and roes), frozen (excluding trout (<i>salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>), for further processing by means of smoking, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit	Full duty	A/S.0038

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
460.01	03.04	01.04	41	Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (Brama raii), black marlin (Makaira indica), bigscale mackerel (gastoro) (Gasterochisma melampis), dorado (mai-mai) (Coryphaena hippurus), moon fish (opa) (Lampris requis), oil fish, smooth (escolar) (Lepidocybium flavobrunneum), oil fish, rough (Ruvettus pretiosus), sawara (Acanthocybium solandri), sail fish (Istiophorus platyterus), striped marlin (Tetrapturus audax), short bill spear fish (sikiyami) (Tetrapturus angustirostris), sword fish (Xiphias gladius), ribbon fish (Lepidopus caudatus), monk (Lophius piscatorius), cavebass (Dinoperca petersi), lyre tail hogfish (Bodianus anthioides), turn-coat hogfish (Bodianus axillaris), saddleback hogfish (Bodianus bilunulatus), diana's hogfish (Bodianus diana), lined hogfish (Bodianus leucostictus), gold saddle hogfish (Bodianus perditio), yellow fin emperor (Lethrinus crocineus), river snapper (Lutjanus argentimaculatus), rosy job fish (Pristipomoides filamentosus), king mackerel (Scomberomorus commerson), tomato rock cod (Cephalopholis sonnerati), white-edged rock-cod (Epinephelus albomarginatus), brown-spotted rock cod (Epinephelus chlorostigma), malabar rock cod (Epinephelus malabaricus), rockcod (Epinephelus rivulatus), englishman (Chrysoblephus anglicus), slinger (Chrysoblephus puniceus) and blue skin (Polysteganus coeruleopunctatus), in such quantities and at such times as the Permanent Secretary, Ministry of Agriculture, may allow by specific permit	Full duty	A/S.0083
	03.05	01.04	48	Dried fish, in such quantities and at such times as the Permanent Secretary, Ministry of Agriculture may allow by specific permit	Full duty	A/S.0049
	04.00	01.02	29	Dairy produce of headings Nos. 04.01, 04.02, 04.03, 04.04, 04.05 and 04.06 in such quantities and at such times as the Permanent Secretary, Ministry of Agriculture, may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of Botswana, Republic of South Africa, Lesotho, Namibia and Swaziland: Provided further that goods cleared in terms of this rebate item shall not be removed to the area of Republic of South Africa, Lesotho, Swaziland or Namibia	Full duty	A/S.0035
	04.09	01.04	47	Natural honey, in immediate packings of a content exceeding 1kg, subject to such conditions as the Permanent Secretary, Ministry of Agriculture, may allow by specific permit, for repacking into immediate packings of a content of less than 1kg	Full duty	A/S.0035

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
460.02		Potatoes, leguminous vegetables, cereals, oil seeds and sweet corn, imported by specific permit				A/S.0049
460.02	00.00	01.00	05	Potatoes, dried leguminous vegetables, cereals, oil seeds and sweet corn, verified by the Permanent Secretary, Ministry of Agriculture, that it can only be used for planting or sowing	Full duty	A/S.0035
	0904.2	01.05	55	Dried, crushed or ground fruits of the genus Capsicum for the extraction of oleoresin of a kind used in the food industry, in such quantities, at such times and subject to such conditions as the Permanent Secretary Ministry of International Trade may allow by specific permit, provided the Permanent Secretary is satisfied that the subject fruits are not available in the SACU region	Full duty	A/S.0038
	1001.9	01.05	57	Wheat (excluding durum wheat), in such quantities and at such times as the Permanent Secretary: Ministry of Agriculture, may allow by specific permit: provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: Provided further that wheat and wheaten flour obtained from such wheat cleared in terms of this rebate item, shall not be removed to the area of Botswana, Lesotho, Swaziland or Namibia	Full duty	A/S.0038
	12.05	01.04	49	Rape seed, whether or not broken, in such quantities and at such times as the Permanent Secretary, Ministry of Agriculture, may allow by specific permit	Full duty	A/S.0035
	12.06	01.04	45	Sunflower seed, in such quantities as the Permanent Secretary, Ministry of Agriculture, may allow by specific permit issued on or before 10 May 2002	Full duty	A/S.0001
460.03		Meat and edible meat offal				A/S.0086
460.03	0207.14.9	01.07	73	Frozen meat of the species Gallus domesticus, cut in pieces with bone in and imported from or originating in the United States of America, in such quantities, at such times and subject to such conditions as the Permanent Secretary; Ministry of Trade and Industry may allow by specific permit on recommendation of the Permanent Secretary: Ministry of Agriculture, provided that – (a) With effect from 1 April 2016, permits may be issued by the Ministry of Trade and Industry for meat imported in terms of this rebate item; (b) From the date this rebate item comes into operation up to and including 31 March 2016 meat imported in terms of this rebate item shall be on a first-come-first-serve basis;	Full anti-dumping duty	A/S.0086

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
460.03				<p>(c) The meat subject to the provisions of this rebate item may not exceed a basic annual quota of 65 000 metric tonnes;</p> <p>(d) The annual quota period is 1 April to 31 March;</p> <p>(e) Prior to 1 April 2016, the quota shall be 16250 metric tonnes;</p> <p>(f) As from 1 April 2017 an annual growth factor as determined by the Ministry of Agriculture shall be applied to the basic quota mentioned in (c) above;</p> <p>(g) The meat imported in terms of this rebate item may not be removed outside the Republic for consumption in any of the BLNS countries;</p> <p>(h) The permit is not transferable and may not be used to obtain meat to the benefit of any entity or person not named in the permit issued by Ministry of Trade and Industry;</p> <p>(i) This rebate item shall be suspended if any benefits that Botswana enjoyed under AGOA as at 1 November 2015 are suspended, and shall remain suspended for as long as those benefits under AGOA remains suspended; and</p> <p>(j) This rebate item is suspended in terms of paragraph (i) as from the date the Minister of Trade and Industry submits written confirmation to the Minister of Finance that Botswana's benefits under AGOA have been suspended.</p>		
460.04		Fish preparations, sugar in terms of the SADC trade protocol, gluten free preparations and preparations based on fruit, imported by specific permit				A/S.0049
460.04	16.04	01.04	40	Preparations based on minced, flavoured and cooked fish, frozen, formed into products of an individual mass not exceeding 200 g, in such quantities and at such times as the Permanent Secretary, Ministry of Agriculture (Forestry and Fisheries) may allow by specific permit	Full duty	A/S.0083
460.04	17.01	01.04	45	Raw or refined sugar or direct consumption crystal sugar falling within heading 17.01 which is produced in and imported from a Non-SACU SADC Member State subject to compliance with the Notes hereto	Full duty	A/S.0049

I				II	III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				<p>2. Entry under rebate of duty in terms of sugar classified under heading 17.01 shall –</p> <p>a) only apply to sugar for which quotas have been allocated to registered exporters by a non-SACU SADC Member State and certificates of origin which have been issued in accordance with the provisions of the Addendum to Annex VII;</p> <p>b)</p> <p>(i).</p> <p>(aa) a valid original certificate of origin which must be verified in respect of the registered exporter as prescribed in paragraph 4.3 of the Addendum and the rules;</p> <p>(bb) proof that the sugar has been consigned directly from the premises of a certified exporter to a consignee in Botswana as contemplated in Rule 2 of Annex I;</p> <p>ii. compliance with -</p> <p>(aa) other provisions of the Addendum to Annex VII;</p> <p>(bb) any relevant provision of rule 49B.</p> <p>3. If sugar is imported for the purposes of entry in terms of the provisions of this item and the original certificate of origin is not produced at the time of entry to prove the originating status of the sugar, the consignment shall be dealt with as provided in section 49</p> <p>4.</p> <p>a) In cases of reasonable doubt regarding the details of a registered exporter appearing on an original certificate of origin as contemplated in the Addendum to Annex VII, the customs authority of an importing SACU Member State shall submit the documents for verification to the Commissioner General as prescribed in the rules.</p> <p>b) If any sugar for which the certificate of origin has been issued is not exported within 20 working days from the date of issue, the sugar shall, on importation into Botswana, be liable to duty at the general rate of duty specified in Part 1 of Schedule No.1</p>		

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
460.04	19.00	01.02	25	Preparations of wheat or wheaten flour, gluten-free	The duty in Part 2 of Schedule No.1 less the amount not rebated in Schedule No.6	A/S.0001
	2008.20	01.06	62	Canned pineapples in containers holding 3kg or more, in such quantities, at such times and under such conditions as the Permanent Secretary Ministry of Trade and Industry may allow by specific permit, provided the Permanent Secretary is satisfied that pineapples suitable for canning are not available in sufficient quantities in the SACU area.	Full duty	A/S.0001
	2009.89	01.06	66	Mango juice concentrate, with a Brix value exceeding 25, in such quantities, at such times and under such condition as the Permanent Secretary, Ministry of International Trade, may allow by specific permit	Full duty	A/S.0038
460.05		Mineral products				
460.05	27.10	01.04	48	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1 (ii) to Chapter 27, entered for the purposes of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner General may allow by specific permit.	Full duty	A/S.0001
	2713.20	01.06	62	Petroleum bitumen, in such quantities, at such times and under such conditions as the Permanent Secretary, Ministry of Minerals, Energy and Water Resources, may allow by specific permit	Full duty	A/S.0053
460.06		Chemical products				
460.06	38.24	01.04	46	Mixtures containing dichlorodifluoromethane or trichlorofluoromethane or both, in the quantities and at such times as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit	Full duty less the duty in Section A of Part 2 by Schedule No. 1	A/S.0001

I		II				III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
460.06	38.24	02.04	40	Mixtures containing chlorodifluoromethane or mono-chloropentafluoroethane or both	Full duty less the duty in Section A of Part 2 by Schedule No. 1	A/S.0001	
460.07		Plastics and rubber articles					
460.07	39.17	02.04	40	Tubes, pipes and hoses, of plastics, which at a temperature of 120°C have a shrinkage coefficient of 15 per cent or more, or pre-stretched, specially designed for the protection, insulation and strain relief of wire, cable, cable joints and the like from abrasion, corrosion and moisture	Full duty	A/S.0049	
	39.19	01.04	49	Plates, sheets, film, foil and strip, of polyethylene terephthalates, self-adhesive, with removable protective substances, entered on or before 12 April 1997, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit issued on or before 12 April 1996	Full duty	A/S.0049	
	3920.49	01.06	64	Plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC), non-cellular and not re-enforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6%, originating in or imported from China, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry may allow by specific permit, after the Permanent Secretary is satisfied that such goods will be used exclusively for the manufacture of cards incorporating a magnetic stripe, cards incorporating semiconductor devices and SIMM or DIMM cards	Full duty	A/S.0001	
		02.06	64	Plates, sheets, film, foil and strip of polymers of vinyl chloride (PVC), non-cellular and not re-enforced, laminated, supported or similarly combined with other materials and having a plasticizer content not exceeding 6%, originating in or imported from Taiwan, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry may allow by specific permit, after the Permanent Secretary is satisfied that such goods will be used exclusively for the manufacture of cards incorporating a magnetic stripe, cards incorporating semiconductor devices and SIMM or DIMM cards	Full duty	A/S.0001	
	40.02	01.04	43	Polybutadiene-styrene rubber, in such quantities and at such times as the Permanent Secretary, Ministry of Trade and Industry may allow by specific permit	Full duty less 11c/kg	A/S.0049	

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
460.07	4011.10	01.06	66	New pneumatic tyres, of rubber, of a kind used on motor cars for organised motor sport, under such conditions as the Permanent Secretary, Ministry of Trade and Industry, after consultation with the Permanent Secretary, Ministry of Transport, may allow by specific permit	Full duty	A/S.0054
	4011.61	01.06	60	Deleted with effect from 03.05.2013		
460.10		Paper and paperboard articles				
460.10	48.02	01.04	44	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, of a value for duty purposes not exceeding UA265/t	Full duty	A/S.0001
	48.03	01.04	40	Cellulose wadding, for the packing of fresh fruit	Full duty	A/S.0001
	48.08	01.04	46	Graphitised paper	Full duty	A/S.0001
	48.10	01.04	42	Bottle tissue paper, lined	Full duty	A/S.0001
	48.11	02.04	47	Paper and paperboard, impregnated with oil, unprinted, of a mass of less than 35 g/m ²	Full duty less 7,5%	A/S.0001
460.11		Textiles and textiles articles				A/S.0049
460.11	00.00	01.01	01	Used overcoats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, three-quarter coats, greatcoats, hooded caps, trench coats, gabardines, padded waistcoats and parkas (excluding any other clothing articles) classifiable in tariff headings 61.01, 61.02, 62.01, 62.02 and 63.09.00.13, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry may allow by specific permit	Full duty less 30%	A/S.0027
				NOTE: Used overcoats that are admissible under this item must be imported in bales and must be designed to be worn over all other clothing articles as protection against the weather.		A/S.0027

I		II			III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.11	00.00	05.00	01	<p>4.</p> <p>(a). Any officer administering the origin provisions of such goods shall, as contemplated in Article 6(3) of Appendix V and in accordance with the provisions of Rule 9(3) and (4) of Annex I, in cases of doubt concerning the statement contained in any SADC-MMTZ Certificate of Origin, submit a report, the certificate and all the relevant import documents to the Commissioner General for the purpose of verification of the statement concerned..</p> <p>(b). The request for verification shall be submitted to the MMTZ issuing authority on the form contained in Part 2 of Appendix V.</p> <p>(c). Such officer shall, in accordance with the provisions of Rule 9(4) of Annex I, where the enquiry solely concerns further evidence, allow release of the goods on the furnishing of adequate security to cover duty at the general rate of duty specified in Part 1 of Schedule No. 1 in respect of such goods.</p> <p>(d). If any goods which the SADC-MMTZ Export Certificate has been issued are not.</p>		<p>A/S.0049</p> <p>A/S.0049</p> <p>A/S.0049</p> <p>A/S.0049</p>
460.11	52.01	01.04	40	Cotton, not carded or combed, ginned but not further processed, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Agriculture, may allow by specific permit	Full duty	A/S.0001

I	II				III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	ANNOT ATION
460.11	63.09	03.04	47	Worn clothing (excluding worn over-coats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, parkas and similar clothing articles), classifiable within subheading No. 6309.00.17, cleared for the purpose of this rebate provision on or before 30 June 2001, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit issued on or before 31 August 2000	Full duty less 30%	A/S.0001
	00.00	07.00	09	Deleted with effect from 15.02.2013		A/S.0049

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
460.13		Glass and glassware					A/S.0049
460.13	70.10	01.04	40	Glass bottles of a metric capacity, for the packing of mineral water, beer, wine and spirituous beverages, in such quantities and at such times as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit	Full duty	A/S.0049	
460.14		Imitation jewellery					A/S.0049
460.14	7117.19	01.06	62	Bracelets and pendants, of stainless steel, incorporating a plate engraved with medical insignia for engraving with medical particulars of an individual, in such quantities and at such times as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit	Full duty	A/S.0001	

I		II				III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	ANNOT ATION	
460.15		Articles of iron or steel and aluminium					A/S.0049
460.15	7210.61	01.06	64	Flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with aluminium-zinc alloys, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S.0095	
	7210.70	01.06	63	Flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, painted, varnished or coated with plastics, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S.0095	
	73.03	01.04	40	Tubes and pipes of iron or steel, for use as steam boiler, super heater and economizer tubing, in such quantities and at such times as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit	Full duty	A/S.0049	
	73.04	01.04	46	Tubes and pipes of iron or steel, for use as steam boiler, super heater and economizer tubing, in such quantities and at such times as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit	Full duty	A/S.0049	
	73.05	01.04	42	Tubes and pipes of iron or steel, for use as steam boiler, super heater and economizer tubing, in such quantities and at such times as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit	Full duty	A/S.0049	
	73.06	01.04	49	Tubes and pipes of iron or steel, for use as steam boiler, super heater and economizer tubing, in such quantities and at such times as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit	Full duty	A/S.0049	
	7306.30	01.06	61	Tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry may allow by specific permit, after that the Ministry has been satisfied that the tubes, pipes and hollow profiles will be used in the manufacture of brake line and fuel line assemblies and the National Regulator for Compulsory Specifications has certified that such tubes, pipes and hollow profiles comply with the specifications for brake and fuel lines used in motor vehicles	Full duty	A/S.0049	
	76.06	01.04	47	Aluminium plates, sheets and strip, of a thickness not exceeding 10 mm, coiled, covered on one or both sides with paint or enamel, in such quantities and at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit	Full duty	A/S.0001	

I		II			III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.16		Machinery and mechanical appliances; electrical equipment and parts thereof				A/S.0049
460.16	8462.10	01.06	67	Hydraulic presses of a drawing capacity of 18 000 kN or more and of a table size of 4 500 mm or more, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit, provided he is satisfied that such presses will be used solely or principally in the manufacture of side frame panels for motor vehicles	Full duty	A/S.0001
	84.81	01.04	41	Segmental ball plug valves, positioner and actuator contained in a single housing, for use in the paper and pulp industry	Full duty	A/S.0001
	85.00	01.02	21	Parts, certified by the supplier to have been manufactured for use solely or principally in radiotelephonic transmission and reception apparatus for operation in the frequency ranges 1,6 to 26 megahertz and 118 to 136,975 megahertz	Full duty	A/S.0001
		02.02	26	Parts for radar apparatus and radio navigational aid apparatus, used for nautical and aeronautical purposes	Full duty	A/S.0001
	85.28	01.04	42	Surveillance systems, incorporating a thermal imaging camera, monitor, power supply unit, control console and telemetry transmitter and receiver	Full duty	A/S.0001
	85.36	01.04	44	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage not exceeding 1 kV, of flameproof, waterproof or watertight types:	Full duty less 5%	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
460.17					Vehicles, aircraft, vessels and associated transport equipment A/S.0001	
					<p>NOTES</p> <p>1. Deleted with effect from 19.02.2016</p> <p>1. (a) For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.</p> <p>(b) For the purposes of this rebate item the extent of rebate "not exceeding the duty as calculated in terms of the Notes to this rebate item" means the customs duty payable and must be calculated on a value determined as follows:</p> <p>(i) The value for customs duty purposes of specified motor vehicles imported less the value of any excess volume assembly allowances as calculated in the quarterly account of a manufacturer of specified motor vehicles (as defined in rebate item 317.03) and less the value of a production rebate credit certificate.</p> <p>(ii) For the purposes of paragraph (i) above the value of the excess volume assembly allowance and the value of a production rebate credit certificate shall be reduced by 20 per cent if the rebate is used to import specified motor vehicles. No adjustment shall, however, be made if the production rebate credit certificate was issued in respect of specified motor vehicles produced fitted with engines and gearboxes.</p> <p>2. These Notes are only applicable to the ordinary duty specified in Part 1 of Schedule No. 1.</p>	A/S.0086 A/S.0086 A/S.0086
460.17	87.00	01.02	20	Full duty	<p>One motor vehicle or one motorcycle, with or without a side-car, specially designed or adapted for use by a physically handicapped person, subject to a permit issued by the Permanent Secretary, Ministry of Trade and Industry, that such vehicle or motorcycle is adapted or will be adapted according to the needs of a handicapped person and that the vehicle or motorcycle is exclusively for use by such handicapped person and that similar vehicles are not ordinarily nor satisfactorily made in Botswana:</p> <p>(i) Provided such vehicle or motorcycle is not offered, advertised lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of without the prior consent of the Permanent Secretary, Ministry of Trade and Industry, within a period of 3 years from the date of entry under this rebate item: Provided that any one of the foregoing acts with such vehicle or motorcycle within a period of 3 years from the date of entry in terms of this rebate item shall render such vehicle or motorcycle liable to the payment of duty; and</p>	A/S.0001 A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
460.17				(ii) a rebate of duty in terms of this rebate item shall be allowed only once per person during a period of 3 years or such shorter period as the Permanent Secretary, Ministry of Trade and Industry, may in exceptional circumstances decide.	A/S.0001	
	00.00	02.00	07	Deleted with effect from 19.02.2016	A/S.0086	
	87.00	02.02	25	Motor vehicles for the transport of passengers, subject to a permit issued by the Permanent Secretary, Ministry of Trade and Industry, after the National Council for the Physically Disabled in Botswana has certified that such vehicles are specially designed or have been or will be adapted according to the requirements for the transport of physically disabled persons and that such vehicles be for the exclusive transport of such disabled persons and that similar vehicles are normally not satisfactorily manufactured in Botswana provided: <p>i. that such vehicles are not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of without the prior consent of the Permanent Secretary, Ministry of Trade and Industry, within a period of three years from the date of entry under this rebate item;</p> <p>ii. that any of the foregoing acts with and such vehicles during a period of three years from the date of entry in terms of this rebate item shall render such vehicles liable to the payment of duty in accordance with the regulations</p>	Full duty	A/S.0001
		03.02	26	Motor vehicles classifiable under sub-headings 8701.20.10, 8702.10.81, 8702.10.85, 8702.10.87, 8702.90.81, 8702.90.85, 8702.90.87, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90, 8703.90.90, 8704.21.81, 8704.21.83, 8704.31.81, 8708.31.83, 8704.90.81, 8704.90.83, 8706.00.05 and 8706.00.15 entered on or before 31 December 2015 for the purposes of this item, specified by the Permanent Secretary, Ministry of Trade and Industry, by means of a certificate: <p>Provided that the application for such certificate shall not be considered by the Permanent Secretary, Ministry of Trade and Industry, unless the applicant:</p> <p>(a) proves that he or she is a manufacturer of specified motor vehicles registered in terms of Chapter 98 or an automotive component manufacturer which is contracted to supply automotive components to a manufacturer of specified motor vehicles;</p> <p>(b) has submitted a business plan on or before 31 December 2009 in respect of a project to invest in productive assets, with a view to producing specified motor vehicles or automotive components of sufficient quality, quantity and at competitive prices to supply to the common customs area and international markets in line with the guidelines issued by the Ministry of Trade and Industry; and</p>	Full duty less duty in Section B of Part 2 of Schedule No.1	A/S.0054

I		II			III	IV	
REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
460.17				<p>(c) has proved to the satisfaction of the Ministry of Trade and Industry that the project will contribute to the achievement of the overall objectives of the Government's Motor Industry Development Programme.</p> <p>NOTES:</p> <p>1. Productive assets include the following: Buildings erected for the sole purpose of manufacturing specified motor vehicles or automotive components, and new or unused plant, machinery, tooling, jigs, dies and moulds, in-plant logistics, testing, design and production IT equipment and supporting software.</p> <p>The duty which may be rebated is calculated as follows:</p> <p>A total of 20 per cent of the value of the productive assets approved by the Permanent Secretary, Ministry of Trade and Industry for purposes of this rebate provision, but limited to 4 per cent per annum up to 31 December 2014, thereafter a PAA certificate issued for any remaining amount of Productive Asset Allowance value to be valid to 31 December 2015.</p> <p>2. The Ministry of Trade and Industry may impose further conditions without prior notice, and the certificate or amended certificate shall be forwarded directly to the Commissioner General for retention by him or her</p>		A/S.0054	
						A/S.0054	
							A/S.0054
							A/S.0054
	8701.20	01.06	63	Deleted with effect from 19.02.2016		A/S.0086	
	87.02	01.04	44	Deleted with effect from 19.02.2016		A/S.0086	

