

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50:01)

**CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE)
(NO. 7) NOTICE, 2012**
(Published on 5th April, 2012)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 54 and 55 of the Customs and Excise Duty Act, the Schedules to the Act are proposed to be amended to the extent set out in the Schedule below.

By the deletion of the following:

| HEADING | SUB- HEADING | C D | DESCRIPTION | STATIS- TICAL UNIT | RATE OF DUTY | | | |
|---------|-----------------|--------|--|--------------------------|--------------|------|-------|------|
| | | | | | GENERAL | EU | EFTA | SADC |
| 03.04 | 0304.29.90 | 2 | --- Other | kg | 25% | 25% | 12.5% | free |
| 04.01 | 0401.10.10 | 3 | -- Other, ultra high temperature (UHT) or "long-life" milk in containers holding 1 li or less | kg | free | free | free | free |
| | 0401.20.05 | 1 | -- Milk, not flavoured, containing added minerals, vitamins, enzymes and other similar additives not exceeding 1 per cent by volume of the final product | kg | free | free | free | free |
| | 0401.20.10 | 8 | -- Other, ultra high temperature (UHT) or "long-life" milk in containers holding 1 li or less | kg | free | free | free | free |

By the deletion of the following:

| HEADING | SUB- HEADING | C D | DESCRIPTION | STATIS- TICAL UNIT | RATE OF DUTY | | | |
|---------|-----------------|--------|--|--------------------------|--------------|------|------|------|
| | | | | | GENERAL | EU | EFTA | SADC |
| 03.04 | 0304.22.10 | 2 | --- Blocks, rectangular, of a mass of 7kg or more but not exceeding 8kg, free of interleaving plastics (excluding blocks containing bones) | kg | free | free | free | free |

| | | | | | | | | |
|--------------|----------------|---|---|----|------|------|-------|------|
| | 0304.22.90 | 8 | - - - Other | kg | 25% | 25% | 12,5% | free |
| | 0304.29 | | - - Other: | | | | | |
| | 0304.29.10 | 4 | - - - Anchovies (Engraulis spp.); herrings (Clupea harengus, Clupea pallasii); blocks, rectangular, of a mass of 7kg or more but not exceeding 8kg, free of interleaving plastics (excluding blocks containing bones) | kg | free | free | free | free |
| | 0304.29.90 | 2 | - - - Other | kg | 25% | 25% | 12,5% | free |
| 03.05 | 0305.30 | | - Fish fillets, dried, salted or in brine, but not smoked: | kg | free | free | free | free |
| | 0305.30.10 | 5 | - - Anchovies (Engraulis spp.) | kg | 25% | 25% | 12,5% | free |
| | 0305.30.90 | 3 | - - Other | kg | free | free | free | free |
| 03.06 | 0306.13 | 1 | - - Shrimps and prawns | kg | free | free | free | free |
| | 0306.23 | 6 | - - Shrimps and prawns | kg | free | free | free | free |
| 03.07 | 0307.10 | 6 | - Oysters | kg | free | free | free | free |
| | 0307.91.10 | 6 | - - - Abalone | kg | free | free | free | free |
| | 0307.91.90 | 4 | - - - Other | kg | free | free | free | free |
| | 0307.99.10 | 7 | - - - Abalone, frozen | kg | free | free | free | free |
| | 0307.99.20 | 4 | - - - Abalone, dried, salted or in brine | kg | free | free | free | free |
| 04.01. | 0401.10.05 | 7 | - - Milk, not flavoured, containing added minerals, vitamins, enzymes and other similar additives not exceeding 1 per cent by volume of the final product | kg | free | free | free | free |
| | 0401.10.10 | 3 | - - Other, ultra high temperature (UHT) or "long-life" milk in containers holding 1 li or less | kg | free | free | free | free |
| | 0401.20.05 | 1 | - - Milk, not flavoured, containing added minerals, vitamins, enzymes and other similar additives not exceeding 1 per cent by volume of the final product | kg | free | free | free | free |

| | | | | | | | | |
|-------|------------|---|--|----|------|------|------|------|
| | 0401.20.10 | 8 | -- Other, ultra high temperature (UHT) or "long-life" milk in containers holding 1 li or less | kg | free | free | free | free |
| | 0401.30 | | - Of a fat content, by mass, exceeding 6 per cent: | | | | | |
| | 0401.30.05 | 6 | -- Milk, not flavoured, containing added minerals, vitamins, enzymes and other similar additives not exceeding 1 per cent by volume of the final product | kg | free | free | free | free |
| | 0401.30.10 | 2 | -- Ultra high temperature (UHT) or "long-life" milk in containers holding 1 li or less | kg | free | free | free | free |
| | 0401.30.90 | 0 | -- Other | kg | free | free | free | free |
| 04.07 | 0407.00.05 | 4 | - Ostrich eggs | kg | free | free | free | free |

By the substitution of the following:

| HEADING | SUB-HEADING | C D | DESCRIPTION | STATISTICAL UNIT | RATE OF DUTY | | | |
|---------|-------------|-----|---|------------------|--------------|------|------|------|
| | | | | | GENERAL | EU | SADC | EFTA |
| 03.01 | 0301.94 | 6 | -- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>) | kg | free | free | free | free |
| 03.02 | 0302.11 | 4 | -- 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>) | kg | 25% | 25% | free | 9,5% |
| | 0302.19 | 5 | -- Other | kg | 25% | 25% | free | 9,5% |
| | 0302.35 | 9 | -- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>) | kg | free | free | free | free |

