

SCHEDULE 1/PART 2**SECTION A****SPECIFIC EXCISE DUTIES AND SPECIFIC CUSTOMS DUTIES ON IMPORTED GOODS OF THE SAME CLASS OR KIND****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. 0168
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. 0168
104.01.05	1901.90.13	Preparations for making alcoholic beverages (excluding those of subheading 1901.90.20) as defined in Additional Note 2 to Chapter 19	34,7c/kg	34,7c/kg	A/S. 0168
104.01.10	1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7c/kg	34,7c/kg	A/S. 0168
104.05	21.06	Food preparations not elsewhere specified or included:			A/S. 0168
104.05.10	2106.90.13	Preparations for making alcoholic beverages as defined in Additional Note 1 to Chapter 21	34,7c/kg	34,7c/kg	A/S. 0168
104.10	22.03	Beer made from malt:			A/S. 0168
104.10.10	2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li	7,82c/li	A/S. 0168
104.10.20	2203.00.90	Other:	UA145.07/li of absolute alcohol	UA145.07/li of absolute alcohol	A/S. 0168
104.15	22.04	Wine of fresh grapes, including fortified wines; Grape must (excluding that of heading 20.09):			A/S. 0168
104.15.01	2204.1	Sparkling wine	UA 19.03/li	UA 19.03/li	A/S. 0168

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE	FISCAL	
104.15	2204.21	In containers holding 2 litres or less:			A/S. 0168
	2204.21.4	Unfortified wine:			A/S. 0168
104.15.03	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 5.95/li	UA 5.95/li	A/S. 0168
104.15.04	2204.21.42	Other	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168
	2204.21.5	Fortified wine:			A/S. 0168
104.15.05	2204.21.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume	UA 10.04/li	UA 10.04/li	A/S. 0168
104.15.06	2204.21.52	Other	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168
	2204.22	In containers holding more than 2 litres but not more than 10 litres:			A/S. 0168
	2204.22.4	Unfortified wine:			A/S. 0168
104.15.13	2204.22.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by volume	UA 5.95/li	UA 5.95/li	A/S. 0168
104.15.15	2204.22.42	Other	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168
	2204.22.5	Fortified wine:			A/S. 0168
104.15.17	2204.22.51	With an alcohol strength of at least 15 per cent by volume but not exceeding 22 per cent by volume	UA 10.04/li	UA 10.04/li	A/S. 0168
104.15.19	2204.22.52	Other	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE	FISCAL	
104.15	2204.29	Other:			A/S. 0168
	2204.29.4	Unfortified wine:			A/S. 0168
104.15.07	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 5.95/li	UA 5.95/li	A/S. 0168
104.15.08	2204.29.42	Other	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168
	2204.29.5	Fortified wine:			A/S. 0168
104.15.09	2204.29.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume	UA 10.04/li	UA 10.04/li	A/S. 0168
104.15.10	2204.29.52	Other	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168
104.16	22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:			A/S. 0168
	2205.1	In containers holding 2 litres or less :			A/S. 0168
104.16.01	2205.10.10	Sparkling	UA 19.03/li	UA 19.03/li	A/S. 0168
	2205.10.2	Unfortified:			A/S. 0168
104.16.03	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 5.95/li	UA 5.95/li	A/S. 0168
104.16.04	2205.10.22	Other	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE	FISCAL	
	2205.10.3	Fortified:			A/S. 0168
104.16.05	2205.10.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume.	UA 10.04/li	UA 10.04/li	A/S. 0168
104.16.06	2205.10.32	Other	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168
	2205.9	Other:			A/S. 0168
	2205.90.2	Unfortified:			A/S. 0168
104.16.09	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 5.95/li	UA 5.95/li	A/S. 0168
104.16.10	2205.90.22	Other	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168
	2205.90.3	Fortified:			A/S. 0168
104.16.11	2205.90.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume	UA 10.04/li	UA 10.04/li	A/S. 0168
104.16.12	2205.90.32	Other	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168
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. 0168
104.17.03	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	UA 19.03/li	UA 19.03/li	A/S. 0168

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			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. 0168
104.17.07	2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume	UA145.07/li of absolute alcohol	UA145.07/li of absolute alcohol	A/S. 0168
104.17.09	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	UA145.07/li of absolute alcohol	UA145.07/li of absolute alcohol	A/S. 0168
104.17.11	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 volume:	UA145.07/li of absolute alcohol	UA145.07/li of absolute alcohol	A/S. 0168
104.17.15	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:	UA145.07/li of absolute alcohol	UA145.07/li of absolute alcohol	A/S. 0168
104.17.16	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:	UA145.07/li of absolute alcohol	UA145.07/li of absolute alcohol	A/S. 0168
104.17.17	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 117.16/li of absolute alcohol	UA 117.16/li of absolute alcohol	A/S. 0168
104.17.21	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 117.16/li of absolute alcohol	UA 117.16/li of absolute alcohol	A/S. 0168
104.17.22	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	UA145.07/li of absolute alcohol	UA145.07/li of absolute alcohol	A/S. 0168
104.17.25	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 117.16/li of absolute alcohol	UA 117.16/li of absolute alcohol	A/S. 0168
104.17.90	2206.00.90	Other	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE	FISCAL	
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. 0168
104.21.01	2207.1	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168
104.21.03	2207.2	Ethyl alcohol and other spirits, denatured, of any strength	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168
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. 0168
	2208.2	Spirits obtained by distilling grape wine or grape marc:			A/S. 0168
	2208.20.1	In containers holding 2 litres or less:			A/S. 0168
104.23.01	2208.20.11	Brandy as defined in Additional Note 7 to Chapter 22	UA 263.62/li of absolute alcohol	UA 263.62/li of absolute alcohol	A/S. 0168
104.23.02	2208.20.19	Other	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168
	2208.20.9	Other			A/S. 0168
104.23.03	2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22	UA 263.62/li of absolute alcohol	UA 263.62/li of absolute alcohol	A/S. 0168
104.23.04	2208.20.99	Other	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168
	2208.3	Whiskies:			A/S. 0168
104.23.05	2208.30.10	In containers holding 2 litres or less	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE	FISCAL	
104.23.07	208.30.90	Other	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168
	2208.4	Rum and other spirits obtained by distilling fermented sugarcane products:			A/S. 0168
104.23.09	2208.40.10	In containers holding 2 litres or less	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168
104.23.11	2208.40.90	Other	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168
104.23	2208.5	Gin and Geneva:			A/S. 0168
104.23.13	2208.50.10	In containers holding 2 litres or less	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168
104.23.15	2208.50.90	Other	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168
	2208.6	Vodka:			A/S. 0168
104.23.17	2208.60.10	In containers holding 2 litres or less	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168
104.23.19	2208.60.90	Other	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168
	2208.7	Liqueurs and cordials:			A/S. 0168
	2208.70.2	In containers holding 2 litres or less :			A/S. 0168
104.23.21	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent volume.	UA 117.16/li of absolute alcohol	UA 117.16/li of absolute alcohol	A/S. 0168

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE	FISCAL	
104.23.22	2208.70.22	Other	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168
	2208.70.9	Other:			A/S. 0168
104.23.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent volume.	UA 117.16/li of absolute alcohol	UA 117.16/li of absolute alcohol	A/S. 0168
104.23.24	2208.70.92	Other	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168
	2208.9	Other:			A/S. 0168
	2208.90.2	In containers holding 2 litres or less :			A/S. 0168
104.23.25	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent volume.	UA 117.16/li of absolute alcohol	UA 117.16/li of absolute alcohol	A/S. 0168
104.23.26	2208.90.22	Other	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168
	2208.90.9	Other:			A/S. 0168
104.23.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent volume.	UA 117.16/li of absolute alcohol	UA 117.16/li of absolute alcohol	A/S. 0168
104.23.28	2208.90.92	Other	UA 292.91/li of absolute alcohol	UA 292.91/li of absolute alcohol	A/S. 0168

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. 0168
	2402.1	Cigars, cheroots and cigarillos containing tobacco :			A/S. 0168
104.30.01	2402.10.10	Imported from Switzerland	UA 5 843.68/ kg net	UA 5 843.68/ kg net	A/S. 0168
104.30.03	2402.10.90	Other	UA 5 843.68/ kg net	UA 5 843.68/ kg net	A/S. 0168
104.30	2402.2	Cigarettes containing tobacco :			A/S. 0168
104.30.05	2402.20.10	Imported from Switzerland	UA 11.40 / 10 cigarettes	UA 11.40 / 10 cigarettes	A/S. 0168
104.30.07	2402.20.90	Other	UA 11.40 / 10 cigarettes	UA 11.40 / 10 cigarettes	A/S. 0168
	2402.90.1	Cigars, cheroot and cigarillos of tobacco substitutes:			A/S. 0168
104.30.09	2402.90.12	Imported from Switzerland	UA 5 843.68/ kg net	UA 5 843.68/ kg net	A/S. 0168
104.30.11	2402.90.14	Other	UA 5 843.68/ kg net	UA 5 843.68/ kg net	A/S. 0168
	2402.90.2	Cigarettes of tobacco substitutes :			A/S. 0168
104.30.13	2402.90.22	Imported from Switzerland	UA 11.40 / 10 cigarettes	UA 11.40 / 10 cigarettes	A/S. 0168
104.30.15	2402.90.24	Other	UA 11.40 / 10 cigarettes	UA 11.40 / 10 cigarettes	A/S. 0168

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE	FISCAL	
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes, "homogenised" or "reconstituted" tobacco; Tobacco extracts and essences:			A/S. 0168
	2403.1	Smoking tobacco, whether or not containing tobacco substitutes in any proportions:			A/S. 0168
104.35.01	2403.11	Water pipe tobacco specified in Sub-heading Note 1 to chapter 24	UA 321.37/ kg net	UA 321.37/ kg net	A/S. 0168
	2403.19	Other:			A/S. 0168
104.35.02	2403.19.10	Pipe tobacco in immediate packings of a content of less than 5 kg	UA 321.37/ kg net	UA 321.37/ kg net	A/S. 0168
104.35.03	2403.19.20	Other pipe tobacco	UA 321.37/ kg net	UA 321.37/ kg net	A/S. 0168
104.35.05	2403.19.30	Cigarette tobacco	UA 512.62/ kg	UA 512.62/ kg	A/S. 0168
	2403.91	"Hamogenised" or "reconstituted" tobacco			A/S. 0168
104.35.07	2403.91.20	Imported from Switzerland	UA 1 069.17 / kg	UA 1 069.17 / kg	A/S. 0168
104.35.09	2403.91.80	Other	UA 1 069.17 / kg	UA 1 069.17 / kg	A/S. 0168
	2403.99	Other:			A/S. 0168
104.35.15	2403.99.30	Other cigarettes tobacco substitutes	UA 512.62/ kg	UA 512.62/ kg	A/S. 0168
104.35.17	2403.99.40	Other pipe tobacco substitutes	UA 321.37/ kg net	UA 321.37/ kg net	A/S. 0168
104.35.19	2403.99.90	Other	UA 1 069.17 / kg	UA 1 069.17 / kg	A/S. 0168

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE	FISCAL	
104.37	24.04	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body:			A/S. 0168
	2404.1	Products intended for inhalation without combustion:			A/S. 0168
	2404.11	Containing tobacco or reconstituted tobacco			A/S. 0168
	2404.11.1	Containing reconstituted tobacco:			A/S. 0168
104.37.01	2404.11.11	Imported from Switzerland, put up for retail sale in the form of sticks	UA 8.55 / 10 sticks	UA 8.55 / 10 sticks	A/S. 0168
104.37.03	2404.11.13	Imported from Switzerland, other	UA 1 069.17 / kg	UA 1 069.17 / kg	A/S. 0168
104.37.05	2404.11.15	Other, put up for retail sale in the form of sticks	UA 8.55 / 10 sticks	UA 8.55 / 10 sticks	A/S. 0168
104.37.07	2404.11.19	Other	UA 1 069.17 / kg	UA 1 069.17 / kg	A/S. 0168
	2404.11.9	Other:			A/S. 0168
104.37.11	2404.11.91	Put up for retail sale in the form of sticks	UA 8.55 / 10 sticks	UA 8.55 / 10 sticks	A/S. 0168
104.37.13	2404.11.99	Other	UA 1 069.17 / kg	UA 1 069.17 / kg	A/S. 0168
104.37.14	2404.12	Other, containing nicotine	UA 3.18 / ml	UA 3.18 / ml	A/S. 0168

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE	FISCAL	
	2404.19	Other:			A/S. 0168
104.37.16	2404.19.10	Containing nicotine substitutes	UA 3.18 / ml	UA 3.18 / ml	A/S. 0168
104.37.19	2404.19.20	Other, put up for retail sale in the form of sticks	UA 8.55 / 10 sticks	UA 8.55 / 10 sticks	A/S. 0168
104.37.21	2404.19.90	Other	UA 1 069.17 / kg	UA 1 069.17 / kg	A/S. 0168
105.00		MINERAL PRODUCTS			
105.10	27.1	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	3,909 c/li	3,909 c/li	A/S. 0038
105.10.09	2710.12.07	Aviation Kerosene,, as defined in Additional Note 1 (d) to Chapter 27	free	free	A/S. 0038
105.10.13	2710.12.15	Illuminating Kerosene, as defined in Additional Note 1 (f) to Chapter 27, marked	free	free	A/S. 0038
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	A/S. 0038
105.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1 (g) to Chapter 27	3,817c/li	3,817c/li	A/S. 0038
105.10.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1 (ij) to Chapter 27, marked	free	free	A/S. 0038
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	A/S. 0038

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE	FISCAL	
106		PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES			A/S. 0025
106.1	29.03	Halogenated derivatives of hydrocarbons			
106.10.02	2903.14	Carbon tetrachloride	500c/kg	500c/kg	A/S. 0025
106.10.04	2903.19.10	1,1,1-Trichloroethane (methyl chloroform)	500c/kg	500c/kg	A/S. 0025
106.10.05	2903.76	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	500c/kg	500c/kg	A/S. 0038
106.10.06	2903.77.05	Trichlorofluoromethane	500c/kg	500c/kg	A/S. 0038
106.10.08	2903.77.10	Dichlorodifluoromethane	500c/kg	500c/kg	A/S. 0038
106.10.10	2903.77.15	Trichlorotrifluoroethanes	500c/kg	500c/kg	A/S. 0038
106.10.12	2903.77.20	Dichlorotetrafluoroethanes and chloropentafluoroethane	500c/kg	500c/kg	A/S. 0025
106.10.14	2903.77.25	Chlorotrifluoromethane	500c/kg	500c/kg	A/S. 0038
106.10.16	2903.77.30	Pentachlorofluoroethane	500c/kg	500c/kg	A/S. 0038
106.10.18	2903.77.35	Tetrachlorodifluoroethanes	500c/kg	500c/kg	A/S. 0038
106.10.20	2903.77.40	Heptachlorofluoropropanes	500c/kg	500c/kg	A/S. 0038
106.10.22	2903.77.45	Hexachlorodifluoropropanes	500c/kg	500c/kg	A/S. 0038

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE	FISCAL	
106.10.24	2903.77.50	Pentachlorotrifluoropropanes	500c/kg	500c/kg	A/S. 0038
106.10.26	2903.77.55	Tetrachlorotetrafluoropropanes	500c/kg	500c/kg	A/S. 0038
106.10.28	2903.77.60	Trichloropentafluoropropanes	500c/kg	500c/kg	A/S. 0038
106.10.30	2903.77.65	Dichlorohexafluoropropanes	500c/kg	500c/kg	A/S. 0038
106.10.32	2903.77.70	Chloroheptafluoropropanes	500c/kg	500c/kg	A/S. 0038
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	Deleed with effect from 01.01.2022			A/S. 0136
106.50	38.27	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included			
	3827.1	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform):			A/S. 0136
	3827.11	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):			A/S. 0136
106.50.03	3827.11.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg	500c/kg	A/S. 0136
106.50.06	3827.11.11	Containing dichlorodifluoromethane and 1,1-difluoroethane (R-500)	500c/kg	500c/kg	A/S. 0136
106.50.07	3827.11.13	Containing chlorodifluoromethane and chloropentafluoroethane (R-502)	500c/kg	500c/kg	A/S. 0136

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE	FISCAL	
106.50.15	3827.11.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg	A/S. 0136
106.50.16	3827.11.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg	A/S. 0136
	3827.12	Containing hydrobromofluorocarbons (HBFCs):			A/S. 0136
106.50.28	3827.12.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg	A/S. 0136
106.50.29	3827.12.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg	A/S. 0136
	3827.2	Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)			A/S. 0136
106.50.31	3827.20.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg	A/S. 0136
106.50.33	3827.20.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg	A/S. 0136
	3827.3	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)			A/S. 0136
106.50.35	3827.32	Other, containing substances of subheadings 2903.71 to 2903.75	500c/kg	500c/kg	A/S. 0136
	3827.39	Other:			A/S. 0136
106.50.37	3827.39.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg	500c/kg	A/S. 0136
106.50.39	3827.39.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg	A/S. 0136

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
			EXCISE	FISCAL	
106.50.41	3827.39.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg	A/S. 0136
	3827.4	Containing methyl bromide (bromomethane) or bromochloromethane			A/S. 0136
106.50.59	3827.40.80	Other, containing dichlorodifluoromethane or trichlorofluoromethan	500c/kg	500c/kg	A/S. 0136
106.50.61	3827.40.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg	A/S. 0136
	3827.9	Other:			A/S. 0136
106.50.63	3827.90.80	Other, containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg	A/S. 0136
106.50.65	3827.90.85	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogen	500c/kg	500c/kg	A/S. 0136
108.20	3826	Biodiesel and mixtures thereof, not containing or containing less than 70 percent of petroleum oils or oils obtained from bituminous minerals:			A/S. 0038
108.20.40	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
108.20.50	3826.00.90	Other	3, 817 c/li	3, 817 c/li	A/S. 0038

SCHEDULE 1 / PART 2**SECTION B****AD VALOREM EXCISE DUTIES AND AD VALOREM CUSTOMS DUTIES ON IMPORTED GOODS OF THE SAME CLASS OR KIND****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). "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). "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 HEADING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNOT ATION
				EXCISE	FISCAL	
				118.15	33.03	
118.15.01	33.03	3303.00.90	Other	9%	9%	A/S. 0025
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	9%	9%	A/S. 0025
118.20.03		3304.20	Eye make-up preparations:			
		3304.20.90	Other	9%	9%	A/S. 0025
118.20.05		3304.30	Manicure or pedicure preparations :			
		3304.30.90	Other	9%	9%	A/S. 0025
118.20.07		3304.91	Powders, whether or not compressed :			
		3304.91.90	Other	9%	9%	A/S. 0025

I ITEM	II HEADING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNOT ATION
				EXCISE	FISCAL	
				118.20.09		
		3304.99.90	Other	9%	9%	A/S. 0025
118.33	36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:				
118.33.01		3604.10	Fireworks	9%	9%	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	9%	9%	A/S. 0025
120.15	43.04	Artificial fur and articles thereof:				
120.15.01		4304.00.10	Articles of apparel and clothing accessories	9%	9%	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:				A/S. 0142
		8415.10	Of a kind designed to be fixed to a 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	9%	9%	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	9%	9%	A/S. 0025

I	II	III	IV	V		VI
ITEM	HEADING	SUB HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOT ATION
				EXCISE	FISCAL	
		8415.81	Incorporating a refrigerating unit and a value 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	9%	9%	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	9%	9%	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	9%	9%	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	9%	9%	A/S. 0025
124.11	84.71		Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:			A/S. 0136
124.11.01		8471.30.10	Having a screen with any side exceeding 45 cm	9%	9%	A/S. 0136

I	II	III	IV	V		VI
ITEM	HEADING	SUB HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOT ATION
				EXCISE	FISCAL	
124.11.05		8471.41.10	Having a screen with any side exceeding 45 cm	9%	9%	A/S. 0136
124.11.09		8471.49.10	Having a screen with any side exceeding 45 cm	9%	9%	A/S. 0136
124.37	85.17		Telephone sets, including smartphones and other 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, 85.25, 85.27 or 85.28):			
124.37.01		8517.11	Line telephone sets with cordless handsets	9%	9%	A/S. 0025
		8517.13	Smartphones:			A/S. 0136
124.37.05		8517.13.10	Designed for use when carried in the hand or on the person, with a value for duty purposes exceeding UA2 500	9%	9%	A/S. 0135
		8517.14	Other telephones for cellular networks or for other wireless networks:			A/S. 0135
124.37.07		8517.14.10	Designed for use when carried in the hand or on the person, with a value for duty purposes exceeding UA2 500	9%	9%	A/S. 0135
		8517.62	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:			A/S. 0136
124.37.11		8517.62.20	Apparatus designed for use when carried in the hand or on the person (excluding two-way radios), with a value for duty purposes exceeding UA2 500	9%	9%	A/S. 0136

I	II	III	IV	V		VI
ITEM	HEADING	SUB HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
				EXCISE	FISCAL	
		8517.69	Other:			A/S. 0136
124.37.15		8517.69.10	Apparatus designed for use when carried in the hand or on the person, with a value for duty purposes exceeding UA2 500	9%	9%	A/S. 0136
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	9%	9%	A/S. 0025
124.40.03		8518.22	Multiple speakers, mounted in the same enclosure	9%	9%	A/S. 0025
124.40.05		8518.29	Other	9%	9%	A/S. 0025
124.40.07		8518.40	Audio-frequency electric amplifiers	9%	9%	A/S. 0025
124.40.09		8518.50	Electric sound amplifier sets	9%	9%	A/S. 0025
124.45	85.19	Sound recording or reproducing apparatus:				
		8519.81	Using magnetic, optical or semiconductor media:			
124.45.01		8519.81.90	Other	9%	9%	A/S. 0025

I	II	III	IV	V		VI
ITEM	HEADING	SUB HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOT ATION
				EXCISE	FISCAL	
		8519.89	Other:			
124.45.03		8519.89.90	Other	9%	9%	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	9%	9%	A/S. 0054
124.60	85.23		Deleted with effect from 01.01.2022			A/S. 0136
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:				
		8525.8	Television cameras, digital cameras and video camera recorders:			A/S. 0136
124.66.03		8525.81.90	Other	9%	9%	A/S. 0135
124.66.05		8525.82.90	Other	9%	9%	A/S. 0135

I ITEM	II HEADING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNOT ATION
				EXCISE	FISCAL	
				124.66.07		
124.66.09		8525.89.90	Other	9%	9%	A/S. 0135
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	9%	9%	A/S. 0025
		8527.19	Other:			
124.70.03		8527.19.10	Domestic apparatus	9%	9%	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	9%	9%	A/S. 0025
124.70.07		8527.29	Other	9%	9%	A/S. 0025

I ITEM	II HEADING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNOT ATION
				EXCISE	FISCAL	
		8527.91	Combined with sound recording or reproducing apparatus:			
124.70.09		8527.91.10	Domestic apparatus	9%	9%	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	9%	9%	A/S. 0025
		8527.99	Other:			
124.70.13		8527.99.10	Domestic apparatus	9%	9%	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	9%	9%	A/S. 0025

I ITEM	II HEADING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNOT ATION
				EXCISE	FISCAL	
				124.75.27		
		8528.5	Other monitors:			
124.75.29		8528.51.20	Colour, with a screen size not exceeding 3m x 4m	9%	9%	A/S. 0025
124.75.31		8528.51.90	Other	9%	9%	A/S. 0025
		8528.59	Other:			
124.75.33		8528.59.15	Colour, with a screen size exceeding 3m x 4m	9%	9%	A/S. 0025
124.75.35		8528.59.90	Other	9%	9%	A/S. 0025
		8528.6	Projectors:			
		8528.69	Other:			A/S. 0025
124.75.37		8528.69.90	Other	9%	9%	A/S. 0025

I	II	III	IV	V		VI
ITEM	HEADING	SUB HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOT ATION
				EXCISE	FISCAL	
		8528.7	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:			
		8528.71	Not designed to incorporate a video display or screen:			
124.75.38		8528.71.10	With a value for duty purposes not exceeding UA5 000	9%	9%	A/S. 0025
124.75.40		8528.71.90	Other	9%	9%	A/S. 0025
		8528.72	Other, colour:			
124.75.41		8528.72.20	Incorporating a cathode-ray tube (CRT)	9%	9%	A/S. 0025
124.75.43		8528.72.50	Other, with a screen size exceeding 3m x 4m	9%	9%	A/S. 0025
124.75.45		8528.72.90	Other	9%	9%	A/S. 0025
		8528.73	Other, black and white or other monochrome:			
124.75.47		8528.73.20	Incorporating a cathode-ray tube (CRT)	9%	9%	A/S. 0025

I	II	III	IV	V		VI	
ITEM	HEADING	SUB HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION	
				EXCISE	FISCAL		
124.75.49		8528.73.50	Other, with a screen size exceeding 3m x 4m	9%	9%	A/S. 0025	
124.75.51		8528.73.90	Other	9%	9%	A/S. 0025	
126.02	87.02	Motor vehicles for the transport of ten or more persons, including the driver:					
		8702.10	With only 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	
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	
		8702.20	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:				A/S. 0136
126.02.09		8702.20.85	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. 0136	

I	II	III	IV	V		VI
ITEM	HEADING	SUB HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOT ATION
				EXCISE	FISCAL	
126.02.11		8702.20.90	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. 0136
		8702.30	With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:			A/S. 0136
126.02.13		8702.30.85	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 A)- 0,75}% with a maximum of 25% (See Note 1 to this Part	A/S. 0136
126.02.15		8702.30.90	Other	{{(0,00003 x A)- 0,75}% with a maximum of 25% (See Note 1 to this Part	{{(0,00003 x A)- 0,75}% with a maximum of 25% (See Note 1 to this Part	A/S. 0136
		8702.40	With only electric motor for propulsion:			A/S. 0136
126.02.17		8702.40.85	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 A)- 0,75}% with a maximum of 25% (See Note 1 to this Part	A/S. 0136

I	II	III	IV	V		VI
ITEM	HEADING	SUB HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOT ATION
				EXCISE	FISCAL	
126.02.19		8702.40.90	Other	{{(0,00003 x A)- 0,75}% with a maximum of 25% (See Note 1 to this Part	{{(0,00003 x A)- 0,75}% with a maximum of 25% (See Note 1 to this Part	A/S. 0136
		8702.90	Other :			A/S. 0136
126.02.21		8702.90.85	Other, of a vehicle mass not exceeding 2 000kg	{{(0,00003 x A)- 0,75}% with a maximum of 25% (See Note 1 to this Part	{{(0,00003 x A)- 0,75}% with a maximum of 25% (See Note 1 to this Part	A/S. 0025
126.02.23		8702.90.90	Other	{{(0,00003 x A)- 0,75}% with a maximum of 25% (See Note 1 to this Part	{{(0,00003 x A)- 0,75}% with a maximum of 25% (See Note 1 to this Part	A/S. 0025
126.03	87.03	Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading no. 87.02), including station wagons and racing cars:				
126.03.01		8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	{{(0,00003 x A)- 0,75}% with a maximum of 25% (See Note 1 to this Part	{{(0,00003 x B)- 0,75}% with a maximum of 25% (See Note 2 to this Part	A/S. 0025

I ITEM	II HEADING	III SUB HEADING	IV ARTICLE DESCRIPTION	V		VI ANNOT ATION
				RATE OF DUTY		
				EXCISE	FISCAL	
		8703.2	Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:			A/S. 0136
		8703.21	Of a cylinder capacity not exceeding 1000cm ³ :			
126.03.03		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	Other, with a vehicle mass exceeding 25kg but not exceeding 800kg	{{(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. 0136
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 A)-0,75}% with a maximum of 25% (See Note 1 to this Part	A/S. 0025

I ITEM	II HEADING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNOT ATION
				EXCISE	FISCAL	
126.03.11		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
		8703.23	Of a cylinder capacity exceeding 1500cm ³ but not exceeding 3500cm ³ :			
126.03.13		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
		8703.24	Of a cylinder capacity exceeding 3000cm ³ :			
126.03.15		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
		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 :			
126.03.17		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

I	II	III	IV	V		VI
ITEM	HEADING	SUB HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOT ATION
				EXCISE	FISCAL	
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	Other, with a vehicle mass exceeding 600 kg but not exceeding 800kg	{{(0,00003 x A)- 0,75}% with a maximum of 25% (See Note 1 to this Part	{{(0,00003 x A)- 0,75}% with a maximum of 25% (See Note 1 to this Part	A/S. 0025
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
		8703.32	Of a cylinder capacity exceeding 1500cm ³ but not exceeding 2500cm ³ :			
126.03.23		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

I	II	III	IV	V		VI
ITEM	HEADING	SUB HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOT ATION
				EXCISE	FISCAL	
		8703.33	Of a cylinder capacity exceeding 2500cm ³ :			
126.03.25		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
		8703.40	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion,excluding those capable of being charged by plugging to external source of electric power:			
126.03.27		8703.40.31	Other with a cylinder 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. 0136
126.03.29		8703.40.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	{{(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. 0136
126.03.31		8703.40.90	Other	{{(0,00003 x A)- 0,75}% with a maximum of 25% (See Note 1 to this Part	{{(0,00003 x A)- 0,75}% with a maximum of 25% (See Note 1 to this Part	A/S. 0136

I	II	III	IV	V		VI
ITEM	HEADING	SUB HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
				EXCISE	FISCAL	
		8703.50	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semidiesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:			A/S. 0136
126.03.33		8703.50.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	A/S. 0136
126.03.35		8703.50.90	Other	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	A/S. 0136
		8703.60	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:			A/S. 0136
126.03.37		8703.60.31	Other with a cylinder 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 A)-0,75}% with a maximum of 25% (See Note 1 to this Part	A/S. 0136
126.03.39		8703.60.75	Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	A/S. 0136
126.03.41		8703.60.90	Other	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	A/S. 0136

I	II	III	IV	V		VI
ITEM	HEADING	SUB HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOTATION
				EXCISE	FISCAL	
		8703.70	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semidiesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:			A/S. 0136
126.03.43		8703.70.85	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	A/S. 0136
126.03.45		8703.70.90	Other	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	A/S. 0136
		8703.80	Other vehicles, with only electric motor for propulsion:			A/S. 0136
126.03.47		8703.80.31	With a vehicle mass not exceeding 800 kg	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	A/S. 0136
126.03.49		8703.80.90	Other	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	A/S. 0136

I	II	III	IV	V		VI
ITEM	HEADING	SUB HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOT ATION
				EXCISE	FISCAL	
		8703.90	Other:			A/S. 0038
		8703.90.29	Deleted with effect from 01.01.2022			A/S. 0136
126.03.51		8703.90.90	Other	{{(0,00003 x A)- 0,75}% with a maximum of 25% (See Note 1 to this Part	{{(0,00003 x A)- 0,75}% with a maximum of 25% (See Note 1 to this Part	A/S. 0025
126.04	87.04	Motor vehicle for the transport of goods:				
		8704.2	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
		8704.21	G.V.M not exceeding 5t:			
126.04.01		8704.21.70	Other, of a vehicle mass not exceeding 600kg	{{(0,00003 x A)- 0,75}% with a maximum of 25% (See Note 1 to this Part	{{(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

I ITEM	II HEADING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNOT ATION
				EXCISE	FISCAL	
126.04.05		8704.21.77	Other, with a vehicle mass exceeding 600kg but not exceeding 1 100kg	{{(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. 0136
126.04.10		8704.21.81	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 1 600kg or a G.V.M. not exceeding 3 500kg 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 A)- 0,75}% with a maximum of 25% (See Note 1 to this Part)	A/S. 0025
126.04.13		8704.21.83	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	{{(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
		8704.3	Other, with spark-ignition internal combustion piston engine:			A/S. 0136
		8704.31	G.V.M not exceeding 5t:			
126.04.20		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

I ITEM	II HEADING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNOT ATION
				EXCISE	FISCAL	
126.04.30		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
126.04.35		8704.31.75	Other, with an engine capacity not exceeding 1,000cm ³	{{(0,00003 x A) – 0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x B)-0,75}% with a maximum of 25% (See Note 2 to this Part)	A/S. 0044
126.04.37		8704.21.77	Other, with a vehicle mass exceeding 600kg but not exceeding 800kg	{{(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. 0136
126.04.41		8704.31.81	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 1 600kg or a G.V.M not exceeding 3 500kg 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
126.04.43		8704.21.83	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	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	A/S. 0025

I ITEM	II HEADING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNOT ATION
				EXCISE	FISCAL	
				126.04		
		8704.41	G.V.M. not exceeding 5 t:			A/S. 0135
126.04.44		8704.41.70	Other, of a vehicle mass not exceeding 600 kg	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	A/S. 0135
126.04.45		8704.41.75	Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.41.77)	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	A/S. 0135
126.04.46		8704.41.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 1 100 kg	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	A/S. 0135
126.04.47		8704.41.81	Other, double-cab, 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 a G.V.M. not exceeding 3 500 kg 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 A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	A/S. 0135
126.04.48		8704.31.83	Other (excluding double-cab), 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 600kg or a G.V.M. not exceeding 3 500 kg 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 A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	A/S. 0135

I ITEM	II HEADING	III SUB HEADING	IV ARTICLE DESCRIPTION	V		VI ANNOT ATION
				RATE OF DUTY		
				EXCISE	FISCAL	
126.04		8704.5	Other, both with spark-ignition internal combustion piston engine and electric motor as motors for propulsion:			A/S. 0135
		8704.51	G.V.M. not exceeding 5t:			
126.04.51		8704.51.50	Three-wheeled vehicles with motorcycles type steering systems and engines of a cylinder capacity not exceeding 550 cm ³ , and equipped with motor vehicles 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 A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	A/S. 0135
126.04.53		8704.51.70	Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	A/S. 0135
126.04.55		8704.51.75	Other, with an engine capacity not exceeding 1 000 cm ³ (excluding the vehicles of subheading 8704.31.77)	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	A/S. 0135
126.04.57		8704.51.77	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	A/S. 0135
126.04.59		8704.51.81	Other, double-cab, 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 a G.V.M. not exceeding 3 500 kg 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 A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	A/S. 0135

I ITEM	II HEADING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNOT ATION
				EXCISE	FISCAL	
126.04.61		8704.51.83	Other (excluding double-cab), 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 a G.V.M. not exceeding 3 500 kg 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 A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	A/S. 0135
126.04		8704.60	Other with only electric motor for propulsion:			A/S. 0135
126.04.65		8704.60.05	Golf carts, pedestrian type	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	A/S. 0135
126.04.67		8704.60.10	With a mass not exceeding 800 kg	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	{{(0,00003 x A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	A/S. 0135
126.04.69		8704.60.30	Other, double-cab, 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 a G.V.M not exceeding 3 500 kg 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 A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	A/S. 0135
126.04.71		8704.60.40	Other, double-cab, 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 a G.V.M not exceeding 3 500 kg 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 A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	A/S. 0135
		8704.9	Other:			A/S. 0136
126.04.15		8704.90.05	Deleted with effect from 01.01.2022			A/S. 0136
126.04.16		8704.90.40	Deleted with effect from 01.01.2022			A/S. 0136

I ITEM	II HEADING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNOT ATION
				EXCISE	FISCAL	
126.04.70		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 A)-0,75}% with a maximum of 25% (See Note 1 to this Part)	A/S. 0136
126.04.71		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. 0136
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 cm³ but not exceeding 250 cm³:			A/S. 0025
126.10.01		8711.20.90	Other	7%	7%	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	7%	7%	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	7%	7%	A/S. 0025

I ITEM	II HEADING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNOT ATION
				EXCISE	FISCAL	
126.10.07		8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cm ³	9%	9%	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	7%	7%	A/S. 0025
126.10.11		8711.90.30	Other, of a cylinder capacity exceeding 800cm ³	9%	9%	A/S. 0025
126.20	89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes				
		8903.99	Other:			
126.20.01		8903.99.10	Water scooters and the like	9%	9%	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	9%	9%	A/S. 0025
		9302.00.2	Pistols, single barrel:			
129.10.03		9302.00.25	Other, semi-automatic	9%	9%	A/S. 0025

I ITEM	II HEADING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNOT ATION
				EXCISE	FISCAL	
				129.10.05		
		9302.00.3	Pistols, multiple barrel:			
129.10.07		9302.00.39	Other	9%	9%	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		9303.10	Muzzle-loading firearms	9%	9%	A/S. 0136
		9303.20	Other Sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:			
		9303.20.1	Shotguns, single barrel :			
129.15.03		9303.20.11	Pump-action	9%	9%	A/S. 0025
129.15.05		9303.20.12	Semi- automatic	9%	9%	A/S. 0025
129.15.07		9303.20.13	Other	9%	9%	A/S. 0025
129.15.09		9303.20.20	Shotguns, multiple barrel, including combination guns	9%	9%	A/S. 0025

I ITEM	II HEADING	III SUB HEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY		VI ANNOT ATION
				EXCISE	FISCAL	
129.15.11		9303.30.10	Single-shot	9%	9%	A/S. 0025
129.15.15		9303.30.20	Semi-automatic	9%	9%	A/S. 0025
129.15.15		9303.30.90	Other	9%	9%	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	9%	9%	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	9%	9%	A/S. 0025

I	II	III	IV	V		VI
ITEM	HEADING	SUB HEADING	ARTICLE DESCRIPTION	RATE OF DUTY		ANNOT ATION
				EXCISE	FISCAL	
		9504.50	Video game consoles and machines, other than those of subheading 9504.30 :			A/S. 0038
130.10.05		9504.50.10	Deleted with effect from 01.01.2022			A/S. 0136
130.10.07		9504.50.20	Vudeo game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface	9%	9%	A/S. 0136
130.15	95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including tabletennis) 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	9%	9%	A/S. 0025

SCHEDULE 1 / PART 7

ADDITIONAL DUTIES

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 69, 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	SUB - HEADING	DESCRIPTION	RATE OF ADDITIONAL DUTY	ANNOTATION
185.00					
	04.01		MILK AND CREAM		A/S. 0041
	04.01		Milk and cream, not concentrated or containing added sugar or other sweetening matter.		A/S. 0041
		0401.10	Of a fat content, by mass, not exceeding 1 per cent:		A/S. 0041
		0401.10.07	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%:		A/S. 0041
		0401.20.07	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 :		A/S. 0041
		0401.40.07	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	SUB - HEADING	DESCRIPTION	RATE OF ADDITIONAL DUTY	ANNOT ATION
		0401.50	Of a fat content by weight exceeding 10 per cent :		A/S. 0041
		0401.50.07	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

SCHEDULE 1 / PART 8**ORDINARY LEVY****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**

ITEM CODE	DESCRIPTION	RATE OF ORDINARY	ANNOTATION
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 1	A/S. 0001
196.20	Motor vehicles of heading 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 1	A/S. 0001