I				II		III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		EXTENT OF REBATE	ANNOT ATION
460.17	87.03	01.04	48	Deleted with effect from 19.02.2016			A/S.0086
	87.03	02.04	45	<p>Motor cars and other motor vehicles principally designed for the transport of persons, including station wagons (excluding racing cars), adapted or to be adapted to be driven solely by a physically disabled person, at such times and under such conditions as the Permanent Secretary, Ministry of Trade and Industry, after consultation with the National Council for Persons with Physical Disabilities in Botswana, may allow by specific permit</p> <p>Provided that:</p> <ul style="list-style-type: none"> a) the adaptation of the motor vehicle is of such a nature that the physically disabled driver of the motor vehicle has easy access to all controls necessary to drive such vehicle; b) such permit may not be issued within a period of 5 years of the issue of the previous permit to such disabled person; c) permits may, however, be issued with a shorter period provided proof is submitted that the motor vehicle previously entered under rebate of duty was stolen or was written off by the licensing authorities; and d) if such vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 5 years from the date of entry in terms of this item, such foregoing acts shall render such vehicle liable to the payment of duty on a PRO RATA basis. 		Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION		
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION	
460.17	8703.23	01.06	60	Motor cars with spark-ignition internal combustion reciprocating piston engines of a cylinder capacity exceeding 2 500cm ³ , entered for the purposes of this rebate item on or before 15 June 1999, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Foreign Affairs and International Cooperation, may allow by specific permit, after consultation with Permanent Secretary; Ministry of Trade and Industry: Provided that an application for such permit shall not be considered unless the applicant certifies that such motor cars shall be used to transport heads of delegations of countries attending the inauguration of the President of Botswana on 16 June 1999	Full duty	A/S.0001	
	87.04	01.04	47	Deleted with effect from 19.02.2016			A/S.0086
	87.06	01.04	44	Deleted with effect from 19.02.2016			A/S.0086
460.18	Medical or surgical instruments and apparatus						
460.18	9018.31	01.06	67	Disposable hypodermic syringes of plastics, fitted with needles that, after use, are permanently retracted into the barrel of the syringe, at such times, in such quantities and under such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit: provided that it was proven to the Permanent Secretary, Ministry of Trade and Industry, that there are no manufacturers of such or similar safety syringes in the SACU area.	Full duty	A/S.0001	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
460.23					A/S.0049	
			Goods imported or cleared from an excise warehouse for the exploration for petroleum or production of petroleum as certified by the Permanent Secretary, Ministry of Mineral Energy and Water Resources			
460.23				NOTE: For the purposes of paragraph (ii), the person entering such goods under rebate of duty shall be liable for the duty rebated unless he or she proves that such goods have so supplied or used in the manufacture of the equipment, installation or device which has been delivered to the person referred to in paragraph(2)	A/S.0001	
460.23	00.00	01.00	03	Goods imported or cleared from an excise warehouse by a person who - (i) is certified by the Permanent Secretary, Ministry of Mineral Energy and Water Resources, to be a person who, in Botswana (including the territorial waters and the continental shelf of Botswana) - 1. prospects for natural oil or natural gas in terms of a prospecting lease or sublease; 2. mines natural oil or natural gas whether or not in terms of a mining lease; 3. is a contractor of any person referred to in paragraph (1) or (2) (ii) subject to the approval of the said Permanent Secretary is a person (including, if a company, any subsidiary of such company) referred in paragraph (1) or (3) who supplies such goods direct to any person or to any contractor or any person referred to in paragraph (2), for use in the manufacture of any equipment, installation or device, for use solely in operations in connection with the prospecting for, or mining of natural oil or natural gas, in such quantities and at such times as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit (excluding - (a) distillate fuels, residual fuel oil and biodiesel;	Full duty less the duty in Section B of Part 2 of Schedule No.1	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
460.23				<p>(a) goods for the personal use of any person; and</p> <p>(b) goods for use in the exploitation or processing of any product other than natural oil or natural gas or in the processing or distribution of natural oil or natural gas)</p>		
460.24	22.00	01.02	29	<p>Undenatured or partially denatured ethyl alcohol of headings 22.07 and 22.08 imported into Botswana, for industrial use or for use in the manufacture of other non-liquor products - Provided that:</p> <p>(a) the provisions of Rule 19A.09(c) are complied with;</p> <p>(b) all other provisions of the Excise Act pertaining to locally manufactured excisable goods are complied with;</p> <p>(c) the goods are imported by a licensed manufacturer or licensed supplier (SOS warehouse licensed for denaturing of spirits) into a storage (OS), manufacturing or special storage (SOS) warehouse; and</p> <p>(d) the goods are removed by such licensee or a licensed remover as contemplated in Rule 64D.</p>	The duty in part 2A of schedule No.1	A/S.0049
	22.00	02.02	23	<p>Undenatured or partially denatured ethyl alcohol of headings 22.07 and 22.08 imported into the for use in the manufacture of other non-liquor products –</p> <p>Provided that:</p> <p>(a) the provisions of Rule 19A.09(c) are complied with;</p> <p>(b) all other provisions of the Excise Act pertaining to locally manufactured excisable goods are complied with;</p> <p>(c) the goods are imported by a licensed manufacturer or licensed supplier (SOS warehouse licensed for denaturing of spirits) into a storage (OS), manufacturing or special storage (SOS) warehouse; and</p> <p>(d) the goods are removed by such licensee or a licensed remover as contemplated in Rule 64D.</p>	The duty in part 2A of schedule No.1	A/S.0049
						A/S.0049
						A/S.0049
22.07	01.04	44	Fully denatured ethyl alcohol as provided for in Note 4(c) to Section D of Part 1 of Schedule No. 6 of the Act, imported into Botswana for industrial use of for use in the manufacture of other non-liquor products	The duty in part 2A of schedule No.1	A/S.0049	
2710.12	01.06	67	Specified aliphatic hydrocarbon solvents, as defined in additional Note 1 (ii) to chapter 27, entered for the purpose of the rebate item in such quantities for such purposes and under such conditions as the Commissioner General may allow by specific permit	The duty in part 2A of schedule No.1	A/S.0038	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
460.25		Goods, in such quantities, at such times and under the conditions specified in Government Gazette No.16886 of 18 December 1995, as the Permanent Secretary, Ministry of Agriculture may allow by specific permit				
460.25	0201.10	01.06	60	Carcasses and half-carcasses of bovine animals, fresh or chilled	Full duty less 13,8%	A/S.0001
	0201.20	01.06	68	Cuts with open in (excluding carcasses and half- carcasses) of bovine animals, fresh or chilled	Full duty less 13,8%	A/S.0001
	0201.30	01.06	65	Boneless meat of bovine animals, fresh or chilled	Full duty less 32%	A/S.0001
	0202.10	01.06	67	Carcasses and half-carcasses of bovine animals, frozen	Full duty less 13,8%	A/S.0001
	0202.20	01.06	64	Cuts with bone in (excluding carcasses and half- carcasses) of bovine animals, frozen	Full duty less 13,8%	A/S.0001
	0202.30	01.06	61	Boneless meat of bovine animals, frozen	Full duty less 32%	A/S.0001
	0204.10	01.06	64	Carcasses and half-carcasses of lamb, fresh or chilled	Full duty less 19%	A/S.0001
	0204.21	01.06	65	Carcasses and half-carcasses of sheep, fresh or chilled	Full duty less 19%	A/S.0001
	0204.22	01.06	63	Cuts with bone in (excluding carcasses and half- carcasses), of sheep, fresh or chilled	Full duty less 13,2%	A/S.0001
	0204.23	01.06	61	Boneless meat of sheep, fresh or chilled	Full duty less 13,2%	A/S.0001
	0204.30	01.06	64	Carcasses and half-carcasses of lamb, frozen	Full duty less 19%	A/S.0001
	0204.41	01.06	63	Carcasses and half-carcasses of sheep, frozen	Full duty less 19%	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
460.25	0204.42	01.06	68	Cuts with bone in (excluding carcasses and half- carcasses), of sheep, frozen	Full duty less 13,2%	A/S.0001
	0204.43	01.06	66	Boneless cuts of meat of sheep, frozen	Full duty less 13,2%	A/S.0001
	0204.50	01.06	69	Meat of goats, fresh, chilled or frozen	Full duty less 16,4%	A/S.0001
	04.01	01.04	45	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, fresh	Full duty less 19,2%	A/S.0001
	04.02	01.04	46	Milk and cream, concentrated or containing added sugar or other sweetening matter, in powder	Full duty less 19,2%	A/S.0001
	04.03	01.04	42	Buttermilk, curdled milk and cream, yoghurt kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Full duty less 19,2%	A/S.0001
	04.04	01.04	49	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included	Full duty less 19,2%	A/S.0001
	04.05	01.04	45	Butter and other fats and oils derived from milk	Full duty less 15,8%	A/S.0001
	04.06	01.04	41	Cheese (excluding cheddar and sweet milk cheese)	Full duty less 19%	A/S.0001
	04.08	01.04	44	Birds' eggs, not in shell, and egg yolks, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	Full duty less 3,8%	A/S.0001
	0708.10	01.06	63	Peas (Pisum sativum), shelled or unshelled, fresh or chilled	Full duty less 6,6%	A/S.0001
	07.10	01.04	49	Vegetables (excluding potatoes and leguminous vegetables) (uncooked or cooked by steaming or boiling in water), frozen	Full duty less 7,4%	A/S.0001
	0710.10	01.06	67	Potatoes (uncooked or cooked by steaming or boiling in water), frozen	Full duty less 9,8%	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION		
460.25	0710.2	01.05	59 Leguminous vegetables (excluding peas (<i>Pisum sativum</i>) (uncooked or cooked by steaming or boiling in water), shelled or unshelled, frozen	Full duty less 4,8%	A/S.0001
	0710.21	01.06	62 Peas (<i>Pisum sativum</i>), (uncooked or cooked by steaming or boiling in water), shelled or unshelled, frozen	Full duty less 6,6%	A/S.0001
	07.12	01.04	41 Dried vegetables (excluding potatoes), whole, cut, sliced, broken or in powder, but not further prepared	Full duty less 7,4%	A/S.0001
	0712.90	01.06	68 Dried potatoes, whether or not cut or sliced, but not further prepared	Full duty less 9,8%	A/S.0038
	0713.20	01.06	63 Dried chickpeas (garbanzos), shelled, whether or not skinned or split.	Full duty less 6,6%	A/S.0001
	0713.3	01.05	55 Dried beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.), shelled, whether or not skinned or split	Full duty less 4,8%	A/S.0001
	0713.60	01.06	62 Pigeon peas, shelled, whether or not skinned or split	Full duty less 4,8%	A/S.0038
	0713.90	01.06	64 Other dried leguminous vegetables, shelled, whether or not skinned or split	Full duty less 4,8%	A/S.0001
	0806.20	01.06	61 Grapes, dried	Full duty less 4,6%	A/S.0001
	0813.10	01.06	60 Apricots, dried	Full duty less 14%	A/S.0001
	0813.20	01.06	67 Prunes, dried	Full duty less 6,6%	A/S.0001
	0813.30	01.06	64 Apples, dried	Full duty less 6%	A/S.0001
	0813.40	01.06	61 Other fruit, dried	Full duty less 10,8%	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
460.25	0813.50	01.06	69	Mixtures of nuts or dried fruit of Chapter 8	Full duty less 8,8%	A/S.0001
	10.01	01.04	48	Wheat	Full duty less 14,4%	A/S.0001
	10.05	01.04	43	Maize (corn)	Full duty less 10%	A/S.0001
	10.08	01.04	42	Buckwheat, millet and canary seed; other cereals	Full duty less 8,6%	A/S.0001
	12.01	01.04	45	Soya beans, whether or not broken	Full duty less 8%	A/S.0001
	19.01	01.04	40	Malt extract; food preparations of flour, groats, meal, starch or malt containing cocoa or containing less than 40% by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included (excluding preparations for infant use, put up for retail sale, gluten-free bread and cake mixtures, corn flour and pudding powders); food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included (excluding preparations for infant use, put up for retail sale, and pudding powders)	Full duty less 19,8%	A/S.0001
	1901.10	01.06	69	Preparations for infant use, put up for retail sale	Full duty less 19,2%	A/S.0001
	19.02	01.04	47	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Full duty less 10,8%	A/S.0001
	21.06	01.04	46	Food preparations not elsewhere specified or included (excluding pudding mixtures and ice-cream mixtures)	Full duty less 7,4%	A/S.0001
	2106.90	01.06	62	Pudding mixtures	Full duty less 19,8%	A/S.0001
		02.06	62	Ice-cream mixtures	Full duty less 19,8%	A/S.0001
	2204.10	01.06	65	Sparkling wine, in containers holding 2 "L." or less	Full duty in Part 1 less 14,6%	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
460.25	2204.10	02.06	62	Sparkling wine, in containers holding more than 2 "L"	Full duty in Part 1 less 19,6%	A/S.0001
	2204.21	01.06	60	Wine (excluding sparkling wine) and grape must with fermentation prevented or arrested by the addition of alcohol, in containers holding 2 'L' or less	Full duty in Part 1 less 14,6%	A/S.0001
	2204.29	01.06	66	Wine (excluding sparkling wine) and grape must with fermentation prevented or arrested by the addition of alcohol, in containers holding more than 2 'L'	Full duty in Part 1 less 19,6%	A/S.0001
	2204.30	01.06	62	Grape must (excluding grape must with fermentation prevented or arrested by the addition of alcohol)	Full duty in Part 1 less 19,6%	A/S.0001
	2205.10	01.06	61	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers holding 2 'L' or less	Full duty in Part 1 less 14,6%	A/S.0001
	2205.90	01.06	60	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers	Full duty in Part 1 less 19,6%	A/S.0001
	22.06	01.04	43	Other fermented beverages (for examples, cider, perry, mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	Full duty in Part 1 less 14,6%	A/S.0001
	22.07	01.04	46	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher, ethyl alcohol and other spirits, denatured, of any strength	Full duty in Part 1 less 119,4%	A/S.0001
	2208.20	01.06	68	Spirits obtained by distilling grape wine or grape marc, in containers holding 2 'L' or less	Full duty in Part 1 less 13,4%	A/S.0001
			62	Spirits obtained by distilling grape wine or grape marc, in containers holding more than 2 'L'	Full duty in Part 1 less 24,2%	A/S.0001
2208.30	01.06	65	Whiskies, in containers holding 2 'L' or less	Full duty in Part 1 less 13,4%	A/S.0001	
		60	Whiskies, in containers holding more than 2 'L'	Full duty in Part 1 less 24,2%	A/S.0001	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
460.25	2208.40	01.06	62	Rum and tafia, in containers holding 2 'L' or less	Full duty in Part 1 less 13,4%	A/S.0001
		02.06	67	Rum and tafia, in containers holding more than 2 'L'	Full duty in Part 1 less 24,2%	A/S.0001
		03.06	61	Other spirits obtained by distilling fermented sugarcane products	Full duty in Part 1 less 119,4%	A/S.0001
	2208.50	01.06	60	Gin and Geneva, in containers holding 2 'L' or less	Full duty in Part 1 less 13,4%	A/S.0001
		02.06	64	Gin and Geneva, in containers holding more than 2 'L'	Full duty in Part 1 less 24,2%	A/S.0001
	2208.60	01.06	67	Vodka	Full duty in Part 1 less 119,4%	A/S.0001
	2208.70	01.06	64	Liqueurs and cordials	Full duty in Part 1 less 119,4%	A/S.0001
	2208.90	01.06	69	Other	Full duty in Part 1 less 119,4%	A/S.0001
	24.01	01.04	45	Unmanufactured tobacco; tobacco refuse	Full duty less 8,8%	A/S.0001
	52.01	01.04	46	Cotton, not carded or combed	Full duty less 12%	A/S.0001
460.26		"Gautrain rapid rail link" project				
460.26	00.00	01.00	09	Goods of any description for use in the construction of the infrastructure known as the "Gautrain Rapid Rail Link", at such times and in such quantities as the Permanent Secretary, Ministry of Trade and Industry may allow by specific permit	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D		
460.27		Goods for use in the construction of the multi-products pipeline for the transportation of petroleum products			A/S.0016
460.27	00.00	01.00	00	Deleted with effect from 19.02.2016	A/S.0086

PART 3

**GOODS TEMPORARILY ADMITED UNDER
REBATE OF CUSTOMS DUTY**

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D		
470.00				<p>5. For the purposes of rebate item 470.03/00.00/02.00:</p> <p>(a) Where the rebate registrant is contractually entitled to keep a portion of the goods manufactured, processed, finished, equipped or packed in lieu of payment for the operations carried out, he or she must –</p> <p>(i) also export those goods within the period of 12 months contemplated in Note 3(a); or</p> <p>(ii) (aa) process a bill of entry at the office of the Customs Manager for payment of the value-added tax on the goods retained; and</p> <p>(bb) adjust by voucher of correction the rebate bill of entry in respect of the quantity and value of the goods used to manufacture the goods retained.</p> <p>(b) Notwithstanding the Notes to Schedule No. 3 and Schedule No. 4, "full duty" where it appears in the "Extent of Rebate" column opposite this rebate item means goods free of duty as contemplated in section 84</p>	<p>A/S.0049</p> <p>A/S.0049</p> <p>A/S.0049</p> <p>A/S.0049</p> <p>A/S.0049</p>
470.01		Goods for processing, not being the property of the importer			A/S.0049
470.01	00.00	01.00	03	Goods for processing, provided such goods do not become the property of the importer	Full duty A/S.0001
470.02		Goods for repair, cleaning or reconditioning			A/S.0049
470.02	00.00	01.00	01	Goods for repair, cleaning or reconditioning	Full duty A/S.0001
		02.00	06	Parts for goods temporarily imported for repair, cleaning or reconditioning	Full duty A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D		
470.03		Goods cleared in terms of a permit issued by the Permanent Secretary, Ministry of Trade and Industry			A/S.0049
470.03	00.00	01.00	03	Goods cleared in terms of a permit issued by the Permanent Secretary, Ministry of Trade and Industry, or goods free of duty, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export	Full duty A/S.0029

PART 4

**GOODS TEMPORARILY ADMITTED
FOR SPECIFIC PURPOSES**

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D		
480.00					
					<p>NOTES;</p> <p>1. Unless otherwise specified in these Notes, goods imported under this item shall on importation and re-exportation be entered on Form SAD 500 or on such other form as may be specified by the Commissioner General</p> <p>2. Where articles cannot readily be identified by foreign seals, by marks, by numbers or other identification permanently fixed to them, by description, by photographs or by sampling, Botswana Unified Revenue Service marks or seals may be fixed to them.</p> <p>3. For the purposes of rebate item 480.20 welfare materials landed from a ship for temporary use ashore by the crew for period not exceeding that ship's stay in port, shall not be subject to entry on Form SAD 500 as specified in Note 1.</p> <p>4. International carnets for the temporary admission of goods referred to in Section 38 shall be accepted in lieu of import and export documents and a security for any duty in respect of rebate items 480.10, 480.15 and 480.35.</p> <p>5. For the purposes of rebate item 480.35-</p> <p>a) samples may be imported by -</p> <p>(i) commercial travellers and other representatives of firms abroad who visit Botswana temporarily with their samples for the purpose of securing orders;</p> <p>(ii) persons or firms established in Botswana, including agents for foreign firms, to whom samples may be sent by firms abroad, free of charge, for the same purpose; and</p> <p>(iii) a prospective customer in Botswana to whom a sample is sent on free loan for inspection and demonstration with a view to obtaining an order for similar goods;</p> <p>b) except with the permission of the Commissioner General only one sample of each description, range, type or colour of an article shall be allowed temporary admission; and</p>

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D		
480.00				<p>c) Each sample shall be an article representative of a particular category of goods already produced or to be produced abroad, imported solely for the purpose of being shown or demonstrated free of charge to prospective customers.</p> <p>6. On re-exportation of the goods concerned.</p> <p>a) such goods may be re-exported through any excise office through which goods may be exported and may be made in more than one consignment; and</p> <p>b) the documents produced at the time of entry shall be produced to the Commissioner General and the goods shall be re-exported under the supervision of an officer, if so required by the Commissioner General.</p> <p>7. Except in respect of goods in Note 3, goods shall be re-exported –</p> <p>a) in the case of goods under an international carnet, within the period of validity of such carnet; and</p> <p>b) in the case of other goods, within 6 months from the date of entry thereof or within such further period as the Commissioner General may, in exceptional circumstances, allow</p> <p>8. The liability of the importer shall cease if he proves that the goods have been duly re-exported or if the goods have been exported under the supervision of an officer.</p> <p>9.</p> <p>a) On request by the importer, and subject to the permission of the Commissioner General, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods</p> <p>b) The provisions of rebate item 412.07 shall apply, mutatis mutandis, to the abandonment or destruction of the goods concerned.</p>	<p>A/S.0001</p> <p>A/S.0001</p> <p>A/S.0001</p> <p>A/S.0001</p>

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
480.05		Containers and other articles used as packing				A/S.0049
480.05	00.00	01.00	03	Containers (excluding containers of tariff heading No. 86.09 of Schedule No.1) and other articles used as packing whether not filled at the time of importation: Provided that such articles do not become the property of the importer	Full duty	A/S.0001
480.10		Goods for display or use at exhibitions, fairs, meetings or similar events				A/S.0049
480.10	00.00	01.00	02	Goods for display or use at exhibitions, fairs, meetings or similar events	Full duty	A/S.0001
480.15		Professional equipment owned by persons resident abroad				A/S.0049
480.15	00.00	01.00	01	Professional equipment (including ancillary apparatus and accessories) owned by persons resident abroad, for use solely by or under the supervision of a visiting person	Full duty	A/S.0001
480.20		Welfare material				A/S.0049
480.20	00.00	01.00	00	Welfare material for seafarers for cultural, educational, recreational, religious or sporting activities	Full duty	A/S.0001
480.25		Instruments, apparatus and machines for use by institutions approved by the Commissioner General				A/S.0049
480.25	00.00		09	Instruments, apparatus and machines (including accessories therefore), for use by institutions approved by the Commissioner General, for scientific research or education	Full duty	A/S.0001
480.30		Models, instruments, apparatus, machines and other pedagogic material imported by institution approved by the Commissioner General				A/S.0049
480.30	00.00	01.00	09	Models, instruments, apparatus, machines and other pedagogic material (including accessories therefor) imported by institutions approved by the Commissioner General, for educational or vocational training	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
480.35		Commercial samples owned abroad and imported for the purposes of being shown or demonstrated in Botswana				A/S.0049
480.35	00.00	01.00	08	Commercial samples owned abroad and imported for the purposes of being shown or demonstrated in Botswana for the soliciting of orders for goods to be supplied from abroad	Full duty	A/S.0001

**GOODS TEMPORARILY ADMITTED SUBJECT
TO EXPORTATION IN THE
SAME STATE**

I REBATE ITEM	II			DESCRIPTION	III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D			
490.00				<p>NOTES:</p> <p>1. Temporary admission of any goods under rebate item 490.00 shall, except as may be provided for in any other note under this item, be subject mutatis mutandis, to the provisions of Notes 1, 2,6,7,8, and 9 to rebate item 480.00.</p> <p>2. For the purposes of rebate item 490.35 -</p> <p>a) pallets temporarily imported by a pallet operator either laden or for loading with cargo for export, shall on application by the pallet operator, if the Commissioner General approves, be admitted without production of Botswana Unified Revenue Service documents either at importation or at re-exportation and without the furnishing of security,</p> <p>b) the pallet operator shall keep record of pallets temporarily admitted and shall supply, as the Commissioner General may require, detailed information regarding the movement of each pallet granted temporary admission, including the dates and places of entry into and exit from Botswana.</p>		A/S.0001 A/S.0001
490.03		Private motor vehicles				A/S.0049
490.03	87.00	01.02	24	Private motor vehicles belonging to a person taking up temporary residence in Botswana	Full duty	A/S.0049
490.05		Postcards and other mail matter				A/S.0049
490.05	00.00	01.00	09	Postcards and other mail matter, imported in bulk, for despatch to addresses beyond the borders of Botswana	Full duty	A/S.0001
490.10		Models and prototypes				A/S.0049
490.10	00.00	01.00	09	Models or prototypes, to be used in the manufacture of goods	Full duty	A/S.0001

I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
490.11		Articles for printing on lone or hire					A/S.0049
490.11	00.00	01.00	00	Matrices, blocks, plates and similar articles, on loan or hire, for printing illustrations in periodicals or books	Full duty	A/S.0001	
490.12		Articles for the manufacture of articles that are to be delivered abroad on lone or hire					A/S.0049
490.12	00.00	01.00	02	Matrices, blocks, plates, moulds and similar articles, on loan or hire, to be used in the manufacture of articles that are to be delivered broad	Full duty	A/S.0001	
490.13		Articles to be tested by the national regulator for compulsory specifications					A/S.0049
490.13	00.00	01.00	04	Instruments, apparatus, machines and other articles to be tested in circumstances approved by the Director	Full duty	A/S.0001	
490.14		Instruments, apparatus and machines, made available free of charge					A/S.0049
490.14	00.00	01.00	06	Instruments, apparatus and machines, made available free of charge to a customer by or through a supplier, pending delivery or repair of similar goods	Full duty	A/S.0001	
490.15		Costumes, scenery and other theatrical equipment					A/S.0049
490.15	00.00	01.00	08	Costumes, scenery and other theatrical equipment on loan or hire to dramatic societies or the theatres	Full duty	A/S.0001	
490.20		Animals and sports requisites belonging to a person resident abroad					A/S.0049
490.20	00.00	01.00	07	Animals and sport requisites (including yachts and motor vehicles) belonging to a person or under his supervision in sports contests (including motor car rallies and transcontinental excursions)	Full duty	A/S.0001	
490.25		Photographs and transparencies for public exhibitions or competitions for photographers					A/S.0049
490.25	00.00	01.00	06	Photographs and transparencies to be shown in a public exhibition or competition for photographers	Full duty	A/S.0001	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
490.30		Specialized equipment arriving by ship and used on shore at ports of call for the loading, unloading or handling of containers				A/S.0049
490.30	00.00	01.00	05	Specialised equipment arriving by ship and used on shore at ports of call for the loading, unloading or handling of containers of tariff heading No. 86.09 of Schedule No.1	Full duty	A/S.0001
490.35		Pallets				A/S.0049
490.35	00.00	01.00	04	Pallets, whether or not laden with cargo at importation	Full duty	A/S.0001
490.40		Machinery or plant for use on contract in civil engineering or construction work				A/S.0049
490.40	00.00	01.00	03	Machinery or plant (excluding tower cranes) for use on contract in civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner General may allow by specific permit	Full duty	A/S.0001
490.50		Motor vehicles, yachts and other removable articles imported by foreign tourists and travelers, resident in foreign countries				A/S.0049
490.50	00.00	01.00	01	Motor vehicles, yachts and other removable articles (including spare parts and normal accessories and equipment therefore) imported by tourists resident abroad for their own use	Full duty	A/S.0001
490.60		Commercial road vehicles				A/S.0049
490.60	00.00	01.00	02	Commercial road vehicles used in the conveyance of imported merchandise	Full duty	A/S.0001
490.90		Machinery or plant for use on contract; goods not specified elsewhere in part 3, temporarily admitted as approved by the Commissioner General				A/S.0049
490.90	00.00	01.00	04	Machinery or plant (excluding tower cranes) for use on contract other than for purposes of civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner General may allow by specific permit	Full duty	A/S.0001
		02.00	09	Goods not specified elsewhere in Part 3, temporarily	Full duty	A/S.0001

PART 6

**IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY
FOR USE IN SPECIFIED ACTIVITIES IN THE
CUSTOMS CONTROLLED AREA ("CCA")
CONTEMPLATED IN SECTION 21A**

I	II			III	IV	
REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	ANNOT ATION
498.00						
498.01	00.00	00.01	00	Deleted with effect from 06.03.2015		A/S. 0079
498.02	00.00	00.02	02	Deleted with effect from 06.03.2015		A/S. 0079

SCHEDULE NO. 5

SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES

PART 1

SPECIFIC DRAWBACKS OF CUSTOMS DUTIES

ITEM			PAGE
501.00		ANIMALS AND ANIMAL PRODUCTS	1349
	501.02	Fish and fish products	
504.00		PREPARED FOODSTUFFS, BEVERAGES, SPIRITS AND TOBACCO	1349
	504.01	Meat, fish and sea food preparations	
506.00		CHEMICAL AND ALLIED PRODUCTS	1350
	506.01	Pharmaceutical preparations	
	506.06	Insecticides, pesticides, herbicides, disinfectants and allied products	
	506.09	Chemicals and chemical compounds	
	506.10	Lubricating preparations	
507.00		PLASTIC AND RUBBER GOODS	1350
	507.01	Plastic goods	
511.00		TEXTILES AND TEXTILE PRODUCTS	1351
	511.01	Chenille goods	
	511.02	Narrow fabrics (woven or cut)	
	511.03	Impregnated or coated textile fabrics	
	511.04	Knitted and crocheted goods	
	511.05	Shawls, scarves, mufflers and stoles	
	511.06	Ties, bow ties and cravats	