| | | | | | | | | |
|-------|------------|---|---|----|-------------------|-------------------|------|-------------------|
| 16.04 | 1604.20.80 | 1 | -- Other, frozen | kg | 25% or 200c/kg | 25% or 200c/kg | free | 9,5% or 76c/kg |
| 18.06 | 1806.10 | 8 | - Cocoa powder, containing added sugar or other sweetening matter | kg | 17% | | free | 17% |
| | 1806.20.10 | 1 | -- Chocolate and sugar confectionery containing cocoa | | 21% | | free | 21% |
| | 1806.20.90 | 5 | -- Other | | | | free | |
| | 1806.32 | 1 | -- Not filled | | | | free | |
| 19.01 | 1901.20 | 8 | - Mixes and doughs, for the preparation of baker's wares of heading 19.05 | | | | free | |
| 19.02 | 1902.19 | 4 | -- Other | | 30% | | free | |
| | 1902.30 | 6 | - Other pasta | | | | free | |
| | 1902.40.10 | 8 | -- Not prepared | | | | free | |
| | 1902.40.90 | 6 | -- Other | | | | free | |
| 19.04 | 1904.20.90 | 4 | -- Other | | | | free | |
| | 1904.90.90 | 6 | -- Other | | | | free | |
| 19.05 | 1905.20 | 2 | - Gingerbread and the like | | | | free | |
| 22.02 | 2202.90.20 | 3 | -- In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk) | li | 21% | free | 8% | free |
| | 2202.90.90 | 4 | -- Other | li | 21% | free | 8% | free |
| 22.04 | 2204.10 | 4 | - Sparkling wine | li | 25% | free | 25% | free |
| | 2204.21.30 | 2 | --- Grape must with fermentation prevented or arrested by the addition of alcohol | li | 25% | free | 25% | free |
| | 2204.21.41 | 8 | --- With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 16.5 per cent vol. | li | 25% | free | 25% | free |
| | 2204.21.42 | 6 | --- Other | li | 25% | free | 25% | free |
| | 2204.21.51 | 5 | --- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol. | li | 25% | free | 25% | free |

| | | | | | | | | |
|-------|------------|---|---|----|-----|------|------|------|
| | 2204.21.52 | 3 | --- Other | li | 25% | free | 25% | free |
| | 2204.29.30 | 3 | --- Grape must with fermentation prevented or arrested by the addition of alcohol | li | 25% | free | 25% | free |
| | 2204.29.41 | 9 | --- With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 16.5 per cent vol. | li | 25% | free | 25% | free |
| | 2204.29.42 | 7 | --- Other | li | 25% | free | 25% | free |
| | 2204.29.51 | 6 | --- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol. | li | 25% | free | 25% | free |
| | 2204.29.52 | 4 | --- Other | li | 25% | free | 25% | free |
| | 2204.30 | 9 | - Other grape must | li | 25% | free | 25% | free |
| 22.05 | 2205.10.10 | 0 | --Sparkling | li | 25% | free | 9,5% | free |
| | 2205.10.21 | 6 | -- With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 15 per cent vol. | li | 25% | free | 9,5% | free |
| | 2205.10.22 | 4 | --- Other | li | 25% | free | 9,5% | free |
| | 2205.10.31 | 3 | --- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol. | li | 25% | free | 9,5% | free |
| | 2205.10.32 | 1 | --- Other | li | 25% | free | 9,5% | free |
| | 2205.90.21 | 2 | --- With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 15 per cent vol. | li | 25% | free | 9,5% | free |
| | 2205.90.22 | 0 | --- Other | li | 25% | free | 9,5% | free |
| | 2205.90.31 | 8 | --- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol. | li | 25% | free | 9,5% | free |
| | 2205.90.32 | 8 | --- Other | li | 25% | free | 9,5% | free |
| 22.06 | 2206.00.05 | 3 | --Sparkling beverages | li | 25% | free | 25% | free |

By the substitution of the following:

| HEADING | SUB- HEADING | C D | ARTICLE DESCRIPTION | STATIS- TICAL UNIT | RATE OF DUTY | | | |
|---------|-----------------|--------|--|--------------------------|--------------------------|--------------------------|--------------------------|------|
| | | | | | GENERAL | EU | EFTA | SADC |
| | 1603.00.30 | 2 | - Extracts of fish | kg | 25% | free | free | free |
| | 1603.00.91 | 4 | - -Extracts and juices of abalone | kg | 25% | C | free | free |
| | 1603.00.99 | 8 | - -Other | kg | 25% | free | free | free |
| | 1604.19.10 | 3 | - - - Frozen | kg | 25% or 200c/ kg | 25% or 200c/ kg | 9,5% or 76c/ kg | |
| | 1604.20.80 | 1 | - -Other, frozen | kg | 25% or 200c/ kg | 25% or 200c/ kg | 9,5% or 76c/ kg | |
| | 1806.10 | 8 | -Cocoa powder, containing added sugar or other sweetening matter | kg | 17% | | | |
| | 1806.20.10 | 1 | - -Chocolate and sugar confectionery containing cocoa | kg | 21% | | | |
| | 1806.20.90 | 5 | - -Other | kg | 17% | | 20% | |
| | 1806.31 | 5 | - - Filled | kg | 21% | | 20% | |
| | 1806.32 | 1 | - - Not filled | kg | 20% | | 7,6% | |
| | 1901.10 | 3 | -Preparations for infant use, put up for retail sale | kg | 20% | | 7,6% | |
| | 1901.20 | 8 | - Mixes and doughs, for the preparation of baker's wares of heading 19.05 | kg | 20% | | 11,4% | |
| | 1902.11 | 3 | - - Containing eggs | kg | 30% | | 11,4% | |
| | 1902.19 | 4 | - - Other | kg | 30% | | 7,6% | |
| | 1902.20.90 | 7 | - - Other | kg | 20% | | 7,6% | |
| | 1902.30 | 6 | - Other pasta | kg | 20% | | 11,4% | |
| | 1902.40.10 | 8 | - - Not prepared | kg | 30% | | 7,6% | |
| | 1902.40.90 | 6 | - - Other | kg | 20% | | 9,5% | |

| | | | | | |
|------------|---|--|----|-----|------|
| 1904.10 | 4 | - Prepared foods obtained by the swelling or roasting of cereals or cereal products | kg | 25% | 9,5% |
| 1904.20.90 | 4 | -- Other | kg | 25% | 7,6% |
| 1904.30 | 3 | - Bulgar wheat | kg | 20% | 7,6% |
| 1904.90.90 | 6 | -- Other | kg | 20% | 21% |
| 1905.10 | 8 | - Crispbread | kg | 21% | 21% |
| 1905.20 | 2 | - Gingerbread and the like | kg | 21% | 8% |
| 1905.31 | 3 | -- Sweet biscuits | kg | 21% | 8% |
| 1905.32 | 6 | -- Waffles and wafers | kg | 21% | 8% |
| 1905.40 | 1 | - Rusks, toasted bread and similar toasted products | kg | 21% | 8% |
| 1905.90.40 | 3 | -- Brown bread (consisting of dough made from brown wheaten meal and water, with or without other ingredients that has fermented by yeast or otherwise leavened and has been baked in any form, size or shape) | kg | 21% | 8% |