SCHEDULE 2

ANTI-DUMPING AND COUNTERVAILING DUTIES ON IMPORTED GOODS

NOTES:

1. Any reference to the Kingdom of Swaziland and BLNS in any provision of this Schedule shall, with effect from 19 April 2018, be deemed to be a reference to the Kingdom of Eswatini and BELN, respectively, in terms of the provisions which existed before 19 April 2018. A/S.0136

SCHEDULE 2 / PART 1**ANTI-DUMPING DUTIES ON IMPORTED GOODS****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 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 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	II			III	IV	V	VI	
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
201.00	LIVE ANIMALS; ANIMALS PRODUCTS						A/S. 0001	
201.02		Meat and edible meat offal						
201.02	0207.14.9	02.07	76	Deleted with effect from 01.01.2022				A/S. 0136
	0207.14.9	03.07	70	Frozen meat of fowls of the species Gallus Domesticus, 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, Oldenburger Geflügelspezialitäten GmbH and Wiesenhof International GmbH Co. KG.)	301.00-399.00; 401.00-499.00	Germany	73,33%	A/S. 0091
	0207.14.9	04.07	75	Deleted with effect from 01.01.2022				A/S. 0136
	0207.14.9	05.07	78	Frozen meat of fowls of the species Gallus Domesticus, cut in pieces with bone in, (excluding that produced by Pluimveeslachterij C van Miert BV, Pluimveeslachterij Mieki Hunsel BV, Frisia Foods BV, Plukon Dedemvaart BV, Plukon Goor BV and Plukon Blokker BV	301.00-399.00; 401.00-499.00	Netherlands	22,81%	A/S. 0091
	0207.14.9	06.07	74	Deleted with effect from 01.01.2022				A/S. 0136
	0207.14.9	07.07	79	Deleted with effect from 01.01.2022				A/S. 0136
	0207.14.9	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

I		II			III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNO TION
201.02	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
201.02	0207.14.93	02.08	87	Leg quarters, produced or exported by Agroaraçá Indústria De Alimentos	301.00-399.00; 401.00-499.00	Brazil	39%	A/S. 0153
		03.08	84	Leg quarters, produced or exported by Agrosul Agroavicola Industrial S/A	301.00-399.00; 401.00-499.00	Brazil	16%	A/S. 0153
		04.08	89	Leg quarters, produced or exported by Avivar Alimentos Ltda	301.00-399.00; 401.00-499.00	Brazil	35%	A/S. 0153
		05.08	83	Leg quarters, produced or exported by Aurora Cooperativa Central Aurora Alimentos	301.00-399.00; 401.00-499.00	Brazil	17%	A/S. 0153
		06.08	88	Leg quarters, produced or exported by Cooperativa Agroindustrial Consolata	301.00-399.00; 401.00-499.00	Brazil	28,3%	A/S. 0153
		07.08	82	Leg quarters, produced or exported by Jaguafrangos Indústria E Comércio De Alimentos Ltda	301.00-399.00; 401.00-499.00	Brazil	18,18%	A/S. 0153
		08.08	87	Leg quarters, produced or exported by Rio Branco Alimentos S/A	301.00-399.00; 401.00-499.00	Brazil	3,31%	A/S. 0153

I	II				III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
201.02		09.08	81	Leg quarters, produced or exported by Zanchetta Alimentos Ltda	301.00-399.00; 401.00-499.00	Brazil	8%	A/S. 0153
		10.08	84	All other producers and exporters of leg quarters, (excluding that produced or exported by Agroaraçá Indústria De Alimentos, Agrosul Agroavícola Industrial S/A, Avivar Alimentos Ltda, Aurora Cooperativa Central Aurora Alimentos, Cooperativa Agroindustrial Consolata, Jaguafrangos Indústria E Comércio De Alimentos Ltda, Rio Branco Alimentos S/A, Zanchetta Alimentos Ltda, C.Vale - Cooperativa Agroindustrial and Seara Alimentos Ltda)	301.00-399.00; 401.00-499.00	Brazil	265,1%	A/S. 0153
		11.08	89	Leg quarters, produced or exported by HK Scan	301.00-399.00; 401.00-499.00	Denmark	7,75%	A/S. 0153
		12.08	83	All other producers and exporters of leg quarters (excluding that produced or exported by HK Scan)	301.00-399.00; 401.00-499.00	Denmark	67,4%	A/S. 0153
201.02	0207.14.93	13.08	88	Leg quarters, produced or exported by Manor Farm	301.00-399.00; 401.00-499.00	Ireland	2,49%	A/S. 0153
		14.08	82	All other producers and exporters of leg quarters (excluding that produced or exported by Manor Farm)	301.00-399.00; 401.00-499.00	Ireland	37,52%	A/S. 0153
		15.08	87	Leg quarters, produced or exported by Animex Foods Sp. Z.O.O.	301.00-399.00; 401.00-499.00	Poland	2,25%	A/S. 0153
		16.08	81	All other producers and exporters of leg quarters, (excluding that produced or exported by Animex Foods Sp. Z.O.O., Drobimex Sp. Z.O.O and Plukon Sieradz Sp. Z.O.O)	301.00-399.00; 401.00-499.00	Poland	96,9%	A/S. 0153
	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

I		II			III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNO TION
201.02		02.08	85	Wings, produced or exported by Agroaraçá Indústria De Alimentos	301.00-399.00; 401.00-499.00	Brazil	39%	A/S. 0153
		03.08	85	Wings, produced or exported by Agrosul Agroavícola Industrial S/A	301.00-399.00; 401.00-499.00	Brazil	16%	A/S. 0153
		04.08	84	Wings, produced or exported by Avivar Alimentos Ltda	301.00-399.00; 401.00-499.00	Brazil	35%	A/S. 0153
		05.08	89	Wings, produced or exported by Aurora Cooperativa Central Aurora Alimentos	301.00-399.00; 401.00-499.00	Brazil	17%	A/S. 0153
		06.08	83	Wings, produced or exported by Cooperativa Agroindustrial Consolata	301.00-399.00; 401.00-499.00	Brazil	28,3%	A/S. 0153
		07.08	88	Wings, produced or exported by Jaguafrangos Indústria E Comércio De Alimentos Ltda	301.00-399.00; 401.00-499.00	Brazil	18,18%	A/S. 0153
		08.08	82	Wings, produced or exported by Rio Branco Alimentos S/A	301.00-399.00; 401.00-499.00	Brazil	3,31%	A/S. 0153
	0207.14.95	09.08	87	Wings, produced or exported by Zanchetta Alimentos Ltda	301.00-399.00; 401.00-499.00	Brazil	8%	A/S. 0153
		10.08	86	All other producers and exporters of wings, (excluding that produced or exported by Agroaraçá Indústria De Alimentos, Agrosul Agroavícola Industrial S/A, Avivar Alimentos Ltda, Aurora Cooperativa Central Aurora Alimentos, Cooperativa Agroindustrial Consolata, Jaguafrangos Indústria E Comércio De Alimentos Ltda, Rio Branco Alimentos S/A, Zanchetta Alimentos Ltda, C.Vale - Cooperativa Agroindustrial and Seara Alimentos Ltda)	301.00-399.00; 401.00-499.00	Brazil	265,1%	A/S. 0153
		11.08	84	Wings, produced or exported by HK Scan	301.00-399.00; 401.00-499.00	Denmark	7,75%	A/S. 0153
		12.08	89	All other producers and exporters of wings (excluding that produced or exported by HK Scan)	301.00-399.00; 401.00-499.00	Denmark	67,4%	A/S. 0153

I		II			III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
201.02		13.08	83	Wings, produced or exported by Manor Farm	301.00-399.00; 401.00-499.00	Ireland	2,49%	A/S. 0153
		14.08	88	All other producers and exporters of wings (excluding that produced or exported by Manor Farm)	301.00-399.00; 401.00-499.00	Ireland	37,52%	A/S. 0153
		15.08	82	Wings, produced or exported by Animex Foods Sp. Z.O.O.	301.00-399.00; 401.00-499.00	Poland	2,25%	A/S. 0153
		16.08	87	All other producers and exporters of wings, (excluding that produced or exported by Animex Foods Sp. Z.O.O, Drobimex Sp. Z.O.O and Plukon Sieradz Sp. Z.O.O)	301.00-399.00; 401.00-499.00	Poland	96,9%	A/S. 0153
		17.08	81	Wings, produced or exported by Distribuciones Avícolas Vázquez S.A.U.	301.00-399.00; 401.00-499.00	Spain	7,56%	A/S. 0153
		18.08	86	Wings, produced or exported by An Avicola Melida S.L.	301.00-399.00; 401.00-499.00	Spain	9,95%	A/S. 0153
		19.08	80	Wings, produced or exported by UVE S.A	301.00-399.00; 401.00-499.00	Spain	14,62%	A/S. 0153
	0207.14.95	20.08	83	Wings, produced or exported by Grupo Vall Companys: Avicola Sanchez SL, Avicola De Lleida SAU, Avicola De Galicia S.A.U, Dolz España, S.L., Escorxador D'Aus Torrent I Fills SL	301.00-399.00; 401.00-499.00	Spain	22,6%	A/S. 0153
		21.08	88	All other producers and exporters of wings (exluding that produced or exported by Distribuciones Avícolas Vázquez S.A.U., An Avicola Melida S.L., UVE S.A and Grupo Vall Companys: Avicola Sanchez SL, Avicola De Lleida SAU, Avicola De Galicia S.A.U, Dolz España, S.L., Escorxador D'Aus Torrent I Fills SL)	301.00-399.00; 401.00-499.00	Spain	85,8%	A/S. 0153

I	II				III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
201.02	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
		02.08	88	Breasts, produced or exported by Agroaraçá Indústria De Alimentos	301.00-399.00; 401.00-499.00	Brazil	39%	A/S. 0153
		03.08	82	Breasts, produced or exported by Agrosul Agroavicola Industrial S/A	301.00-399.00; 401.00-499.00	Brazil	16%	A/S. 0153
		04.08	87	Breasts, produced or exported by Avivar Alimentos Ltda	301.00-399.00; 401.00-499.00	Brazil	35%	A/S. 0153
		05.08	81	Breasts, produced or exported by Aurora Cooperativa Central Aurora Alimentos	301.00-399.00; 401.00-499.00	Brazil	17%	A/S. 0153
		06.08	86	Breasts, produced or exported by Cooperativa Agroindustrial Consolata	301.00-399.00; 401.00-499.00	Brazil	28,3%	A/S. 0153
		07.08	80	Breasts, produced or exported by Jaguafrangos Indústria E Comércio De Alimentos Ltda	301.00-399.00; 401.00-499.00	Brazil	18,18%	A/S. 0153
		08.08	85	Breasts, produced or exported by Rio Branco Alimentos S/A	301.00-399.00; 401.00-499.00	Brazil	3,31%	A/S. 0153
		09.08	81	Breasts, produced or exported by Zanchetta Alimentos Ltda	301.00-399.00; 401.00-499.00	Brazil	8%	A/S. 0153
	0207.14.96	10.08	82	All other producers and exporters of breasts, (excluding that produced or exported by Agroaraçá Indústria De Alimentos, Agrosul Agroavicola Industrial S/A, Avivar Alimentos Ltda, Aurora Cooperativa Central Aurora Alimentos, Cooperativa Agroindustrial Consolata, Jaguafrangos Indústria E Comércio De Alimentos Ltda, Rio Branco Alimentos S/A, Zanchetta Alimentos Ltda, C.Vale - Cooperativa Agroindustrial and Seara Alimentos Ltda)	301.00-399.00; 401.00-499.00	Brazil	265,1%	A/S. 0153

I	II				III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
201.02	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
		02.08	80	Thighs, produced or exported by HK Scan	301.00-399.00; 401.00-499.00	Denmark	7,75%	A/S. 0153
		03.08	85	All other producers and exporters of thighs (excluding that produced or exported by HK Scan)	301.00-399.00; 401.00-499.00	Denmark	67,4%	A/S. 0153
		04.08	83	Thighs, produced or exported by Manor Farm	301.00-399.00; 401.00-499.00	Ireland	2,49%	A/S. 0153
		05.08	84	All other producers and exporters of thighs (excluding that produced or exported by Manor Farm)	301.00-399.00; 401.00-499.00	Ireland	37,52%	A/S. 0153
		06.08	89	Thighs, produced or exported by Distribuciones Avícolas Vázquez S.A.U	301.00-399.00; 401.00-499.00	Spain	7,56%	A/S. 0153
		07.08	83	Thighs, produced or exported by An Avicola Melida S.L.	301.00-399.00; 401.00-499.00	Spain	9,95%	A/S. 0153
		08.08	88	Thighs, produced or exported by UVE S.A	301.00-399.00; 401.00-499.00	Spain	14,62%	A/S. 0153
		09.08	82	Thighs, produced or exported by Grupo Vall Companys: Avicola Sanchez SL, Avicola De Lleida SAU, Avicola De Galicia S.A.U, Dolz España, S.L., Escorxador D'Aus Torrent I Fills SL	301.00-399.00; 401.00-499.00	Spain	22,6%	A/S. 0153
	0207.14.97	10.08	85	All other producers and exporters of thighs (excluding that produced or exported by Distribuciones Avícolas Vázquez S.A.U, An Avicola Melida S.L., UVE S.A and Grupo Vall Companys: Avicola Sanchez SL, Avicola De Lleida SAU, Avicola De Galicia S.A.U, Dolz España, S.L., Escorxador D'Aus Torrent I Fills SL)	301.00-399.00; 401.00-499.00	Spain	85,8%	A/S. 0153

I	II				III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
201.02	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
		02.08	83	Drumsticks, produced or exported by HK Scan	301.00-399.00; 401.00-499.00	Denmark	7,75%	A/S. 0153
		03.08	88	All other producers and exporters of drumsticks (excluding that produced or exported by HK Scan)	301.00-399.00; 401.00-499.00	Denmark	67,4%	A/S. 0153
		04.08	82	Drumsticks, produced or exported by Manor Farm	301.00-399.00; 401.00-499.00	Ireland	2,49%	A/S. 0153
		05.08	87	All other producers and exporters of drumsticks (excluding that produced or exported by Manor Farm)	301.00-399.00; 401.00-499.00	Ireland	37,52%	A/S. 0153
		06.08	81	Drumsticks, produced or exported by Animex Foods Sp. Z. O. O	301.00-399.00; 401.00-499.00	Poland	2,25%	A/S. 0153
		07.08	86	All other producers and exporters of drumsticks, (excluding that produced or exported by Animex Foods Sp. Z.O.O, Drobimex Sp. Z.O.O and Plukon Sieradz Sp. Z.O.O	301.00-399.00; 401.00-499.00	Poland	96,9%	A/S. 0153
		08.08	80	Drumsticks, produced or exported by Distribuciones Avícolas Vázquez S.A.U	301.00-399.00; 401.00-499.00	Spain	7,56%	A/S. 0153
		09.08	85	Drumsticks, produced or exported by An Avicola Melida S.L.	301.00-399.00; 401.00-499.00	Spain	9,95%	A/S. 0153
		10.08	88	Drumsticks, produced or exported by UVE S.A	301.00-399.00; 401.00-499.00	Spain	14,62%	A/S. 0153

I		II			III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
	0207.14.98	11.08	82	Drumsticks, produced or exported by Grupo Vall Companys: Avicola Sanchez SL, Avicola De Lleida SAU., Avicola De Galicia S.A.U, Dolz España, S.L., Escorxador D'Aus Torrent I Fills SL	301.00-399.00; 401.00-499.00	Spain	22,6%	A/S. 0153
		12.08	87	All other producers and exporters of drumsticks (excluding that produced or exported by Distribuciones Avícolas Vázquez S.A.U., An Avicola Melida S.L., UVE S.A and Grupo Vall Companys: Avicola Sanchez SL, Avicola De Lleida SAU, Avicola De Galicia S.A.U, Dolz España, S.L., Escorxador D'Aus Torrent I Fills SL)	301.00-399.00; 401.00-499.00	Spain	85,8%	A/S. 0153
	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
		02.08	86	Other, produced or exported by Agroaraçá Indústria De Alimentos	301.00-399.00; 401.00-499.00	Brazil	39%	A/S. 0153
		03.08	80	Other, produced or exported by Agrosul Agroavicola Industrial S/A	301.00-399.00; 401.00-499.00	Brazil	16%	A/S. 0153
		04.08	85	Other, produced or exported by Avivar Alimentos Ltda	301.00-399.00; 401.00-499.00	Brazil	35%	A/S. 0153
		05.08	81	Other, produced or exported by Aurora Cooperativa Central Aurora Alimentos	301.00-399.00; 401.00-499.00	Brazil	17%	A/S. 0153
		06.08	84	Other, produced or exported by Cooperativa Agroindustrial Consolata	301.00-399.00; 401.00-499.00	Brazil	28,3%	A/S. 0153
		07.08	89	Other, produced or exported by Jaguafrangos Indústria E Comércio De Alimentos Ltda	301.00-399.00; 401.00-499.00	Brazil	18,18%	A/S. 0153

I		II			III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
		08.08	83	Other, produced or exported by Rio Branco Alimentos S/A	301.00-399.00; 401.00-499.00	Brazil	3,31%	A/S. 0153
		09.08	88	Other, produced or exported by Zanchetta Alimentos Ltda	301.00-399.00; 401.00-499.00	Brazil	8%	A/S. 0153
201.02	0207.14.99	10.08	80	All other producers and exporters of other chicken cuts, (excluding that produced or exported by Agroaraçá Indústria De Alimentos, Agrosul Agroavícola Industrial S/A, Avivar Alimentos Ltda, Aurora Cooperativa Central Aurora Alimentos, Cooperativa Agroindustrial Consolata, Jaguafrangos Indústria E Comércio De Alimentos Ltda, Rio Branco Alimentos S/A, Zanchetta Alimentos Ltda, C.Vale - Cooperativa Agroindustrial and Seara Alimentos Ltda)	301.00-399.00; 401.00-499.00	Brazil	265,1%	
		11.08	85	Other, produced or exported by HK Scan	301.00-399.00; 401.00-499.00	Denmark	7,75%	
		12.08	82	All other producers and exporters of other chicken cuts (excluding that produced or exported by HK Scan)	301.00-399.00; 401.00-499.00	Denmark	67,4%	
202.00	VEGETABLE PRODUCTS							
202.02		Edible vegetables and certain roots and tubers						A/S.0001
202.02	703.20	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

I	II				III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
204.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES							A/S.0093
204.04	1902.11	01.06	67	Containing eggs	301.00-399.00; 401.00-499.00	Egypt	43%	A/S. 0141
	1902.11	02.06	61	Containing eggs	301.00-399.00; 401.00-499.00	Turkey	367%	A/S. 0141
	1902.11	03.06	66	Containing eggs, produced by Dobeles Dzimavnieks	301.00-399.00; 401.00-499.00	Latvia	4%	A/S. 0141
	1902.11	04.06	60	Containing eggs(excluding those produced by Dobeles Dzimavnieks)	301.00-399.00; 401.00-499.00	Latvia	4%	A/S. 0141
	1902.11	05.06	65	Containing eggs, produced by Amber Pasta	301.00-399.00; 401.00-499.00	Lithuania	12%	A/S. 0141
	1902.11	06.06	60	Containing eggs (excluding those produced by Amber Pasta)	301.00-399.00; 401.00-499.00	Lithuania	12%	A/S. 0141
	1902.19	01.06	62	Other	301.00-399.00; 401.00-499.00	Egypt	43%	A/S. 0141
	1902.19	02.06	67	Other	301.00-399.00; 401.00-499.00	Turkey	367%	A/S. 0141
	1902.19	03.06	61	Other, produced by Dobeles Dzimavnieks	301.00-399.00; 401.00-499.00	Latvia	4%	A/S. 0141
	1902.19	04.06	66	Other,(excluding those produced by Dobeles Dzimavnieks)	301.00-399.00; 401.00-499.00	Latvia	4%	A/S. 0141

I	II				III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
	1902.19	05.06	60	Other, produced by Amber Pasta	301.00-399.00; 401.00-499.00	Lithuania	12%	A/S. 0141
	1902.19	06.06	65	Other (excluding those produced by Amber Pasta)	301.00-399.00; 401.00-499.00	Lithuania	12%	A/S. 0141
204.05		Preparations of vegetables, fruit, nuts or other parts of plants						
204.05	2004.10.2			Deleted with effect from 01.01.2022				A/S.0136
204.05	2004.10.21	01.08	80	Prepared by blanching in water and prevented from discolouration by blanching in oil, frozen but not further prepared or processed (whether or not containing added dextrose), produced or exported by Agristo N.V.	301.00-399.00; 401.00-499.00	Belgium	9,82%	A/S.0152
		02.08	85	Prepared by blanching in water and prevented from discolouration by blanching in oil, frozen but not further prepared or processed (whether or not containing added dextrose), produced or exported by Lutosa S.A	301.00-399.00; 401.00-499.00	Belgium	9,73%	A/S.0152
		03.08	82	Prepared by blanching in water and prevented from discolouration by blanching in oil, frozen but not further prepared or processed (whether or not containing added dextrose), produced or exported by N.V. Mydibel S.A.	301.00-399.00; 401.00-499.00	Belgium	16,89%	A/S.0152
		04.08	84	Prepared by blanching in water and prevented from discolouration by blanching in oil, frozen but not further prepared or processed (whether or not containing added dextrose), (excluding that produced or exported by Agristo N.V., Lutosa S.A, N.V. Mydibel S.A., and Clarebout Potatoes N.V.)	301.00-399.00; 401.00-499.00	Belgium	67,33%	A/S.0152

I		II			III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
		05.08	89	Prepared by blanching in water and prevented from discolouration by blanching in oil, frozen but not further prepared or processed (whether or not containing added dextrose), produced or exported by Aviko B.V.	301.00-399.00; 401.00-499.00	Netherlands	8,8%	A/S.0152
		06.08	83	Prepared by blanching in water and prevented from discolouration by blanching in oil, frozen but not further prepared or processed (whether or not containing added dextrose), produced or exported by Farm Frites International	301.00-399.00; 401.00-499.00	Netherlands	19,6%	A/S.0152
		07.08	88	Prepared by blanching in water and prevented from discolouration by blanching in oil, frozen but not further prepared or processed (whether or not containing added dextrose), (excluding that produced or exported by Aviko B.V. and Farm Frites International)	301.00-399.00; 401.00-499.00	Netherlands	239,1	A/S.0152
		08.08	82	Prepared by blanching in water and prevented from discolouration by blanching in oil, frozen but not further prepared or processed (whether or not containing added dextrose)	301.00-399.00; 401.00-499.00	Germany	181,05%	A/S.0152
204.05	2004.10.29	01.08	82	Other, produced or exported by Agristo N.V.	301.00-399.00; 401.00-499.00	Belgium	9,82%	A/S.0152
		02.08	87	Other, produced or exported by Lutosa S.A	301.00-399.00; 401.00-499.00	Belgium	9,73%	A/S.0152
		03.08	81	Other, produced or exported by N.V. Mydibel S.A.	301.00-399.00; 401.00-499.00	Belgium	16,89%	A/S.0152
		04.08	86	Other, (excluding that produced or exported by Agristo N.V., Lutosa S.A, N.V. Mydibel S.A., and Clarebout Potatoes N.V.)	301.00-399.00; 401.00-499.00	Belgium	67,33%	A/S.0152
		05.08	80	Other, produced or exported by Aviko B.V	301.00-399.00; 401.00-499.00	Netherlands	8,8%	A/S.0152
		06.08	85	Other, produced or exported by Farm Frites International	301.00-399.00; 401.00-499.00	Netherlands	19,6%	A/S.0152

I		II			III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
		07.08	84	Other, (excluding those produced or exported by Aviko B.V. and Farm Frites International)	301.00-399.00; 401.00-499.00	Netherlands	239,1	A/S.0152
		08.08	84	Other	301.00-399.00; 401.00-499.00	Germany	181,05%	A/S.0152
	7312.10.17	01.08	86	Deleted with effect from 01.01.2022				A/S.0136
	7312.10.24			Deleted with effect from 01.01.2022				A/S.0136
	7312.10.30			Deleted with effect from 01.01.2022				A/S.0136
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	II				III	IV	V	VI	
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION	
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	Deleted with effect from 03.07.2020				A/S. 0118	
	2836.20	02.06	68	Deleted with effect from 03.07.2020				A/S. 0118	
	2836.20	03.06	62	Deleted with effect from 03.07.2020				A/S. 0118	
	2836.20	04.06	67	Disodium carbonate	301.00-399.00; 401.00-499.00	United tates	40%	A/S. 0118	
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	Deleted with effect from 01.01.2022				A/S. 0136	
	3207.40	02.06	61	Glass frit and other glass, in the form of powder, granules or flakes	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	01.05	5	Poly(ethylene terephthalate), produced by Zhejiang Wankai New Materials Co. Ltd.	301.00-399.00; 401.00-499.00	China	28,26%	A/S. 0136	

I	II				III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
	3907.60	02.05	58	Poly(ethylene terephthalate), produced by Far Eastern Industries (Shanghai) Ltd.	301.00-399.00; 401.00-499.00	China	26,4%	A/S. 0136
	3907.60	03.05	52	Poly(ethylene terephthalate), (excluding those produced by Zhejiang Wankai New Materials Co. Ltd., Far Eastern Industries (Shanghai) Ltd., Jiangyin Xingyu New Materials Co. Ltd., Jiangyin Xingtai New Material Co. Ltd. and Jiangsu Xingye Plastic Co. Ltd.)	301.00-399.00; 401.00-499.00	China	28,89%	A/S. 0136
	3907.61.90	01.08	84	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. 0136
	3907.61.90	02.08	89	Poly(ethylene terephthalate), in primary forms (excluding liquids and pastes)	301.00-399.00; 401.00-499.00	India	54,1%	A/S. 0136
	3907.61.90	03.08	83	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. 0136
	3907.61.90	01.07	80	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. 0136
207.01	3907.69.90	02.07	84	Poly(ethylene terephthalate), in primary forms (excluding liquids and pastes)	301.00-399.00; 401.00-499.00	India	54,1%	A/S. 0136
	3907.69.90	03.07	89	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. 0136
	3920.20			Deleted with effect from 01.01.2022				A/S. 0136
207.01	3920.49			Deleted with effect from 08.11.2024				A/S. 0166
210.00	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; WASTE AND SCRAP OF PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF							A/S.0136
210.02		Paper and paperboard; articles of paper pulp, of paper or of paperboard						A/S.0136

I	II				III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
211.00	TEXTILES AND TEXTILE ARTICLES							A/S.0001
211.06		Man-made staple fibres						
	5503.20			Deleted with effect from 01.01.2022				A/S.0136
211.14		Other made up textile articles; sets; worn clothing and worn textile articles; rags						
	6301.40			Deleted with effect from 01.01.2022				A/S.0136
	6301.90	08.06	67	Deleted with effect from 01.01.2022				A/S.0136
213.00	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE							
213.02		Articles of plaster or of compositions based on plaster						
	6809.11	05.06	65	Boards, sheets, panels, tiles and similar articles of plaster or of compositions based on plaster, faced or re-enforced with paper or paperboard only, not ornamented	301.00-399.00; 401.00-499.00	Thailand	45%	A/S.0136
	6809.11	06.06	66	Boards, sheets, panels, tiles and similar articles of plaster or of compositions based on plaster, faced or re-enforced with paper or paperboard only, not ornamented	301.00-399.00; 401.00-499.00	Indonesia	34,6%	A/S.0136
213.03		Glass and glassware						
	7004.90.90	01.08	88	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 6 mm (excluding optical glass)	301.00-399.00; 401.00-499.00	China	562c/m ²	A/S.0136

I	II				III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
	7004.90.90	02.08	82	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 6 mm (excluding optical glass)	301.00-399.00; 401.00-499.00	India	587c/m ²	A/S.0136
	7005.29.05			Deleted with effect from 20.01.2017				
213.03	7005.29.17	01.08	81	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 2,5mm but not exceeding 3 mm (excluding solar and optical glass)	301.00-399.00; 401.00-499.00	India	720c/m ²	A/S. 0091
	7005.29.17	02.08	86	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 2,5mm but not exceeding 3 mm (excluding solar and optical glass)	301.00-399.00; 401.00-499.00	Indonesia	45%	A/S. 0091
	7005.29.17	03.08	80	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 2,5mm but not exceeding 3 mm (excluding solar and optical glass)	301.00-399.00; 401.00-499.00	China	802c/m ²	A/S. 0091
	7005.29.17	04.08	85	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, with a thickness of 3mm (excluding solar and optical glass)	301.00-399.00; 401.00-499.00	Saudi Arabia	23,9%	A/S. 0115
	7005.29.17	05.08	83	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, with a thickness of 3mm (excluding solar and optical glass)	301.00-399.00; 401.00-499.00	United Arab Emirates	16,8%	A/S. 0115
	7005.29.17	06.08	84	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, with a thickness of 3mm (excluding solar and optical glass)	301.00-399.00; 401.00-499.00	United Arab Emirates	16,8%	A/S. 0115

I	II				III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
213.03	7005.29.17	07.08	89	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness of 3 mm (excluding solar glass and optical glass), manufactured by Guardian Egypt - Egyptian Glass Company SAE	301.00-399.00; 401.00-499.00	Egypt	27,26%	A/S. 0136
	7005.29.23	01.08	82	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 3mm but not exceeding 4 mm (excluding solar and optical glass)	301.00-399.00; 401.00-499.00	India	886c/m ²	A/S. 0091
	7005.29.23	02.08	87	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 3mm but not exceeding 4 mm (excluding solar and optical glass) (excluding that manufactured by PT Muliaglass Industrino and PT Abdi Rakyat Bakti)	301.00-399.00; 401.00-499.00	Indonesia	10%	A/S. 0091
	7005.29.23	03.08	81	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 3mm but not exceeding 4 mm (excluding solar and optical glass)	301.00-399.00; 401.00-499.00	China	802c/m ²	A/S. 0091
213.03	7005.29.23	04.08	86	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 3mm but not exceeding 4 mm (excluding solar glass and optical glass)	301.00-399.00; 401.00-499.00	Saudi Arabia	23,9%	A/S. 0136
	7005.29.23	05.08	80	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 3mm but not exceeding 4 mm (excluding solar glass and optical glass)	301.00-399.00; 401.00-499.00	United Arab Emirates	16,8%	A/S. 0136

I		II			III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
	7005.29.23	06.08	85	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 3mm but not exceeding 4 mm, produced by Guardian Zoujaj (excluding solar glass and optical glass)	301.00-399.00; 401.00-499.00	United Arab Emirates	16,8%	A/S. 0136
	7005.29.23	07.08	84	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 3mm but not exceeding 4 mm (excluding solar glass and optical glass), manufactured by Guardian Egypt - Egyptian Glass Company SAE	301.00-399.00; 401.00-499.00	Egypt	27,26%	A/S. 0136
	7005.29.25	01.08	88	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 solar and optical glass) (excluding that manufactured by PT Muliaglass Industrino and PT Abdi Rakyat Bakti)	301.00-399.00; 401.00-499.00	Indonesia	12,51%	A/S. 0091
	7005.29.25	02.08	82	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 4mm but not exceeding 5 mm (excluding solar and optical glass)	301.00-399.00; 401.00-499.00	China	802c/m ²	A/S. 0091
	7005.29.25	03.08	87	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 4 mm but not exceeding 5 mm (excluding solar glass and optical glass)	301.00-399.00; 401.00-499.00	Saudi Arabia	23,9%	A/S. 0136
	7005.29.25	04.08	81	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 4 mm but not exceeding 5 mm (excluding solar glass and optical glass)	301.00-399.00; 401.00-499.00	United Arab Emirates	16,8%	A/S. 0136

I	II			III	IV	V	VI	
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
	7005.29.25	05.08	86	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 4 mm but not exceeding 5 mm, produced by Guardian Zoujaj (excluding solar glass and optical glass)	301.00-399.00; 401.00-499.00	United Arab Emirates	16,8%	A/S. 0136
213.03	7005.29.25	06.08	80	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 4mm but not exceeding 5 mm (excluding solar glass and optical glass), manufactured by Guardian Egypt - Egyptian Glass Company SAE	301.00-399.00; 401.00-499.00	Egypt	27,26%	A/S. 0136
	7005.29.35	01.08	85	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but otherwise not worked, of a thickness exceeding 5mm but not exceeding 6 mm (excluding solar and optical glass)	301.00-399.00; 401.00-499.00	India	1 387c/m ²	A/S. 0091
	7005.29.35	02.08	84	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 5mm but not exceeding 6 mm (excluding solar and optical glass)	301.00-399.00; 401.00-499.00	Indonesia	30,5%	A/S. 0091
	7005.29.35	03.08	89	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 5mm but not exceeding 6 mm (excluding solar and optical glass)	301.00-399.00; 401.00-499.00	China	802c/m ²	A/S. 0091
	7005.29.35	04.08	83	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 5mm but not exceeding 6 mm (excluding solar glass and optical glass)	301.00-399.00; 401.00-499.00	Saudi Arabia	23,9%	A/S. 0136

I	II				III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
	7005.29.35	05.08	88	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 solar glass and optical glass)	301.00-399.00; 401.00-499.00	United Arab Emirates	16,8%	A/S. 0136
213.03	7005.29.35	06.08	82	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 5mm but not exceeding 6 mm, produced by Guardian Zoujaj (excluding solar glass and optical glass)	301.00-399.00; 401.00-499.00	United Arab Emirates	16,8%	A/S. 0136
	7005.29.35	07.08	88	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 5mm but not exceeding 6 mm (excluding solar glass and optical glass), manufactured by Guardian Egypt - Egyptian Glass Company SAE	301.00-399.00; 401.00-499.00	Egypt	27,26%	A/S. 0136
213.03	7007.21.20	01.08	81	Windscreens for vehicles, exported or manufactured by Dongguan Kong Wan Automobile Glass Limited	301.00-399.00; 401.00-499.00	China	28,39%	A/S. 0159
213.03	7007.21.20	02.08	86	Windscreens for vehicles, exported or manufactured by Xinyi Automobile Glass (Shenzhen) Co., Ltd	301.00-399.00; 401.00-499.00	China	12,92%	A/S. 0159
213.03	7007.21.20	03.08	80	Windscreens for vehicles, exported or manufactured by Dongguan Benson Automobile Glass Co., Ltd	301.00-399.00; 401.00-499.00	China	12,92%	A/S. 0159
	7007.21.20	04.08	85	Windscreens for vehicles, (excluding those exported or manufactured by Dongguan Kong Wan Automobile Glass Limited, BSG Auto Glass Co., Ltd, Fuyao Glass Industry Group Co., Ltd, Xinyi Automobile Glass (Shenzhen) Co., Ltd, Dongguan Benson Automobile Glass Co., Ltd)	301.00-399.00; 401.00-499.00	China	129,15%	A/S. 0159

I	II				III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
213.03	7007.29	01.06	62	Laminated safety glass, other	301.00-399.00; 401.00-499.00	China	232,78%	A/S. 0152
	7009.91	01.06	60	Unframed glass mirrors, of a thickness of 2mm or more but not exceeding 6mm	301.00-399.00; 401.00-499.00	India	68,74%	A/S. 0091
	7009.91	02.06	65	Unframed glass mirrors, of a thickness of 2 mm or more but not exceeding 6 mm (excluding that manufactured by PT Matahari Silverindo Jaya)	301.00-399.00; 401.00-499.00	Indonesia	6,61%	A/S. 0091
	7009.91	03.06	69	Unframed glass mirrors, of a thickness of 2mm or more but not exceeding 6mm	301.00-399.00; 401.00-499.00	China	40,22%	A/S. 0091
215.00	BASE METALS AND ARTICLE OF BASE METALS							A/S. 0091
215.02		Articles of iron or steel						
215.02	7210.49.10	01.08	80	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, otherwise plated or coated with zinc, other, of a thickness of less than 0,45 mm, manufactured or exported by Shandong Guanxian Rongda Composite Material Co., Ltd.	301.00-399.00; 401.00-499.00	China	6,02%	A/S. 0162
215.02	7210.49.10	02.08	84	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, otherwise plated or coated with zinc, other, of a thickness of less than 0,45 mm, manufactured or exported by Shandong Tongsheng Composite Material Co., Ltd.	301.00-399.00; 401.00-499.00	China	5,61%	A/S. 0162

I		II			III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
215.02	7210.49.10	03.08	89	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, otherwise plated or coated with zinc, other, of a thickness of less than 0,45 mm, (excluding those manufactured or exported by Shandong Guanxian Rongda Composite Material Co., Ltd., and Shandong Tongsheng Composite Material Co., Ltd.)	301.00-399.00; 401.00-499.00	China	53,84%	A/S. 0162
	7312.1	04.06	61	Deleted with effect from 01.01.2022				A/S. 0136
	7312.10.17	01.08	86	Stranded wire, of iron or steel, not electrically insulated, of a diameter of 12,7 mm or more (excluding that of wire of stainless steel, that of wire plated, coated or clad with copper and that identifiable as conveyor belt cord)	301.00-399.00; 401.00-499.00	China	113,25%	A/S. 0136
	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. 0136
	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. 0136
	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. 0136
	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. 0136

I	II				III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
215.02	7312.10.40	03.08	85	Deleted with effect from 01.01.2022				A/S. 0136
		04.08	87	Deleted with effect from 01.01.2022				A/S. 0136
	7312.10.90	03.08	84	Ropes and cables, of iron or steel, not electrically insulated, of a diameter exceeding 32 mm (excluding that of wire of stainless steel, that of wire plated, coated or clad with copper 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. 0091
	7312.10.90	04.08	89	Ropes and cables, of iron or steel, not electrically insulated, of a diameter exceeding 32 mm (excluding that of wire of stainless steel, that of wire plated, coated or clad with copper 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	96%	A/S. 0091
	7318.15.39	01.08	88	Fully threaded screws with hexagon heads, (excluding those of stainless steel) with a thread diameter of 6 mm or more but not exceeding 36 mm and a length of 10 mm or more but not exceeding 400 mm manufactured and exported by Ningbo Jinding Fastening Piece Co Ltd	301.00-399.00; 401.00-499.00	China	19,3%	A/S. 0091
	7318.15.39	02.08	82	Fully threaded screws with hexagon heads, (excluding those of stainless steel) with a thread diameter of 6 mm or more but not exceeding 36 mm and a length of 10 mm or more but not exceeding 400 mm manufactured by Zhejiang Laibao Precision Technology Co Ltd, exported by Shangai Wisechain Fasteners Ltd and Shanghai Wisechain Trading Ltd	301.00-399.00; 401.00-499.00	China	11,09%	A/S. 0091
215.02	7318.15.39	03.08	87	Deleted with effect from 01.01.2022				A/S. 0136

