

SCHEDULE 1/PART 2**SECTION A****SPECIFIC EXCISE DUTIES AND SPECIFIC CUSTOMS DUTIES
ON IMPORTED GOODS OF THE SAME
CLASS OR KIND****ANNO
TATION****NOTES:**

1. Any rate of specific duty specified in this Section in respect of any goods shall apply to any such goods which are manufactured in Botswana or shall apply to imported goods of the same class or kind.
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. The goods specified in item nos. 104.30.01, 104.30.05, 104.30.09 and 104.30.13 are only subject to specific duty on imported goods of the same class or kind. **A/S.0001**

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE	FISCAL	
104.00		PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO			A/S. 0115
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. 0115
.10	1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7c/kg	34,7c/kg	A/S. 0115
104.10	22.03	Beer made from malt:			A/S. 0115
.10	2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li	7,82c/li	A/S. 0115
.20	2203.00.90	Other:	UA106.56/li of absolute alcohol	UA106.56/li of absolute alcohol	A/S. 0115
104.15	22.04	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST (EXCLUDING THAT OF HEADING NO. 20.09):			A/S. 0115
.01	2204.10	Sparkling wine	UA14.36/li	UA14.36/li	A/S. 0115
	2204.21	In containers holding 2 litres or less:			A/S. 0115
	2204.21.4	Unfortified wine:			A/S. 0115
.03	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	UA 4.39/li	UA 4.39/li	A/S. 0115

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE	FISCAL	
104.15					
.04	2204.21.42	Other	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115
	2204.21.5	Fortified wine:			A/S. 0115
.05	2204.21.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume	UA 7.34/li	UA 7.34/li	A/S. 0115
.06	2204.21.52	Other	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115
104.15	2204.22	In containers holding more than 2 litres but not more than 10 litres:			A/S. 0115
104.15	2204.22.4	Unfortified wine:			A/S. 0115
.13	2204.22.41	With an alcoholic strength of a least 4.5 per cent by volume but not exceeding 16.5 per cent by volume	UA 4.39/li	UA 4.39/li	A/S. 0115
.15	2204.22.42	Other	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115
	2204.22.5	Fortified wine:			A/S. 0115
.17	2204.22.51	With an alcohol strength of at least 15 per cent by volume but not exceeding 22 per cent by volume	UA 7.34/li	UA 7.34/li	A/S. 0115
.19	2204.22.52	Other	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOT ATION
			EXCISE	FISCAL	
	2204.29	Other:			A/S. 0115
	2204.29.4	Unfortified wine:			A/S. 0115
.07	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	UA 4.39/li	UA 4.39/li	A/S. 0115
.08	2204.29.42	Other	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115
	2204.29.5	Fortified wine:			A/S. 0115
.09	2204.29.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume	UA 7.34/li	UA 7.34/li	A/S. 0115
.10	2204.29.52	Other	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOT ATION
			EXCISE	FISCAL	
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. 0115
.01	2205.10.10	Sparkling	UA14.36/li	UA14.36/li	A/S. 0115
	2205.10.2	Unfortified:			A/S. 0115
.03	2205.10.21	With an alcoholic strength of at least 4.5 per cent by volume, but not exceeding 15 per cent by volume	UA 4.39/li	UA 4.39/li	A/S. 0115
.04	2205.10.22	Other	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115
	2205.10.3	Fortified:			A/S. 0115
.05	2205.10.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume.	UA 7.34/li	UA 7.34/li	A/S. 0115
.06	2205.10.32	Other	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE	FISCAL	
104.16	2205.90	Other:			A/S. 0115
	2205.90.2	Unfortified:			A/S. 0115
	.09 2205.90.21	With an alcoholic strength of at least 4.5 per cent by volume, but not exceeding 15 per cent by volume	UA 4.39/li	UA 4.39/li	A/S. 0115
	.10 2205.90.22	Other	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115
	2205.90.3	Fortified:			A/S. 0115
	.11 2205.90.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume	UA 7.34/li	UA 7.34/li	A/S. 0115
.12 2205.90.32	Other	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115	
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. 0115
03	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	UA14.36/li	UA14.36/li	A/S. 0115

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOT ATION
			EXCISE	FISCAL	
104.17					
.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	7.82 c/li	7.82 c/li	A/S. 0115
.07	2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of less than 2,5 per cent by volume	UA106.56/li of absolute alcohol	UA106.56/li of absolute alcohol	A/S. 0115
.09	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:	UA106.56/li of absolute alcohol	UA106.56/li of absolute alcohol	A/S. 0115
.11	2206.00.21	Other mixtures of fermented beverages of non-malted cereal grains and nonalcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol:	UA106.56/li of absolute alcohol	UA106.56/li of absolute alcohol	A/S. 0115
.15	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:	UA106.56/li of absolute alcohol	UA106.56/li of absolute alcohol	A/S. 0115
.16	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:	UA106.56/li of absolute alcohol	UA106.56/li of absolute alcohol	A/S. 0115

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE	FISCAL	
.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.	UA 85.25/li of absolute alcohol	UA 85.25/li of absolute alcohol	A/S. 0115
.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.	UA 85.25/li of absolute alcohol	UA 85.25/li of absolute alcohol	A/S. 0115
.22	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	UA106.56/li of absolute alcohol	UA106.56/li of absolute alcohol	A/S. 0115
.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	UA 85.25/li of absolute alcohol	UA 85.25/li of absolute alcohol	A/S. 0115
.90	2206.00.90	Other	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115
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. 0115
.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	UA 213.13/li of aa	UA 213.13/li of aa	A/S. 0115
.03	2207.20	Ethyl alcohol and other spirits, denatured of any strength	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOT ATION
			EXCISE	FISCAL	
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. 0115
	2208.20	Spirits obtained by distilling grape wine or grape marc:			A/S. 0115
	2208.20.1	In containers holding 2 litres or less:			A/S. 0115
.01	2208.20.11	Brandy as defined in Additional Note 7 to Chapter 22	UA 191.82/li of absolute alcohol	UA 191.82/li of absolute alcohol	A/S. 0115
.02	2208.20.19	Other	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115
	2208.20.9	Other			A/S. 0115
.03	2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22	UA 191.82/li of absolute alcohol	UA 191.82/li of absolute alcohol	A/S. 0115
.04	2208.20.99	Other	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115
	2208.30	Whiskies:			A/S. 0115
.05	2208.30.10	In containers holding 2 litres or less	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115
.07	2208.30.90	Other	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115
	2208.40	Rum and other spirits obtained by distilling fermented sugarcane products:			A/S. 0115
.09	2208.40.10	In containers holding 2 litres or less	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115
11	2208.40.90	Other	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115
	2208.50	Gin and Geneva:			A/S. 0115
.13	2208.50.10	In containers holding 2 litres or less	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115
.15	2208.50.90	Other	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOT ATION
			EXCISE	FISCAL	
	2208.60	Vodka:			A/S. 0115
.17	2208.60.10	In containers holding 2 litres or less	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115
.19	2208.60.90	Other	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115
	2208.70	Liqueurs and cordials:			A/S. 0115
	2208.70.2	In containers holding 2 litres or less :			A/S. 0115
.21	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent volume.	UA 85.25/li of absolute alcohol	UA 85.25/li of absolute alcohol	A/S. 0115
.22	2208.70.22	Other	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115
	2208.70.9	Other:			A/S. 0115
.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent volume.	UA 85.25/li of absolute alcohol	UA 85.25/li of absolute alcohol	A/S. 0115
.24	2208.70.92	Other	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115
	2208.90	Other:			A/S. 0115
	2208.90.2	In containers holding 2 litres or less :			A/S. 0115
.25	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent volume.	UA 85.25/li of absolute alcohol	UA 85.25/li of absolute alcohol	A/S. 0115
.26	2208.90.22	Other	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115
	2208.90.9	Other:			A/S. 0115
.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent volume.	UA 85.25/li of absolute alcohol	UA 85.25/li of absolute alcohol	A/S. 0115
.28	2208.90.92	Other	UA 213.13/li of absolute alcohol	UA 213.13/li of absolute alcohol	A/S. 0115

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE	FISCAL	
104.30	24.02	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES			A/S. 0115
	2402.10	Cigars, cheroots and cigarillos containing tobacco :			A/S. 0115
.01	2402.10.10	Imported from Switzerland	UA 4 193.62/ kg net	UA 4 193.62/ kg net	A/S. 0115
.03	2402.10.90	Other	UA 4 193.62/ kg net	UA 4 193.62/ kg net	A/S. 0115
104.30	2402.20	Cigarettes containing tobacco :			A/S. 0115
.05	2402.20.10	Imported from Switzerland	UA 8.70/10 cigarettes	UA 8.70/10 cigarettes	A/S. 0115
.07	2402.20.90	Other	UA 8.70/10 cigarettes	UA 8.70/10 cigarettes	A/S. 0115
	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes :			
.09	2402.90.12	Imported from Switzerland	UA 4 193.62/ kg net	UA 4 193.62/ kg net	A/S. 0115
.11	2402.90.14	Other	UA 4 193.62/ kg net	UA 4 193.62/ kg net	A/S. 0115
	2402.90.2	Cigarettes of tobacco substitutes :			A/S. 0115
.13	2402.90.22	Imported from Switzerland	UA 8.70/10 cigarettes	UA 8.70/10 Cigarettes	A/S. 0115
.15	2402.90.24	Other	UA 8.70/10 cigarettes	UA 8.70/10 cigarettes	A/S. 0115
104.35	24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES, "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES:			A/S. 0115
	2403.1	Smoking tobacco, whether or not containing tobacco substitutes in any proportion :			A/S. 0115
.01	2403.11	Water pipe tobacco specified in Sub-heading Note 1 to chapter 24	UA 231.69/kg net	UA 231.69/kg net	A/S. 0115

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE	FISCAL	
104.35	2403.19	Other :			A/S. 0115
.02	2403.19.10	Pipe tobacco, in immediate packing of a content of less than 5kg	UA 231.69/kg net	UA 231.69/kg net	A/S. 0115
.03	2403.19.20	Other pipe tobacco	UA 231.69/kg net	UA 231.69/kg net	A/S. 0115
.05	2403.19.30	Cigarette tobacco	UA 391.06/kg net	UA 391.06/kg net	A/S. 0115
	2403.91	Other:			A/S. 0115
.11	2403.91.10	Imported from Switzerland	UA 815.63/kg	UA 815.63/kg	A/S. 0115
.13	2403.91.90	Other	UA 815.63/kg	UA 815.63/kg	A/S. 0115
	2403.99	Other :			A/S. 0115
.15	2403.99.30	Other cigarette tobacco substitutes	UA 391.06/kg net	UA 391.06/kg net	A/S. 0115
.17	2403.99.40	Other pipe tobacco substitutes	UA 231.69/kg net	UA 231.69/kg net	A/S. 0115
.19	2403.99.90	Other	UA 815.63/kg	UA 815.63/kg	A/S. 0115
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	3,909 c/li	A/S.0038
.09	2710.12.07	Aviation Kerosene,, as defined in Additional Note 1 (d) to Chapter 27	free	free	A/S.0038
.13	2710.12.15	Illuminating Kerosene, as defined in Additional Note 1 (f) to Chapter 27, marked	free	free	A/S.0038
.15	2710.12.26	Illuminating Kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	3,817c/li	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	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	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	3,817c/li	A/S.0038

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOT ATION
			EXCISE	FISCAL	
106.10	29.03	HALOGENATED DERIVATIVES OF HYDROCARBONS			
.02	2903.14	Carbon tetrachloride	500c/kg	500c/kg	A/S.0025
.04	2903.19.10	1,1,1-Trichloroethane (methyl chloroform)	500c/kg	500c/kg	A/S.0025
.05	2903.76	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	500c/kg	500c/kg	A/S.0038
.06	2903.77.05	Trichlorofluoromethane	500c/kg	500c/kg	A/S.0038
.08	2903.77.10	Dichlorodifluoromethane	500c/kg	500c/kg	A/S.0038
.10	2903.77.15	Trichlorotrifluoroethanes	500c/kg	500c/kg	A/S.0038
.12	2903.77.20	Dichlorotetrafluoroethanes and chloropentafluoroethane	500c/kg	500c/kg	A/S.0025
.14	2903.77.25	Chlorotrifluoromethane	500c/kg	500c/kg	A/S.0038
.16	2903.77.30	Pentachlorofluoroethane	500c/kg	500c/kg	A/S.0038
.18	2903.77.35	Tetrachlorodifluoroethanes	500c/kg	500c/kg	A/S.0038
.20	2903.77.40	Heptachlorofluoropropanes	500c/kg	500c/kg	A/S.0038
.22	2903.77.45	Hexachlorodifluoropropanes	500c/kg	500c/kg	A/S.0038
.24	2903.77.50	Pentachlorotrifluoropropanes	500c/kg	500c/kg	A/S.0038
.26	2903.77.55	Tetrachlorotetrafluoropropanes	500c/kg	500c/kg	A/S.0038
.28	2903.77.60	Trichloropentafluoropropanes	500c/kg	500c/kg	A/S.0038
.30	2903.77.65	Dichlorohexafluoropropanes	500c/kg	500c/kg	A/S.0038
.32	2903.77.70	Chloroheptafluoropropanes	500c/kg	500c/kg	A/S.0038

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE	FISCAL	
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	500c/kg	A/S.0025
.05	3824.71.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg	A/S.0025
.07	3824.71.30	Other containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	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	500c/kg	A/S.0025
.11	3824.72.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg	A/S.0025
.13	3824.72.30	Other containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg	A/S.0025
	3824.73	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	500c/kg	A/S.0025
.17	3824.73.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg	A/S.0025
.19	3824.73.30	Other containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg	A/S.0025

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE	FISCAL	
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	500c/kg	A/S.0025
.23	3824.74.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg	A/S.0025
.25	3824.74.30	Other containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	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	500c/kg	A/S.0025
.29	3824.77.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg	A/S.0025
.31	3824.77.30	Other containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	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	500c/kg	A/S.0025
.35	3824.79.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg	A/S.0025
.37	3824.79.30	Other containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	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	3, 817 c/li	A/S.0038
.50	3826.00.90	Other	3, 817 c/li	3, 817 c/li	A/S.0038

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOT ATION
			EXCISE	FISCAL	
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SECTION B**AD VALOREM EXCISE DUTIES AND AD VALOREM CUSTOMS
DUTIES ON IMPORTED GOODS OF THE
SAME CLASS OR KIND****ANNOT
ATION****NOTES:**

1. Any rate of ad valorem excise duty specified in this Section in respect of any goods shall apply to any such goods which are manufactured in Botswana or shall apply to imported goods of the same class or kind.
2. For the purposes of items 126.02 to 126.05 the rate of duty on:
 - a) Vehicles manufactured in Botswana shall be –
 - (i). $((0,00003 \times A) - 0,75)\%$ with a maximum of 25%; and
 - (ii). (ii) "A" means the recommended retail price, exclusive of value-added tax, less 20%.
 - b) Vehicles imported into Botswana shall be –
 - (i). $((0,00003 \times B) - 0,75)\%$ with a maximum of 25%; and
 - (ii). (ii) "B" means the value for the ad valorem excise duty on imported goods as prescribed in section 75(11) of the Act.
 - c) The result of the calculations $0,00003 \times A$ and $0,00003 \times B$ 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 General may decide; and
 - (ii). motor vehicles which are manufactured by the conversion of excisable or non-excisable motor vehicles. **A/S.0025**
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 ANNO TATION
				EXCISE	FISCAL	
118.15	33.03	PERFUMES AND TOILET WATERS:				
118.15.01	33.03	3303.00.90	Other	7%	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%	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%	5%	A/S.0025
118.20.03		3304.20	Eye make-up preparations:			
		3304.20.90	Other	5%	5%	A/S.0025
118.20.05		3304.30	Manicure or pedicure preparations :			
		3304.30.90	Other	5%	5%	A/S.0025
118.20.07		3304.91	Powders, whether or not compressed :			
		3304.91.90	Other	5%	5%	A/S.0025
118.20.09		3304.99	Other:			
		3304.99.90	Other	5%	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%	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%	7%	A/S.0025

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNOT ATION
				EXCISE	FISCAL	
120.15	43.04	Artificial fur and articles thereof:				
120.15.01		4304.00.10	Articles of apparel and clothing accessories	7%	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%	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%	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%	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%	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%	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%	7%	A/S.0025

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNO TATION
				EXCISE	FISCAL	
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%	7%	A/S.0001
124.11						
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%	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%	7%	A/S.0025
124.37.11		8517.62.20	Apparatus designed for use when carried in the hand or on the person (excluding two-way radios)	9%	9%	A/S.0113
124.37.15						
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%	7%	A/S.0025
124.40.03		8518.22	Multiple speakers, mounted in the same enclosure	7%	7%	A/S.0025
124.40.05		8518.29	Other	7%	7%	A/S.0025
124.40.07		8518.40	Audio-frequency electric amplifiers	7%	7%	A/S.0025
124.40.09		8518.50	Electric sound amplifier sets	7%	7%	A/S.0025

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNOT ATION
				EXCISE	FISCAL	
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%	7%	A/S.0025
124.45.03		8519.89	Other:			
		8519.89.90	Other	7%	7%	A/S.0025
124.55	85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner:				A/S.0001
124.55.02		8521.90	Other :			A/S.0054
		8521.90.90	Other	7%	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%	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%	7%	A/S.0025