By the substitution of the following:

| HEADING | SUB-HEADING | C D | ARTICLE DESCRIPTION | STATISTICAL UNIT | RATE OF DUTY | | | |
|---------|-------------|-----|--|------------------|--------------|------|------|------|
| | | | | | GENERAL | EU | EFTA | SADC |
| 83.01 | 8301.10 | 4 | - Padlocks | kg | 20% | free | 20% | free |
| | 8301.20 | 4 | - Locks of a kind used for motor vehicles | kg | 20% | free | 20% | free |
| | 8301.30 | 9 | - Locks of a kind used for furniture | kg | 20% | free | 20% | free |
| | 8301.40 | | - Other locks: | | | | | |
| | 8301.50 | 8 | - Clasps and frames with clasps, incorporating locks | kg | 20% | free | 20% | free |
| | 8301.60 | 2 | - Parts | kg | 20% | free | 20% | free |
| | 8301.70 | 7 | - Keys presented separately | kg | 20% | free | 20% | free |

| | | | | | | | | |
|-------|------------|---|--|----|-----|------|------|------|
| 83.02 | 8302.20 | 8 | - Castors | kg | 20% | free | 20% | free |
| | 8302.30.30 | 4 | -- Fittings of iron, steel or copper, commonly used in the manufacture of windows, doors and door frames (excluding window opening mechanisms), of base metal | kg | 5% | free | 2% | free |
| | 8302.41.90 | 9 | --- Other | kg | 20% | free | 20% | free |
| | 8302.42.90 | 5 | --- Other | kg | 20% | free | 20% | free |
| | 8302.49 | 4 | -- Other | kg | 20% | free | 20% | free |
| | 8302.50 | 1 | - Hat-racks, hat-pegs, brackets and similar fixtures | kg | 20% | free | 20% | free |
| | 8302.60 | 6 | - Automatic door closers | kg | 20% | free | 20% | free |
| 83.03 | 8303.00.10 | 3 | - Cash or deed boxes and the like | kg | 20% | free | 7,6% | free |
| | 8303.00.90 | 8 | - Other | kg | 15% | free | 5,7% | free |
| 83.04 | 8304.00 | 6 | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office stamp stands and similar office or desk equipment, of base metal (excluding office furniture of heading 94.03) | kg | 20% | free | 20% | free |
| 83.05 | 8305.10 | 4 | - Fittings for loose-leaf binders or files | kg | 20% | free | 20% | free |
| | 8305.20 | 9 | - Staples in strips | kg | 20% | free | 20% | free |
| | 8305.90 | 0 | - Other, including parts | kg | 20% | free | 20% | free |
| 83.07 | 8307.10 | 1 | - Of iron or steel | kg | 10% | free | 3% | free |
| | 8307.90 | 8 | - Of other base metal | kg | 10% | free | 3% | free |
| 83.08 | 8308.10 | 5 | - Hooks, eyes and eyelets | kg | 15% | free | 15% | free |
| | 8308.20.10 | 7 | -- Blind rivets | kg | 15% | free | 15% | free |
| | 8308.90.90 | 7 | -- Other | kg | 15% | free | 15% | free |
| 83.09 | 8309.90.05 | 6 | -- Of iron or steel | kg | 5% | free | free | free |
| | 8309.90.90 | 0 | -- Other | kg | 14% | free | 14% | free |

By the substitution of the following:

| HEADING | SUB-HEADING | C D | ARTICLE DESCRIPTION | STATIS- TICAL UNIT | RATE OF DUTY | | | |
|---------|-------------|--------|---|--------------------------|--------------|------|------|------|
| | | | | | GENERAL | EU | EFTA | SADC |
| 87.03 | 8703.24.90 | 5 | --- Other | u | 25% | 18% | 25% | free |
| | 8703.31.25 | 5 | --- Hearses | | 20% | free | 7.6% | free |
| | 8703.31.27 | 1 | --- Ambulances | | 25% | 18% | 25% | free |
| | 8703.31.90 | 5 | --- Other | | 25% | 18% | 25% | free |
| | 8703.32.25 | 1 | --- Hearses | | 20% | free | 7.6% | free |
| | 8703.32.27 | 8 | --- Ambulances | | 25% | 18% | 25% | free |
| | 8703.32.90 | 1 | --- Other | | 25% | 18% | 25% | free |
| | 8703.33.25 | 8 | --- Hearses | | 20% | free | 7.6% | free |
| | 8703.33.27 | 4 | --- Ambulances | | 25% | 18% | 25% | free |
| | 8703.33.90 | 8 | --- Other | | 25% | 18% | 25% | free |
| | 8703.90.25 | 6 | -- Hearses | | 20% | free | 7.6% | free |
| | 8703.90.27 | 2 | -- Ambulances | | 25% | 25% | 25% | free |
| | 8703.90.90 | 6 | -- Other | | 25% | 25% | 25% | free |
| 87.04 | 8704.21.81 | 5 | --- Other, double-cab, of a vehicle mass not exceeding 2 000kg or a G.V.M. not exceeding 3 500kg, or of a mass not exceeding 1600kg or a G.V.M. not exceeding 3500kg per chassis fitted with a cab | | 25% | 18% | 20% | free |
| | 8704.21.83 | 1 | --- Other (excluding double-cab), of a vehicle mass not exceeding 2 000kg or a G.V.M. not exceeding 3 500kg, or of a mass not exceeding 1600kg or a G.V.M. not exceeding 3500kg per chassis fitted with a cab | | 25% | 18% | 20% | free |
| | 8704.31.81 | 5 | --- Other, double-cab, of a vehicle mass not exceeding 2 000kg or a G.V.M. not exceeding 3 500kg, or of a mass not exceeding 1600kg or a G.V.M. not exceeding 3 500kg per chassis fitted with a cab | | 25% | 18% | 20% | free |

| | | | | | | | |
|------------|------------|--|---|-----|-----|------|------|
| 8704.31.83 | 6 | -- 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 1 600kg or a G.V.M. not exceeding 3500kg per chassis fitted with a cab | 25% | 18% | 20% | free | |
| 8704.90.81 | 0 | -- 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 3 500kg per chassis fitted with a cab | 25% | 18% | 20% | free | |
| 8704.90.83 | 7 | -- Other (excluding double-cab), of a vehicle mass not exceeding 2 000kg or a G.V.M. not exceeding 3 500kg, or of a mass not exceeding 1 600kg or a G.V.M. not exceeding 3 500kg per chassis fitted with a cab | 25% | 18% | 20% | free | |
| 87.06 | 8706.00.05 | 1 | - Of a vehicle mass not exceeding 1600kg or of a G.V.M. not exceeding 3500kg, for the vehicles of heading 8704.10 | 25% | 18% | 25% | free |
| | 8706.00.15 | 9 | - Other, of a vehicle mass not exceeding 1600kg or of a G.V.M. not exceeding 3500kg | 25% | 18% | 25% | free |