I	II				III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
	7318.15.43	01.08	83	Deleted with effect from 01.01.2022				A/S. 0136
	7318.16.20	01.08	87	Deleted with effect from 01.01.2022				A/S. 0136
	7318.16.30	01.08	81	Deleted with effect from 01.01.2022				A/S. 0136
	7324.1	03.06	64	Sinks of stainless steel (excluding that manufactured or produced by Taijing Chuanger Metal Products Co. Ltd.)	301.00-399.00; 401.00-499.00	China	62,41%	A/S. 0091
	7324.1	05.06	63	Sinks of stainless steel	301.00-399.00; 401.00-499.00	Malaysia	95,86%	A/S. 0091
215.05		Aluminium and articles thereof						
	7615.19	04.06	60	Deleted with effect from 01.01.2022				A/S. 0136
215.11		Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal						
	8201.10.05	01.08	87	Spades and shovels, of a maximum blade width of more than 150mm but not exceeding 200mm	301.00-399.00; 401.00-499.00	China	703c/kg	A/S. 0151
	8201.10.10	01.08	82	Spades and shovels, of a maximum blade width of more than 200 mm but not exceeding 320 mm	301.00-399.00; 401.00-499.00	China	158,1c/kg	A/S. 0091
	8201.10.10	02.08	85	Spades and shovels, of a maximum blade width of more than 200 mm but not exceeding 320 mm	301.00-399.00; 401.00-499.00	India	1, 484c/kg	A/S. 0151

I	II				III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
	8201.30.03	01.08	86	Picks	301.00-399.00; 401.00-499.00	China	262,7c/kg	A/S. 0091
	8201.30.03	02.08	80	Picks, manufactured or exported by Shuvagrigo Implements Ltd	301.00-399.00; 401.00-499.00	India	82c/kg	A/S. 0151
	8201.30.03	03.08	85	Picks (excluding those manufactured or exported by Shuvagrigo Implements Ltd)	301.00-399.00; 401.00-499.00	India	211c/kg	A/S. 0151
	8201.30.90	01.08	84	Rakes with more than 8 prongs	301.00-399.00; 401.00-499.00	China	369,2c/kg	A/S. 0091
	8201.30.90	02.08	89	Rakes (excluding those with not more than 8 prongs)	301.00-399.00; 401.00-499.00	India	1, 159c/kg	A/S. 0151
	8201.90.20	01.08	85	Forks, with a prong length exceeding 150 mm (excluding forks with 8 or more prongs)	301.00-399.00; 401.00-499.00	China	480c/kg	A/S. 0091
	8201.90.20	02.08	89	Other forks, with a prong length exceeding 150 mm	301.00-399.00; 401.00-499.00	India	1, 736c/kg	A/S. 0151
216.00	MISCELLANEOUS ARTICLES OF BASE METAL							
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						
216.02	8526.20			Deleted with effect from 01.01.2022				A/S. 0136
	8544.60.10	01.08	80	Deleted with effect from 01.01.2022				A/S. 0136

I	II				III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI- DUMPING DUTY	ANNO- TATION
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	Deleted with effect from 01.01.2022				A/S. 0136
	8716.80.10	02.08	83	Deleted with effect from 01.01.2022				A/S. 0136
	8716.80.10	03.08	88	Wheelbarrows (excluding that manufactured by Qingdao Yongyi Metal Products Co. Ltd)	301.00-399.00; 401.00-499.00	China	103,736c/u	A/S. 0136

PART 2**COUNTERVAILING DUTIES ON IMPORTED GOODS****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 countervailing 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" of this Part. A/S.0136
2. The countervailing duties provided for in this Part in respect of any goods, shall also apply to such goods entered under any item of Schedule 3 or 4 specified in Column headed "Extent of Rebate" of this Part. A/S. 0136
3. Unless the context otherwise indicates, the General Notes to Schedule 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 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	II			III	IV	V	VI		
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI- DUMPING DUTY	ANNOT ATION	
235.00				Deleted with effect from 06.03.2015				A/S. 0079	
235.01				Deleted with effect from 06.03.2015				A/S. 0079	
237.00	PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF							A/S. 0001	
237.01		Plastics and articles thereof							A/S. 0001
	3904.1	01.06	62	Deleted with effect from 01.01.2022				A/S. 0136	

PROVISIONAL CHARGE

SUB-HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM / ORIGINATING IN / SUPPLIED BY	ANNOTATION
0207.14.90	Frozen meat of fowls of the species Gallus domesticus, cut in pieces with bone-in, produced by Anhaltinische Geflügelspezialitäten GmbH, Donautal Geflügelspezialitäten Zweinierderlassung der Lohman & Co, Nienburger Geflügelspezialitäten Zweinierderlassung der Oldenburger Geflügelspezialitäten GmbH and Oldenburger Geflügelspezialitäten GmbH	31.30%	Germany	A/S. 0074
	Frozen meat of fowls of the species Gallus domesticus, cut in pieces with bone-in, (excluding that produced by Anhaltinische Geflügelspezialitäten GmbH, Donautal Geflügelspezialitäten Zweinierderlassung der Lohman & Co, Nienburger Geflügelspezialitäten Zweinierderlassung der Oldenburger Geflügelspezialitäten GmbH and Oldenburger Geflügelspezialitäten GmbH)	73.33%	Germany	A/S. 0074
	Frozen meat of fowls of the species Gallus domesticus, cut in pieces with bone-in, (excluding that produced by Frisia Foods B.V)	22.81%	Netherlands	A/S. 0074
	Frozen meat of fowls of the species Gallus domesticus, cut in pieces with bone-in	22.03%	United Kingdom	A/S. 0074
0207.14.93	Leg quarters, produced by Agroaraçá Indústria De Alimentos LTDA, Agrosul Agroavícola Industrial S.A., Aurora Cooperativa Central Aurora Alimentos, COPACOL - Cooperativa Agroindustrial Consolata and Zanchetta Alimentos Ltda	30,5%	Brazil	A/S. 0141
	Leg quarters, produced by Avivar Alimentos Ltda	13%	Brazil	A/S. 0141
	Leg quarters, produced by C.Vale – Cooperativa Agroindustrial	22%	Brazil	A/S. 0141
	Leg quarters, produced by Jaguafrangos Indústria E Comércio De Alimentos Ltda	48%	Brazil	A/S. 0141
	Leg quarters, produced by Rio Branco Alimentos S/A	10%	Brazil	A/S. 0141

SUB-HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM / ORIGINATING IN / SUPPLIED BY	ANNOTATION
	Leg quarters, produced by Seara Alimentos Ltda	6%	Brazil	A/S. 0141
	All other producers and exporters of leg quarters, originating in or imported from Brazil (excluding that produced by Agroaraçá Indústria De Alimentos LTDA, Agrosul Agroavícola Industrial S.A., Aurora Cooperativa Central Aurora Alimentos, COPACOL - Cooperativa Agroindustrial Consolata, Zanchetta Alimentos Ltda, Avivar Alimentos Ltda., C.Vale – Cooperativa Agroindustrial, Jaguafrangos Indústria E Comércio De Alimentos Ltda, Rio Branco Alimentos S/A and Seara Alimentos Ltda	265,1%	Brazil	A/S. 0141
0207.14.95	Wings, produced by Agroaraçá Indústria De Alimentos LTDA, Agrosul Agroavícola Industrial S.A., Aurora Cooperativa Central Aurora Alimentos, COPACOL - Cooperativa Agroindustrial Consolata, and Zanchetta Alimentos Ltda	30,5%	Brazil	A/S. 0141
	Wings, produced by Avivar Alimentos Ltda	13%	Brazil	A/S. 0141
	Wings, produced by C.Vale – Cooperativa Agroindustrial	22%	Brazil	A/S. 0141
	Wings, produced by Jaguafrangos Indústria E Comércio De Alimentos Ltda	48%	Brazil	A/S. 0141
	Wings, produced by Rio Branco Alimentos S/A	10%	Brazil	A/S. 0141
	Wings, produced by Seara Alimentos Ltda	6%	Brazil	A/S. 0141
	All other producers and exporters of wings, originating in or imported from Brazil (excluding that produced by Agroaraçá Indústria De Alimentos LTDA, Agrosul Agroavícola Industrial S.A., Aurora Cooperativa Central Aurora Alimentos, COPACOL - Cooperativa Agroindustrial Consolata, Zanchetta Alimentos Ltda, Avivar Alimentos Ltda., C.Vale – Cooperativa Agroindustrial, Jaguafrangos Indústria E Comércio De Alimentos Ltda, Rio Branco Alimentos S/A and Seara Alimentos Ltda)	265,1%	Brazil	A/S. 0141

SUB-HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM / ORIGINATING IN / SUPPLIED BY	ANNOTATION
0207.14.96	Breasts, produced by Agroaraçá Indústria De Alimentos LTDA, Agrosul Agroavícola Industrial S.A., Aurora Cooperativa Central Aurora Alimentos, COPACOL - Cooperativa Agroindustrial Consolata and Zanchetta Alimentos Ltda	30,5%	Brazil	A/S. 0141
	Breasts, produced by Avivar Alimentos Ltda	13%	Brazil	A/S. 0141
	Breasts, produced by C.Vale – Cooperativa Agroindustrial	22%	Brazil	A/S. 0141
	Breasts produced by Jaguafrangos Indústria E Comércio De Alimentos Ltda	48%	Brazil	A/S. 0141
	Breasts, produced by Rio Branco Alimentos S/A	10%	Brazil	A/S. 0141
	Breasts, produced by Seara Alimentos Ltda	6%	Brazil	A/S. 0141
	All other producers and exporters of breasts, originating in or imported from Brazil (excluding that produced by Agroaraçá Indústria De Alimentos LTDA, Agrosul Agroavícola Industrial S.A., Aurora Cooperativa Central Aurora Alimentos, COPACOL - Cooperativa Agroindustrial Consolata, Zanchetta Alimentos Ltda, Avivar Alimentos Ltda., C.Vale – Cooperativa Agroindustrial, Jaguafrangos Indústria E Comércio De Alimentos Ltda, Rio Branco Alimentos S/A and Seara Alimentos Ltda)	265,1%	Brazil	A/S. 0141
0207.14.99	Other, produced by Agroaraçá Indústria De Alimentos LTDA, Agrosul Agroavícola Industrial S.A., Aurora Cooperativa Central Aurora Alimentos, COPACOL - Cooperativa Agroindustrial Consolata and Zanchetta Alimentos Ltda	30,5%	Brazil	A/S. 0141
	Other, produced by Avivar Alimentos Ltda	13%	Brazil	A/S. 0141

SUB-HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM / ORIGINATING IN / SUPPLIED BY	ANNOTATION
0207.14.99	Other, produced by C.Vale – Cooperativa Agroindustrial	22%	Brazil	A/S. 0141
	Other, produced by Jaguafrangos Indústria E Comércio De Alimentos Ltda	48%	Brazil	A/S. 0141
	Other, produced by Rio Branco Alimentos S/A	10%	Brazil	A/S. 0141
	Other, produced by Seara Alimentos Ltda	6%	Brazil	A/S. 0141
	All other producers and exporters of other chicken cuts, originating in or imported from Brazil (excluding that produced by Agroaraçá Indústria De Alimentos LTDA, Agrosul Agroavícola Industrial S.A., Aurora Cooperativa Central Aurora Alimentos, COPACOL - Cooperativa Agroindustrial Consolata, Zanchetta Alimentos Ltda, Avivar Alimentos Ltda., C.Vale – Cooperativa Agroindustrial, Jaguafrangos Indústria E Comércio De Alimentos Ltda, Rio Branco Alimentos S/A and Seara Alimentos Ltda)	265,1%	Brazil	A/S. 0141
0207.14.93	Leg quarters, produced by HK Scan Denmark A/S	16,9%	Denmark	A/S. 0141
	All other producers and exporters of leg quarters, originating in or imported from Denmark (excluding that produced by HK Scan Denmark A/S)	67,4%	Denmark	A/S. 0141
0207.14.95	Wings, produced by HK Scan Denmark A/S	16,9%	Denmark	A/S. 0141
	All other producers and exporters of wings, originating in or imported from Denmark (excluding that produced by HK Scan Denmark A/S)	67,4%	Denmark	A/S. 0141
0207.14.97	Thighs, produced by HK Scan Denmark A/S	16,9%	Denmark	A/S. 0141

SUB-HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM / ORIGINATING IN / SUPPLIED BY	ANNOTATION
	All other producers and exporters of thighs, originating in or imported from Denmark (excluding that produced by HK Scan Denmark A/S)	67,4%	Denmark	A/S. 0141
0207.14.98	Drumsticks, produced by HK Scan Denmark A/S	16,9%	Denmark	A/S. 0141
	All other producers and exporters of drumsticks, originating in or imported from Denmark (excluding that produced by HK Scan Denmark A/S)	67,4%	Denmark	A/S. 0141
0207.14.99	Other, produced by HK Scan Denmark A/S	16,9%	Denmark	A/S. 0141
	All other producers and exporters of other chicken cuts, originating in or imported from Denmark (excluding that produced by HK Scan Denmark A/S)	67,4%	Denmark	A/S. 0141
0207.14.93	Leg quarters, produced by Animex Foods Sp. Z O.O.	5%	Poland	A/S. 0141
	Leg quarters, produced by Drobimex Sp. Z.O.O	2%	Poland	A/S. 0141
	All other producers and exporters of leg quarters, originating in or imported from Poland (excluding that produced by Animex Foods Sp. Z O.O., Drobimex Sp. Z.O.O and Plukon Sieradz Sp. Z.O.O)	96,9%	Poland	A/S. 0141
0207.14.95	Wings, produced by Animex Foods Sp. Z O.O.	5%	Poland	A/S. 0141
	Wings, produced by Drobimex Sp. Z.O.O	2%	Poland	A/S. 0141
	All other producers and exporters of wings, originating in or imported from Poland (excluding that produced by Animex Foods Sp. Z O.O., Drobimex Sp. Z.O.O and Plukon Sieradz Sp. Z.O.O)	96,9%	Poland	A/S. 0141

SUB-HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM / ORIGINATING IN / SUPPLIED BY	ANNOTATION
0207.14.98	Drumsticks, produced by Animex Foods Sp. Z O.O.	5%	Poland	A/S. 0141
	Drumsticks, produced by Drobimex Sp. Z.O.O	2%	Poland	A/S. 0141
	All other producers and exporters of drumsticks, originating in or imported from Poland (excluding that produced by Animex Foods Sp. Z O.O., Drobimex Sp. Z.O.O and Plukon Sieradz Sp. Z.O.O)	96,9%	Poland	A/S. 0141
0207.14.95	Wings, produced by Distribuciones Avícolas Vázquez S.A.	16%	Spain	A/S. 0141
	Wings, produced by An Avicola Melida S.L.	3%	Spain	A/S. 0141
	Wings, produced by UVE SA.	3%	Spain	A/S. 0141
	Wings, produced by Grupo Vall Companys: Avicola Sanchez SL, Avicola De Lleida SAU, Avicola De Galicia, S.A.U., Dolz España, S.L., Escorxador D'Aus Torrent I Fills S.L.	26%	Spain	A/S. 0141
	All other producers and exporters of wings, originating in or imported from Spain (excluding that produced by Distribuciones Avícolas Vázquez S.A., An Avicola Melida S.L., UVE SA., Grupo Vall Companys: Avicola Sanchez SL, Avicola De Lleida SAU, Avicola De Galicia, S.A.U., Dolz España, S.L., Escorxador D'Aus Torrent I Fills S.L.)	85.80%	Spain	A/S. 0141
0207.14.97	Thighs, produced by Distribuciones Avícolas Vázquez S.A.	16%	Spain	A/S. 0141
	Thighs, produced by An Avicola Melida S.L.	3%	Spain	A/S. 0141
	Thighs, produced by UVE SA.	3%	Spain	A/S. 0141

SUB-HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM / ORIGINATING IN / SUPPLIED BY	ANNOTATION
	Thighs, produced by Grupo Vall Companys: Avicola Sanchez SL, Avicola De Lleida SAU, Avicola De Galicia, S.A.U., Dolz España, S.L., Escorxador D'Aus Torrent I Fills S.L.	25%	Spain	A/S. 0141
0207.14.97	All other producers and exporters of thighs, originating in or imported from Spain (excluding that produced by Distribuciones Avícolas Vázquez S.A., An Avicola Melida S.L., UVE SA., Grupo Vall Companys: Avicola Sanchez SL, Avicola De Lleida SAU, Avicola De Galicia, S.A.U., Dolz España, S.L., Escorxador D'Aus Torrent I Fills S.L.)	85.80%	Spain	A/S. 0141
0207.14.98	Drumsticks, produced by Distribuciones Avícolas Vázquez S.A.	16%	Spain	A/S. 0141
	Drumsticks, produced by An Avicola Melida S.L.	3%	Spain	A/S. 0141
	Drumsticks, produced by UVE SA.	3%	Spain	A/S. 0141
	Drumsticks, produced by Grupo Vall Companys: Avicola Sanchez SL, Avicola De Lleida SAU, Avicola De Galicia, S.A.U., Dolz España, S.L., Escorxador D'Aus Torrent I Fills S.L.	25%	Spain	A/S. 0141
	All other producers and exporters of drumsticks, originating in or imported from Spain (excluding that produced by Distribuciones Avícolas Vázquez S.A., An Avicola Melida S.L., UVE SA., Grupo Vall Companys: Avicola Sanchez SL, Avicola De Lleida SAU, Avicola De Galicia, S.A.U., Dolz España, S.L., Escorxador D'Aus Torrent I Fills S.L.)	85.80%	Spain	A/S. 0141
2924.29	Acetaminophenol manufactured by Anqui Lu'an Pharmaceutical Co. Ltd	2 573 c/kg	China	A/S. 0047

SUB-HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM / ORIGINATING IN / SUPPLIED BY	ANNOTATION
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 70g/m ² or more but not exceeding 400 g/m ²	14.14%	China	A/S. 0059
7007.29	Other	232,78%	China	A/S. 0141
7009.91	Unframed glass mirrors, of a thickness of 2mm or more but not exceeding 6mm.	40,22%	China	A/S. 0054
7315.82.03	The links of which are manufactured from round section iron or steel wire, bars or rods of a diameter of 4 mm or more but not exceeding 10 mm, manufactured by Rudong Chain Works	11,61%	China	A/S. 0141
	The links of which are manufactured from round section iron or steel wire, bars or rods of a diameter of 4 mm or more but not exceeding 10 mm, (excluding those manufactured by Rudong Chain Works)	16,13%	China	A/S. 0141
7315.82.05	The links of which are manufactured from round section iron or steel wire, bars or rods of a diameter exceeding 10 mm but not exceeding 20 mm, manufactured by Rudong Chain Works	11,61%	China	A/S. 0141

SUB- HEADING	DESCRIPTION OF GOODS	CHARGE	IMPORTED FROM / ORIGINATING IN / SUPPLIED BY	ANNO- TATION
	The links of which are manufactured from round section iron or steel wire, bars or rods of a diameter exceeding 10 mm but not exceeding 20 mm, (excluding those manufactured by Rudong Chain Works)	16,13%	China	A/S. 0141

PART 3**SAFEGUARD DUTIES ON IMPORTED GOODS****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 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 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 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.

I	II				III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI- DUMPING DUTY	ANNOT ATION
250.00	LIVE ANIMALS; ANIMAL PRODUCTS							
250.02		Meat and edible meat offal						
250.02	0207.14.9	01.07	76	Frozen bone-in portions of fowls of the species Gallus Domesticus	301.00-399.00; 401.00-499.00	EU	15%	A/S. 0136

I	II				III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
260.00	BASE METALS AND ARTICLES OF BASE METAL							
260.00	7318.15.43	01.08	85	Other bolts with hexagon heads of iron or steel (excluding bolt ends, screw studs and screw studding), (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Bahrain (Kingdom of), Belarus, Belize, Benin, Bhutan, Brunei Darussalam, Bolivia (Plurinational State of), Bosnia and Herzegovina, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, Chile, Colombia, Comoros, Congo (The Democratic Republic of the), Congo (Republic of the), Costa Rica, Côte d'Ivoire, Cuba, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt (Arab Republic of), El Salvador, Eritrea, Eswatini, Equatorial Guinea, Ethiopia, Fiji, Gabon, Gambia (Republic of), Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, Indonesia, Iran (Islamic Republic of), Iraq (Republic of), Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People's Republic of), Kosovo, Kyrgyzstan Republic, Kuwait (The State of) Lao People's Democratic Republic, Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania Macedonia (former Yugoslav Republic of), Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Moldova (Republic of), Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, North Macedonia, Oman, Pakistan, Palestine, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Qatar, Romania, Russian Federation, Rwanda, Saudi Arabia (Kingdom of), Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, São Tomé and Príncipe, Samoa, Senegal, Serbia, Seychelles, Sierra Leone, Singapore, Solomon Islands, Somalia, South Africa, South Sudan, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Tanzania (United Republic of), Timor-Leste, Togo, Tonga, Trinidad and Tobago, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, Ukraine, Uruguay, United Arab Emirates, Uzbekistan, Vanuatu, Venezuela (Bolivarian Republic of), Vietnam, West Bank and Gaza (State of Palestine), Yemen, Zambia, Zimbabwe)	301.00-399.00; 401.00-499.00	All countries	31,8%	A/S. 0138

I	II				III	IV	V	VI	
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI- DUMPING DUTY	ANNOT ATION	
260.03		Iron and steel							
260.03	7318.15.39	01.08	85	Other screws, fully threaded with hexagon heads (excluding those of stainless steel)	301.00-399.00, 401.00-499.00 (excluding 317.06/00.00/ 03.00; 460.17/ 00.00/03.00)	All countries	35,6%	A/S.0136	

I		II			III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
260.03	7318.15.41	01.08	85	Bolt ends and screw studs (excluding those of stainless steel and those identifiable for aircraft), (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Bahrain (Kingdom of), Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Brunei Darussalam, Bosnia and Herzegovina, Brazil, Bulgaria, Burkina Faso, Burundi, Cabo Verde, Cambodia, Cameroon, Central African Republic, Chad, Chile, Colombia, Comoros, Costa Rica, Côte d Ivoire, Cuba, Democratic Republic of the Congo, Congo Republic, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt, (Arab Republic), El Salvador, Eritrea, Eswatini, Equatorial Guinea, Ethiopia, Fiji, Gabon, The Gambia, Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, Indonesia, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People s Republic of), Kuwait (the State of), Kyrgyz Republic, Kosovo, Lao People s Democratic Republic, Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania, Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Moldova (Republic of), Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, North Macedonia, Oman, Pakistan, Palestine, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Qatar, Romania, Russian Federation, Rwanda, Saudi Arabia (Kingdom of), Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, São Tomé and Príncipe, Senegal, Serbia, Seychelles, Sierra Leone, Singapore, Solomon Islands, Somalia, South Africa, South Sudan, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Tanzania, Thailand, TimorLeste, Togo, Tonga, Trinidad and Tobago, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, United Arab Emirates, Ukraine, Uruguay, Uzbekistan, Vanuatu, Vietnam, Venezuela (Bolivarian Republic of), West Bank and Gaza, Yemen, Zambia, Zimbabwe)	301.00-399.00; 401.00-499.00	All Countries	52.04%	A/S. 0136

I		II			III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
260.03	7318.15.42	01.08	88	Screw studding (excluding those of stainless steel and those identifiable for aircraft), (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Bahrain (Kingdom of), Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Brunei Darussalam, Bosnia and Herzegovina, Brazil, Bulgaria, Burkina Faso, Burundi, Cabo Verde, Cambodia, Cameroon, Central African Republic, Chad, Chile, Colombia, Comoros, Costa Rica, Côte d Ivoire, Cuba, Democratic Republic of the Congo, Congo Republic, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt, (Arab Republic), El Salvador, Eritrea, Eswatini, Equatorial Guinea, Ethiopia, Fiji, Gabon, The Gambia, Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, Indonesia, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People s Republic of), Kuwait (the State of), Kyrgyz Republic, Kosovo, Lao People s Democratic Republic, Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania, Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Moldova (Republic of), Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, North Macedonia, Oman, Pakistan, Palestine, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Qatar, Romania, Russian Federation, Rwanda, Saudi Arabia (Kingdom of), Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, São Tomé and Príncipe, Senegal, Serbia, Seychelles, Sierra Leone, Singapore, Solomon Islands, Somalia, South Africa, South Sudan, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Tanzania, Thailand, Timor-Leste, Togo, Tonga, Trinidad and Tobago, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, United Arab Emirates, Ukraine, Uruguay, Uzbekistan, Vanuatu, Vietnam, Venezuela (Bolivarian Republic of), West Bank and Gaza, Yemen, Zambia, Zimbabwe)	301.00-399.00; 401.00-499.00	All Countries	52.04%	A/S. 0136

I	II				III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
260.00	7318.15.43	01.08	85	Other bolts with hexagon heads of iron or steel (excluding bolt ends, screw studs and screw studding), (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Bahrain (Kingdom of), Belarus, Belize, Benin, Bhutan, Brunei Darussalam, Bolivia (Plurinational State of), Bosnia and Herzegovina, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, Chile, Colombia, Comoros, Congo (The Democratic Republic of the), Congo (Republic of the), Costa Rica, Côte d'Ivoire, Cuba, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt (Arab Republic of), El Salvador, Eritrea, Eswatini, Equatorial Guinea, Ethiopia, Fiji, Gabon, Gambia (Republic of), Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea- Bissau, Guyana, Haiti, Honduras, Indonesia, Iran (Islamic Republic of), Iraq (Republic of), Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People's Republic of), Kosovo, Kyrgyzstan Republic, Kuwait (The State of) Lao People's Democratic Republic, Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania Macedonia (former Yugoslav Republic of), Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Moldova (Republic of), Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, North Macedonia, Oman, Pakistan, Palestine, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Qatar, Romania, Russian Federation, Rwanda, Saudi Arabia (Kingdom of), Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, São Tomé and Príncipe, Samoa, Senegal, Serbia, Seychelles, Sierra Leone, Singapore, Solomon Islands, Somalia, South Africa, South Sudan, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Tanzania (United Republic of), Timor-Leste, Togo, Tonga, Trinidad and Tobago, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, Ukraine, Uruguay, United Arab Emirates, Uzbekistan, Vanuatu, Venezuela (Bolivarian Republic of), Vietnam, West Bank and Gaza (State of Palestine), Yemen, Zambia, Zimbabwe)	301.00-399.00; 401.00-499.00	All Countries	31,8%	A/S. 0138

I	II				III	IV	V	VI
ITEM	TARIFF HEADING	CODE	CD	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY	ANNOTATION
260.03	7318.16.30	01.08	89	Other, hexagon nuts (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Bahrain(Kingdom of), Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Brunei Darussalam, Bosnia and Herzegovina, Brazil, Bulgaria, Burkina Faso, Burundi, Cabo Verde, Cambodia, Cameroon, Central African Republic, Chad, Chile, Colombia, Comoros, Costa Rica, Côte d Ivoire, Cuba, Democratic Republic of the Congo, Congo Republic, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt, (Arab Republic), El Salvador, Eritrea, Eswatini, Equatorial Guinea, Ethiopia, Fiji, Gabon, The Gambia, Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, Indonesia, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People s Republic of), Kuwait (the State of), Kyrgyz Republic, Kosovo, Lao People s Democratic Republic , Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania, Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Moldova (Republic of), Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, North Macedonia, Oman, Pakistan, Palestine, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Qatar, Romania, Russian Federation, Rwanda, Saudi Arabia (Kingdom of), Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, São Tomé and Príncipe, Senegal, Serbia, Seychelles, Sierra Leone, Singapore, Solomon Islands, Somalia, South Africa, South Sudan, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Tanzania, Thailand, Timor-Leste, Togo, Tonga, Trinidad and Tobago, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, United Arab Emirates, Ukraine, Uruguay, Uzbekistan, Vanuatu, Vietnam, Venezuela (Bolivarian Republic of), West Bank and Gaza, Yemen, Zambia, Zimbabwe)	301.00-399.00; 401.00-499.00	All Countries	52.04%	A/S. 0136

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

SCHEDULE 3**INDUSTRIAL REBATES OF CUSTOMS DUTIES****NOTES:**

1. The imported goods specified in Column II of this Schedule shall, subject to the provisions of Section 71, 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/S. 0001
 - (a) The following expressions shall, for the purposes of Column headed "Extent of Rebate" of this Schedule, be construed as specified hereunder:
 - (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

4. Unless the context otherwise indicates, the industries specified in this Schedule shall, subject to approval by the Commissioner General 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 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 Commissioner General 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 Commissioner General 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 Commissioner General may determine. A/S. 0001
- (c) Subject to compliance with such conditions as the Commissioner General may specify, such goods may be transferred by such stockist to a registrant on form CE 62. A/S. 0001

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| | | A/S. 0001 |
| (d) | Any stockist may apply to the Commissioner General 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 dispose of at such times and in such manner as the Commissioner General may require | |
| 8. | Goods may be entered under any rebate item of this schedule by a CCA enterprise as contemplated in Regulation 62 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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
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
	1511.90	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
	1511.90	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 SUBSTITUES					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
	0202.30	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 Entrepreneurship, 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, Ministry of Trade and Entrepreneurship, may allow by specific permit	Full duty less 56c/kg	A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	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	713.90	01.06	69	Guar beans, for the manufacture of guar powder, meal or flour of heading 11.06	Full duty	A/S. 0001	
304.03		Industry: Sugar confectionary, whether or not containing cocoa					A/S. 0136
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 pastrycooks' 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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
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 21.05	Full duty	A/S. 0001	
	0404.10	01.06	60	Deleted with effect from 17.03.2023		A/S. 0147	
	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	
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 Entrepreneurship, 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 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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	2009.89	01.06	68	Black-currant juice and raspberry juice, for the manufacture of non-alcoholic beverages of heading 22.02	Full duty	A/S. 0001	
	2918.12	01.06	62	Tartaric acid, for the manufacture of wine of heading 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					
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	
	38.24	02.04	47	Clay gelling agents, for the manufacture of lubricants	Full duty	A/S. 0001	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
306.00	PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES					
306.01		Industry: Chemicals and Chemical Compounds				
306.01	13.02	01.04	42	Poppy extract, for the manufacture of codeine, morphine and derivatives thereof	Full duty	A/S. 0049
	13.02	02.04	47	Datura extract, for the manufacture of scopolamine	Full duty	A/S. 0049
	1515.30	01.06	66	Castor oil and its fractions, for the manufacture of chloroxylenol	Full duty	A/S. 0136
	27.10	01.04	41	Mineral oil, for the manufacture of chemical compounds, including reactor and tangential oil for the manufacture of carbon black (excluding mineral oil for use as solvents)	Full duty	A/S. 0049
	2815.11	01.06	63	Solid sodium hydroxide (caustic soda), with a particle size not exceeding 1mm, for the manufacture of dithiocarbonates (xanthates) of subheading 2930.90.30	Full duty	A/S. 0010
	2815.11	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 Entrepreneurship may allow by specific permit	Full duty	A/S. 0055
	2815.12	01.06	61	Sodium hydroxide (caustic soda), in aqueous solution (soda lye or liquid soda), for use in the manufacture of sodium hypochlorite solutions, classifiable in tariff subheading 2828.90, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship may allow by specific permit	Full duty	A/S. 0136
306.01	29.21	10.00	45	Deleted with effect from 01.01.2022		A/S.0136
	29.21	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	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	Deleted with effect from 01.01.2022		A/S. 0136	
	3823.70	01.06	63	Mixed aliphatic alcohols, for the manufacture of phthalic acid esters	Full duty	A/S. 0001	
	3823.70	02.06	68	Industrial fatty alcohols, for the manufacture of amine-function compounds	Full duty	A/S. 0001	
306.02		Industry: Pharmaceutical products					
306.02	1515.30	01.06	68	Castor oil and its fractions, in immediate packings of a content of 200 kg or more, for packing in containers of a content not exceeding 100 ml, put up as a laxative of tariff heading 30.04	Full duty	A/S. 0136	
	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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	39.20	01.04	48	Polyester film, for packing surgical sutures	Full duty	A/S. 0049
	39.20	02.04	42	Polyvinyl film, for the manufacture of surgical dressings, medicated plasters and surgical sutures	Full duty	A/S. 0049
	39.20	03.04	47	Film of ethylene polymers or copolymers, for packing surgical sutures	Full duty	A/S. 0049
306.02	39.20	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 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, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the goods are not available in the SACU market	Full duty	A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	5208.32	01.06	69	Woven fabric of cotton, containing 85 per cent or more by mass of cotton, dyed, in a plain weave, of a mass exceeding 100g/m ² but not exceeding 130g/m ² , for the manufacture of adhesive dressings of subheading 3005.10	Full duty	A/S. 0136
	5208.42	01.06	66	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of yarns of different colours, in a plain weave, of a mass exceeding 100 g/m ² but not exceeding 130 g/m ² , for the manufacture of adhesive dressings of subheading 3005.10	Full duty	A/S. 0136
	5210.11	01.06	65	Woven crêpe 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
	5210.31	01.06	64	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, dyed, in a plain weave, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ² , for the manufacture of adhesive dressings of subheading 3005.10	Full duty	A/S. 0136
	5210.41	01.06	61	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of yarns of different colours, in a plain weave, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ² , for the manufacture of adhesive dressings of subheading 3005.10	Full duty	A/S. 0136
306.02	5514.11	01.06	66	Woven crêpe 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 crêpe 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
				Synthetic catgut of polyglycolic acid, for the manufacture of surgical sutures of subheading 3006.10		
	5604.90	01.06	65	Synthetic catgut of polyglycolic acid, for the manufacture of surgical sutures of subheading 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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	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	
306.04		Industry: Tanning and dyeing extracts, tannins and their derivatives, dyes, colours, paints and varnishes, putty, fillers and stoppings, and inks					
306.04	1515.11	01.06	65	Crude linseed oil, for the manufacture of alkali refined linseed oil, modified linseed oil and putty oil	Full duty	A/S. 0136	
	15.18	01.04	48	Modified animal and vegetable oils, for the manufacture of ink	Full duty	A/S. 0049	
	27.1	01.04	47	Hydrocarbons, for use as solvents in the manufacture of printing ink	Full duty	A/S. 0049	
	28	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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	29.18	01.00	46	Deleted with effect from 01.01.2022		A/S. 0136
	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
	29.21	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	Full duty	A/S. 0049
	29.21	04.04	49	Sodium naphthionate, for the manufacture of organic dyestuffs	Full duty	A/S. 0049
	3206.11	01.06	61	Deleted with effect from 03.03.2023		A/S. 0148
	3206.49	01.06	69	Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides), for the manufacture of printing ink of subheading 3215.1	Full duty	A/S. 0136
306.04	32.08	01.04	48	Solutions of polyurethane, unpigmented	Full duty	A/S. 0049
	32.08	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	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	
	38.24	02.04	48	Prepared grinding aids	Full duty	A/S. 0001	
	38.24	03.04	42	Prepared anti-oxidants	Full duty	A/S. 0001	
	38.24	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	
306.05		<u>Industry:</u> 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		<u>Industry:</u> 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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	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 Permanent Secretary, Ministry of Trade and Entrepreneurship, 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 Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit	Full duty	A/S. 0001	
	3402.31.20	01.08	86	Methyl ester sulphate for the manufacture of washing preparations (detergents) classifiable in tariff heading 34.02	Full duty	A/S. 0135	
	3402.42	01.06	67	Alcohol ethoxylates, for the manufacture of sodium lauryl ether sulphates of subheading 3402.3	Full duty	A/S. 0135	
	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		<u>Industry:</u> Polishes and creams					
306.07	34.04	01.04	45	Prepared waxes, not emulsified or containing solvents	Full duty	A/S. 0049	
306.09		<u>Industry:</u> 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	Deleted with effect from 01.01.2022		A/S. 0136	
	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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	29.32	01.04	45	Heterocyclic compounds (excluding carbofuran), for use as active ingredients in the manufacture of pesticides	Full duty	A/S. 0049	
	29.32	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	
	29.33	02.04	46	Heterocyclic compounds (excluding chloroisocyanuric acid), for the manufacture of disinfectants	Full duty	A/S. 0049	
	29.33	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	
	29.34	02.00	43	Heterocyclic compounds, for the manufacture of disinfectants	Full duty	A/S. 0001	
	29.34	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	
306.10		Industry: Chemical preparations					
	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 3823.11	Full duty	A/S. 0001	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
306.10	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 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 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 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
	38.24	02.04	49	Mixtures of glycols or of other hydrocarbons, for the manufacture of brake fluids	Full duty	A/S. 0001
	38.24	03.04	43	Mixtures of mono-ethylenic hydrocarbons, for the manufacture of alkyl benzene	Full duty	A/S. 0001
	38.24	04.04	48	Distilled monoglyceride, for the manufacture of emulsifiers	Full duty	A/S. 0001
	3902.30	01.06	69	Propylene-ethylene copolymers, in primary forms, for the manufacture of viscosity index modifiers	Full duty	A/S. 0001

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
306.10	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	
	38.24	01.06	48	Poly-ethylene glycol emulsifiers	Full duty	A/S. 0136	
306.13		Industry: Fertilizers					
306.13	3402.3	01.05	50	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. 0135	
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 Minerals and Energy may allow by a specific permit	Full duty	A/S. 0027	
306.15	2815.12	01.06	67	Sodium hydroxide (caustic soda), in aqueous solution (soda lye or liquid soda), for use in the extraction of copper, classifiable in tariff subheading 2603.00, in such quantities, at such times and subject to such conditions as Permanent Secretary Ministry of Minerals and Energy may allow by a specific permit	Full duty	A/S. 0136	
	2815.12	02.06	61	Sodium hydroxide (caustic soda), in aqueous solution (soda lye or liquid soda), for use in the extraction of nickel, classifiable in tariff subheading 2604.00, in such quantities, at such times and subject to such conditions as the Permanent Secretary Ministry of Minerals and Energy may allow by a specific permit	Full duty	A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
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 Entrepreneurship 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	
	27.10	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	
	27.10	04.04	42	Diisobutylene-mixed alkylene, for the manufacture of phenolic resins of subheading 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	Deleted with effect ffrom 01.01.2022		A/S. 0136	
	29.18	02.00	42	Deleted with effect ffrom 01.01.2022		A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
307.01	29.21	01.04	47	Amine catalysts, for the manufacture of cellular plastic	Full duty	A/S. 0049
	29.21	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
	29.21	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	Deleted with effect ffrom 01.01.2022		A/S. 0136
	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
	3206.1	01.05	56	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
	38.12	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
	3824.99	01.06	65	Dimerised acids	Full duty	A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
307.01	3824.99	02.06	67	Mixtures of propylene oxide and ethylene oxide, for the manufacture of polyether polyols containing 2 or more hydroxyl groups	Full duty	A/S. 0136
	3824.99	03.06	64	Dimerised fatty acids and residual products thereof	Full duty	A/S. 0136
	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
	3902.30	01.06	62	Ter- and copolymers of propylene in primary forms, for the manufacture of plates, sheets, film, foil and strip of biaxially orientated polypropylene of subheading 3920.20	Full duty	A/S. 0136
	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
	39.07	02.04	43	Polyesters, for the manufacture of polyurethane elastomers	Full duty	A/S. 0049
	39.07	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
	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	A/S. 0049
	39.19	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	A/S. 0049
	39.19	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	A/S. 0049