ITEM		PAGE	
511.00	511.07	Clothing	
	511.08	Foundation garments	
	511.09	Made up textile goods	
	511.10	Textile bags	
	511.12	Sewing thread	
	511.13	Twine, ropes and cables, plaited or not	
	511.14	Cargo slings	
	511.15	Interlinings	
	511.16	Textile weaving	
	511.17	Tents	
512.00		FOOTWEAR, HEADGEAR, UMBRELLAS AND SUNSHADES	1363
	512.02	Headgear and parts thereof	
515.00		BASE METALS AND ARTICLES OF BASE METAL	1364
	515.01	Plumbers' brassware and sanitary ware	
	515.02	Tools and implements	
	515.03	Locks and padlocks	
	515.04	Electric lamps and light fittings	
	515.05	Miscellaneous articles of base metal	
516.00		MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT	1367
	516.01	Machinery and mechanical appliances and implements	
	516.02	Filters	
	516.03	Cranes and other lifting or hoisting equipment	
	516.04	Electric motors and generators	
	516.06	Vehicle starting, ignition, lighting and signalling equipment	
	516.07	Telephone and telegraph apparatus	

ITEM		PAGE	
516.00	516.08	Electric filament lamps	
	516.09	Automatic vending machines	
	516.10	Television and radio receiving sets	
	516.11	Goods of any description, used in the manufacture of office machines	
517.00		VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT	1372
	517.01	Railway rolling-stock and locomotives	
	517.02	Motor vehicles and parts thereof	
	517.03	Pedal cycle saddles	
	517.04	Parachutes and parts thereof and accessories thereto	
	517.05	Fork-lift trucks	
518.00		OPTICAL, PHOTOGRAPHIC, SURGICAL, MUSICAL AND PRECISION INSTRUMENTS	1376
	518.02	Surveying instruments	
520.00		MISCELLANEOUS	1376
	520.01	Mattresses and similar padded, stuffed or fitted furnishings	
	520.02	Sports goods	
	520.03	Miscellaneous manufactured articles	
	520.04	Christmas crackers	
	520.05	Furniture	
521.00		GENERAL	1378

PART 2

**REFUNDS OF CUSTOMS DUTIES ON GOODS EXPORTED
IN THE SAME CONDITION AS IMPORTED**

522.00	522.00	Goods exported in the same condition as imported	1382
	522.02	Goods returned to the supplier, abandoned or destroyed; motor vehicles imported by bona fide tourists for their own use	1385
	522.03	Goods exported for trade purposes	1386
	522.04	Goods not intended for trade purposes, imported through the post	1386
	522.05	Goods (excluding yachts and motor vehicles) imported by bona fide tourists for their own use	1386
	522.06	Printed books, journals and periodicals	1386

PART 3

MISCELLANEOUS REFUNDS OF CUSTOMS DUTIES

532.00	Goods abandoned to the office	1390
533.00	Tea	1390
534.00	Goods used for the manufacture of excisable goods	1390
535.00	Textiles and textile articles	1391
536.00	Motor vehicle parts and accessories	1391
537.00	Motor vehicles	1393
538.00	Automotive components	1393

SCHEDULE NO. 5

SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES

ANNOTATION

NOTES:

1. A drawback or refund of the duties paid under Parts 1, 2, 3 or 5 of Schedule No. 1 and Schedule No. 2 in respect of any goods specified in Column II of this Schedule, shall, subject to compliance with—
 - (a) the provisions of section 84;
 - (b) (i) the provisions of the item in which such goods are specified;
 - (ii)(aa) Note 8 of the notes to this Schedule in respect of the items specified in that note; and
 - (bb) any other notes to this Schedule, as may be applicable, and any specific notes to any Part or item of this Schedule, be allowed to the extent stated in Column II of this Schedule. **A/S.0028**
2. Unless the context otherwise indicates, Notes Nos. A, C and H of the General Notes to Schedule No. 1 and the section and chapter notes in the said Schedule shall mutatis mutandis apply to this Schedule. **A/S.0001**
3. Note 3 to Schedule No. 3 shall mutatis mutandis apply in respect of any expression relating to the extent of any drawback or refund in Column III of this Schedule and for that purpose any reference to ordinary customs duty shall be deemed to include a reference to any anti-dumping duty provided for in Schedule No. 2 in respect of the goods in question. **A/S.0001**
4. Any drawback or refund of duty specified in this Schedule in respect of any goods shall be subject to any rebate of duty allowed in respect of such goods. **A/S.0001**
5. No drawback or refund of duty shall be due under this Schedule if the goods specified in any item therein are used for a purpose not specified in such item prior to use for a purpose or compliance with a condition so specified.
6. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or subheading. **A/S.0001**
7. A drawback or refund of duty under this Schedule shall be paid only to the importer or person who paid the duty on entry for home consumption of the goods in question, except if the Commissioner General authorises payment of such drawback or refund to any other person on compliance with such conditions as he may impose in each case. **A/S.0001**
8. Notwithstanding any provision to the contrary in this Schedule, for the purposes of items 501.00 to 521.00 in Part 1, items 522.02 to 522.06 in Part 2 and items 550.00 to 551.00 of this Schedule, a refund or drawback of duty as contemplated in section 84(1)(c) shall only be granted if the relevant refund or drawback item are reflected on the export bill of entry or other export declaration. **A/S.0028**

9. A drawback of surcharge paid under Part 4 of Schedule No. 1, shall, subject to the provisions of section 75, and the regulations, be allowed to the extent stated in Column III of item 521.00/00.00/02.00, on compliance with the provisions of the item and of any notes applicable thereto. **A/S.0001**

10. A reference to customs duties in Parts 2 and 3 of this Schedule shall be taken to include a reference to surcharge. **A/S.0001**

PART 1

SPECIFIC DRAWBACKS OF CUSTOMS DUTIES

NOTES:

1. The provisions of regulations for section 81 shall mutatis mutandis apply in respect of any drawback claimed under this part to the extent the Commissioner General may require and for that purpose any reference to schedule No. 3, 4 or 6 shall be deemed to include a reference to part 1 of schedule No. 5 and any reference to a rebate of duty shall be deemed to be a reference to a drawback of duty. **A/S.0001**

2. Any person desirous of claiming a drawback of duty under the provisions of any item of this part in respect of any goods specified in such item, shall- **A/S.0001**

(a) apply to the Commissioner General, on a form approved by him, for registration to entitle him or her to such drawback and for registration of the premises where such goods will be used; and

(b) submit to the Commissioner General with his or her application for registration, a statement indicating the methods he or she proposes to follow for the purposes of proving that any imported goods specified in the item in respect of which registration is sought have been used in the manufacture of the goods specified in such times and that he or she is entitled to a drawback in respect of the duty on such goods.

3. Every registrant shall notify the Commissioner General immediately, or in advance, of any change or contemplated change in the registered name under which he or she trades, the address of his or her registered premises, the nature of the goods obtained by him or her and the nature of the goods manufactured therefore or the method by which it is his or her intention to prove his or her claim to a drawback in respect of such goods. **A/S.0001**

4. The Director may require that - **A/S.0001**

(a) the formula to be used by any registrant shall be registered with him or her and if so registered no registrant shall depart from such formula except with the permission of the Commissioner General; and

(b) any goods manufactured from any imported goods shall be given such identifying mark or number as he or she may decide and any declaration by such manufacturer for the purposes of this Part shall refer to such mark or number.

5. Any application for a drawback of duty shall be submitted to the Commissioner General on the prescribed form (CE 66) together with an application for drawback on form CE 64 and such supporting evidence as the Commissioner may require. **A/S.0001**
6. Every registrant shall establish and prove the Commissioner General the quantity of each class or kind of imported goods actually incorporated or used in any exported goods and also the quantity of waste of such imported goods incurred in the manufacture of such exported goods. If such waste is normal for the goods in question, the Commissioner General may accept a claim for a drawback of the duty on such imported goods actually incorporated or used in such exported goods and the normal waste incurred in the manufacture of such exported goods. **A/S.0001**
7. No drawback of duty in excess of the duty actually paid on importation of any goods specified in any item of this Part shall be paid in terms of the said Part and the onus of proving the amount of duty so paid on importation of such goods shall rest upon the registrant claiming a drawback in respect of such goods. If such goods were imported or entered for payment of duty by a person other than the registrant such registrant shall obtain and submit and authenticated copy of the relative bill of entry or SAD form such person or arrange for such copy to be submitted to the Commissioner General by such person. **A/S.0001**
8. Any claim for drawback of duty shall be based on the duty paid on the consignments of the specified imported goods in the order in which they were acquired by the registrant or if this method is not practicable and different values or different rates of duty applied in respect of different consignments or such imported goods, the Commissioner General may determine an amount of duty on such amount shall be deemed to be the amount of duty paid in respect of such imported goods. **A/S.0001**
9. The Commissioner General may accept a claim for a drawback of duty specified in any item of this Part and incorporated or used in any goods manufactured before and exported on or after the date on which the claimant in question was registered in terms of Note. 3 provided the provisions of the said item and the relative notes have been otherwise complied with in respect of such goods. **A/S.0001**
10. A drawback under this Part shall be subject to production of evidence of the export of the goods in the manufacture, processing, finishing, equipment or packing of which the goods specified opposite any tariff heading in Column II of this Part were used. **A/S.0001**

I REBATE ITEM	II				III EXTENT OF DRAWBACK	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
501.00	ANIMALS AND ANIMAL PRODUCTS					
501.02		Fish and fish products:				
501.02	03.05	01.04	43	Salted fish, used in the manufacture of dried fish	Full duty	A/S.0049
	03.06	01.04	48	Crustaceans, fresh (live or dead), chilled or frozen, for processing	Full duty	A/S.0049
	48.19	01.04	42	Containers of printed paper or paperboard (excluding corrugated), used for packing frozen fish and frozen fish products	Full duty	A/S.0049
504.00	PREPARED FOODSTUFFS, BEVERAGES, SPIRITS AND TOBACCO					
504.01		Meat, fish and sea food preparations				
504.01	03.01	01.04	48	Fish, live, used in the manufacture of fish products	Full duty	A/S.0049
	03.02	01.04	44	Fish, fresh or chilled, used in the manufacture of fish products	Full duty	A/S.0049
	03.03	01.04	40	Fish, frozen, used in the manufacture of fish products	Full duty	A/S.0049
	03.04	01.04	47	Fish fillets and other fish meat, fresh, chilled or frozen, used in the manufacture of fish products	Full duty	A/S.0049
	03.06	01.04	48	Crustaceans, fresh (live or dead), chilled or frozen, used in the manufacture of crustacean products	Full duty	A/S.0049
	21.03	01.04	49	Mustard sauce or soya sauce, used in the canning of fish	Full duty	A/S.0049
	70.10	01.04	44	Glass jars, used as containers of fish products	Full duty	A/S.0049

I REBATE ITEM	II				III EXTENT OF DRAWBACK	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
506.00	CHEMICAL AND ALLIED PRODUCTS					
506.01	Pharmaceutical preparations:					
506.01	28.00	01.02	29	Magnesium carbonate and other inorganic chemicals and chemical compounds, used in the manufacture of medicaments	Full duty	A/S.0049
	29.00	01.02	22	Acetylsalicylic acid and other organic chemicals (excluding caffeine, emetine, theobromine and natural menthol), used in the manufacture of medicaments	Full duty	A/S.0049
506.06	Insecticides, pesticides, herbicides, disinfectants and allied products:					
506.09	Chemicals and chemical compounds:					
506.10	Lubricating preparations:					
506.10	25.30	01.04	49	Molybdenum disulphide, used in the manufacture of lubricating preparations	Full duty	A/S.0049
507.00	PLASTIC AND RUBBER GOODS					
507.01	Plastic goods:					
507.01	39.01	01.04	43	Ethylene polymers and copolymers, liquid or pasty and in blocks, lumps, powders and similar bulk forms, with a relative density not exceeding 0,940, used in the manufacture of bags of plastics	Full duty	A/S.0049
	39.04	01.04	49	Polyvinyl chloride powder, used in the manufacture of floor and wall coverings in the form of plate or tiles	Full duty	A/S.0049
	39.19	01.04	45	Plates, sheets, strip, film and foil, of vinyl chloride polymers or copolymers, printed, used in the manufacture of floor coverings	Full duty	A/S.0049
	39.20	01.04	42	Plates, sheets, strip, film and foil, of vinyl chloride polymers or copolymers, printed, used in the manufacture of floor coverings	Full duty	A/S.0049
	39.21	01.04	49	Plates, sheets, strip, film and foil, of vinyl chloride polymers or copolymers, printed, used in the manufacture of floor coverings	Full duty	A/S.0049

I REBATE ITEM	II				III EXTENT OF DRAWBACK	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
511.00	TEXTILES AND TEXTILE PRODUCTS					
511.01		Chenille goods:				
511.01	52.08	01.04	47	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods	Full duty	A/S.0049
	52.09	01.04	43	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille	Full duty	A/S.0049
	52.10	01.04	40	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods	Full duty	A/S.0049
	52.11	01.04	47	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods	Full duty	A/S.0049
	52.12	01.04	43	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods	Full duty	A/S.0049
511.02		Narrow fabrics (woven or cut):				
511.02	51.07	01.04	49	Yarn of combed sheeps or lambs wool, used in the manufacture of narrow woven fabrics	Full duty	A/S.0049
	51.08	01.04	45	Yarn of fine animal hair, used in the manufacture of narrow woven fabrics	Full duty	A/S.0049
	52.04	01.04	43	Yarn of cotton, used in the manufacture of narrow woven fabrics	Full duty	A/S.0049
	52.05	01.04	45	Yarn of cotton, used in the manufacture of narrow woven fabrics	Full duty	A/S.0049
	52.06	01.04	46	Yarn of cotton, used in the manufacture of narrow woven fabrics	Full duty	A/S.0049
	52.08	01.04	49	Woven fabrics of cotton, used in the manufacture of cut bindings and waist banding	Full duty	A/S.0049
	52.09	01.04	45	Woven fabrics of cotton, used in the manufacture of cut bindings and waist banding	Full duty	A/S.0049

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
511.02	52.10	01.04	42	Woven fabrics of cotton, used in the manufacture of cut bindings and waist banding	Full duty	A/S.0049
	52.11	01.04	49	Woven fabrics of cotton, used in the manufacture of cut bindings and waist banding	Full duty	A/S.0049
	52.12	01.04	45	Woven fabrics of cotton, used in the manufacture of cut bindings and waist banding	Full duty	A/S.0049
	53.06	01.04	44	Flax yarn, used in the manufacture of narrow woven fabrics	Full duty	A/S.0049
	53.07	01.04	46	Yarn of vegetable fibres, used in the manufacture of narrow woven fabrics	Full duty	A/S.0049
	53.08	01.04	42	Yarn of vegetable fibres, used in the manufacture of narrow woven fabrics	Full duty	A/S.0049
	54.01	01.04	41	Yarn of man-made fibres (filament yarn), used in the manufacture of narrow woven fabrics	Full duty	A/S.0049
	54.02	01.04	48	Yarn of man-made fibres (filament yarn), used in the manufacture of narrow woven fabrics	Full duty	A/S.0049
	54.03	01.04	44	Yarn of man-made fibres (filament yarn), used in the manufacture of narrow woven fabrics	Full duty	A/S.0049
	55.08	01.04	42	Yarn of man-made staple fibres, used in the manufacture of narrow woven fabrics	Full duty	A/S.0049
	55.09	01.04	46	Yarn of man-made staple fibres, used in the manufacture of narrow woven fabrics	Full duty	A/S.0049
	55.10	01.04	43	Yarn of man-made staple fibres, used in the manufacture of narrow woven fabrics	Full duty	A/S.0049
	56.05	01.04	44	Metallised yarn, used in the manufacture of narrow woven fabrics	Full duty	A/S.0049

I REBATE ITEM	II				III EXTENT OF DRAWBACK	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
511.03	Impregnated or coated textile fabrics:					
511.03	54.08	01.04	48	Woven fabrics of cellulosic filament yarn, used in the manufacture of impregnated or coated textile fabrics	Full duty	A/S.0049
	55.16	01.04	43	Woven fabrics of cellulosic staple fibres, used in the manufacture of impregnated or coated textile fabrics	Full duty	A/S.0049
	60.01	01.04	41	Knitted or crocheted textile fabric, used in the manufacture of impregnated or coated textile fabrics	Full duty	A/S.0049
	60.02	01.04	48	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by mass of 5 per cent or more of elastomeric yarn or rubber thread (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics)	Full duty	A/S.0001
	60.03	01.04	44	Knitted or crocheted fabrics of a width not exceeding 30 cm (excluding those of heading 60.01)	Full duty	A/S.0001
	60.04	01.04	40	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding those of heading 60.01)	Full duty	A/S.0001
	60.05	01.04	47	Warp knit fabrics (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04)	Full duty	A/S.0001
	60.06	01.04	43	Knitted or crocheted fabrics	Full duty	A/S.0001
511.04	Knitted and crocheted goods:					
511.04	51.07	01.04	42	Yarn of combed sheep's or lamb's wool, used in the manufacture of knitted or crocheted goods	Full duty	A/S.0049
	51.08	01.04	49	Yarn of fine animal hair used in the manufacture of knitted or crocheted goods	Full duty	A/S.0049
	52.05	01.04	43	Yarn of cotton, used in the manufacture of knitted or crocheted goods	Full duty	A/S.0049
	52.06	01.04	43	Yarn of cotton, used in the manufacture of knitted or crocheted goods	Full duty	A/S.0049

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
511.04	54.02	01.04	41	Yarn of man-made filaments, used in the manufacture of knitted or crocheted goods	Full duty	A/S.0049
	54.03	01.04	48	Yarn of man-made filaments, used in the manufacture of knitted or crocheted goods	Full duty	A/S.0049
	55.08	01.04	43	Yarn of man-made staple fibres, used in the manufacture of knitted or crocheted goods	Full duty	A/S.0049
	55.09	01.04	40	Yarn of man-made staple fibres, used in the manufacture of knitted or crocheted goods	Full duty	A/S.0049
	55.10	01.04	47	Yarn of man-made staple fibres, used in the manufacture of knitted or crocheted goods	Full duty	A/S.0049
511.05	Shawls, scarves, mufflers and stoles:					
511.05	51.11	01.04	40	Woven fabrics of sheep's or lamb's wool or of fine animal hair, used in the manufacture of shawls, scarves and the like	Full duty	A/S.0049
	51.12	01.04	47	Woven fabrics of sheep's or lamb's wool or of fine animal hair, used in the manufacture of shawls, scarves and the like	Full duty	A/S.0049
	52.08	01.04	44	Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like	Full duty	A/S.0049
	52.09	01.04	40	Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like	Full duty	A/S.0049
	52.10	01.04	48	Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like	Full duty	A/S.0049
	52.11	01.04	44	Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like	Full duty	A/S.0049
	52.12	01.04	40	Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like	Full duty	A/S.0049
	54.07	01.04	45	Woven fabrics of man-made filament yarn, used in the manufacture of shawls, scarves and the like	Full duty	A/S.0049
	54.08	01.04	41	Woven fabrics of man-made filament yarn, used in the manufacture of shawls, scarves and the like	Full duty	A/S.0049

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
511.05	55.12	01.04	41	Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like	Full duty	A/S.0049
	55.13	01.04	48	Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like	Full duty	A/S.0049
	55.14	01.04	44	Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like	Full duty	A/S.0049
	55.15	01.04	40	Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like	Full duty	A/S.0049
	55.16	01.04	47	Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like	Full duty	A/S.0049
	58.01	01.04	41	Woven pile fabrics, used in the manufacture of shawls, scarves and the like	Full duty	A/S.0049
	58.03	01.04	44	Cotton gauze fabrics, used in the manufacture of shawls, scarves and the like	Full duty	A/S.0049
	58.09	01.04	42	Woven fabrics of metal thread or of metallised yarns, used in the manufacture of shawls, scarves and the like	Full duty	A/S.0049
	60.01	01.04	45	Knitted or crocheted fabric, used in the manufacture of shawls, scarves and the like	Full duty	A/S.0049
	60.02	01.04	41	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics)	Full duty	A/S.0001
	60.03	01.04	48	Knitted or crocheted fabrics of a width not exceeding 30 cm (excluding those of heading 60.01)	Full duty	A/S.0001
	60.04	01.04	44	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding those of heading 60.01)	Full duty	A/S.0001
	60.05	01.04	40	Warp knit fabrics (including those made on galloon knitting machines) (excluding those of heading 60.01 to 60.04)	Full duty	A/S.0001
	60.06	01.04	47	Knitted or crocheted fabrics	Full duty	A/S.0001

I REBATE ITEM	II				III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
511.06		Ties, bow ties and cravats:					
511.06	50.07	01.04	42	Woven fabrics of silk, used in the manufacture of ties, bow ties and cravats	Full duty	A/S.0049	
	51.11	01.04	42	Woven fabrics of sheep's or lamb's wool or of fine animal hair, used in the manufacture of ties, bow ties and cravats	Full duty	A/S.0049	
	51.12	01.04	49	Woven fabrics of sheep's or lamb's wool or of fine animal hair, used in the manufacture of ties, bow ties and cravats	Full duty	A/S.0049	
	52.08	01.04	46	Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats	Full duty	A/S.0049	
	52.09	01.04	42	Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats	Full duty	A/S.0049	
	52.10	01.04	43	Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats	Full duty	A/S.0049	
	52.11	01.04	46	Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats	Full duty	A/S.0049	
	52.12	01.04	42	Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats	Full duty	A/S.0049	
	53.09	01.04	46	Woven fabrics of flax, used in the manufacture of ties, bow ties and cravats	Full duty	A/S.0049	
	54.07	01.04	47	Woven fabrics of man-made filament yarn, used in the manufacture of ties, bow ties and cravats	Full duty	A/S.0049	
	54.08	01.04	43	Woven fabrics of man-made filament yarn, used in the manufacture of ties, bow ties and cravats	Full duty	A/S.0049	
	55.12	01.04	43	Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats	Full duty	A/S.0049	
	55.13	01.04	40	Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats	Full duty	A/S.0049	
	55.14	01.04	46	Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats	Full duty	A/S.0049	

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
511.06	55.15	01.04	42	Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats	Full duty	A/S.0049
	55.16	01.04	49	Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats	Full duty	A/S.0049
	56.03	01.04	49	Nonwovens, used in the manufacture of ties, bow ties and cravats	Full duty	A/S.0049
	60.01	01.04	47	Knitted or crocheted fabric, used in the manufacture of ties, bow ties and cravats	Full duty	A/S.0049
	60.02	01.04	43	Knitted or crocheted fabric of a width not exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics)	Full duty	A/S.0001
	60.03	01.04	43	Knitted or crocheted fabrics of a width not exceeding 30 cm (excluding those of heading 60.01)	Full duty	A/S.0001
	60.04	01.04	46	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding those of heading 60.01)	Full duty	A/S.0001
	60.05	01.04	42	Warp knit fabric (including those made on gallow knitting machines) (excluding those of heading 60.01 to 60.04)	Full duty	A/S.0001
	60.06	01.04	49	Knitted or crocheted fabrics	Full duty	A/S.0001
511.07		Clothing:				
511.07	3926.90	01.06	60	Hangers of plastics, used in the packing of clothing	Full duty	A/S.0001
	4821.10	01.06	67	Paper or paperboard labels, printed, used in the manufacture of clothing	Full duty	A/S.0001
	50.07	01.04	44	Woven fabrics of silk, used in the manufacture of clothing	Full duty	A/S.0049
	51.11	01.04	44	Woven fabrics of sheep's or lamb's wool or of fine animal hair, used in the manufacture of clothing	Full duty	A/S.0049
	51.12	01.04	40	Woven fabrics of sheep's or lamb's wool or of fine animal hair, used in the manufacture of clothing	Full duty	A/S.0049

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
511.07	51.13	01.04	47	Woven fabrics of horsehair or of other coarse animal hair, used in the manufacture of clothing	Full duty	A/S.0049
	52.08	01.04	48	Woven fabrics of cotton, used in the manufacture of clothing	Full duty	A/S.0049
	52.09	01.04	44	Woven fabrics of cotton, used in the manufacture of clothing	Full duty	A/S.0049
	52.10	01.04	41	Woven fabrics of cotton, used in the manufacture of clothing	Full duty	A/S.0049
	52.11	01.04	48	Woven fabrics of cotton, used in the manufacture of clothing	Full duty	A/S.0049
	52.12	01.04	44	Woven fabrics of cotton, used in the manufacture of clothing	Full duty	A/S.0049
	53.09	01.04	48	Woven fabrics of flax, used in the manufacture of clothing	Full duty	A/S.0001
	53.11	01.04	41	Woven fabrics of ramie, used in the manufacture of clothing	Full duty	A/S.0049
	54.07	01.04	49	Woven fabrics of man-made filament yarn, used in the manufacture of clothing	Full duty	A/S.0049
	54.08	01.04	45	Woven fabrics of man-made filament yarn, used in the manufacture of clothing	Full duty	A/S.0049
	55.12	01.04	45	Woven fabrics of man-made staple fibres, used in the manufacture of clothing	Full duty	A/S.0049
	55.13	01.04	41	Woven fabrics of man-made staple fibres, used in the manufacture of clothing	Full duty	A/S.0049
	55.14	01.04	48	Woven fabrics of man-made staple fibres, used in the manufacture of clothing	Full duty	A/S.0049
	55.15	01.04	44	Woven fabrics of man-made staple fibres, used in the manufacture of clothing	Full duty	A/S.0049
	55.16	01.04	40	Woven fabrics of man-made staple fibres, used in the manufacture of clothing	Full duty	A/S.0049
	56.03	01.04	40	Nonwovens, used in the manufacture of clothing	Full duty	A/S.0049
	58.01	01.04	45	Woven pile fabrics, used in the manufacture of clothing	Full duty	A/S.0049