By the substitution for the Notes to Chapter 99 of the following:

MISCELLANEOUS CLASSIFICATION PROVISIONS

ADDITIONAL NOTES:

1. The articles referred to in heading 99.01 are to be classified in those headings only —
 - (a). if the importer is a natural person and a holder of a valid travel document or passport from a SACU or SADC member state;
 - (b). if the goods do not exceed a total combined net mass of 25kg; and
 - (c). once per person during a period of 30 days.
2. For the purpose of tariff heading 99.02, the expression “household consumables” includes foodstuffs, cleaning preparations and similar goods of a kind intended for domestic household purposes.
3. The person declaring goods in terms of tariff headings 99.01 and 99.02 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.
4. Tariff heading 99.02 shall only apply —
 - (a). if the total value of the goods does not exceeds UA5000; and
 - (b). in the case of persons leaving Botswana.

5. The provisions of tariff heading 99.02 shall not apply to any alcoholic beverages and tobacco products.
6. The goods must be cleared in terms of the provisions Chapters 1 to 98 of Part 1 of Schedule No. 1, if headings 99.01 and 99.02 do not apply.
7. For the purposes of heading 99.92 —
 - (a). Any word or expression in this item in relation to stores shall have the meaning assigned thereto in section 24 and the rules for that section.
 - (b). Goods in free circulation supplied as stores to a foreign going ship or aircraft shall be cleared for export in terms of the provisions of heading 99.92 and not in terms of any other heading in Part 1 of Schedule No. 1.
8. Heading 99.92 does not apply to the following goods that shall be cleared in accordance with the headings of Chapter 1 to Chapter 98 of Part 1 of Schedule No. 1:
 - (a). Any goods supplied as spares of equipment;
 - (b). Bonded goods;
 - (c). Goods prohibited or restricted in terms of section 124
 - (d). Alcoholic beverages and tobacco products that are goods in free circulation; and
 - (e). Fuel levy goods.

By the insertion of headings 99.01 and 99.02 to Chapter 99 of the following:

| HEADING | SUB-HEADING | C D | ARTICLE DESCRIPTION | STATIS- TICAL | RATE OF DUTY GENERAL | RATE OF DUTY | | |
|---------|-------------|--------|---|------------------|-------------------------|--------------|------|------|
| | | | | | | EU | EFTA | SADC |
| 99.01 | | | - Hand-made articles of: | | | | | |
| 99.01 | 9901.00.03 | 9 | -- Leather or imitation leather | u | free | N/A | N/A | free |
| 99.01 | 9901.00.05 | 5 | -- Wood | u | free | N/A | N/A | free |
| 99.01 | 9901.00.07 | 1 | -- Plaits and similar products of plaiting materials; basketwork, wickerwork and other articles, made directly to shape from plaiting materials | u | free | N/A | N/A | free |
| 99.01 | 9901.00.09 | 8 | -- Plastics | u | free | N/A | N/A | free |
| 99.01 | 9901.00.11 | 9 | -- Textiles | u | free | N/A | N/A | free |
| 99.01 | 9901.00.13 | 6 | -- Stone | u | free | N/A | N/A | free |
| 99.01 | 9901.00.15 | 2 | -- Glass | u | free | N/A | N/A | free |
| 99.01 | 9901.00.17 | 9 | -- Base metal | u | free | N/A | N/A | free |
| 99.02 | 9902.008 | | - Household consumables | u | free | N/A | N/A | free |

By the insertion after heading 99.92 in Part 1 of Schedule No. 1 of the following:

| HEADING | SUB- HEADING | C D | ARTICLE DESCRIPTION | STATIS- TICAL UNIT | RATE OF DUTY GENERAL | EU | EFTA | SADC |
|---------|-----------------|--------|--|--------------------------|-------------------------|------|------|------|
| 99.99 | 9999.00.10 | 5 | - Personal effects, new or used, entered in terms of rebate item 407.01 of Schedule No. 4 | N/A | free | free | free | free |
| | 9999.00.20 | 2 | - Household furniture and other household effects, new or used, entered in terms of rebate item 407.06 of Schedule No. 4 | N/A | free | free | free | free |

By the substitution of item 105.10 in Section A of Part 2 of Schedule No. 1 of the following:

| TARIFF ITEM | TARIFF SUB-HEADING | ARTICLE DESCRIPTION | RATE OF DUTY | |
|----------------|-----------------------|--|--------------|-----------|
| | | | EXCISE | CUSTOMS |
| 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: | | |
| 105.10.03 | 2710.12.02 | Petrol, as defined in Additional Note 1(b) to Chapter 27 | 3,909c/li | 3,909c/li |
| 105.10.09 | 2710.12.07 | Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27 | free | free |
| 105.10.13 | 2710.12.15 | Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked | free | free |
| 105.10.15 | 2710.12.26 | Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked | 3,817c/li | 3,817c/li |
| 105.10.17 | 2710.12.30 | Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 | 3,817c/li | 3,817c/li |
| 105.10.19 | 2710.12.37 | Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked | free | free |
| 105.10.21 | 2710.12.39 | Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked | 3,817c/li | 3,817c/li |