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNO TATION
				EXCISE	FISCAL	
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
		8527.13	Other apparatus combined with sound recording or reproducing apparatus:			
124.70.01		8527.13.10	Domestic apparatus	7%	7%	A/S.0025
		8527.19	Other:			
124.70.03		8527.19.10	Domestic apparatus	7%	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%	7%	A/S.0025
124.70.07		8527.29	Other	7%	7%	A/S.0025
		8527.91	Combined with sound recording or reproducing apparatus:			
124.70.09		8527.91.10	Domestic apparatus	7%	7%	A/S.0025
		8527.92	Not combined with sound recording or reproducing apparatus but combined with a clock:			
124.70.11		8527.92.10	Domestic apparatus	7%	7%	A/S.0025
		8527.99	Other:			
124.70.13		8527.99.10	Domestic apparatus	7%	7%	A/S.0025
124.75	85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radion-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%	7%	A/S.0025
124.75.27		8528.49.90	Other	7%	7%	A/S.0025

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNOT ATION
				EXCISE	FISCAL	
		8528.5	Other monitors:			
124.75.29		8528.51.20	Colour, with a screen size not exceeding 3m x 4m	7%	7%	A/S.0025
124.75.31		8528.51.90	Other	7%	7%	A/S.0025
		8528.59	Other:			
124.75.33		8528.59.15	Colour, with a screen size exceeding 3m x 4m	7%	7%	A/S.0025
124.75.35		8528.59.90	Other	7%	7%	A/S.0025
		8528.6	Projectors:			
124.75.37		8528.69	Other	7%	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:			
124.75.38						
124.75.39		8528.71	Not designed to incorporate a video display or screen	7%	7%	A/S.0025
124.75.40		8528.71.90	Other	7%	7%	A/S.0025
		8528.72	Other, colour:			
124.75.41		8528.72.20	Incorporating a cathode-ray tube (CRT)	7%	7%	A/S.0025
124.75.43		8528.72.50	Other, with a screen size exceeding 3m x 4m	7%	7%	A/S.0025
124.75.45		8528.72.90	Other	7%	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%	7%	A/S.0025
124.75.49		8528.73.50	Other, with a screen size exceeding 3m x 4m	7%	7%	A/S.0025
124.75.51		8528.73.90	Other	7%	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)	{{(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 ANNOT ATION
				EXCISE	FISCAL	
126.02.03		8702.10.90	Other	{{(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
		8702.90	Other:			
126.02.05		8702.90.85	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	{{(0,00003 x B)- 0,75}% with a maximum of 25% (See Note 2 to this Part)	A/S.0025
126.02.09						
126.02.11						
126.02.13						
126.02.15						
126.02.17		8702.90.90	Other	{{(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
126.02.19						
126.02.21						
126.02.23						
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	{{(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 ANNOT ATION
				EXCISE	FISCAL	
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	{{(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
126.03.05		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	{{(0,00003 x B)-0,75}% with a maximum of 25% (See Note 2 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	{{(0,00003 x B)-0,75}% with a maximum of 25% (See Note 2 to this Part)	A/S.0025
126.03.08		8703.21.75				
126.03.09		8703.21.90	Other	{{(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
126.03.11		8703.22	Of a cylinder capacity exceeding 1000cm ³ but not exceeding 1500cm ³ :			
		8703.22.90	Other	{{(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 ANNOT ATION
				EXCISE	FISCAL	
126.03.13		8703.23	Of a cylinder capacity exceeding 1500cm ³ but not exceeding 3500cm ³ :			
		8703.23.90	Other	{{(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
126.03.15		8703.24	Of a cylinder capacity exceeding 3000cm ³ :			
		8703.24.90	Other	{{(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
126.03.17		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	Of a vehicle mass not exceeding 600kg (excluding hearses)	{{(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
126.03.19		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	{{(0,00003 x B)-0,75}% with a maximum of 25% (See Note 2 to this Part)	A/S.0025
126.03.20		8703.31.85				

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNOT ATION
				EXCISE	FISCAL	
126.03.21		8703.31.90	Other	{{(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
126.03.23		8703.32	Of a cylinder capacity exceeding 1500cm ³ but not exceeding 2500cm ³ :			
		8703.32.90	Other	{{(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
126.03.25		8703.33	Of a cylinder capacity exceeding 2500cm ³ :			
		8703.33.90	Other	{{(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
126.03.26		8703.90.29	Electric vehicles	{{(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.0038
126.03.27		8703.90	Other:			
		8703.90.90	Other	{{(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
126.03.29		8703.40.31				
126.03.31		8703.40.75				
126.03.33		8703.40.90				
126.03.35/		8703.50.85				
37/39/41/4		8703.50.90				
3/45/47/49/		8703.60.31/				
51		75/90				
		8703.70.85/				
		90				
		8703.80.31/				
		90				
		8703.90.90				

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNOT ATION
				EXCISE	FISCAL	
126.04	87.04	Motor vehicle for the transport of goods:				
126.04.01		8704.2 8704.21 8704.21.70	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): G.V.M not exceeding 5t: 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	{{(0,00003 x B)-0,75}% with a maximum of 25% (See Note 2 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)	{{(0,00003 x B)-0,75}% with a maximum of 25% (See Note 2 to this Part)	A/S.0044
126.04.05		8704.21.81 8704.21.77	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
126.04.07		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	{{(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 ANNO TATION
				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 8704.21.81	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 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	{{(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 ANNOT ATION
				EXCISE	FISCAL	
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	{{(0,00003 x B)-0,75}% with a maximum of 25% (See Note 2 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)	{{(0,00003 x B)-0,75}% with a maximum of 25% (See Note 2 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	{{(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 ANNOT ATION
				EXCISE	FISCAL	
126.04.19 126.04.20/ 30/35/357/ 41/43/55/6 0/65/70/75		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	{{(0,00003 x B)-0,75}% with a maximum of 25% (See Note 2 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	{{(0,00003 x B)-0,75}% with a maximum of 25% (See Note 2	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%	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%	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%	5%	A/S.0025
126.10.07		8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cm ³	7%	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%	5%	A/S.0025

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNO TATION
				EXCISE	FISCAL	
126.10.11		8711.90.30	Other, of a cylinder capacity exceeding 800cm ³	7%	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%	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%	7%	A/S.0025
129.10.03		9302.00.2 9302.00.25	Pistols, single barrel: Other, semi-automatic	7%	7%	A/S.0025
129.10.05		9302.00.29	Other	7%	7%	A/S.0025
129.10.07		9302.00.3 9302.00.39	Pistols, multiple barrel: Other	7%	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)				
129.15.01		9303.20	Other Sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:			
129.15.03		9303.20.1 9303.20.11	Shotguns, single barrel : Pump-action	7%	7%	A/S.0025
129.15.05		9303.20.12	Semi- automatic	7%	7%	A/S.0025

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNOT ATION
				EXCISE	FISCAL	
129.15.07		9303.20.13	Other	7%	7%	A/S.0025
129.15.09		9303.20.20	Shotguns, multiple barrel, including combination guns	7%	7%	A/S.0025
		9303.30	Other sporting, hunting or target-shooting rifles:			
129.15.11		9303.30.10	Single-shot	7%	7%	A/S.0025
129.15.15		9303.30.20	Semi-automatic	7%	7%	A/S.0025
129.15.15		9303.30.90	Other	7%	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%	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%	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%	7%	A/S.0038
130.10.07						
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:			
130.15.01		9506.32	Balls	7%	7%	A/S.0025

I ITEM	II HEAD ING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNOT ATION
				EXCISE	FISCAL	
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PART 7**ADDITIONAL DUTIES****ANNOT
ATION****NOTES**

1. Any duties specified in this Part in respect of any goods imported into Botswana from places within or outside the common customs area shall be payable at the time of entry for home consumption of such goods.
2. Any duties specified in this Part shall be payable in addition to any duties specified in Parts 1 and 2 of this Schedule 2.
3. For the purpose of calculating the amount of any ad valorem duty specified in this Part, the value for additional duty shall be deemed to be the value for customs duty purposes as defined in section 75, to which shall be added-
 - (i) the cost of all charges in respect of transport and insurance of goods concerned to the place of entry into Botswana ; and
 - (ii) The amount of any customs, fiscal, or excise duties paid or leviable on such goods under Part 1 and 2 of this Schedule and under Schedule 2.

Item	Heading	Subheading	Description	Rate of Additional Duty	ANNOTATION	
185.00	04.01	MILK AND CREAM				
	04.01		Milk and cream, not concentrated or containing added sugar or other sweetening matter.			
		0401.10	Of a fat content, by mass, not exceeding 1 per cent:			
		.07	Ultra high temperature (UHT) or "long – life" milk in containers holding 1 litre or less, whether or not containing added minerals, vitamins, enzymes and similar additives solely for the purpose of increasing the nutritional value and provided these additives do not exceed 1 per cent by volume of the final product.	40%	A/S.0041	
		0401.20	Of a fat content, by mass, exceeding 1 per cent but not exceeding 6%:			
		.07	Ultra high temperature (UHT) or "long – life" milk in containers holding 1 litre or less, whether or not containing added minerals, vitamins, enzymes and similar additives solely for the purpose of increasing the nutritional value and provided these additives do not exceed 1 per cent by volume of the final product.	40%	A/S.0041	
		0401.40	Of a fat content, by weight exceeding 6 per cent but not exceeding 10 per cent :			
		.07	Ultra high temperature (UHT) or "long – life" milk in containers holding 1 litre or less, whether or not containing added minerals, vitamins, enzymes and similar additives solely for the purpose of increasing the nutritional value and provided these additives do not exceed 1 per cent by volume of the final product.	40%	A/S.0041	
		0401.50	Of a fat content by weight exceeding 10 per cent :			
		.07	Ultra high temperature (UHT) or "long – life" milk in containers holding 1 litre or less, whether or not containing added minerals, vitamins, enzymes and similar additives solely for the purpose of increasing the nutritional value and provided these additives do not exceed 1 per cent by volume of the final product.	40%	A/S.0041	

Item	Heading	Subheading	Description	Rate of Additional Duty	ANNOTATION
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PART 8
ORDINARY LEVY

**ANNO
TION**

NOTES:

1. Subject to the provisions of any item in Schedule No. 4 or 6, the rate of ordinary levy specified in any item in this Part in respect of any goods (excluding goods provided for in Note 4), shall apply to any such goods which are manufactured in or imported into the common customs area and entered for home consumption by anybody, authority, institution or person specified in such ordinary levy item. **A/S.0001**

2. The value for ordinary levy purposes shall be the value for customs duty purposes as defined in section 71(1) or the value for excise duty purposes as defined in section 74(1). **A/S.0001**

3. No entry in respect of goods subject to the ordinary levy shall be valid unless the subheading under which such goods are classified in Part 1 is declared on such entry. **A/S.0001**

4. Any rate of ordinary levy specified in this Part in respect of any goods for use by any person, government, department, administration or body referred to in this Part shall not apply to such goods which are entered in such quantities, at such times and subject to such conditions as the appropriate authorities may allow by specific permit. **A/S.0001**

ORDINARY LEVY ITEM	DESCRIPTION	RATE OF ORDINARY	ANNOT ATION
196.10	Goods of any description, for the exclusive use by any central government department of Botswana	The rate of duty and surcharge specified in respect of those goods in Part 1, 2 and 4 of Schedule No.1	A/S.0001
196.20	Motor vehicles of heading No.87.03 of Part 1, the bona fide property of and imported by any officer or employee in the service of any central government department of Botswana on return to Botswana on transfer after serving outside Botswana	The rate of duty and surcharge referred to in respect of vehicles of heading No.87.03 in Parts 1 and 4 of Schedule No.1	A/S.0001

SCHEDULE NO. 2**ANTI-DUMPING AND COUNTERVAILING
DUTIES ON IMPORTED GOODS****PART 1****ANTI-DUMPING DUTIES ON IMPORTED GOODS****ANNO
TATION****NOTES:**

1. The goods specified in Column headed "Tariff Heading, Code and Description" of this Part shall, in addition to any other duties payable thereon upon entry for home consumption thereof or as provided for in Chapter VI, be liable to the appropriate anti-dumping duty provided for in respect of such goods in this Part at the time of such entry or such other time as so provided, if those goods are imported from a supplier or originate in a territory mentioned in Column headed "Imported from or Originating in" headed Extent of Rebate" of this Part. **A/S.0001**
2. The anti-dumping duties provided for in this Part in respect of any goods, shall also apply to such goods entered under any item of Schedule No. 3 or 4 specified in Column headed "Rebate Items" of this Part. **A/S.0038**
3. Unless the context otherwise indicates, the General Notes to Schedule No. 1 and the Section and Chapter Notes in the said Schedule shall MUTATIS MUTANDIS apply for this Part. **A/S.0001**
4. Whenever 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 Part in which such goods are specified, the goods so specified in such item in this Part shall be deemed not to include goods which are not classified under the said tariff heading or subheading. **A/S.0001**

I ITEM	II				III REBATE ITEM	IV IMPORTED FROM OR ORIGINATING IN	V RATE OF ANTI- DUMPING DUTY	VI ANNOT ATION
	TARIFF HEADING	CODE	C D	DESCRIPTION				
201.02		07.07	79	Frozen meat of fowls of the species Gallus Domesticus, cut into pieces with bone in, produced by 2 Sisters Food Group Ltd and Amber Foods Ltd	301.00-399.00; 401.00-499.00.	United Kingdom	12,07%	A/S. 0091
		08.07	73	Frozen meat of fowls of the species Gallus Domesticus, cut in pieces with bone in, (excluding that produced by Moy Park Ltd, 2 Sisters Food Group Ltd and Amber Foods Ltd)	301.00-399.00; 401.00-499.00	United Kingdom	30,99%	A/S. 0091
	0207.14.91	01.08	89	Whole bird cut in half	301.00-399.00; 401.00-499.00 (excluding 460.03/ 0207.14.9/01.07)	Unites states of America	940c/kg	A/S. 0091
	0207.14.93	01.08	85	Leg quarters	301.00-399.00; 401.00-499.00 (excluding 460.03/ 0207.14.9/01.07)	Unites states of America	940c/kg	A/S. 0091
	0207.14.95	01.08	80	Wings	301.00-399.00; 401.00-499.00 (excluding 460.03/ 0207.14.9/01.07)	Unites states of America	940c/kg	A/S. 0091
	0207.14.96	01.08	83	Breasts	301.00-399.00; 401.00-499.00 (excluding 460.03/ 0207.14.9/01.07)	Unites states of America	940c/kg	A/S. 0091
	0207.14.97	01.08	86	Thighs	301.00-399.00; 401.00-499.00 (excluding 460.03/ 0207.14.9/01.07)	Unites states of America	940c/kg	A/S. 0091
	0207.14.98	01.08	89	Drumsticks	301.00-399.00; 401.00-499.00 (excluding 460.03/ 0207.14.9/01.07)	Unites states of America	940c/kg	A/S. 0091
	0207.14.99	01.08	81	Other	301.00-399.00; 401.00-499.00 (excluding 460.03/ 0207.14.9/01.07)	Unites states of America	940c/kg	A/S. 0091

I ITEM	II				III REBATE ITEM	IV IMPORTED FROM OR ORIGINATING IN	V RATE OF ANTI- DUMPING DUTY	VI ANNOT ATION
	TARIFF HEADING	CODE	C D	DESCRIPTION				
202.00	VEGETABLE PRODUCTS							A/S.0001
202.02	Edible vegetables and certain roots and tubers							A/S.0001
202.02	0703.20	01.06	64	Garlic, fresh or chilled	301.00-399.00; 401.00-499.00	China	1 925 c/kg	A/S.0091
	0712.90.90	01.08	80	Dried garlic, in the form of bulbs or cloves	301.00-399.00; 401.00-499.00	China	1 925 c/kg	A/S.0091
204.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES							A/S.0093
204.05	Preparations of vegetables, fruit, nuts or other parts of plants							A/S.0093
204.05	2004.10.2	01.07	72	Chips or French fries produced by Clarebout Potatoes N.V	301.00 - 399.00; 401.00 - 499.00	Belgium	6,19%	A/S.0093
	2004.10.2	02.07	77	Chips or French fries produced by Mydibel Foods S.A	301.00 - 399.00; 401.00 - 499.00	Belgium	9,71%	A/S.0093
	2004.10.2	03.07	71	Chips or French fries produced by Lutosa	301.00 - 399.00; 401.00 - 499.00	Belgium	5,81%	A/S.0112
	2004.10.2	04.07	76	Chips or French fries (excluding those produced by Agristo N.V Harelbeke, Clarebout Potatoes N.V, Mydibel Foods S.A and Lutosa)	301.00 - 399.00; 401.00 - 499.00	Belgium	30,77%	A/S.0112
	2004.10.2	05.07	70	Chips or French fries produced by Agristo N.V Tilburg	301.00 - 399.00; 401.00 - 499.00	Netherlands	12,52%	A/S.0093
	2004.10.2	06.07	75	Chips or French fries (excluding those produced by Agristo N.V Tilburg and Lamb Weston/Meijer V.O.F)	301.00 - 399.00; 401.00 - 499.00	Netherlands	16,42%	A/S.0093
	7312.10.17	01.08	86	Chips or French fries produced by Lutosa	301.00 - 399.00; 401.00 - 499.00	China	113,25%	A/S.0112
	7312.10.24	01.08	83	Ropes and cables, of iron or steel, not electrically insulated, not plated, coated or clad, of a diameter exceeding 32 mm (excluding that of wire of stainless steel and that identifiable as conveyor belt cord), (excluding that imported from Bridon International Limited)	301.00 - 399.00; 401.00 - 499.00	United Kingdom	76,17%	A/S.0112