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
307.01	39.19	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
	39.19	08.04	48	Cellular plates, sheets and strip, of vinyl chloride polymers or 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
	3919.90	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
	39.20	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
	39.20	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
	39.20	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
	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
	39.21	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
	39.21	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
307.01	39.21	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	
	39.21	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	
	39.21	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	
	70.19	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	
307.02		Industry: Sanitary ware					A/S. 0136
307.02	3920.51	01.06	60	Other plates, sheets, film, foil and strip of poly(methyl methacrylate), non-cellular and not reinforced, laminated, supported or similarly combined with other materials, for the manufacture of acrylic sanitary ware classifiable in tariff heading 39.22, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship may allow by specific permit	Full duty	A/S. 0136	
307.03		Industry: Moulded plastic goods					
	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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	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	
307.03	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 39.23	Full duty	A/S. 0001	
	76.07	01.00	43	Deleted with effect from 01.01.2022		A/S. 0136	
307.04		Industry: Plastic goods of plate, sheet, strip or film					
307.04	2933.69	01.06	68	4,6 diamine-2-methyl-1, 3, 5-triazine, for the manufacture of plates, sheets, film, foil and strip of decorative laminate of phenolic resins of subheading 3921.90	Full duty	A/S. 0136	
	3901.20	01.06	61	Unchlorinated high density polyethylene, for the manufacture of plates, sheets, film, foil, and strip of polyethylene classifiable under subheading 3920.10, with a thickness of 500 microns or more but not exceeding 2 000 microns	Full duty	A/S. 0136	
	39.19	01.04	41	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. 0136	
	39.19	06.04	44	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. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	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
307.04	39.20	02.04	43	Plates or sheets of vinyl chloride polymers and copolymers, of a thickness exceeding 2 mm, unplasticised, rigid	Full duty	A/S. 0136
	39.20	03.04	48	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. 0136
	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
	3920.49	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	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
	39.21	02.04	40	Plates or sheets of vinyl chloride polymers and copolymers,	Full duty	A/S. 0049
	39.21	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
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
	39.21	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
	39.21	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
	70.19	01.04	41	Veils (thin sheets), webs, mats, mattresses, boards and similar non-woven products, for the manufacture of honeycomb panels	Full duty	A/S. 0135
	70.19	02.04	44	Glass fibre woven fabrics, for the manufacture of honeycomb panels	Full duty	A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	70.19	03.04	49	Other glass fibre woven fabrics, for the manufacture of honeycomb panels	Full duty	A/S. 0136	
	7019.3	01.05	57	Deleted with effect from 01.01.2022		A/S. 0136	
	7019.40	01.06	69	Deleted with effect from 01.01.2022		A/S. 0136	
	7019.5	01.05	51	Deleted with effect from 01.01.2022		A/S. 0136	
	7019.6	01.05	59	Glass fibre woven fabrics of rovings, for the manufacture of honeycomb panels	Full duty	A/S. 0135	
307.04	7019.611	01.06	62	Other glass fibre woven fabrics, for the manufacture of honeycomb panels	Full duty	A/S. 0135	
307.05		<u>Industry:</u> 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	
	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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
307.06		Industry: Binders (Loose-leaf or other), folders, file covers and files, of plastics					A/S. 0136
307.06	83.05	01.04	47	Lever arch binding mechanisms, for the manufacture of lever arch files by means of permanently riveting the mechanism to the file form; compression bars with a length of 122 mm or more designed for use with lever arch mechanisms and slotted fittings for lever arch files with an opening of 41,5 mm or more designed to hook onto the arch of the mechanisms slotted through the file form	Full duty	A/S. 0136	
307.06	83.05	02.04	41	Ring binding mechanisms with a diameter of 25 mm or more, for the manufacture of ring-binder files by means of permanently riveting the mechanism to the file form	Full duty	A/S. 0136	
	83.05	03.04	46	Clip mechanisms with a length of 110 mm or more, for the manufacture of clipboard files or binders by means of permanently riveting the mechanism to the file or binder form	Full duty	A/S. 0136	
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 Permanent Secretary, Ministry of Trade and Entrepreneurship, 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	
307.08		Industry: Rubber products					
	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 Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit.	Full duty	A/S. 0038	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
307.08	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
	4002.19.90	01.08	89	Styrene-butadiene rubber (SBR) (synthetic rubber), for use in the manufacture of tyres, classifiable in tariff subheading 40.11	Full duty	A/S. 0162
	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
	40.08	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
	40.08	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
307.08	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
307.09		<u>Industry:</u> Can sealing and bottle cap lining preparations					
307.09	39.04	01.04	44	Vinyl chloride polymers	Full duty	A/S. 0049	
307.10		<u>Industry:</u> Synthetic rubber latex					
307.10	34.01	01.00	46	Deleted with effect from 01.01.2022		A/S. 0136	
308.00	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (EXCLUDING SILK-WORM GUT)						
308.01		<u>Industry:</u> 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	
308.01	34.02	01.04	46	Organic surface-active agents; surface-active preparations	Full duty	A/S. 0049	
	34.04	01.04	49	Prepared waxes	Full duty	A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	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	
	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	
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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
308.02	3926.90	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
	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	Deleted with effect from 01.01.2022		A/S. 0136
	4421.99	01.06	63	Wood frames	Full duty	A/S. 0136
	5211.49	01.06	68	Deleted with effect from 01.01.2022		A/S. 0136
	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
308.02	55.12	01.04	41	Deleted with effect from 01.01.2022		A/S. 0136
	55.16	01.04	47	Deleted with effect from 01.01.2022		A/S. 0136
	5516.12	01.06	61	Deleted with effect from 01.01.2022		A/S. 0136
	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, 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. 0136
	56.03	01.04	47	Deleted with effect from 01.01.2022		A/S. 0136
	59.03	01.04	48	Deleted with effect from 01.01.2022		A/S. 0136
	6005.3	01.05	58	Deleted with effect from 01.01.2022		A/S. 0136
	6005.4	01.05	55	Deleted with effect from 01.01.2022		A/S. 0136
	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	Deleted with effect from 01.01.2022		A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
308.02	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
308.02	8308.90	01.06	62	Clasps and frames with clasps, of base metal	Full duty	A/S. 0001
	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	Deleted with effect from 01.01.2022		A/S. 0136
	56.03	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. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
310.00	PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF						
310.01		<u>Industry:</u> Pulp, paper and paperboard					
310.01	2815.12	03.06	63	Sodium hydroxide (caustic soda), in aqueous solution, in such quantities and at such time as the Permanent Secretary Ministry Minerals and Energy may allow by specific permit, for the manufacture of: (a) Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, in rolls or rectangular (including square) sheets, of any size, (excluding paper of heading 48.01 or 48.03) 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 consists of such fibres; (b) Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets; and (c) Paper and paperboard, coated on one or both sides with kaolin (china clay) or other organic 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, 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 consists of such fibres	Full duty	A/S. 0136	
	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 and Energy may allow by specific permit.	Full duty	A/S. 0027	
	2815.12	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 and Energy may allow by specific permit.	Full duty	A/S. 0027	
	2815.12	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 and Energy may allow by specific permit.	Full duty	A/S. 0027	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
310.01	2815.12	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 and Energy may allow by specific permit.	Full duty	A/S. 0027	
	2815.12	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 and Energy may allow by specific permit.	Full duty	A/S. 0027	
	2815.12	09.06	60	Sodium hydroxide (caustic soda), in aqueous solution, for the manufacture of semi-chemical fluting paper, in rolls or sheets, classifiable in tariff subheading 4805.11, in such quantities, at such times and under such conditions as the Permanent Secretary Ministry Minerals and Energy may allow by specific permit	Full duty	A/S. 0136	
	3920.1	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	
310.02		Industry: Impregnated, coated or laminated paper and paperboard					
310.02	38.24	01.04	42	Chloro-paraffins, for the manufacture of self-copy paper	Full duty	A/S. 0136	
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: Binders (Loose-leaf or other), Folders, file covers and files, of paper or paperboard					
310.06	83.05	01.04	42	Lever arch binding mechanisms, for the manufacture of lever arch files by means of permanently riveting the mechanism to the file form; compression bars with a length of 122 mm or more designed for use with lever arch mechanisms and slotted fittings for lever arch files with an opening of 41,5 mm or more designed to hook onto the arch of the mechanisms slotted through the file form	Full duty	A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	83.05	03.04	41	Clip mechanisms with a length of 110 mm or more, for the manufacture of clipboard files or binders by means of permanently riveting the mechanism to the file or binder form	Full duty	A/S. 0136	
310.08		Industry: Printing, publishing and bookbinding					
310.08	37.07	03.00	49	Deleted with effect from 01.01.2022		A/S. 0136	
	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	
	4802.5	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. 0136	
310.08	4811.21	01.06	66	Deleted with effect from 01.01.2022		A/S. 0136	
	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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
310.09		<u>Industry: Articles of paper pulp, paper or paperboard</u>					
310.09	39.19	01.06	64	Deleted with effect from 01.01.2022		A/S. 0136	
	4823.90	01.06	68	Diagnostic reagent paper, for the manufacture of urine test strip	Full duty	A/S. 0001	
311.01		<u>Industry: Textile</u>					
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	
	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	
	29.00	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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	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	Deleted with effect from 01.01.2022		A/S. 0136
311.01	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	Deleted with effect from 01.01.2022		A/S. 0136
	34.04	01.04	44	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents	Full duty	A/S. 0049
	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	Deleted with effect from 01.01.2022		A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
311.02		Industry: Fibres and yarns					
311.02	34.02	01.04	43	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. 0135	
	5509.22	01.06	69	Multiple (folded) or cabled yarn (excluding sewing thread) containing only polyester staple fibres not put up for retail sale, for the manufacture of sewing thread falling within heading 55.08	Full duty	A/S. 0136	
	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 Permanent Secretary, Ministry of Trade and Entrepreneurship 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					
311.03	55.09	03.04	48	Deleted with effect from 01.01.2022		A/S. 0136	
	55.09	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	
311.04		Industry: Textile knitting					
311.04	55.09	02.00	46	Deleted with effect from 01.01.2022		A/S. 0136	
	58.10	01.00	43	Deleted with effect from 01.01.2022		A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	60.02	01.04	40	Deleted with effect from 01.01.2022		A/S. 0136	
	60.03	01.04	47	Deleted with effect from 01.01.2022		A/S. 0136	
	60.04	01.04	43	Deleted with effect from 01.01.2022		A/S. 0136	
311.07		<u>Industry:</u> 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	Deleted with effect from 01.01.2022		A/S. 0136	
	55.12	01.00	47	Deleted with effect from 01.01.2022		A/S. 0136	
	55.15	01.00	46	Deleted with effect from 01.01.2022		A/S. 0136	
	55.16	01.00	42	Deleted with effect from 01.01.2022		A/S. 0136	
311.10		<u>Industry:</u> 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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
311.10	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	
		02.06	65	Woven fabrics of a width exceeding 370 cm, obtained from strip or the like, of polymers of propylene, unprinted, for use as backing material in the manufacture of tufted carpeting in the length, having a width exceeding 360 cm in the loom state	Full duty	A/S. 0136	
	5515.91	02.06	61	Deleted with effect from 01.01.2022		A/S. 0136	
	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	
311.12		Industry: Impregnated, coated covered or laminated textile fabrics					
311.12	39.01	01.04	43	Polymers of ethylene, in primary forms, having a relative density of more than 0,94, for the manufacture of impregnated or coated interlinings	Full duty	A/S. 0001	
	39.04	01.04	42	Polyvinyl chloride in primary forms, for the manufacture of impregnated or coated textile fabrics	Full duty	A/S. 0001	
	52.08	01.04	48	Deleted with effect from 01.01.2022		A/S. 0136	
	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 Permanent Secretary, Ministry of Trade and Entrepreneurship 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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
311.12	54.07	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
	54.07	03.04	48	Deleted with effect from 01.01.2022		A/S. 0136
	54.08	01.04	45	Deleted with effect from 01.01.2022		A/S. 0136
	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
	60.03	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) in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship may allow by specific permit	Full duty	A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	60.06	01.04	40	Other knitted or crocheted fabrics in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship may allow by specific permit	Full duty	A/S. 0136	
311.13		<u>Industry:</u> 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 12%	A/S. 0136	
	54.04	02.04	46	Strip of synthetic fibre materials, for the manufacture of prepared packings	Full duty less 12%	A/S. 0136	
	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 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	Deleted with effect from 01.01.2022		A/S. 0136	
	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		<u>Industry:</u> 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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
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 6116.10	Full duty	A/S. 0001	
	59.03	01.00	48	Deleted with effect from 01.01.2022		A/S. 0136	
	60.02			Deleted with effect from 01.01.2022		A/S. 0136	
	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	
311.16		Industry: Shawls, scarves, mufflers, stoles, printed khangas, printed kadungas and the like					
311.16	52.08	01.00	46	Deleted with effect from 01.01.2022		A/S. 0136	
	52.09	01.00	42	Deleted with effect from 01.01.2022		A/S. 0136	
	52.10	01.00	45	Deleted with effect from 01.01.2022		A/S. 0136	
	52.11	01.00	46	Deleted with effect from 01.01.2022		A/S. 0136	
	52.12	01.00	42	Deleted with effect from 01.01.2022		A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	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	Deleted with effect from 01.01.2022		A/S. 0136	
	55.12	01.00	43	Deleted with effect from 01.01.2022		A/S. 0136	
	55.13	01.00	42	Deleted with effect from 01.01.2022		A/S. 0136	
	55.14	01.00	46	Deleted with effect from 01.01.2022		A/S. 0136	
	55.15	01.00	42	Deleted with effect from 01.01.2022		A/S. 0136	
	55.16	01.00	49	Deleted with effect from 01.01.2022		A/S. 0136	
311.17		<u>Industry:</u> 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	Deleted with effect from 01.01.2022		A/S. 0136	
	55.13	01.00	41	Deleted with effect from 01.01.2022		A/S. 0136	
	55.14	01.00	48	Deleted with effect from 01.01.2022		A/S. 0136	
	55.15	01.00	44	Deleted with effect from 01.01.2022		A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
311.18		<u>Industry:</u> 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	1.06	62	Deleted with effect from 01.01.2022		A/S. 0136	
	52.09	01.00	46	Deleted with effect from 01.01.2022		A/S. 0136	
	52.10	01.00	43	Deleted with effect from 01.01.2022		A/S. 0136	
	52.11	01.00	43	Deleted with effect from 01.01.2022		A/S. 0136	
	52.12	01.00	46	Deleted with effect from 01.01.2022		A/S. 0136	
	54.03	01.00	45	Deleted with effect from 01.01.2022		A/S. 0136	
	5515.21	01.06	69	Deleted with effect from 01.01.2022		A/S. 0136	
	56.03	01.00	42	Deleted with effect from 01.01.2022		A/S. 0136	
	58.10	01.00	45	Deleted with effect from 01.01.2022		A/S. 0136	
311.18	59.03	01.04	42	Deleted with effect from 01.01.2022		A/S. 0136	
	60.01	01.04	43	Deleted with effect from 01.01.2022		A/S. 0136	
	60.02	01.04	46	Deleted with effect from 01.01.2022		A/S. 0136	
	60.03	01.04	42	Deleted with effect from 01.01.2022		A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	60.04	01.04	49	Deleted with effect from 01.01.2022		A/S. 0136
	60.05	01.04	45	Deleted with effect from 01.01.2022		A/S. 0136
	60.06	01.04	41	Deleted with effect from 01.01.2022		A/S. 0136
	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 Permanent Secretary, Ministry of Trade and Entrepreneurship may allow by specific permit for the manufacture of wiping rags and cleaning cloths	Full duty	A/S. 0001
311.19		Industry: Men's and boys' outer garments				
311.19	52.08	01.00	41	Deleted with effect from 01.01.2022		A/S. 0136
	52.1	01.00	45	Deleted with effect from 01.01.2022		A/S. 0136
	52.12			Deleted with effect from 01.01.2022		A/S. 0136
	55.14	01.00	41	Deleted with effect from 01.01.2022		A/S. 0136
	55.15	01.00	48	Deleted with effect from 01.01.2022		A/S. 0136
	58.01	01.00	49	Deleted with effect from 01.01.2022		A/S. 0136
	58.11	01.00	43	Deleted with effect from 01.01.2022		A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
311.2				<p><u>Industry:</u> Women's and girls' outer garments</p> <p>NOTE:</p> <p>For the purpose of this item the manufacture of trousers with a vertical opening in the centre of the part of the garment and of which the opening is covered with a flap which extends from left over right, is not permitted</p>		
	52.08	01.00	43	Deleted with effect from 01.01.2022		A/S. 0136
	52.09	01.00	47	Deleted with effect from 01.01.2022		A/S. 0136
	52.10	01.00	47	Deleted with effect from 01.01.2022		A/S. 0136
	52.11	01.00	43	Deleted with effect from 01.01.2022		A/S. 0136
	52.12	01.00	49	Deleted with effect from 01.01.2022		A/S. 0136
	54.07	01.00	44	Deleted with effect from 01.01.2022		A/S. 0136
	5407.61	1.06	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	Deleted with effect from 01.01.2022		A/S. 0136
	55.12			Deleted with effect from 01.01.2022		A/S. 0136
	55.13			Deleted with effect from 01.01.2022		A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	55.14			Deleted with effect from 01.01.2022		A/S. 0136	
	55.15	01.00	46	Deleted with effect from 01.01.2022		A/S. 0136	
	55.16			Deleted with effect from 01.01.2022		A/S. 0136	
	58.01			Deleted with effect from 01.01.2022		A/S. 0136	
	60.02	01.04	49	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by mass 5 per cent or more elastomeric yarn or rubber thread (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics) (excluding those of heading 60.01) printed, for the manufacture of swimwear	Full duty	A/S. 0001	
	60.03	01.04	46	Knitted or crocheted fabrics of a width not exceeding 30 cm (excluding those of heading 60.01 or 60.02) printed, for the manufacture of swimwear	Full duty	A/S. 0001	
	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		<u>Industry:</u> Under garments					
311.21	55.12	01.00	42	Deleted with effect from 01.01.2022		A/S. 0001	
	55.13	01.00	49	Deleted with effect from 01.01.2022		A/S. 0001	
	55.14	01.00	45	Deleted with effect from 01.01.2022		A/S. 0001	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	55.15	01.00	41	Deleted with effect from 01.01.2022		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	
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	8	Deleted with effect from 01.01.2022		A/S. 0136	
	40.08	01.00	42	Deleted with effect from 01.01.2022		A/S. 0136	
	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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	54.07	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
	54.07	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	Deleted with effect from 01.01.2022		A/S. 0136
		02.00	44	Deleted with effect from 01.01.2022		A/S. 0136
	58.10	01.00	48	Deleted with effect from 01.01.2022		A/S. 0136
	58.11	01.00	44	Deleted with effect from 01.01.2022		A/S. 0136
	58.11	02.04	48	Knitted or crocheted fabrics, interlined with cellular rubber		A/S. 0049
	58.11	03.04	42	Knitted fabrics, interlined with neoprene rubber, for the manufacture of limb and body supports		A/S. 0049
	59.06	01.04	44	Knitted or crocheted fabrics, elastic or rubberised, for the manufacture of foundation garments		A/S. 0049
	59.06	02.04	49	Knitted or crocheted fabrics, interlined with cellular rubber		A/S. 0049
311.25	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	60.02	2.04	43	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 those of heading 60.01), for the manufacture of foundation garments	Full duty	A/S. 0136
	60.03	01.04	45	Knitted fabrics of textured yarns of a width not exceeding 30 cm (excluding those of heading 60.01 and fabrics containing polyurethane elastomeric yarn)	Full duty	A/S. 0136
	60.03	2.04	44	Knitted fabrics of textured yarn of a width not exceeding 30 cm, containing polyurethane elastomeric yarn (excluding those of heading 60.01 and plain knitted fabrics)	Full duty	A/S. 0136
	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
	60.04	02.04	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. 0136
	60.05	01.04	48	Warp knit fabrics of textured yarn (including those made on galloon knitting machines) (excluding those of headings 60.01 to 60.04 and fabrics containing polyurethane elastomeric yarn)	Full duty	A/S. 0136
	60.05	02.04	42	Warp knit fabrics of textured yarn (including those made on galloon knitting machines (excluding those of headings 60.01 to 60.04 and plain knitted fabrics)	Full duty	A/S. 0136
	60.06	01.04	44	Knitted or crocheted fabrics	Full duty	A/S. 0001
	60.06	02.04	49	Other knitted fabrics containing polyurethane elastomeric yarn (excluding plain knitted fabrics)	Full duty	A/S. 0136
	62.12	01.00	41	Deleted with effect from 01.01.2022		A/S. 0136
	73.20	01.04	49	Corset busks and similar supports, of steel	Full duty	A/S. 0049

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	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	Deleted with effect from 01.01.2022		A/S. 0136	
	83.02	01.04	49	D-rings	Full duty	A/S. 0049	
	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	Deleted with effect from 01.01.2022		A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
311.40		<u>Industry: Clothing (general)</u>					
311.40	00.00	01.04	04	Textile yarns and textile fabrics, classifiable in Section XI of Part 1 to Schedule 1 and approved by the Permanent Secretary, Ministry of Trade and Entrepreneurship(MTE) through a Notice in the Government Gazette as qualifying yarns and fabrics that may be imported under this rebate item for the manufacture of apparel and clothing accessories classifiable in Chapters 61 and 62, in such quantities, at such times and subject to such conditions as PS,MTE, may allow by specific permit, provided that -	Full duty	A/S. 0136	
				(i).MTE or equivalent authority in SACU member states, is satisfied that the apparel and clothing accessories manufactured in terms of this item are supplied to and sold by retailers in the country in which the rebate permit will be issued;			
				(ii).as evidenced in support of (i) above, the application for a permit must be supported by an order/orders from retailers in the country where the application is made; and			
				(iii).the yarns and fabrics are not specifically covered by another rebate provision in Schedule 3 for the same industry and purpose.			
	39.26	01.04	45	Buckles, slides and bust cup , of plastics	Full duty	A/S. 0136	
	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	
	5208.4	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. 0136	
	5210.4	01.05	57	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 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 and women's or girls' blouses, shirts and shirt-blouses classifiable in heading 62.06	Full duty	A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
311.40	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. 0001
311.40	5407.5	01.05	51	Other woven fabrics, containing 85 per cent or more by mass of textured polyester filaments, with a mass of 55 g/m ² or more but not exceeding 135 g/m ² , for the manufacture of woven articles of apparel classifiable in Chapter 62	Full duty	A/S. 0136
	5407.61	01.06	62	Other woven fabrics, containing 85 per cent or more by mass of non-textured polyester filaments, with a mass of 55 g/m ² or more but not exceeding 135 g/m ² , for the manufacture of woven articles of apparel classifiable in Chapter 62	Full duty	A/S. 0136
	5408.10	01.06	64	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05, for use as linings in the manufacture of outer garments classifiable in Chapter 61 and Chapter 62	Full duty	A/S. 0136
	5408.4	01.05	53	Deleted with effect from 01.01.2022		A/S. 0136
	55.12	01.00	47	Deleted with effect from 01.01.2022		A/S. 0136
	55.13	01.00	43	Deleted with effect from 01.01.2022		A/S. 0049
	55.14	01.00	46	Deleted with effect from 01.01.2022		A/S. 0049
	55.15	01.00	46	Deleted with effect from 01.01.2022		A/S. 0136
	55.16	01.00	42	Deleted with effect from 01.01.2022		A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	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. 0136
	58.01	01.04	46	Woven pile fabrics and chenille fabrics (excluding those of wool or fine animal hair), for the manufacture of woven articles of apparel classifiable in Chapter 62	Full duty	A/S. 0136
	58.08	01.04	40	Gold or silver braid, for uniforms	Full duty	A/S. 0136
	58.08	02.04	45	Braid, for the manufacture of belts	Full duty	A/S. 0001
	58.10	01.04	44	Embroidery in the piece or in strips, with a width of 30 cm or more, for the manufacture of articles of apparel classifiable in Chapter 61 and Chapter 62	Full duty	A/S. 0136
	58.11			Deleted with effect from 01.01.2022		A/S. 0136
	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
	59.06	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
	59.06	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			Deleted with effect from 01.01.2022		A/S. 0136
	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
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 Permanent Secretary, Ministry of Trade and Entrepreneurship 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 Ministry is satisfied that the subject yarns are not available in the SACU region	Full duty	A/S. 0003	
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 Entrepreneurship, may allow by specific permit for the manufacture of textile articles classifiable in Section XI of Part 1 of Schedule 1, provided the Ministry 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 and Entrepreneurship, may allow by specific permit for the manufacture of textile and textile articles classifiable in Section XI of Part 1 of Schedule 1, provided the Ministry 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 and Entrepreneurship, may allow by specific permit for the manufacture of textile and textile articles classifiable in Section XI of Part 1 of Schedule 1, provided the Ministry 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 the Permanent Secretary Ministry of Trade and Entrepreneurship, may allow by specific permit for the manufacture of textile and textile articles classifiable in Section XI of Part 1 of Schedule 1, provided the Ministry is satisfied that the subject yarns are not available in the SACU region	Full duty	A/S. 0034	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	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 and Entrepreneurship, may allow by specific permit for the manufacture of textile and textile articles classifiable in Section XI of Part 1 of Schedule 1, provided the Ministry is satisfied that the subject yarns are not available in the SACU region	Full duty	A/S. 0034	
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 Permanent Secretary, Ministry of Trade and Entrepreneurship 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. 0038	
	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 Permanent Secretary, Ministry of Trade and Entrepreneurship, 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	
	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 Permanent Secretary, Ministry of Trade and Entrepreneurship, 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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
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 Permanent Secretary (PS),. 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	A/S. 0155
	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 Permanent Secretary (PS),. Ministry of Trade and Entrepreneurship 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. 0155
	53.09	01.04	42	Woven fabrics of flax, 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 (PS),. 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	A/S. 0155
	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 the Permanent Secretary, Ministry of Trade and Entrepreneurship, 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
	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 200 cm or more, in such quantities, at such times and subject to such conditions as the Permanent Secretary (PS),. Ministry of Trade and Entrepreneurship 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. 0155
	55.13	01.04	46	Deleted with effect from 29.12.2023		A/S. 0155
	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 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 PS, Ministry of Trade and Entrepreneurship 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. 0155
	55.14	01.04	42	Deleted with effect from 29.12.2023		A/S. 0155

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
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 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 PS, Ministry of Trade and Entrepreneurship 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. 0155
	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 PS, Ministry of Trade and Entrepreneurship 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. 0155
	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 PS, Ministry of Trade and Entrepreneurship 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. 0155
	5903.20	01.06	61	Deleted with effect from 29.12.2023		A/S. 0155
	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 PS, 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	A/S. 0155
	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 PS, Ministry of Trade and Entrepreneurship 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. 0155
	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 Entrepreneurship, may allow by specific permit, for the manufacture of mattress covers classifiable in tariff heading 63.02	Full duty	A/S. 0017
	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 Entrepreneurship may allow by specific permit, for the manufacture of goods classifiable in tariff subheading 6304.91.90	Full duty	A/S. 0086

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	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
312	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	Deleted with effect from 01.01.2022		A/S. 0136
	38.14	01.00	41	Deleted with effect from 01.01.2022		A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	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
	40.08	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	Deleted with effect from 01.01.2022		A/S. 0136
	4104.4	01.05	58	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. 0136
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 000c/m ² , for use as upper material or for the covering of heels	Full duty	A/S. 0001
	4104.4	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
	4107.1	02.05	56	Leather prepared after tanning or crusting, including parchment dressed leather, of bovine (including buffalo) animals, withouthair on, whether or not split, (excluding leather of heading 41.14) 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. 0136
	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	52.08	01.00	46	Deleted with effect from 01.01.2022		A/S. 0136
	52.09	01.00	42	Deleted with effect from 01.01.2022		A/S. 0136
	52.10	01.00	49	Deleted with effect from 01.01.2022		A/S. 0136
	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	Deleted with effect from 01.01.2022		A/S. 0136
	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	Deleted with effect from 01.01.2022		A/S. 0136
	55.12	01.00	43	Deleted with effect from 01.01.2022		A/S. 0136
	55.13	01.00	46	Deleted with effect from 01.01.2022		A/S. 0136
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	Deleted with effect from 01.01.2022		A/S. 0136
	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	56.03	02.04	42	Non-woven fabrics impregnated or coated with plastics, for the manufacture of stiffeners, including toe-puffs	Full duty	A/S. 0049
	56.03	03.04	47	Non-woven fabrics not impregnated, coated or covered with plastics	Full duty	A/S. 0049
	58.01	01.00	43	Deleted with effect from 01.01.2022		A/S. 0136
	58.04	01.00	42	Deleted with effect from 01.01.2022		A/S. 0136
	58.06	01.04	44	Narrow woven fabrics, of a width exceeding 3 mm	Full duty	A/S. 0049
	58.09	01.00	44	Deleted with effect from 01.01.2022		A/S. 0136
	58.11			Deleted with effect from 01.01.2022		A/S. 0136
312.01	Applicable to headings of Chapters 50 to 59	01.00	1	Deleted with effect from 01.01.2022		A/S. 0136
	59.03	01.00		Deleted with effect from 01.01.2022		A/S. 0136
	59.03	01.04	49	Stiffening fabrics, including toe-puff materials	Full duty	A/S. 0049
	59.03	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
	59.03	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	59.06	01.04	48	Rubberised textile fabrics (excluding rubberised knitted or crocheted goods)	Full duty	A/S. 0049
	59.06	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 Entrepreneurship may allow by specific permit, for use in the manufacture of footwear with uppers of textile materials classifiable in Chapter 64	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
	6406.90	02.06	63	Inserts of stainless steel, for the manufacture of footwear incorporating a protective metal toe-cap	Full duty	A/S. 0038
	6406.90	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
312.01	7117.90	01.06	61	Imitation jewellery of plastics	Full duty	A/S. 0001

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	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	02.04	48	Woollen fabrics	Full duty	A/S. 0049	
	51.12			Deleted with effect from 01.01.2022		A/S. 0136	
	52.08			Deleted with effect from 01.01.2022		A/S. 0136	
	52.09			Deleted with effect from 01.01.2022		A/S. 0136	
	52.10	02.00	46	Deleted with effect from 01.01.2022		A/S. 0136	
	54.07	01.00	49	Deleted with effect from 01.01.2022		A/S. 0136	
	54.08	01.00	45	Deleted with effect from 01.01.2022		A/S. 0136	
	55.12	01.00	45	Deleted with effect from 01.01.2022		A/S. 0136	
	55.13	01.00	41	Deleted with effect from 01.01.2022		A/S. 0136	
	55.14	01.00	48	Deleted with effect from 01.01.2022		A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
312.02	55.15	01.00	43	Other woven fabrics of synthetic staple fibres, for the manufacture of headgear of headings 65.04 and 65.05	Full duty	A/S. 0136
	55.16	01.00	40	Deleted with effect from 01.01.2022		A/S. 0136
	56.03	01.04	44	Non-woven fabrics, not impregnated or coated with plastics	Full duty	A/S. 0049
	58.01	01.00	45	Deleted with effect from 01.01.2022		A/S. 0136
	58.06	01.00	47	Deleted with effect from 01.01.2022		A/S. 0136
	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
	59.07	01.04	46	Textile fabrics otherwise impregnated, coated or covered	Full duty less 22%	A/S. 0001
	60.02	01.00	45	Deleted with effect from 01.01.2022		A/S. 0136
	6005.3	1.05	50	Warp knitted fabrics of synthetic fibres, for the manufacture of peaked caps	Full duty	A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	63.07	01.00	48	Deleted with effect from 01.01.2022		A/S. 0136
	65.01	01.00	46	Hoods, neither blocked to shape nor with made brims, for the manufacture of womens and girls hats, of furfelt	Full duty	A/S. 0136
	65.01	01.04	40	Hoods, neither blocked to shape nor with made brims, for the manufacture of womens and girls hats, of other felt	Not exceeding 15%	A/S. 0136
	65.01	2.04		Deleted with effect from 01.01.2022		A/S. 0136
312.02	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. 0001
	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. 0049
	65.07	01.04	44	Inside bands, linings, cap peaks not covered with cloth	Full duty	A/S. 0001
	67.02	01.00	40	Deleted with effect from 01.01.2022		A/S. 0136
	83.08	01.04	49	Metal fittings, of base metal, for caps, helmets and chin straps	Full duty	A/S. 0049

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
312.03		<u>Industry: Umbrellas and sunshades</u>					
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	
312.04		<u>Industry: Artificial flowers, foliage or fruit and parts thereof</u>					
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	ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE						
313.01		<u>Industry: Abrasive goods</u>					
313.01	39.20	01.04	40	Vulcanised fibre	Full duty	A/S. 0049	
	39.21	01.00	48	Deleted with effect from 01.01.2022		A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	5903.90	01.06	62	Deleted with effect from 01.01.2022		A/S. 0136	
	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	
313.06		Industry: Ceramic products					
313.06	49.08	01.04	44	Transfers (decalcomanias)	Full duty	A/S. 0001	
	69.07	01.04	43	Unglazed ceramics tiles, for the manufacture of glazed ceramic tiles (tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm)	Full duty	A/S. 0136	
	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 625c/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. 0136	
	6911.10	03.06	67	Cups and saucers, undecorated, glazed, of a value for duty purposes of 115c 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. 0136	
	6911.10	04.06	61	Plates, undecorated, glazed, of a value for duty purposes of 583c/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. 0136	
	6911.10	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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	6911.10	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 738c/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. 0136	
	69.12	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	
313.06	69.12	03.04	45	Cups and saucers, undecorated, glazed, of a value for duty purposes of 150c 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	
	69.12	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	
	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	
	69.12	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		<u>Industry: Glass and glassware</u>					
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	
	39.20	2.04	46	Plastic in sheets or rolls, for the manufacture of laminated safety glass	Full duty	A/S. 0049	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	39.21	01.04	48	Polyurethane, in plates, sheets, film, foil and strip, for the manufacture of laminated safety glass	Full duty	A/S. 0049	
	70.05	01.04	42	Tinted float glass, of a thickness exceeding 1.7 mm, for the manufacture of toughened safety glass, whether or not shaped	Full duty	A/S. 0049	
	70.13	01.04	44	Glassware, uncut, for the manufacture of cut glassware	Full duty	A/S. 0049	
	70.13	2.04	49	Glassware, footed and stemmed, for frosting, sand blasting, colouring, badging or decorating	Full duty	A/S. 0049	
313.09		<u>Industry:</u> 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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
314	PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN					
314.01	<u>Industry:</u> 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	<u>Industry:</u> 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
315.01	38.24	01.04	47	Case hardening powders and compounds	Full duty	A/S. 0001

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	38.24	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		<u>Industry:</u> 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		<u>Industry:</u> Metal containers					
315.03	38.10	01.00	41	Deleted with effect from 01.01.2022		A/S. 0136	
	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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	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 and Entrepreneurship 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	
315.05		Industry: Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lockgates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; Plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel					A/S. 0127
315.05	7308.90.99	01.01	80	Steel panels with inner core of Portland cement, for the manufacture of elevated (raised) flooring systems for buildings classifiable in tariff subheading 7308.90.90	Full duty	A/S. 0136	
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	2	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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
315.07		<u>Industry:</u> Sheet metal products					
315.07	00.00	01.00	4	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 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	
	73.23	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	
	7323.90	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	
315.07	74.18	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	
	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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
315.08		<u>Industry:</u> 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 1) manufactured in Botswana	Full duty	A/S. 0049	
	82.03	01.04	46	Dropforged steel blanks, for the manufacture of files, rasps, pliers [excluding waterpump pliers, gas pliers and slip joint pipegrip pliers (including bent-nose type), 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. 0136	
	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	Deleted with effect from 01.01.2022			
	82.09	01.04	44	Tungsten carbide tips, for the manufacture of saws	Full duty	A/S. 0049	
315.1		<u>Industry:</u> Cutlery, spoons and forks					
315.1	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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
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	
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		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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
315.14		<u>Industry:</u> 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		<u>Industry:</u> Machinery and mechanical appliances and implements					
316.01	00.00	01.00	0	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	
	00.00	02.00	5	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	
	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 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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	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
	40.16	02.04	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 84.50	Full duty	A/S. 0001
316.01	4016.99	01.06	66	Blocks of unvulcanised rubber, for the manufacture of automatic washing machines of heading 84.50	Full duty	A/S. 0001
	6806.10	01.06	64	Ceramic fibre mineral wool consisting of alumino-silicates, with a mass of 1 000 g/m ² or more, in rolls or sheets, for press-cutting thereof into pieces, for the manufacture of catalytic converters of subheading 8421.39	Full duty	A/S. 0136
	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
	73.04	03.04	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	73.04	04.04	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
	73.04	05.04	46	Tubes and pipes, of iron or steel, seamless, for the manufacture of hydraulic cylinders	Full duty	A/S. 0049
	73.04	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 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 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
316.01	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
	73.14	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 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 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 8468.90	Full duty	A/S. 0001