By the substitution of item 106.10 in Section A of Part 2 of Schedule No. 1 of the following:

| TARIFF ITEM | TARIFF SUB-HEADING | ARTICLE DESCRIPTION | RATE OF DUTY | |
|----------------|-----------------------|---|--------------|---------|
| | | | EXCISE | CUSTOMS |
| 106.10 | 29.03 | Halogenated derivatives of hydrocarbons: | | |
| 106.10.02 | 2903.14 | Carbon tetrachloride | 500c/kg | 500c/kg |
| 106.10.04 | 2903.19.10 | 1,1,1-Trichloroethane (methyl chloroform) | 500c/kg | 500c/kg |
| 106.10.05 | 2903.76 | Bromochlorodi-fluoromethane, bromotri-fluoromethane and dibromotetrafluoroethanes | 500c/kg | 500c/kg |
| 106.10.06 | 2903.77.05 | Trichlorofluoromethane | 500c/kg | 500c/kg |
| 106.10.08 | 2903.77.10 | Dichlorodifluoromethane | 500c/kg | 500c/kg |
| 106.10.10 | 2903.77.15 | Trichlorotrifluoroethanes | 500c/kg | 500c/kg |
| 106.10.12 | 2903.77.20 | Dichlorotetrafluoroethanes and chloropentafluoroethane | 500c/kg | 500c/kg |
| 106.10.14 | 2903.77.25 | Chlorotrifluoromethane | 500c/kg | 500c/kg |
| 106.10.16 | 2903.77.30 | Pentachlorofluoroethane | 500c/kg | 500c/kg |
| 106.10.18 | 2903.77.35 | Tetrachlorodifluoroethanes | 500c/kg | 500c/kg |
| 106.10.20 | 2903.77.40 | Heptachlorofluoropropanes | 500c/kg | 500c/kg |
| 106.10.22 | 2903.77.45 | Hexachlorodifluoropropanes | 500c/kg | 500c/kg |
| 106.10.24 | 2903.77.50 | Pentachlorotrifluoropropanes | 500c/kg | 500c/kg |
| 106.10.26 | 2903.77.55 | Tetrachlorotetrafluoropropanes | 500c/kg | 500c/kg |
| 106.10.28 | 2903.77.60 | Trichloropentafluoropropanes | 500c/kg | 500c/kg |
| 106.10.30 | 2903.77.65 | Dichlorohexafluoropropanes | 500c/kg | 500c/kg |
| 106.10.32 | 2903.77.70 | Chloroheptafluoropropanes | 500c/kg | 500c/kg |

By the insertion of the following:

| HEADING | SUB- HEADING | C D | ARTICLE DESCRIPTION | STATIS- TICAL UNIT | RATE OF DUTY | | | |
|--------------|-----------------|--------|---------------------------------|--------------------------|--------------|------|------|------|
| | | | | | GENERAL | EU | EFTA | SADC |
| 01.01 | 0101.2 | | - Horses: | | | | | |
| 01.01 | 0101.21 | 1 | -- Pre-bred breeding animals | u | free | free | free | free |
| 01.01 | 0101.29 | 2 | -- Other | u | free | free | free | free |
| 01.01 | 0101.30 | 6 | - Asses | u | free | free | free | free |
| 03.02 | 0302.53 | 5 | -- Coalfish (Pollachius virens) | kg | free | free | free | free |

| | | | | | | | |
|---------------|---|--|-----------|-------------|-------------|-------------|-------------|
| 0302.54 | 1 | -- Hake (Merluccius spp., Urophycis spp.) | kg | free | free | free | free |
| 0302.55 | 8 | -- Alaska Pollack (Theragra chalcogramma) | kg | free | free | free | free |
| 0302.56 | 4 | -- Blue whittings (Micromesistius poutassou, Micromesistius australis) | kg | free | free | free | free |
| 0302.59 | 3 | -- Other | kg | free | free | free | free |
| 0302.7 | | - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) (excluding livers and roes): | kg | free | free | free | free |
| 0302.71 | 1 | - Tilapias (Oreochromis spp.) | kg | free | free | free | free |
| 0302.72 | 8 | - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | kg | free | free | free | free |
| 0302.73 | 4 | - Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | kg | free | free | free | free |
| 0302.74 | 0 | - Eels (Anguilla spp.) | kg | | free | free | free |
| 0302.79 | 2 | - Other | kg | | free | free | free |
| 0302.8 | | - Other fish (excluding livers and roes): | | | | | |
| 0302.81 | 6 | - Dogfish and other sharks | kg | | free | free | free |
| 0302.82 | 2 | - Rays and skates (Rajidae) | kg | | free | free | free |

| | | | | | | | | |
|-------|---------|---|--|----|------|------|------|------|
| | 0302.83 | 9 | -- Toothfish (Dissostichus spp.) | kg | free | free | free | free |
| | 0302.84 | 5 | -- Seabass (Dicentrarchus spp.) | kg | free | free | free | free |
| | 0302.85 | 1 | -- Seabream (Sparidae) | kg | free | free | free | free |
| | 0302.89 | 7 | -- Other | kg | free | free | free | free |
| | 0302.90 | 4 | -- Livers and roes | kg | free | free | free | free |
| 03.03 | 0303.12 | 4 | -- Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | kg | 25% | 25% | 9.5% | free |
| | 0303.13 | 0 | -- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | kg | 25% | 25% | 9.5% | free |
| | 0303.14 | 7 | -- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | kg | 25% | 25% | 9.5% | free |
| | 0303.23 | 5 | -- Tilapias (Oreochromis spp.) | kg | free | free | free | free |
| | 0303.24 | 1 | -- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | kg | free | free | free | free |
| | 0303.25 | 8 | -- Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | kg | free | free | free | free |

| | | | | | | | |
|---------|---|--|----|------|------|------|------|
| 0303.26 | 4 | -- Eels (<i>Anguilla</i> spp.) | kg | free | free | free | free |
| 0303.34 | 6 | -- Turbots (<i>Psetta maxima</i>) | kg | free | free | free | free |
| 0303.53 | 9 | -- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>) | kg | free | free | free | free |
| 0303.54 | 5 | -- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) | kg | free | free | free | free |
| 0303.55 | 1 | -- Jack and horse mackerel (<i>Trachurus</i> spp.) | kg | free | free | free | free |
| 0303.56 | 8 | -- Cobia (<i>Rachycentron canadum</i>) | kg | free | free | free | free |
| 0303.57 | 4 | -- Swordfish (<i>Xiphias gladius</i>) | kg | free | free | free | free |
| 0303.63 | 3 | -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | kg | free | free | free | free |
| 0303.64 | 0 | -- Haddock (<i>Melanogrammus aeglefinus</i>) | kg | free | free | free | free |
| 0303.65 | 6 | -- Coalfish (<i>Pollachius virens</i>) | kg | free | free | free | free |
| 0303.66 | 2 | -- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.) | kg | free | free | free | free |
| 0303.67 | 9 | -- Alaska Pollack (<i>Theragra chalcogramma</i>) | kg | free | free | free | free |
| 0303.68 | 5 | -- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>) | kg | free | free | free | free |
| 0303.69 | 1 | -- Other | kg | free | free | free | free |
| 0303.8 | | - Other fish (excluding livers and roes): | | | | | |
| 0303.81 | 0 | -- Dogfish and other sharks | kg | free | free | free | free |
| 0303.82 | 6 | -- Rays and skates (<i>Rajidae</i>) | kg | free | free | free | free |