I ITEM	II				III REBATE ITEM	IV IMPORTED FROM OR ORIGINATING IN	V RATE OF ANTI- DUMPING DUTY	VI ANNOT ATION
	TARIFF HEADING	CODE	C D	DESCRIPTION				
204.05	7312.10.24	02.08	88	Ropes and cables, of iron or steel, not electrically insulated, not plated, coated or clad, of a diameter exceeding 32 mm (excluding that of wire of stainless steel and that identifiable as conveyor belt cord), (excluding that imported from Bridon International Limited GmbH and Pfeifer Drako)	301.00 - 399.00; 401.00 - 499.00	Germany	93%	A/S.0112
	7312.10.30	01.08	84	Ropes and cables, of iron or steel, not electrically insulated, plated, coated or clad with zinc, of a diameter exceeding 32 mm (excluding that of wire of stainless steel and that identifiable as conveyor belt cord), (excluding that imported from Bridon International Limited)	301.00 - 399.00; 401.00 - 499.00	United Kingdom	76,17%	A/S.0112
	7312.10.30	02.08	89	Ropes and cables, of iron or steel, not electrically insulated, plated, coated or clad with zinc, of a diameter exceeding 32 mm (excluding that of wire of stainless steel and that identifiable as conveyor belt cord), (excluding that imported from Bridon International GmbH and Pfeifer Drako)	301.00 - 399.00; 401.00 - 499.00	Germany	93%	A/S.0112
205.00	MINERAL PRODUCTS							
205.01	Salt; sulphur; earths and stone; plastering materials, lime and cement							
205.01	2523.29	01.06	65	Portland Cement manufactured or produced by Lucky Cement Limited	301.00-399.00; 401.00-499.00	Pakistan	14,29%	A/S.0091
	2523.29	02.06	63	Portland Cement manufactured or produced by Bestway Cement Limited	301.00-399.00; 401.00-499.00	Pakistan	77,15%	A/S.0091
	2523.29	03.06	64	Portland Cement manufactured or produced by D.G Khan Cement Limited	301.00-399.00; 401.00-499.00	Pakistan	68,87%	A/S.0091
	2523.29	04.06	69	Portland Cement manufactured or produced by Attock Pakistan Cement Limited	301.00-399.00; 401.00-499.00	Pakistan	63,53%	A/S.0091
	2523.29	05.06	63	Portland Cement (excluding that manufactured or produced by Lucky Cement Limited, Bestway Cement Limited, D.G Khan Cement Limited, Attock Pakistan Cement Limited)	301.00-399.00; 401.00-499.00	Pakistan	62,69%	A/S.0091

I ITEM	II				III REBATE ITEM	IV IMPORTED FROM OR ORIGINATING IN	V RATE OF ANTI- DUMPING DUTY	VI ANNOT ATION
	TARIFF HEADING	CODE	C D	DESCRIPTION				
206.00	PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES							A/S.0001
206.01	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radio-active elements or of isotopes							
206.01	2836.20	01.06	63	Disodium carbonate produced by OCI Chemical Corporation	301.00-399.00; 401.00-499.00			A/S.0091
	2836.20	02.06	68	Disodium carbonate produced by TATA Chemicals (SODA ASH) Partners INC. (TCSAP)	301.00-399.00; 401.00-499.00			A/S.0091
	2836.20	03.06	62	Disodium carbonate (excluding that produced by TATA Chemicals (SODA ASH) Partners INC. (TCSAP) and OCI Chemical Corporation)	301.00-399.00; 401.00-499.00			A/S.0091
206.04	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes:							A/S.0053
206.04	3207.40	01.06	67	Glass frit and other glass, in the form of powder, granules or flakes manufactured or exported by Smalticeram Do Brazil Ltda	301.00-399.00; 401.00-499.00	Brazil	24,65%	A/S.0091
	3207.40	02.06	61	Glass frit and other glass, in the form of powder, granules or flakes (excluding that manufactured or exported by Smalticeram Do Brazil Ltda)	301.00-399.00; 401.00-499.00	Brazil	50%	A/S.0091
207.00	PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF							A/S. 0001
207.01	Plastics and articles thereof							
207.01	3907.60.90	01.08	86	Deleted with effect from 06.03.2015				A/S. 0079
		02.08	80	Deleted with effect from 06.03.2015				A/S. 0079
		03.08	85	Deleted with effect from 06.03.2015				A/S. 0079
	3907.60.9	01.07	70	Poly(ethylene terephthalate), in primary forms (excluding liquids and pastes)	301.00-399.00; 401.00-499.00	Taiwan, Province of China	75%	A/S. 0091
	3907.60.9	02.07	75	Poly(ethylene terephthalate), in primary forms (excluding liquids and pastes)	301.00-399.00; 401.00-499.00	India	54,1%	A/S. 0091
		03.07	71	Poly(ethylene terephthalate), in primary forms (excluding liquids and pastes)	301.00-399.00; 401.00-499.00	Republic of Korea	19,7%	A/S. 0091

I ITEM	II			III REBATE ITEM	IV IMPORTED FROM OR ORIGINATING IN	V RATE OF ANTI- DUMPING DUTY	VI ANNOT ATION
	TARIFF HEADING	CODE	C D				
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I ITEM	II			III REBATE ITEM	IV IMPORTED FROM OR ORIGINATING IN	V RATE OF ANTI- DUMPING DUTY	VI ANNOT ATION	
	TARIFF HEADING	CODE	C D	DESCRIPTION				
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I ITEM	II			III REBATE ITEM	IV IMPORTED FROM OR ORIGINATING IN	V RATE OF ANTI- DUMPING DUTY	VI ANNOT ATION
	TARIFF HEADING	CODE	C D				
BLANK							

I ITEM	II				III REBATE ITEM	IV IMPORTED FROM OR ORIGINATING IN	V RATE OF ANTI- DUMPING DUTY	VI ANNOT ATION
	TARIFF HEADING	CODE	C D	DESCRIPTION				
216.02		Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such article						
	8526.20	01.06	67	Automatic circuit breakers, with casings of plastics or other insulating material, for a voltage not exceeding 1000V, with a current rating not exceeding 800A and a rupture capacity exceeding 4.5kA, imported from Hager or France		France	18,9%	A/S.0001
	8526.20	02.06	61	Automatic circuit breakers, with casings of plastics or other insulating material, for a voltage not exceeding 1000V, with a current rating not exceeding 800A imported from Bticino of Italy or their agent B Trading of Switzerland		Italy	23,6%	A/S.0001
		04.06	60	Automatic circuit breakers, with casings of plastics or other insulating material, for a voltage not exceeding 1000V, with a current rating of 130A or more but not exceeding 800A, imported from Groupe Schneider of France		France	7,6%	A/S.0001
	8544.60.10	01.08	80	Electric cable (excluding ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships and co-axial cable), insulated with paper and covered with lead, for a voltage exceeding 1 000 V	301.00-399.00; 401.00-499.00	India	65,47%	A/S.0091
217.00	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT							A/S.0086
217.02	Vehicles (excluding railway or tramway rolling-stock), and parts and accessories thereof							A/S.0086
217.02	8716.80.10	01.08	89	Wheelbarrows manufactured by Qingdao Youhe Handtruck Co. Ltd	301.00-399.00; 401.00-499.00	China	32,32%	A/S.0091
217.02	8716.80.10	02.08	83	Wheelbarrows manufactured by Qingdao Wantai Special Handtruck Co. Ltd	301.00-399.00; 401.00-499.00	China	39,92%	A/S.0091
217.02	8716.80.10	03.08	88	Wheelbarrows (excluding that manufactured by Qingdao Yongyi Metal Products Co. Ltd; Qingdao Youhe Handtruck Co. Ltd and Qingdao Wantai Special Handtruck Co. Ltd)	301.00-399.00; 401.00-499.00	China	29,82%	A/S.0091

PART 2
COUNTERVAILING DUTIES ON IMPORTED GOODS

**ANNO
TION**

NOTES:

1. The goods specified in Column headed "Tariff Heading, Code and Description" of this Part shall, in addition to any other duties payable thereon upon entry for home consumption thereof or as provided for in Chapter VI, be liable to the appropriate anti-dumping duty provided for in respect of such goods in this Part at the time of such entry or such other time as so provided, if those goods are imported from a supplier or originate in a territory mentioned in Column headed "Imported from or Originating in" headed Extent of Rebate" of this Part. **A/S.0001**
2. The anti-dumping duties provided for in this Part in respect of any goods, shall also apply to such goods entered under any item of Schedule No. 3 or 4 specified in Column III of this Part. **A/S.0001**
3. Unless the context otherwise indicates, the General Notes to Schedule No. 1 and the Section and Chapter Notes in the said Schedule shall MUTATIS MUTANDIS apply for this Part. **A/S.0001**
4. Whenever 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 Part in which such goods are specified, the goods so specified in such item in this Part shall be deemed not to include goods which are not classified under the said tariff heading or subheading. **A/S.0001**
1. The goods specified in Column headed "Tariff Heading", Code and Description" of this Part shall, in addition to any other duties payable thereon upon entry for home consumption thereof or as provided in Chapter VI, be liable to the appropriate safeguard duty provided for in respect of such goods in this Part at the time of such entry or such other time as provided, if those goods are imported from a supplier or originate in a territory mentioned in Column headed "Imported from or Originating in" except if those goods are imported from a supplier or originate in a territory excluded in any provisions of any item of this Part. **A/S.0001**
2. The safeguard duties provided for in this Part in respect of any goods, shall also apply to such goods entered under any item of Schedule No. 3 or 4 specified in Column headed "Extent of Rebate" of this Part. **A/S.0001**
3. Unless the context otherwise indicates, the General Notes to Schedule No. 1 and the Section and Chapter Notes in the said Schedule shall MUTATIS MUTANDIS apply to this Part. **A/S.0001**
4. 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 Part in which such goods are specified, the goods so specified in such item in this Part shall be deemed not to include goods which are not classified under the said tariff heading or subheading **A/S.0001**

I ITEM	II			III REBATE ITEM	IV IMPORTED FROM OR ORIGINATING IN	V RATE OF ANTI- DUMPING DUTY	VI ANNOT ATION
	TARIFF HEADING	CODE	C D				
235.00	Deleted with effect from 06.03.2015						A/S. 0079
235.01		Deleted with effect from 06.03.2015					A/S. 0079

I ITEM	II			III REBATE ITEM	IV IMPORTED FROM OR ORIGINATING IN	V RATE OF ANTI- DUMPING DUTY	VI ANNOT ATION
	TARIFF HEADING	CODE	C D				
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IMPOSITION OF PROVISIONAL CHARGE

SUB HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM, ORIGINATING IN OR SUPPLIED BY	ANNOTATION
0207.14.90	Frozen meat of fowls of the species <i>Gallus domesticus</i> , cut in pieces with bone-in, produced by Anhaltinische Geflügelspezialitäten GmbH, Donautal Geflügelspezialitäten Zweiniederlassung der Lohman & Co, Nienburger Geflügelspezialitäten Zweiniederlassung der Oldenburger Geflügelspezialitäten GmbH and Oldenburger Geflügelspezialitäten GmbH	31.30%	Germany	A/S.0074
0207.14.90	Frozen meat of fowls of the species <i>Gallus domesticus</i> , cut in pieces with bone-in, (excluding that produced by Anhaltinische Geflügelspezialitäten GmbH, Donautal Geflügelspezialitäten Zweiniederlassung der Lohman & Co, Nienburger Geflügelspezialitäten Zweiniederlassung der Oldenburger Geflügelspezialitäten GmbH and Oldenburger Geflügelspezialitäten GmbH)	73.33%	Germany	A/S.0074
0207.14.90	Frozen meat of fowls of the species <i>Gallus domesticus</i> , cut in pieces with bone-in, (excluding that produced by Frisia Foods B.V)	22.81%	Netherlands	A/S.0074
0207.14.90	Frozen meat of fowls of the species <i>Gallus domesticus</i> , cut in pieces with bone-in	22.03%	United Kingdom	A/S.0074
0406.90	Cheddar cheese, imported from the Irish Dairy Board	48%	Ireland	A/S.0001
0406.90	Cheddar cheese (excluding that imported from the Irish Dairy Board)	60,2%	Ireland	A/S.0001
28.03	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	15,79%	Egypt	A/S.0001
		14,74%	India	A/S.0001
		40%	Republic of Korea	A/S.0001
28.47	Hydrogen peroxide, not solidified with urea, imported from Hansol Chemical Corporation	147%	Republic of Korea	A/S.0001
	Hydrogen peroxide, not solidified with urea, Imported from Oriental Industries	167%	Republic of Korea	A/S.0001
	hydrogen peroxide, not solidified with urea, (excluding that imported from Hansol Chemical Corporation and Oriental Chemical Industries)	167%	Republic of Korea	A/S.0001

SUB HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM, ORIGINATING IN OR SUPPLIED BY	ANNOTATION
2924.29	Acetaminophenol	2 371 c/kg	United States of America	A/S.0001
		79 c/kg	France	A/S.0001
	Acetaminophenol manufactured by Anqui Lu'an Pharmaceutical Co. Ltd	2 573 c/kg	China	A/S.0047
3004.10	Capsules containing 250 mg ampicillin trihydrate	14,7%	Ranbaxy Laboratories Limited, India	A/S.0001
	Capsules containing 500 mg ampicillin trihydrate	13,1%	Ranbaxy Laboratories Limited, India	A/S.0001
	Capsules containing 250 mg ampicillin trihydrate	8%	Ranbaxy Laboratories Limited, India	A/S.0001
3004.10	Capsules containing 500 mg ampicillin trihydrate	5%	Ranbaxy Laboratories Limited, India	A/S.0001
3006.10	Sterile synthetic absorbable surgical sutures	3 502 c/12u	Germany	A/S.0001
3806.10	Pigments and preparations based on titanium dioxide	3 589 u/kg	Tiwest and Kerr Mc Gee, Australia	A/S.0001
		10%	Hong Kong	A/S.0001
		10%	Republic of Indonesia	A/S.0001
3808.10	Insecticides containing aldicarb as active ingredient	989 u/kg	United States of America	A/S.0001
NOTE:A provisional charge to anti-dumping duty is imposed on rosin imported from, originating in or supplied by the People's Republic of China, Hong Kong and the Republic of Indonesia				
3907.60	Poly(ethylene terephthalate), in primary forms(excluding liquids and pastes)	75%	Taiwan, Province of China	A/S.0001
		4%	India	A/S.0001
		9,7%	Republic of Korea	A/S.0001

SUB HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM, ORIGINATING IN OR SUPPLIED BY	ANNOTATION
3919.90	Self-adhesive plates, sheets, film, foil, tape, strip, and other flat shapes, of polymers of vinyl chloride (excluding those in rolls of a width not exceeding 20 cm)	41,5%	Germany (excluding that imported from Orafol Klebetechnik GmbH)	A/S.0001
3920.41	Plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similar combine with other materials, of polymers of vinyl chloride in rigid form (excluding self-adhesive products)	130%	Germany	A/S.0001
3920.42	Plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of polymers of vinyl chloride in flexible form (excluding self-adhesive products) Draka B.V	273%	India	A/S.0001
3920.42	Plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of polymers of vinyl chloride in flexible form (excluding self-adhesive products) Draka B.V	56,9%	The Netherlands (excluding that imported from Solvay)	A/S.0001
		2,3%	Solvay Draka B.V	A/S.0001
		54,9%	Thailand (excluding that imported from Charoen Pokphand Petrochemical Co. Ltd.)	A/S.0001
		6,9%	Chaeron Pokphand Petrochemical Co. Ltd.	A/S.0001
3921.12	Other plates, sheets, film, foil and strip, Cellular, of polymers of vinyl chloride	64%	India	A/S.0001
4011.10	New pneumatic tyres, of rubber, of a kind used on motor cars (including station wagons and racing cars)	58,4%	Republic of Korea (excluding those imported from Kumbo Tire Co. Ltd and Woosung Tire Corporation)	A/S.0001
4011.10	New pneumatic tyres, of rubber, of a kind used on motor cars (including station wagons and racing cars)	52,5%	Taiwan, Province of China (excluding those imported from Cheng Shin Rubber and Tire Co., Taipei and Nankang Rubber Tire Corporation Ltd, Taipei)	A/S.0001
4011.10	New pneumatic tyres, of rubber, of a kind used on motor cars (including station wagons and racing cars)	11 600 c each	Mozambique (excluding those imported from Mabor de Mozambique, Maputo)	A/S.0001

SUB HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM, ORIGINATING IN OR SUPPLIED BY	ANNOTATION
40.13	Inner tubes, of rubber (excluding those used on bicycles, motorcycles and aircraft), imported from Dong Ah Tire & Rubber Co. Ltd	7,6%	Republic of Korea	A/S.0001
40.13	Inner tubes, of rubber (excluding those used on bicycles, motorcycles and aircraft), imported from Heung Ah Corporation	8,8%	Republic of Korea	A/S.0001
40.13	Inner tubes, of rubber (excluding those used on bicycles, (excluding those imported from Dong Ah Tire & Rubber Co. Ltd and Heung Ah Corporation)	57,7%	Republic of Korea	A/S.0001
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40g/m ² or more but not more than 150g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls (excluding paper of heading No.48.01 or 48.03)	13,2%	Sweden	A/S.0001
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40g/m ² or more but not more than 150g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls (excluding paper of heading No.48.01 or 48.03)	26,4%	Votorantim Cellulose E Papel, Brazil	A/S.0001
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40g/m ² or more but not more than 150g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in sheets (excluding paper of heading No.48.01 or 48.03 and mono glazed paper and paperboard in sheets of a mass of 120 g/m ²)	6,14%	Votorantim Cellulose E Papel, Brazil	A/S.0001
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40g/m ² or more but not more than 150g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in sheets (excluding paper of heading No.48.01 or 48.03 and mono glazed paper and paperboard in sheets of a mass of 120 g/m ²)	9,95%	Ripasa SA Cellulose E Papel, Brazil	A/S.0001
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40g/m ² or more but not more than 150g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls (excluding paper of heading No.48.01 or 48.03)	19%	Champion Papel E Cellulose LTDA, Brazil	A/S.0001

