

Statutory Instrument No. 127 of 2023

EXCISE DUTY ACT
(No. 34 of 2018)

EXCISE DUTY AMENDMENT OF SCHEDULE (No. 18) NOTICE, 2023
(Published on 29th December, 2023)

IN EXERCISE of the power conferred on the Minister of Finance by sections 53 and 54 of the Excise Duty Act, the said Act is hereby amended to the extent set out in the Schedule hereto:

SCHEDULE

By the substitution of the following:

Heading / Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
7219.11.90	3	--- Other	kg	10%	free	free	free	10%
7219.12.90	6	--- Other	kg	10%	free	free	free	10%
7219.13.90	6	--- Other	kg	10%	free	free	free	10%
7219.14.90	2	--- Other	kg	10%	free	free	free	10%
7219.21.90	8	--- Other	kg	10%	free	free	free	10%
7219.22.90	4	--- Other	kg	10%	free	free	free	10%
7219.23.90	0	--- Other	kg	10%	free	free	free	10%
7219.24.90	7	--- Other	kg	10%	free	free	free	10%
7219.31.90	2	--- Other	kg	10%	free	free	free	10%
7219.32.90	9	--- Other	kg	10%	free	free	free	10%
7219.33.90	5	--- Other	kg	10%	free	free	free	10%
7219.34.90	1	--- Other	kg	10%	free	free	free	10%
7219.35.90	8	--- Other	kg	10%	free	free	free	10%
7219.90.90	3	-- Other	kg	10%	free	free	free	10%
7220.12.90	1	--- Other	kg	10%	free	free	free	10%
7220.20.90	1	-- Other	kg	10%	free	free	free	10%
7220.90.90	3	-- Other	kg	10%	free	free	free	10%

By the deletion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
311.42	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 the Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	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 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 Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	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 Ministry of Trade and Industry may allow by specific permit, for the manufacture of mattress covers classifiable in tariff heading 63.02	Full duty
320.02	55.13	01.04	42	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 the Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty
320.02	55.14	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 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 Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
311.42	5212.1	01.05	51	Other woven fabrics of cotton, of a mass not exceeding 200g/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 Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	5212.2	01.05	59	Other woven fabrics of cotton, of a mass exceeding 200g/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 Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	53.09	01.04	42	Woven fabrics of flax, in rolls of a width of 200cm or more, in such quantities, at such times and subject to such conditions as the Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	5512.1	01.05	52	Woven fabrics of synthetic staple fibres, containing 85 per cent or more by mass of polyester fibres, in rolls of a width of 200cm 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
311.42	55.13	02.04	40	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 170g/m ² , in rolls of a width of 200cm or more, in such quantities, at such times and subject to such conditions as the Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	55.14	02.04	47	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 170g/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 Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	55.16	01.04	45	Woven fabrics of artificial staple fibres, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	5903.10.90	01.08	81	Textile fabrics impregnated, coated, covered or laminated with poly(vinyl chloride), other, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	5903.20	02.06	66	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 Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
311.42	5903.90.90	01.08	80	Other textile fabrics impregnated, coated, covered or laminated with plastics, other, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff headings 63.02, 63.03 and 63.04	Full duty
320.02	5212.1	01.05	58	Other woven fabrics of cotton, of a mass not exceeding 200g/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 Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty
320.02	5212.2	01.05	55	Other woven fabrics of cotton, of a mass exceeding 200g/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 Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
320.02	53.09	01.04	49	Woven fabrics of flax, in rolls of a width of 200cm or more, in such quantities, at such times and subject to such conditions as the Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty
320.02	5512.1	01.05	59	Woven fabrics of synthetic staple fibres, containing 85 per cent or more by mass of polyester fibres, in rolls of a width of 200cm or more, in such quantities, at such times and subject to such conditions as Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty
320.02	55.13	02.04	47	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 170g/m ² , in rolls of a width of 200cm or more, in such quantities, at such times and subject to such conditions as the Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff headings 94.04	Full duty
320.02	55.14	02.04	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 exceeding 170g/m ² , in rolls of a width of 200cm or more, in such quantities, at such times and subject to such conditions as the Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty
320.02	55.16	01.04	41	Woven fabrics of artificial staple fibres, in rolls of a width of 200cm or more, in such quantities, at such times and subject to such conditions as the Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty
320.02	5903.10.90	01.08	88	Textile fabrics impregnated, coated, covered or laminated with poly(vinyl chloride), other, in rolls of a width of 200cm or more, in such quantities, at such times and subject to such conditions as the Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty
320.02	5903.20	01.06	68	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 Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty
320.02	5903.90.90	01.08	86	Other textile fabrics impregnated, coated, covered or laminated with plastics, other, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.04	1704.90	01.06	60	White chocolate, in immediate packaging of a content of 25 kg or more, for use in the manufacture of chocolate containing cocoa, in blocks, slabs or bars, classifiable under tariff subheading 1806.3, and other chocolate classifiable in tariff subheading 1806.90, in such quantities, at such times and subject to such conditions as the Botswana Trade Commission, may allow by specific permit, provided that the goods are not available in the SACU market	Full duty

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.04				FISH PREPARATIONS, SUGAR IN TERMS OF THE SADC TRADE PROTOCOL, GLUTEN FREE PREPARATIONS AND PREPARATIONS BASED ON FRUIT, IMPORTED BY SPECIFIC PERMIT; OTHER PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY	

MADE this 13th day of December, 2023.

PEGGY O. SERAME,
Minister of Finance.