| | | | | | | | | |
|--------------|---------------|---|--|----|------|------|------|------|
| | 0303.83 | 2 | -- Toothfish (Dissostichus spp.) | kg | free | free | free | free |
| | 0303.84 | 9 | -- Seabass (Dicentrarchus spp.) | kg | free | free | free | free |
| | 0303.89 | 0 | -- Other | kg | free | free | free | free |
| | 0303.90 | 8 | -- Livers and roes | kg | free | free | free | free |
| 03.04 | 0304.3 | | - Fresh or chilled fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.): | | | | | free |
| | 0304.31 | 0 | -- Tilapias (<i>Oreochromis</i> spp.) | kg | 25% | 25% | 9,5% | free |
| | 0304.32 | 7 | -- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.) | kg | 25% | 25% | 9,5% | free |
| | 0304.33 | 3 | -- Nile Perch (<i>Lates niloticus</i>) | kg | 25% | 25% | 9,5% | free |
| | 0304.39 | 1 | -- Other | kg | 25% | 25% | 9,5% | free |
| | 0304.4 | | - Fresh or chilled fillets of other fish: | | | | | |

By the insertion of the following:

| HEADING | SUB-HEADING | C D | ARTICLE DESCRIPTION | STATIS- TICAL UNIT | RATE OF DUTY | | | |
|---------|-------------|--------|---|--------------------------|---------------|---------------|---------------|------|
| | | | | | GENERAL | EU | EFTA | SADC |
| 27.10 | 2710.12.02 | 6 | --- Petrol, as defined in Additional Note 1(b) | kg | 0,091 c/li | 0,091 c/li | 0,091 c/li | free |
| 27.10 | 2710.12.07 | 7 | --- Aviation kerosene, as defined in Additional Note 1(d) | kg | free | free | free | free |
| 27.10 | 2710.12.09 | 3 | --- Power kerosene, as defined in Additional Note 1(e) | kg | free | free | free | free |

| | | | | | | | | |
|-------|------------|---|--|----|---|---|---|------|
| 27.10 | 2710.12.15 | 8 | --- Illuminating kerosene, as defined in Additional Note 1(f), marked | kg | free | free | free | free |
| 27.10 | 2710.12.26 | 3 | --- Illuminating kerosene, as defined in Additional Note 1(f), unmarked | kg | 0,183 c/li | free | 0,183 c/li | free |
| 27.10 | 2710.12.30 | 1 | --- Distillate fuel, as defined in Additional Note 1(g) | kg | 0,183 c/li | 0,183 c/li | 0,183 c/li | free |
| 27.10 | 2710.12.35 | 2 | --- Residual fuel oils, as defined in Additional Note 1(h) | kg | free | free | free | free |
| 27.10 | 2710.12.37 | 9 | --- Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij), marked | kg | free | free | free | free |
| 27.10 | 2710.12.39 | 5 | Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij), unmarked | kg | 0,183 c/li | free | 0,183 c/li | free |
| 27.10 | 2710.12.40 | 9 | --- White spirits, as defined in Additional Note 1(k) | kg | 11 c/li | 11 c/li | 11 c/li | free |
| 27.10 | 2710.12.45 | 9 | --- Mixed alkylencs | kg | 10% | 10% | 10% | free |
| 27.10 | 2710.12.47 | 6 | --- Lubricating grease | kg | 1,8c/kg with a maxi- mum of 15% | 1,8c/kg with a maxi- mum of 15% | 1,8c/kg with a maxi- mum of 15% | free |
| 27.10 | 2710.12.49 | 2 | --- Prepared lubricating oils, in containers holding less than 5 li | kg | 15% | 15% | 15% | free |
| 27.10 | 2710.12.52 | 2 | --- Other prepared lubricating oils | kg | 0,55 c/li with a maxi- mum of 8% | 0,55 c/li with a maxi- mum of 8% | 0,55 c/li with a maxi- mum of 8% | free |
| 27.10 | 2710.12.55 | 7 | --- Base oils for prepared lubricating oil, manufactured by the refining of used oil or other used oil | kg | 0,55 c/li with a maxi- of 8% | 0,55 c/li with a maxi- of 8% | 0,55 c/li with a maxi- of 8% | free |
| 27.10 | 2710.12.57 | 3 | --- Other base oils for prepared lubricating oil | kg | 0,1 c/li with a maxi- of 8% | 0,1 c/li with a maxi- of 8% | 0,1 c/li with a maxi- of 8% | free |
| 27.10 | 2710.12.60 | 3 | --- Transformer oil and cable oil | kg | free | free | free | free |

| | | | | | | | | |
|-------|------------|---|--|----|--------|--------|--------|------|
| 27.10 | 2710.12.70 | 0 | --- Other insulating oil or dielectric oil | kg | 15% | 15% | 15% | free |
| 27.10 | 2710.12.80 | 8 | --- Hydraulic transmission fluids | kg | 15% | 15% | 15% | free |
| 27.10 | 2710.12.90 | 5 | --- Other | kg | 11c/li | 11c/li | 11c/li | free |
| 27.10 | 2710.20 | 1 | - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils | kg | 11c/li | 11c/li | 11c/li | free |
| 28.52 | 2852.107 | | - Chemically defined | kg | free | free | free | free |
| 28.52 | 2852.903 | | - Other | kg | free | free | free | free |