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	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 Entrepreneurship 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
	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
316.01	8301.40	01.06	61	Locks of base metal for the manufacture of refrigerators and freezers of heading 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 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 84.50	Full duty	A/S. 0001
	84.08			Deleted with effect from 01.01.2022		A/S. 0136
	84.09	01.00	47	Deleted with effect from 01.01.2022		A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	8415.20	01.06	60	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. 0165
	8415.90	01.06	61	Parts, for the manufacture of air conditioners of heading 84.15	Full duty	A/S. 0001
	8415.90	02.06	66	Deleted with effect from 16.08.2024		A/S. 0165
316.01	8418.69	01.06	62	Heat pumps, for the manufacture of freezer of heading 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
	84.81	02.04	46	Valves of metal, of a kind commonly used with appliances or metal piping with an inside diameter of less than 12.7 mm, for the manufacture of front-end loaders	Full duty	A/S. 0049
	84.82	01.04	48	Rollers, for the manufacture of bearings (excluding single row tapered roller bearings) with the following dimensions:	Full duty less 10%	A/S. 0049
				Cups		
				Outside diameter / Width 72.23 mm / 19.84 mm 65.09 mm / 13.97 mm		
				73.43 mm / 14.73 mm mm / 16.67 mm	64.29	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				Cones		
				Inside diameter / Width 34.92 mm / 25.4 mm mm / 18.29 mm	38.1	
				41.27 mm / 19.81 mm 30.16 mm / 21.43 mm		
316.01	84.82	02.04	42	Rollers and unworked rings (excluding hardened rings), for the manufacture of single row tapered roller bearings with the following dimensions:	Full duty	A/S. 0049
				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 34.92mm / 25.4 mm 38.1 mm / 18.29 mm		
				41.27 mm / 19.81 mm 30.16 mm / 21.43 mm		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	8501.40	01.06	69	Deleted with effect from 01.01.2022		A/S. 0136
	8508.70	01.06	65	Parts, for the manufacture of vacuum cleaners of heading 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 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 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 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
316.01	85.44	01.04	46	Insulated electric conductors, for the manufacture of fan heaters of heading 84.14	Full duty	A/S. 0001
	85.44	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
	87.08	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
316.02		<u>Industry: Pumps</u>					
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		<u>Industry: Electrical generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, and inductors</u>					
316.04	39.21	01.04	44	Polyimide film	Full duty	A/S. 0049	
	4805.29	01.06	69	Deleted with effect from 01.01.2022		A/S. 0136	
	4807.90	1.06	69	Deleted with effect from 01.01.2022		A/S. 0136	
	59.03	01.00	44	Deleted with effect from 01.01.2022		A/S. 0136	
	68.14	01.04	43	Mica manufacturers	Full duty	A/S. 0049	
	7019.40	01.06	69	Deleted with effect from 01.01.2022		A/S. 0135	
	7019.61	01.06	61	Woven fabrics of rovings of glass fibres (excluding those woven from multifilament rovings), coated with plastics, for the manufacture of prts of subheading 8504.90 for electrical transformers	Full duty	A/S. 0135	
	85.01	01.04	44	Deleted with effect from 01.01.2022		A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	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	
	85.03	03.04	46	Commutators and brush holders, for the manufacture of windscreen and similar wiper motors	Full duty	A/S. 0049	
	8504.31	01.06	64	Deleted with effect from 01.01.2022		A/S. 0136	
	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		<u>Industry:</u> Electric batteries and accumulators					
316.05	00.00	01.00	8	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	Deleted with effect from 01.01.2022		A/S. 0136	
	39.16	01.04	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 accumulators suitable for use with motor vehicles)	Full duty	A/S. 0136	
	39.20	01.04	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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	39.21	01.04	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 suitable for use in motor vehicles)	Full duty	A/S. 0136	
	3926.90	01.06	64	Strip of polymer of vinyl chloride, perforated	Full duty	A/S. 0001	
	70.19	01.04	40	Mats of glass fibre, for use as separator material in the manufacture of 2 cell electric accumulators, 4 V	Full duty	A/S. 0135	
	7019.90	01.06	67	Braid of glass fibre	Full duty	A/S. 0001	
316.06		<u>Industry:</u> 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	0	Parts and subassemblies, for the manufacture of starter motors and alternators, under a manufacturing programme approved by the Minister of Trade and Entrepreneurship	Full duty	A/S. 0136	
	85.11	01.04	42	Distributor parts, for the manufacture or completion thereof	Full duty	A/S. 0049	
316.08		<u>Industry:</u> Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps), and arc lamps					
316.08	32.06	01.00	42	Deleted with effect from 01.01.2022		A/S. 0136	
	32.14	01.00	41	Deleted with effect from 01.01.2022		A/S. 0136	
	70.11	02.00	40	Deleted with effect from 01.01.2022		A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	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	
	85.39	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	
	85.39	03.04	45	Filaments, leading-in wires and quartz burners, for the manufacture of electric discharge lamps	Full duty	A/S. 0049	
	85.39	04.04	41	Filaments, leading-in wires and caps, for the manufacture of electric filament lamps	Full duty	A/S. 0049	
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 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 frying pans and electric kettles of heading 85.16	Full duty	A/S. 0136	
	3926.90	01.06	61	Components of silicones, for the manufacture of electric smoothing irons, electric frying pans and electric kettles of heading 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 85.16	Full duty	A/S. 0001	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	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 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
	7007.19	02.06	67	Borosilicate glass, for the manufacture of electrical cooking surface hobs of heading 85.16	Full duty	A/S. 0001
	7013.39	01.06	66	Deleted with effect from 01.01.2022		A/S. 0136
	7013.49	01.06	63	Glass jugs, for the manufacture of electric coffee makers of heading 85.16	Full duty	A/S. 0001
316.09	7212.20	01.06	66	Deleted with effect from 01.01.2022		A/S. 0136
	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
	8302.10	01.06	60	Hinges of base metal, for the manufacture of electric ovens of heading 85.16	Full duty	A/S. 0136
	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, glass-top hobs, glass-top stoves and jug kettles with plastic bodies of heading 85.16	Full duty	A/S. 0001

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	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
	8516.80	03.06	68	Electric heating resistors, for the manufacture of solid- plate stoves, solid- plate hobs and solid plate –table top cookers of heading 85.16.	Full duty	A/S. 0008
	8516.90	01.06	66	Parts, for the manufacture of electric hot trays of heading 85.16	Full duty	A/S. 0001
	8516.90	02.06	60	Glass lids, for the manufacture of electric frying pans of heading 85.16	Full duty	A/S. 0001
	8516.90	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 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 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 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 85.16	Full duty	A/S. 0001
316.09	85.44	01.04	40	Insulated electric conductors, for the manufacture of electric smoothing irons, electric frying pans, grillers, solid hot plates and sandwich makers of heading 85.16	Full duty	A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	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 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 85.16	Full duty	A/S. 0001	
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	
	85.00	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	
	85.00	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	
	85.00	04.02	21	Potentiometers, resistors and switches; parts thereof	Full duty	A/S. 0136	
	85.00	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	
	85.19	02.04	45	Tape decks, not mounted in cabinets or the like	Full duty	A/S. 0049	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
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 8544.49), for the manufacture of ignition 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	Deleted with effect from 01.01.2022		A/S. 0136
	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
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 85.44	Full duty	A/S. 0001
	3916.9	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	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	
316.13		<u>Industry:</u> 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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
316.13	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
	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	Deleted with effect from 01.01.2022		A/S. 0136
	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	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	
316.15		<u>Industry:</u> Prepared unrecorded media for sound recording or similar recording of other phenomena					
316.15	39.19	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 8523.21	Full duty	A/S. 0136	
	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 8523.21	Full duty	A/S. 0136	
	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 8523.21	Full duty	A/S. 0136	
	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 8523.21	Full duty	A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
316.17		<u>Industry:</u> Reception apparatus for television, and parts thereof					
316.17	00.00	04.00	03	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 and other electric conductors, for a voltage not exceeding 1000V, fitted with connectors classifiable in tariff subheading 8544.42), 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. 0166	
	00.00	05.00	08	Goods of any description (excluding mounted or populated circuit boards and display panels, irrespective of their degree of completion, any other apparatus classifiable in heading 85.28, and other electrical conductors, for a voltage not exceeding 1000 V, fitted with connectors classifiable in tariff subheading 8544.42), at such times, in such quantities and under such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, for the manufacture of reception apparatus for television incorporating a display other than a cathode-ray tube (CRT) classifiable in subheadings 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. 0166	
	00.00	06.00	02	Goods of any description (excluding goods of heading 85.28 and mounted or populated circuit boards and other electric conductors, for voltage not exceeding 1000 V, fitted with connectors classifiable in tariff subheading 8544.42), 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 Entrepreneurship, may allow by specific permit	Full duty	A/S. 0166	
	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	
	76.08	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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	85.24	01.04	46	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 Entrepreneurship, 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. 0135	
316.17	85.29	01.04	42	Deleted with effect from 01.01.2022		A/S. 0135	
	85.29	02.04	48	Deleted with effect from 01.01.2022		A/S. 0136	
316.18		Industry: Electric insulating products					
316.18	25.25	01.00	49	Deleted with effect from 01.01.2022		A/S. 0136	
	39.19	01.04	46	Polyimide film	Full duty	A/S. 0049	
	39.20	01.04	43	Polyimide film	Full duty	A/S. 0049	
	39.20	02.04	48	Polyvinyl fluoride film	Full duty	A/S. 0049	
	39.21	01.04	47	Polyimide film	Full duty	A/S. 0049	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	39.21	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	
	70.19	02.04	49	Glass fibre fabrics (not woven)	Full duty	A/S. 0049	
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	Deleted with effect from 01.01.2022		A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
316.20		<u>Industry:</u> 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		<u>Industry:</u> 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	Deleted with effect from 01.01.2022		A/S. 0136	
	3705.90	01.06	60	Photographic plates and film, exposed and developed (excluding cinematographic film), for the manufacture of electronic integrated circuits	Full duty	A/S. 0001	
316.21	37.07	01.00	48	Deleted with effect from 01.01.2022		A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	38.24	01.04	40	Dye 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 8523.52	Full duty	A/S. 0136	
	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 8523.52	Full duty	A/S. 0136	
	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 8523.52	Full duty	A/S. 0136	
	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 8523.52	Full duty	A/S. 0136	
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	9	Goods of any description, for the manufacture of static converters	Full duty	A/S. 0001	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	00.00	02.00	3	Goods for the description, for the manufacture of electrical capacitors	Full duty	A/S. 0001	
	00.00	03.00	8	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	0	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 Entrepreneurship, may allow by specific permit, for the manufacture of monitors not incorporating television reception apparatus, classifiable in tariff subheadings 8528.52.90 and 8528.59.90	Full duty	A/S. 0136	
	85.24	01.04	47	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 Entrepreneurship, may allow by specific permit, for the manufacture of monitors not incorporating television reception apparatus classifiable in tariff subheadings 8528.52.90 and 8528.59.90, provided that the Ministry 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. 0136	
316.23	85.24	02.04	41	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 Entrepreneurship, may allow by specific permit, for the manufacture of monitors not incorporating television reception apparatus, classifiable in tariff subheadings 8528.52.90 and 8528.59.90	Full duty less 12,2%	A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
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, 317.04 or 317.05, shall be entered under the appropriate tariff heading of Schedule 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.					
	2. Vehicles manufacturers registered in terms of rebate item 317.03 or 317.04 and importing components of Chapter 98 may not register for the purposes of rebate item 317.02 or clear components in terms of rebate item 317.02					
317.02		Industry: Motor vehicles (general)				
317.02	00.00	01.00	3	Components for the manufacture of cabs	Full duty	A/S. 0001
	00.00	02.00	4	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 8702.10	Full duty	A/S. 0001
317.02	00.00	03.00	9	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	00.00	04.00	3	Components, for the manufacture of off-the-road logging trucks	Full duty	A/S. 0001
	00.00	05.00	8	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 8704.10	Full duty	A/S. 0001
	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 8mm)	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 8705.30	Full duty	A/S. 0001
	87.06	05.00	40	Deleted with effect from 01.01.2022		A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	87.06	06.00	45	Deleted with effect from 01.01.2022		A/S. 0136
	87.08	01.04	48	Metal skeletal framework (excluding windows), assembled or unassembled, destination boxes, destination or route blind mechanisms and numbered blinds, for omnibuses	Full duty	A/S. 0049
317.02	87.08	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
317.03				Industry: Specified motor vehicles		A/S.0136
317.03				NOTES:		
				This item and the Notes thereto provide for the implementation of the Automotive Production and Development Programme (APDP) introduced by the Permanent Secretary, Ministry of Trade and Entrepreneurship, (MTE).		A/S. 0136
				1. Acronyms and definitions		
				For the purpose of this item, the following acronyms and definitions will have the meaning assigned to them in this note:		
				1.1. Acronyms		
				APDP - Automotive Production and Development Programme		A/S. 0136
				BURS – Botswana Unified Revenue Service		
				CSP - Company Specific Percentage		
				IRCC - Import Rebate Credit Certificate		
				MTE - Ministry of Trade and Entrepreneurship		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				MIDP - Motor Industry Development Programme		
				PRCC - Production Rebate Credit Certificate		
317.03				SACU - Southern African Customs Union		
				VAA - Volume Assembly Allowance		
				VAT - Value-Added-Tax		
				1.2. Definitions		
				"automotive tooling" means-		
				(a) dies for drawing or extruding metal, of subheading 8207.20;		
				(b) tools for pressing, stamping or punching, of subheading 8207.30;		
				(c) work holders of subheading 8466.20;		
				(d) assembly jigs and assembly lines, of subheading 8479.89; and		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				(e) injection moulds, moulding patterns and moulds of heading 84.80, where the principal use is for the manufacture of specified motor vehicles, heavy vehicles as defined in Note 1 to rebate item 317.07 and automotive components for such motor vehicles		
				"imported component value" means the value for customs duty purposes of any imported original equipment components imported by the registrant or imported by or received from any person in SACU and used in the manufacture or assembly of original equipment components or specified motor vehicles.		A/S. 0136
				"guidelines" means the guidelines issued by MTE.		
				"original equipment components" means components classifiable in Chapter 98 of Schedule 1.		
				"registrant" means a person registered under this item.		
317.03				"specified motor vehicles" means –		
				(a) road tractors or semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg;		
				(b) motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02, of a vehicle mass not exceeding 2 000 kg (excluding those of subheading 8702.10.10);		
				(c) motor cars (including station wagons) of heading 8703;		
				(d) motor vehicles for the transport of goods of heading 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 shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks); and		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				(e) 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 shuttle cars and low construction flameproof vehicles, for use in underground mines and off-the-road logging trucks).		
				(e) "the Act" means "this Act" as defined in section 1 of the Excise Duty Act, 2018		
				"VAA" means the following percentages of the value for VAA purposes:		
				a) 20 per cent from 1 January 2013;		
				b) 19 per cent from 1 January 2014;		
				c) 18 per cent from 1 January 2015; and		
				d) with effect from 1 January 2016, according to the following sliding scale depending on the number of units produced-		
317.03				(i). 10 per cent for 10 000 units or more but not more than 14 999 units;		
				(ii). 11 per cent for 15 000 units or more but not more than 19 999 units;		
				(iii). 12 per cent for 20 000 units or more but not more than 24 999 units;		
				(iv). 13 per cent for 25 000 units or more but not more than 29 999 units;		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				(v). 14 per cent for 30 000 units or more but not more than 34 999 units;		
				(vi). 15 per cent for 35 000 units or more but not more than 39 999 units;		
				(vii). 16 per cent for 40 000 units or more but not more than 44 999 units;		
				(viii). 17 per cent for 45 000 units or more but not more than 49 999 units; and		
				(ix). 18 per cent for 50 000 units or more		
				"value for VAA purposes" means the value, determined on the basis prescribed in Note 7.1, for the cumulative amount of all specified motor vehicles produced in terms of this item, during the most recent four quarter and ready for sale.		A/S. 0145
				2. Registration		
				2.1. Applicants under this rebate item shall submit a letter of approval from MTE confirming qualification for participation together with the application.		
				3. Submission of accounts		A/S. 0136
				3.1 Registrants under this rebate item shall submit accounts in the following manner:		A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
317.03				(a). A quarterly account (SAD 500) to the BURS customs office in which area of control the premises is registered and bring any customs duty and additional VAT to account at that office within 30 days from the closing date of the accounting period, but not later than the penultimate official working day following the period of three months during which the closing date of the account occurs.		
				(b). For the purposes of this item the accounting periods shall be for four periods of three months each commencing on 1 January each year.		
				(c). The registrant shall not be entitled to the deferment of additional VAT, other than the 30 days provided for in (a) above		
				3.2 When the registrant becomes aware of an error in the account submitted, the registrant must amend the account as soon as reasonably possible by –		
				(a). completing a form (SAD 500) for the quarter affected by the amendment;		
				(b). adjusting all forms affected by the amendment;		
				(c). submitting form (SAD 500), adjusted forms and payment of any customs duty and additional VAT together with an explanation of the reasons for the amendment to the BURS customs office referred to in Note 3.1(a).		
				4. Original equipment components imported by the registrant		
				4.1. The registrant shall clear all original equipment components for the manufacture of specified motor vehicles, under Chapter 98 of Schedule 1.		
				4.2. All such original equipment components shall		A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				(a). on importation be cleared under procedure code "Placement of goods under the 'Processing for Home Use' procedure"; or		
				(b). if cleared on importation for storage and stored in a licensed customs and excise storage warehouse, be cleared before removal for use under procedure code "Processing for Home Use" of goods, previously placed under "Warehousing" procedure; and		A/S. 0136
				(c). when cleared as contemplated in paragraphs (a) or (b), pay VAT on the value for customs duty purposes as if a "full duty" extent of rebate applies		
317.03				4.3. The value for customs duty purposes of all original equipment components shall be included in the quarter during which such components were cleared under the procedure code 'Processing for Home Use'.		A/S. 0136
				5. Original equipment components supplied to the registrant		A/S. 0136
				5.1. A registrant must ensure and produce proof if required that the SAD 500 completed by the supplier of original equipment components correctly declares the imported component value		A/S. 0136
				5.2.		
				(a). The imported component value on the SAD 500 completed by a SACU supplier and received by the registrant during a quarter shall be recorded in the ensuing quarter irrespective of whether it has been used in production as yet or paid for; and		
				(b). The imported component value on the SAD 500 shall be deducted by the registrant in the quarter when the original equipment components are –		A/S. 0136
				(i).incorporated into original equipment components and exported;		
				ii).used in the manufacture of specified motor vehicles and exported;		
				(iii).transferred to parts and accessories; or		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				(iv). destroyed under customs supervision		
		5.3.				
		(a).		Registrants shall be liable for any customs duty underpaid resulting from the under declaration of the imported component value on SAD 500.		
		(b).		If MTE reports any amendments to SAD 500, the quarterly account to which it relates must be amended as may be necessary to give effect to the amendment reported, including payment of any customs duty due.		A/S. 0136
		(c).		If SAD 500 is not obtained or duly completed, the price at which the original equipment components were purchased by the registrant shall be deemed to be the imported component value in respect of the original equipment components.		
		(d).		Any incorrect information supplied on SAD 500 can render the whole document null and void and may result in the purchase price of all items in such document being regarded as imported component value.		
317.03		6.		Determination of value for duty and additional VAT		A/S. 0136
		6.1.		Determination of the value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant:		A/S. 0136
		(a).		The value for customs duty purposes of original equipment components cleared under Chapter 98 during a quarter, less the value for customs duty purposes of the original equipment components-		
		(i).		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;		
		(ii).		used in the manufacture of original equipment components and supplied to other registrants in terms of this rebate item;		
		(iii).		used in the manufacture of specified motor vehicles and exported;		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				(iv).used in the manufacture of original equipment components and exported;		
				(v).returned to the overseas suppliers;		
				(vi).transferred to the parts and accessories division;		
				(b). If the deductions specified in subparagraphs (i) to (vii) exceed the value for customs duty purposes of imported original equipment components the value must be reduced to nil.		
				(c). For the purposes of Notes 6.1(a)(iii) and (iv) registrants may carry forward any excess value for customs duty purposes of original equipment components imported and used in exports during a quarter to –		
				(i).the ensuing quarter; and		
				(ii).such further quarters as the Commissioner General may allow in exceptional circumstances.		
317.03				6.2. Determination of the value for the calculation of the customs duty and additional VAT on original equipment components received by the registrant:		A/S. 0136
				(a) The imported component value of original equipment components received from any person in SACU during the previous quarter less the imported component value of original equipment components-		
				(i).used in the manufacture of original equipment components and exported during the current quarter;		
				(ii).used in the manufacture of specified motor vehicles and exported during the current quarter;		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				(iii).transferred to the parts and accessories division during the current quarter; and		
				(iv).destroyed under customs supervision during the current quarter.		
				(b) If the deductions specified in subparagraphs (i) to (iv) exceed the imported component value of original equipment components received the value must be reduced to nil.		
				(c) For the purposes of Notes 6.2(a)(i) and (ii) registrants may carry forward any excess value for customs duty purposes of original equipment components imported and used in exports during a quarter to –		
				(i).the ensuing quarter; and		
				(ii).such further quarters as the Commissioner General may allow in exceptional circumstances		
317.03				7. Deduction		
				7.1. The value for VAA purposes for any quarter shall be –		A/S. 0136
				(a). in the case of specified motor vehicles manufactured for the SACU market, the recommended retail list price (including options), (exclusive of VAT, and excise duty in terms of Section B of Part 2 of Schedule 1) applicable to such motor vehicle(s) at the time of production thereof and ready for sale; or		A/S. 0136
				(b). in the case of specified motor vehicles exported outside the SACU, the "price free on board" as contemplated in section 69 of the Act;		
				(c). less in respect of each of paragraphs (a) and (b), a CSP(s) on a quarterly basis.		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				7.2. A registrant shall not receive or be entitled to utilise VAA for the quarter for which the account is submitted, unless a CSP has been determined by MTE		A/S. 0136
				7.3. The VAA of specified motor vehicles shall be declared –		A/S. 0136
				(a). when designated for export, but not exported at the end of a quarter, as the recommended retail list price on form SAD 500 for that quarter; and		
				(b). when exported-		
				(i).as the "price free on board value" in the quarterly account during which the export took place on form SAD 500; and		
				(ii).the recommended retail list price mentioned in (a) on form SAD 500.		
				7.4. MTE will inform the Commissioner Generalof any amendments to a CSP as a result of which the quarterly accounts must be amended.		A/S. 0136
				7.5. The Commissioner General may, in the case of any model for which a recommended retail list price contemplated in paragraph 7.1 is not available, determine a value in terms of section 69 of the Act.		A/S. 0136
317.03				7.6. The VAA in any quarter shall firstly be utilized, if applicable, to reduce the value as calculated in terms of Notes 6.1 and 6.2		A/S. 0136
				7.7. "Excess VAA" shall be calculated as follows:		A/S. 0136
				(a). The balance of any excess VAA brought forward from the previous quarter;		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				(b). less any excess VAA utilised under rebate item 460.17 for this quarter;		
				(c). plus the VAA for this quarter;		
				(d). less the VAA utilised to offset the duty liability calculated in terms of Note 8.1(d) for this quarter.		
				7.8. Any excess VAA may be utilised to reduce the value for customs duty purposes of specified motor vehicles imported under rebate item 460.17 in the next quarter, provided that –		A/S. 0136
				(a). prior written approval for the utilisation of such excess VAA shall be obtained from the Commissioner General		
				(b). the value of the excess VAA shall be reduced by 20 per cent if used on imported fully built-up motor vehicles; and		
				(c). the remaining balance of any excess VAA shall be the opening balance in the next quarter.		
				7.9. The VAA or any excess VAA is not tradable or transferable.		A/S. 0136
				7.10. A PRCC may only be used-		A/S. 0136
317.03				(a). by the registrant or other importers in whose name the certificate is issued to apply for rebate in terms of section 71 or a refund provided for in section 72 of the Act; and		
				(b). to offset the duty liability calculated in terms of note 8.1(e)		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				7.11. The person in whose name a PRCC is issued shall be liable for any discrepancies in the application for the PRCC for whatever reason, which may result in the issue of an incorrect certificate and shall remain liable for the customs duty as if no rebate had been allowed.		A/S. 0136
				8. Extent of rebate		
				8.1. The calculation of the value to determine the extent of rebate shall be –		
				(a). the value for customs duty purposes of imported original equipment components calculated in terms of Note 6.1;		
				(b). plus the imported component value of original equipment components received from any person in SACU calculated in terms of Note 6.2;		
				(c). plus the VAA calculated in terms of Note 7.3(b) (SAD 500);		
				(d). less the VAA utilised in terms of Note 7.1 for this quarter; and if any liability remains		
				(e). less the value of PRCCs to the point that the value is reduced to nil.		
				8.2. The extent of rebate provided for in this rebate item shall not exceed the customs duty payable on the entry of imported goods under Chapter 98 of Schedule 1.		A/S. 0136
				8.3. If any liability remains after the calculation in terms of Note 8.1, the customs duty and additional VAT must be brought to account.		A/S. 0136
				9. Compliance		A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
317.03				9.1. The registrant or component supplier must, as applicable, comply with-		
				(a) this rebate item, rebate items 317.06 and 317.07 of Schedule 3, rebate item 460.17 of Schedule 4 and refund items 536.00, 537.00 and 538.00 of Schedule No. 5 and the Notes thereto;		
				(b) section 71 and any other provisions of the Act;		
				(c) the regulations;		
				(d) the guidelines; and		
				(e) any directives issued by the Commissioner General and MTE.		
	98.01	01.04	43	Original equipment components, for the manufacture of road tractors for semi-trailers of subheading 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 8.1	A/S. 0136
	98.01	02.04	48	Original equipment components, for the manufacture of motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg (excluding those of subheading 8702.10.10	Full duty less the duty payable on the value calculated in terms of Note 8.1	A/S. 0136
	98.01	03.04	42	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 8.1	A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
317.03	98.01	05.04	41	Original equipment components, for the manufacture of motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or 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 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 8.1	A/S. 0136	
	98.01	06.04	46	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 8.1	A/S. 0136	
317.04		Industry: Specified motor vehicles (Phase II)					
317.04	98.01	NOTES:					A/S. 0001
		This item and the Notes thereto provide for the implementation of the Automotive Production and Development Programme Phase II (APDP Phase II) introduced by the Permanent Secretary, Ministry of Trade and Entrepreneurship					
		1. Acronyms and definitions					
		For the purpose of this item, the following acronyms and definitions will have the meaning assigned to them in this note:					
		1.1. Acronyms					
		APDP - Automotive Production and Development Programme					

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				BURS – Botswana Unified Revenue Service		A/S. 0049
317.04				CSP - Company Specific Percentage		
				MTE - Ministry of Trade and Entrepreneurship		
				OEM - Light motor vehicle manufacturer registered in terms of Note 1 to Chapter 98 of Schedule No.1 to the Excise Duty Act		
				PRC - Production Rebate Certificate		
				PRCC - Production Rebate Credit Certificate		
				SACU - Southern African Customs Union		
				VAA - Volume Assembly Allowance		
				VALA - Volume Assembly Localisation Allowance		
				VAT - Value-Added-Tax		
				1.2. Definitions		
				"automotive tooling" means-		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
317.04				(a) dies for drawing or extruding metal, of subheading 8207.20;		
				(b) tools for pressing, stamping or punching, of subheading 8207.30;		
				(c) work holders of subheading 8466.20;		
				(d) assembly jigs and assembly lines, of subheading 8479.89; and		
				(e) injection moulds, moulding patterns and moulds of heading 84.80, where the principal use is for the manufacture of specified motor vehicles, heavy vehicles as defined in Note 1 to rebate item 317.07 and automotive components for such motor vehicles.		
				"Form " means a Form as defined in the Ministry of Trade and Entrepreneurship Regulations.		
				"imported component and imported raw materials value" means the value for customs duty purposes of any imported original equipment components and raw materials imported by the		
				registrant or imported by or received from any person in SACU and used in the manufacture or assembly of original equipment components or specified motor vehicles.		
				"guidelines" means the guidelines issued by Permanent Secretary, Ministry of Trade and Entrepreneurship.		
				"original equipment components" means components classifiable in Chapter 98 of Schedule 1.		
				"raw materials" means materials not cut to size or shape and not made up suitable for use.		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
317.04				"registrant" means a person registered under this item.		
				"regulation" means regulations made by Ministry of Trade and Entrepreneurship		
				"specified motor vehicles" means -		
				(a) road tractors or semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg;		
				(b) motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02, of a vehicle mass not exceeding 2 000 kg (excluding those of subheading 8702.10.10);		
				(c) motor cars (including station wagons) of heading 8703;		
				(d) motor vehicles for the transport of goods of heading 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 shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks); and		
				(e) 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 shuttle cars and low construction flameproof vehicles, for use in underground mines and off-the-road logging trucks).		
				"the Act" means "this Act" as defined in section 1 of the Excise Duty Act, of 2018.		
				"VALA" means the following percentages of the value for VALA purposes:		
				From 2026 will be set at 35% of local content for OEM volumes above 10 000 units annually over four rolling quarters		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				Transition set at -		
				(a) 40 per cent in 2021;		
				(b) 39 per cent in 2022;		
				(c) 38 per cent in 2023;		
317.04				(d) 37 per cent in 2024;		
				(e) 36 per cent in 2025; and		
				(f) 35 per cent in 2026		
				"value for VALA purposes" means the value, determined on the basis prescribed in Note 7.1, of all specified motor vehicles produced in terms of this item during four rolling quarters and ready for sale.		
				2. Registration		
				2.1. Applicants under this rebate item shall submit a letter of approval from Permanent Secretary, Ministry of Trade and Entrepreneurship confirming qualification for participation together with the application		
				3. Submission of accounts		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				3.1. Registrants under this rebate item shall submit accounts in the following manner:		
				(a). A quarterly account to the BURS customs office in which area of control the premises is registered and bring any customs duty and additional VAT to account at that office within 30 days from the closing date of the accounting period, but not later than the penultimate official working day following the period of three months during which the closing date of the account occurs.		
				(b). For the purposes of this item the accounting periods shall be for four periods of three months each commencing on 1 January each year.		
				(c). The registrant shall not be entitled to the deferment of additional VAT, other than the 30 days provided for in (a) above.		
				3.2. When the registrant becomes aware of an error in the account submitted, the registrant must amend the account as soon as reasonably possible by –		
				(a). completing a form for the quarter affected by the amendment;		
317.04				(b). adjusting all forms affected by the amendment;		
				(c). submitting form, adjusted forms and payment of any customs duty and additional VAT together with an explanation of the reasons for the amendment to the BURS customs office referred to in Note 3.1(a).		
				4. Original equipment components imported by the registrant		
				4.1. The registrant shall clear all original equipment components for the manufacture of specified motor vehicles, under Chapter 98 of Schedule 1.		
				4.2. All such original equipment components shall –		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				(a). on importation be cleared under procedure code "Placement of goods under the 'Processing for Home Use' procedure"; or		
				(b). if cleared on importation for storage and stored in a licensed customs and excise storage warehouse, be cleared before removal for use under procedure code "Processing for Home Use" of goods, previously placed under "Warehousing" procedure; and		
				(c). when cleared as contemplated in paragraphs (a) or (b), pay VAT on the value for customs duty purposes as if a "full duty" extent of rebate applies.		
				4.3. The value for customs duty purposes of all original equipment components shall be included in the quarter during which such components were cleared under the procedure code 'Processing for Home Use'.		
				5. Original equipment components supplied to the registrant		
				5.1. A registrant must ensure and produce proof if required that the Form C2 completed by the supplier of original equipment components correctly declares the imported component value		
				(a). The imported component value on the Form C2 completed by a SACU supplier and received by the registrant during a quarter shall be recorded in the ensuing quarter irrespective of whether it has been used in production as yet or paid for; and		
317.04				(b). The imported component value on the Form C2 shall be deducted by the registrant in the quarter when the original equipment components are-		
				(i). incorporated into original equipment components and exported;		
				(ii). used in the manufacture of specified motor vehicles and exported;		
				(iii). transferred to parts and accessories; or		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				(iv). destroyed under customs supervision.		
				5.2.		
				(a). Registrants shall be liable for any customs duty and additional VAT underpaid resulting from the under declaration of the imported component value on Form C2.		
				(b). If ITAC reports any amendments to Form C2, the quarterly account to which it relates must be amended as may be necessary to give effect to the amendment reported, including payment of any customs duty and additional VAT due.		
				(c). If Form C2 is not obtained or duly completed, the price at which the original equipment components were purchased by the registrant shall be deemed to be the imported component value in respect of the original equipment components.		
				(d). Any incorrect information supplied on Form C2 can render the whole document null and void and may result in the purchase price of all items in such document being regarded as importewd component value		
				6. Determination of value for duty and additional VAT		
				6.1. Determination of the value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant:		
				(a). The value for customs duty purposes of original equipment components cleared under Chapter 98 during a quarter, less the value for customs duty purposes of the original equipment components-		
				(i). 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;		
				(ii). used in the manufacture of original equipment components and supplied to other registrants in terms of this rebate item;		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				(iii). used in the manufacture of specified motor vehicles and exported;		
				(iv). used in the manufacture of original equipment components and exported;		
				(v). returned to the overseas suppliers;		
				(vi). transferred to the parts and accessories division;		
				(vii). destroyed under customs supervision.		
				(b). If the deductions specified in subparagraphs (i) to (vii) exceed the value for customs duty purposes of imported original equipment components the value must be reduced to nil.		
				(c). For the purposes of Notes 6.1(a)(iii) and (iv) registrants may carry forward any excess value for customs duty purposes of original equipment components imported and used in exports during a quarter to –		
				(i). the ensuing quarter; and		
				(ii). such further quarters as the Commissioner General may allow in exceptional circumstances.		
317.04				6.2. Determination of the value for the calculation of the customs duty and additional VAT on original equipment components received by the registrant:		
				(a). The imported component value of original equipment components received from any person in SACU during the previous quarter less the imported component value of original equipment components-		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				(i). used in the manufacture of original equipment components and exported during the current quarter;		
				(ii). used in the manufacture of specified motor vehicles and exported during the current quarter;		
				(iii). transferred to the parts and accessories division during the current quarter; and		
				(iv). destroyed under customs supervision during the current quarter.		
				(b). If the deductions specified in subparagraphs (i) to (iv) exceed the imported component value of original equipment components received the value must be reduced to nil.		
				(c). For the purposes of Notes 6.2(a)(i) and (ii) registrants may carry forward any excess value for customs duty purposes of original equipment components imported and used in exports during a quarter to –		
				(i). the ensuing quarter; and		
				(ii). such further quarters as the Commissioner General may allow in exceptional circumstances.		
				7. Deductions		
				7.1. The value for VALA purposes for any quarter shall be –		
				(a). in the case of specified motor vehicles manufactured for the SACU market, the recommended retail list price (including options), (exclusive of VAT, and excise duty in terms of Section B of Part 2 of Schedule 1) applicable to such motor vehicle(s) at the time of production thereof and ready for sale; or		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
317.04				(b). in the case of specified motor vehicles exported outside the SACU, the "price free on board" as contemplated in section 69 of the Act;		
				(c). less in respect of each of paragraphs (a) and (b), a CSP(s) on a quarterly basis.		
				(d). less all imported contents.		
				7.2. A registrant shall not receive or be entitled to utilise VALA for the quarter for which the account is submitted, unless a CSP has been determined by Permanent Secretary, Ministry of Trade and Entrepreneurship.		
				7.3. The VALA of specified motor vehicles shall be declared –		
				(a). when designated for export, but not exported at the end of a quarter, as the recommended retail list price on the relevant form for that quarter; and		
				(b). when exported-		
				(i). as the "price free on board value" in the quarterly account during which the export took place on form DA199.04B; and		
				(ii). the recommended retail list price mentioned in (a) on the relevant form.		
				7.4. The Permanent Secretary, Ministry of Trade and Entrepreneurship, will inform the Commissioner General of any amendments to a CSP as a result of which the quarterly accounts must be amended.		
				7.5. The Commissioner General may, in the case of any model for which a recommended retail list price contemplated in paragraph 7.1 is not available, determine a value in terms of section 69(3) of the Act		
				7.6. The VALA in any quarter shall firstly be utilized, if applicable, to reduce the value as calculated in terms of Notes 6.1 and 6.2		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				7.7. "Excess VALA" shall be calculated as follows:		
317.04				(a). The balance of any excess VALA brought forward from the previous quarter		
				(b). less any excess VALA utilised under rebate item 460.17 for this quarter;		
				(c). plus the VALA for this quarter;		
				(d). less the VALA utilised to offset the duty liability calculated in terms of Note 8.1(d) for this quarter.		
				7.8. Any excess VALA may be utilised to reduce the value for customs duty purposes of specified motor vehicles imported under rebate item 460.17 in the next quarter, provided that-		
				(a). prior written approval for the utilisation of such excess VALA shall be obtained from the Commissionerg General;		
				(b). (b the value of the excess VALA shall be reduced by 20 per cent if used on imported fully built-up motor vehicles; and		
				(c). the remaining balance of any excess VALA shall be the opening balance in the next quarter.		
				7.9. The VALA or any excess VALA is not tradable or transferable		
				7.10. A PRC may only be used-		
				(a). by the registrant or other importers in whose name the certificate is issued to apply for rebate in terms of section 71 or a refund provided for in section 72 of the Act.		
				7.11. The person in whose name a PRC is issued shall be liable for any discrepancies in the application for the PRC for whatever reason, which may result in the issue of an incorrect certificate and shall remain liable for the customs duty as if no rebate had been allowed.		
				8. Extent of rebate		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
317.04				8.1. The calculation of the value to determine the extent of rebate shall be –		
				(a). the value for customs duty purposes of imported original equipment components calculated in terms of Note 6.1;		
				(b). plus the imported component value of original equipment components received from any person in SACU calculated in terms of Note 6.2;		
				(c). plus the VALA calculated in terms of Note 7.3(b) (Form DA 199.02);		
				(d). less the VALA utilised in terms of Note 7.1 for this quarter; and if any liability remains		
				8.2. The extent of rebate provided for in this rebate item shall not exceed the customs duty payable on the entry of imported goods under Chapter 98 of Schedule 1.		
				8.3. If any liability remains after the calculation in terms of Note 8.1, the PRC may be utilised to reduce the customs duty before the remaining customs duty and additional VAT are brought to account.		
				9. Compliance		
				9.1. The registrant or component supplier must, as applicable, comply with-		
				(a) this rebate item, rebate items 317.06 and 317.07 of Schedule No. 3, rebate item 460.17 of Schedule 4 and refund items 536.00, 537.00 and 538.00 of Schedule 5 and the Notes thereto;		
317.04				(b) section 71 and any other provisions of the Act;		
				(c) the regulations;		
				(d) the guidelines; and		
				(e) any directives issued by the Commissioner General and MTE		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				10. Transitional Notes		
				10.1. The value for customs duty purposes of any imported original equipment components in unopened containers and unit load devices carried over from the APDP Phase I second quarter shall be declared in the third quarter of the 2021 APDP Phase II account as an opening balance on the relevant form.		
				10.2. The registrant's calculation of the foreign currency usage of original equipment components and foreign currency usage in terms of the 2021 APDP Phase II of vehicles and the relevant form shall be available for inspection by the Commissioner General		
				10.3. In instances where components cannot be linked to a the relevant form by means of a unique identification number or mark, the principle of "first-in-first-out" will apply in determining the foreign currency usage in terms of 2021 APDP Phase II per quarter.		
				10.4. Any excess VAA carried over from quarter 2 of APDP Account may be used to reduce the value for customs duty purposes of original equipment components imported and imported component value of original equipment components received from any person in SACU as an opening balance in quarter 3 of the APDP Phase II account on the relevant form		
				10.5. Any excess VAA carried forward from the quarter 2 of APDP accounts used for the importation of vehicles in terms of rebate item 460.17 shall be deducted on the relevant form in quarter 3 of APDP Phase II account.		
				10.6. PRCC may be used on the relevant form to reduce the value for customs duty purposes of original equipment components imported and imported component value of original equipment components received from any person in SACU calculated in terms of Notes 6.1 and 6.2 respectively, after any excess VAA and VALA have been used.		
				10.7. MTE may publish additional transitional Notes through a Notice in the Government Gazette		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
317.04	98.01	01.04		Original equipment components, for the manufacture of road tractors for semi-trailers of subheading 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 8.1	A/S. 0136
	98.01	02.04		Original equipment components, for the manufacture of motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg (excluding those of subheading 8702.10.10)	Full duty less the duty payable on the value calculated in terms of Note 8.1	A/S. 0136
	98.01	03.04		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 8.1	A/S. 0136
	98.01	04.04		Original equipment components, for the manufacture of motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or 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 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 8.1	A/S. 0136
	98.01	05.04		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 8.1	A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
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	Full duty	A/S. 0136	
	00.00	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	Full duty	A/S. 0136	
	00.00	03.00	06	Automotive components for use in the manufacture of original equipment components as defined in Chapter 98 of Schedule 1 for supply to a specified motor vehicle manufacturer registered under rebate item 317.03 imported by component manufacturers approved by the Ministry of Trade and Entrepreneurship	Full duty	A/S. 0136	
				Provided that -			
				(i) such component manufacture shall submit a quarterly return to the Commissioner General 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;			

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				(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		
				(ii) the statements by the motor vehicle manufacturers are certified by a customs and excise officer		
				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		
317.06	00.00	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		
	00.00	06.00	07	Automotive components for use in the manufacture of original equipment components as defined in Chapter 98 of Schedule 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 Trade and Entrepreneurship.	Full duty	A/S. 0098
				(i) such component manufacturer shall submit a quarterly return to the Commissioner General 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;		
				(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		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				(iii) the statements by the motor vehicle manufacturers are certified by a customs and excise officer.		
				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 for APDP I and item 317.04 for APDP II has the meaning so assigned.		A/S. 0136
317.06	00.00	07	04	Automotive components for use in the manufacture of original equipment components as defined in Chapter 98 of Schedule No. 1 for supply to a specified motor vehicle manufacturer registered under rebate item 317.04 imported by component manufacturers approved by the Permanent Secretary, Ministry of Trade and Entrepreneurship.	Full duty	A/S. 0136
317.06				Provided that –		
				(i). such component manufacturer shall submit a quarterly return to the Commissioner General 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;		
				(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		
				(iii). the statements by the motor vehicle manufacturers are certified by a customs and excise officer.		