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
511.07	58.02	01.04	41	Terry fabrics of cotton, used in the manufacture of clothing	Full duty	A/S.0049
	58.03	01.04	48	Cotton gauze, used in the manufacture of clothing	Full duty	A/S.0049
	5807.10	01.00	61	Labels of textile materials, in the piece, in strips or cut to shape or size, woven, used in the manufacture of clothing	Full duty	A/S.0001
	58.09	01.04	46	Woven fabrics of metal thread or of metallised yarn, used in the manufacture of clothing	Full duty	A/S.0049
	58.11	01.04	48	Quilted textile fabrics, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, used in the manufacture of clothing	Full duty	A/S.0049
	59.03	01.04	41	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other plastics, used in the manufacture of clothing	Full duty	A/S.0049
	59.06	01.04	40	Rubberised knitted or crocheted fabric used in the manufacture of clothing	Full duty	A/S.0049
	60.01	01.04	49	Knitted or crocheted fabric, elastic, used in the manufacture of clothing	Full duty	A/S.0049
			02.04	43	Knitted or crocheted fabrics, used in the manufacture of clothing	Full duty
	60.02	01.04	45	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics)	Full duty	A/S.0001
	60.03	01.04	41	Knitted or crocheted fabrics of a width not exceeding 30 cm (excluding those of heading 60.01)	Full duty	A/S.0001
	60.04	01.04	48	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding those of heading 60.01)	Full duty	A/S.0001
	60.05	01.04	44	Warp knit fabrics (including those made on gallow knitting machines) (excluding those of heading 60.01 to 60.04)	Full duty	A/S.0001
	60.06	01.04	40	Knitted or crocheted fabrics	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNO TATION		
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION	
511.07	60.06	02.00	40	Knitted or crocheted fabrics, used in the manufacture of clothing	Full duty	A/S.0001	
	62.17	01.04	49	Made up sleeve padding, shoulder pads, and shaped interlinings, used in the manufacture of clothing	Full duty	A/S.0001	
	9606	01.04	40	Buttons, used in the manufacture of clothing	Full duty	A/S.0001	
	96.07	01.04	Slide fasteners, used in the manufacture of clothing:				A/S.0049
	96.07	01.04	47	Slide fasteners, used in the manufacture of clothing	Full duty	A/S.0049	
511.08	Foundation garments:						
511.08	00.00	01.00	06	Elastic fabrics of a width not exceeding 10cm, used in the manufacture of foundation garments	Full duty	A/S.0001	
	56.03	01.04	42	Label tape of nonwovens, used in the manufacture of brassieres	Full duty	A/S.0049	
	62.12	01.04	49	Bust cups, used in the manufacture of brassieres	Full duty	A/S.0049	
	83.08	01.04	41	Slides of aluminium, used in the manufacture of brassieres	Full duty	A/S.0049	
	96.07	01.04	49	Slide fasteners, used in the manufacture of foundation garments	Full duty	A/S.0049	
511.09	Made up textile goods:						
511.09	59.03	01.04	45	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other plastics, used in the manufacture of strapping suitable for footwear	Full duty	A/S.0049	
511.10	Textile bags:						
511.10	38.24	01.04	43	Preparations containing calcium carbonate, used in the manufacture of bags exported unfilled	Full duty	A/S.0001	
	3902.10	01.06	63	Propylene polymers, liquids pastes, used in the manufacture of bags exported unfilled	Full duty	A/S.0001	

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
511.12		Sewing thread:				
511.12	52.05	01.04	48	Cotton yarn, used in the manufacture of sewing thread	Full duty	A/S.0049
	52.06	01.04	44	Cotton yarn, used in the manufacture of sewing thread	Full duty	A/S.0049
511.13		Twine, ropes and cables, plaited or not:				
511.13	39.01	01.04	44	Ethylene polymers, in blocks, lumps, powders and similar bulk forms, used in the manufacture of twine, cordage, ropes and cables	Full duty	A/S.0049
	39.02	01.04	40	Propylene polymers, in blocks, lumps, powders and similar bulk forms, used in the manufacture of twine, cordage, ropes and cables	Full duty	A/S.0049
	39.20	01.04	47	Strips of propylene polymers, used in the manufacture of twine, cordage, ropes and cables	Full duty	A/S.0049
	54.02	01.04	48	Synthetic filament yarn, used in the manufacture of twine, cordage, ropes and cables	Full duty	A/S.0049
511.14		Cargo slings:				
511.14	39.21	01.04	45	Flexible polyethylene strapping internally reinforced with high tenacity polyester filament cores, used in the manufacture of cargo slings	Full duty	A/S.0049
	58.06	01.04	49	Woven webbing of synthetic fibres of a width not exceeding 30 cm, used in the manufacture of cargo slings	Full duty	A/S.0049
511.15		Interlinings:				
	56.03	01.04	45	Nonwovens, used in the manufacture of fusible interlinings	Full duty	A/S.0049

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
511.16		Textile weaving:				
511.16	3902.10	01.06	64	Propylene polymers, liquids or pastes, used in the weaving of fabrics	Full duty	A/S.0001
	51.07	01.04	44	Yarn of combed sheep's or lamb's wool (worsted yarn) used in the weaving of fabrics	Full duty	A/S.0049
	55.09	01.04	41	Yarn of man-made staple fibres, used in the weaving of Jacquard figured fabrics	Full duty	A/S.0049
	55.10	01.04	49	Yarn of man-made staple fibres, used in the weaving of Jacquard figured fabrics	Full duty	A/S.0049
511.17		Tents:				
511.17	58.03	01.04	46	Cotton gauze, used in the manufacture of tents	Full duty	A/S.0049
	59.03	01.04	47	Woven fabrics of polypropylene fibres, impregnated, coated, covered or laminated with vinyl chloride polymers, used in the manufacture of tents	Full duty	A/S.0049
	70.19	01.04	45	Glass fibre gauze, used in the manufacture of tents	Full duty	A/S.0049
	83.08	01.04	48	Turnbuttons, used in the manufacture of tents	Full duty	A/S.0049
	96.07	01.04	45	Slide fasteners of plastics, used in the manufacture of tents	Full duty	A/S.0049
512.00	FOOTWEAR, HEADGEAR, UMBRELLAS AND SUNSHADES					
512.02		Headgear and parts thereof:				
512.02	52.12	01.04	42	Other woven fabrics of cotton, used in the manufacture of headgear and parts thereof	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
512.02	53.09	01.04	46	Woven fabrics of flax, used in the manufacture of headgear and parts thereof	Full duty	A/S.0001
	55.12	01.04	43	Woven fabrics of synthetic staple fibres, containing 85 per cent or more by mass of synthetic staple fibres, used in the manufacture of headgear and parts thereof	Full duty	A/S.0001
	55.13	01.04	43	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170 g/m2, used in the manufacture of headgear and parts thereof	Full duty	A/S.0001
	55.14	01.04	46	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass exceeding 170 g/m2, used in the manufacture of headgear and parts thereof	Full duty	A/S.0001
	55.15	01.04	42	Other woven fabrics of synthetic staple fibres, used in the manufacture of headgear and parts thereof	Full duty	A/S.0001
	55.16	01.04	49	Woven fabrics of artificial staple fibres, used in the manufacture of headgear and parts thereof	Full duty	A/S.0001
	65.01	01.04	45	Hoods of felt, used in the manufacture of men's or boys' hats and parts thereof	Full duty	A/S.0001
	515.00	BASE METALS AND ARTICLES OF BASE METAL				
515.01	Plumbers' brassware and sanitary ware:					
515.01	39.22	01.04	47	Plastic rings and diverter cones, used in the manufacture of sanitary fittings	Full duty	A/S.0049
	73.15	01.04	40	Chain, of iron or steel, used in the manufacture of sanitary fittings	Full duty	A/S.0049
	74.18	01.04	43	Grips, of brass, used in the manufacture of sanitary fittings	Full duty	A/S.0049
	83.07	01.04	41	Flexible tubing, used in the manufacture of sanitary fittings	Full duty	A/S.0049
	84.81	01.04	43	Brass head parts with non-rising spindle (without combined shield and cross top), bidet fittings and shower fittings, used in the manufacture of sanitary fittings	Full duty	A/S.0049

I REBATE ITEM	II				III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
515.02		Tools and implements:					
515.02	82.03	01.04	44	Forgings, used in the manufacture of pliers	Full duty	A/S.0049	
	82.09	01.04	42	Tungsten carbide tips, used in the manufacture of drill bits	Full duty	A/S.0049	
515.03		Locks and padlocks					
515.03	32.08	01.04	44	Varnishes or lacquers, used in the manufacture of locks	Full duty	A/S.0049	
	32.09	01.04	40	Varnishes or lacquers, used in the manufacture of locks	Full duty	A/S.0049	
	32.10	01.04	48	Varnishes or lacquers, used in the manufacture of locks	Full duty	A/S.0049	
	73.00	01.02	27	Iron or steel materials and articles thereof, used in the manufacture of locks	Full duty	A/S.0049	
	74.00	01.02	20	Copper materials and articles thereof, used in the manufacture of locks	Full duty	A/S.0049	
	83.01	01.04	47	Parts (finished or unfinished) of locks or padlocks, used in the manufacture of locks or padlocks	Full duty	A/S.0049	
	00.00	01.00	06	Other parts and materials, used in the manufacture of locks and padlocks	Full duty	A/S.0001	
515.04		Electric lamps and light fittings:					
515.04	85.04	01.00	46	Electric chokes and ballast transformers, used in the manufacture of gas discharge or fluorescent lamp lighting fittings	Full duty	A/S.0001	
515.05		Miscellaneous articles of base metal:					
515.05	73.23	01.04	49	Handles of iron or steel (plastic coated), used in the manufacture of hollowware	Full duty	A/S.0049	
	76.15	01.04	49	Handles of aluminium (plastic coated), used in the manufacture of hollowware	Full duty	A/S.0049	

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION		
516.00	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT				
516.01		Machinery and mechanical appliances and implements:			
516.01	32.08	01.04	48	Paint or lacquers, used for lining beverage storage tanks	Full duty A/S.0049
	32.09	01.04	44	Paint or lacquers, used for lining beverage storage tanks	Full duty A/S.0049
	32.10	01.04	41	Paint or lacquers, used for lining beverage storage tanks	Full duty A/S.0049
	39.26	01.04	40	Drippers, of plastics, used in the manufacture of irrigation systems	Full duty A/S.0049
		02.04	44	Conveyor belts, of plastics, used in the manufacture of machinery and equipment of a kind used in the food industry	Full duty A/S.0049
	40.10	01.04	47	Transmission belts, of rubber, used in the manufacture of machinery and equipment of a kind used in the food industry	Full duty A/S.0049
	73.18	01.04	47	Washers, of iron or steel, used in the manufacture of machinery and equipment of a kind used in the food industry	Full duty A/S.0049
	73.26	01.04	49	Fasteners, of iron or steel, for conveyor belts, used in the manufacture of machinery and equipment of a kind used in the food industry	Full duty A/S.0049
	84.18	01.04	43	Absorption type units and parts thereof, used in the manufacture of refrigerators	Full duty A/S.0049
	84.50	01.04	40	Spin pulley assemblies, aluminium lids for tubs and driers, tub heater sumps and mask plate assemblies, used in the manufacture of domestic laundry washing machines	Full duty A/S.0049
	85.01	01.04	48	Electric motors (three phase) not exceeding 260 kW, used in the manufacture of machinery	Full duty A/S.0049
516.02		Filters:			
516.02	40.16	01.04	47	Rubber rings, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty A/S.0049

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
516.02	52.05	01.04	46	Cotton yarn, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty	A/S.0049
	52.06	01.04	42	Cotton yarn, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty	A/S.0049
	52.08	01.04	45	Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty	A/S.0049
	52.09	01.04	41	Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty	A/S.0049
	52.10	01.04	49	Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty	A/S.0049
	52.11	01.04	45	Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty	A/S.0049
	52.12	01.04	41	Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty	A/S.0049
	55.12	01.04	42	Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty	A/S.0049
	55.13	01.04	49	Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty	A/S.0049
	55.14	01.04	45	Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty	A/S.0049
	55.15	01.04	41	Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty	A/S.0049
	55.16	01.04	48	Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty	A/S.0049
	60.01	01.04	46	Knitted fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty	A/S.0049
	60.02	01.04	42	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics)	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
516.02	60.03	01.04	49	Knitted or crocheted fabrics of a width exceeding 30 cm (excluding those of heading 60.01)	Full duty	A/S.0001
	60.04	01.04	45	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread (excluding those of heading 60.01)	Full duty	A/S.0001
	60.05	01.04	41	Warp knit fabrics (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04)	Full duty	A/S.0001
	60.06	01.04	48	Knitted or crocheted fabrics	Full duty	A/S.0001
	84.21	01.04	45	Filter heads, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty	A/S.0049
516.03	Cranes and other lifting or hoisting equipment:					
516.03	40.09	01.04	43	Rubber piping or tubing, used in the manufacture of cranes and loading bridges	Full duty	A/S.0049
	82.03	01.04	43	Crane tools, used in the manufacture of cranes and loading bridges	Full duty	A/S.0049
	82.04	01.04	41	Crane tools, used in the manufacture of cranes and loading bridges	Full duty	A/S.0049
	84.82	01.04	40	Ball, roller and needle roller bearings, used in the manufacture of cranes and loading bridges	Full duty	A/S.0049
	85.00	01.02	24	Electrical switchgear, connectors, terminals and other electrical equipment, used in the manufacture of cranes and loading bridges	Full duty	A/S.0049
	85.39	01.04	46	Electric lamp bulbs, used in the manufacture of cranes and loading bridges	Full duty	A/S.0049

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D		
516.04	Electric motors and generators:				
516.04	32.08	01.04	43	Synthetic polymer based insulating varnish, used in the manufacture of armatures and field coils	Full duty A/S.0049
	32.09	01.04	42	Synthetic polymer based insulating varnish, used in the manufacture of armatures and field coils	Full duty A/S.0049
	39.12	01.04	45	Cellulosic insulating solution, used in the manufacture of armatures and field coils	Full duty A/S.0049
516.06	Vehicle starting, ignition, lighting and signalling equipment:				
516.06	53.08	01.04	46	Paper yarn, used in the manufacture of coils	Full duty A/S.0049
	68.14	01.04	46	Micanite sheets (hot-moulded or separating), used in the manufacture of vehicle parts and accessories	Full duty A/S.0049
	85.12	01.04	48	Acrylic lenses, used in the manufacture of motor vehicle lighting equipment	Full duty A/S.0049
	85.36	01.04	42	Flasher switches and relays, used in the manufacture of motor vehicle lighting equipment	Full duty A/S.0049
	85.39	01.04	41	Sealed beam units, used in the manufacture of motor vehicle lighting equipment	Full duty A/S.0049
516.07	Telephone and telegraph apparatus:				
516.07	48.11	01.04	43	Paper, impregnated or coated with phenolic resin, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment	Full duty A/S.0049
	85.18	01.04	48	Microphones and amplifiers, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment	Full duty less the duty in Section B of Part 2 of Schedule No.1 A/S.0049

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
516.07	85.44	01.04	46	Insulated electric wire or cable, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment	Full duty	A/S.0049
516.08	Electric filament lamps:					
516.08	85.39	01.04	45	Glass envelopes equipped with mountings, filaments and electrodes, used in the manufacture of motor vehicle stop light and tail light filament lamps, of voltages not exceeding 24 V	Full duty	A/S.0049
516.09	Automatic vending machines:					
516.09	73.20	01.04	45	Springs of iron or steel, used in the manufacture of automatic vending machines	Full duty	A/S.0049
	85.01	01.04	42	Electric motors, used in the manufacture of automatic vending machines	Full duty	A/S.0049
516.10	Television and radio receiving sets:					
516.10	39.26	01.04	46	Cable clamps and clips, of plastics, used in the manufacture of television and radio receiving sets	Full duty	A/S.0049
	73.18	01.00	44	Deleted with effect from 15.02.2013		A/S.0049
	73.20	01.04	47	Springs, of iron or steel, used in the manufacture of television and radio receiving sets	Full duty	A/S.0049
	74.13	01.04	45	Electric wire or cable, of copper, used in the manufacture of television and radio receiving sets	Full duty	A/S.0049
	85.04	01.04	43	Transformers and parts thereof, rectifiers, rectifying apparatus and inductors, used in the manufacture of television and radio receiving sets	Full duty	A/S.0049
	85.18	01.04	43	Earphones, used in the manufacture of television and radio receiving sets	Full duty	A/S.0049
			02.04	48	Loudspeakers and parts thereof, used in the manufacture of television and radio receiving sets	Full duty

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
516.10	85.29	01.04	44	Tuners, tuner control devices, delay lines and control knobs, used in the manufacture of television and radio receiving sets	Full duty	A/S.0049
		02.04	49	Parts of plastics, or of base metal, not incorporating electronic components, used in the manufacture of television and radio receiving sets	Full duty	A/S.0049
	85.32	01.04	44	Fixed capacitors, electrolytic, with windings of aluminium foil or with windings or superimposed plates of metallised plastic material, whether or not encapsulated, used in the manufacture of television radio receiving sets	Full duty	A/S.0049
		02.04	49	Fixed capacitors, electrolytic, with windings of aluminium foil or with windings or superimposed plates of metallised plastic material, whether or not encapsulated, used in the manufacture of television radio receiving sets	Full duty	A/S.0049
	85.36	01.04	49	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits, used in the manufacture of television and radio receiving sets	Full duty	A/S.0049
	85.44	01.04	41	Cable, insulated with plastic material, used in the manufacture of television and radio receiving sets	Full duty	A/S.0049
516.11	Goods of any description, used in the manufacture of office machines				A/S.0049	
516.11	00.00	01.00	08	Goods of any description, used in the manufacture of office machines of subheading No.8469.10 and headings Nos. 84.70, 84.71 and 84.72	Full duty	A/S.0001
517.00	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT					
517.01	Railway rolling-stock and locomotives:					
517.01	39.00	01.02	29	Plastics and articles thereof used in the manufacture of railway rolling-stock and locomotives	Full duty	A/S.0049
	40.00	01.02	29	Rubber materials and articles, used in the manufacture of railway rolling-stock and locomotives	Full duty	A/S.0049
	41.00	01.02	22	Leather and leather manufactures, used in the manufacture of railway rolling-stock and locomotives	Full duty	A/S.0049
	44.00	01.02	23	Wood and wood manufactures, used in the manufacture of railway rolling-stock and locomotives	Full duty	A/S.0049

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
517.01	48.00	01.02	28	Building board, used in the manufacture of railway rolling-stock and locomotives	Full duty	A/S.0049
	73.00	01.02	28	Iron or steel and articles thereof, used in the manufacture of railway rolling-stock and locomotives	Full duty	A/S.0049
	74.00	01.02	21	Copper and articles thereof, used in the manufacture of railway rolling- stock and locomotives	Full duty	A/S.0049
	76.00	01.02	29	Aluminium and articles thereof, used in the manufacture of railway rolling-stock and locomotives	Full duty	A/S.0049
	83.00	01.02	20	Articles of base metal, used in the manufacture of railway rolling-stock and locomotives	Full duty	A/S.0049
	84.00	01.02	24	Mechanical appliances, used in the manufacture of railway rolling-stock and locomotives	Full duty	A/S.0049
	85.00	01.02	28	Electrical equipment, used in the manufacture of railway rolling-stock and locomotives	Full duty	A/S.0049
	86.00	01.02	21	Parts and accessories, used in the manufacture of railway rolling-stock and locomotives	Full duty	A/S.0049
	00.00	01.00	07	Parts and accessories, used in the manufacture of railway rolling-stock and locomotives	Full duty	A/S.0001
517.02	Motor vehicles and parts thereof:					
517.02	40.16	01.04	44	Insert seals, used in the manufacture of McPherson strut inserts or cartridges	Full duty	A/S.0049
	73.04	01.04	46	Pressure cylinder tubes, of iron or steel, used in the manufacture of shock absorbers and McPherson strut inserts or cartridges	Full duty	A/S.0049
	73.18	01.04	46	Piston-rod nuts, used in the manufacture of shock absorbers	Full duty	A/S.0049
		02.04	40	Nuts, used in the manufacture of McPherson strut inserts or cartridges	Full duty	A/S.0049
	73.20	01.04	42	Springs, used in the manufacture of McPherson strut inserts or cartridges	Full duty	A/S.0049

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
517.02	84.81	01.04	47	Valves and parts thereof, used in the manufacture of shock absorbers and McPherson strut inserts or cartridges	Full duty	A/S.0049
	87.00	01.02	27	Parts, sub-assemblies and materials, used in the assembly or manufacture of motor vehicles	Full duty	A/S.0049
	87.08	01.04	49	Locking flanges, used in the manufacture of locking caps for fuel tanks	Full duty	A/S.0049
		02.04	43	Piston rings, rebound stop plates, top caps, piston-rod guides, dust cover tops, end cups, mounting rings and adjustable cams, used in the manufacture of shock absorbers	Full duty	A/S.0049
		03.04	48	Piston valve plates, valve shims and other components, of spring steel of a thickness not exceeding 0,635 mm, and piston sleeves, pistons, piston rings, piston-rod guide assemblies, top caps and end cups, used in the manufacture of McPherson strut inserts or cartridges	Full duty	A/S.0049
	00.00	01.00	09	Parts (including fasteners) and materials, used in the assembly or manufacture of motor vehicles	Full duty	A/S.0001
517.03		Pedal cycle saddles:				
517.03	87.14	01.04	47	Saddle tops of felt covered with plastic coated textile fabric, used in the manufacture of pedal cycle saddles	Full duty	A/S.0049
517.04		Parachutes and parts thereof and accessories thereto:				
517.04	00.00	01.00	02	Elastic webbing of a width not exceeding 30 cm, used in the manufacture of parachutes	Full duty	A/S.0001
	52.08	01.04	46	Woven fabrics of cotton, used in the manufacture of parachutes	Full duty	A/S.0049
	52.09	01.04	42	Woven fabrics of cotton, used in the manufacture of parachutes	Full duty	A/S.0049
	52.10	01.04	43	Woven fabrics of cotton, used in the manufacture of parachutes	Full duty	A/S.0049
	52.11	01.04	46	Woven fabrics of cotton, used in the manufacture of parachutes	Full duty	A/S.0049

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
517.04	52.12	01.04	42	Woven fabrics of cotton, used in the manufacture of parachutes	Full duty	A/S.0049
	54.01	01.04	49	Prepared sewing yarn of man-made filaments, used in the manufacture of parachutes	Full duty	A/S.0049
	54.07	01.04	47	Woven fabrics of man-made filament yarn, used in manufacture of parachutes	Full duty	A/S.0049
	54.08	01.04	43	Woven fabrics of man-made filament yarn, used in the manufacture of parachutes	Full duty	A/S.0049
	56.02	01.04	42	Felt and articles of felt, used in the manufacture of parachutes	Full duty	A/S.0049
	58.06	01.04	45	Narrow woven fabrics, used in the manufacture of parachutes	Full duty	A/S.0049
	58.11	01.04	48	Quilted textile fabrics, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, used in the manufacture of parachutes	Full duty	A/S.0049
	59.03	01.04	48	Textile fabrics coated with polyurethane, used in the manufacture of parachute harnesses	Full duty	A/S.0049
	73.20	01.04	43	Steel springs, used in the manufacture of parachutes	Full duty	A/S.0049
83.08	01.04	48	Fittings, of base metal, used in the manufacture of parachute harnesses	Full duty	A/S.0049	
517.05		Fork-lift trucks				
517.05	84.31	01.04	42	Transmission units, including axle ends, used in the manufacture of fork-lift trucks	Full duty	A/S.0049
	87.09	01.04	40	Transmission units, including axle ends, used in the manufacture of fork-lift trucks	Full duty	A/S.0049

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D		
518.00	OPTICAL, PHOTOGRAPHIC, SURGICAL, MUSICAL AND PRECISION INSTRUMENTS				
518.02		Surveying instruments:			
518.02	85.32	01.04	44	Electrical capacitors, used in the manufacture of electronic measuring or surveying instruments	Full duty A/S.0049
	85.40	01.04	46	Valves and tubes (including crystal valves), used in the manufacture of electronic measuring or surveying instruments	Full duty A/S.0049
	00.00	01.00	06	Other parts and accessories, used in the manufacture of electronic measuring or surveying instruments	Full duty A/S.0001
520.00	MISCELLANEOUS				
520.01		Mattresses and similar padded, stuffed or fitted furnishings			
520.01	52.08	01.04	46	Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows	Full duty A/S.0049
		02.04	40	Woven fabrics of cotton, used in the manufacture of padded bedspreads	Full duty A/S.0049
	52.09	01.04	42	Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows	Full duty A/S.0049
		02.04	42	Woven fabrics of cotton, used in the manufacture of padded bedspreads	Full duty A/S.0049
	52.10	01.04	47	Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows	Full duty A/S.0049
		02.04	43	Woven fabrics of cotton, used in the manufacture of padded bedspreads	Full duty A/S.0049
	52.11	01.04	46	Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows	Full duty A/S.0049
		02.04	40	Woven fabrics of cotton, used in the manufacture of padded bedspreads	Full duty A/S.0049