SUB HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM, ORIGINATING IN OR SUPPLIED BY	ANNOTATION
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40g/m ² or more but not more than 150g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in sheets (excluding paper of heading No.48.01 or 48.03 and mono glazed paper and paperboard in sheets of a mass of 120 g/m ²)	12,65%	Champion Papel E Cellulose LTDA, Brazil	A/S.0001
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40g/m ² or more but not more than 150g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in sheets (excluding paper of heading No.48.01 or 48.03 and mono glazed paper and paperboard in sheets of a mass of 120 g/m ²)	12,65%	Companhia Suzano de Papel E Cellulose, Brazil	A/S.0001
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40g/m ² or more but not more than 150g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls (excluding paper of heading No.48.01 or 48.03)	26,4%	Brazil (excluding that imported from Votorantim Cellulose E Papel, Ripasa SA Cellulose E Papel, Champion Papel E Cellulose LTDA and Companhia Suzano de Papel E Cellulose)	A/S.0001
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40g/m ² or more but not more than 150g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in sheets (excluding paper of heading No.48.01 or 48.03 and mono glazed paper and paperboard in sheets of a mass of 120 g/m ²)	12,65%	Brazil (excluding that imported from Votorantim Cellulose E Papel, Ripasa SA Cellulose E Papel, Champion Papel E Cellulose LTDA and Companhia Suzano de Papel E Cellulose)	A/S.0001
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40g/m ² or more but not more than 150g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls (excluding paper of heading No.48.01 or 48.03)	15,5%	Poland	A/S.0001
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40g/m ² or more but not more than 150g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in sheets (excluding paper of heading No.48.01 or 48.03 and mono glazed paper and paperboard in sheets of a mass of 120 g/m ²)	8,92%	Poland	A/S.0001
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40g/m ² or more but not more than 150g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets (excluding paper of heading No.48.01 or 48.03 and mono glazed paper and paperboard in sheets of a mass of 120 g/m ²)	20,59%	Indonesia (excluding that imported from Indah Kiat's Tangerang Mill)	A/S.0001

SUB HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM, ORIGINATING IN OR SUPPLIED BY	ANNOTATION
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40g/m ² or more but not more than 150g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls (excluding paper of heading No.48.01 or 48.03)	13,2%	Sweden	A/S.0001
4809.20	Self-copy, in rolls of a width (exceeding 36 cm, coated on one side only with capsules containing colouring matter or other colour forming materials (excluding those coated on the same side with chemical reactive substances)	147 u/kg	Arjo Wiggins Ltd, United Kingdom	A/S.0001
4809.20	Self-copy, in rolls of a width (exceeding 36 cm, coated on one side only with capsules containing colouring matter or other colour forming materials (excluding those coated on the same side with chemical reactive substances)	154 u/kg	Arjo Wiggins Ltd, United Kingdom	A/S.0001
4809.20	Self-copy, in rolls of a width (exceeding 36 cm, coated on one side only with capsules containing colouring matter or other colour forming materials (excluding those coated on the same side with chemical reactive substances)	132 u/kg	Arjo Wiggins Ltd, United Kingdom	A/S.0001
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-colored, surface decorated or printed, in rolls or rectangular (including square) sheets of any size, of a kind used for writing, printing or other graphic purposes, not containing fibers obtained by a mechanical or chemi-mechanical process or of which not more than 10 per cent by mass of the total fibre content consist of such fibres, with a mass of 70 g/m ² or more but not exceeding 400 g/m ² (including that manufactured by Moorim Paper, Moorim SP and Moorim P&P but excluding that manufactured by Hansol Paper and Artone Paper)	17.25%	Republic of Korea	A/S.0059
	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface decorated or printed, in rolls or rectangular (including square) sheets of any size, of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 per cent by mass of the total fibre content consist of such fibres, with a mass of 70 g/m ² or more but not exceeding 400 g/m ²	14.14%	China	A/S.0059
4816.20	Self-copy paper, in rolls of a width not exceeding 36 cm, coated on one side only with capsules containing colouring matter or other colour forming materials (excluding those coated on the same side with chemical reactive substances)	123 u/kg	Arjo Wiggins Ltd, United Kingdom	A/S.0001
4816.20	Self-copy paper, in rolls of a width not exceeding 36 cm, coated on one side only with capsules containing colouring matter or other colour forming materials (excluding those coated on the same side with chemical reactive substances)	135 u/kg	Arjo Wiggins Ltd, United Kingdom	A/S.0001
4816.20	Self-copy paper, in rolls of a width not exceeding 36 cm, coated on one side only with capsules containing colouring matter or other colour forming materials (excluding those coated on the same side with chemical reactive substances)	91 u/kg	Arjo Wiggins Ltd, United Kingdom	A/S.0001

SUB HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM, ORIGINATING IN OR SUPPLIED BY	ANNOTATION
4823.59	Uncoated paper and paperboard, wood free of a kind used for writing, printing or other graphic purposes of a mass of 46 g/m ² or more but not exceeding 80 g/m ² , white and of a size commonly known as A4, exported by Ripasa Cellulose E Papel	18,8%	Brazil	A/S.0001
4823.59	Uncoated paper and paperboard, wood free of a kind used for writing, printing or other graphic purposes of a mass of 46 g/m ² or more but not exceeding 80 g/m ² , white and of a size commonly known as A4, (excluding that exported by Ripasa Cellulose E Papel)	32%	Brazil	A/S.0001
4823.59	Uncoated paper and paperboard, wood free of a kind used for writing, printing or other graphic purposes of a mass of 46 g/m ² or more but not exceeding 80 g/m ² , white and of a size commonly known as A4, exported by PT Indah Kiat Pulp and Paper Corporation	9,3%	Indonesia	A/S.0001
4823.59	Uncoated paper and paperboard, wood free of a kind used for writing, printing or other graphic purposes of a mass of 46 g/m ² or more but not exceeding 80 g/m ² , white and of a size commonly known as A4, exported by PT Pindo Deli Pulp and Paper Mills	10,3%	Indonesia	A/S.0001
4823.59	Uncoated paper and paperboard, wood free of a kind used for writing, printing or other graphic purposes of a mass of 46 g/m ² or more but not exceeding 80 g/m ² , white and of a size commonly known as A4, (excluding that exported by PT Indah Kiat Pulp and Paper Corporation and PT Pindo Deli Pulp and Paper Mills)	70%	Indonesia	A/S.0001
5208.53	Woven indigo blue discharge print fabrics of cotton, containing 85 per cent or more by mass of cotton. 3-thread or 4-thread twill, including cross twill, of a mass not exceeding 200 g/m ²	50%	People's Republic of China and exported there from or from Hong Kong	A/S.0001
5208.59	Woven indigo blue discharge print fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200g/m ²	50%	People's Republic of China and exported there from or from Hong Kong	A/S.0001
5209.51	Woven indigo blue discharge print fabrics of cotton, containing 85 per cent or more by mass of cotton, plain weave, of a mass not exceeding 200 g/m ²	50%	People's Republic of China and exported there from or from Hong Kong	A/S.0001
5209.52	Woven indigo blue discharge print fabrics of cotton, containing 85 per cent or more by mass of cotton. 3-thread or 4-thread twill, including cross twill, of a mass not exceeding 200 g/m ²	50%	People's Republic of China and exported there from or from Hong Kong	A/S.0001

SUB HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM, ORIGINATING IN OR SUPPLIED BY	ANNOTATION
5209.59	Woven indigo blue discharge print fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200g/m ²	50%	People's Republic of China and exported there from or from Hong Kong	A/S.0001
5210.51	Woven indigo blue discharge print fabrics of cotton, containing 85 per cent or more by mass of cotton, mixed mainly with manmade fibres, of a mass not exceeding 200g/m ²	50%	People's Republic of China and exported there from or from Hong Kong	A/S.0001
5210.52	Woven indigo blue discharge print fabrics of cotton, containing 85 per cent or more by mass of cotton. 3-thread or 4-thread twill, including cross twill, of a mass not exceeding 200 g/m ²	50%	People's Republic of China and exported there from or from Hong Kong	A/S.0001
5210.59	Woven indigo blue discharge print fabrics of cotton, containing 85 per cent or more by mass of cotton, mixed mainly with manmade fibres, of a mass not exceeding 200 g/m ²	50%	People's Republic of China and exported there from or from Hong Kong	A/S.0001
5211.59	Woven indigo blue discharge print fabrics of cotton, containing 85 per cent or more by mass of cotton, mixed mainly with manmade fibres, of a mass not exceeding 200 g/m ²	50%	People's Republic of China and exported there from or from Hong Kong	A/S.0001
5212.15	Other woven indigo blue discharge print fabrics of cotton, of a mass not exceeding 200g/m ²	50%	People's Republic of China and exported there from or from Hong Kong	A/S.0001
5212.25	Other woven indigo blue discharge print fabrics of cotton, of a mass exceeding 200g/m ²	50%	People's Republic of China and exported there from or from Hong Kong	A/S.0001
5501.30	Acrylic filament tow	10,9%	Portugal	A/S.0001
5512.21	Woven fabrics of synthetic staple fibres, containing 85 per cent or more of acrylic fibres	1178 c/kg	Sesli Tekstil Sanayi ve Ticaret A.S., Turkey	A/S.0001

SUB HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM, ORIGINATING IN OR SUPPLIED BY	ANNOTATION
5512.21	Woven fabrics of synthetic staple fibres, containing 85 per cent or more of acrylic fibres	1550 c/kg	Turkey (excluding that imported from Sesli Tekstil Sanayi ve Tecaret A.S.)	A/S.0001
5512.29	Woven fabrics of synthetic staple fibres, containing 85 per cent or more of acrylic fibres	1178 c/kg	Sesli Tekstil Sanayi ve Ticaret A.S., Turkey	A/S.0001
5512.29	Woven fabrics of synthetic staple fibres, containing 85 per cent or more of acrylic fibres	1550 c/kg	Turkey (excluding that imported from Sesli Tekstil Sanayi ve Tecaret A.S.)	A/S.0001
5515.29	Woven fabrics of synthetic staple fibres, containing 85 per cent or more of acrylic fibres	1178 c/kg	Sesli Tekstil Sanayi ve Ticaret A.S., Turkey	A/S.0001
5515.29	Woven fabrics of synthetic staple fibres, containing 85 per cent or more of acrylic fibres	1550 c/kg	Turkey (excluding that imported from Sesli Tekstil Sanayi ve Tecaret A.S.)	A/S.0001
5515.91	Woven fabrics of synthetic staple fibres, containing 85 per cent or more of acrylic fibres	1178 c/kg	Sesli Tekstil Sanayi ve Ticaret A.S., Turkey	A/S.0001
5515.91	Woven fabrics of synthetic staple fibres, containing 85 per cent or more of acrylic fibres	1550 c/kg	Turkey (excluding that imported from Sesli Tekstil Sanayi ve Tecaret A.S.)	A/S.0001
5801.34	Woven fabrics of synthetic staple fibres, containing 85 per cent or more of acrylic fibres	1178 c/kg	Sesli Tekstil Sanayi ve Ticaret A.S., Turkey	A/S.0001
5801.34	Woven fabrics of synthetic staple fibres, containing 85 per cent or more of acrylic fibres	1550 c/kg	Turkey (excluding that imported from Sesli Tekstil Sanayi ve Tecaret A.S.)	A/S.0001
5801.35	Warp pile fabrics (excluding fabrics of headings 58.02 or 58.06), cut containing 85 per cent or more of acrylic fibres	1178 c/kg	Sesli Tekstil Sanayi ve Ticaret A.S., Turkey	A/S.0001
5801.35	Warp pile fabrics (excluding fabrics of headings 58.02 or 58.06), cut containing 85 per cent or more of acrylic fibres	1550 c/kg	Turkey (excluding that imported from Sesli Tekstil Sanayi ve Tecaret A.S.)	A/S.0001

SUB HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM, ORIGINATING IN OR SUPPLIED BY	ANNOTATION
6001.10	"Long pile" fabrics, knitted or crocheted, containing 85 per cent or more of acrylic fibres	1178 c/kg	Sesli Tekstil Sanayi ve Ticaret A.S., Turkey	A/S.0001
6001.10	"Long pile" fabrics, knitted or crocheted, containing 85 per cent or more of acrylic fibres	1550 c/kg	Turkey (excluding that imported from Sesli Tekstil Sanayi ve Tecaret A.S.)	A/S.0001
6001.22	Of man-made fibres containing 85 per cent or more by mass of acrylic fibres (excluding looped pile fabrics)	1178 c/kg	Sesli Tekstil Sanayi ve Ticaret A.S., Turkey	A/S.0001
6001.22	Of man-made fibres containing 85 per cent or more by mass of acrylic fibres (excluding looped pile fabrics)	1550 c/kg	Turkey (excluding that imported from Sesli Tekstil Sanayi ve Tecaret A.S.)	A/S.0001
6001.92	Of man-made fibres containing 85 per cent or more by mass of acrylic fibres (excluding looped pile fabrics)	1178 c/kg	Sesli Tekstil Sanayi ve Ticaret A.S., Turkey	A/S.0001
6001.92	Of man-made fibres containing 85 per cent or more by mass of acrylic fibres (excluding looped pile fabrics)	1550 c/kg	Turkey (excluding that imported from Sesli Tekstil Sanayi ve Tecaret A.S.)	A/S.0001
6107.11	Men's or boys' underpants and briefs, knitted or crocheted, of cotton	100%	People's Republic of China	A/S.0001
6108.21	Women's or girls' briefs and panties, knitted or crocheted, of cotton	125%	People's Republic of China	A/S.0001
6109.10	T-shirts, singlets and other vests, knitted or crocheted, of cotton	500%	People's Republic of China	A/S.0001
6301.40	Blankets of acrylic fibres (excluding electric blankets), imported from Geetanjali Wollens Private Limited, Bombay.	251 c/kg	India	A/S.0001
6301.40	Blankets of acrylic fibres (excluding electric blankets), imported from Geetanjali Wollens Private Limited, Bombay.	1 077 c/kg	India	A/S.0001
6301.40	Blankets of acrylic fibres (excluding electric blankets)	1 150 c/kg	Republic of Korea	A/S.0001

SUB HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM, ORIGINATING IN OR SUPPLIED BY	ANNOTATION
6301.40	Blankets of acrylic fibres (excluding electric blankets and those imported by Ak-Pa Tekstil Ihracat Pazarlama A.S., Istanbul).	388 c/kg	Turkey	A/S.0001
6301.40	Blankets of acrylic fibres (excluding electric blankets and those imported by New World Enamelware (Pty) (Ltd).	3 000 c/kg	China	A/S.0001
6301.40	Blankets of acrylic fibres (excluding electric blankets and those imported by New World Enamelware (Pty) (Ltd).	3 000 c/kg	Originating in China and imported from Hong Kong	A/S.0001
6301.90	Blankets containing acrylic fibres (excluding electric blankets and those of wool, fine animal hair or cotton), imported from Geetanjali Woollens Private Limited, Bombay	251 c/kg	India	A/S.0001
6301.90	Blankets containing acrylic fibres (excluding electric blankets and those of wool, fine animal hair or cotton), imported from Geetanjali Woollens Private Limited, Bombay	1 077 c/kg	India	A/S.0001
6301.90	Blankets containing acrylic fibres (excluding electric blankets and those of wool, fine animal hair or cotton	1 150 c/kg	Republic of Korea	A/S.0001
6301.90	Blankets containing acrylic fibres (excluding electric blankets and those of wool, fine animal hair or cotton and those imported from Ak-Pa Tekstil Ihracat Pazarlama A.S., Istanbul).	388 c/kg	Turkey	A/S.0001
6301.90	Blankets containing acrylic fibres (excluding electric blankets and those of wool, fine animal hair or cotton and those imported by New World Enamelware (Pty) Ltd).	3 000 c/kg	China	A/S.0001
6301.90	Blankets containing acrylic fibres (excluding electric blankets and those of wool, fine animal hair or cotton and those imported by New World Enamelware (Pty) Ltd).	3 000 c/kg	Originating in China and imported from Hong Kong	A/S.0001

SUB HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM, ORIGINATING IN OR SUPPLIED BY	ANNOTATION
6815.99	Battery separator material, of mixtures of amorphous silica and polyethylene, in rolls, of a back web thickness exceeding 0.23 mm but not exceeding 0,27 mm	13,8%	Daramic Inc., United States of America	A/S.0001
NOTE:A provisional charge in relation to anti-dumping duty is imposed on underpants, briefs, panties, T-shirts, singlets and other vests, knitted or crocheted, of cotton, imported from, originating in or supplied by the People's Republic of China				
7004.90	Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked, of a thickness exceeding 2.5 mm but not exceeding 3 mm (excluding optical glass), manufactured by Gujarat Borosil Ltd	410 c/m ²	India	A/S.0001
7004.90	Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked, of a thickness exceeding 2.5 mm but not exceeding 3 mm (excluding optical glass), (excluding that manufactured by Gujarat Borosil Ltd)	640 c/m ²	India	A/S.0001
7004.90	Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked, of a thickness exceeding 2.5 mm but not exceeding 6mm (excluding optical glass).	613 c/m ²	China	A/S.0001
7004.90	Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked, of a thickness exceeding 3 mm but not exceeding 6 mm (excluding optical glass)	640 c/m ²	India	A/S.0001
7005.29	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 2,5 mm but not exceeding 3 mm(excluding optical glass)	2 318 c/m ²	India	A/S.0001
7005.29	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 2,5 mm but not exceeding 3 mm(excluding optical glass)	146 c/m ²	Israel	A/S.0001