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				NOTE:		
				1. For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.04 has the meaning so assigned.		A/S. 0136
317.06	39.01	05	5	Deleted with effect from 01.01.2022		A/S. 0136
	3920.4	01.05	53	Deleted with effect from 01.01.2022		A/S. 0136
	39.01	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
	3920.30	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
317.06	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 dashboards for motor vehicles of subheading 8708.29	Full duty	A/S. 0136
	39.21	02.04	48	Plates, sheets, film, foil and strip, of acrylonitrile- butadiene-styrene copolymers (ABS)	Full duty	A/S. 0136
	3921.13	02.06	62	Plates, sheets, film, foil and strip, cellular, of polyurethane, for the manufactured of sun visors	Full duty	A/S. 0001
	3926.90	01.06	63	Articles of plastics, for the manufacture of brake boosters of a kind used in motor vehicle	Full duty	A/S. 0001

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	3926.90	02.06	68	Articles of plastic, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty	A/S. 0001
	4011.10	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
	40.16	01.04	42	Rubber cone seals, for the manufacture of shock absorbers	Full duty	A/S. 0049
	4016.93	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
	4016.99	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
	4911.99	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
317.06	58.01	01.00	49	Deleted with effect from 01.01.2022		A/S. 0136
	5806.32	01.06	69	Deleted with effect from 01.01.2022		A/S. 0136
	73.04	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	73.04	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
	73.05	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
	73.06	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
	7318.16	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
317.06	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	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
	87.08	01.04	47	Ball pins and sockets, for steering joints	Full duty	A/S. 0049
	87.08	02.04	41	Bodies, for clutch slave cylinder assemblies	Full duty	A/S. 0049
	87.08	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	87.08	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
317.06	87.08	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
	87.08	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
	87.08	07.04	44	Stub axle yokes for independent suspension driving axle shaft sub-assemblies of the type used with cross journal universal joints, complete or incomplete (whether or not finished), for the manufacture or completion of such axle shaft sub-assemblies	Full duty	A/S. 0136
	87.08	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
	87.08	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
	87.08	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
	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	87.08	13.04	43	Cross journals for universal joints with an overall length across the journals, including bearing cups, exceeding 95 mm, and 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. 0136
	87.08	14.04	44	Driving axle shaft sub-assemblies of the constant velocity universal joint type, complete or incomplete (whether or not 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. 0136
	87.08	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
	87.08	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
	87.08	18.04	42	Steering wheel components (excluding spokes, outer rings and metal cores), for the manufacture of steering wheels	Full duty	A/S. 0049
	87.08	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
	8708.30	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
317.07				Industry: Heavy vehicles		
317.07				NOTES:		
				1. "Heavy vehicles" means:-		A/S. 0134
				(a) road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg;		A/S. 0134
317.07				(b) motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02, of a vehicle mass exceeding 2 000kg (excluding those of subheading 8702.10.10);		A/S. 0134
				(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 500kg per chassis fitted with cab (excluding shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the road logging trucks): and		A/S. 0134
				(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 shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the road logging trucks).		A/S. 0134
				2.		
				(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 or 317.04 has the meaning so assigned		A/S. 0134
				(b) 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 1		A/S. 0134

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	98.01	05.04	49	Pneumatic tyres, whether or not fitted to wheel rims	Full duty less 15%	A/S. 0136	
		06.04	43	Other original equipment components	Full duty	A/S.0001	
317.08		Industry: Ships (excluding flying boats)					
317.08	00.00	01.00	00	Parts and equipment (excluding fishing nets and panels of fishing nets) 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 –	Full duty less the duty in Section B of Part 2 of Schedule 1	A/S. 0136	
317.08				(a) ship's stores and catering equipment not specially designed for use on ships and boats		A/S. 0136	
				(b) in respect of boats of less than 25 gross ton		A/S. 0136	
				(i). parts and equipment for use in the building and equipment of new boats where no proof is produced to the Commissioner General within such a period as he may determine in each case that such boat has been licensed under the Sea Fisheries Act, 1988 (Act No. 12 of 1988); and			
				(ii). parts and equipment for use in the rebuilding, re-equipment or repair of boats which are not licenced under the Act mentioned)			

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
317.09		Industry: Mine shuttle cars					A/S. 0001
317.09	84.08	01.00	42	Deleted with effect from 01.01.2022		A/S. 0136	
	84.21	01.04	46	Filters	Full duty	A/S. 0049	
	84.81	01.04	43	Valves	Full duty	A/S. 0049	
	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	
317.09	87.08	01.00	42	Parts and accessories of shuttle cars	Full duty	A/S. 0049	
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	Deleted with effect from 01.01.2022		A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
317.12	84.81	02.04	43	Control slide valves, for the manufacture of railway ballast tampers	Full duty	A/S. 0049	
	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	
	00.00	02.00	04	Goods of any description, for the manufacture of aircraft interior units of heading 88.07	Full duty	A/S. 0135	
	4908.90	01.06	62	Other transfers (decalcomanias), for the manufacture of aircraft	Full duty	A/S. 0001	
	7304.70	01.06		Deleted with effect from 01.01.2022		A/S. 0136	
	7304.90	01.06	63	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. 0136	
	7307.92	01.06	69	Other threaded elbows, bends and sleeves being iron or steel tube or pipe fittings, for the manufacture of aircraft	Full duty	A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	7307.99	01.06	66	Other steel tube or pipe fittings, for the manufacture of aircraft	Full duty	A/S. 0136
	7318.15	01.06	66	Other screws, threaded, of iron or steel, for the manufacture of aircraft	Full duty	A/S. 0136
	7318.15	02.06	60	Other bolts, of iron or steel (excluding bolt ends, screw studs and screw studding) with a thread diameter exceeding 16,5mm but not exceeding 26mm, for the manufacture of aircraft	Full duty	A/S. 0136
317.13	7318.15	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	64	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. 0136
	7318.22	01.06	69	Deleted with effect from 01.01.2022		A/S. 0136
	7320.90	01.06	67	Other helical springs of iron or steel, for the manufacture of aircraft	Full duty	A/S. 0136
	7608.10	01.06	61	Aluminium tubes and pipes, not alloyed, for the manufacture of aircraft	Full duty	A/S. 0136
317.13	8302.10	01.06	65	Hinges of base metal, for the manufacture of aircraft	Full duty	A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	8481.80	01.06	64	Other valves, for the manufacture of aircraft	Full duty	A/S. 0136
	8483.50	01.06	62	Deleted with effect from 01.01.2022		A/S. 0136
	8531.80	01.06	62	Deleted with effect from 01.01.2022		A/S. 0136
	8536.20	01.06	69	Other automatic circuit breakers, for the manufacture of aircraft	Full duty	A/S. 0136
	8536.41	01.06	61	Other relays for a voltage not exceeding 60 V, for the manufacture of aircraft	Full duty	A/S. 0136
	8536.50	01.06	60	Other electrical switches, for the manufacture of aircraft	Full duty	A/S. 0136
	8536.69	01.06	61	Other electrical plugs and sockets, for the manufacture of aircraft	Full duty	A/S. 0136
	8539.22	01.06	64	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. 0136
	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. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	9405.4	01.05	57	Other electric lamps and lighting fittings, of base metal, for the manufacture of aircraft	Full duty	A/S. 0135	
318.00	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS OR REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS OR REPRODUCERS; PARTS THEREOF						
318.01		Industry: Medical, surgical, scientific, optical and photographic instruments					
	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	
	39.19	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	
	39.19	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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
318.01	39.20	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	
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	Deleted with effect from 01.01.2022		A/S. 0136	
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	
318.03		Industry: Gas, liquid or electricity supply or production meters, including calibrating meters therefor					A/S. 0136
318.03	00.00	01.00	09	Goods of any description (excluding mounted or populated circuit boards) for the manufacture of prepayment electricity supply meters classifiable in tariff subheading 9028.30, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Minerals and Energy may allow by specific permit, provided the Ministry is satisfied that the circuit boards are mounted and populated in the SACU region	Full duty	A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
319	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	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	
	39.19	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	
	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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	39.26	01.04	43	Handles of plastics	Full duty	A/S. 0049
	3926.90.90	01.08	87	Fittings of plastics, for use in the manufacture of furniture classifiable in tariff headings 94.01, 94.03 and mattress supports of subheading 9404.10	Full duty	A/S. 0136
	4409.29.90	01.08	84	Wooden dowels (excluding those of bamboo), non-coniferous, for use in the manufacture of furniture classifiable in tariff headings 94.01, 94.03 and mattress supports of subheading 9404.10	Full duty	A/S. 0136
320.01	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 Entrepreneurship 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 1), for the manufacture of motor vehicle seat covers and motor vehicle headrest covers	Full duty	A/S. 0049
	59.03	01.04	40	Deleted with effect from 01.01.2022		A/S. 0001
	5903.20.90	02.08	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 Entrepreneurship may allow by specific permit for use in the manufacture of upholstered furniture classifiable under tariff heading 94.01	Full duty	A/S. 0136
	59.06	01.04	42	Deleted with effect from 01.01.2022		A/S. 0136
	59.07	01.04	46	Deleted with effect from 01.01.2022		A/S. 0136
	5907.00.90	02.08	89	Textile fabrics commonly known as imitation leather backed with bonded leather, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship may allow by specific permit, for use in the manufacture of upholstered furniture classifiable in tariff heading 94.01.	Full duty	A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	6005.3	01.05	50	Warp knit fabrics (including those made on galloon knitting machines) (excluding those of heading 60.01 to 60.04), of synthetic fibres, dyed or printed, laminated with another fabric that is either knitted or woven, of a mass exceeding 410g/m ² but not exceeding 450 g/m ² and having a width exceeding 120 cm but not exceeding 150 cm, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship may allow by specific permit for use in the manufacture of upholstered furniture classifiable in tariff heading 94.01	Full duty	A/S. 0131
	73.04	01.04	40	Tubing of iron or steel	Full duty	A/S. 0049
320.01	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
	73.18	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
	83.01	01.04	44	Cylinder locks (excluding disc tumbler cylinder locks) and keys therefor	Full duty	A/S. 0049
	8301.30	01.06	67	Locks and keys of base metal, for use in the manufacture of furniture classifiable in tariff headings 94.01, 94.03 and mattress supports of subheading 9404.10	Full duty	A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	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
	83.02	02.04	45	Bed-stead knobs and rosettes and other metal fittings (excluding castors), for bed-steads or mattress supports	Full duty	A/S. 0049
	8302.10	01.06	69	Hinges of base metal, for use in the manufacture of furniture classifiable in tariff headings 94.01, 94.03 and mattress supports of subheading 9404.10	Full duty	A/S. 0136
	8302.42.90	01.08	84	Base metal mountings, fittings and similar articles suitable for furniture, other, for use in the manufacture of furniture classifiable in tariff headings 94.01, 94.03 and mattress supports of subheading 9404.10	Full duty	A/S. 0136
320.01	84.82	01.00	41	Deleted with effect from 01.01.2022		A/S. 0136
	94.01	01.04	40	Actions, including revolving chair screws, for the manufacture of chairs and other seats	Full duty	A/S. 0049
	94.01	02.04	45	Plywood seats and backrests for the manufacture of chairs	Full duty	A/S. 0049
	9401.9	01.06	51	Parts, for the manufacture of motor vehicle seats	Full duty	A/S. 0135
	94.03	01.04	43	Table extension screws	Full duty	A/S. 0049

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
320.02		Industry: Mattresses and similar padded, stuffed or fitted furnishings					
320.02	52.08	01.00	46	Deleted with effect from 01.01.2022		A/S. 0136	
	52.08	01.04	49	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 Permanent Secretary, Ministry of Trade and Entrepreneurship may allow by specific permit for the manufacture of goods classifiable in tariff heading 94.04	Full duty	A/S. 0001	
	5208.23	01.06	69	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 subheadings 9404.30 and 9404.90	Full duty	A/S. 0136	
	5208.32	01.06	68	Deleted with effect from 01.01.2022		A/S. 0136	
320.02	5208.33	1.06	66	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,	Full duty	A/S. 0136	
	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 times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty	A/S. 0136	
	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 times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.00	Full duty	A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	52.11	01.00	48	Deleted with effect from 01.01.2022		A/S. 0136
	52.12	01.00	46	Deleted with effect from 01.01.2022		A/S. 0136
	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 PS, 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. 0155
	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 PS, 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. 0155
	53.09	01.04	49	Woven fabrics of flax, in rolls of a width of 200 cm or more, in such quantities, at such times and subject to such conditions as the PS, 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. 0155
	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 Permanent Secretary, Ministry of Trade and Entrepreneurship may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty	A/S. 0136
	54.07	02.00	45	Deleted with effect from 01.01.2022		A/S. 0136
	5407.42	01.06	66	Deleted with effect from 01.01.2022		A/S. 0136
	5407.44	01.06	62	Deleted with effect from 01.01.2022		A/S. 0136
	54.08			Deleted with effect from 01.01.2022		A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	55.13	01.04	42	Deleted with effect from 29.12.2023		A/S. 0155
	55.12	01.00	47	Deleted with effect from 01.01.2022		A/S. 0136
	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 PS, Ministry of Trade and Entrepreneurship may allow by specific permit, for the manufacture of goods classifiable in tariff heading 94.04	Full duty	A/S. 0155
	55.13	01.00	43	Deleted with effect from 01.01.2022		A/S. 0136
		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 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 PS, Ministry of Trade and Industry may allow by specific permit, for the manufacture of goods classifiable in tariff headings 94.04	Full duty	A/S. 0155
320.02	55.14	01.04	49	Deleted with effect from 29.12.2023		A/S. 0155
		02.04	43	Woven fabrics of synthetic stable 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 PS, 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. 0155
	55.15	01.00	46	Deleted with effect from 01.01.2022		A/S. 0136
	55.16	01.00	42	Deleted with effect from 01.01.2022		A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
		01.04	41	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 PS, 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. 0155
	58.01	01.00	47	Deleted with effect from 01.01.2022		A/S. 0136
	58.02	01.00	43	Deleted with effect from 01.01.2022		A/S. 0136
	58.11			Deleted with effect from 01.01.2022		A/S. 0136
	59.03	01.04	42	Deleted with effect from 01.01.2022		A/S. 0136
	5903.10.90	01.08	88	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 heading 94.04	Full duty	A/S. 0155
	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	A/S. 0155
	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	A/S. 0155
320.02	59.06	01.04	41	Deleted with effect from 01.01.2022		A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	59.07	01.04	48	Deleted with effect from 01.01.2022		A/S. 0136	
	60.01			Deleted with effect from 01.01.2022		A/S. 0136	
	60.02			Deleted with effect from 01.01.2022		A/S. 0136	
	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	
320.04		Industry: Articles and equipment for general physical exercise, gymnastics, athletics, other sports or outdoor games					A/S. 0136
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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	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
	5404.9	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
	5407.2	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	Deleted with effect from 05.08.2022		A/S. 0142
	5512.19.90	01.08	89	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. 0142
	56.03	01.04	45	Deleted with effect from 01.01.2022		A/S. 0136
	59.03	01.04	46	Deleted with effect from 01.01.2022		A/S. 0136

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	59.07	01.04	41	Deleted with effect from 01.01.2022		A/S. 0136	
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	
320.06		Industry: Swimming pools and paddling pools					
320.06	3920.43	1.06	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	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	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		<u>Industry:</u> 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	Deleted with effect from 01.01.2022		A/S. 0136	
	5806.3	01.05	58	Narrow woven fabrics (excluding goods of heading No. 58.07)	Full duty	A/S. 0001	
320.1		<u>Industry:</u> Christmas tree decorations and similar articles for Christmas festivities					
320.1	39.04	01.04	48	Metallised vinyl chloride polymers or copolymers	Full duty	A/S. 0049	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	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		<u>Industry:</u> 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 9405.99	Full duty	A/S. 0001	
320.12		<u>Industry:</u> 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 200 mm, for the manufacture of disposable napkins (diapers)	Full duty	A/S. 0136	
	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 (diapers)	Full duty	A/S. 0136	
	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 0,06 mm, not heat shrinkable, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, for the manufacture of disposable napkins (diapers)	Full duty	A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
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 (diapers)	Full duty	A/S. 0136	
	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 (diapers), at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship may allow by specific permit	Full duty	A/S. 0136	
	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 (diapers), at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship may allow by specific permit	Full duty	A/S. 0136	
	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	01.06	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 of less than 200 g/m ² , for the manufacture of disposable napkins (diapers)	Full duty	A/S. 0136	
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	Deleted with effect from 01.01.2022		A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	32.06	01.04	46	Other colouring matter and preparations (excluding those based on titanium dioxide, chrome oxide green, zinc chromate, lead chromate, barium chromate or strontium chromate)	Full duty	A/S. 0001

SCHEDULE 3 / PART 2**GOODS USED IN THE MANUFACTURE OF OTHER GOODS 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 Botswana without prior approval from the Commissioner General. A/S. 0136
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 Regulation 67. 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 Commissioner General's permission has been obtained and the registrant must notify the Commissioner General 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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
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	8.11	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
	8.12	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

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
390.00	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS						A/S. 0001
390.01		<u>Industry:</u> 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 9018.31	Full duty	A/S. 0001	
	39.02	01.04	43	Polymers of propylene, in primary forms, for the manufacture of disposable hypodermic syringes of plastics, of subheading 9018.31	Full duty	A/S. 0001	
	3921.19	01.04	63	Plates, sheets, film, foil and strip, of cellular plastics (excluding those of polyethylene terephthalates, other condensation, polycondensation, poly-addition products and polymers of ethylene) for the manufacture of disposable hypodermic syringes of plastics, of subheading 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 9018.31	Full duty	A/S. 0001	
392.00	MISCELLANEOUS MANUFACTURED ARTICLES						
392.01		<u>Industry:</u> Upholstered furniture					
392.01	41.00	01.02	28	Leather	Full duty	A/S. 0136	

REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	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
392.01	53.00	04.02	21	Woven fabrics of other vegetable textile fibres	Full duty	A/S. 0049
	54.00	05.02	23	Woven fabrics of man-made filaments	Full duty	A/S. 0049
	55.00	06.02	28	Woven fabrics of man-made staple fibres	Full duty	A/S. 0049
	58.00	07.02	23	Special woven fabrics	Full duty	A/S. 0049
	59.00	08.02	21	Impregnated, coated, covered or laminated woven textile fabrics	Full duty	A/S. 0049
	60.00	01.02	27	Knitted fabrics	Full duty	A/S. 0136

SCHEDULE 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 71 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.
3.
 - a) Notes 3 and 5 to Schedule 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 **A/S. 0001**
 - b) Note 5 to Schedule 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. 0113**
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 Regulations 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 Regulations for that section and form J **A/S. 0136**
6. Any reference to the Kingdom of Swaziland and BLNS in any provision of this Schedule shall, with effect from 19 April 2018, be deemed to be a reference to the Kingdom of Eswatini and BELN, respectively, in terms of the provisions which existed before 19 April 2018

PART 1

SPECIFIC REBATE OF CUSTOMS DUTIES

I	II				III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
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 Entrepreneurship that such or similar goods are not ordinarily nor satisfactorily made in Botswana	Full duty	A/S.0035

I		II				III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
405.04	00.00	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 Entrepreneurship that such or similar goods are not ordinarily nor satisfactorily manufactured in Botswana	Full duty	A/S.0035	
	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 Entrepreneurship, for distribution free of charge by such organisation	Full duty	A/S.0001	
	00.00	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 Entrepreneurship, for the official use by such organisation	Full duty	A/S.0001	
	00.00	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 Entrepreneurship, 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 General; 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 1	A/S.0001	

I	II			III	IV	
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	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 1	A/S.0049
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	GOODS FOR HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES					
406	NOTES:					
	1. The provisions of this rebate item (excluding items 406.03 and 406.04) may only be applied if the Permanent Secretary, Ministry of International Relations or an official acting under his or her authority has certified that any person who is claiming rebate facilities has been listed in the register maintained by the Ministry of International Relations in accordance with the provisions of the Diplomatic Immunities and Privileges Act, 2001.					A/S.0135
	2. For the purposes of rebate items 406.03 and 406.04, "an organisation or institution" means an organisation which the Permanent Secretary, Ministry of International Relations or an official acting under his or her authority has certified as an organisation or institution with which Botswana has concluded a formal agreement, which provides, inter alia, for the granting of such rebate facilities.					A/S.0135
	3. The provisions of this rebate item may not apply to Botswana citizens or permanent residents of Botswana unless –					A/S.0135
	(a). they are Botswana citizens who are also citizens of a state the territory of which formerly formed part of Botswana; or					A/S. 0135
	(b). 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					A/S. 0135
	4. A motor vehicle cleared under rebate of duty in terms of rebate items 406.02, 406.03, 406.04, 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 item:					A/S. 0135
	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 International Relations.					

I	II			III	IV	
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				5. The rebate of duty (excluding rebate items 406.04, 406.06 and 406.07) on alcohol and tobacco products imported or obtained at a licensed special shop for diplomats is subject to approval of an application, made by persons contemplated in rebate items 406.02, 406.03 and 406.05, on a six (6) monthly basis (1 January to 30 June and 1 July to 31 December) to the Permanent Secretary, Ministry of International Relations or an official acting under his or her authority, authorising the quantities referred to in the items hereto or such lesser or greater quantities as may be determined by the Ministry of International Relations		A/S. 0135
				6. The six-month allowance is not transferable to the following six-month period and unused allowances lapse at the end of the six-month period		A/S. 0136
				7. The onward supply of goods obtained in terms of this rebate item for reward or financial gain is prohibited		A/S. 0135
406.01		Deleted with effect from 19.11.2021				A/S. 0135
406.01	00.00	01.00	09	Deleted with effect from 19.11.2021		A/S. 0135
406.02		Goods imported or obtained at a licensed special shop(including new motor vehicles purchased from a Customs and excise storage warehouse) for diplomats for diplomatic missions and diplomatic representatives accredited to diplomatic missions				A/S.0142
406.02	00.00	01.00	00	Goods (excluding alcohol and tobacco products) for the official use by a diplomatic mission and goods for the personal or official use by diplomatic representatives accredited to a diplomatic mission and members of their families provided the said goods are imported or obtained in accordance with an approval of the Permanent Secretary, Ministry of International Relations or an official acting under his or her authority, from –	Full duty	A/S. 0142
				(a). A licensed customs and excise storage warehouse, in the case of new motor vehicles; or		
				(b). A licensed special shop for diplomats, in the case of any other goods contemplated in the rebate item		

I		II			III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	00.00	02.00	05	Alcohol and tobacco products per Mission (Office) for official use:	Full duty	A/S. 0135
				Cigars : 200 units		
				Spirits/Liquor : 72 litres		
				Wine : 360 litres		
				Beer : 1 200 (340 ml) units		
	00.00	03.00	02	Alcohol and tobacco products per Head of Diplomatic Mission:	Full duty	A/S. 0135
				Cigarettes : 11 000 cigarette sticks		
				Rolling Tobacco : 3 kilograms		
				Cigars : 200 units		
				Spirits/Liquor : 144 litres		
				Wine : 360 (750ml) bottles		
				Beer : 1 200 (340 ml) units		

I				II		III	IV	
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION		EXTENT OF REBATE	ANNOTATION	
406.02	00.00	04	04	Alcohol and tobacco products per qualifying diplomatic staff member:		Full duty	A/S. 0135	
				Cigarettes : 11 000 cigarette sticks				
				Rolling Tobacco : 1,5 kilograms				
				Cigars : 100 units				
				Spirits/Liquor : 72 litres				
				Wine : 180 (750 ml) bottles				
				Beer : 600 (340 ml) units				
406.03		Goods imported or obtained at a licensed special shop for diplomats for other approved foreign representatives (excluding those of rebate item 406.05)						A/S.0135
406.03	00.00	01.00	02	Goods (excluding alcohol and tobacco products) for the personal or official use by members, agents, officers, delegates or permanent representatives of, to or with an organisation or institution, and the members of their families provided the said goods are imported or obtained in accordance with an approval of the Permanent Secretary, Ministry of International Relations or an official acting under his or her authority, from –		Full duty	A/S. 0142	
				(a). A licensed customs and excise storage warehouse, in the case of new motor vehicles; or				
				(b). A licensed special shop for diplomats, in the case of any other goods contemplated in the rebate item				

I		II				III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	00.00	02.00	07	Alcohol and tobacco products per Mission (Office) for official use:	Full duty	A/S. 0135	
				Cigars : 200 units			
				Spirits/Liquor : 72 litres			
				Wine : 360 litres			
				Beer : 1 200 (340 ml) units			
406.03	00.00	03	01	Alcohol and tobacco products per Head of Diplomatic Mission:	Full duty	A/S. 0135	
				Cigarettes : 11 000 cigarette sticks			
				Rolling Tobacco : 3 kilograms			
				Cigars : 200 units			
				Spirits/Liquor : 144 litres			
				Wine : 360 (750ml) bottles			
				Beer : 1 200 (340 ml) units			

I				II		III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION		EXTENT OF REBATE	ANNOTATION
	00.00	04	06	Alcohol and tobacco products per qualifying diplomatic staff member:		Full duty	A/S. 0135
				Cigarettes : 11 000 cigarette sticks			
				Rolling Tobacco : 1,5 kilograms			
				Cigars : 100 units			
				Spirits/Liquor : 72 litres			
				Wine : 180 (750 ml) bottles			
				Beer : 600 (340 ml) units			
406.04		Goods imported by an international institution or organisations in terms of an agreement entered into with Botswana as provided for in Note 3 to this item					A/S. 0136
406.04	00.00	01.00	04	Goods imported for the official use by an organisational or institution in terms of an agreement as provided for in Note 3, from –		Full duty	A/S. 0142
				(a). A licensed customs and excise storage warehouse, in the case of new motor vehicles; or			
				(b). A licensed special shop for diplomats, in the case of any other goods contemplated in the rebate item			

I	II				III	IV	
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
406.05		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 provided the said goods are imported or obtained at a licensed special shop for diplomats in accordance with an approval of the Permanent Secretary, Ministry of International Relations or an official acting under his or her authority					
406.05	00.00	01.00	06	Goods (excluding alcohol and tobacco products) 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, from –	Full duty	A/S. 0135	
				(a). A licensed customs and excise storage warehouse, in the case of new motor vehicles; or			
				(b). A licensed special shop for diplomats, in the case of any other goods contemplated in the rebate item			
	00.00	02	00	Alcohol and tobacco products per Consular Mission (Office) for Official use:	Full duty	A/S. 0135	
				Cigars: 200 units			
				Spirits/Liquor: 72 litres			
				Wine: 360 litres			
				Beer: 1 200 (340 ml) unit			

I		II			III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	00.00	03.00	05	Alcohol and tobacco products per Head of Consular Mission:	Full duty	A/S. 0135
				Cigarettes: 11 000 cigarette sticks		
				Rolling tobacco: 3 kilograms		
				Cigars: 200 units		
				Spirits/Liquor: 144 litres		
				Wine: 360 litres		
				Beer: 1 200 (340 ml) units		
	00.00	04.00	09	Alcohol and tobacco products per Qualifying Consular staff member:	Full duty	A/S. 0135
				Cigarettes: 11 000 cigarette sticks		
				Rolling Tobacco: 1,5 kilograms		
				Cigars: 100 units		
				Spirits/Liquor: 72 litres		
				Wine: 180 (750 ml) bottles		
				Beer: 600 (340 ml) units		

I		II				III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION		EXTENT OF REBATE	ANNOTATION
406.06		Stationery, uniforms and appointments for honorary consular officers					A/S. 0136
406.06	00.00	01.00	08	Stationery, uniforms and appointments for the official use by a consular post headed by a honorary consular officer		Full duty	A/S. 0136
406.07		Goods imported or obtained at a licensed special shop for diplomats by administrative and technical representatives accredited to diplomatic or consular missions .					A/S.0135
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 in accordance with an approval of the Permanent Secretary, Ministry of International Relations or an official acting under his or her authority, from –		Full duty	A/S.0135
				(a). A licensed customs and excise storage warehouse, in the case of new motor vehicles; or			
				(b). A licensed special shop for diplomats, in the case of any other goods contemplated in the rebate item			
	00.00	02	04	Once-off allowance for alcohol and tobacco products within the first Six Months per Qualifying Administrative/Technical staff member:		Full duty	A/S.0135
				Cigarettes : 11 000 cigarette sticks			
				Rolling Tobacco : 1,5 kilograms			
				Cigars : 100 units			
				Spirits/Liquor : 72 litres			
				Wine : 180 (750 ml) bottles			
				Beer : 600 (340 ml) units			

I	II			III	IV	
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
407.00	GOODS IMPORTED BY IMMIGRANTS, TOURISTS, RETURNING RESIDENTS AND OTHER PASSENGERS, FOR THEIR PERSONAL USE					
	NOTES:					
	1. For the purposes of items 407.01 and 407.02 –‘				A/S.0049	
	(a) The person contemplated in those items a “traveller” as defined in Regulation 15 and referred to in form J; and				A/S.0049	
	(b) In addition to the notes to item 407.00, such a traveller must comply with the requirements of section 14, the Regulations for that section, any form for declaring goods and directives issued by the Commissioner General relating to such goods available at the BURS office or the branch office for the place where a traveller enters or leaves Botswana.				A/S.0049	
	2. Admission under item 407.01/01.00/01.02 shall only be permitted provided –					
	(a). the goods can be identified as being the same goods which were taken from Botswana; and				A/S.0049	
	(b). in the case of unaccompanied baggage, it is re-imported up to 30 days before the arrival or within 90 days from the date of arrival, of a resident of Botswana.				A/S.0049	
	3. The rebate of duty specified in item 407.02 shall not apply to fire-arms acquired abroad or at any duty- free shop and imported by residents of Botswana returning after an absence of less than 6 months.				A/S.0049	
	4.				A/S.0049	
	(a). The rebate of duty specified in item 407.02 shall only apply to accompanied passenger’s baggage declared by returning residents and non -residents visiting Botswana for personal use or to dispose of as gifts.				A/S.0049	
	(b). The rebate of duty specified in item 407.02 shall only be allowed in case of –				A/S.0049	

I	II			III	IV	
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
407.00				(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		A/S.0049
				(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.		A/S.0049
				(c). For the purposes of item 407.02, any goods obtained from an inbound duty and tax free shop must be regarded as imported goods.		A/S.0049
				(d). The rebate of duty specified in item 407.02 may, with the exception of tobacco and alcohol products, be claimed by children under 18 years of age, whether or not they are accompanied by their parents or guardians, provided the goods are for use by the children themselves.		A/S.0049
				5. A member of the crew of a ship or aircraft (including the master or pilot) is, subject to the condition laid down by the Commissioner General, only entitled to-		A/S.0049
				(a) A rebate of duty specified in item 407.02/00.00/01.00 on new or used goods, of a total value not exceeding UA 700.00 per person; and		A/S.0049
				(b) A rebate of duty specified in item 407.02/00.00/02.00 on new or used goods of a total value not exceeding UA 2 000.00 per person.		A/S.0049
				6. A member of the crew of a ship or aircraft (including the master or pilot) is not entitled to a rebate of duty specified in items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03.		A/S.0049
				7. If the person so desires and indicates accordingly before the goods are cleared, the goods in respect of which the rebate duty specified in rebate item 407.02/00.00/02.00 is applicable, may be cleared at the rates of duty specified in schedule 1		A/S.0049
				8.		
				(a) The rebate of duty specified in rebate item 407.02/00.00/01.00		A/S.0049
				(b) The rebate of duty specified in items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03 –		A/S.0049

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
407.00				(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		A/S.0049
				(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.		A/S.0049
				(c) Wine, spirituous and other alcoholic beverages, tobacco products and perfumery imported in excess of the quantities specified in rebate items 407.02/222.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03 must be cleared at the rates of duty specified schedule 1.		A/S.0049
				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.		A/S.0049
				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.		A/S.0049
				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.		A/S.0049
				12. The rebate of duty specified in rebate item 407.04 shall only be allowed once per family during a period of 3 years.		
				13. Any entry under rebate item 407.04 shall be supported by a duly completed form CE 101		A/S.0049
				14. Any entry under rebate item 407.06 shall be supported by a duly completed form CE 101.		A/S.0049

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
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	
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	
	00.00	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	
	22.00	02.02	06	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	

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION		EXTENT OF REBATE	ANNOTATION	
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 style="text-align: right;">(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;</p> <p>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 (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 (C) In respect of motor vehicle described in paragraph (ii) : Full duty</p>	A/S.0049	
407.06		Household effects and other articles for own use						A/S.0049
407.06	00.00	01.00	05	<p>Household furniture, other household effects and other removable articles, including equipment necessary for the exercise of the calling, trade or profession of the person, other than industrial, commercial or agricultural plant and excluding motor vehicles, alcoholic beverages and tobacco goods, the bona fide property of a natural person (including a returning resident of Botswana after an absence of 6 months or more) and members of his or her family, imported for own use on change of his or her residence to Botswana: Provided these goods are not disposed of within a period of 6 months from the date of entry</p>		Full duty	A/S.0001	

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
408	OTHER PERSONAL REBATES OF DUTY					
408.01		Cups, medals and other trophies			A/S.0049	
408.01	00.00	01.00	03	Cups, medals and other trophies, awarded abroad to any person, and imported by him or on his behalf, and such articles imported for presentation: (i) As prizes at public exhibitions or shows, at public examinations or examinations in any educational institution, or for skill or sport in public competition or competition in any educational institution; (ii) As prizes for target shooting by air, military, naval or police forces; or (iii) For bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning, science, or for honourable or meritorious public services	Full duty	A/S.0001
408.03		Articles imported by foreign governments for official use			A/S.0049	
408.03	00.00	01.00	07	Articles of food or drink imported by officials (not being officials referred to in item 406.00) of any foreign government for official use at international exhibitions, provided such government grants equivalent privileges to officials of Botswana	Full duty	A/S.0001
409.00	RE-IMPORTED GOODS				A/S. 0049	
	NOTES:					
	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 :-					A/S. 0049
	(a) the reasons why the goods are being returned;					A/S. 0049

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
409.00				(b) whether any change in the ownership of the goods has taken place;		A/S. 0049
				(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;		A/S. 0049
				(d) whether the goods were manufactured in a Customs and Excise warehouse and exported in bond ex such warehouse;		A/S. 0049
				(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;		A/S. 0049
				(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;		A/S. 0049
				(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		A/S. 0049
				(i). Whether any bounty, subsidy or any benefit under an export incentive scheme was paid on the goods exported.		A/S. 0049
				2. Admission of the following goods under this item shall be subject to a permit for re-importation issued by the Permanent Secretary, Ministry of Lands and Agriculture:		A/S. 0113
				Butter, cheese, maize and maize products, sugar, wine, brandy and spirituous beverages.		
				3. Admission under this item of goods in respect of which any bounty or subsidy was paid on exportation shall be subject to production of evidence of repayment to the department or institution which paid such bounty or subsidy under any export incentive scheme on exportation of an equal amount.		A/S. 0049
				4. Excisable goods exported ex a Customs and Excise warehouse shall only be admitted under rebate of duty under this item, provided :-		

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
409.00				(a) the prior approval of the Commissioner General is obtained,		A/S. 0049
				(b) they are entered under item 409.06,		A/S. 0049
				(c) they are taken into the stock of any Customs and Excise warehouse unless the Commissioner General otherwise stipulates, and		A/S. 0049
				(d) the rate of excise duty in force at the time of entry for home consumption from such warehouse, is paid thereon.		A/S. 0049
				5. Admission under this item shall, except in the case of rebate item 409.07, only be permitted provided the goods can be identified as being the same goods which were exported.		A/S. 0049
				6. The provisions of Notes 1 and 5 shall MUTATIS MUTANDIS apply to any goods entered under rebate items 409.02, 409.04, 409.05 and 409.07.		A/S. 0049
				7. For the purposes of rebate item 409.07 -		A/S. 0049
				(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		A/S. 0049
				(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.		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

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
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 therefrom 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
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 the 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