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
520.01	52.12	01.04	42	Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows	Full duty	A/S.0049
		02.04	47	Woven fabrics of cotton, used in the manufacture of padded bedspreads	Full duty	A/S.0049
	54.07	01.04	47	Woven fabrics of man-made filament yarn, used in the manufacture of cushions and pillows	Full duty	A/S.0049
	54.08	01.04	43	Woven fabrics of man-made filament yarn, used in the manufacture of cushions and pillows	Full duty	A/S.0049
	55.16	01.04	49	Woven fabrics of cellulosic staple fibres, unprinted, commonly known as down proof fabrics, used in the manufacture of pillows	Full duty	A/S.0049
	58.11	01.04	48	Quilted textile fabrics, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, used in the manufacture of pillows and bedspreads	Full duty	A/S.0049
520.02		Sports goods:				
520.02	39.00	01.02	26	Trimmings of plastics, used in the manufacture of racquets or racquet frames	Full duty	A/S.0049
	44.08	01.04	42	Veneers, used in the manufacture of racquets or racquet frames	Full duty	A/S.0049
	44.12	01.04	49	Laminates, used in the manufacture of racquets or racquet frames	Full duty	A/S.0049
	49.08	01.04	40	Transfers (decalcomanias), used in the manufacture of racquets or racquet frames	Full duty	A/S.0049
	54.04	01.04	44	Polyamide monofil, used in the manufacture of racquets or racquet frames	Full duty	A/S.0049
	58.06	01.04	47	Textile tape, used in the manufacture of racquets or racquet frames	Full duty	A/S.0049
520.03		Miscellaneous manufactured articles				
520.03	96.07	01.04	49	Parts, used in the manufacture of non-metal slide fasteners	Full duty	A/S.0049

I REBATE ITEM	II				III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
520.04		Christmas crackers					
520.04	36.04	01.04	45	Snaps, used in the manufacture of Christmas crackers	Full duty	A/S.0049	
520.05		Furniture					
520.05	41.04	01.04	41	Bovine cattle leather, used as covering in the manufacture of upholstered chairs and other seats	Full duty	A/S.0049	
	94.01	01.04	47	Parts of wood, carved, used in the manufacture of chairs and other seats	Full duty	A/S.0049	
	94.03	01.04	49	Parts of wood, carved, used in the manufacture of furniture	Full duty	A/S.0049	
521.00	GENERAL:						
	00.00	01.00	08	<p>Goods used in the manufacture, processing, finishing, equipment or packing of any goods exported:</p> <p>Provided that -</p> <ol style="list-style-type: none"> 1. no drawback in terms of this item shall be granted unless the claim in respect of such drawback is accompanied by and complies with the provisions of a permit issued by the Permanent Secretary, Ministry of Trade and Industry, 2. the said permit may specify the nature, quantity or value of the goods to which the drawback relates, the nature, quantity or value of the goods in the manufacture, processing, finishing, equipping or packing of which the first mentioned goods are used, the period during which any such goods shall be imported or exported or any other restriction of whatever nature; and 3. the Commissioner General may exempt any person to whom such permit has been issued or any goods to which this item is applicable from the provision of any Note relating to Part 1 of Schedule No.5 	<p>Full duty less the duty in Section B of Part 2 of Schedule No. 1</p> <p>A/S.0029</p> <p>A/S.0029</p> <p>A/S.0029</p>	<p>A/S.0029</p> <p>A/S.0029</p> <p>A/S.0029</p>	

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
521.00	44.15	01.04	41	Wooden packing cases, boxes, crates, drums and similar containers, unassembled, used as packing for exported goods	Full duty	A/S.0049
	44.16	01.04	48	Casks of a capacity of less than 180 litres, used as packing for exported goods	Full duty	A/S.0049

PART 2

**REFUNDS OF CUSTOMS DUTIES ON
GOODS EXPORTED IN THE SAME
CONDITION AS IMPORTED**

I		II			III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
522.00				<p>4. The provisions of rebate item 412.07 shall mutatis mutandis apply to the abandonment or destruction of goods obtained under the provisions of refund item 522.02.</p> <p>5.</p> <p>a) For the purposes of refund item 522.03 a refund of duty as intended by section 81 shall only be granted to a person –</p> <p>(i). if the bill of entry for export is, at the time of submission thereof, accompanied by an application for a refund in the prescribed form (form CE 63);</p> <p>(ii). who, subject to the provisions of section 81 submits a general application for refund (form CE 66) together with an application for refund (form CE 63) and any other documents which the Commissioner General may require in respect of the intended refund;</p> <p>b) in the case of goods to be exported by parcel post or from a place where there is no excise office the exporter shall, prior to the export of the goods, deliver the said application for refund (form CE 63) to the Commissioner General at the Excise office nearest the place from where the goods are to be exported, and the said goods shall not be exported until permission to export has been granted by the Commissioner General.</p> <p>6. No person shall be granted the refund of duty under refund item 522.04 unless –</p> <p>a) return of the goods to the sender has taken place under the supervision of an officer or post office official and proof of payment of duty on importation has been furnished to the officer or official; and</p> <p>b) the application for refund is in a form approved by the Commissioner General and is supported by a certificate signed by the officer or post office official concerned to the effect that the requirements of paragraph (a) have been complied with.</p>		<p>A/S.0001</p> <p>A/S.0001</p> <p>A/S.0028</p> <p>A/S.0001</p>

I REBATE ITEM	II				III EXTENT OF DRAWBACK	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
522.03		Goods exported for trade purposes				
522.03	00.00	01.00	00	<p>Goods, exceeding UA200 in value for each consignment for each consignee, exported for trade purposes, if such goods are -</p> <p>a)</p> <p>(i). in the same condition as imported; or</p> <p>(ii). In condition in which the essential character of the imported goods has been retained;</p> <p>b) identifiable as the same goods described on the import documents,</p> <p>provided a duly completed form, "General Application for Refund" (form CE 66), supported by the necessary documentary evidence, is submitted to the Regional Manager within a period of 2 years from the date of entry for home consumption of such goods and provided also that proof is produced in each case that the exporter has been compensated for the goods exported</p>	Full duty	<p>A/S.0001</p> <p>A/S.0028</p> <p>A/S.0028</p> <p>A/S.0028</p> <p>A/S.0028</p>
522.04		Goods not intended for trade purposes, imported through the post				
522.04	00.00	01.00	02	<p>Goods, not intended for trade purposes, imported through the post, if such goods are returned by the addressee to the sender in the same condition as imported and the export of such goods takes place within 12 months from the date of importation</p>	Full duty	A/S.0028
522.05		Goods (excluding yachts and motor vehicles) imported by bona fide tourists for their own use				
522.06		Printed books, journals and periodicals				
522.06	49.00	01.02	20	<p>Printed books, journals and periodicals, not having been imported contrary to the provisions of any law, on which duty amounting to UA50 or more has been paid and which, irrespective of having been released from customs control, are proved to the Commissioner General :-</p> <p>(i) to be legally unsalable in Botswana because they do not conform to a standard required by law; or</p> <p>(ii) to have been supplied in error or received in an unsaleable condition; or</p>	Full duty	A/S.0001

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D		
522.06				<p>(iii) to have become unsaleable and are being returned to the supplier or are abandoned to the Customs office;</p> <p>provided such goods, within 24 months of the date of their entry for home consumption -</p> <p>(i) are re-exported under supervision of the Customs office; or</p> <p>(ii) are accepted back into the custody of the Customs office after unconditional abandonment to the State and acceptance, in writing by the importer, of the risk and responsibility for the cost of destruction thereof</p>	

PART 3

MISCELLANEOUS REFUNDS OF CUSTOMS DUTIES

NOTES:

1. For the purposes of refund item 532.00 the provisions of rebate item 412.07 shall mutatis mutandis apply to the abandonment or destruction of goods.
2. No refund of customs duty is payable in respect of distillate fuels for use by any Central Government department of Botswana

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D		
532.00	GOODS ABANDONED TO THE OFFICE:				
532.00				Goods which have been entered for home consumption and are unconditionally abandoned to the Office by the owner or goods destroyed with the permission of the Commissioner General: Provided that the Commissioner General may decline to accept abandonment or grant permission for destruction: Provided further that acceptance of abandonment or destruction of any goods shall be subject to such conditions as prescribe by rule:	A/S.0001
	87.00	01.02	23	Motor vehicles imported by bona fide tourists damaged by accident or unavoidable cause	Full duty A/S.0049
	00.00	01.00	01	Goods while still under the control of the Office(excluding goods cleared under Schedule No.3)	Full duty A/S.0001
		02.00	06	Goods cleared under Schedule No. 3	Full duty A/S.0001
533.00	TEA				A/S.0001
533.00	0902.40	01.06	66	Black tea (fermented) and partly fermented tea, in immediate packings of a content exceeding3 kg, entered for home consumption between1 April 1999 and 31 August 1999, in such quantities as the Ministry of Trade and Industry may allow by specific permit	Full duty A/S.0001
534.00	GOODS USED FOR THE MANUFACTURE OF EXCISABLE GOODS				A/S.0001
534.00	00.00	01.00	06	Goods on which the duty provided for in Section B of Part 2 of Schedule No. 1 has been paid and which have been incorporated, in unused condition, in any excisable goods manufactured in any special excise warehouse	Not exceeding the duty payable per quarter for excise duty purposes A/S.0001

I REBATE ITEM	II				III EXTENT OF DRAWBACK	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
535.00	TEXTILE AND TEXTILE ARTICLES					A/S.0001
535.00	00.00	01.00	05	Goods falling within Section XI of Schedule No. 1, entered for home consumption in terms of such Schedule on or after 1 September 1996, but not later than 12 December 1996	The difference between the duty paid and the duty payable from 13 December 1996.	A/S.0001
		02.00	02	Goods falling within headings Nos. 61.01, 61.02, 61.03, 61.04, 61.05, 61.06, 61.07, 61.08, 61.09, 61.10, 61.11, 61.12, 61.13, 61.14, 61.15, 61.17, 62.01, 62.02, 62.03, 62.04, 62.05, 62.06, 62.07, 62.08, 62.09, 62.10, 62.11, 62.12, 62.13 and 62.15, of Schedule No. 1, entered for home consumption in terms of such Schedule on or after 13 December 1996, but not later than 30 September 1997	The difference between the duty paid and the duty payable from 12 December 1996.	A/S.0001
535.01	54.07	01.04	42	Woven fabrics of synthetic filament yarn containing 85 per cent or more by mass of non-textured filaments (excluding crepe and seersucker fabrics not containing textured filaments, fabrics containing combed wool or other combed animal hair of a mass of 142g/m ² or more and fabrics printed with scarf designs), entered for home consumption on or after 1 September 1995 but not later than 22 August 1997 under subheading No. 5407.60 or 5407.61	Full duty less the greater of 45% with a maximum of 1 000 c/kg or 680 c/kg	A/S.0001
536.00	MOTOR VEHICLE PARTS AND ACCESSORIES					
536.00	00.00	01.00	00	Automotive components on which duty has been paid and which have been supplied to a motor vehicle manufacturer for use as original equipment components in the manufacture of specified motor vehicles as defined in Note 7 to rebate item 317.04 or which have been incorporated in original equipment components supplied to motor vehicle manufacturers provided:	Full duty	A/S.0001

I		II			III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
536.00	00.00	02.00	00	<p>(i) such component manufacturer or supplier can produce proof by means of copies of the bills of materials reflecting the actual number of imported automotive components used in the manufacture of a specific original equipment component supplied,</p> <p>(ii) proof of the quantity of each original equipment component supplied to a motor vehicle manufacturer substantiated by a statement from the motor vehicle manufacturer to whom such component were supplied with specific reference to the part number, description and quantity received, is produced; and</p> <p>(iii) the statement by the motor vehicle manufacturer is certified by an excise officer.</p> <p>Goods of any description (excluding chassis fitted with engines), in such quantities and at such times as the Permanent Secretary, Permanent Secretary, Ministry of Trade and Industry may allow by specific permit, used in the manufacture of motor vehicles, provided proof is submitted to the Commissioner General six months after the date of issue of the permit that such motor vehicles comply with the description of subheading No. 8702.10.10 in Schedule No. 1</p>	Full duty in Part 1 of Schedule No.1	A/S.0001
		03.00	02	<p>Automotive components, as defined in Note 8 to Chapter 98, on which duty has been paid and which have been supplied to a motor vehicle manufacturer for use as original equipment components, as defined in Note 3 to Chapter 98, in the manufacture of specified motor vehicles as defined in rebate item 317.03 or which have been incorporated in original equipment components supplied to motor vehicle manufacturers provided:</p> <p>(i). such component manufacturer or supplier can produce proof by means of copies of the bills of materials reflecting the actual number of imported automotive components used in the manufacture of a specific original equipment component supplied;</p> <p>(ii). proof of the quantity of each original equipment component supplied to a motor vehicle manufacturer substantiated by a statement from the motor vehicle manufacturer to whom such components were supplied with specific reference to the part number, description and quantity received, is produced;</p> <p>(iii). the statement by the motor vehicle manufacturer is certified by an excise officer; and</p> <p>(iv). the imported component value has been declared on a SAD 500 and it can be produced on request.</p>	Full duty	<p>A/S.0051</p> <p>A/S.0051</p> <p>A/S.0051</p> <p>A/S.0051</p>

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
5236.00	00.00	03.00	02	Note: 1. For the purposes of this item unless the context indicated otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.	A/S.0051	
537.00	MOTOR VEHICLES				A/S.0001	
537.00				NOTE: The value of import rebate credit certificates in respect of specified motor vehicles exported not fitted with an engine or gear-box exported by the registered manufacturer from the licensed premises, eligible automotive components, automotive tooling and motor vehicles manufactured under rebate item 317.07 and exported shall be reduced by forty per cent if the refund is used to import specified motor vehicles. No adjustment shall, however, be made if the import rebate certificate is in respect of specified motor vehicles exported fitted with engines and gearboxes.		
537.01	Motor vehicles for transport of persons and goods				A/S.0049	
537.01	87.02	01.04	41	Motor vehicles for the transport of ten or more persons, including the driver	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item	A/S.0001
	87.03	01.04	48	Motor cars (including station wagons)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item	A/S.0001

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
537.01	87.04	01.04	44	Motor vehicles for the transport of goods (excluding motor vehicles of subheading 8704.10)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item	A/S.0016
	87.06	01.04	47	Chassis fitted with engines for motor vehicles of headings 87.01 to 87.05 (excluding those for vehicles of heading 8704.10)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item	A/S.0016
	8701.20	01.06	60	Road tractors for semi-trailers	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item	A/S.0001

I		II			III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
537.02		Motor vehicles				A/S.0049
537.02	87.00	01.02	20	<p>Motor vehicles classifiable under tariff subheadings 8701.20.10, 8702.10.81, 8702.10.85, 8702.10.87, 8702.90.81, 8702.90.85, 8702.90.87, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90, 8703.90.90, 8704.21.81, 8704.21.83, 8704.31.81, 8704.31.83, 8704.90.81, 8704.90.83, 8706.00.05 and 8706.00.15 entered on or before 31 December 2015 for the purposes of this item, as specified by the Permanent Secretary, Ministry of Trade and Industry, by means of a certificate:</p> <p>Provided that the application for such certificate shall not be considered by the Permanent Secretary, Ministry of Trade and Industry, unless the applicant –</p> <p>(a) proves that he or she is a manufacturer of specified motor vehicles registered in terms of Chapter 98 or an automotive component manufacturer which is contracted to supply automotive components to a manufacturer of specified motor vehicles;</p> <p>(b) has submitted a business plan on or before 31 December 2009 and entered on or before 31 December 2014 in respect of a project to invest in productive assets, with a view to producing specified motor vehicles or components of sufficient quality, quantity and at competitive prices to supply to the common customs area and international markets in line with the guidelines issued by the Permanent Secretary, Ministry of Trade and Industry; and</p> <p>(c) has proved to the satisfaction of the Permanent Secretary, Ministry of Trade and Industry that the project will contribute to the achievement of the overall objectives of the Government's Motor Industry Development Programme</p>	<p>Full duty less the duty in Section B of Part 2 of Schedule No. 1</p>	<p>A/S.0054</p> <p>A/S.0054</p> <p>A/S.0054</p> <p>A/S.0054</p>

I	II				III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF DRAWBACK	ANNOT ATION
537.02				<p>NOTES:</p> <p>1. Productive assets include the following:</p> <p>Buildings erected for the sole purpose of manufacturing specified motor vehicles or automotive components, and new or unused plant, machinery, tooling, jigs, dies and moulds, in-plant logistics, testing, design and production IT equipment and supporting software.</p> <p>The duty which may be rebated is calculated as follows:</p> <p>A total of 20 per cent of the value of the productive assets approved by the Ministry of Trade and Industry for purposes of this rebate provision, but limited to 4 per cent per annum up to 31 December 2014, thereafter a PAA certificate issued for any remaining amount of Productive Asset Allowance value to be valid to 31 December 2015.</p> <p>2. The Permanent Secretary, Ministry of Trade and Industry may impose further conditions without prior notice, and the certificate or amended certificate shall be forwarded directly to the Commissioner General for retention by him or her.</p>		<p>A/S.0054</p> <p>A/S.0054</p>

I REBATE ITEM	II				III EXTENT OF DRAWBACK	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
538.00	AUTOMOTIVE COMPONENTS FOR SPECIFIED MOTOR VEHICLES					A/S.0049
538.00	00.00	02.05	06	Automotive components for specified motor vehicles as defined in Note 7 to rebate item 317.04 or heavy motor vehicles as defined in Note 1 to rebate item 317.07, classifiable in tariff subheadings 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.20.10, 6813.81.10, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8415.20, 8418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8507.10, 85.11, 85.12, 8536.30.20, 8536.61.20, 8536.69.30, 8536.90.20, 8537.10.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 and 9401.20	Not exceeding the duty applicable to such goods in part 1 of Schedule No.1 calculated on the value reflected on any import credit certificates	A/S.0049

SCHEDULE NO. 6

REBATES AND REFUNDS OF EXCISE DUTIES

GENERAL NOTES:

1. For the purposes of implementation of the amendments to this Schedule on 1 January 2011 any permit issued or other form of permission or any approval granted by the Commissioner General under or for the purposes of any item of this Schedule as it existed before 1 January 2011, shall terminate on 31 December 2010:

Provided that anything so done by the Commissioner General under such item which is capable of being done under any item contained in this Schedule, as amended, shall be deemed to have been done under the latter item.

2. Any person who receives any goods under rebate or refund of duty in terms of any item of this Schedule must register as contemplated in rule 59A, except:
A/S. 0083
 - (a) licensed warehouses for manufacturing purposes; **A/S. 0083**
 - (b) recipients of fully denatured spirits as defined in Note 4 of Section D in Part 1 of this Schedule;
 - (c) Recipients of goods provided for in items 618.01, 619.01, 620.01, 620.02, 620.03, 621.02, 622.05, 622.07, 623.01, 623.02, 623.03, 630.10, 630.14, 630.16, 630.18, 630.20, 630.22, 631.00, 670.01, 670.04, 670.06, 670.08 and 670.10 of this Schedule. **A/S. 0083**

PART 1

REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES

ANNOTATION

NOTES:

1. The excisable goods specified in this Part may, subject to the provisions of section 75 and the rules thereto, be entered under rebate of the excise duty specified in Section A of Part 2 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in this Part, or a refund of the duty paid thereon under any item in Section A of Part 2 of Schedule No. 1, to the extent stated in this Part, shall be paid in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.
2. Unless the context otherwise indicates, Notes A and H of the General Notes to Schedule No. 1 shall *mutatis mutandis* apply to this Part.
3. The expression "full duty" shall, for the purposes of this Part, relate to a rebate or refund, to the extent stated, of the excise duty specified in Section A of Part 2 of Schedule No. 1 and payable or paid in respect of any goods including any suspended duty in operation in respect of such goods.
4. Any refund of duty specified in this Part in respect of any goods, shall be subject to any rebate of duty allowed in respect of such goods.
5. No refund of duty shall be due under this Part if the goods specified in any item therein are used for a purpose not specified in such item or prior to use for a purpose or compliance with a condition so specified.
6. Wherever the tariff item under which any goods are classified in Section A of Part 2 of Schedule No. 1 is quoted in any item in this Part in which such goods are specified, the goods so specified in such item in this Part shall be deemed to include only such goods classifiable under such item.
7. Except where the Commissioner General authorises on good cause shown payment of a refund of duty granted in terms of any item of this Part to any other person on complying with such conditions as the Commissioner General may reasonably impose in each case, such refund shall be paid only to –
 - a) the manufacturer of the goods or the person who paid the duty thereon on entry for home consumption;
 - b) the licensed distributor in accordance with the provisions of section 64F, the rules to section 64F and item 623.11 (03.00); or
 - c) A user as contemplated in Part 3 of this Schedule.

SECTION A

REBATES AND REFUNDS OF SPECIFIC DUTIES ON PREPARED FOODSTUFFS

NOTES:

1. Item 618.01 applies to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 4 to rebate item 406.00.
2. Item 618.02 applies to the excisable goods specified therein, exported from any excise warehouse (including supply stores for foreign-going ships or aircraft).

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
618.01	104.01.10	01.00	72	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	Full duty		A/S.0024
618.02	104.01.10	01.00	74	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	Full duty		A/S.0024
618.03	104.01.10	01.00	76	Traditional African beer powder as defined in Additional Note 1 to Chapter 19, for use in the manufacture of traditional African beer specified in item 104.10.10 or item 104.17.05 in Section A of Part 2 of Schedule No.1	Full duty		A/S.0024

SECTION B

REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON BEER MADE FROM MALT AND TRADITIONAL AFRICAN BEER

ANNOTATION

NOTES:

1. Items 619.01 (01.01), 619.01 (02.01) and 619.01 (03.01) apply to excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate items 406.01, 406.02, 406.03 or 406.05 of Schedule No.4, subject to the requirements of those rebate items and the provisions on Notes 1 to 4 of rebate item 406.00.
2. Items 619.02 (01.01), 619.02 (02.01) and 619.02 (03.01) apply to excisable goods specified therein, exported from any excise warehouse (including supply stores from foreign-going ships or aircraft).
3. For the purpose of item 619.03, the following:
 - (a)
 - (i). Beer made from malt which is off-specification or has become contaminated or has undergone post-manufacturing deterioration may be returned to an excise manufacturing warehouse for destruction only if such products are found to be off-specification, contaminated or has undergone post-manufacturing deterioration within a period of 12 months after removal from an excise warehouse and that the goods are returned to such warehouse within this period.
 - (ii). The provisions of this item shall apply in respect of beer made from malt –
 - (aa) in the case of beer made from malt under the control of the manufacturer;
 - (bb) in the case of beer made from malt returned as produced from the same batch(es);
 - (cc) in the case of beer made from malt returned in the originally sealed containers for wholesale or similar packaging.
 - (b)
 - (i). If the Commissioner General approves the application, any beer made from malt returned in terms of this item shall be –
 - (aa) kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and
 - (bb) unpacked, where applicable, and transferred to and mixed with stocks of materials for processing, under supervision of an officer; or
 - (cc) destroyed under supervision of an officer.

(ii). The licensee of an excise manufacturing warehouse to which such products are returned for destruction must keep a record which includes at least the following –

(aa) a detailed description of the goods received including the applicable tariff item;

(bb) the quantity received;

(cc) the date of receipt;

(dd) the name or registered business name (if any) and the physical address of the person from whose premises the products concerned were returned; and

(ee) the delivery note under cover of which such products were returned.

(c) For the purpose of section 75(11A), the licensee of the excise manufacturing warehouse must produce proof of the rate of excise duty paid or payable on the products for destruction in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the duty on any quantity so returned, shall be calculated for refund purposes at the lowest rate of excise duty levied in terms of this Act on such products during a period of 12 months prior to the date of the examination contemplated in Note 3(b)(i)(aa).

(d) The licensee of such warehouse may, after destruction of the products concerned, and on accounting for the goods destroyed in the monthly account, prescribed in the rules for section 19A, set-off as contemplated in section 77, any amount duly refundable against the amount payable on any such account during a period of two years after receipt of the goods for destruction, as the case may be.

I REBATE ITEM	II TARIFF ITEM	III CODE	CD	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
619.01	104.10.10	01.01	76	Traditional African beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to chapter 19)	Full duty		A/S.0024
	104.10.20	02.01	79	Beer made from malt, other	Full duty		A/S.0024
	104.17.05	03.01	77	Traditional African beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to chapter 19)	Full duty		A/S.0024
619.02	104.10.10	01.01	78	Traditional African beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to chapter 19)	Full duty		A/S.0024
	104.10.20	02.01	70	Beer made from malt. Other	Full duty		A/S.0024
	104.17.05	03.01	79	Traditional African beer as defined in Additional Note 1 to Chapter 22 (excluding beer made from Traditional African beer powder as defined in Additional Note 1 to chapter 19)	Full duty		A/S.0024
619.03	104.10.20	01.01	78	Beer made from malt which, has been removed from any excise manufacturing warehouse after entry or deemed entry for home consumption and payment of duty, has been found to be off-specification or has become contaminated or has undergone post-manufacturing deterioration and is returned to an excise manufacturing warehouse for destruction, subject to the provisions of Note 3 to this Section	Full duty		A/S.0024
619.04	104.10.20	01.01	74	Beer made from malt, other, used in the manufacture of other fermented beverages, unfortified, of item 104.17.15	Full duty		A/S.0024
619.05	104.10.20	01.01	71	Beer made from malt, other, used in the manufacture of mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, of item 104.17.22	Full duty		A/S.0024

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
619.06	104.10.20	01.01	73	Beer made from malt, other, used in the manufacture of spirits, of item 104.20	Full duty		A/S.0024
619.07	104.10.20	01.01	75	Other beer made from malt used in the manufacture of non-alcoholic beverages	Full duty		A/S.0083

SECTION C

REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON WINE AND OTHER FERMENTED BEVERAGES (EXCLUDING BEER MADE FROM MALT AND TRADITIONAL AFRICAN BEER), MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES NOT ELSEWHERE SPECIFIED OR INCLUDED

ANNOTATION

NOTES:

1. Items 620.01 and 620.03 apply to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in item 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those items and the provisions of Notes 1 to 4 to item 406.00.
2. Items 620.04 and 620.06 apply to the excisable goods specified therein, exported from any excise warehouse (including supply stores from foreign-going ships or aircraft).
3. Items 620.08, 620.09 and 620.10 apply to the excisable goods specified therein, for use in the manufacture of other excisable goods in an excise manufacturing warehouse or special excise manufacturing warehouse.
4. Items 619.07, 620.11, 620.13, 620.15, 620.19 and 620.21 apply to the excisable goods specified therein, used for the manufacture of vinegar and non-alcoholic beverages and for topping up: Provided that – A/S. 0083
 - (a). A rebate user shall register with the Commissioner General in terms of the relevant rebate item.
 - (b). A rebate user shall register with the Commissioner General notice as he may require of any intended use of goods received under rebate of duty for any purpose specified in items 620.11, 620.13, 620.15 and 620.17 and, except with permission of the Commissioner such goods shall be so used under the supervision of an officer.
 - (c). On completion of each operation or process specified in items 620.13 (01.02) and 620.17 the rebate user shall render a return to the Commissioner in a form approved by the Commissioner General.
 - (d). For the purposes of items 620.11, 620.13 (01.01) and 620.15, any conversion shall take place on the registered premises of the registrant by the addition of acetic acid to such extent that the acidity of the mixture shall be equivalent to at least one per cent by mass of acetic acid.
5. For the purpose of items 620.13 (01.02) and 620.17, fortified wine and fortified fermented beverages entered for purposes of topping or sweetening of unfortified wine and unfortified fermented beverages shall not be allowed under rebate of duty in terms of these provisions if the alcoholic strength of such unfortified wine and unfortified fermented beverages are thereby increased by more than 0.6 per cent alcohol by volume per occasion/batch.