SUB HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM, ORIGINATING IN OR SUPPLIED BY	ANNOTATION
7005.29	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 2,5 mm but not exceeding 3 mm(excluding optical glass), manufactured by Dalian Float Glass Co. Ltd	415 c/m ²	China	A/S.0001
7005.29	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 2,5 mm but not exceeding 3 mm(excluding optical glass)(excluding that manufactured by Dalian Float Glass Co. Ltd	862 c/m ²	China	A/S.0001
7005.29	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 3 mm but not exceeding 4 mm(excluding optical glass)	1 958 c/m ²	India	A/S.0001
7005.29	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 3 mm but not exceeding 4 mm(excluding optical glass)	217 c/m ²	Israel	A/S.0001
7005.29	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 3 mm but not exceeding 4 mm(excluding optical glass), manufactured by Dalian Float Glass Co. Ltd	416 c/m ²	China	A/S.0001
7005.29	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 3 mm but not exceeding 4 mm(excluding optical glass) (excluding that manufactured by Dalian Float Glass Co. Ltd)	862 c/m ²	China	A/S.0001
7005.29	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 4 mm but not exceeding 5mm(excluding optical glass)	438 c/m ²	Israel	A/S.0001

SUB HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM, ORIGINATING IN OR SUPPLIED BY	ANNOTATION
7005.29	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 4 mm but not exceeding 5 mm(excluding optical glass), manufactured by Dalian Float Glass Co. Ltd	792 c/m ²	China	A/S.0001
7005.29	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 4 mm but not exceeding 5 mm(excluding optical glass) (excluding that manufactured by Dalian Float Glass Co. Ltd)	862 c/m ²	China	A/S.0001
7005.29	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm(excluding optical glass)	2 171 c/m ²	India	A/S.0001
7005.29	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm(excluding optical glass)	465 c/m ²	Israel	A/S.0001
7005.29	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm(excluding optical glass), manufactured by Dalian Float Glass Co. Ltd	723 c/m ²	China	A/S.0001
7005.29	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked, of a thickness exceeding 5 mm but not exceeding 6 mm(excluding optical glass) (excluding that manufactured by Dalian Float Glass Co. Ltd)	862 c/m ²	China	A/S.0001
7009.91	Unframed glass mirrors, of a thickness of 2mm or more but not exceeding 6mm.	40,22%	China	A/S.0054
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated	29 c/kg	Russian Federation	A/S.0001

SUB HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM, ORIGINATING IN OR SUPPLIED BY	ANNOTATION
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated	12 c/kg	Ukraine	A/S.0001
7209	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated, imported from JSC Severstal	15,1%	Russian Federation	A/S.0001
7209	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated, excluding those imported from JSC Severstal	77,7%	Russian Federation	A/S.0001
7211.1	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated, not further worked than hot-rolled	29 c/kg	Russian Federation	A/S.0001
7225.30	Flat-rolled products of alloy steel (excluding stainless steel, silicon-electrical steel and high speed steel), of a width of 600 mm or more, not further worked than hot-rolled, in coils	12 c/kg	Russian Federation	A/S.0001
7225.30	Flat-rolled products of alloy steel (excluding stainless steel, silicon-electrical steel and high speed steel), of a width of 600 mm or more, not further worked than hot-rolled, in coils	12 c/kg	Ukraine	A/S.0001
7225.40	Flat-rolled products of alloy steel (excluding stainless steel, silicon-electrical steel and high speed steel), of a width of 600 mm or more, not further worked than hot-rolled, not in coils	29 c/kg	Russian Federation	A/S.0001
7225.40	Flat-rolled products of alloy steel (excluding stainless steel, silicon-electrical steel and high speed steel), of a width of 600 mm or more, not further worked than hot-rolled, not in coils	12 c/kg	Ukraine	A/S.0001
7226.91	Flat-rolled products of alloy steel (excluding stainless steel, silicon-electrical steel and high speed steel), of a width of less than 600 mm not further worked than hot-rolled	29 c/kg	Russian Federation	A/S.0001
7226.91	Flat-rolled products of alloy steel (excluding stainless steel, silicon-electrical steel and high speed steel), of a width of less than 600 mm not further worked than hot-rolled	12 c/kg	Ukraine	A/S.0001

SUB HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM, ORIGINATING IN OR SUPPLIED BY	ANNOTATION
7306.10 7306.30 7306.90	Tubes, pipes and hollow profiles, welded, with an internal circular cross-sectional dimension of 15 mm or more but not exceeding 150 mm, of welded galvanised steel pipe	7,3%	India	A/S.0001
7306.10 7306.30 7306.90	Tubes, pipes and hollow profiles, welded, with an internal circular cross-sectional dimension of 15 mm or more but not exceeding 150 mm, of welded galvanised steel pipe commonly known as welded galvanised pipe	27,4%	Techno craft Industries (India) Limited, India	A/S.0001
7306.10 7306.30 7306.90	Tubes, pipes and hollow profiles, welded, with an internal circular cross-sectional dimension of 15 mm or more but not exceeding 150 mm, of welded galvanised steel pipe commonly known as welded galvanised pipe (excluding those imported from Techno craft Industries (India) Limited, India)	34,7%	India	A/S.0001
7306.40	Tubes, pipes and hollow profiles, welded, of circular cross-section, of stainless steel, with an outside diameter of 21,34 mm or more but not exceeding 114,3 mm and a wall thickness of 2 mm or more but not exceeding 6 mm, manufactured by Kanzen Tetsu SDN. BHD.	10,7%	Malaysia	A/S.0001
7306.40	Tubes, pipes and hollow profiles, welded, of circular cross-section, of stainless steel, with an outside diameter of 21,34 mm or more but not exceeding 114,3 mm and a wall thickness of 2 mm or more but not exceeding 6 mm, (excluding that manufactured by Kanzen Tetsu SDN. BHD.)	20%	Malaysia	A/S.0001
7306.40	Tubes, pipes and hollow profiles, welded, of circular cross-section, of stainless steel, with an outside diameter of 21,34 mm or more but not exceeding 114,3 mm and a wall thickness of 2 mm or more but not exceeding 6 mm, manufactured by Ta Chen Stainless Pipe Co. Ltd	33%	Taiwan	A/S.0001
7306.40	Tubes, pipes and hollow profiles, welded, of circular cross-section, of stainless steel, with an outside diameter of 21,34 mm or more but not exceeding 114,3 mm and a wall thickness of 2 mm or more but not exceeding 6 mm, (excluding that manufactured by Ta Chen Stainless Pipe Co. Ltd)	41,8%	Taiwan	A/S.0001

SUB HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM, ORIGINATING IN OR SUPPLIED BY	ANNOTATION
7306.40	Tubes, pipes and hollow profiles, welded, of circular cross-section, of stainless steel, with an outside diameter of 21,34 mm or more but not exceeding 114,3 mm and a wall thickness of 2 mm or more but not exceeding 6 mm, (excluding that manufactured by L G Metals Corporation and exported by Sumikin Bussan International (Korea) Co., Ltd)	47,6%	Republic of Korea	A/S.0001
7306.40	Stainless steel tubes and pipes, welded, of circular cross-section, with an outside diameter of 12 mm or more but not exceeding 160 mm and with a wall thickness of 1 mm or more but not exceeding 6 mm	49,81%	China	A/S.0001
7306.40	Stainless steel tubes and pipes, welded, of circular cross-section, with an outside diameter of 12 mm or more but not exceeding 160 mm and with a wall thickness of 1 mm or more but not exceeding 6 mm	34,91%	India	A/S.0001
7306.40	Stainless steel tubes and pipes, welded, of circular cross-section, with an outside diameter of 12 mm or more but not exceeding 21,34 mm and with a wall thickness of 1 mm or more but not exceeding 6 mm, or with an outside diameter of 114 mm or more but not exceeding 160 mm and with thickness of 1 mm or more but not exceeding 6 mm	72,07%	Malaysia	A/S.0001
7312.10	Ropes and cables, of stranded wire of iron or steel (excluding those of wire of stainless steel and those of wire plated, coated or clad with copper) imported from Namtong Wire Rope Group Co Ltd.	15%	China	A/S.0001
7312.10	Ropes and cables, of stranded wire of iron or steel (excluding those of wire of stainless steel and those of wire plated, coated or clad with copper) (excluding those imported from Namtong Wire Rope Group Co Ltd.)	28%	china	A/S.0001
7312.10	Ropes and cables, of stranded wire of iron or steel (excluding those of wire of stainless steel and those of wire plated, coated or clad with copper)(excluding those imported from Kiswire Ltd and DSR Wire Corporation)	10,4%	Republic of Korea	A/S.0001

SUB HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM, ORIGINATING IN OR SUPPLIED BY	ANNOTATION
7312.10	Ropes and cables, of stranded wire of iron or steel (excluding those of wire of stainless steel and those of wire plated, coated or clad with copper) imported from Bridon International Limited	42,1%	United Kingdom	A/S.0001
7312.10	Ropes and cables, of stranded wire of iron or steel (excluding those of wire of stainless steel and those of wire plated, coated or clad with copper) (excluding those imported from Bridon International Limited)	72,4%	United Kingdom	A/S.0001
7312.10	Ropes and cables, of stranded wire of iron or steel (excluding those of wire of stainless steel and those of wire plated, coated or clad with copper) (excluding those imported from BTS Drahtseile GmbH)	12,9%	Germany	A/S.0001
7318.15	Bolts of a width of 6 mm or more but not exceeding 36 mm and of a length of 10 mm or more but not exceeding 400 mm, whether or not with their nuts or washers (excluding those of stainless steel)	42,5%	China	A/S.0001
7318.16	Nuts of a thread diameter of 6 mm or more but not exceeding 36mm (excluding dome nuts, wing nuts, nuts with a non-metallic insert and those of stainless steel)	137,8%	Australia	A/S.0001
7318.16	Nuts of a thread diameter of 6 mm or more but not exceeding 36mm (excluding dome nuts, wing nuts, nuts with a non-metallic insert and those of stainless steel)	46%	China	A/S.0001
7318.16	Nuts of a thread diameter of 6 mm or more but not exceeding 36mm (excluding dome nuts, wing nuts, nuts with a non-metallic insert and those of stainless steel)	20,2%	Taiwan	A/S.0001
7323.93	Saucepans, steamers, stew pans, casseroles or frying pans, or sets containing such items, of stainless steel (excluding those plated with precious metal)	3 330 c/kg	China	A/S.0001

SUB HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM, ORIGINATING IN OR SUPPLIED BY	ANNOTATION
7323.93	Saucepans, steamers, stew pans, casseroles or frying pans, or sets containing such items, of stainless steel plated with precious metal	3 376 c/kg	China	A/S.0001
7323.93	Saucepans, steamers, stew pans, casseroles or frying pans, or sets containing such items, of stainless steel (excluding those plated with precious metal), exported from Hong Kong	3 491 c/kg	China	A/S.0001
7323.93	Saucepans, steamers, stew pans, casseroles or frying pans, or sets containing such items, of stainless steel plated with precious metal, exported from Hong Kong	2 906 c/kg	China	A/S.0001
7323.93	Saucepans, steamers, stew pans, casseroles or frying pans, or sets containing such items, of stainless steel plated with precious metal(including those imported from Dong Won Metal Co. Ltd)	2 394 c/kg	Republic of Korea	A/S.0001
7323.93	Saucepans, steamers, stew pans, casseroles or frying pans, or sets containing such items, of stainless steel (excluding those plated with precious metal)	3 416 c/kg	Taiwan, Province of China	A/S.0001
7323.93	Saucepans, steamers, stew pans, casseroles or frying pans, or sets containing such items, of stainless steel plated with precious metal	2 136 c/kg	Taiwan, Province of China	A/S.0001
7324.10	Sinks, single bowl, stainless steel	53,1%	Egypt	A/S.0001

SUB HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM, ORIGINATING IN OR SUPPLIED BY	ANNOTATION
7324.10	Sinks, single bowl, stainless steel	384,13%	Republic of Korea	A/S.0001
7411.10	Tubes and pipes of refined copper, of an outside diameter exceeding 14 mm but not exceeding 23 mm and a wall thickness not exceeding 0,8 mm	3,6%	Yugoslavia	A/S.0001
7615.10	Hollowware for table or kitchen use (excluding buckets), of aluminium	2 329 u/kg	People's Republic of China	A/S.0001
7615.10	Hollowware for table or kitchen use (excluding buckets), of aluminium	2 329 u/kg	Hong Kong	A/S.0001
7615.10	Hollowware for table or kitchen use (excluding buckets), of aluminium	40 u/kg	Zimbabwe	A/S.0001
8201.30.20	Hoes with a working edge of a width not exceeding 320 mm	48%	People's Republic of China	A/S.0001
NOTE: A provisional payment in relation to anti-dumping duty is imposed on hoes with a working edge of a width not exceeding 320 mm, imported from or originating in the People's Republic of China				
8526.20	Automatic circuit breakers, with casings of plastics or other insulating material, for a voltage not exceeding 1 000 V, with a current rating not exceeding 800 A and a rupture capacity exceeding 4,5kA, imported from hager of France	60%	France	A/S.0001
8526.20	Automatic circuit breakers, with casings of plastics or other insulating material, for a voltage not exceeding 1 000 V, with a current rating not exceeding 800 A, imported from B Trading of Switzerland	60%	Italy	A/S.0001

SUB HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM, ORIGINATING IN OR SUPPLIED BY	ANNOTATION
8526.20	Automatic circuit breakers, with casings of plastics or other insulating material, for a voltage not exceeding 1 000 V, with a current rating not exceeding 800 A, imported from Mitsubishi Electrical Corporation of Japan	4,6%	Japan	A/S.0001
8526.20	Automatic circuit breakers, with casings of plastics or other insulating material, for a voltage not exceeding 1 000 V, with a current rating not exceeding 130 A or more but not exceeding 800 A, imported from Groupe Schneider of France	7,3%	France	A/S.0001
8544.60	Electric cable (excluding ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships and co-axial cable), insulated with paper and covered with lead, for a voltage exceeding 1 000 V, manufactured by Universal Cables Limited	27,5%	India	A/S.0001
8544.60	Electric cable (excluding ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships and co-axial cable), insulated with paper and covered with lead, for a voltage exceeding 1 000 V, manufactured by Cable Corporation of India	27%	India	A/S.0001
8544.60	Electric cable (excluding ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships and co-axial cable), insulated with paper and covered with lead, for a voltage exceeding 1 000 V, (excluding that manufactured by Universal Cables Limited and Cable Corporation of India)	65%	India	A/S.0001
8716.80.10	Deleted with effect from 04.09.2015			A/S.0080
8716.80.10	Deleted with effect from 04.09.2015			A/S.0080
8716.80.10	Deleted with effect from 04.09.2015			A/S.0080
9018.31	Disposable hypodermic 2-piece syringes of plastics, consisting of a barrel and plunger only, of a barrel and plunger only, of a capacity of 2 ml	12,3%	B Braun Melsungen AG or Almo Erzeugnisse Erwin Busch GmbH (Almo), Germany	A/S.0001
9018.31	Disposable hypodermic 2-piece syringes of plastics, consisting of a barrel and plunger only, of a barrel and plunger only, of a capacity of 5 ml	19%	B Braun Melsungen AG or Almo Erzeugnisse Erwin Busch GmbH (Almo), Germany	A/S.0001
9018.31	Disposable hypodermic 2-piece syringes of plastics, consisting of a barrel and plunger only, of a barrel and plunger only, of a capacity of 10 ml	36,9%	B Braun Melsungen AG or Almo Erzeugnisse Erwin Busch GmbH (Almo), Germany	A/S.0001

SUB HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM, ORIGINATING IN OR SUPPLIED BY	ANNOT ATION
9018.31	Disposable hypodermic syringes of plastics, of a capacity of 10 ml, in immediate packings of a content of two units or more	5,4%	B Braun Melsungen AG or Almo Erzeugnisse Erwin Busch GmbH (Almo), Germany	A/S.0001
9018.31	Disposable hypodermic syringes of plastics, of a capacity of 20 ml	13,1%	B Braun Melsungen AG or Almo Erzeugnisse Erwin Busch GmbH (Almo), Germany	A/S.0001
9018.32	Hypodermic needles (excluding dental injection needles)	27,3%	B Braun Melsungen AG, Germany	A/S.0001

SUB HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM, ORIGINATING IN OR SUPPLIED BY	ANNOT ATION
BLANK				

PART 3**SAFEGUARD DUTIES ON IMPORTED GOODS****ANNOT
ATION****NOTES:**

1. The goods specified in Column headed "Tariff Heading", Code and Description" of this Part shall, in addition to any other duties payable thereon upon entry for home consumption thereof or as provided in Chapter VI, be liable to the appropriate safeguard duty provided for in respect of such goods in this Part at the time of such entry or such other time as provided, if those goods are imported from a supplier or originate in a territory mentioned in Column headed "Imported from or Originating in" except if those goods are imported from a supplier or originate in a territory excluded in any provisions of any item of this Part. **A/S.0001**
2. The safeguard duties provided for in this Part in respect of any goods, shall also apply to such goods entered under any item of Schedule No. 3 or 4 specified in Column headed "Extent of Rebate" of this Part. **A/S.0001**
3. Unless the context otherwise indicates, the General Notes to Schedule No. 1 and the Section and Chapter Notes in the said Schedule shall MUTATIS MUTANDIS apply to this Part. **A/S.0001**
4. 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 Part in which such goods are specified, the goods so specified in such item in this Part shall be deemed not to include goods which are not classified under the said tariff heading or subheading. **A/S.0001**