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
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
409.07		Compensating products obtained from goods temporarily exported for outward processing				A/S. 0049
409.07	00.00	01.00	01	Compensating products (excluding goods liable to the duties specified in Part 2 of Schedule 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 Entrepreneurship provided :- (i) the specific permit is obtained before the temporary exportation of the goods; (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 (iii) Any additional conditions which may be stipulated in the said permit are complied with.	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	NOTES:					
	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					A/S. 0001
	2. The rebate of duty specified in item 410.04 shall only be allowed –					A/S. 0040
	(a). Once per person during a period of 30 days					A/S. 0040

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
410.00	(b). If the goods are of SADC or SACU origin; and					A/S. 0040
	(c). If the total combined net mass of the goods classifiable in tariff heading 99.01 does not exceed 25kg.					A/S. 0040
	3. The person declaring goods in terms of item 410.04 shall, in addition to these Notes, comply with the requirements of section 15, the Regulations 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.					A/S. 0040
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
	00.00	03	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
	00.00	04	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 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

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	87.00	01.02	23	Not exceeding two assembled motor vehicles per model manufactured under rebate items 317.03, 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 Commissioner General, 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. 0134	
410.04		Handmade articles for commercial purposes					
410.04	99.01	01.04	42	Leather or imitation leather articles	Full duty	A/S. 0040	
	99.01	02.04	47	Wooden articles	Full duty	A/S. 0040	
	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	A/S. 0040	
	99.01	04.04	46	Plastic articles	Full duty	A/S. 0040	
	99.01	05.04	40	Textile articles	Full duty	A/S. 0040	
	99.01	06.04	45	Stone articles	Full duty	A/S. 0040	
	99.01	07.04	45	Glass articles	Full duty	A/S. 0040	

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	99.01	08.04	44	Base metal articles	Full duty	A/S. 0040
411	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 1 less 20%	A/S. 0049
412.00	GENERAL REBATES					
	NOTES:					
	1. For the purposes of rebate item 412.03 and 412.04, the bill of entry shall be supported by an inventory of the goods and documentary proof that the said goods qualify for admission under the items concerned.					
	2. For the purposes of rebate item 412.07 –					

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				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 –		
				(i). include the bill of entry, the invoices and other documents relating to the importation of the goods;		
				(ii). state the identifying particulars of the goods;		
				(iii). state the reason for abandonment, or if application is made for destruction the reason why destruction and not abandonment is requested; and		
				(iv). indemnify the Office against any claim by any other person,		
				b) the owner shall be responsible for the cost of storage in and removal to the State warehouse or any place of security indicated by the Commissioner General, if such storage or removal is required by the Commissioner General, and for any other expenses, including the cost of destruction;		
				c) goods shall be destroyed under the supervision of an officer; and		
				d) goods in respect of which security of the duty due has been furnished to the Office shall be deemed to be under control of the office		
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 1	A/S. 0001

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
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, Investment, Trade and Entrepreneurship after consultation with the Permanent Secretary, Ministry of 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 Botswana 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 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

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
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 3)	Full duty	A/S. 0001	
	00.00	02	01	Goods cleared under Schedule 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	0	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 -	Full duty	A/S. 0116	
				(a). in any customs and excise warehouse or in any appointed transit shed or under the control of the Commissioner General;		A/S. 0116	
				(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		A/S. 0116	

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION		EXTENT OF REBATE	ANNOTATION
				(c). being stored in any rebate storeroom,			A/S. 0116
				Provided that :-			
				(i) no compensation in respect of the customs duty or fuel levy (where applicable) on such goods has been paid or is due to the owner by any other person;			A/S. 0116
				(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			A/S. 0116
				(iii) such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft			A/S. 0116
412.1		Gifts					A/S. 0049
412.1	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 UA1 400 (excluding goods contained in passengers' baggage, wine, spirits and manufactured tobacco products) consigned by natural persons abroad to natural persons in Botswana		Full duty	A/S. 0001
412.11		Goods imported for the relief of distress of persons in cases of famine or national disaster; under any technical assistance agreement or in terms of an obligation under any multilateral international agreement					A/S. 0136
412.11	00.00	01.00	04	Goods imported –			A/S. 0001
				a) for the relief of distress of persons in cases of famine or other national disaster;			A/S. 0001
				b) under any technical assistance agreement; or			A/S. 0001

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				(c) in terms of an obligation under any multilateral international agreement to which Botswana is a party:		A/S. 0001	
				Provided that –			
				(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 Entrepreneurship and to such other conditions as may be agreed upon by the Government of Eswatini, Lesotho, Namibia and South Africa; and		A/S. 0001	
				(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 Eswatini, Lesotho, Namibia or South Africa without the permission of the Permanent Secretary, Ministry of Trade and Entrepreneurship		A/S. 0001	
412.12		Goods imported for any purposes agreed upon between the governments of Botswana, Eswatini, Lesotho, Namibia and South Africa					A/S. 0049
412.12	00.00	01.00	06	Goods imported for any purpose agreed upon between the Governments of Botswana, Eswatini, Lesotho, Namibia and South Africa:	Full duty	A/S. 0001	
				Provided that –			
				(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, Eswatini, Lesotho, Namibia and South Africa has been obtained for the application of such provisions in respect of every such consignment or quantity or class of goods,		A/S. 0001	
				(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 Entrepreneurship and to such other conditions as may be agreed upon by the Governments of Botswana, Eswatini, Lesotho, Namibia and South Africa, and		A/S. 0001	

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				(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 Eswatini, Lesotho, Namibia or South Africa without the permission of the Commissioner		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 and incontinence pads	Full duty	A/S. 0136
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

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION		EXTENT OF REBATE	ANNOTATION
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 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
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		Deleted with effect from 01.01.2022					A/S. 0136

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
412.26		Goods supplied free of charge to replace defective goods					A/S. 0049
412.26	00.00	01.00	01	Goods (excluding goods for upgrading) supplied free of charge to replace defective goods which are covered by a warranty agreement, provided –	Full duty	A/S. 0049	
				(a). a copy of the bill of entry and the documents submitted in support of the bill of entry in terms of sections 42 and 44 under which the goods were originally entered for home consumption are submitted; and		A/S. 0049	
				(b). the goods are supplied by the original supplier; and		A/S. 0049	
				(c). the replaced goods are disposed of as directed by the Commissioner General		A/S. 0049	
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	Goods for upgrading, supplied free of charge to replace parts which are covered by a warranty agreement, provided -		A/S. 0001	
				a) a specific permit issued by the Permanent Secretary, Ministry of Trade and Entrepreneurship, is submitted;			
				b) a copy of the bill of entry and the documents submitted in support of the bill of entry in terms of sections 42 and 44 under which the goods were originally entered for home consumption are submitted;			
				c) the goods are supplied by the original supplier; and			
				d) the replaced goods are disposed of as directed by the Commissioner General			

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
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		NOTES :					
		(1).					
		(a). in this item a duty and tax free shop means a duty and tax free shop as contemplated in the Regulations for section 21; and					A/S. 0007
		(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 Regulations.					A/S. 0007
	00.00	01.00	05	Goods supplied by a licensee of an inbound duty and tax free shop to inbound travellers.		Full duty	A/S. 0007
00.00	02.00	08	Goods supplied by a licensee of an outbound duty and tax free shop to outbound travellers.		Full duty	A/S. 0007	
413	SHIP OR AIRCRAFT STORES CONSUMED IN BOTSWANA.					A/S. 0136	
	NOTES:						
	1. Stores, foreign-going ship or foreign-going aircraft shall have the meaning assigned thereto in Regulation 24.					A/S. 0136	
	2. The rebate of duty contemplated in item 413.04 shall not apply in circumstances where –					A/S. 0136	
	(i). any passengers embark at one port in Botswana for disembarkation at another port in Botswana; or					A/S. 0136	
	(ii). functions held on board such ships are attended by persons who are not passengers or members of the crew of such ships.					A/S. 0136	
	3. The rebate item does not apply to ships stores consumed in Botswana on a ship entering the coasting trade as contemplated in Regulation 8					A/S. 0136	

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
413.01	00.00	01.00	03	Any goods shipped as stores which have been consumed for the operation of the ship or aircraft itself or consumed by the master or pilot or any member of the crew or any passenger as part of the service included in the service contract of such master, pilot or crew member or fare of such passenger without extra payment therefor	Full duty	A/S. 0136
413.02	00.00	01.00	05	Stores consumed on naval ships and military and naval aircraft on a visit to any port or place in Botswana, if the stores are consumed on such ship in any port in Botswana, or on such aircraft on a flight between any places in Botswana	Full duty	A/S. 0136
413.03	00.00	01.00	07	Stores consumed on any foreign-going ship during a national state of disaster declared in terms of the Disaster Management Act in any port in Botswana or between any places in Botswana for the duration of such national state of disaster, subject to conditions prescribed by regulations issued in terms of that Act	Full duty	A/S. 0136
413.04	00.00	01.00	09	Stores referred to in this item, supplied for own use to passengers on foreign-going ships on pleasure cruises that call at coastal ports in Botswana for short visits subject to the following limitations:	Full duty	A/S. 0136
				(i). Wine, if supplied in glasses or served in opened bottles or other containers for table use;		
				(ii). beer, if served in glasses or opened bottles or other containers;		
				(iii). spirituous beverages, if served in glasses for table use;		
				(iv). cigarettes and tobacco products, if sold per individual packet or tin; and		
				(v). aerated water, mineral water and other non-alcoholic beverages, if served in opened bottles or other containers		

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
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				NOTES:		
				1. The event may be approved by the Minister having regard to –		A/S.0050
				(i). the foreign participation in that event; and		A/S.0050
				(ii). the economic impact that event may have on the country as a whole.		A/S.0050
				2. "Official sponsor" means a sponsor of the event appointed by –		A/S.0050
				(i). the international organiser of the event, or		
				(ii). the host of the event in Botswana		A/S.0050
414.01	00.00	01.00	00	Pharmaceutical goods (including medicaments) imported by _ -	Full duty	A/S.0050
				(i). a controlling body of a participating visiting team;		A/S.0050
				(ii). a team doctor of a participating visiting team accredited by the Ministry of Health; or		A/S.0050
				(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		A/S.0050

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOT ATION
414.02	00.00	01.00	02	Non-alcoholic beverages and foodstuffs imported by a controlling body of a participating visiting team or the host of the event on behalf of a participating visiting team, for consumption by members of the team during their stay	Full duty	A/S.0050
414.03	00.00	01.00	04	Promotional material, individually of little value, imported by an official sponsor of the event or the host of the event on behalf of an official sponsor, not for sale but for distribution or use at an event venue	Full duty	A/S.0050

PART 2

TEMPORARY REBATES OF CUSTOMS DUTIES

I		II				III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
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>Acanthocybium solandri</i>), sail fish (<i>Istiophorus platipterus</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 Lands and 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 Entrepreneurship, may allow by specific permit	Full duty	A/S.0001	

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.01	03.03	01.04	45	Mackerel, horse-mackerel, snoek, kingclip, 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>Aathocybium solandri</i>), sail fish (<i>Istiophorus platipterus</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 Lands and 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 Entrepreneurship, may allow by specific permit	Full duty	A/S.0038

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.01	03.04	01.04	41	Mackerel, horse-mackerel, snoek, kingclip, 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 (<i>opa</i>) (<i>Lampris regius</i>), oil fish, smooth (<i>escolar</i>) (<i>Lepidocybium flavobrunneum</i>), oil fish, rough (<i>Ruvettus pretiosus</i>), sawara (<i>Acanthocybium solandri</i>), sail fish (<i>Istiophorus platypterus</i>), striped marlin (<i>Tetrapturus audax</i>), shortbill 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>), lyretail hogfish (<i>Bodianus anthioides</i>), turncoat hogfish (<i>Bodianus axillaris</i>), saddleback hogfish (<i>Bodianus bilunulatus</i>), diana's hogfish (<i>Bodianus diana</i>), lined hogfish (<i>Bodianus Leucostictus</i>), goldsaddle hogfish (<i>Bodianus perditio</i>), yellowfin emperor (<i>Lethrinus crocineus</i>), river snapper (<i>Lutjanus argentimaculatus</i>), rosy jobfish (<i>Pristipomoides filamentosus</i>), king mackerel (<i>Scomberomorus commerson</i>), tomato rockcod (<i>Cephalopholis sonnerati</i>), white-edged rockcod (<i>Epinephelus albomarginatus</i>), brown-spotted rockcod (<i>Epinephelus chlorostigma</i>), malabar rockcod (<i>Epinephelus malabaricus</i>), rockcod (<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 Lands and Agriculture 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 Lands and 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 Lands and Agriculture, may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of Botswana, Eswatini, Lesotho, Namibia and Republic of South Africa : Provided further that goods cleared in terms of this rebate item shall not be removed to the area of Eswatini, Lesotho, Namibia or Republic of South Africa	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 Lands and Agriculture, may allow by specific permit, for repacking into immediate packings of a content of less than 1kg	Full duty	A/S.0113
460.02		Vegetable products, imported in terms of a specific permit				A/S.0166
460.02	00.00	01.00	05	Potatoes, dried leguminous vegetables, cereals, oil seeds and sweet corn, verified by the Permanent Secretary, Ministry of Lands and Agriculture that it can only be used for planting or sowing	Full duty	A/S.0113

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	0712.20	01.06	65	Onion powder, at such times, in such quantities and subject to such conditions as the permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided that the product is not available in the SACU market	Full duty	A/S.0166	
	0904.20	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 Trade and Entrepreneurship 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 Lands and Agriculture may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of Botswana, South Africa, Lesotho, Eswatini 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 Eswatini, Lesotho, Namibia or South Africa	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 Lands and Agriculture may allow by specific permit	Full duty	A/S.0113	
	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	0207.14.1	01.07	79	Boneless cuts, frozen of fowls of the species Gallus domesticus, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade(PS, MTE), and Industry may allow by specific permit after consultation with the Permanent Secretary, Ministry of Lands and Agriculture (PS, MoA), for the duration of a shortage of chicken as a result of an outbreak of highly pathogenic avian influenza in South Africa, provided that PS, MTE or equivalent authority in SACU Member States, is satisfied that -	Full duty less 12%	A/S. 0162	
				(i) the chicken is only for consumption or manufacture of products for consumption, in the country of import; and		A/S. 0162	
				(ii) the chicken imported in terms of this rebate item is not re-exported to any other SACU Member State		A/S. 0162	

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.03	0207.14.9	01.07	73	Frozen meat of the species Gallus domesticus, cut in pieces with bone in and imported from or originating in the United States of America, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship (PS, MTE) may allow by specific permit on recommendation of the Permanent Secretary, Ministry of Lands and Agriculture (PS, MoA), provided that:	Full anti-dumping duty	A/S. 0139
				(a). With effect from 1 April 2016, permits may be issued by Permanent Secretary, Ministry of Trade and Entrepreneurship for meat imported in terms of this rebate item;		A/S. 0139
				(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;		A/S. 0152
				(c). The meat subject to the provisions of this rebate item may not exceed a basic annual quota of 71 632 metric tonnes;		A/S. 0137
				(d). The annual quota period is 1 April to 31 March;		A/S. 0139
				(e). Prior to 1 April 2016, the quota shall be 16 250 metric tonnes;		A/S. 0139
				(f). As from 1 April 2017 a growth factor as determined by (PS, MoA), is applied to the basic quota annually;		A/S. 0139
				(g). The meat imported in terms of this rebate item may not be removed outside Botswana for consumption in any of the BLNS countries;		A/S. 0139
				(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 Trade and Entrepreneurship ;		A/S. 0139
				(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		A/S. 0139

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				(j). This rebate item is suspended in terms of paragraph (i) as from the date the Minister of fod Trade and Entrepreneurship submits written confirmation to the Minister of Finance that Botswana's benefits under AGOA have been suspended.		A/S. 0139
460.03	0207.14.9	02.07	78	Meat, frozen, other, of fowls of the species Gallus domesticus, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship(PS, MTE), may allow by specific permit after consultation with the Permanent Secretary, Ministry og Lands and Agriculture (PS, MoA), for the duration of a shortage of chicken as a result of an outbreak of highly pathogenic avian influenza in South Africa, provided that PS, MTE or equivalent authority in SACU Member States, is satisfied that -	Full duty less 37%	A/S. 0162
				(i) the chicken is only for consumption or manufacture of products for consumption, in the country of import; and		A/S. 0162
				(ii) the chicken imported in terms of this rebate item is not re-exported to any other SACU Member State		A/S. 0162
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				A/S. 0155
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 og Lands and Agriculture (Forestry and Fisheries) may allow by specific permit	Full duty	A/S. 0083
	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

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION		EXTENT OF REBATE	ANNOTATION
460.04	1704.9	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 PS, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided that the goods are not available in the SACU market		Full duty	A/S. 0155
				NOTES:			
				1. In these notes, unless the context, otherwise indicates –			A/S. 0049
				"Addendum to Annex VII" means the agreement by the TCS on Customs procedures entitled 'Customs and Excise Rules for the Implementation of Market Access in terms of Annex VII of the SADC Trade Protocol' Inserted as part of Annex VII in terms of the provisions of Notes 1(b)(ii) and 3(b) of Part B of the Schedule to the General Notes to Schedule 1;			A/S. 0049
				"Annex I" means Annex I and its Appendixes inserted in Part B of the Schedule to the General Notes to Schedule 1.			A/S. 0049
				Annex VII" means Annex VII, Concerning Trade in Sugar in the Southern African Development Community, inserted after Annex I and its Appendixes in Part B of the Schedule to the General Notes to Schedule 1 as provided in Note 1(b) to that Part;			A/S. 0049
				"Non-SACU SADC Member States" means a net surplus sugar producing SADC Member State contemplated in the Addendum to Annex VII, which is listed in paragraph 6 of Note K of the General Notes of Schedule 1 and which is not a member of SACU;			A/S. 0049
				"SACU central co-ordinating authority" means the Commissioner General for the Botswana Unified Revenue Service			A/S. 0049
				"SACU" means the South African Customs Union of which the members are the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Republic of South Africa and the Kingdom of Eswatini			A/S. 0049

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.04				"SADC" means the Southern African Development Community; and		A/S. 0049
				"TCS" means Technical Committee on Sugar which means as defined in Annex VII "The body comprising representatives of Member States and sugar industries in all Member States".		A/S. 0049
				2. Entry under rebate of duty in terms of sugar classified under heading 17.01 shall –		
				(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;		
				(b)		
				(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;		
				(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;		
				(ii). compliance with -		
				(aa) other provisions of the Addendum to Annex VII;		
				(bb) any relevant provision of the Regulations.		
				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 55		
				4.		
				(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.		

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.04				(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 1		
	19.00	01.02	25	Preparations of wheat or wheaten flour, gluten-free	Full duty	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 Entrepreneurship 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 Trade and Entrepreneurship, 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 (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 General may allow by specific permit.	Full duty	A/S. 0001
	2712.10.20	01.08	83	Petroleum jelly, in immediate packings of a content exceeding 5 kg, for the manufacture of optical fibre cables, classifiable in tariff subheading 8544.70, in such quantities, at such times and subject to such conditions as the Permanent Secretary Ministry of Trade and Entrepreneurship may allow by specific permit, provided the products are not available in the SACU market.	Full duty	A/S. 0136
	2713.20	01.06	62	Petroleum bitumen, in such quantities, at such times and under such conditions as the Permanent Secretary, Ministry of Minerals and Energy, may allow by specific permit	Full duty	A/S. 0053

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
460.06		Chemical products					
460.06	3823.13	01.06	62	Tall oil fatty acids, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the product is not available in the SACU market	Full duty	A/S. 0162	
	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 Entrepreneurship, may allow by specific permit	Full duty less the duty in Section A of Part 2 by Schedule 1	A/S. 0001	
	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 1	A/S. 0001	
460.07		Plastics and rubber articles					
460.07	3916.90.90	01.08	83	Other, monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of other plastics, for the manufacture of optical fibre cables, classifiable in tariff subheading 8544.70, in such quantities, at such times and subject to such conditions as the Ministry of Trade and Entrepreneurship may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136	
	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	Deleted with effect from 08.11.20204		A/S. 0166	
	3920.49	02.06	64	Deleted with effect from 08.11.2024		A/S. 0166	

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
460.07	40.02	01.04	43	Polybutadiene-styrene rubber, in such quantities and at such times as the Permanent Secretary, Ministry of Trade and Entrepreneurship may allow by specific permit	Full duty less 11c/kg	A/S. 0049	
	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 Entrepreneurship, after consultation with the Permanent Secretary, Ministry of Transport and Public Works, may allow by specific permit	Full duty	A/S. 0054	
460.10		Paper and paperboard articles					
460.10	48.02	1.04	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 UA 265/t	Full duty	A/S. 0001	
	48.03	1.04	40	Cellulose wadding, for the packing of fresh fruit	Full duty	A/S. 0001	
	48.10	01.04	46	Graphitised paper	Full duty	A/S. 0001	
	48.11	01.04	42	Bottle tissue paper, lined	Full duty	A/S. 0001	
		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	

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
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 Entrepreneurship may allow by specific permit	Full duty less 30%	A/S. 0027	
				NOTE: Used overcoats that are admissible under this item must be imported in bales and must be designed to be worn over all other clothing articles as protection against the weather.		A/S. 0027	
460.11	00.00	05	01	Deleted with effect from 01.01.2022		A/S. 0136	
	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 Lands and Agriculture, may allow by specific permit	Full duty	A/S. 0001	
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 Entrepreneurship, 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 Entrepreneurship, may allow by specific permit	Full duty	A/S. 0001	

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
460.15		Articles of iron or steel and aluminium					A/S. 0049
460.15	7208.25	01.06	64	Flat-rolled products of iron or non-alloy steel, in coils, not further worked than hot rolled, pickled, of a thickness of 4,75 mm or more and a width exceeding 1 925 mm, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136	
	7208.25	02.06	69	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad, plated or coated, other, in coils, not further worked than hot-rolled, pickled, of a thickness of 4,75 mm or more, for use in the automotive industry, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136	
	7208.26	01.06	62	Flat-rolled products of iron or non-alloy steel, in coils, not further worked than hot rolled, pickled, of a thickness of 3 mm or more, but less than 4,75 mm and a width exceeding 1 925 mm, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136	
460.15	7208.36	01.06	66	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, in coils, not further worked than hot-rolled, of a thickness of 10 mm or more but not exceeding 12 mm, with a yield strength of 355 MPa or more but not exceeding 500 MPa and having an impact strength of 14 Joules or more but not exceeding 300 Joules at -20°C, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136	

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	7208.37	01.06	68	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, in coils, not further worked than hot-rolled, of a thickness of 5 mm or more but not exceeding 10 mm, with a yield strength of 355 MPa or more but not exceeding 500 MPa and having an impact strength of 14 Joules or more but not exceeding 300 Joules at -20°C, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136	
	7208.39	01.06	64	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad, plated or coated, in coils, not further worked than hot-rolled, of a thickness of less than 3 mm, for use in the automotive industry, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136	
	7208.5	01.05	57	Flat-rolled products of iron or non-alloy steel, of a width exceeding 600 mm or more but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of 3 mm or more but not exceeding 8 mm, (excluding those with a Brinell hardness of 425 HBW or more) with a yield strength of 700 MPa or more, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full safeguard duty	A/S. 0136	
	7208.5	02.05	54	Flat-rolled products of iron or non-alloy steel, of a width exceeding 600 mm or more but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of less than 3 mm or more than 8 mm, (excluding those with a Brinell hardness of 425 HBW or more) with a yield strength of 700 MPa or more, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full safeguard duty	A/S. 0136	

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
460.15	7208.5	03.05	59	Flat-rolled products of iron or no-alloy steel, of a width exceeding 600 mm but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of 2 mm or more but not exceeding 10 mm with a Brinell hardness of 425 HBW or more, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full safeguard duty	A/S. 0136	
	7208.5	04.05	53	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a yield strength of 550 MPa or more but not exceeding 960 MPa and having an impact strength of 27 Joules or more but not exceeding 69 Joules at -20°C or less but not less than -60°C, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136	
	7208.5	05.05	58	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a Brinell hardness of 400 HBW or more but not exceeding 700 HBW and having an impact strength of 15 Joules or more but not exceeding 95 Joules at -40°C, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136	
	7208.5	06.05	52	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 40 mm or more but not exceeding 160 mm, with a Brinell hardness of 350 HBW and having an impact strength of 95 Joules at -40°C, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136	
	7208.5	07.05	57	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 5 mm or more but not exceeding 50 mm, with a Brinell hardness of 350 HBW and having an impact strength of 60 Joules at -40°C, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136	

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.15	7208.5	08.05	51	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 6 mm or more but not exceeding 200 mm, with a yield strength of 600 MPa or more but not exceeding 1 200 MPa and having an impact strength of 27 Joules or more at -40°C or less but not less than -60°C, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136
	7208.5	09.05	56	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 7 mm or more but not exceeding 30 mm, with a yield strength of 460 MPa and having an impact strength of 27 Joules or more at -40°C, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136
	7208.5	10.05	59	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 6 mm or more but not exceeding 200 mm, with a tensile strength of 485 MPa and having an impact strength of 27 Joules or more at -20°C or less but not less than -40°C, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136
	7208.5	11.05	53	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 6 mm or more but not exceeding 150 mm, with a Brinell hardness of 310 HBW or more but not exceeding 450 HBW and having an impact strength of 30 Joules at -40°C in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136
	7208.5	12.05	58	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 6 mm or more but not exceeding 200 mm, with a Brinell hardness of 420 HBW or more but not exceeding 620 HBW and having an impact strength of 25 Joules or more at -40°C, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.15	7208.5	13.05	52	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a yield strength of 460 MPa or more but not exceeding 960 MPa and having an impact strength of 27 Joules or more but not exceeding 300 Joules at -20°C or less but not less than -60°C, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136
	7208.5	14.05	57	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 300 mm, with a yield strength of 200 MPa or more but not exceeding 500 MPa and having an impact strength of 27 Joules or more but not exceeding 350 Joules at -20°C, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136
	7208.5	15.05	51	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness not exceeding 160 mm, with a yield strength of 295 MPa or more but not exceeding 500 MPa and having an impact strength of 27 Joules or more but not exceeding 260 Joules at -20°C, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136
	7208.5	16.05	56	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a Brinell hardness of 380 HBW or more but not exceeding 460 HBW and having an impact strength of 15 Joules or more but not exceeding 200 Joules at -40°C, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136
	7208.5	17.05	50	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a Brinell hardness of 469 HBW or more but not exceeding 540 HBW and having an impact strength of 15 Joules or more but not exceeding 200 Joules at -40°C, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.15	7208.51	01.06	63	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 10 mm or more but not exceeding 100 mm, with a yield strength of 315 MPa or more but not exceeding 460 MPa and a tensile strength of 490 MPa or more but not exceeding 650 MPa, having an impact strength of 27 Joules or more but not exceeding 40 Joules at +20°C or less but not less than -20°C, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136
	7208.51	02.06	68	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness exceeding 100 mm, in such quantities and such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136
	7208.51	03.06	62	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness exceeding 60 mm but not exceeding 100 mm, in such quantities and such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136
	7209.16	01.06	61	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad, plated or coated, in coils, not further worked than cold-rolled (cold-reduced), of a thickness exceeding 1 mm but less than 3 mm, for use in the automotive industry, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136
	7209.17	01.06	66	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad, plated or coated, in coils, not further worked than cold-rolled (cold-reduced), of a thickness of 0,5 mm or more but not exceeding 1 mm, for use in the automotive industry, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.15	7210.11	01.06	68	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with tin, of a thickness of 0, 5 mm or more, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136
	7210.12.10	01.08	89	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with tin, other, of a thickness less than 0, 3 mm, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136
	7210.12.90	02.08	88	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with tin, other, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136
	7210.20	01.06	67	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with lead, including terne-plate, for use in the automotive industry, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided that the goods are not available in the SACU market	Full duty	A/S. 0156
	7210.30	01.06	64	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, electrolytically plated or coated with zinc, for use in the automotive industry, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided that the goods are not available in the SACU market	Full duty	A/S. 0156
	7210.49	01.06	65	Flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, otherwise plated or coated with zinc, other, for use in the automotive industry, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136
	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 Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0095

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.15	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 Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0095
	7212.10	01.06	62	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, plated or coated with tin, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available the SACU market	Full duty	A/S. 0136
	7216.32	01.06	69	I sections of iron or non-alloy steel not further worked than hot-rolled, hot-drawn or extruded, of a height of 530 mm or more, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136
	7216.33	01.06	67	H sections of iron or non-alloy steel not further worked than hot-rolled, hot-drawn or extruded, of a height and width of 300 mm x 300 mm or more, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136
	72.17	01.06	46	Wire of non-alloy steel, clad with aluminium, for use in the further processing of optical fibre cable, classifiable in tariff subheading 8544.70, by reinforcing the optical fibre cable with one or more layer of stranded wire, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136
	7225.30	01.06	60	Flat-rolled products of other alloy steel, of a width of 600 mm or more, other, not further worked than hot-rolled, in coils, for use in the automotive industry, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.15	7225.40	01.06	68	Flat-rolled products of other alloy steel, of a width exceeding 600 mm but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of 3 mm or more but not exceeding 8 mm, (excluding those with a Brinell hardness of 425 HBW or more) with a yield strength of 700 MPa or more, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full safeguard duty	A/S. 0136
	7225.40	02.06	62	Flat-rolled products of other alloy steel, of a width exceeding 600 mm but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of less than 3 mm or more than 8 mm, (excluding those with a Brinell hardness of 425 HBW or more) with a yield strength of 700 MPa or more, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full safeguard duty	A/S. 0136
	7225.40	03.06	67	Flat rolled products of other alloy steel, of a width exceeding 600 mm but not exceeding 1 800 mm, not in coils, not further worked than hot-rolled and of a thickness of 2 mm or more but not exceeding 10 mm with a Brinell hardness of 425 HBW or more, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full safeguard duty	A/S. 0136
	7225.40	04.06	61	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not further worked than hot-rolled, not in coils, of a thickness of 2 mm or more but not exceeding 160 mm, with a yield strength of 550 MPa or more but not exceeding 960 MPa and having an impact strength of 27 Joules or more but not exceeding 69 Joules at -20°C or less but not less than -60°C, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136
	7225.40	05.06	66	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not further worked than hot-rolled, not in coils, of a thickness of 2 mm or more but not exceeding 160 mm, with a Brinell hardness of 400 HBW or more but not exceeding 700 HBW and having an impact strength of 15 Joules or more but not exceeding 95 Joules at -40°C, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.15	7225.40	06.06	60	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not further worked than hot-rolled, not in coils, of a thickness of 40 mm or more but not exceeding 160 mm, with a Brinell hardness of 350 HBW and having an impact strength of 95 Joules at -40°C, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136
	7225.40	07.06	65	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not further worked than hot-rolled, not in coils, of a thickness of 5 mm or more but not exceeding 50 mm, with a Brinell hardness of 350 HBW and having an impact strength of 60 Joules at -40°C, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136
	7225.40	08.06	63	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not further worked than hot-rolled, not in coils, of a thickness of 2 mm or more but not exceeding 100 mm, with a nickel content of 1.8 per cent by mass or more but not exceeding 3 per cent, a molybdenum content of 0.7 per cent by mass or more but not exceeding 0.8 per cent and a chrome content of 1 per cent by mass or more but not exceeding 2 per cent, with a Brinell hardness of 260 HBW or more but not exceeding 640 HBW, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136
	7225.40	09.06	64	Flat-rolled products of other alloy, of a width of 600 mm or more, not further worked than hot-rolled, not in coils, with a thickness of 2 mm or more but not exceeding 20 mm, with a copper content of 0.25 per cent by mass or more but not exceeding 0.4 per cent and a chromium content of 1 per cent by mass or more but not exceeding 2 per cent, with a yield strength of 550 MPa or more but not exceeding 960 MPa, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
460.15	7225.40	10.06	67	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 6 mm or more but not exceeding 200 mm, with a yield strength of 670 MPa or more but not exceeding 1 200 MPa and having an impact strength of 27 Joules or more at -40°C or less but not less than -60°C, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty in Schedule 1 and Schedule 2	A/S. 0136	
	7225.40	11.06	61	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 7 mm or more but not exceeding 30 mm, with a yield strength of 460 MPa and having an impact strength of 7 Joules at -40°C, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136	
	7225.40	12.06	66	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 6 mm or more but not exceeding 200 mm, with a yield strength of 460 MPa and having an impact strength of 27 Joules or more but not exceeding 45 Joules at -20°C but not less than -40°C, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136	
	7225.40	13.06	60	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 6 mm or more but not exceeding 150 mm, with a Brinell hardness of 310 HBW or more but not exceeding 450 HBW and having an impact strength of 30 Joules at -40°C in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136	

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	7225.40	14.06	65	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 6 mm or more but not exceeding 200 mm, with a Brinell hardness of 420 HBW or more but not exceeding 620 HBW and having an impact strength of 25 Joules or more at -40°C, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136
	7225.40	15.06	64	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a yield strength of 460 MPa or more but not exceeding 960 Mpa and having an impact strength of 27 Joules or more but not exceeding 300 Joules at -20°C or less but not less than -60°C, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136
	7225.40	16.06	64	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a Brinell hardness of 380 HBW or more but not exceeding 460 HBW and having an impact strength of 15 Joules or more but not exceeding 200 Joules at -40°C, at such times, in such quantities and subject to such conditions as the the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136
460.15	7225.40	17.06	69	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 160 mm, with a Brinell hardness of 469 HBW or more but not exceeding 540 HBW and having an impact strength of 15 Joules or more but not exceeding 200 Joules at -40°C, at such times, in such quantities and subject to such conditions as the the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136
	7225.40	18.06	63	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 2 mm or more but not exceeding 300 mm, with a yield strength of 200 MPa or more but not exceeding 500 Mpa and having an impact strength of 27 Joules or more but not exceeding 350 Joules at -20°C, at such times, in such quantities and subject to such conditions as the the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
460.15	7225.40	19.06	68	Flat-rolled products of other alloy steel, of a width of 600 mm or more, not in coils, not further worked than hot-rolled, of a thickness of 10 mm or more but not exceeding 100 mm, with a yield strength of 315 MPa or more but not exceeding 460 MPa and a tensile strength of 490 MPa or more but not exceeding 650 MPa, having an impact strength of 27 Joules or more but not exceeding 40 Joules at +20°C or less but not less than -20°C, in such quantities, at such times and subject to such conditions as the the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136	
	7225.50	01.06	65	Flat-rolled products of other alloy steel, of a width of 600 mm or more, other, not further worked than cold-rolled (cold -reduced), for use in the automotive industry, in such quantities, at such times and subject to such conditions as the the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136	
	7225.99	01.06	68	Flat-rolled products of other steel, of a width of 600 mm or more, other, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136	
	7225.99	02.06	62	Other flat-rolled products of other alloy steel, of a width of 600 mm or more, other, with a yield strength of 700 MPa or more but not exceeding 960 MPa, with a tensile strength of 750 MPa or more but not exceeding 1150 MPa and having an impact strength of 30 Joules at -40°C or less, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136	
	7225.99	03.06	67	Flat-rolled products of other alloy steel, of a width of 600 mm or more, other, for use in the automotive industry, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136	
	7226.99	01.06	64	Flat-rolled products of other alloy steel, of a width of less than 600 mm, other, for use in the automotive industry, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136	

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.15	7228.70	01.06	69	I sections, of other alloy steel, not further worked than hot-rolled, hot-drawn or extruded of a height of 530 mm or more, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit	Full duty	A/S. 0136
	7228.70	02.06	63	H sections, of other alloy steel, not further worked than hot rolled, hot-drawn or extruded of a height and width of 300 mm x 300 mm or more, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit	Full duty	A/S. 0136
	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 Entrepreneurship, 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 Entrepreneurship, 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 Entrepreneurship, 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 Entrepreneurship, may allow by specific permit	Full duty	A/S. 0049
	7306.3	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 Entrepreneurship, 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 Botswana Bureau of Standards 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
	7312.1	01.06	66	Stranded wire, ropes and cables of iron or steel, not electrically insulated, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market.	Full duty	A/S. 0136

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	7312.9	01.06	64	Plaited bands, slings and the like, of iron or steel, not electrically insulated, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market.	Full duty	A/S. 0136
	73.18	01.04	46	Screws, bolts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles of stainless steel, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the Ministry is satisfied that the subject goods are not available in the SACU region	Full duty	A/S. 0136
	7604.29.15	01.08	82	Bars and rods, of aluminium-copper-magnesium-zinc alloys, of a maximum cross-sectional dimension of 25 mm or more but not exceeding 52 mm and of a length not exceeding 3 221 mm, having a copper content of 1,2 per cent or more but not exceeding 2 per cent by mass, a magnesium content of 2,1 per cent or more but not exceeding 2,9 per cent by mass and a zinc content of 5,1 per cent but not exceeding 6,1 per cent by mass, with a yield strength of 460 MPa or more but not exceeding 480 MPa, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the bars and rods are not available in the SACU market	Full duty	A/S. 0136
460.15	7604.29.65	01.08	81	Profiles, of aluminium-copper-magnesium-zinc alloys, of a maximum cross-sectional dimension of 60 mm or more but not exceeding 85 mm, having a copper content of 1,2 per cent or more but not exceeding 2 per cent by mass, a magnesium content of 2,1 per cent or more but not exceeding 2,9 per cent by mass and a zinc content of 5,1 per cent but not exceeding 6,1 per cent by mass, with a yield strength of 460 MPa or more but not exceeding 480 MPa, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the bars and rods are not available in the SACU market	Full duty	A/S. 0136
	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 as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit	Full duty	A/S. 0136

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	7606.11	01.06	66	Aluminium plates, sheets or strips, of a thickness exceeding 0,2 mm, rectangular (including square), not alloyed, with a width not exceeding 200 mm or those with a width exceeding 1 700 mm, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the goods are not available in the SACU market	Full duty	A/S. 0136
	7606.12.07	01.08	84	Aluminium plates, sheets or strips, of a thickness exceeding 0,25 mm but not exceeding 0,5 mm or with a thickness exceeding 1,2 mm, rectangular (including square), alloyed, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the goods are not available in the SACU market	Full duty	A/S. 0136
	7606.12.17	01.08	86	Aluminium plates, sheets or strips, of a thickness exceeding 0,2 mm, rectangular (including square), alloyed, not coated or covered with paint, enamel or plastic [excluding non-slip flooring with patterns in relief (tread plate) those which are perforated and those containing by mass more than 0,5% of copper, 6% of magnesium or 4% of silicon], at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the goods are not available in the SACU market	Full duty	A/S. 0136
	7606.12.90	01.05	81	Aluminium plates, sheets or strips, rectangular (including square), alloyed, those with a thickness greater than 60 mm, those with a width exceeding 2000 mm, those that are surface treated with titanium and/or zirconium, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the goods are not available in the SACU market	Full duty	A/S. 0136
460.15	7606.9	01.06	50	Other, of aluminium, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the goods are not available in the SACU market	Full duty	A/S. 0136
	7606.11	01.06	62	Aluminium foil, not backed, of a thickness not exceeding 0,2 mm, of a width not exceeding 200 mm or of a width exceeding 1 550 mm, rolled but not further worked, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the goods are not available in the SACU market	Full duty	A/S. 0136