I REBATE ITEM	II TARIFF ITEM	III CODE	IV C D DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION	
620.01	104.15	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09) :					A/S.0024
	104.15.01	01.01	77	Sparkling wine	Full duty		A/S.0024
	104.15.03	02.01	75	With an alcoholic strength of at least 4,5 per cent by volume but not exceeding 16,5 per cent by volume	Full duty		A/S.0074
	104.15.04	03.01	71	Other	Full duty		A/S.0024
	104.15.05	04.01	78	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 22 per cent volume	Full duty		A/S.0024
	104.15.06	05.01	74	Other	Full duty		A/S.0024
	104.15.07	06.01	70	With an alcoholic strength of at least 4,5 per cent by volume but not exceeding 16,5 per cent by volume	Full duty		A/S.0074
	104.15.08	07.01	77	Other	Full duty		A/S.0024
	104.15.09	08.01	73	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 22 per cent volume	Full duty		A/S.0024
	104.15.10	09.01	73	Other	Full duty		A/S.0024
620.02	104.16	Vermouth and other wine of fresh grapes flavored with plants or aromatic substances :					A/S.0024
	104.16.01	01.01	76	Sparkling	Full duty		A/S.0024
	104.16.03	02.01	74	With an alcoholic strength of at least 4,5 per cent by volume but not exceeding 15 per cent by volume	Full duty		A/S.0074
	104.16.04	03.01	70	Other	Full duty		A/S.0024
	104.16.05	04.01	77	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 22 per cent volume	Full duty		A/S.0024
	104.16.06	05.01	73	Other	Full duty		A/S.0024

I REBATE ITEM	II TARIFF ITEM	III CODE	IV C D	DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION	
620.02	104.16.09	06.01	73	With an alcoholic strength of at least 4,5 per cent by volume but not exceeding 15 per cent by volume	Full duty		A/S.0074	
	104.16.10	07.01	73	Other	Full duty		A/S.0024	
	104.16.11	08.01	76	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 22 per cent volume	Full duty		A/S.0024	
	104.16.12	09.01	72	Other	Full duty		A/S.0024	
620.03	104.17	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:						A/S.0054
	104.17.03	01.01	79	Sparkling fruit beverages and sparkling mead	Full duty		A/S.0054	
	104.17.05	02.01	77	Traditional African beer as defined in Additional Note 1 to Chapter 22	Full duty		A/S.0027	
	104.17.07	09.01	72	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	Full duty		A/S.0054	
	104.17.15	03.01	70	Deleted with effect from 03.05.2013			A/S.0054	
	104.17.15	10.01	71	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5per cent by volume but not exceeding 15 per cent by volume	Full duty		A/S.0054	
	104.17.16	04.01	76	Deleted with effect from 03.05.2013			A/S.0054	
	104.17.16	11.01	76	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by volume	Full duty		A/S.0054	
	104.17.17	05.01	72	Deleted with effect from 03.05.2013			A/S.0054	

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
620.04	104.15.05	04.01	73	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 22 per cent volume	Full duty		A/S.0024
	104.15.06	05.01	78	Other	Full duty		A/S.0024
	104.15.07	06.01	76	With an alcoholic strength of at least 4,5 per cent by volume but not exceeding 16,5 per cent by volume	Full duty		A/S.0074
	104.15.08	07.01	72	Other	Full duty		A/S.0024
	104.15.09	08.01	79	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 22 per cent volume	Full duty		A/S.0024
	104.15.10	09.01	75	Other	Full duty		A/S.0024
620.05	104.16	Vermouth and other wine of fresh grapes flavored with plants or aromatic substances :					A/S.0024
	104.16.01	01.01	71	Sparkling	Full duty		A/S.0024
	104.16.03	02.01	71	With an alcoholic strength of at least 4,5 per cent by volume but not exceeding 15 per cent by volume	Full duty		A/S.0074
	104.16.04	03.01	76	Other	Full duty		A/S.0024
	104.16.05	04.01	72	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 22 per cent volume	Full duty		A/S.0024
	104.16.06	05.01	79	Other	Full duty		A/S.0024

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION	
620.05	104.16.09	06.01	79	With an alcoholic strength of at least 4,5 per cent by volume but not exceeding 15 per cent by volume	Full duty		A/S.0074	
	104.16.10	07.01	75	Other	Full duty		A/S.0024	
	104.16.11	08.01	71	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 22 per cent volume	Full duty		A/S.0024	
	104.16.12	09.01	78	Other	Full duty		A/S.0024	
620.06	104.17	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:						A/S.0054
	104.17.03	01.01	74	Sparkling fruit beverages and sparkling mead	Full duty		A/S.0054	
	104.17.05	02.01	72	Traditional African beer as defined in Additional Note 1 to Chapter 22	Full duty		A/S.0024	
	104.17.07	09.01	78	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	Full duty		A/S.0054	
	104.17.15	03.01	75	Deleted with effect from 03.05.2013			A/S.0054	
	104.17.15	10.01	75	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5per cent by volume but not exceeding 15 per cent by volume.	Full duty		A/S.0054	
	104.17.16	04.01	71	Deleted with effect from 03.05.2013			A/S.0054	
	104.17.16	11.01	71	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by volume.	Full duty		A/S.0054	
	104.17.17	05.01	78	Deleted with effect from 03.05.2013			A/S.0054	

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
620.06	104.17.17	12.01	78	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by volume.	Full duty		A/S.0054
	104.17.21	13.01	70	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume not exceeding 23 per cent by volume.	Full duty		A/S.0054
	104.17.22	06.01	71	Deleted with effect from 03.05.2013			A/S.0054
	104.17.22	14.01	76	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by volume.	Full duty		A/S.0054
	104.17.25	07.01	71	Deleted with effect from 03.05.2013			A/S.0054
	104.17.25	15.01	76	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by volume.	Full duty		A/S.0054
	104.17.90	08.01	74	Deleted with effect from 03.05.2013			A/S.0054
	104.17.90	16.01	79	Other	Full duty		A/S.0054

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
620.07		Wine, unfortified, entered for use in the manufacture of					
	104.15.07	With an alcoholic strength by volume exceeding 4,5 per cent volume but not exceeding 16,5 per cent volume :					A/S.0074
		01.01	79	Sparkling wine of item 104.15.01	Full duty		A/S.0024
		01.02	76	Fortified wine of items 104.15.05, 104.15.06, 104.15.09 and 104.15.10	Full duty		A/S.0024
		01.03	73	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified of items 104.16.03, 104.16.04, 104.16.09 and 104.16.10	Full duty		A/S.0024
		01.04	70	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16	Full duty		A/S.0054
		01.05	78	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21	Full duty		A/S.0054
		01.06	75	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty		A/S.0054
		01.07	72	Spirits of items 104.21.01, 104.23.01 and 104.23.03(excluding fermented ethyl alcohol)	Full duty		A/S.0055
		01.08	75	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty		A/S.0055
		01.09	77	Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of items 104.23.03 and 104.23.28 as provided for in item 621.17	Full duty		A/S.0055
	104.15.08	Other :					A/S.0024
		02.01	75	Sparkling wine of item 104.15.01	Full duty		A/S.0024
		02.02	72	Fortified wine of items 104.15.05, 104.15.06, 104.15.09 and 104.15.10	Full duty		A/S.0024
		02.03	75	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified of items 104.16.03, 104.16.04, 104.16.09 and 104.16.10	Full duty		A/S.0024
		02.04	77	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16	Full duty		A/S.0054

I REBATE ITEM	II TARIFF ITEM	III CODE	IV C D	DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
620.07	104.15.08	02.05	74	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21	Full duty		A/S.0054
		02.06	71	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty		A/S.0054
		02.07	79	Spirits of items 104.21.01, 104.23.01 and 104.23.03(excluding fermented ethyl alcohol)	Full duty		A/S.0055
		02.08	76	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty		A/S.0055
620.08		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified, entered for use in the manufacture of:					
	104.16.09	With an alcoholic strength by volume exceeding 4,5 per cent volume but not exceeding 15 per cent volume :					A/S.0074
	104.16.09	01.01	71	Sparkling wine of item 104.16.01	Full duty		A/S.0024
		01.02	79	Fortified wine of items 104.16.05 and 104.16.06	Full duty		A/S.0024
		01.03	76	Other fermented fruit beverages, unfortified of item 104.17.16	Full duty		A/S.0054
		01.04	73	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty		A/S.0054
		01.05	70	Spirits of items 104.21.0, 104.23.01 and 104.23.03 (excluding fermented ethyl alcohol)	Full duty		A/S.0055
		01.06	78	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty		A/S.0055
		01.07	75	Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of items 104.23.03 and 104.23.28 as provided for in item 621.17	Full duty		A/S.0055
	104.16.10	Other :					A/S.0024
104.16.10	02.01	78	Sparkling wine of item 104.16.01	Full duty		A/S.0024	
	02.02	75	Fortified wine of items 104.16.05 and 104.16.06	Full duty		A/S.0024	
	02.03	72	Other fermented fruit beverages, unfortified of item 104.17.16	Full duty		A/S.0054	

I REBATE ITEM	II TARIFF ITEM	III CODE	IV C D	DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
620.08	104.16.10	02.04	70	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty		A/S.0054
		02.05	77	Spirits of items 104.21.0, 104.23.01 and 104.23.03 (excluding fermented ethyl alcohol)	Full duty		A/S.0055
		02.06	74	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty		A/S.0055
620.09	Fortified wine entered for use in the manufacture of						
	104.15.09	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 22 per cent volume :					A/S.0024
	104.15.09	01.01	76	Spirits of items 104.21.0, 104.23.01 and 104.23.03	Full duty		A/S.0024
		01.02	73	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty		A/S.0055
	104.15.10	Other :					A/S.0024
	104.15.10	02.01	72	Spirits of items 104.21.0, 104.23.01 and 104.23.03	Full duty		A/S.0024
02.02		70	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty		A/S.0055	
620.10	Other fermented beverages, unfortified; mixtures of fermented beverages and mixture fermented beverages and non-alcoholic beverages, not elsewhere specified or included, entered for use in the manufacture of:						A/S.0038
	104.17.07	Other fermented beverages, unfortified, with an alcoholic strength of less than 2,5 per cent by volume					A/S.0054
	104.17.07	01.01	79	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty		A/S.0054

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
620.10	104.17.07	01.02	76	Other fermented fruit beverages, including mixtures of fermented fruit beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16	Full duty		A/S.0054
	104.17.15	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by volume:					A/S.0054
	104.17.15	01.01	73	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty		A/S.0054
		01.02	70	Other fermented apple or pear beverages, fortified and other fermented beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey of items 104.17.16, 104.17.17 and 104.17.21	Full duty		A/S.0054
		01.03	78	Other mixtures of fermented fruit beverages and mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty		A/S.0054
		01.04	75	Spirits of item 104.21.01(excluding fermented ethyl alcohol)	Full duty		A/S.0055
		01.05	72	Liqueurs, cordials and other Spirituous beverages of item 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty		A/S.0055
		01.06	72	Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of item 104.23.28 as provided for in item 621.17	Full duty		A/S.0055
	104.17.16	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by volume:					A/S.0054
	104.17.16	02.01	72	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty		A/S.0054
		02.02	77	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21	Full duty		A/S.0054
		02.03	74	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty		A/S.0054
		02.04	71	Spirits of item 104.21.01(excluding fermented ethyl alcohol)	Full duty		A/S.0055
		02.05	79	Liqueurs, cordials and other Spirituous beverages of item 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty		A/S.0055

I REBATE ITEM	II TARIFF ITEM	III CODE	IV C D	DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
620.10	104.17.16	02.06	76	Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol. of item 104.23.28 as provided for in item 621.17	Full duty		A/S.0055
	104.17.17	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by volume					A/S.0054
		01.01	77	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty		A/S.0054
		01.02	74	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21	Full duty		A/S.0054
		01.03	71	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25	Full duty		A/S.0054
	104.17.21	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by volume					A/S.0054
	104.17.21	01.01	74	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty		A/S.0054
		01.02	71	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25	Full duty		A/S.0054
		01.03	73	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25	Full duty		A/S.0054
	104.17.22	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by volume:					A/S.0054
	104.17.22	01.01	76	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty		A/S.0054
	104.17.25	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by volume:					A/S.0054
	104.17.25	01.01	71	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty		A/S.0054

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
620.11	104.15	Unfortified wine entered for use in the manufacture of vinegar by a process of acetic fermentation:					A/S.0055
	104.15.07	01.01	76	Unfortified wine with an alcoholic strength of at least 4,5 per cent by volume but not exceeding 16,5 per cent by volume	Full duty		A/S.0074
		02.01	72	Other	Full duty		A/S.0055
620.11	104.15.08	02.01	72	Unfortified wine entered for use in the manufacture of vinegar by a process of acetic fermentation	Full duty		A/S.0024
620.13	104.15 .09	Fortified wine entered for use:					A/S.0024
	104.15 .09	01.01	73	In the manufacture of vinegar by a process of acetic fermentation	Full duty		A/S.0024
		01.02	70	In the topping or sweetening of unfortified wine of item 104.15.04	Full duty		A/S.0024
	104.15 .10	Fortified wine entered for use:					A/S.0024
	104.15 .10	02.01	75	In the manufacture of vinegar by a process of acetic fermentation	Full duty		A/S.0024
02.02		77	In the topping or sweetening of unfortified wine of item 104.15.04	Full duty		A/S.0024	
620.15	104.17	Other, fermented beverages, unfortified (excluding wine) for use in the manufacture of vinegar by a process of acetic fermentation					A/S.0055
	104.17.07	01.01	78	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by Volume	Full duty		A/S.0055
	104.17.15	01.01	72	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by volume	Full duty		A/S.0055
	104.17.16	02.01	79	Other fermented fruit beverages and mead beverages, unfortified, with an alcoholic strength of at least 2.5 by volume but not exceeding 15 per cent by volume	Full duty		A/S.0055

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
620.17	104.17	Other fermented fruit beverages, fortified (excluding wine) entered for use in the topping or sweetening of other fermented fruit beverages, unfortified (excluding wine):					A/S.0055
	104.17.17	01.01	76	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by volume	Full duty		A/S.0055
	104.17.21	02.01	71	Other fermented fruit beverages and mead beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	Full duty		A/S.0055
620.19	104.15	Unfortified wine entered for use in the manufacture of non-alcoholic beverages:					A/S.0072
	104.15.07	01.01	70	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by volume.	Full duty		A/S.0074
	104.15.08	02.01	71	Other	Full duty		A/S.0072

SECTION D

REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON SPIRITS AND SPIRITUOUS BEVERAGES

ANNOTATION

NOTES:

1. Item 621.02 applies to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4 subject to the requirements of those rebate items and the provisions of Notes 1 to 4 to rebate item 406.00.
2. Item 621.04 applies to the excisable goods specified therein, exported from any excise warehouse (including supply stores from foreign-going ships or aircraft).
3. For the purposes of items 621.06 (01.02), 621.06 (01.04), 621.06 (01.05), 621.06 (01.06) and 621.06 (01.07) –
 - (a) the strength of spirits used for fortification purposes shall not be lower than 60 per cent alcohol by volume;
 - (b) no spirits removed to a special excise manufacturing warehouse (SVM) for fortification purposes may be kept unused in such warehouse for a period longer than 90 days without the permission, in writing, of the Commissioner;
 - (c) a manufacturer shall give the Commissioner notice of any intended fortification of fermented beverages and, except with the permission of the Commissioner General, no fortification shall take place without the supervision of an officer;
 - (d) immediately after completion of such fortification the manufacturer shall render to the Commissioner a return in the form approved by the Commissioner General;
 - (e) in respect of wine spirits entered for use in the preservation of unfortified wine, in terms of the provisions of rebate item 621.06/104.20/01.04 the provisions of Note 5 to Section C of this Schedule shall mutatis mutandis apply; and
 - (f) in respect of spirits entered for use in the preservation of other unfortified fermented beverages, in terms of the provisions of rebate item 621.06/104.20/01.06 the provisions of Note 5 to Section C of this Schedule shall mutatis mutandis apply.
4. For the purposes of item 621.08 –
 - (a) the premises of manufacturers and suppliers of ethyl alcohol for industrial use or for the manufacture of other non-liquor products shall be licensed as an excise warehouse as provided for in section 19;
 - (b) recipients and users of ethyl alcohol for industrial use or for the manufacture of other non-liquor products must register (including their premises), except in the case of fully denatured spirits as defined in paragraph (c) to this Note;
 - (c) the definition of fully denatured spirits is:

ethyl alcohol rendered unfit for human consumption as liquor by the addition of a denaturant. Such denaturant must –

 - i). form an azeotrope bond with the ethyl alcohol; or
 - ii). have a boiling point not deviating more than 5°C from that of the ethyl alcohol contained in the mixture; and
 - iii). cannot be separated from the ethyl alcohol by simple distillation or any other simple process;
 - (d) the disposal and use of the ethyl alcohol by licensees and registrants under the provisions of this item is subject to the approval by the Commissioner General.

5. For the purposes of item 621.08, the licensee shall keep –
- a) stock accounts in a form approved by the Commissioner General in which he or she shall enter daily, separately, the particulars of spirits manufactured by him or her and removed from stock; and
 - b) numbered invoices and delivery notes, in respect of all disposals of spirits.
6. For the purposes of item 621.08 –
- a) the rebate user shall keep record of each manufacturing or other operation or process on a form DA 133 and such record shall be made available to the Controller on demand;
 - b) the manufacturer or supplier shall remove undenatured and partially denatured spirits to a registrant or user on the prescribed form DA 33A;
 - c) the manufacturing formula used by the registrant shall be made available to the Controller on demand, including the ratio of spirits in relation to the end product.
7. Examples of partial (P) or full (F) denaturants:

P: Formula No.	Denaturants	Possible Application
P1	Ethyl alcohol of any strength containing only Bitrex (denatonium benzoate) of any strength, but typically 10 ppm	Cosmetic / Topical medicament preparations
		Topical veterinary medicament Preparations
		Manufacture of anti-static agents
		Research, hospitals, scientific and educational institutes, cleaning, sterilizing
		Explosives
P2	Ethyl Acetate content not exceeding 2%	Industrial application, printing process and printing ink manufacture, plastics
		Pharmaceutical (extraction solvent)
		In derivative manufacture (Ethyl acetate)
P3	Methanol at any concentration	Thinner blend manufacture
		Pharmaceutical (Tablet coating)
P4	Di-ethyl Phthalate not exceeding 0,5%	Cosmetics
P5	Tert-Butanol not exceeding 1,0%	Cosmetics
P6	Mono-propylene glycol not exceeding 0,1%	Anti-freeze preparations

F: Formula No.	Denaturants	Possible Application
P7	All spirits that do not comply with the minimum requirements as specified in Full Denatured list	
P8	0,5% Methanol + 2,0% Toluene	Industrial application
F1	0,5% or more Di-ethyl phthalate	Cosmetics
F2	3% or more Iso-Propyl alcohol	<p>Methylated spirits manufacture</p> <p>Industrial use: Dyestuffs, Varnishes, lacquers, paints, enamels, pigments Composite solvents for thinners for varnishes and similar products, medicated soaps, hand cleaner, Explosives, heating gels, pickling agents, fluxes, solders, brazing, welding. Anti-freeze, Brake fluid, polishes and creams (car, floor), cleaning preparations, screen wash, blackboard revivers, plastics, printing processes and ink preparations, organic surface agents, degreasers</p> <p>In the manufacture of ether or similar substance where the ethanol undergoes a chemical change (ethyl acetate, ethyl acrylate)</p> <p>Medicaments, antiseptics, anti-stick agents for coating cooking utensils</p> <p>Dye fixative</p> <p>Synthetic Acetic acid manufacture</p> <p>In the manufacture of foundry spirits</p> <p>Anti-static agent</p> <p>Extraction of residuals from wool</p> <p>Research, burning, preserving, cleaning or sterilizing scientific and or educational institutions for experimental purposes. Adhesives, etch primers, stains</p>
F3	0,01% Tertiary Butyl Alcohol + 10 PPM Bitrex	Cosmetics

F: Formula No.	Denaturants	Possible Application
F4	9g Brucine Sulphate per 100 litres spirit	Industrial application
		Cosmetic
F5	0,12% Tertiary Butyl Alcohol + 10g per 100 litres spirit Bucine Sulphate	Cosmetic
F6	2% Ethyl Acetate	Printing process, ink, manufacture
		Pharmaceutical (extraction solvent)
F7	0,2% Acetaldehyde	Pharmaceutical products
		In the manufacture of ether or similar substance where the ethanol under-goes a chemical change (ethyl acetate, ethyl acrylate)
		In manufacture of synthetic acetic acid
F8	3,5% or more n-Butanol	Paint, printing, burners, cleaning
		Cosmetics
F9	3,5% n-Butanol + 1,5% Benzine	Methylated spirits
		Paint, printing, burners, cleaning
F10	140 g or more Ethyl Acrylate per 100 litres spirit	In the manufacture of ether or similar substances where the ethanol undergoes a chemical change (ethyl acrylate)
		Paint
F11	Methylated spirits (coloured and non-coloured) to comply with specific formula: 3,5% n-Butanol: 1,5% Benzine + 2 g Bitrex + 0,15 g Methyl violet or Chrystal/100 litres, non-coloured same formula excluding Methyl violet or Chrystal violet	Methylated spirits
F12	Feints as a by-product of the rectification of agricultural alcohol: 1% minimum fusel oil	Heating fuels/gels General industrial application

- 8.** For the purposes of item 621.10, these notes and section 75(11A), unless the context otherwise indicates –
- a)** "refund" as provided in this item means the amount of excise duty that may be set off against the amount of excise duty payable on the monthly account of a licensee of an excise manufacturing warehouse on complying with these notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates;
 - b)** "set-off" means a set-off of duty as contemplated in section 77 which is refundable in terms of this item;
 - c)** the refund provided for in rebate item 621.10 is subject to the provisions of section 75(11A);
 - d)** the export of such spirituous beverages shall be subject to such conditions and procedures as may be prescribed by the Commissioner General by rule;
 - e)** where such goods are exported by the licensee of an excise manufacturing warehouse, such licensee may, where proof of such export has been obtained, set off the excise duty paid or payable on the goods so exported against the excise duty payable as declared in the excise account for the accounting month during which such proof is obtained or any subsequent month during a period of two years after the date the export bill of entry was processed in respect of such export;
 - f)** for the purposes of section 75(11A), the licensee of any such warehouse must produce proof of the duty paid or payable on the goods so exported and if the licensee is unable to produce such proof the duty on any quantity of the goods so exported must be calculated at the lowest rate of duty levied in terms of this Act on such goods during a period of twelve months prior to the date on which the export bill of entry was processed at the office of the Controller.