I ITEM	II			III REBATE ITEM	IV IMPORTED FROM OR ORIGINATING IN	V RATE OF ANTI- DUMPING DUTY	VI ANNOT ATION	
	TARIFF HEADING	CODE	C D					DESCRIPTION
260.00	VEGETABLE PRODUCTS							
260.01		Preparations of a kind used in original feeding						
260.02		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen (excluding products of heading 20.06)					A/S.0074	
	2004.10.20	01.08	87	Frozen potato chips or French fries (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Armenia, Azerbaijan, Bangladesh, Belarus, Belize, Benin, Bhutan, Bolivarian Republic Venezuela, Bolivia, Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, Chile, China, Colombia, Comoros, Congo, Costa Rica, Côte d'Ivoire, Cuba, Djibouti, Dominica, Dominican Republic, Democratic People's Republic of Korea, Ecuador, Egyptian Arab Republic, El Salvador, Eritrea, Ethiopia, Federal States of Micronesia, Fiji, Gabon, Gambia, Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iraq, Islamic Republic of Iran, Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Kosovo, Kyrgyzstan, Lao Peoples Democratic Republic, Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania, Madagascar, Malawi, Malaysia, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Republic of Moldova, Romania, Russian Federation, Rwanda, Saint Lucia, Saint Vincent and the Grenadines, Samoa, São Tomé and Príncipe, Senegal, Serbia, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Sudan, Sri Lanka, State of Palestine (West Bank and Gaza), Sudan, Suriname, Swaziland, Syrian Arab Republic, Tajikistan, Tanzania, Thailand, The Democratic Republic of the Congo, The former Yugoslav Republic of Macedonia, Timor-Leste, Togo, Tonga, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, Ukraine, Uruguay, Uzbekistan, Vanuatu, Vietnam, Yemen, Zambia, Zimbabwe)		All countries	40,92%	A/S.0074

I ITEM	II			III REBATE ITEM	IV IMPORTED FROM OR ORIGINATING IN	V RATE OF ANTI- DUMPING DUTY	VI ANNOT ATION
	TARIFF HEADING	CODE	C D				
270.00	PRODUCTS OF CHEMICAL OR ALLIED INDUSTRIES						
270.01		Organic chemicals					

I ITEM	II			III REBATE ITEM	IV IMPORTED FROM OR ORIGINATING IN	V RATE OF ANTI- DUMPING DUTY	VI ANNOT ATION
	TARIFF HEADING	CODE	C D				
BLANK							

SCHEDULE NO. 3**CONTENTS INDUSTRIAL REBATES OF
CUSTOMS DUTIES****PART 1****GOODS USED IN THE MANUFACTURE OF OTHER GOODS**

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ITEM	DESCRIPTION	PAGE
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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
307.03	Moulded plastic goods	1124
307.04	Plastic goods of plate, sheet, strip or film	1125
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 Sheeting 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
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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
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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
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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
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312.03	Umbrellas and sunshades	1173
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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
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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 1 in respect of any goods;
 - (ii) "%" means per cent ad valorem
 - (b) Any customs duty in respect of any goods referred to in paragraph (a) shall include, in each case, any excise duty specified in and payable under any tariff item or subitem in Part 2 of Schedule 1 in respect of such goods and shall relate to the customs duty specified in Schedule 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 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 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 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 licensee of a customs and 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	Demineralised 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	
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 reformat) 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	<u>Industry: Chemicals and Chemical Compounds</u>					
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
	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 REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
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 anesthetics	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	Carboxamide-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
		02.04	46	Heterocyclic compounds, for the manufacture of disinfectants	Full duty	A/S.0049
	29.33	01.04	41	Heterocyclic compounds (excluding atrazine, simazine and chloroiso-cyanuric acid and terbutylazine), for use as active ingredients in the manufacture of pesticides	Full duty	A/S.0001
		02.04	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
		02.00	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		Industry: Chemical preparations					
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
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		
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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

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		Industry: Plastic goods of plate, sheet, strip or film				
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		Industry: Can sealing and bottle cap lining preparations					
307.09	39.04	01.04	44	Vinyl chloride polymers	Full duty	A/S.0049	
307.10		Industry: Synthetic rubber latex					
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		Industry: Leather tanning and finishing					
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				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, hoisters 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 paper-board, or wholly or mainly covered with such materials or with paper; articles of leather or of composition leather		
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		<u>Industry:</u> 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/m ² but not exceeding 50 g/m ² , 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/m ² but not exceeding 200 g/m ² , 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		
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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 REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
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
		02.02	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 REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
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		
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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		<u>Industry: Impregnated, coated covered or laminated textile fabrics</u>					
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
			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		<u>Industry:</u> 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 REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
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				NOTE: 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			
	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
		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
	55.13	02.00	41	Woven fabrics of synthetic staple fibres, in a leno weave	Full duty	A/S.0001
		01.00	43	Woven fabrics of synthetic staple fibres, in a leno weave	Full duty	A/S.0001
	55.14	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
		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
	55.15	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	55.16	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
		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
	60.02	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
		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 REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
311.27	83.08	01.04	47	Brass eyelets, hooks and eyes	Full duty	A/S.0049	
311.28		Industry: Protective gloves					
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		Industry: Wadding and articles of wadding					

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-wovens, 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 apparels	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		<u>Industry: Textiles and textile articles (General)</u>					
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	DESCRIPTION			
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		Industry: Footwear					
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	Welting 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	Welting and randing, 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 REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
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
			42	Woven fabrics of cotton, (excluding fabrics in a plain, twell 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, border, 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 REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
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		
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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/m2 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	
		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		
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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			DESCRIPTION	III	IV
	TARIFF HEADING	REBATE CODE	C D		EXTENT OF REBATE	ANNOT ATION
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
			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
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
				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 REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
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		
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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	DESCRIPTION				
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				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)		A/S.0001
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
			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	
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I REBATE ITEM	II			DESCRIPTION	III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D			
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; aerials, 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
		05.02	26	Control knobs	Full duty	A/S.0049
	85.19	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 co-axial 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					
				NOTES: 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.		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

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
		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 customs and 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 customs and 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"> ○ dies for drawing or extruding metal, of subheading No. 8207.20; ○ tools for pressing, stamping or punching, of subheading No.8207.30; ○ work holders of subheading No.8466.20; ○ assembly jigs and assembly lines, of subheading No. 8479.89; and ○ 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			DESCRIPTION
317.04				<p>16.</p> <p>(i) The foreign currency earnings in respect of exports by local component manufacturers' suppliers or other exporters shall be supported by a certificate (form CE 190) as prescribed by rule declaring the foreign currency usage in respect of imported automotive components and imported materials excluding consumables incorporated into each type of automotive component and automotive tooling exported.</p> <p>(ii) The foreign currency earnings in respect of motor vehicle, automotive components and automotive tooling exported by a motor vehicle manufacturer shall be supported by a certificate (form CE 190) as prescribed by rule declaring the foreign currency usage in respect of imported automotive components and imported materials excluding consumables incorporated into such export.</p> <p>(iii) If such certificates duly completed are not obtained the foreign currency usage in respect of such motor vehicles, automotive components, and automotive tooling exported shall be deemed to be the full value of the foreign currency earning.</p> <p>(iv) The value of precious metals in respect of catalytic converters, whether or not incorporated in exhaust systems, shall be restricted to 40 per cent of the value of Botswana precious metals incorporated therein.</p> <p>(v) The value of import rebate credit certificates shall be restricted to 70 per cent of the certificate.</p> <p>(vi) The Permanent Secretary, Ministry of Trade and Industry may under such conditions as it may determine further restrict the value of import rebate credit certificates mentioned in Note 16 (v)</p> <p>17. For the purposes of Notes 15 and 16, the Permanent Secretary, Ministry of Trade and Industry may determine the method and basis of calculation and method and conditions regarding the verification of the foreign currency usage declared on such certificates and may verify the correctness of such foreign currency usage.</p>		<p>A/S.0001</p> <p>A/S.0001</p> <p>A/S.0001</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				<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		
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> <p>24. Import rebate credit certificates may only be used:</p> <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> <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> <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> <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> <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> <p>(i). the value for customs duty purposes of original equipment components imported;</p>	<p>A/S.0001</p> <p>A/S.0001</p> <p>A/S.0001</p> <p>A/S.0001</p> <p>A/S.0001</p> <p>A/S.0001</p> <p>A/S.0036</p> <p>A/S.0036</p>

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 (i)(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 a customs and 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 a customs and 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
		01.06	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 manufacture 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
		02.06	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 REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
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		
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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>		A/S.0016 A/S.0016 A/S.0016 A/S.0016 A/S.0016
	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		
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 REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
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		<u>Industry:</u> 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			DESCRIPTION	III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D			
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		Industry: Musical instruments				
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		Industry: cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads:				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		Industry: Furniture and fixtures				
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 upholstering 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		
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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
321.00	GENERAL					
321.01		Industry: Materials for General Industrial Purposes				
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

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
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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		<u>Industry:</u> Upholstered furniture				
392.01	41.00	01.04	49	Leather	Full duty	A/S.0001
	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

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
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SCHEDULE NO.4
C O N T E N T S
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 headed "Description" of this Schedule shall, subject to the provisions of Section 81 be admitted under rebate of the customs duty specified in Parts 1 and 2 of Schedule 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in Column headed "Extent of Rebate" 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 1 and the section and chapter notes in the said Schedule shall *mutatis mutandis* apply to this Schedule. **A/S.0001**
3.
 - a) Notes 3 and 5 to Schedule No.3 shall apply *mutates mutandis* in respect of any expression relating to the extent of any rebate in this Schedule and in addition the extent of any rebate in this Schedule
 - b) Note 5 to Schedule no. 3 shall apply *mutatis mutandis* to any reference to a tariff heading or subheading 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. For the purposes of items 409.00, 480.00 and 490.00: **A/S.0113**
 - (a). Where any goods or vehicles are imported or re-imported, as the case may be, in terms of these items by a person who is required to declare goods in terms of section 15, that person means a "traveller" as defined in the rules for that section and as contemplated in form J and **A/S.0113**
 - (b). in addition to the Notes to these items, such a traveller must comply with the requirements of section 15, the rules for that section and form J **A/S.0113**

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		
405.09			Goods used by the national sea rescue institute of south Africa, the south African lifesaving society and sa lifesaving		A/S.0049
406.00	GOODS FOR HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES				
			<p>NOTES:</p> <ol style="list-style-type: none"> 1. The provisions of this rebate item (excluding reciprocal treatment accorded by the government of the mission or person who is claiming these rebate facilities. 2. The provisions of this rebate item (excluding rebate items 406.01 and 406.03) may only be applied if the Permanent Secretary, Ministry of Foreign Affairs and International cooperation or an official acting under his authority has certified that any person who is claiming rebate facilities has been listed in the Diplomatic list held by the Ministry of Foreign Affairs and International Cooperation in accordance with the provisions of the Diplomatic Immunities and Privileges, Cap 39.01 of the laws of Botswana 3. For the purposes of rebate item 406.03 "an organisation or institution" shall mean those which the Permanent Secretary, Ministry of Foreign Affairs and International Cooperation or an official acting under his authority has certified as an organisation or institution with which Botswana has concluded a formal agreement which provides, <i>inter alia</i>, for the granting of such rebate facilities. 4. The provisions of this rebate item (excluding rebate item 406.01) may not apply to Botswana citizens or permanent residents of Botswana unless :- <ol style="list-style-type: none"> a) The Government of Botswana has by agreement with an organisation or institution undertaken to grant rebate facilities to a Botswana citizen who is a representative, member, agent or officer with or to such organisation or institution. 5. A motor vehicle cleared under rebate of duty in terms of rebate items 406.01, 406.02, 406.03, 406.05 or 406.07, may not be offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 2 years from the date of entry under this rebate item: Provided that any one of the foregoing acts with such vehicle within a period of 2 years from the date of entry in terms of this rebate item shall render such vehicle liable to payment of duty as determined by the Commissioner General in consultation with the Permanent Secretary, Ministry of Foreign Affairs and International Cooperation. 		<p>A/S.0001</p> <p>A/S.0035</p> <p>A/S.0035</p> <p>A/S.0001</p> <p>A/S.0035</p>

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	DESCRIPTION		
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I REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
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	Spirituous 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			
407.04		Motor vehicles imported by natural persons on change of permanent residence:					
407.04	87.00	01.02	20	<p>One motor vehicle per family, imported by a natural person for his or her personal or own use, who permanently changes his or her residence to Botswana and -</p> <p>(i) provided the vehicle so imported is the personal property of the importer and has personally been used by him or her -</p> <p>(a) for a period of not less than 12 months prior to his or her departure to Botswana; or</p> <p>(b) for a period of less than 12 months prior to his or her departure to Botswana; or</p> <p>(ii) in the case of approved intended residents arriving from an African country, is owned and used for such shorter period as the Commissioner General may in exceptional circumstances decide; and</p> <p>(iii) provided the vehicle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 20 months from the date of entry</p>	<p>(A) In respect of a motor vehicle described in paragraph (i) (a) : Full duty; or</p> <p>(B) In respect of a motor vehicle described in paragraph (i) (b) : Full duty less the duty calculated pro rata on a daily basis according to the number of days less than 12 months; or</p> <p>(C) In respect of motor vehicle described in paragraph (ii) : Full duty</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>	

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D		
409.00	RE-IMPORTED GOODS				A/S.0049
				<p>NOTES:</p> <p>1. In respect of goods entered in terms of rebate item 409.01 the importer shall at the time of entry of the goods upon re-importation attach to the relative bill of entry a statement indicating :-</p> <p>(a) the reasons why the goods are being returned;</p> <p>(b) whether any change in the ownership of the goods has taken place;</p> <p>(c) whether the goods have been subjected to any process of manufacture or manipulation since their exportation from Botswana and if so, to what extent;</p> <p>(d) whether the goods were manufactured in a customs and excise warehouse and exported in bond ex such warehouse;</p> <p>(e) whether at the time of export, or any other time, any refund, rebate, drawback or remission of customs or excise duty was granted in respect of such goods or any materials from which such goods were manufactured;</p> <p>(f) the number and date of bill of entry relating to the export of such goods and the place where such entry was made or the document on which goods were registered prior to export of such goods for the purposes of the subsequent re-importation thereof;</p> <p>(g) the place where and the number and the date of the bill of entry on which duty was paid on the goods upon their first importation into Botswana or other documents, if applicable, to prove that the goods were previously imported and the duty due was paid thereon; and</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> <p>A/S.0049</p>

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>	A/S.0049 A/S.0049 A/S.0049
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	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	Full duty less amount of any rebate, refund and drawback granted previously A/S.0001
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	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 a customs and excise warehouse)	Full duty less amount of any rebate, refund and drawback granted previously A/S.0001

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 customs and 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 a customs and excise warehouse and thereafter returned				A/S.0049
409.06	00.00	01.00	09	Excisable goods exported ex a customs and 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	DESCRIPTION		
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>	Full duty less amount of any rebate, refund and drawback granted previously, and less the duty on the cost of manufacture, processing or repair	A/S.0001
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				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
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		
412.00	GENERAL REBATES				
				<p>NOTES:</p> <p>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.</p> <p>2. For the purposes of rebate item 412.07 –</p> <p>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 –</p> <p>i. include the bill of entry, the invoices and other documents relating to the importation of the goods;</p> <p>ii. state the identifying particulars of the goods;</p> <p>iii. state the reason for abandonment, or if application is made for destruction the reason why destruction and not abandonment is requested; and</p> <p>iv. indemnify the Office against any claim by any other person,</p> <p>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;</p> <p>c) goods shall be destroyed under the supervision of an officer; and</p> <p>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</p>	

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		
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I REBATE ITEM	II			DESCRIPTION	III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D			
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 a Customs and 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 customs and excise warehouse				A/S.0049
412.08	00.00	01.00	09	Dutiable goods lost in manufacturing processes in a Customs and 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	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 - a) in any customs and excise warehouse or in any appointed transit shed or under the control of the office; 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	Full duty	A/S.0001

I REBATE ITEM	II			DESCRIPTION	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	DESCRIPTION			
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>	Full duty	A/S.0001 A/S.0001 A/S.0001	
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	Full duty	A/S.0001	

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>	

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 customs and 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	

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> <p>A/S.0050</p>
414.02	00.00	01.00	02	<p>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</p>	Full duty	A/S.0050
414.03	00.00	01.00	04	<p>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</p>	Full duty	A/S.0050