By the insertion of the following:

| HEADING | SUB-HEADING | C D | ARTICLE DESCRIPTION | STATIS- TICAL UNIT | RATE OF DUTY | | | |
|---------|----------------|--------|---|--------------------------|--------------|------|------|------|
| | | | | | GENERAL | EU | EFTA | SADC |
| 29.03 | 2903.79.40 | 2 | --- Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine | kg | free | free | free | free |
| | 2903.79.90 | 9 | --- Other | kg | free | free | free | free |
| | 2903.8 | | - Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons: | | | | | |
| | 2903.81 | | --- 1,2,3,4,5,6-Hexachloro-cyclohexane (HCH (ISO)), including lindane (ISO, INN): | | | | | |
| | 2903.81.10 | 4 | --- Lindane (ISO, INN) | kg | free | free | free | free |
| | 2903.81.20 | 1 | --- Alpha-hexachloro-cyclohexane (alpha HCH) | kg | free | free | free | free |
| | 2903.81.30 | 9 | --- Beta-hexachloro-cyclohexane (beta HCH) | kg | free | free | free | free |
| | 2903.81.90 | 2 | --- Other | kg | free | free | free | free |

| | | | | | | | |
|----------------|--|----|------|------|------|------|------|
| 2903.8 | -- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO): | | | | | | |
| 2903.82.10 | 0 --- Aldrin (ISO) | kg | free | free | free | free | free |
| 2903.82.20 | 8 --- Chlordane (ISO) | kg | free | free | free | free | free |
| 2903.82.30 | 5 --- Heptachlor | kg | free | free | free | free | free |
| 2903.89 | -- Other: | | | | | | |
| 2903.89.10 | 5 --- Mirex | kg | free | free | free | free | free |
| 2903.89.20 | 2 --- Polychlorinated dibenz-p-dioxins | kg | free | free | free | free | free |
| 2903.89.30 | 1 --- Dibenzofurans | kg | free | free | free | free | free |
| 2903.89.40 | 7 --- Hexabromodiphenyl ether (c-octaBDE) | kg | free | free | free | free | free |
| 2903.89.90 | 3 --- Other | kg | free | free | free | free | free |
| 2903.9 | - Halogenated derivatives of aromatic hydrocarbons: | | | | | | |
| 2903.91 | 1 -- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene | kg | free | free | free | free | free |
| 2903.92 | -- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1- trichloro-2,2-bis (p-chlorophenyl) ethane): | | | | | | |
| 2903.92.10 | 5 --- DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2- bis(p-chlorophenyl) ethane)) | kg | free | free | free | free | free |
| 2903.92.90 | 3 --- Other | kg | free | free | free | free | free |
| 2903.99 | -- Other: | | | | | | |
| 2903.99.05 | 3 --- Polybrominated biphenyls (PBB) (36355-01-8 (hexa-)) | kg | free | free | free | free | free |
| 2903.99.10 | 1 --- Polybrominated biphenyls (PBB) (36355-01-8 (deca-)) | kg | free | free | free | free | free |
| 2903.99.15 | 0 --- Polybrominated biphenyls (PBB) (36355-01-8) (octa-)) | kg | free | free | free | free | free |
| 2903.99.20 | 7 --- Polychlorinated biphenyls (PCB) | kg | free | free | free | free | free |
| 2903.99.25 | 8 --- Polychlorinated terphenyls (PCT) | kg | free | free | free | free | free |

By the deletion of the following tariff heading to rebate item 307.04:

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C D | DESCRIPTION | EXTENT OF REBATE |
|----------------|-------------------|----------------|--------|--|---------------------|
| 307.04 | 7019.20 | 01.06 | 65 | Glass fibre woven fabrics, including narrow fabrics, for the manufacture of honeycomb panels | Full duty |

By the substitution for Note 1 to rebate item 407.00 of the following:

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C D | DESCRIPTION | EXTENT OF REBATE |
|----------------|-------------------|----------------|--------|---|---------------------|
| 407.00 | | | | <p>1. For the purposes of items 407.01 and 407.02 –</p> <p>(a) the person contemplated in those items means a “traveller” as defined in rule 14.01; and</p> <p>(b) in addition to the Notes to item 407.00, such traveller must 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 for the place where a traveller enters or leaves Botswana.</p> | |

By the substitution for Note 4 (b) to rebate item 407.00 of the following:

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C D | DESCRIPTION | EXTENT OF REBATE |
|----------------|-------------------|----------------|--------|---|---------------------|
| 407.00 | | | | <p>4. (b) The rebate of duty specified in item 407.02 shall only be allowed in the case of –</p> <p>(i) 407.02/00.00/01.00 once per person during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours; and</p> <p>(ii) 407.02/00.00/02.00 during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours.</p> | |

By the substitution for Notes 8 (b) to rebate item 407.00 of the following:

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C D | DESCRIPTION | EXTENT OF REBATE |
|----------------|-------------------|----------------|--------|--|---------------------|
| 407.00 | | | | <p>8. (b) The rebate of duty specified in item 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03 –</p> <p>(i) is applicable in addition to the provisions of rebate items 407.02/00.00/01.00 and 407.02/00.00/02.00; and</p> <p>(ii) shall only be allowed once per person during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours.</p> | |

By the insertion of Notes 2 and 3 to rebate item 410.00 of the following:

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C D | DESCRIPTION | EXTENT OF REBATE |
|----------------|-------------------|----------------|--------|--|---------------------|
| 410.00 | | | | <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 25 kg.</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> | |

By the deletion of subheadings 2204.10 and 2204.21 in General Note IJ 3 (a), the substitution of the note marked “*” below heading 2204.21 and the deletion of footnote “2” in the General Notes to Schedule No. 1 of the following:

| | | | | | | |
|---------|--|--|--|---------------------------|--------------------------|------|
| 2204.10 | Champagne | | | (*Global | Annual: | free |
| 2204.10 | Other sparkling wine | | | 0,26 million litres | 1 January to 31 December | free |
| 2204.21 | Unfortified wine | | | | (Annual: | free |
| 2204.21 | Unfermented grape juice or grape must with added alcohol | | | (*Global 1 million litres | 1 January to 31 December | free |
| 2204.21 | Other | | | | (Annual | free |

*Global means that the tariff quota quantity applies to all the goods included under the global quota: 5 000 tonnes for all the cheese classified under any of the stated subheading of heading 04.06.

2. In terms of Annex VI of the agreement an annual growth factor of 5% shall be applied to the global sparkling wine and global wine quotas.