I REBATE ITEM	II TARIFF ITEM	III CODE	IV C D	DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
621.03	104.23.23	13.01	72	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent volume	Full duty		A/S.0024
	104.23.24	14.01	79	Other	Full duty		A/S.0024
	104.23.25	15.01	75	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		A/S.0024
	104.23.26	16.01	71	Other	Full duty		A/S.0024
	104.23.27	17.01	78	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent volume	Full duty		A/S.0024
	104.23.28	18.01	74	Other	Full duty		A/S.0024
621.05	104.21	Spirits entered for mixing with petrol in an excise warehouse approved for this purpose by the Commissioner General:					A/S.0024
	104.21.01	01.01	79	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		A/S.0024
	104.21.03	02.01	77	Ethyl alcohol and other spirits, denatured, or any strength	Full duty		A/S.0024
621.08	104.21	Spirits for industrial use or for use in the manufacture of other non-liquor products:					A/S.0024
	104.21.01	01.01	74	Undenatured spirits	Full duty		A/S.0024
	104.21.03	02.01	72	Partially denatured spirits	Full duty		A/S.0024
		02.02	79	Fully denatured spirits	Full duty		A/S.0024
	01.01	79	Spirits manufactured in the Republic by the distillation of vegetable products and denatured for use as fuel in internal combustion piston engines	Full duty		A/S.0024	

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
621.09		Spirits entered for use as fuel in internal combustion piston engines:					A/S.0055
	104.21.03	01.01	79	Ethyl alcohol and other spirits manufactured in the Republic by the distillation of vegetable products, denatured	Full duty		A/S.0055
621.10		Rectified spirits derived from apples or pears for use in the manufacture of fermented apple or pear beverages:					A/S.0055
	104.21.01	01.01	78	Undenatured ethyl alcohol derived from apples or pears of an alcoholic strength by volume of 80 per cent vol. or higher	Full duty		A/S.0055
621.11		Spirits entered for use in the manufacture of other fermented fruit beverages, fortified (excluding wine) of item 104.17.21					A/S.0055
	104.21.01	01.01	77	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		A/S.0024
	104.23.03	02.01	72	Spirits obtained by distilling grape wine or grape marc	Full duty		A/S.0024
	104.23.11	03.01	71	Other spirits obtained by distilling fermented sugar-cane products	Full duty		A/S.0024
	104.23.28	04.01	77	Other	Full duty		A/S.0024
621.12		Spirits entered for use in the preservation of unfortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants and aromatic substances):					A/S.0055
	104.23.03	01.01	74	Spirits obtained by distilling grape wine or grape marc	Full duty		A/S.0055
621.13		Spirits entered for use in the manufacture of fortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants and aromatic substances):					A/S.0055
	104.23.03	01.01	71	Spirits obtained by distilling grape wine or grape marc	Full duty		A/S.0055

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
621.14		Spirits entered for use in the preservation of other fermented beverages unfortified (excluding wine) of item 104.17.16					A/S.0055
	104.21.01	01.01	75	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		A/S.0024
	104.23.03	02.01	78	Spirits obtained by distilling grape marc	Full duty		A/S.0024
	104.23.11	03.01	77	Other spirits obtained by distilling fermented sugar-cane products	Full duty		A/S.0024
	104.23.28	04.01	72	Other	Full duty		A/S.0024
621.15		Spirits used in the manufacture of vermouth and other wines of fresh grapes flavoured with plants or aromatic substances, fortified					A/S.0024
	104.21.01	01.01	77	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		A/S.0024
	104.23.03	02.01	71	Spirits obtained by distilling grape, wine or grape marc	Full duty		A/S.0024
	104.23.11	03.01	79	Other spirits obtained by distilling fermented sugar-cane products	Full duty		A/S.0024
621.15	104.23.28	04.01	74	Other	Full duty		A/S.0024
621.16		Spirits entered or deemed to have been entered for home consumption and payment of duty as contemplated in section 19A and its rules which have been exported by the licensee of a manufacturing warehouse (VMS) from stocks owned and stored by such licensee on premises outside such warehouse, subject to compliance with Note 8 to this Section					A/S.0024
	104.21.01	01.01	79	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher		As provided in Note 8 to this section	A/S.0024
	104.21.03	02.01	77	Ethyl alcohol and other spirits, denatured, of any strength		As provided in Note 8 to this section	A/S.0024

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
621.16	104.23.01	03.01	72	In containers holding 2 li or less		As provided in Note 8 to this section	A/S.0024
	104.23.03	04.01	70	Other		As provided in Note 8 to this section	A/S.0024
	104.23.05	05.01	79	In containers holding 2 li or less		As provided in Note 8 to this section	A/S.0024
	104.23.07	06.01	77	Other		As provided in Note 8 to this section	A/S.0024
	104.23.09	07.01	75	In containers holding 2 li or less		As provided in Note 8 to this section	A/S.0024
	104.23.11	08.01	73	Other		As provided in Note 8 to this section	A/S.0024
	104.23.13	09.01	71	In containers holding 2 li or less		As provided in Note 8 to this section	A/S.0024
	104.23.15	10.01	78	Other		As provided in Note 8 to this section	A/S.0024
	104.23.17	11.01	76	In containers holding 2 li or less		As provided in Note 8 to this section	A/S.0024
	104.23.19	12.01	74	Other		As provided in Note 8 to this section	A/S.0024
	104.23.21	13.01	72	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent Volume		As provided in Note 8 to this section	A/S.0024

I REBATE ITEM	II TARIFF ITEM	III CODE	IV C D	DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
621.16	104.23.22	14.01	79	Other		As provided in Note 8 to this section	A/S.0024
	104.23.23	15.01	75	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent volume		As provided in Note 8 to this section	A/S.0024
	104.23.24	16.01	71	Other		As provided in Note 8 to this section	A/S.0024
	104.23.25	17.01	78	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent volume		As provided in Note 8 to this section	A/S.0024
	104.23.26	18.01	74	Other		As provided in Note 8 to this section	A/S.0024
	104.23.27	19.01	70	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent volume		As provided in Note 8 to this section	A/S.0024
	104.23.28	20.01	75	Other		As provided in Note 8 to this section	A/S.0024
621.17	104.23	Fermented ethyl alcohol being the final product of fermentation of fruit, with an alcoholic strength by volume of less than 15 per cent by vol., for the manufacture of spirituous beverages of items 104.23.21, 104.23.23, 104.23.25 and 104.23.27:					A/S.0055
	104.23.28	01.01	74	Other	Full duty		A/S.0055
621.18	104.21	Distilled spirits entered for use in the manufacture of spirituous beverages of items 104.23.21, 104.23.23 and 104.23.27:					A/S.0055
	104.21.01	01.01	72	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	Full duty		A/S.0055
621.19	104.23	Distilled spirits entered for use in the manufacture of spirituous beverages of items 104.23.21, 104.23.23, 104.23.25 and 104.23.27:					A/S.0055
	104.23.03	01.01	72	Other	Full duty		A/S.0055
	104.23.11	02.01	71	Other	Full duty		A/S.0055

SECTION E

REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MANUFACTURED TOBACCO AND TOBACCO SUBSTITUTE PRODUCTS

ANNOTATION

NOTES:

1. Items 622.05 and 622.07 apply to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate items 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of those rebate items and the provisions of Notes 1 to 4 to rebate item 406.00.
2. Items 622.10 and 622.12 apply to the excisable goods specified therein, exported from any excise warehouse (including supply stores for foreign-going ships and aircraft).
3. Item 622.15 applies to the excisable goods specified therein for use in the manufacture of cigarettes and cigars in an excise manufacturing warehouse.
4. For the purpose of items 622.21 and 622.22 the following:
 - (a).
 - (i). Tobacco products and tobacco substitute products which are off-specification or has undergone post-manufacturing deterioration or has become contaminated may only be reprocessed or destroyed in an excise manufacturing warehouse where the excise duty is not less than R25 000 on any quantity found to be off-specification or that has undergone post-manufacturing deterioration or which has become contaminated within a period of twelve months after removal from such warehouse and such goods are returned to such warehouse within such period.
 - (ii).
 - (aa). The provisions of this item shall apply in respect of tobacco products or tobacco substitute products –
 - (A). in the case of cigarettes, if the cigarettes are returned in the originally sealed outer containers containing at least 9 000 cigarettes;
 - (B). in the case of other tobacco products or tobacco substitute products, if such products are returned in the originally sealed outer containers used for wholesale or similar trade packing.
 - (bb). Any such application shall be supported by a credit note in respect of the products concerned.
 - (b).
 - (i). If the Commissioner approves the application, any tobacco products or tobacco substitute products returned in terms of this item shall be –
 - (aa). kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and
 - (bb). unpacked, where applicable, and transferred to and mixed with stocks of materials for processing, under supervision of an officer; or
 - (cc). destroyed under supervision of an officer.

- (ii). The licensee of an excise manufacturing warehouse to which such products are returned for reprocessing or destruction must keep a record which includes at least the following –
- (aa). a detailed description of the goods received including the applicable tariff item;
 - (bb). the quantity received;
 - (cc). the date of receipt;
 - (dd). the name or registered business name (if any) and the physical address of the person from whose premises the products concerned were returned;
 - (ee). the delivery note under cover of which such product were returned.
- (c). For the purpose of section 85, the licensee of the excise manufacturing warehouse must produce proof of the rate of excise duty paid or payable on the products for reprocessing or destruction in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the duty on any quantity so returned, shall be calculated for refund purposes at the lowest rate of excise duty levied in terms of this Act on such products during a period of 12 months prior to the date of the examination contemplated in Note 4(b)(f)(aa).
- (d). The licensee of such warehouse may, after reprocessing or destruction of the products concerned, and on accounting for the goods reprocessed in the monthly account, prescribed in the rules for section 27, set-off as contemplated in section 87 any amount duly refundable against the amount payable on any such account during a period of two years after receipt of the goods for reprocessing or destruction, as the case may be.

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
622.05	104.30	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes:					A/S.0024
	104.30.03	01.01	79	Cigars, cheroots and cigarillos, containing tobacco	Full duty		A/S.0024
	104.30.07	02.01	70	Cigarettes containing tobacco	Full duty		A/S.0024
	104.30.11	03.01	72	Cigars, cheroots and cigarillos of tobacco substitutes	Full duty		A/S.0024
	104.30.15	04.01	74	Cigarettes of tobacco substitutes	Full duty		A/S.0024
622.07	104.35	Other manufactured tobacco and manufactured tobacco substitutes:					A/S.0038
	104.35.01	01.01	75	Water pipe specified in subheading Note 1 to chapter 24	Full duty		A/S.0038
	104.35.02	02.01	71	Pipe tobacco, in immediate packings of content of less than 5kg	Full duty		A/S.0038
	104.35.03	03.1	78	Other pipe tobacco	Full duty		A/S.0038
	104.35.05	04.01	76	Cigarette tobacco	Full duty		A/S.0038
	104.35.07	05.01	74	Other cigarette tobacco substitutes	Full duty		A/S.0038
	104.35.09	06.01	72	Other pipe tobacco substitutes	Full duty		A/S.0038
622.10	104.30	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes:					A/S.0024
	104.30.03	01.01	78	Cigars, cheroots and cigarillos, containing tobacco	Full duty		A/S.0024
	104.30.07	02.01	72	Cigarettes containing tobacco	Full duty		A/S.0024
	104.30.11	03.01	71	Cigars, cheroots and cigarillos of tobacco substitutes	Full duty		A/S.0024
	104.30.15	04.01	73	Cigarettes of tobacco substitutes	Full duty		A/S.0024

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
622.12	104.35	Other manufactured tobacco and manufactured tobacco substitutes:					A/S.0038
	104.35.01	01.01	74	Water pipe tobacco specified in subheading Note 1 to chapter 24	Full duty		A/S.0038
	104.35.02	02.01	70	Pipe tobacco, in immediate packings of a content of less than 5kg	Full duty		A/S.0038
	104.35.03	03.01	77	Other pipe tobacco	Full duty		A/S.0038
	104.35.05	04.01	75	Cigarette tobacco	Full duty		A/S.0038
	104.35.07	05.01	73	Other cigarette tobacco substitutes	Full duty		A/S.0038
	104.35.09	06.01	71	Other pipe tobacco substitutes	Full duty		A/S.0038
622.15	104.35	Manufactured tobacco and tobacco substitute products:					A/S.0024
	104.35.01	01.01	72	Water pipe tobacco specified in subheading Note 1 to chapter 24	Full duty		A/S.0038
	104.35.02	02.01	76	Pipe tobacco, in immediate packings of a content of less than 5kg	Full duty		A/S.0038
	104.35.03	03.01	72	Other pipe tobacco	Full duty		A/S.0038
	104.35.05	04.01	70	Cigarette tobacco	Full duty		A/S.0038
622.21	104.30	Excisable tobacco and tobacco substitute products specified in item 104.30 of Section A of Part 2 of Schedule No. 1, which, after entry or deemed entry for home consumption and payment of duty and removal from any excise manufacturing warehouse, are found to be off-specification or has become contaminated or has undergone post-manufacturing deterioration and are returned to an excise manufacturing warehouse for reprocessing or destruction, subject to the compliance with Note 4 to this Section:					A/S.0024
	104.30.03	01.01	78	Cigars, cheroots and cigarillos, containing tobacco		As provided in Note 4 to this Section	A/S.0024

SECTION F

REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MINERAL PRODUCTS

ANNOTATION

NOTES:

1. Items 623.01 and 623.02 apply to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate items 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 4 to rebate item 406.00.
2. Item 623.03 applies to the excisable goods specified therein, supplied for use by the consular employees mentioned in rebate item 406.07 of Schedule No. 4, subject to the requirements of that rebate item and the notes applicable thereto.
3. Item 623.05 applies to the excisable goods specified therein, exported from any excise warehouse (including supply of stores for foreign-going ships or aircraft).
4. Item 623.06 applies to the excisable goods specified therein, supplied as stores for any fishing vessel not recognised as a ship of South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951).
5. Items 623.07 and 623.08 apply to the excisable goods specified therein, for use in the manufacture of goods in an excise manufacturing warehouse.
6. Items 623.09, 623.10, 623.11, 623.12 and 623.13 apply to the excisable goods specified therein, for use for industrial or commercial purposes, provided:
 - (a). A rebate user shall keep record of each manufacturing or other process on a form approved by the Commissioner and such record shall be made available to the Controller on demand.
 - (b). The rebate user shall keep stock accounts in a form approved by the Commissioner in which he or she shall enter daily, separately, the particulars of goods manufactured by him or her and removed from stock.
 - (c). The rebate user shall keep numbered invoices and delivery notes in respect of all disposals of goods.
7. For the purposes of rebate item 623.19, the following:
 - (a). Definitions and application of the provisions:
 - (i). The refund provided for in this item is subject to the provisions of section 75(11A).

For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates –

- (i). "BLNS countries" or "any other country in the common customs area" means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland; "refund" as provided in this item means the amount of excise duty that may be set off against the amount of excise duty payable on the monthly petroleum excise account of a licensee of an excise manufacturing warehouse on complying with these Notes and the rules for section 19A; "set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.

(b). Limitations:

For the purposes of any refund in terms of this item, goods which are off specification or have become contaminated may only be returned to an excise manufacturing warehouse for reprocessing or destruction where the excise duty together with the fuel levy and Road Accident Fund levy amounts to not less than R25 000 on any quantity found to be off specification or which have become contaminated on a single occasion within a period of six months after removal from such warehouse and such goods are returned within one month after expiry of such period.

(c). Procedures and set-off against monthly petroleum excise accounts:

(i). The licensee of the excise manufacturing warehouse in which such goods will be reprocessed or destroyed must apply to the Commissioner for such reprocessing or destruction stating the circumstances in which the goods have become, and the extent to which the goods are, off specification or contaminated.

(ii). If the Commissioner approves the application, any goods returned shall be:

(aa). kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and

(bb).

(A). transferred to and mixed with stocks of materials for reprocessing under supervision of an officer; or

(B). destroyed under supervision of an officer.

(iii). The licensee of the excise manufacturing warehouse to which such goods are returned for reprocessing or destruction must keep a record which includes at least the following:

(aa). a detailed description of the goods received including the applicable tariff item;

(bb). the quantity received;

(cc). the date of receipt;

(dd). the name or registered business name (if any) and the physical address of the person who returned the goods concerned.

(iv).

(aa). Whenever any goods which are off specification or contaminated are returned to an excise manufacturing warehouse, an officer shall, before reprocessing or destruction commences, take representative samples and submit them to the Commissioner for –

(A). a technical analysis to establish the composition; and

(B). tariff determination in accordance with the characteristics of the goods established by such analysis.

(bb). The costs of taking the samples and the analysis shall be paid by the licensee.

(cc). Where any goods returned for reprocessing or destruction are found on analysis to contain any proportion of other goods, the quantity returned must be reduced by the proportion of such other goods before calculating the excise duty refundable in terms of this item.

- (d).
- (i). For the purpose of section 75(11A), the licensee of the excise manufacturing warehouse must produce proof of the excise duty paid or payable on the goods returned for reprocessing or destruction in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the duty on any quantity so returned, shall be calculated at the lowest rate of excise duty levied in terms of this Act on such goods during the month prior to the date of the examination contemplated in Note 7(c)(ii)(aa).
 - (ii). The licensee of the excise manufacturing warehouse may, after reprocessing and on accounting for the goods reprocessed in the monthly petroleum excise account or after destruction, set off the amount of duty duly refundable in terms of this item against the amount of duty payable in respect of any such goods as declared on any such account during a period of two years after receipt of the goods for reprocessing or destruction.
 - (iii). Where the rate of duty payable on any goods accounted for on the petroleum excise account differs from the rate as contemplated in subparagraph (i) on the goods so returned an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in subparagraph (ii).
 - (iv). Where any such goods are so returned to such warehouse from any BLNS country the excise duty leviable thereon is refundable in terms of the provisions of this item.
- (e). Where any goods from which any deduction from the dutiable quantity has been allowed as contemplated in section 75(18) are returned to an excise manufacturing warehouse for reprocessing or destruction as provided in this item, the licensee must add the quantity so allowed in respect of the goods returned to the dutiable quantity for the accounting month in which the goods were processed or destroyed.

8. For the purposes of rebate item 623.21, the following:

- (a). Definitions and application of provisions:
- (i). The refund provided for in this item is subject to the provisions of section 75(11A).
 - (ii). For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates – "refund" as provided in this item means the amount of excise duty that may be set off against the amount of excise duty payable on the monthly petroleum excise account of a licensee of an excise manufacturing warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates; "set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item; "storage warehouse" means an excise storage warehouse contemplated in rule 19A4.01(b)(i) or (ii).
- (b). Set-off against monthly petroleum excise account in respect of the goods removed as contemplated in the item:
- (i). The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.
 - (ii). Where such goods are removed to an excise manufacturing or storage warehouse by the licensee of an excise manufacturing warehouse, such licensee may, where proof of delivery to such manufacturing or storage warehouse has been obtained as prescribed in the rules, set-off the excise duty paid or payable in respect of any such goods as declared in the petroleum excise account for any accounting month during a period of two years after the date any prescribed document was processed in respect of such removal.
 - (iii).
 - (aa). For the purpose of section 75(11A), the licensee of such manufacturing warehouse must produce proof of the excise duty paid or payable on such goods so delivered to such a manufacturing or storage warehouse and if the licensee is unable to produce such proof, the excise duty on any quantity of goods so delivered must be calculated at the lowest rate of excise duty levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned to such manufacturing or storage warehouse.

(bb). Where the rate of duty payable on any goods accounted for on the petroleum excise account differs from the rate as contemplated in subparagraph (aa) on the goods so delivered, an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in subparagraph (aa).

9. For the purposes of rebate item 623.23, the following:

(a). Definitions and application of provisions:

(i). The refund provided for in this item is subject to the provisions of section 75(11A).

(ii). For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates –

"refund" as provided in this item means the amount of excise duty that may be set-off against the amount of excise duty payable on the monthly petroleum excise account of a licensee of an excise manufacturing warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates;

"set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item.

(b). Set-off against monthly petroleum excise account in respect of the goods exported as contemplated in the item:

(i). The export of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule.

(ii). Where such goods are exported by the licensee of an excise manufacturing warehouse, such licensee may, where proof of such export has been obtained as prescribed in the rules, set-off the excise duty paid or payable on the goods so exported against the excise duty payable in respect of any such goods as declared in the petroleum excise account for any accounting month during a period of two years after the date any prescribed document was processed at the office of the Controller in respect of such export.

(iii).

(aa). For the purposes of section 75(11A), the licensee of such manufacturing warehouse must produce proof of the excise duty paid or payable on the goods so exported and if the licensee is unable to produce such proof, the excise duty on any quantity of goods so exported must be calculated at the lowest rate of excise duty levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed at the office of the Controller in respect of such export.

(bb). Where the rate of duty payable on any goods accounted for on the petroleum excise account differs from the rate as contemplated in subparagraph (aa) on the goods so exported, an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in subparagraph (aa).

(c). The provisions of these Notes shall apply *mutatis mutandis* where any licensee of any excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for export.

10. For the purposes of rebate item 623.25, the following:

(a). Definitions:

For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates –

"BLNS countries" or "any other country in the common customs area" as referred to in section 64F, means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland;

"fuel" means, as defined in section 64F, any goods classifiable in any item of Section A of Part 2 of Schedule No. 1 liable to excise duty, used as fuel;

"refund" means a refund of excise duty in respect of fuel.

(b). Requirements in respect of refunds:

- (i).** The refund provided for in this item is subject to the provisions of section 75(11A).
- (ii).** Any application for a refund of excise duty in terms of this item shall be subject to compliance with –
 - (aa).** section 64F and its rules;
 - (bb).** rule 19A4.04 *mutatis mutandis* and any other rule regulating the export of goods to which the item relates.
- (iii).**
 - (aa).** Any load of fuel obtained from the licensee of an excise manufacturing warehouse must be wholly and directly exported by the licensed distributor in order to be considered for a refund of duty.
 - (bb).** A refund shall only be payable on quantities actually exported.
- (iv).** For the purposes of section 75(11A), the licensed distributor must produce in support of every refund claim proof from the licensee of the excise manufacturing warehouse of the rate of duty paid in respect of the fuel obtained from such licensee for the purposes specified in this item.
- (v).** If the licensed distributor is unable to produce such proof, the duty on any quantity of goods so exported must be calculated at the rate of excise duty levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed at the office of the Controller in respect of the removal of such goods from stocks of the licensee of the excise manufacturing warehouse for export by the licensed distributor claiming a refund of duty under the provisions of this item.

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
623.01	Petroleum oils and biodiesel for use by the President:						A/S.0024
	105.10.03	01.01	70	Petrol, as defined in Additional Note 1(b) to Chapter 27		Full duty	A/S.0024
	105.10.17	02.01	70	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty	A/S.0024
	108.20.40	03.01	77	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty	A/S.0038
	108.20.50	04.01	73	Other biodiesel		Full duty	A/S.0038
623.02	Petroleum oils and biodiesel for use by diplomatic and other foreign representatives:						A/S.0024
	105.10.03			Petrol, as defined in Additional Note 1(b) to Chapter 27		As determined and approved by the Permanent Secretary Ministry Mineral Energy and Water Resources	A/S.0038
	105.10.17			Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As determined and approved by the Permanent Secretary Ministry Mineral Energy and Water Resources	A/S.0038
	108.20.40			Biodiesel in Additional Note 1(a) to Chapter 38		As determined and approved by the Permanent Secretary Ministry Mineral Energy and Water Resources	A/S.0038
	108.20.50	04.01	71	Other biodiesel		As determined and approved by the Permanent Secretary Ministry of Mineral Energy and Water Resources	A/S.0038

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
623.03	Petroleum oils and biodiesel for the purpose specified in Note 2 to this Section:						A/S.0024
	105.10.03	01.01	74	Petrol, as defined in Additional Note 1(b) to Chapter 27		As determined and approved by the Permanent Secretary Ministry of Mineral Energy and Water Resources	A/S.0038
	105.10.17	02.01	74	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As determined and approved by the Permanent Secretary Ministry of Mineral Energy and Water Resources	A/S.0038
	108.20.40	03.01	70	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As determined and approved by the Permanent Secretary Ministry of Mineral Energy and Water Resources	A/S.0038
	108.20.50	04.01	73	Other biodiesel		As determined and approved by the Permanent Secretary Ministry of Mineral Energy and Water Resources	A/S.0038

I REBATE ITEM	II TARIFF ITEM	III CODE	CD	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
623.05		Petroleum oils and biodiesel for export as specified in Note 3 to this Section:					A/S.0024
	105.10.03	01.01	78	Petrol, as defined in Additional Note 1(b) to Chapter 27	Full duty		A/S.0024
	105.10.15	02.01	74	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	Full duty		A/S.0024
	105.10.17	03.01	72	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	Full duty		A/S.0024
	105.10.21	04.01	74	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(j) to Chapter 27, unmarked	Full duty		A/S.0024
	108.20.40	05.01	73	Biodiesel as defined in Additional Note 1(a) to Chapter 38	Full duty		A/S.0038
	108.20.50	06.01	76	Other biodiesel	Full duty		A/S.0038
623.06		Distillate fuel and biodiesel for the purpose specified in Note 4 to this Section:					A/S.0024
	105.10.17	01.01	71	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	Full duty		A/S.0024
	108.20.40	02.01	74	Biodiesel as defined in Additional Note 1(a) to Chapter 38	Full duty		A/S.0038
	108.20.50	03.01	71	Other biodiesel	Full duty		A/S.0038
623.07	105.10.03	01.01	74	Petrol obtained from mixing of spirits manufactured in the Republic by the distillation of coal and containing, by volume, 10 per cent or more of the alcohols specified in heading 29.05 of Schedule No. 1 with petrol, in a warehouse approved for this purpose by the Commissioner		1,209c/li spirits in the mixture	A/S.0024
623.08	105.10.03	01.01	76	Petrol obtained from the mixing of spirits manufactured in the Republic (excluding spirits manufactured in the Republic by the distillation of coal and containing, by volume, 10 per cent or more of the alcohols specified in tariff heading 29.05 of Schedule No. 1) with petrol, in a warehouse approved for this purpose by the Commissioner		1,409c/li spirits in the mixture	A/S.0024

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
623.09	Distillate fuels and biodiesel used in the manufacture of lubrication grease:						A/S.0024
	105.10.17	01.01	70	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty	A/S.0024
	108.20.40	02.01	77	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty	A/S.0038
	108.20.50	03.01	77	Other biodiesel		Full duty	A/S.0038
623.10	Distillate fuel and biodiesel used in the manufacture of disinfectants, insecticides, fungicides, weed killers, anti-sprouting products, rat poisons and similar products (including fly papers):						A/S.0024
	105.10.17	01.01	72	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty	A/S.0024
	108.20.40	02.01	79	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty	A/S.0038
	108.20.50	03.01	71	Other biodiesel		Full duty	A/S.0038
623.11	Distillate fuel and biodiesel used as raw material (reactor and tangential oil) in the manufacture of oil-furnace carbon black:						A/S.0024
	105.10.17	01.01	74	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty	A/S.0024
	108.20.40	02.01	70	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty	A/S.0038
	108.20.50	03.01	73	Other biodiesel		Full duty	A/S.0038
623.12	Distillate fuel and biodiesel used in the calcinations of refractory clay:						A/S.0024
	105.10.17	01.01	76	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty	A/S.0024
	108.20.40	02.01	72	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty	A/S.0038
	108.20.50	03.01	75	Other biodiesel		Full duty	A/S.0038