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
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I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
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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, kingklip, sole, angel fish (<i>Brama raii</i>), black marlin (<i>Makaira indica</i>), bigscale mackerel (<i>Gastoro</i>) (<i>Gasterochisma melampis</i>), dorado (<i>mai-mai</i>) (<i>Coryphaena hippurus</i>), moon fish (<i>opa</i>) (<i>Lampris requis</i>), oil fish, smooth (<i>escolar</i>) (<i>Lepidocybium flavobrunneum</i>), oil fish, rough (<i>Ruvettus pretiosus</i>), sawara (<i>Acathocybium solandri</i>), sail fish (<i>Istiophorus platypterus</i>), striped marlin (<i>Tetrapturus audax</i>), short bill spear fish (<i>sikiyami</i>) (<i>Tetrapturus angustirostris</i>), sword fish (<i>Xiphias gladius</i>), ribbon fish (<i>Lepidopus caudatus</i>), monk (<i>Lophius piscatorius</i>), cavebass (<i>Dinoperca petersi</i>), lyre tail hogfish (<i>Bodianus anthioides</i>), turn-coat hogfish (<i>Bodianus axillaris</i>), saddleback hogfish (<i>Bodianus bilunulatus</i>), diana's hogfish (<i>Bodianus diana</i>), lined hogfish (<i>Bodianus leucostictus</i>), gold saddle hogfish (<i>Bodianus perditio</i>), yellow fin emperor (<i>Lethrinus crocineus</i>), river snapper (<i>Lutjanus argentimaculatus</i>), rosy lob fish (<i>Pristipomoides filamentosus</i>), king mackerel (<i>Scomberomorus commerson</i>), tomato rock cod (<i>Cephalopholis sonnerati</i>), white-edged rock-cod (<i>Epinephelus albomarginatus</i>), brown-spotted rock cod (<i>Epinephelus chlorostigma</i>), malabar rock cod (<i>Epinephelus malabaricus</i>), half-moon rock cod (<i>Epinephelus rivulatus</i>), englishman (<i>Chrysoblephus anglicus</i>), slinger (<i>Chrysoblephus puniceus</i>) and blueskin (<i>Polysteganus coeruleopunctatus</i>), 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 (<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.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 (<i>Brama raii</i>), black marlin (<i>Makaira indica</i>), bigscale mackerel (<i>gastoro</i>) (<i>Gasterochisma melampis</i>), dorado (mai-mai) (<i>Coryphaena hippurus</i>), moon fish (opa) (<i>Lampris requis</i>), oil fish, smooth (<i>escolar</i>) (<i>Lepidocybium flavobrunneum</i>), oil fish, rough (<i>Ruvettus pretiosus</i>), sawara (<i>Acathocybium solandri</i>), sail fish (<i>Istiophorus platipterus</i>), striped marlin (<i>Tetrapturus audax</i>), short bill spear fish (sikiyami) (<i>Tetrapturus angustirostris</i>), sword fish (<i>Xiphias gladius</i>), ribbon fish (<i>Lepidopus caudatus</i>), monk (<i>Lophius piscatorius</i>), cavebass (<i>Dinoperca petersi</i>), lyre tail hogfish (<i>Bodianus anthioides</i>), turn-coat hogfish (<i>Bodianus axillaris</i>), saddleback hogfish (<i>Bodianus bilunulatus</i>), diana's hogfish (<i>Bodianus diana</i>), lined hogfish (<i>Bodianus leucostictus</i>), gold saddle hogfish (<i>Bodianus perditio</i>), yellow fin emperor (<i>Lethrinus crocineus</i>), river snapper (<i>Lutjanus argentimaculatus</i>), rosy lob fish (<i>Pristipomoides filamentosus</i>), king mackerel (<i>Scomberomorus commerson</i>), tomato rock cod (<i>Cephalopholis sonnerati</i>), white-edged rock-cod (<i>Epinephelus albomarginatus</i>), brown-spotted rock cod (<i>Epinephelus chlorostigma</i>), malabar rock cod (<i>Epinephelus malabaricus</i>), half-moon rock cod (<i>Epinephelus rivulatus</i>), englishman (<i>Chrysoblephus anglicus</i>), slinger (<i>Chrysoblephus puniceus</i>) and blueskin (<i>Polysteganus coeruleopunctatus</i>), 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 regius), oil fish, smooth (escolar) (Lepidocybium flavobrunneum), oil fish, rough (Ruvettus pretiosus), sawara (Acanthocybium solandri), sail fish (Istiophorus platypterus), striped marlin (Tetrapturus audax), shortbill spear fish (sikiyami) (Tetrapturus angustirostris), sword fish (Xiphias gladius), ribbon fish (Lepidopus caudatus), monk (Lophius piscatorius), cavebass (Dinoperca petersi), lyretail hogfish (Bodianus anthioides), turncoat hogfish (Bodianus axillaris), saddleback hogfish (Bodianus bilunulatus), diana's hogfish (Bodianus diana), lined hogfish (Bodianus Leucostictus), goldsaddle hogfish (Bodianus perditio), yellowfin emperor (Lethrinus crocineus), river snapper (Lutjanus argentimaculatus), rosy jobfish (Pristipomoides filamentosus), king mackerel (Scomberomorus commerson), tomato rockcod (Cephalopholis sonnerati), white-edged rockcod (Epinephelus albomarginatus), brown-spotted rockcod (Epinephelus chlorostigma), malabar rockcod (Epinephelus malabaricus), rockcod (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 and Food Security may allow by specific permit	Full duty	A/S.0113
	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 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 and Food Security, 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.0113
	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 and Food Security, may allow by specific permit, for repacking into immediate packings of a content of less than 1kg	Full duty	A/S.0113

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 and Food Security that it can only be used for planting or sowing	Full duty	A/S.0113	
	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 and Food Security 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, South Africa, 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 South Africa, Lesotho, Swaziland or Namibia	Full duty	A/S.0113	
	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 and Food Security may allow by specific permit	Full duty	A/S.0113 2	
	12.06	01.04	45	Deleted with effect from 17.01.2020		A/S.0112	
460.03		Meat and edible meat offal					A/S.0086
460.03	0207.14.9	01.07	73	<p>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 Investment Trade and Industry (PSMITI) may allow by specific permit on recommendation of the Permanent Secretary, Ministry of Agriculture and Food Security (PSMAFS), provided that:</p> <p>(a). With effect from 1 April 2016, permits may be issued by Permanent Secretary, Ministry of Investment Trade and Industry for meat imported in terms of this rebate item;</p> <p>(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;</p>	Full duty	A/S.0113	

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 68 590 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 a growth factor as determined by (PSMAFS), is applied to the basic quota annually;</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 the Permanent Secretary, Ministry Of Investment 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 Investment Trade and Industry submits written confirmation to the Minister of Finance that Botswana's benefits under AGOA have been suspended.</p>		A/S.0113	
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 REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
				<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). (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 (j) 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 REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
460.06	38.24	02.04	40	Mixtures containing chlorodifluoromethane or mono-chloropenta-fluoroethane 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	Deleted with effect from 17.01.2020		A/S.0112
	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
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 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.	Full duty less 30%	A/S.0027 A/S.0027

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
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 REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
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

I REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	II DESCRIPTION	III EXTENT OF REBATE	IV ANNOT ATION
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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 REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
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 REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION			
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>		<p>A/S.0086</p> <p>A/S.0086</p> <p>A/S.0086</p>
460.17	87.00	01.02	20	<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>	Full duty	<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
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.		
	00.00	02.00	07	Deleted with effect from 19.02.2016		
	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 A/S.0086 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: Provided that the application for such certificate shall not be considered by the Permanent Secretary, Ministry of Trade and Industry, unless the applicant: <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 A/S.0054 A/S.0054

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
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 REBATE ITEM	II				III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
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				Goods imported or cleared from a customs and excise warehouse for the exploration for petroleum or production of petroleum as certified by the Permanent Secretary, Ministry of Mineral Energy and Water Resources	A/S.0049	
460.23				<p>NOTE:</p> <p>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)</p>	A/S.0001	
460.23	00.00	01.00	03	<p>Goods imported or cleared from a customs and excise warehouse by a person who -</p> <p>(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) -</p> <ol style="list-style-type: none"> 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) <p>(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 -</p> <p>(a) distillate fuels, residual fuel oil and biodiesel;</p>	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 Customs and 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 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 Customs and 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 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 (ij) 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 (<i>garbonzos</i>), 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
			02.06	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%
01.06		65	Whiskies, in containers holding 2 'L' or less	Full duty in Part 1 less 13,4%	A/S.0001	
2208.30	02.06	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 taria, 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 Geveva, 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

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
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PART 3

GOODS TEMPORARILY ADMITED UNDER REBATE OF CUSTOMS DUTY

I REBATE ITEM	II			DESCRIPTION	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>		A/S.0049 A/S.0049 A/S.0049 A/S.0049 A/S.0049
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	DESCRIPTION		
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 customs and 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

PART 5

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>		<p>A/S.0001</p> <p>A/S.0001</p>
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

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
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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 REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D		
498.00				<p>NOTES:</p> <p>For the purposes of this item and the application of any provisions of Schedule No. 4 -</p> <ol style="list-style-type: none"> 1. Goods may only be entered under item 498.01 by a registered CCA enterprise as contemplated in section 21A. 2. Goods may only be entered under item 498.02 by a registered IDZ operator as contemplated in rule 21A.04. 3. Goods imported under item 498.00 must be entered thereunder whether or not the goods are liable to any duty. However, any goods imported for storage in a CCA enterprise may not be entered under 498.00 4. goods imported under item 498.00 or goods produced or manufactured there from may not be removed from a CCA for consumption in the common customs area except if the goods have been entered at the office of the Regional Manager and the duty due thereon has been paid 5. The expression "infrastructure" shall be limited to the basic structural elements permanently installed in a CCA (including e.g. sanitation, electricity, roads, bridges, buildings and the like). 6. The movement of any goods to or from a CCA enterprise including the movement of goods to another enterprise, any other rebate user outside the CCA or partly manufactured goods to any rebate user shall be subject to the rules for section 21A. 	<p>A/S.0001</p> <p>A/S.0001</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			DESCRIPTION	III EXTENT OF REBATE	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D			
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

I REBATE ITEM	II			III EXTENT OF REBATE	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
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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	
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	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	
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	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

**ANNO
TATION**

NOTES:

1. A drawback or refund of the duties paid under Parts 1, 2 or 5 of Schedule 1 and Schedule 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 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 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 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 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 1, shall, subject to the provisions of section 84, 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 in this Part in which such goods are specified and of any notes applicable in respect of such item. **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 3, 4 or 6 shall be deemed to include a reference to part 1 of schedule 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 therefrom 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 Commissioner General 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.

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 to 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 an authenticated copy of the relative bill of entry or SAD form from 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			DESCRIPTION	III EXTENT OF DRAWBACK	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D			
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		
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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	A/S.0049
	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 gallon 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 ANNOT ATION		
	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/m ² , 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/m ² , 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	
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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	DESCRIPTION			
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	
	73.20	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	A/S.0049	

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
		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			DESCRIPTION
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

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
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PART 2

REFUNDS OF CUSTOMS DUTIES ON GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED

NOTES

1. Refund item 522.00 shall not apply to goods which have already gone into use in Botswana, except where there has been limited use as determined by the Commissioner General in cases where such use is indispensable to reveal any inherent defect or to establish that the goods do not conform to the conditions of the contract.
2. Any application for a refund of duty in terms of the provisions of refund item 522.00 shall -
 - (a). be submitted on the prescribed form which shall be duly completed and be supported by –
 - (i). a copy of the bill of entry relating to the importation of such goods or such other additional evidence of the payment of duty on and the identity of such goods by the person claiming the refund; and
 - (ii). such evidence of exportation as the Commissioner General may require,
 - (b). in case of refund item -
 - (i). 522.02 be lodged with the Commissioner General in whose area of control the importer conducts his or her business and where the relevant goods are being kept at the time for examination; and
 - (ii). 522.03 be lodged with the Commissioner General at whose office the applicable forms CE 63/ SAD 500 were accepted.
3. Exportation of any goods under the provisions of refund item 522.00 shall be subject to the approval of the Commissioner and where he or she requires that such goods shall be examined and their containers sealed by an officer, the exporter shall pay the prescribed rates for attendance of such officer.

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.

5.
 - (a). For the purposes of refund item 522.03 a refund of duty as intended by section 75(1)(c) shall only be granted to a person –
 - (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 DA 63);
 - (ii) who, subject to the provisions of section 75(14), submits a general application for refund (form DA 66) together with an application for refund (form DA 63) and any other documents which the Commissioner may require in respect of the intended refund;
 - (b). in the case of goods to be exported by parcel post or from a place where there is no customs and excise office the exporter shall, prior to the export of the goods deliver the said application for refund (form DA 63) to the Controller at the customs and 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 Controller.

6. No person shall be granted the refund of duty under refund item 522.04 unless –
 - (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
 - (b). the application for refund is in a form approved by the Commissioner 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.

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
522.00	87.00	01.00	22	Motor vehicles imported by <i>bona fide</i> tourists for their own use and exported within 12 months from the date of import clearance	Full duty	A/S.0028
	00.00	01.00	09	<p>Goods, from a single consignment, not having been imported contrary to the provisions of any law, on which duty amounting to UA50 or more has been paid and -</p> <p>(i) which are found to be not legally saleable in Botswana because they do not conform to a standard prescribed by law; or</p> <p>(ii) which, at the time of importation, were not in accordance with the terms of the contract in respect of their description, quality, state or condition and documentary evidence confirming the dispute in this respect between the supplier and the importer, is furnished; or</p> <p>(iii) which have been landed damaged;</p> <p>provided such goods are identifiable with the imported goods and, within 24 months of the date of their entry for home consumption –</p> <p>(i) are returned to the supplier thereof or another person designated by the supplier; or</p> <p>(ii) are abandoned to the Office unconditionally or destroyed with the permission of the Commissioner General</p>	Full duty	A/S.0001
522.02		Goods returned to the supplier, abandoned or destroyed; motor vehicles imported by <i>bona fide</i> tourists for their own use				
522.02	87.00	01.02	27	Motor vehicles imported by <i>bona fide</i> tourists for their own use and exported within 12 months from the date of import clearance	Full duty	A/S.0049

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	DESCRIPTION		
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>		

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
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I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
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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	DESCRIPTION		
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I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION		
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				
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				
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 customs and excise warehouse	Not exceeding the duty payable per quarter for excise duty purposes A/S.0001

I REBATE ITEM	II			DESCRIPTION	III EXTENT OF DRAWBACK	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D			
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 REBATE ITEM	II			DESCRIPTION	III EXTENT OF DRAWBACK	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D			
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 a customs and 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 a customs and 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	A/S.0051 A/S.0051 A/S.0051 A/S.0051

I REBATE ITEM	II				III EXTENT OF REFUND	IV ANNOT ATION
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
536.00	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: 1. (a) For the purposes of item 537.03 unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned. (b) For the purposes of refund items 537.03 the value of a PRCC shall be reduced by 20 per cent if used to claim a refund of duty on imported specified motor vehicles, as defined in rebate item 317.03. No adjustment shall, however, be made if the PRCC is in respect of specified motor vehicles produced fitted with engines and gearboxes..		A/S.0112 A/S.0112
537.01	Motor vehicles for transport of persons and goods					A/S.0049
537.01	8701.20	01.06	60	Deleted with effect from 17.01.2020		A/S.0112
	87.02	01.04	41	Deleted with effect from 17.01.2020		A/S.0112
	87.03	01.04	48	Deleted with effect from 17.01.2020		A/S.0112
	87.04	01.04	44	Deleted with effect from 17.01.2020		A/S.0112
	87.06	01.04	44	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.0112

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
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I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D DESCRIPTION			
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 Investment Trade and Industry, by means of a certificate: Provided that the application for such certificate shall not be considered by the Permanent Secretary, Ministry of Investment 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 Investment Trade and Industry; and</p> <p>(c). has proved to the satisfaction of Permanent Secretary, Ministry of Investment Trade and Industry that the project will contribute to the achievement of the overall objectives of the Government's Motor Industry Development Programme</p>	Full duty less the duty in Section B of Part 2 of Schedule No. 1	<p>A/S.0113</p> <p>A/S.0113</p> <p>A/S.0113</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	02.00	02	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 the import rebate credit certificates	A/S.0112

SCHEDULE 5 PART 4

PART 4

REFUNDS OF FUEL LEVY

NOTES:

1. A refund of fuel levy (except the fuel levy specified in the control of goods, prices, and other charges (petroleum prices) regulations) paid under Part 5 of Schedule No. 1 in respect of any goods specified in Column II of this Schedule shall, subject to the provisions of section 84 and the regulations, be allowed to the extent stated in Column III of this Part, in respect of such goods on compliance with the provisions of the terms in this Part in which such goods are specified and of any notes applicable in respect of such item.
2. Any particulars in Column III in this Part in respect of any goods relate to the fuel levy specified in Part 5 of Schedule No. 1 and paid in respect of such goods.