By the substitution of General Note L5 (a) in the General Notes to Schedule No. 1 of the following:

In terms of the Agreement the goods classified in the subheadings and imported from Swiss Confederation (Switzerland) in the quantities listed below are subject to tariff quotas and may be admitted during the stated period at the tariff quota rates specified in such list instead of the rates of duty specified in the General column of Part 1 of Schedule No. 1 on compliance with the provisions of this Note –

| Subheading | Description | Quantity | Period | Tariff Quota rate under Part 1 of Schedule No. 1 |
|------------|-------------------------------|---|--|--|
| 0210.20.11 | Meat of bovine animals: dried | *Global 20 t | Annual: 1 January to 30 December | free |
| 0210.99.11 | Other, dried | | | free |
| 0406.90.11 | Imported from Switzerland | 200 t provided such products are imported for direct consumption only | Annual: 1 January to 30 December but effective from 1 July 2007 but | free |
| 0406.90.21 | Imported from Switzerland | | | |
| 0406.90.91 | Imported from Switzerland | | | |

*Global in this case implies that there is one quota for all products included in subheadings 0210.20.11 and 0210.99.11 taken together.

By the insertion of rebate item 410.04 of the following:

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C D | DESCRIPTION | EXTENT OF REBATE |
|---------------|----------------|-------------|-----|--|------------------|
| 410.04 | | | | HANDMADE ARTICLES FOR COMMERCIAL PURPOSES | |
| 410.04 | 99.01 | 01.04 | 42 | Leather or imitation leather articles | Full duty |
| 410.04 | 99.01 | 02.04 | 47 | Wooden articles | Full duty |
| 410.04 | 99.01 | 03.04 | 41 | Plaits and similar products of plaiting materials; basketwork, wickerwork and other articles, made directly to shape from plaiting materials | Full duty |
| 410.04 | 99.01 | 04.04 | 46 | Plastic articles | Full duty |
| 410.04 | 99.01 | 05.04 | 40 | Textile articles | Full duty |
| 410.04 | 99.01 | 06.04 | 45 | Stone articles | Full duty |
| 410.04 | 99.01 | 07.04 | 45 | Glass articles | Full duty |
| 410.04 | 99.01 | 08.04 | 44 | Base metal articles | Full duty |

By the substitution of items 106.20.40 and 106.20.50 in rebate item 623.01, 623.02, 623.03, 623.05, 623.06, 623.09, 623.10, 623.11, 623.12, 623.13, 623.16, 623.19, 623.21, 623.23, 623.25, 630.16, and 671.01 of the following:

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C D | DESCRIPTION | EXTENT OF REBATE | EXTENT OF REFUND |
|----------------|-------------------|----------------|--------|--|---------------------|---|
| 623.01 | 108.20.40 | 03.01 | 77 | Biodiesel as defined in Additional Note 1(a) to Chapter 38 | | Full duty |
| 623.01 | 108.20.50 | 04.01 | 73 | Other biodiesel | | Full duty |
| 623.02 | 108.20.40 | 03.01 | 79 | Biodiesel as defined in Additional Note 1(a) to Chapter 38 | | As determined and approved by the Permanent Secretary, Ministry of energy and Mineral Resources |
| 623.02 | 108.20.50 | 04.01 | 71 | Other biodiesel | | As determined and approved by the Permanent Secretary, Ministry of energy and Mineral Resources |
| 623.03 | 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 energy and Mineral Resources |
| 623.03 | 108.20.50 | 04.01 | 73 | Other biodiesel | | As determined and approved by the Permanent Secretary, Ministry of energy and Mineral Resources |
| 623.05 | 108.20.40 | 05.01 | 73 | Biodiesel as defined in Additional Note 1(a) to Chapter 38 | Full duty | |
| 623.05 | 108.20.50 | 06.01 | 76 | Other biodiesel | Full duty | |

| | | | | | |
|--------|-----------|-------|----|---|---------------------------------|
| 623.06 | 108.20.40 | 02.01 | 71 | Biodiesel as defined in Additional Note 1(a) to Chapter 38 | Full duty |
| 623.06 | 108.20.50 | 03.01 | 74 | Other biodiesel | Full duty |
| 623.09 | 108.20.40 | 02.01 | 77 | Biodiesel as defined in Additional Note 1(a) to Chapter 38 | Full duty |
| 623.09 | 108.20.50 | 03.01 | 77 | Other biodiesel | Full duty |
| 623.10 | 108.20.40 | 02.01 | 79 | Biodiesel as defined in Additional Note 1(a) to Chapter 38 | Full duty |
| 623.10 | 108.20.50 | 03.01 | 71 | Other biodiesel | Full duty |
| 623.11 | 108.20.40 | 02.01 | 70 | Biodiesel as defined in Additional Note 1(a) to Chapter 38 Biodiesel as defined in Additional Note 1(a) to Chapter 38 | Full duty |
| 623.11 | 108.20.50 | 03.01 | 73 | Other biodiesel | Full duty |
| 623.12 | 108.20.40 | 02.01 | 72 | Biodiesel as defined in Additional Note 1(a) to Chapter 38 | Full duty |
| 623.12 | 108.20.50 | 03.01 | 75 | Other biodiesel | Full duty |
| 623.13 | 108.20.40 | 02.01 | 74 | Biodiesel as defined in Additional Note 1(a) to Chapter 38 | Full duty |
| 623.13 | 108.20.50 | 03.01 | 77 | Other biodiesel | Full duty |
| 623.19 | 108.20.40 | 05.01 | 79 | Biodiesel as defined in Additional Note 1(a) to Chapter 38 | As provided in the Notes hereto |
| 623.25 | 108.20.50 | 05.01 | 78 | Other biodiesel | As provided in the Notes hereto |

By the substitution of the following rebate items:

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C D | DESCRIPTION | EXTENT OF REBATE | EXTENT OF REFUND |
|------------------------|---------------------------|------------------------|----------------|---|-----------------------------|---|
| 623.02 | 105.10.03 | 01.01 | 72 | Petrol, as defined in Additional Note 1(b) to Chapter 27 | | As determined and approved by the Permanent Secretary, Ministry of energy and Mineral Resources |
| 623.02 | 105.10.17 | 02.01 | 72 | Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 | | As determined and approved by the Permanent Secretary, Ministry of energy and Mineral Resources |
| 623.03 | 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 energy and Mineral Resources |
| 623.03 | 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 energy and Mineral Resources |

MADE this 21st day of March, 2012.

O.K. MATAMBO,
*Minister of Finance and Development
Planning.*