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
623.13				Distillate fuel and biodiesel used in the manufacture of products not elsewhere specified in this item (excluding the manufacture of fuel):			A/S.0024
	105.10.17	01.01	78	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty	A/S.0024
	108.20.40	02.01	74	Biodiesel as defined in Additional Note 1(a) to Chapter 38		Full duty	A/S.0038
	108.20.50	03.01	77	Other biodiesel		Full duty	A/S.0038
623.15	105.10.03	01.01	76	Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item	Full duty		A/S.0024
623.17	105.10.21	01.01	72	Specified aliphatic, unmarked, hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purposes of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit	Full duty		A/S.0024
623.19				Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 108.20 of Section A of Part 2 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty as contemplated in section 19A and its rules and removal from any excise manufacturing warehouse by the licensee of such warehouse, are found to be off specification or have become contaminated and are returned to such a warehouse for reprocessing or destruction, subject to compliance with Note 7 to this Section:			A/S.0038
	105.10.03	01.01	73	Petrol, as defined in Additional Note 1(b) to Chapter 27	As provided in the Notes hereto		A/S.0024
	105.10.15	02.01	76	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	As provided in the Notes hereto		A/S.0024
	105.10.17	03.01	78	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	As provided in the Notes hereto		A/S.0024
	105.10.21	04.01	78	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	As provided in the Notes hereto		A/S.0024

I REBATE ITEM	II TARIFF ITEM	III CODE	IV C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
623.19	108.20.40	05.01	79	Biodiesel as defined in Additional Note 1(a) to Chapter 38	As provided in the Notes hereto		A/S.0038
	108.20.50	06.01	71	Other biodiesel	As provided in the Notes hereto		A/S.0038
623.21	<p>Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 108.20 of Section A of Part 2 of Schedule No. 1, which after entry or deemed entry for home consumption and payment of duty by the licensee of an excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse or to such a storage warehouse, subject to compliance with Note 8 to this Section:</p>						A/S.0024
	105.10.03	01.01	77	Petrol, as defined in Additional Note 1(b) to Chapter 27	As provided in the Notes hereto		A/S.0024
	105.10.15	02.01	73	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	As provided in the Notes hereto		A/S.0024
	105.10.17	03.01	71	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	As provided in the Notes hereto		A/S.0024
	105.10.21	04.01	73	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(j) to Chapter 27, unmarked	As provided in the Notes hereto		A/S.0024
	108.20.40	05.01	72	Biodiesel as defined in Additional Note 1(a) to Chapter 38	As provided in the Notes hereto		A/S.0038
	108.20.50	06.01	75	Other biodiesel	As provided in the Notes hereto		A/S.0038

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
623.23		Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 108.20 of Section A of Part 2 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by a licensee of an excise manufacturing warehouse, as contemplated in section 19A and its rules are exported (including supply as stores for foreign-going ships), subject to compliance with Note 9 to this Section:					A/S.0038
	105.10.03	01.01	70	Petrol, as defined in Additional Note 1(b) to Chapter 27		As provided in the Notes hereto	A/S.0024
	105.10.15	02.01	77	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked		As provided in the Notes hereto	A/S.0024
	105.10.17	03.01	75	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As provided in the Notes hereto	A/S.0024
	105.10.21	04.01	77	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(j) to Chapter 27, unmarked		As provided in the Notes hereto	A/S.0024
	108.20.40	05.01	76	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As provided in the Notes hereto	A/S.0038
	108.20.50	06.01	79	Other biodiesel		As provided in the Notes hereto	A/S.0038

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
623.25				Fuel liable to excise duty which, after entry or deemed entry for home consumption and payment of duty by a licensee of an excise manufacturing warehouse contemplated in section 19A and its rules is obtained from stocks of such licensee and exported (including supply as stores for foreign-going ships), by a licensed distributor contemplated in section 64F, subject to compliance with Note 10 to this Section:			A/S.0024
	105.10.03			Petrol, as defined in Additional Note 1(b) to Chapter 27		As provided in the Notes hereto	A/S.0024
	105.10.15			Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked		As provided in the Notes hereto	A/S.0024
	105.10.17			Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As provided in the Notes hereto	A/S.0024
	108.20.40			Biodiesel as defined in Additional Note 1(a) to Chapter 38		As provided in the Notes hereto	A/S.0038
	108.20.50			Other biodiesel		As provided in the Notes hereto	A/S.0038

SECTION G

MISCELLANEOUS REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES

ANNOTATION

NOTES:

1. The provisions of the Notes of Part 1 of Schedule No. 5 shall *mutatis mutandis* apply to any refund of duty under the provisions of rebate item 624.10.
2. For the purposes of rebate item 624.30 –
 - (a). any application by a licensee of an excise warehouse for a rebate of duty in terms of the provisions of rebate item 624.30 shall be submitted to the Regional Manager on a form approved by the Commissioner General, supported by such evidence of the loss and the circumstances in which such loss occurred as the Commissioner General may require in each case
 - (b).
 - (i). any excisable goods in the process of manufacture which are removed from one excise manufacturing warehouse to another such warehouse for the purposes of further manufacturing thereof shall be deemed to be in the excise manufacturing warehouse to which such goods are in transit, provided such goods are removed in a manner and in containers approved by the Commissioner General;
 - (ii). any manufacturing warehouse or process referred to in subparagraph (i) does not include a manufacturing warehouse contemplated in section 75 (18) (a) and (b) or any process of manufacture in such a warehouse.
3.
 - a) The provisions of Note 2 to rebate item 412.00 shall *mutatis mutandis* apply to any offer to abandon or application to destroy any goods under the provisions of item 624.40;

Provided that –

 - (i) the Commissioner General may exempt any offer of abandonment in respect of such goods of any class or kind or any goods to which such circumstances apply as he or she may specify from any of the conditions of the said Note 2;
 - (ii) the Commissioner General may decline to accept abandonment or to grant permission for destruction;
 - (iii) acceptance of the abandonment or destruction of any goods shall be subject to such conditions as the Commissioner General may prescribe.
 - b) Under the provisions of rebate item 624.40 the Commissioner General may consider the application to destroy goods in a excise warehouse when –
 - (i) such goods have no commercial value; or
 - (ii) the disposal of such goods will be detrimental to the applicant or the industry in question.

4. No licensee shall be entitled to a rebate of duty under the provisions of item 624.50 unless such loss to which an application for rebate relates is proved and in addition to evidence relating to the provisions specified in the proviso to the item, further evidence is submitted with such application that –
- a) all possible steps were taken to ensure that the containers and equipment including those for the conveyance of goods in bond are in a good condition;
 - b) any loss in transit by road was immediately reported to the nearest Regional Manager and the Botswana Police Service or a traffic officer and that steps to repair the containers in question or to prevent further loss were taken immediately;
 - c) any loss in transit by rail was immediately reported to the nearest Regional Manager and Botswana Police Service; and
 - d) any loss in a licensed warehouse was immediately reported to the Regional Manager and, if the Controller was not available, such loss was reported without delay to the Botswanan Police Service and the steps to prevent further loss were immediately taken.
5. For the purposes of rebate item 624.60 –
- a) no refund of duty shall be paid under the provisions of item 624.60 except to the manufacturer of such goods;
 - b) a manufacturer must obtain written approval from the Commissioner General to withdraw excisable goods from the market. Such approval must be obtained before such goods are withdrawn and returned to his or her excise manufacturing warehouse. The manufacturer must provide detailed particulars of the steps he or she intends taking to keep such goods or materials in his or her excise manufacturing warehouse;
 - c) if the Commissioner General approves the application any goods returned shall be –
 - (i) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and
 - (ii) unpacked and transferred to and mixed with stocks of materials for processing, under the supervision of an officer;
 - d) the manufacturer of the goods returned shall produce evidence to the Commissioner General of the duty paid on the goods so returned and if such evidence cannot be produced the Commissioner General may determine an amount which shall be deemed to be the duty paid on such goods;
 - e) Charges at the prescribed rate shall be paid by the manufacturer in question for the special attendance of the Regional Manager in terms of the provisions of paragraph (c).
6. **A/S.0007**
- (a). for the purposes of item 624.70 a duty and tax free shop means a duty and tax free shop as contemplated in the rules for section 21; and
 - (b). any word or expression used in this item in relation to a duty and tax free shop have the meaning assigned thereto in such rules.

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
624.10	000.00.00	01.00	02	Excisable goods on which the duty has been paid for use in the manufacture of other goods upon export of such manufactured goods		Full duty not rebated	A/S.0024
624.20	000.00.00	01.00	00	Excisable goods in an excise warehouse, entered for use in the manufacture, by reprocessing, of excisable goods of the same or another class or kind	Full duty		A/S.0024
624.30	000.00.00	01.00	09	Excisable goods (except spirits for use and used in an excise manufacturing warehouse contemplated in section 75 (1B) (a) and (b)) – (a). in an excise manufacturing warehouse; or (b). in the process of manufacture and removed from one excise manufacturing warehouse to another manufacturing warehouse for completion of such manufacturing process, unavoidably lost in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Commissioner deems reasonable	Full duty		A/S.0024 A/S.0024 A/S.0024
624.40		Excisable goods unconditionally abandoned to the office by the owner or destroyed with the permission of the Commissioner:					A/S.0024
624.40	000.00.00	01.00	07	Excisable goods while still in an excise warehouse or under the control of the Office (excluding goods cleared under rebate of duty)	Full duty		A/S.0024
		02.00	07	Other excisable goods cleared under any item of this Part and which are still under the control of the Office	Full duty less duty paid on entry		A/S.0024

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
624.50	000.00.00	01.00	05	<p>Goods in respect of which the excise duty, together with the fuel levy and Road Accident Fund levy where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner on good cause shown deems exceptional while such goods are –</p> <p>(a). any excise warehouse or under the control of the Office;</p> <p>(b). being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or</p> <p>(c). being stored in any rebate storeroom;</p> <p>Provided that –</p> <p>(i). no compensation in respect of the excise duty or fuel levy and Road Accident Fund levy on such goods has been paid or is due to the owner by any other person;</p> <p>(ii). such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and</p> <p>(iii). such goods did not enter into consumption</p>	Full duty not rebated		<p>A/S.0024</p> <p>A/S.0024</p> <p>A/S.0024</p> <p>A/S.0024</p>
624.60	000.00.00	01.00	03	<p>Excisable goods of any class or kind approved by the Commissioner in each case, where all goods of that class or kind are withdrawn from the market and returned to an excise manufacturing warehouse with his permission, provided such goods are suitable for reprocessing and are taken into stocks of materials for reprocessing and is actually reprocessed</p>		Full duty	A/S.0001
624.70		Excisable goods supplied by a licensee of a special		excise storage warehouse licensed as a duty and tax free shop:			A/S.0024
624.70	000.00.00	01.00	01	Goods supplied by a licensee of an inbound duty and tax free shop to inbound travelers	Full duty		A/S.0024

PART 2

REBATES AND REFUNDS OF AD VALOREM EXCISE DUTIES

ANNOTATION

NOTES:

1. The excisable goods specified in this Part may, subject to the provisions of section 75 and the rules thereto, be entered under rebate of the excise duty specified in Section B of Part 2 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in this Part, or a refund of the excise duty paid on such goods under any item in Section B of Part 2 of Schedule No. 1, to the extent stated in this Part, shall be paid in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.
1. Unless the context otherwise indicates, Notes A and H of the General Notes to Schedule No. 1 shall *mutatis mutandis* apply to this Part
2. Any particulars in this Part in respect of any goods relate to the excise duty specified in Section B of Part 2 of Schedule No. 1 and paid or payable in respect of such goods.
3. Any refund of excise duty specified in this Part in respect of any goods, shall be subject to any rebate of duty allowed in respect of such goods on entry for home consumption thereof.
4. No refund of excise duty shall be due under this Part if the goods specified in any item therein are used for a purpose not specified in such item prior to use for a purpose or compliance with a condition so specified.
5. Wherever the tariff item or tariff heading under which any goods are classified in Section B of Part 2 or Part 1 of Schedule No. 1 is quoted in any item in this Part in which such goods are specified, the goods so specified in such item in this Part shall not include goods which are not classified under the said tariff item or tariff heading.
6. A refund of excise duty under this Part shall be paid only to the manufacturer or the person who paid the duty on entry for home consumption of the goods in question, unless the Commissioner General on good cause shown, authorizes payment of such refund to any other person on compliance with such conditions as he may impose in each case.
7. For the purposes of rebate item 631.00 the provisions of Notes 1 to 4 to rebate item 406.00 of Schedule No. 4 shall *mutatis mutandis* apply to this rebate item.
8. The provisions of item 632.02 shall not apply in respect of goods provided for in item 632.03 when intended for the purposes specified therein.
9. The provisions of Note 2 to rebate item 412.00 shall *mutatis mutandis* apply to any goods abandoned or destroyed in terms of rebate item 634.01

10. No licensee shall be entitled to a rebate of duty under rebate item 634.03 unless such loss to which an application for rebate is proved and in addition to evidence relating to the provisions specified in paragraphs (i) to (iii) of the item further evidence is submitted with such application that –

- a) all possible steps were taken to ensure that the containers and equipment including those for the conveyance of goods in bond are in a good condition;
- b) any loss in transit by road was immediately reported to the nearest Regional Manager and the Botswana Police Service or a traffic officer and that steps to repair the containers in question or to prevent further loss were taken immediately;
- c) any loss in transit by rail was immediately reported to the nearest Regional Manager and the Botswana Police Service; and
- d) Any loss in a licensed warehouse was immediately reported to the Regional Manager and, if the Regional Manager is not available, such loss was reported without delay to the Botswana Police Service and the steps to prevent further loss were immediately taken.

11.

A/S.0007

- (a) For the purposes of item 635.00 a duty and tax free shop means a duty tax free as contemplated in the rules for section 21; and
- (b) any word or expression used in this item in relation to a duty and tax free shop shall have the meaning assigned thereto in such rules

I REBATE ITEM	II TARIFF ITEM	III CODE	IV C D	V DESCRIPTION	VI EXTENT OF REBATE	VII EXTENT OF REFUND	VIII ANNOT ATION
630.10	000.00.00	01.00	04	<p>Excisable goods approved by the Commissioner General supplied to schools for primary and secondary education or to colleges for the training of teachers, subject to the conditions imposed by the Commissioner General in each case and to a permit issued by him, provided that –</p> <p>(a). such goods are purchased by such schools, or colleges for their own use, and</p> <p>(b). any claim for a rebate of excise duty in terms of this item is supported by –</p> <p>(c). (i). a sworn affidavit by the head of the school or college that the goods were purchased from funds collected by the school or college, an (ii). a certified copy or photo static copy of the order for the goods concerned</p>	Full duty		<p>A/S.0024</p> <p>A/S.0024</p> <p>A/S.0024</p>
630.14	000.00.00	01.00	07	<p>Excisable goods approved by the Commissioner General for use by an organisation or body approved by the Commissioner General for the care of persons with alcohol or narcotic substance dependency, the aged and persons with physical or mental disabilities, subject to the conditions imposed by the Commissioner General in each case and to a permit issued by him</p>	Full duty		A/S.0024
630.16	000.00.00	01.00	00	<p>Excisable goods for use by the National Sea Rescue Institute of South Africa and the Surf Life-Saving Association of South Africa</p>	Full duty		A/S.0024
630.18		<p>Apparatus, capable of sound reproduction only, manually operated, whether or not also suitable for use with batteries, entered by a religious body for religious instruction, subject to production of a written declaration by such body stating the nature and use of such apparatus:</p>					A/S.0024
	124.45.01	01.01	70	<p>Apparatus using magnetic, optical or semiconductor media, other</p>	Full duty		A/S.0024
	124.45.03	02.01	71	<p>Other sound recording or reproducing apparatus, other</p>	Full duty		A/S.0024

I REBATE ITEM	II TARIFF ITEM	III CODE	CD	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
630.20				<p>Motor vehicles principally designed for the transport of physically disabled persons, including station wagons (excluding racing cars), adapted or to be adapted to be used for the transport of physically disabled persons at such times and under such conditions as the Commissioner General, after consultation with the National Council for Persons with Physical Disabilities in South Africa, may allow by specific permit:</p> <p>Provided that --</p> <p>(a) such permit may only be issued to a person or organization who is registered to care for and to transport physically disabled persons; and</p> <p>(b) if such motor vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 5 years from the date of entry under this rebate item, such foregoing acts shall render such vehicle liable to the payment of duty on a <i>pro rata</i> basis:</p>			A/S.0024
	126.02.01	01.01	76	With compression-ignition internal combustion piston engine (diesel or semi-diesel), other, of a vehicle mass not exceeding 2 000 kg	Full duty		A/S.0024
	126.02.03	02.01	74	With compression-ignition internal combustion piston engines (diesel or semi-diesel), other	Full duty		A/S.0024
	126.02.05	03.01	72	Other, of a vehicle mass not exceeding 2 000 kg	Full duty		A/S.0024
	126.02.07	04.01	70	Other vehicles for the transport of 10 persons or more, other	Full duty		A/S.0024
	126.03.09	05.01	76	Of a cylinder capacity not exceeding 1 000 cm ³ , other	Full duty		A/S.0024
	126.03.11	06.01	74	Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³ , other	Full duty		A/S.0024
	126.03.13	07.01	72	Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³ , other	Full duty		A/S.0024
	126.03.15	08.01	70	Of a cylinder capacity exceeding 3 000 cm ³ , other	Full duty		A/S.0024

I REBATE ITEM	II TARIFF ITEM	III CODE	IV C D	DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
630.22	126.03.11	04.01	77	Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³ , other	Full duty		A/S.0024
	126.03.13	05.01	78	Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³ , other	Full duty		A/S.0024
	126.03.05	06.01	70	Of a cylinder capacity exceeding 3 000 cm ³ , other	Full duty		A/S.0024
	126.03.21	07.01	77	Of a cylinder capacity not exceeding 1 500 cm ³ , other	Full duty		A/S.0024
	126.03.23	08.01	78	Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³ , other	Full duty		A/S.0024
	126.03.25	09.01	79	Of a cylinder capacity exceeding 2 500 cm ³ , other	Full duty		A/S.0024
	126.03.27	10.01	73	Other motor vehicles for the transport of persons, other	Full duty		A/S.0024
631.00	000.00.00	01.00	09	Excisable goods for use by the President, diplomatic and other foreign representatives	Full duty		A/S.0024
632.00				Excisable goods for use in the manufacture of other excisable goods:			A/S.0024
	000.00.00	01.00	08	Excisable goods manufactured by any licensee in any special excise warehouse and incorporated, in unused condition, in any other excisable goods manufactured by the same licensee in the same special excise warehouse	Full duty		A/S.0024
	000.00.00	01.00	02	Excisable goods on which excise duty has been paid and which have been incorporated, in unused condition, in any other excisable goods manufactured in any special excise warehouse	Full duty		A/S.0024

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
632.03		Excisable goods for use by manufacturers approved by the Commissioner, subject to such conditions as he may impose for manufacturing purposes:					A/S.0024
	124.40.05	01.01	79	Loudspeakers, not mounted in housings or cabinets, for the manufacture of telephones, television receiving sets and sound recording or reproducing apparatus	Full duty		A/S.0024
	124.45.01	02.01	75	Other sound recording or reproducing apparatus using optical or semiconductor media, not mounted in cabinets or the like, for the manufacture of sound recorders or reproducers (including radio reception apparatus incorporating such articles)	Full duty		A/S.0024
	124.45.03	03.01	76	Other sound recording or reproducing apparatus, other than those using optical or semiconductor media, not mounted in cabinets or the like, for the manufacture of sound recorders or reproducers (including radio reception apparatus incorporating such articles)	Full duty		A/S.0024
	124.70.05	04.01	78	Radio-broadcast receivers combined with sound recording or reproducing apparatus, to be incorporated in motor vehicles as original equipment whilst still on the motor vehicle manufacturer's premises	Full duty		A/S.0024
633.01	000.00.00	01.00	05	Excisable goods exported ex a excise warehouse (including supply as stores to foreign-going ships or aircraft)	Full duty		A/S.0024
634.01	000.00.00	01.00	02	Excisable goods unconditionally abandoned to the Office by the owner or destroyed with the permission of the Commissioner General: Provided that the Commissioner General may decline to accept abandonment or grant permission for destruction	Full duty		A/S.0024
634.02	000.00.00	01.00	04	Excisable goods unavoidably lost in a special excise warehouse in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Commissioner General on good cause shown deems reasonable	Full duty		A/S.0024

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
634.03	000.00.00	01.00	06	<p>Excisable goods in respect of which the excise duty amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner General deems exceptional while such goods are –</p> <p>(a). in any excise warehouse or under the control of the office; or</p> <p>(b). being removed with deferment of payment of duty or under rebate of duty from a place in Botswana to any other place in terms of the provisions of this Act:</p> <p>Provided that –</p> <p>(i). no compensation in respect of the excise duty on such goods has been paid or is due to the owner by any other person;</p> <p>(ii). such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and</p> <p>(iii). such goods did not enter into consumption.</p>	Full duty		<p>A/S.0024</p> <p>A/S.0024</p> <p>A/S.0024</p> <p>A/S.0024</p> <p>A/S.0024</p>
635.00				Excisable goods supplied by a licensee of a special excise storage warehouse licensed as a duty and tax free shop			A/S.0024
635.00	000.00.00	01.00	08	Goods supplied by a licensee of an inbound duty and tax free shop to inbound travelers	Full duty		A/S.0024
670.01	000.00	01.00	09	Petrol, distillate fuels and biodiesel used by diplomatic and other foreign representatives mentioned in rebate items 406.02, 406.03, 406.05, or 406.07 of schedule No.4, subject to the requirements of those rebate items and of the Notes (except Note 1) applicable thereto.		As determined and approved by the Permanent Secretary Ministry of Mineral Energy and Water Resources	A/S.0035

SCHEDULE NO. 8

LICENCES

I ITEM	II LICENCE	III LICENCE FEE	IV PERIOD OF VALIDITY	V ANNOT ATION
801.00	EXCISE STORAGE WAREHOUSE	P100	Indefinite, subject to the conditions the Commissioner General may impose	A/S.0001
805.00	EXCISE MANUFACTURING WAREHOUSE:			
805.05	Approved for the incidental manufacture of excisable goods as a by-product in the manufacture of other goods or for the reprocessing, for use by the reprocessor, of excisable goods after use thereof by him or for such other purpose as the Commissioner General regards as incidental manufacturing	P10	Indefinite, subject to the conditions the Commissioner General may impose	A/S.0001
805.10	Approved for other purposes	P10	Indefinite, subject to the conditions the Commissioner General may impose	A/S.0001
810.00	SPECIAL EXCISE WAREHOUSE:			
810.05	Approved for the manufacture of wine by a wine grower or a wine-grower's co-operative agricultural society	P10	Indefinite, subject to the conditions the Commissioner General may impose	A/S.0001
810.10	Approved for the manufacture of wine by a person who holds a licence under any law to deal in wine in wholesale quantities	P10	Indefinite, subject to the conditions the Commissioner General may impose	A/S.0001

I ITEM	II LICENCE	III LICENCE FEE	IV PERIOD OF VALIDITY	V ANNOT ATION
810.20	APPROVED FOR OTHER PURPOSES:			
810.20.05	For storage purposes	UA 100.00	Indefinite, subject to the conditions the Commissioner General may impose	A/S.0001
810.20.10	For manufacturing purposes	UA 10.00	Indefinite, subject to the conditions the Commissioner General may impose	A/S.0001
810.20.20	For ad valorem excise duty purposes	UA 10.00	Indefinite, subject to the conditions the Commissioner General may impose	A/S.0001
815.00	DISTILLATION OF SPIRITS BY AN AGRICULTURAL DISTILLER	UA 1.00	1st January to 31st December	A/S.0001
820.00	STILLS:			
820.05	To own, possess or keep	UA 1.00 each with a maximum of UA 5.00 per licensee	1st January to 31st December	A/S.0001
20.10	To manufacture or import for sale or to repair for reward	UA 5.00	1st January to 31st December	A/S.0001
825.00	WRECK:			
825.05	To search or to search for	Free	1st January to 31st December	A/S.0001

I ITEM	II LICENCE	III LICENCE FEE	IV PERIOD OF VALIDITY	V ANNOT ATION
830.00	CONTAINER DEPOT:			
830.05	For such period as the Commissioner General may determine, not exceeding six months, in a year ending on 31 December	UA 50.00	Six months, subject to the conditions the Commissioner General may impose	A/S.0001
830.10	For such period as the Commissioner General may determine, exceeding six months, but not exceeding one year ending on 31 December	UA 100.00	1 st January to 31 st December, subject to the said conditions	A/S.0001
830.15	For an indefinite period, as the Commissioner General may determine	UA 2 000.00	Indefinite, subject to the said conditions	A/S.0001
835.00	CLEARING AGENT		UA 100.00	1 st January to 31 st December
840.00	REMOVER OF GOODS IN BOND			
840.01	Licence issued before 1 January 2003	UA 200.00	From the effective date until 31 December	A/S.0001
840.02	Licence issued from 1 January 2003	UA 200.00	From the effective date until 31 December of the year in which it was issued	A/S.0001
845.00	Licensed Distributor of fuel	UA 200.00	From the effective date until 31 December of the year in which it was issued	A/S.0001
850.00	Degrouping depot	UA 1 000.00	From the effective date until 31 December of the year in which it was issued	A/S.0001

I ITEM	II LICENCE	III LICENCE FEE	IV PERIOD OF VALIDITY	V ANNOT ATION
860.00	INDUSTRIAL DEVELOPMENT ZONES: CCA ENTERPRISES BEING:			
860.05	Storage warehouse	UA 2 000.00	1st January to 31st December	A/S.0001
860.10	Manufacturing warehouse	UA 2 000.00	1st January to 31st December	A/S.0001

SCHEDULE NO. 10

**AGREEMENTS OR PROTOCOLS OR OTHER PARTS OF PROVISIONS THEREOF
CONTEPMLATED IN SECTION 56(12)**

PASSED by the National Assembly this 12th day of July, 2018.

BARBARA N. DITHAPO,
Clerk of the National Assembly.