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D			DESCRIPTION
540.00	PETROL, DISTILLATE FUELS AND BIODIESEL USED FOR SPECIFIC PURPOSES				A/S.0035	
540.01		Petrol and distillate fuels 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:			A/S.0035	
540.01	195.10	01.05	57	Petrol for use by the State President	8,9c/li	A/S.0049
		02.05	51	Distillate fuels for use by the State President	6,7c/li.	A/S.0049
		03.05	56	Petrol and distillate fuels used by diplomatic and other foreign representatives	As determined and approved by the Permanent Secretary Ministry of foreign Affairs and international Cooperation.	A/S.0049
	195.20	01.05	53	Biodiesel for use by the State President	6,7c/li.	A/S.0049
		02.05	58	Biodiesel used by diplomatic and other foreign representatives	As determined and approved by the Permanent Secretary Ministry of foreign Affairs and international Cooperation.	A/S.0049

I REBATE ITEM	II			III EXTENT OF DRAWBACK	IV ANNOT ATION	
	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION		
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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****ANNO
TION****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 customs and 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

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
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SECTION B
REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES
ON BEER MADE FROM MALT AND
TRADITIONAL AFRICAN BEER

**ANNO
TATION**

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 customs and 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 a customs and 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 a customs and 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 a customs and 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 customs and 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 customs and 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 a customs and 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, including those produced by the process of extracting alcohol classifiable in terms of item 104.21.01 or 104.23.28 as provided for in terms of items 621.23, 621.27, 621.33 and 621.37	Full duty		A/S.0105
619.09	104.10.20	01.01	79	Other beer made from malt used in the production of fermented ethyl alcohol by-product as provided for in terms of items 621.25, 621.29, 621.35 and 621.39 (excluding that produced in the manufacture of non-alcoholic beverages)	Full duty		A/S.0105

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
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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

**ANNO
TATION**

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 customs and 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 a customs and excise manufacturing warehouse or special customs and excise manufacturing warehouse.
4. Items 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.0105**
 - (a) On completion of each operation or process specified in items 620.13 (01.02), (02.02) the rebate user shall render a return to the Regional Manager in a form approved by the Commissioner General. **A/S.0105**
 - (b) For the purposes of items 620.11, 620.13 (01.01) and 620.15, any conversion shall take place on the 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. **A/S.0105**
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.
6. For the purpose of items 620.22, 620.23 and 620.24 the following:
 - (a)
 - (i). Wine, vermouth and other fermented beverages which are off-specification or has become contaminated or has undergone post-manufacturing deterioration may be returned to a customs and excise special manufacturing warehouse (SVM) for destruction or reprocessing, only if such products are found to be off-specification, contaminated or has undergone postmanufacturing deterioration within a period of 12 months after removal from the SVM and that the goods are returned within this period.
 - (ii). The provisions of this item shall apply in respect of wine, vermouth and other fermented beverages –
 - (aa) (aa) under the control of the manufacturer;
 - (bb) returned as produced from the same batch(es); and
 - (cc) returned in the originally sealed containers for wholesale or similar packaging.

- (iii). The licensee of the customs and 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.
- (b)**
- (i). If the Commissioner approves the application, any wine, vermouth or other fermented beverages returned in terms of this item shall be -
- (aa)** (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 to and mixed with stocks of materials for reprocessing, under supervision of an officer; or
- (cc)** destroyed under supervision of an officer.
- (ii). The licensee of a SVM to which such products are returned for destruction or reprocessing must keep a record which includes at least the following -
- (aa)** (aa) a detailed description of the goods received including the applicable tariff item;
- (bb)** the quantity received;
- (cc)** the date of receipt;
- (dd)** the delivery note under cover of which such products were returned;
- (ee)** proper record of the excise inspection processes; and
- (ff)** proper record of the excise permission to destroy or reprocess.
- (c)**
- (i). For the purpose of section 75(11A), the licensee of the SVM making such application must produce proof that duty was in fact paid as well as the rate at which the excise duty was paid on such products presented for destruction or reprocessing in accordance with the provisions of this item and, if the licensee is unable to produce such proof of the rate, 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 the 12 months period contemplated in Note 6(a)(i).
- (ii). Where any goods containing spirits for which any rebate of duty on the spirits has been allowed as contemplated in section 75(18) are returned to a customs and excise manufacturing warehouse for reprocessing or destruction as provided in this item, the excise duty so allowed as a rebate in respect of the goods returned must be paid back before any process of reworking the product or destruction thereof may take place.
- (d)** The licensee of such warehouse may, after reprocessing or destruction of the products concerned, and on accounting for the goods reprocessed or 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 such account during a period of two years after receipt of the goods for reprocessing or destruction, as the case may be.
- 7.** For the purposes of item 620.25 - **A/S.0112**
- (a)** Recipients of unfortified wine for use in the manufacture of foodstuffs - **A/S.0112**
- (i). must register (including the premises);
- (ii). may only receive the wine from a licensed manufacturer of unfortified wine; and
- (iii). must keep record of at least the following -
- (A) each manufacturing operation or process on a form DA 133 and this record must be made available to the Controller on demand;
- (B) each manufacturing formula used by the registrant shall be made available to the Controller on demand and shall include the ratio of the unfortified wine in relation to the end product.
- (C) invoices/delivery notes of wine received;
- (D) quantities received; and
- (E) the date of receipt.
- (b)** Licensed manufacturers who supplied unfortified wine to users registered in terms of this item shall - **A/S.0112**
- (i). remove the wine to registrants on the prescribed form DA 32;
- (ii). account for the wine on the monthly account; and
- (iii). keep record of the removals of the wine.

I REBATE ITEM	II TARIFF ITEM	III CODE	IV C D	IV 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	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	IV 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	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	IV 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	IV 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	
620.18	104.15	Unfortified wine use in the production of fermented ethyl alcohol by-product as provided for in terms of items 621.25, 621.29, 621.35 and 621.39 (excluding that produced in the manufacture of non-alcoholic beverages):						A/S.0105
	104.15.21	01.01	74	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.0105	
	104.15.23	02.01	72	Other	Full duty		A/S.0105	
620.19	104.15	Unfortified wine for use in the manufacture of non-alcoholic beverages, including those produced by a process of extracting alcohol classifiable in item 104.21.01 or 104.23.04 as provided for in terms of items 621.23, 621.27, 621.33 and 621.37:						A/S.0105
	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	
620.20	104.17	Other fermented beverages (for example, cider, perry, mead, saké), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages for use in the manufacture of non-alcoholic beverages, including those produced by a process of extracting alcohol classifiable in terms of item 104.21.01 or 104.23.28 as provided for in terms of items 621.23, 621.27, 621.33 and 621.37:						A/S.0105
	104.17.15	01.01	71	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.0105	
	104.17.16	02.01	78	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.0105	

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
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SECTION D**REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES
ON SPIRITS AND SPIRITUOUS BEVERAGES****ANNO
TATION****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 customs and 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 customs and 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 a customs and 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 –
- 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
 - numbered invoices and delivery notes, in respect of all disposals of spirits.
6. For the purposes of item 621.08 –
- 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;
 - the manufacturer or supplier shall remove undenatured and partially denatured spirits to a registrant or user on the prescribed form DA 33A;
 - 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	Methylated spirits manufacture
		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
		In the manufacture of ether or similar substance where the ethanol undergoes a chemical change (ethyl acetate, ethyl acrylate)
		Medicaments, antiseptics, anti-stick agents for coating cooking utensils
		Dye fixative
		Synthetic Acetic acid manufacture
		In the manufacture of foundry spirits
		Anti-static agent
		Extraction of residuals from wool
		Research, burning, preserving, cleaning or sterilizing scientific and or educational institutions for experimental purposes. Adhesives, etch primers, stains
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 a customs and 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 a customs and 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	V DESCRIPTION	VI EXTENT OF REBATE	VII EXTENT OF REFUND	VIII 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	

I REBATE ITEM	II TARIFF ITEM	III CODE	IV C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNO TATION	
621.23	104.21	Fermented ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher, undenatured, being a by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for the manufacture of spirits and spirituous beverages:						A/S.0105
	104.21.01	01.01	71	Undenatured alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		A/S.0105	
621.25	104.21	Fermented ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher, undenatured, being a by-product produced in terms of items 619.09, 620.18 and 620.20, for the manufacture of spirits and spirituous beverages:						A/S.0105
	104.21.01	01.01	75	Undenatured alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		A/S.0105	
621.27	104.21	Fermented ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher, undenatured, being the by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for export or removal to registered rebate users:						A/S.0105
	104.21.01	01.01	79	Undenatured alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		A/S.0105	
621.29	104.21	Fermented ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher, undenatured, being the by-product produced in terms of items 619.09, 620.18 and 620.20, for export or removal to registered rebate users:						A/S.0105
	104.21.01	01.01	72	Undenatured alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		A/S.0105	
621.33	104.23	Fermented ethyl alcohol being the by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for the manufacture of spirits and spirituous beverages:						A/S.0105
	104.23.04	01.01	72	Other	Full duty		A/S.0105	
	104.23.28	01.02	70	Other	Full duty		A/S.0105	
621.35	104.23	Fermented ethyl alcohol being the by-product produced in terms of items 619.09, 620.18 and 620.20, for the manufacture of spirits and spirituous beverages:						A/S.0105
	104.23.04	01.01	73	Other	Full duty		A/S.0105	
	104.23.28	01.02	74	Other	Full duty		A/S.0105	

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
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SECTION E**REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES
ON MANUFACTURED TOBACCO AND TOBACCO
SUBSTITUTE PRODUCTS****ANNO
TION****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 customs and 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 a customs and 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 a customs and 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 a customs and 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 customs and 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)(i)(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	Deleted with effect from 20.03.2020			A/S.0115	
	104.35.09	06.01	72	Deleted with effect from 20.03.2020			A/S.0115	
	104.35.11	05.01	71	Imported from Switzerland	Full duty		A/S.0115	
	104.35.13	06.01	76	Other	Full duty		A/S.0115	
	104.35.15	07.01	78	Other cigarette tobacco substitutes	Full duty		A/S.0115	
	104.35.17	08.01	76	Other pipe tobacco substitutes	Full duty		A/S.0115	
	104.35.19	09.01	74	Other	Full duty		A/S.0115	
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	

I REBATE ITEM	II TARIFF ITEM	III CODE	IV C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION	
622.10	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	
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	Deleted with effect from 20.03.2020			A/S.0115	
	104.35.09	06.01	71	Deleted with effect from 20.03.2020			A/S.0115	
	104.35.11	05.01	70	Imported from Switzerland	Full duty		A/S.0115	
	104.35.13	06.01	79	Other	Full duty		A/S.0115	
	104.35.15	07.01	77	Other cigarette tobacco substitutes	Full duty		A/S.0115	
	104.35.17	08.01	75	Other pipe tobacco substitutes	Full duty		A/S.0115	
	104.35.19	09.01	73	Other	Full duty		A/S.0115	
	622.15	104.35	Manufactured tobacco and tobacco substitute products:					
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	

I REBATE ITEM	II TARIFF ITEM	III CODE	IV C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION	
622.15	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 customs and excise manufacturing warehouse, are found to be off-specification or has become contaminated or has undergone post-manufacturing deterioration and are returned to a customs and 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	
	104.30.07	02.01	71	Cigarettes containing tobacco		As provided in Note 4 to this Section	A/S.0024	
	104.30.11	03.01	71	Cigars, cheroots and cigarillos of tobacco substitutes		As provided in Note 4 to this Section	A/S.0024	
	104.30.15	04.01	73	Cigarettes of tobacco substitutes		As provided in Note 4 to this Section	A/S.0024	
622.22	104.35	Other manufactured tobacco and manufactured tobacco substitutes:						A/S.0038
	104.35.01	01.01	72	Water pipe tobacco, in immediate packings of a content of less than 5 kg	Full duty		A/S.0038	
	104.35.02	02.01	79	Pipe tobacco, in immediate packings of a content of less than 5kg	Full duty		A/S.0038	
	104.35.03	03.01	75	Other pipe tobacco		As provided in Note 4 to this Section	A/S.0038	
	104.35.05	04.01	73	Cigarette tobacco		As provided in Note 4 to this Section	A/S.0038	
	104.35.07	05.01	71	Deleted with effect from 20.03.2020			A/S.0115	
	104.35.09	06.01	75	Deleted with effect from 20.03.2020			A/S.0115	
	104.35.11	05.01	79	Imported from Switzerland		As provided in Note 4 to this Section	A/S.0115	

SECTION F**REBATES AND REFUNDS OF SPECIFIC EXCISE
DUTIES ON MINERAL PRODUCTS****ANNO
TATION****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 customs and 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, 623.08 and 623.14 apply to the excisable goods specified therein, for use in the manufacture of goods in a customs and excise manufacturing warehouse. **A/S.0105**
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 a customs and 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 a customs and 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 customs and 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 customs and 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 a customs and 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 customs and 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 customs and 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 a customs and 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 a customs and 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 a customs and excise storage warehouse contemplated in rule 19A4.01(b)(ii) or (iii).

(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 a customs and excise manufacturing or storage warehouse by the licensee of a customs and 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 a customs and 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 a customs and 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 customs and 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 a customs and 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 customs and 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 customs and 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	C D	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(ij) 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	
623.14		Distillate fuel for the manufacture of intermediate fuel oil by blending with heavy fuel oil classifiable in tariff subheading 2710.12.35 provided – (i) the distillate fuel content does not exceed 30 per cent by mass of the total blend						A/S.0105
	105.10.17	01.01	79	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	Full duty		A/S.0105	
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 customs and 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	

I REBATE ITEM	II TARIFF ITEM	III CODE	CD	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
623.19	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
	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		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 a customs and 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:					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(ij) 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
623.25				Fuel liable to excise duty which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and 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

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
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SECTION G**MISCELLANEOUS REBATES AND REFUNDS
OF SPECIFIC EXCISE DUTIES****ANNO
TION****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 a customs and 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 customs and excise manufacturing warehouse to another such warehouse for the purposes of further manufacturing thereof shall be deemed to be in the customs and 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 customs and 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 customs and 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 customs and 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	
624.50	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 customs and 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 a customs and 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 customs and 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 travellers	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
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I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
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PART 2**REBATES AND REFUNDS OF
AD VALOREM EXCISE DUTIES****ANNO
TION****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	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII 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 photostatic 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	Apparatus using magnetic, optical or semiconductor media, other	Full duty		A/S.0024
	124.45.03	02.01	71	Other sound recording or reproducing apparatus, 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
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 A/S.0024 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	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
630.20	126.03.21	09.01	76	Of a cylinder capacity not exceeding 1 500 cm ³ , other	Full duty		A/S.0024
	126.03.23	10.01	72	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	11.01	70	Of a cylinder capacity exceeding 2 500 cm ³ , other	Full duty		A/S.0024
	126.03.27	12.01	79	Other motor vehicles for the transport of persons, other	Full duty		A/S.0024
630.22				<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 Commissioner, 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). the adaptation of the motor car or 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;</p> <p>(b). such permit may not be issued within a period of 5 years of the issue of a previous permit to such disabled person;</p> <p>(c). permits may, however, be issued within a shorter period provided that proof is submitted that the motor vehicle previously entered under rebate of duty was stolen or was written off by the licensing authorities; and</p> <p>(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 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
	126.03.01	01.01	77	Vehicles with motorcycle-type handlebars and hand-operated controls	Full duty		A/S.0024
	126.03.05	02.01	71	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	Full duty		A/S.0024
	126.03.09	03.01	76	Of a cylinder capacity not exceeding 1 000 cm ³ , 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	
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 customs and 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 customs and 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 customs and 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> <p>A/S.0024</p>
635.00		Excisable goods supplied by a licensee of a special customs and 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

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
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SCHEDULE NO. 8**LICENCES**

I ITEM	II LICENCE	III LICENCE FEE	IV PERIOD OF VALIDITY	V ANNOT ATION
801.00	CUSTOMS AND EXCISE STORAGE WAREHOUSE	P100	Indefinite, subject to the conditions the Commissioner General may impose	A/S.0001
805.00	CUSTOMS AND 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 CUSTOMS AND 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			
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

I REBATE ITEM	II TARIFF ITEM	III CODE	C D	IV DESCRIPTION	V EXTENT OF REBATE	VI EXTENT OF REFUND	VII ANNOT ATION
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SCHEDULE NO. 9

SPECIFIC REBATES OF ADDITIONAL CUSTOMS DUTIES

ANNO
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NOTES:

1. The goods specified in Column II of this Schedule shall, subject to the provisions of section 81 and the regulations, be admitted under rebate of the additional customs duties specified in Part 7 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

I ITEM	II TARIFF READING AND DESCRIPTION	III EXTENT OF REBATE	IV ANNOTATION
901.00	Goods liable to additional customs duty for use by heads of states, diplomats and other foreign representatives		
901.01	Goods liable to additional customs duty imported for the personal or official use of the President and his family, subject to the requirement of Note 2 of Item 406.00	Full duty	A/S.0001
901.02	Goods liable to additional customs duty supplied for use by diplomatic and other foreign representatives mentioned in Item 406.02 or 405.05, subject to the requirements of those items and of the Notes applicable thereto	Full duty	A/S.0001
901.03	Goods liable to additional customs duty imported under the terms of Item 412.12, subject to the requirements of Item 406.02 and Note 2 applicable thereto	Full duty	A/S.0001
902.00	Miscellaneous rebates		
902.01	Goods liable to additional customs duty imported by the Botswana Development Corporation in such quantities at such times as the Minister may allow by specific permit	Full duty	A/S.0001
903.00	Re-imported goods		
903.00	NOTE: 1. Admission under this item shall in case be subject to identification by the proper officer of the goods re-imported		
903.01	Goods liable to additional customs duty, produced or manufactured in Botswana, exported there from to any place within or outside the common customs area and thereafter returned or brought back to Botswana by any person	Full duty	A/S.0001

I ITEM	II TARIFF READING AND DESCRIPTION	III EXTENT OF REBATE	IV ANNOTATION
904.00	Goods imported by Immigrants, Tourists, Returning residents and other passengers, for their personal use.		
904.01	<p>Goods imported or in the same aircraft or vehicle as passengers' baggage by such person and cleared at the place of entry into Botswana per person, the following:</p> <p>185.01 34.01.10 Toilet soap, a total quantity not exceeding 1 kg</p> <p>185.02 34.01.90 Other soap (excluding blue laundry soap and medicated soap) a total quantity not exceeding 1 kg</p>	<p>Full duty</p> <p>Full duty</p>	<p>A/S.0001</p> <p>A/S.0001</p>

I ITEM	II TARIFF READING AND DESCRIPTION	III EXTENT OF REBATE	IV ANNOT ATION
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