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	7607.19	01.06	68	Other aluminium foil (whether or not printed), not backed, of a thickness not exceeding 0,2 mm, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the goods are not available in the SACU market	Full duty	A/S. 0136	
	7607.20	01.06	61	Aluminium foil, backed (whether or not printed), of a thickness (excluding the backing) not exceeding 0,2 mm, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the goods are not available in the SACU market	Full duty	A/S. 0136	
	9406.90.10	01.08	87	Greenhouses 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 Entrepreneurship, may allow by specific permit, provided the steel and other materials are not available in the SACU market	Full duty	A/S. 0136	
460.16		Machinery and mechanical appliances; electrical equipment and parts thereof					A/S.0049
	8541.43	01.06	61	Photovoltaic cells, assembled in modules or made up into panels, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the subject goods are not available in the SACU market.	Full duty	A/S.0165	
	8462.1	01.05	51	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(PS), Ministry of Trade and Entrepreneurship(MTE), may allow by specific permit, provided Ministry is satisfied that such presses will be used solely or principally in the manufacture of side frame panels for motor	Full duty	A/S.0135	
	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	

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
460.16		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 a flameproof, waterproof or watertight types: Provided that a certificate of the Botswana Bureau of Standards is presented at the time of entry that the apparatus is flameproof, waterproof or watertight	Full duty less 5%	A/S.0136	
	85.36.90.90	01.08	88	Electrical apparatus for making connections to or in electrical circuits, for a voltage not exceeding 1 000V, other, for use in the international submarine optic fibre cable infrastructure, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship may allow by a specific permit, provided the goods are nit available in SACU market	Full duty	A/S.0159	
	8544.70	01.06	68	Optical fibre cable, for further processing by reinforcing the fibre optical cable with one or more layer of wire, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship(MTE), may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0136	
	8544.70	02.06	62	Optic fibre cables, for use in international submarine optxc fibre cable infrastructure, at such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship(MTE), may allow by specific permit, provided the products are not available in the SACU market	Full duty	A/S. 0159	

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.17				Vehicles, aircraft, vessels and associated transport equipment		A/S.0001
				NOTES		
				1.		
				(a). For the purposes of this items 460.17/00.00/03.00, 460.17/8701.20/02.06, 460.17/87.02/02.04, 460.17/ 87.03/03.04, 460.17/87.04/02.04 and 460.17/87.06/02.04 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. 0136
				(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:		A/S. 0136
				(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.		A/S. 0136
				(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.		A/S. 0136
				2.		
				(a). For the purposes of rebate items 460.17/00.00/04.00, 460.17/8701.20/03.06, 460.17/87.02/03.04, 460.17/87.03/05.04, 460.17/87.04/03.04 and 460.17/87.06/03.04 unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.04 has the meaning so assigned.		A/S. 0136
				(b). For the purposes of these rebate items the extent of rebate "not exceeding the duty as calculated in terms of the Notes to this rebate item" means the customs duty payable less the value of the PRC calculated on a value determined as follows:		A/S. 0136
				(i). The value for customs duty purposes of specified motor vehicles imported less the value of any excess Volume Assembly Localisation Allowance (VALA) as calculated in the quarterly account of a manufacturer of specified motor vehicles (as defined in rebate item 317.04).		A/S. 0136

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.17		(ii). For the purposes of paragraph (i) above the value of excess VALA shall be reduced by 20 per cent if the rebate is used to import specified motor vehicles.				A/S. 0136
		(c). After the utilisation of the VALA calculated in terms of 2(b)(i) the customs duty may be reduced to the extent of the value of the production rebate certificate.				A/S. 0136
		3. These Notes are only applicable to the ordinary duty specified in Part 1 of Schedule 1.				A/S. 0136
	87.00			Deleted with effect from 01.01.2022		A/S. 0136
460.17	00.00	03.00	01	Automotive components for specified motor vehicles, as defined in rebate item 317.03 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 1 calculated on the value reflected on the PRCC	A/S. 0136
	00.00	04.00	06	Automotive components for specified motor vehicles, as defined in 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, 8536.10.20, 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 1 reduced to the extent of the amount reflected on the PRC	A/S. 0136

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.17	87.00	04.02	24	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 Permanent Secretary, Ministry of Trade and Entrepreneurship, after consultation with the National Council for Persons with Physical Disabilities in Botswana, may allow by specific permit.	Full duty	A/S. 0136
				Provided that:		
				(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		A/S. 0136
				(b). if such a motor vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 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 PRO RATA basis.		A/S. 0136
460.17	8701.2	01.05	58	Road tractors for semi-trailers	Not exceeding the duties calculated in terms of the Notes to this rebate item	A/S. 0135
	8701.2	02.05	52	Road tractors for semi-trailers	Not exceeding the duties calculated in terms of the Notes to this rebate item	A/S. 0135
	87.02	02.04	49	Motor vehicles for the transport of ten or more persons	Not exceeding the duties calculated in terms of the Notes to this rebate item	A/S. 0136

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.17	87.02	03.04	43	Motor vehicles for the transport of ten or more persons	Not exceeding the duties calculated in terms of the Notes to this rebate item	A/S. 0136
	87.03	02.04	45	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 Entrepreneurship, after consultation with the National Council for Persons with Physical Disabilities in Botswana, may allow by specific permit.	Full duty	A/S. 0136
				Provided that:		
				(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;		A/S. 0136
				(b) such permit may not be issued within a period of 3 years of the issue of the previous permit to such disabled person;		A/S. 0136
460.17	87.03			(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		A/S. 0136
				(d) if such vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 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.		A/S. 0136
	87.03	03.04	44	Motor cars (including station wagons) of heading 87.03	Not exceeding the duties calculated in terms of the Notes to this rebate item	A/S. 0136

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	87.03	04.04	44	Motor cars and other motor vehicles principally designed for the transport of persons (excluding commercial vehicles or buses) including station wagons and racing cars, classifiable in tariff subheading 87.03, which were manufactured 40 years or more prior to the date of importation and/or such motor cars of any age which are determined to be international collectors' vehicles by the Permanent Secretary, Ministry of Trade and Entrepreneurship (MTE) and subject to the issuing of MTE import permit (subject to import control conditions) authorising the importation of the particular vehicle, under such conditions as MTE may allow by specific rebate permit	Full duty in Part 1 of Schedule 1	A/S. 0136
	87.03	05.04	49	Motor cars (including station wagons) of heading 87.03	Not exceeding the duties calculated in terms of the Notes to this rebate item	A/S. 0136
	87.04	02.04	41	Motor vehicles for the transport of goods of heading 87.04 (excluding motor vehicles of subheading 8704.10)	Not exceeding the duties calculated in terms of the Notes to this rebate item	A/S. 0136
	87.04	03.04	46	Motor vehicles for the transport of goods of heading 87.04 (excluding motor vehicles of subheading 8704.10)	Not exceeding the duties calculated in terms of the Notes to this rebate item	A/S. 0136
460.17	87.06	02.04	44	Chassis fitted with engines of heading 87.06 (excluding those for motor vehicles of subheading 8704.10)	Not exceeding the duties calculated in terms of the Notes to this rebate item	A/S. 0136

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	87.06	03.04	49	Chassis fitted with engines of heading 87.06 (excluding those for motor vehicles of subheading 8704.10)	Not exceeding the duties calculated in terms of the Notes to this rebate item	A/S. 0136
460.18		Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; Clocks and watches; Musical Instruments; Parts and accessories thereof				A/S. 0136
460.18	9001.1	01.06	65	Deleted with effect from 24.02.2023		A/S. 0146
	9001.10.1	01.08	82	Optical fibres, not individually sheathed, for use in the manufacture of optical fibre cables, classifiable in tariff subheading 8544.70, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit, provided the products are not available in the SACU market.	Full duty	A.S. 0146
	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 Entrepreneurship, may allow by specific permit: provided that it was proven to the Permanent Secretary, Ministry of Trade and Entrepreneurship, that there are no manufacturers of such or similar safety syringes in the SACU area.	Full duty	A/S. 0136
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 Minerals and Energy				A/S. 0049
460.23		Goods imported or cleared from a Customs and Excise warehouse by a person who -				A/S. 0136
		(i). is certified by the Permanent Secretary, Ministry of Minerals and Energy, or the Chief Executive Officer of the Agency designated in terms of section 23 of the Botswana Energy regulatory Authority Act (Act No. 13 of 2016) to be a person who, in Botswana -				
		1. explores for petroleum in terms of an exploration right issued in terms of section 80 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002);				

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				2. produces petroleum in terms of a production right issued in terms of section 84 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002); or		A/S. 0136
				3. is a contractor of any person referred to in paragraph (1) or (2); or		A/S. 0136
460.23				(ii) subject to the approval of the Permanent Secretary, Ministry of Minerals and Energy, or the Chief Executive Officer of the Agency designated in terms of section 70 of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002), is a person (including, if a company, any subsidiary of such company) referred in paragraph (1) or (3) who supplies such goods directly 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 exploration for, or production of petroleum, and except for the purposes of item 460.23/00.00/02.00, in such quantities and at such times as the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit excluding -		A/S. 0136
				(a) distillate fuels, residual fuel oil and biodiesel;		
				(b) goods for the personal use of any person; and		
				(c) goods for use in the exploration or processing of any product other than petroleum as defined in the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002).		
				NOTES:		
				1. For the purposes of paragraph (ii), the person entering such goods under rebate of duty shall be liable for the duty rebated unless –		
				(a). he or she proves that such goods have been 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); or		
				(b). on request by the person who entered the goods under rebate of duty, and subject to the permission of the Commissioner General the goods have been -		
				(i) entered for home consumption and any duty and value-added tax payable in terms of the Value-Added Tax Act, 2002 have been paid;		A/S. 0136

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
		(ii)		destroyed or abandoned in terms of item 412.07; or		A/S. 0136	
		(iii)		exported.		A/S. 0136	
		2. Notwithstanding the Notes to Schedules 3 and 4, "Full duty" where it appears in the "Extent of Rebate" column opposite rebate item 460.23/00.00/01.00 means goods free of duty as contemplated in section 71.					A/S. 0136
460.23	00.00	01.00	03	Goods (excluding goods free of duty as contemplated in section 71 imported or cleared from a Customs and Excise warehouse for the exploration for or production of petroleum as contemplated in the notes to this item	Full duty less the duty in Section B of Part 2 of Schedule 1	A/S. 0136	
	00.00	02.00	08	Goods free of duty, imported or cleared from a Customs and Excise warehouse for the exploration for or production of petroleum as contemplated in the notes to this item	Full duty	A/S. 0136	
460.24		Rebate of specific customs duties on excisable goods entered into Botswana					
460.24	00.00	01.00	05	Goods specified in Part 2A of Schedule 1, imported into Botswana for further processing, blending or mixing or entered for use in the manufacture of excisable goods of another or the same class or kind (excluding ethyl alcohol for industrial use or for use in the manufacture of other non-liquor products and specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27) – Provided that:	The duty in Part 2A of schedule 1	A/S. 0136	
				(a). the provisions of Regulation 21 are complied with;		A/S. 0136	
				(b). all other provisions of the Excise Duty Act pertaining to locally manufactured excisable goods are complied with;		A/S. 0136	
				(c). the goods are imported by a licensed manufacturer, into a storage (OS) or manufacturing warehouse; and		A/S. 0136	

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION		EXTENT OF REBATE	ANNOTATION
				(d). the goods are removed by such licensed manufacturer or a licensed remover as contemplated in Regulation 48.			A/S. 0136
	22	1.02	29	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:		The duty in Part 2A of schedule 1	A/S. 0049
				(a) the provisions of Regulation 21 are complied with;			A/S. 0049
				(b) all other provisions of the Excise Duty Act pertaining to locally manufactured excisable goods are complied with;			A/S. 0049
				(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			A/S. 0049
				(d) the goods are removed by such licensee or a licensed remover as contemplated in Regulation 48.			A/S. 0049
460.24	22.00	02.02	23	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 – Provided that:		The duty in part 2A of schedule 1	A/S. 0049
				(a) the provisions of Regulation 21 are complied with;			A/S. 0049
				(b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with;			A/S. 0049
				(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			A/S. 0049
				(d) the goods are removed by such licensee or a licensed remover as contemplated in Regulation 48.			A/S. 0049

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
	22.00	02.02	23	Udenatured 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 – Provided that:	The duty in part 2A of schedule 1	A/S. 0136	
				(a) the provisions of Regulation 21 are complied with;		A/S. 0136	
				(b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with;		A/S. 0136	
				(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		A/S. 0136	
				(d) the goods are removed by such licensee or a licensed remover as contemplated in Regulation 48		A/S. 0136	
	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 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 1	A/S. 0038	
460.25		Goods, in such quantities, at such times and under the conditions specified in Government Gazette, as the Permanent Secretary, Ministry og Lands and Agriculture may allow by specific permit					A/S. 0136
460.25	0201.10	01.06	60	Carcasses and half-carcasses of bovine animals, fresh or chilled	Full duty less 13,8%	A/S. 0038	
	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. 0038	
	0201.30	01.06	65	Boneless meat of bovine animals, fresh or chilled	Full duty less 32%	A/S. 0038	

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.25	0202.10	01.06	67	Carcasses and half-carcasses of bovine animals, frozen	Full duty less 13,8%	A/S. 0038
	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. 0038
	0202.30	01.06	61	Boneless meat of bovine animals, frozen	Full duty less 32%	A/S. 0038
	0204.1	01.06	64	Carcasses and half-carcasses of lamb, fresh or chilled	Full duty less 19%	A/S. 0038
	0204.21	01.06	65	Carcasses and half-carcasses of sheep, fresh or chilled	Full duty less 19%	A/S. 0038
	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. 0038
	0204.23	01.06	61	Boneless meat of sheep, fresh or chilled	Full duty less 13,2%	A/S. 0038
	0204.3	01.06	64	Carcasses and half-carcasses of lamb, frozen	Full duty less 19%	A/S. 0038
	0204.41	01.06	63	Carcasses and half-carcasses of sheep, frozen	Full duty less 19%	A/S. 0038
	0204.42	01.06	68	Cuts with bone in (excluding carcasses and half- carcasses), of sheep, frozen	Full duty less 13,2%	A/S. 0038

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.25	0204.43	01.06	66	Boneless cuts of meat of sheep, frozen	Full duty less 13,2%	A/S. 0038
	0204.50	01.06	69	Meat of goats, fresh, chilled or frozen	Full duty less 16,4%	A/S. 0038
	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. 0038
	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. 0038
	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. 0038
	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. 0038
	04.05	01.04	45	Butter and other fats and oils derived from milk	Full duty less 15,8%	A/S. 0038
	04.06	01.04	41	Cheese (excluding cheddar and sweet milk cheese)	Full duty less 19%	A/S. 0038
	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. 0038
	0708.10	01.06	63	Peas (<i>Pisum sativum</i>), shelled or unshelled, fresh or chilled	Full duty less 6,6%	A/S. 0038

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REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	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. 0038
	0710.10	01.06	67	Potatoes (uncooked or cooked by steaming or boiling in water), frozen	Full duty less 9,8%	A/S. 0038
	0710.20	01.05	59	Leguminous vegetables (excluding peas (Pisum sativum) (uncooked or cooked by steaming or boiling in water), shelled or unshelled, frozen..	Full duty less 4,8%	A/S. 0038
	0710.21	01.06	62	Peas (Pisum sativum), (uncooked or cooked by steaming or boiling in water), shelled or unshelled, frozen	Full duty less 6,6%	A/S. 0038
	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. 0038
	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 (garbonzos), shelled, whether or not skinned or split.	Full duty less 6,6%	A/S. 0038
	0713.30	01.05	55	Dried beans (Vigna spp., Phaseolus spp.), shelled, whether or not skinned or split	Full duty less 4,8%	A/S. 0038
	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. 0038

I		II			III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.25	0806.20	01.06	61	Grapes, dried	Full duty less 4,6%	A/S. 0038
	0813.10	01.06	60	Deleted with effect from 01.01.2022		A/S. 0136
	0813.20	01.06	67	Prunes, dried	Full duty less 6,6%	A/S. 0038
	0813.30	01.06	64	Apples, dried	Full duty less 6%	A/S. 0038
	0813.40	01.06	61	Deleted with effect from 01.01.2022		A/S. 0136
	0813.50	01.06	69	Mixtures of nuts or dried fruit of Chapter 8	Full duty less 8,8%	A/S. 0038
	10.01	01.04	48	Wheat	Full duty less 14,4%	A/S. 0038
	10.05	01.04	43	Maize (corn)	Full duty less 10%	A/S. 0038
	10.08	01.04	42	Buckwheat, millet and canary seed; other cereals	Full duty less 8,6%	A/S. 0038
	12.01	01.04	45	Soya beans, whether or not broken	Full duty less 8%	A/S. 0038

I		II			III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.25	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 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. 0038
	1901.1	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
	2106.9	01.06	62	Pudding mixtures	Full duty less 19,8%	A/S. 0001
		02.06	62	Ice-cream mixtures	Full duty less 19,2%	A/S. 0001
	2204.10	01.06	65	Sparkling wine, in containers holding 2 litres or less	The duty in Part 1 of Schedule 1 less 14,6%	A/S. 0001
	2204.10	02.06	62	Sparkling wine, in containers holding more than 2 litres	The duty in Part 1 of Schedule 1 less 19,6%	A/S. 0001

I		II			III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
	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 litres or less	The duty in Part 1 of Schedule 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 litres	The duty in Part 1 of Schedule 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)	The duty in Part 1 of Schedule 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 litres or less	The duty in Part 1 of Schedule 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 holding more than 2 litres	The duty in Part 1 of Schedule 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 mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	The duty in Part 1 of Schedule 1 less 14,6%	A/S. 0001
460.25	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	The duty in Part 1 of Schedule 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 litres or less	The duty in Part 1 of Schedule 1 less 13,4%	A/S. 0001
	2208.20	02.06	62	Spirits obtained by distilling grape wine or grape marc, in containers holding more than 2 litres	The duty in Part 1 of Schedule 1 less 24,2%	A/S. 0001

I	II				III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.25	2208.30	01.06	65	Whiskies, in containers holding 2 litres or less	The duty in Part 1 of Schedule 1 less 13,4%	A/S. 0001
	2208.30	02.06	60	Whiskies, in containers holding more than 2 litres	The duty in Part 1 of Schedule 1 less 24,2%	A/S. 0001
	2208.40	01.06	62	Rum and taria, in containers holding 2 litres or less	The duty in Part 1 of Schedule 1 less 13,4%	A/S. 0001
	2208.40	02.06	67	Rum and tafia, in containers holding more than 2 litres	The duty in Part 1 of Schedule 1 less 24,2%	A/S. 0001
	2208.40	03.06	61	Other spirits obtained by distilling fermented sugarcane products	The duty in Part 1 of Schedule 1 less 119,4%	A/S. 0001
	2208.50	01.06	60	Gin and Geneva, in containers holding 2 litres or less	The duty in Part 1 of Schedule 1 less 13,4%	A/S. 0001
	2208.50	02.06	64	Gin and Geveva, in containers holding more than 2 litres	The duty in Part 1 of Schedule 1 less 24,2%	A/S. 0001
	2208.60	01.06	67	Vodka	The duty in Part 1 of Schedule 1 less 119,4%	A/S. 0001
	2208.70	01.06	64	Liqueurs and cordials	The duty in Part 1 of Schedule 1 less 119,4%	A/S. 0001

I	II				III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
460.25	2208.90	01.06	69	Other	The duty in Part 1 of Schedule 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 Entrepreneurship may allow by specific permit	Full duty	A/S. 0001
460.27		Goods for use in the construction of the multi-products pipeline for the transportation of petroleum products				A/S. 0016

SCHEDULE 4 / PART 3

GOODS TEMPORARILY ADMITED UNDER REBATE OF CUSTOMS DUTY

I	II			III	IV	
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
470.00				GOODS TEMPORARILY ADMITTED FOR PROCESSING, REPAIR, CLEANING, RECONDITIONING OR FOR THE MANUFACTURE OF GOODS EXCLUSIVELY FOR EXPORT		A/S. 0049
NOTES:						
1. Temporary admission of any goods under rebate item 470.00 shall be subject, mutatis mutandis, to the provisions of regulations for section 84.						A/S. 0049
2. The Commissioner General may require the importer to register with him or her at a rate of yield of the processed or manufactured goods that will be obtained per unit of the imported goods.						A/S. 0049
3.						
(a) Goods admitted under the provisions of rebate item 470.03 shall be used for the processing or manufacture of goods for export and the processed or manufactured goods shall be exported –						A/S. 0049
(i). For the purposes of rebate item 470.03 (01.00 and 02.00), within 12 months from the date of entry thereof; and						A/S. 0049
(ii). For the purposes of rebate item 470.03(03.00), within 3 years from the date of entry thereof.						A/S. 0049
(b) Parts admitted under the provisions of rebate item 470.02 shall be used and the goods submitted for repair, cleaning or reconditioning shall be exported within 6 months from the date of entry thereof:						A/S. 0049
Provided that the Commissioner General may, in circumstances which he deems exceptional, extend the period specified in each case for a further period he or she deems reasonable:						A/S. 0049
Provided further that application for such extension is made prior to the expiry of the period of 3 years, 12 months or 6 months, as the case may be.						A/S. 0049

I	II			III	IV	
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
				4. Liability for duty on any goods specified in rebate items 470.02 or 470.03 shall cease on production of proof that the goods imported have been used for repair, cleaning, reconditioning, processing or manufacture and the goods repaired, cleaned, reconditioned, processed or manufactured have been duly exported.		A/S. 0049
				5. For the purposes of rebate item 470.03/00.00/02.00:		A/S. 0049
				(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 –		A/S. 0049
				(i). also export those goods within the period of 12 months contemplated in Note 3(a); or		A/S. 0049
				(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		A/S. 0049
				(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.		A/S. 0049
				(b) Notwithstanding the Notes to Schedule 3 and Schedule 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 71		A/S. 0049
470.01						
470.02				Goods for repair, cleaning or reconditioning		A/S. 0049
470.02	00.00	01.00	01	Goods (including parts therefor) for repair, cleaning or reconditioning	Full duty	A/S. 0136
	00.00	02	06	Parts for goods temporarily imported for repair, cleaning or reconditioning	Full duty	A/S. 0001

I	II				III	IV	
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
470.03		Goods cleared in terms of a permit issued by the Permanent Secretary, Ministry of Trade and Entrepreneurship					A/S. 0049
470.03	00.00	01.00	03	Goods 9excluding goods free of duty as contemplated in section 71) cleared in terms of a permit issued by the Permanent Secretary, Ministry of Trade and Entrepreneurship, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export	Full duty	A/S. 0136	
	00.00	02.00	08	Goods free of duty, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export	Full duty	A/S. 0049	
	00.00	03.00	02	Goods cleared in terms of a permit issued by the Permanent Secretary, Ministry of Trade and Entrepreneurship, for use in the manufacture, processing, finishing or equipping of yachts classifiable in tariff heading 89.03 exclusively for export	Full duty	A/S. 0049	

PART 4

GOODS TEMPORARILY ADMITTED FOR SPECIFIC PURPOSES

I	II			III	IV	
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
480.00	GOODS TEMPORARILY ADMITTED FOR SPECIFIC PURPOSES					
480.00	NOTES;					
	1. Unless otherwise specified in these Notes, goods imported under this item shall on importation and re-exportation be entered on Form SAD 500 or on such other form as may be specified by the Commissioner General				A/S. 0001	
	2. Where articles cannot readily be identified by foreign seals, by marks, by numbers or other identification permanently fixed to them, by description, by photographs or by sampling, Botswana Unified Revenue Service marks or seals may be fixed to them.				A/S. 0001	
	3. For the purposes of rebate item 480.20 welfare materials landed from a ship for temporary use ashore by the crew for period not exceeding that ship's stay in port, shall not be subject to entry on Form SAD 500 as specified in Note 1.				A/S. 0001	
	4. International carnets for the temporary admission of goods referred to in Section 41 shall be accepted in lieu of import and export documents and a security for any duty in respect of rebate items 480.10, 480.15 and 480.35.					
	5. For the purposes of rebate item 480.35-				A/S. 0001	
	a) samples may be imported by -					
	(i) commercial travellers and other representatives of firms abroad who visit Botswana temporarily with their samples for the purpose of securing orders;				A/S. 0001	
	(ii) persons or firms established in Botswana, including agents for foreign firms, to whom samples may be sent by firms abroad, free of charge, for the same purpose; and				A/S. 0001	
	(iii) a prospective customer in Botswana to whom a sample is sent on free loan for inspection and demonstration with a view to obtaining an order for similar goods;					

I	II			III	IV	
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
480.00				b) except with the permission of the Commissioner General only one sample of each description, range, type or colour of an article shall be allowed temporary admission; and		A/S. 0001
				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.		A/S. 0001
				6. On re-exportation of the goods concerned –		A/S. 0001
				(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		
				(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.		
				7. Except in respect of goods in Note 3, goods shall be re-exported –		A/S. 0001
				(a) in the case of goods under an international carnet, within the period of validity of such carnet; and		
				(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		
				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.		A/S. 0001
				9.		
				(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		A/S. 0001
				(b) The provisions of rebate item 412.07 shall apply, mutatis mutandis, to the abandonment or destruction of the goods concerned.		

I		II			III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
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 86.09 of Schedule 1) and other articles used as packing whether or 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

I		II			III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
480.30		Models, instruments, apparatus, machines and other pedagogic material imported by institutions approved by the Commissioner General				
480.30	00.00		01	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	
480.35		Commercial samples owned abroad and imported for the purposes of being shown or demonstrated in Botswana				
480.35	00.00	01.00		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	

PART 5

GOODS TEMPORARILY ADMITTED SUBJECT TO EXPORTATION IN THE SAME STATE

I	II			III	IV	
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
490.00	GOODS TEMPORARILY ADMITTED SUBJECT TO EXPORTATION IN THE SAME STATE					
490.00	NOTES:					
	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.					A/S. 0001
	2. For the purposes of rebate item 490.35 -					A/S. 0001
	(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, and					
	(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.					
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

I	II				III	IV	
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
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	
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. 0136	
490.12		Articles for the manufacture of articles that are to be delivered abroad on loan 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. 0136	
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 by the Botswana Bureau of Standards	Full duty	A/S. 0136	
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	

I	II				III	IV
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
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 resident abroad, for use by that person or under his supervision in sports contests (including motor car rallies and transcontinental excursions)	Full duty	A/S. 0136
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
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 86.09 of Schedule 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

I	II				III	IV	
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION	
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, on recommendation of the Permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit	Full duty	A/S. 0136	
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 therefor) imported by foreign tourists and travellers resident in foreign countries for their own use	Full duty	A/S. 0136	
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, on recommendation of the permanent Secretary, Ministry of Trade and Entrepreneurship, may allow by specific permit	Full duty	A/S. 0136	
	00.00	02.00	09	Goods not specified elsewhere in Part 3, temporarily admitted for purposes approved by the Commissioner General	Full duty	A/S. 0136	

PART 6

**IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR USE IN THE
CUSTOMS CONTROLLED AREA (“CCA”) CONTEMPLATED IN SECTION 21**

I	II			III	IV	
REBATE ITEM	TARIFF HEADING	REBATE CODE	CD	DESCRIPTION	EXTENT OF REBATE	ANNOTATION
498.00	IMPORTED GOODS ADMITTED UNDER REBATE OF DUTY FOR USE IN SPECIFIED ACTIVITIES IN THE CUSTOMS CONTROLLED AREA ("CCA") CONTEMPLATED IN SECTION 21					
498.00	NOTES:					
	For the purposes of this item and the application of any provisions of Schedule 4 –				A/S. 0001	
	1. Goods may only be entered under item 498.01 by a registered CCA enterprise as contemplated in section 21.				A/S. 0001	
	2. Goods may only be entered under item 498.02 by a registered IDZ operator.				A/S. 0001	
	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				A/S. 0001	
	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 Commissioner General and the duty due thereon has been paid				A/S. 0001	
	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).				A/S. 0001	
	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 Regulations for section 21.				A/S. 0001	
498.01	00.00	00.01	00	Goods of any description imported by a registered CCA enterprise into the CCA	Full duty	A/S. 0136
498.02	00.00	00.02	02	Goods of any description imported by a registered SEZ operator for use in the construction and maintenance of the infrastructure of a CCA in an SEZ	Full duty	A/S. 0136

SCHEDULE 5**SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES****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 71;
 - (b) (i) the provisions of the item in which such goods are specified; A/S. 0028
 - (ii) (aa) Note 8 of the notes to this Schedule in respect of the items specified in that note; and A/S. 0001
 - (ii) (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.
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. 0127

- 3 A/S. 0127
- (a). 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. 0136
- (b). For the purposes of drawback item 521.00/00.00/01.00, Note 3 to Schedule 3 shall mutatis mutandis apply in respect of the expression "extent of drawback" in column III to this item and for that purpose any reference to customs duty shall be deemed to include a reference to any safeguard duty provided for in Part 3 of Schedule 2 in respect of the hot rolled stel products classifiable in safeguard items 260.03/72.08/01.04, 260.03/7211.14/01.06, 260.03/7211.09/01.06, 260.03/7225.30/01.06, 260.03/7225.40/01.06, 260.03/7225.99/01.06, 260.03/7226.91/01.06, or 260.03/7226.99/01.06. A/S. 0155
- 4 Notwithstanding the provisions of this Part, a refund or drawback of environmental levy is not allowed where any Note to the item of Part 3 of Schedule 1 imposing the environmental levy otherwise provides. A/S. 0001
- 5 Any application for a drawback of duty shall be submitted electronically through CMS. A/S. 0001
- 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. 0136
- 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.
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 71, may be granted if the customs procedure code (CPC) applicable to the export as specified in the list published on the BURS website and the relevant refund or drawback item are reflected on the export bill of entry or other export declaration: A/S. 0136
- Provided that a refund or drawback may be granted in exceptional circumstances where-
- (a). the Commissioner General is satisfied on good grounds shown, that – A/S. 0136

- (i). the refund or drawback item number has been –
- (aa). omitted from the export bill of entry or declaration in error or due to unforeseeable circumstances; or A/S. 0136
- (bb). reflected incorrectly on the export bill of entry or declaration; or A/S. 0136
- (ii). the CPC had been reflected incorrectly on the bill of entry or declaration; A/S. 0136
- (b). the mandatory information required on the bill of entry is completed or corrected post export; and A/S. 0136
- (c). the applicant has, in addition to any documents normally required to establish entitlement to a refund or drawback, also submitted the following with the application: A/S. 0136
 - (i). An affidavit setting out the circumstances in which the omission or error referred to in paragraph (a) occurred, which circumstances must show that the omission or error was made in good faith;
 - (ii). any documents constituting sufficient proof that the relevant goods were exported by the applicant, including –
 - (aa). a document evidencing that the goods were packed or loaded for export under customs supervision, or physically inspected prior to export; or A/S. 0136
 - (bb). any other documents that the Commissioner General considers to be such sufficient proof; and
 - (i). any documents constituting sufficient proof that the same goods that were exported, were imported in the country of destination, including –
 - (aa). the import bill of entry or import declaration accepted and released by the customs authority of the country of destination, together with its supporting documents; A/S. 0001
 - or

- (bb). any other documents that the Commissioner General considers to be such sufficient proof. A/S. 0001
- 9 A drawback of surcharge paid under Part 4 of Schedule 1, shall, subject to the provisions of section 71, 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. 0136
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. 0136
11. A refund of fuel levy paid under Part 5 of Schedule 1 in respect of any goods specified in Column II of Part 4 of the Schedule shall, subject to the provisions of section 84 and the Regulations, be allowed to the extent stated in Column III of the Part, 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. A/S. 0142
- 12 Any particulars in Column III in Part 4 in respect of any goods related to the fuel levy specified in Part 5 of Schedule 1.
- 13 A refund of the fuel levy specified in item 540.00 shall be paid only to the person who purchased and used the goods in question for the purpose specified in such item, unless the Commissioner General authorises payment of such refund to any other person on compliance with such conditions as he may impose in each case.

SCHEDULE 5 / PART 1

SPECIFIC DRAWBACKS OF CUSTOMS DUTIES

NOTES:

- 1 The provisions of regulations for Section 71 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 General 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	II				III	IV
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
501.00	ANIMALS AND ANIMAL PRODUCTS					A/S. 0049
501.02	Fish and fish products:					A/S.0049
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	
	48.19	01.04	42	Containers of printed paper or paperboard (excluding corrugated), used for packing frozen fish and frozen fish products	Full duty	
504.00	PREPARED FOODSTUFFS, BEVERAGES, SPIRITS AND TOBACCO					A/S.0049
504.01	Meat, fish and sea food preparations					A/S.0049
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

I		II			III	IV
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
504.01	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	
	70.10	01.04	44	Glass jars, used as containers of fish products	Full duty	
506.00	CHEMICAL AND ALLIED PRODUCTS					A/S.0049
506.01		Pharmaceutical preparations:				A/S.0049
506.01	28.00	01.02	29	Magnesium carbonate and other inorganic chemicals and chemical compounds, used in the manufacture of medicaments	Full duty	
	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
506.10		Lubricating preparations:				
506.10	25.30	01.04	49	Molybdenum disulphide, used in the manufacture of lubricating preparations	Full duty	

I	II				III	IV	
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION	
507.00	PLASTIC AND RUBBER GOODS					A/S.0049	
507.01		Plastic goods:					A/S.0049
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	
	39.2	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		
	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		
511.00	TEXTILES AND TEXTILE PRODUCTS					A/S.0049	
511.01		Chenille goods:					A/S.0049
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	
	52.1	01.04	40	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods	Full duty	A/S.0049	

I	II				III	IV	
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION	
511.01	52.11	01.04	47	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods	Full duty		
	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):					A/S.0049
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	
511.02	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	
	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	

I	II				III	IV
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
511.02	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
511.02	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	
	56.05	01.04	44	Metallised yarn, used in the manufacture of narrow woven fabrics	Full duty	A/S.0049

I	II				III	IV	
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION	
511.03		Impregnated or coated textile fabrics:					A/S.0049
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.0001	
	60.01	01.04	41	Knitted or crocheted textile fabric, used in the manufacture of impregnated or coated textile fabrics	Full duty	A/S.0001	
511.03	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		
	60.06	01.04	43	Knitted or crocheted fabrics	Full duty	A/S.0049	
511.04		Knitted and crocheted goods:					A/S.0049
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	

I		II				III	IV
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION	
511.04	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	
511.04	52.06	01.04	43	Yarn of cotton, used in the manufacture of knitted or crocheted goods	Full duty	A/S.0049	
	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		
	55.1	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:					A/S.0049
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	

I		II			III	IV
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
511.05	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
	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
511.05	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

I		II				III	IV
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION	
511.05	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.0001	
	60.01	01.04	45	Knitted or crocheted fabric, used in the manufacture of shawls, scarves and the like	Full duty	A/S.0001	
	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	
511.05	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		
	60.06	01.04	47	Knitted or crocheted fabrics	Full duty	A/S.0049	
511.06		Ties, bow ties and cravats:					A/S.0049
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	

I		II			III	IV
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
511.06	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
511.06	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	II			III	IV	
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
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.0001
511.06	60.01	01.04	47	Knitted or crocheted fabric, used in the manufacture of ties, bow ties and cravats	Full duty	A/S.0001
	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	
	60.06	01.04	49	Knitted or crocheted fabrics	Full duty	A/S.0001
511.07		Clothing:				A/S.0001
511.07	3926.90	01.06	60	Hangers of plastics, used in the packing of clothing	Full duty	A/S.0049

I		II			III	IV
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
511.07	4821.10	01.06	67	Paper or paperboard labels, printed, used in the manufacture of clothing	Full duty	A/S.0049
	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
	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.0001
	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.0049
	53.11	01.04	41	Woven fabrics of ramie, used in the manufacture of clothing	Full duty	A/S.0049

I	II				III	IV
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
511.07	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
	58.02	01.04	41	Terry fabrics of cotton, used in the manufacture of clothing	Full duty	A/S.0001
	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.0049

I	II				III	IV
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
511.07	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.0001
	60.01	02.04	43	Knitted or crocheted fabrics, used in the manufacture of clothing	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
511.07	60.05	01.04	44	Warp knit fabrics (including those made on gallow knitting machines) (excluding those of heading 60.01 to 60.04)	Full duty	A/S.0001
	60.06	01.04	40	Knitted or crocheted fabrics	Full duty	A/S.0001

I	II				III	IV	
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION	
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.0049	
	9606	01.04	40	Buttons, used in the manufacture of clothing	Full duty		
	96.07	01.04	47	Slide fasteners, used in the manufacture of clothing	Full duty	A/S.0001	
511.08		Foundation garments:					A/S.0049
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.0049	
	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	
511.08	83.08	01.04	41	Slides of aluminium, used in the manufacture of brassieres	Full duty		
	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.0001	

I	II				III	IV	
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION	
511.1		Textile bags:					A/S.0001
511.1	38.24	01.04	43	Preparations containing calcium carbonate, used in the manufacture of bags exported unfilled	Full duty		
	3902.1	01.06	63	Propylene polymers, liquids pastes, used in the manufacture of bags exported unfilled	Full duty	A/S.0049	
511.12		Sewing thread:					A/S.0049
511.12	52.05	01.04	48	Cotton yarn, used in the manufacture of sewing thread	Full duty		
	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:					A/S.0049
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	
511.13	39.20	01.04	47	Strips of propylene polymers, used in the manufacture of twine, cordage, ropes and cables	Full duty		
	54.02	01.04	48	Synthetic filament yarn, used in the manufacture of twine, cordage, ropes and cables	Full duty	A/S.0049	

I	II				III	IV	
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION	
511.14		Cargo slings:					A/S.0049
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		
	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.0001	
511.16		Textile weaving:					A/S.0049
511.16	3902.10	01.06	64	Propylene polymers, liquids or pastes, used in the weaving of fabrics	Full duty	A/S.0049	
	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		
	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:					A/S.0049
511.17	58.03	01.04	46	Cotton gauze, used in the manufacture of tents	Full duty	A/S.0049	

I		II			III	IV
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
	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	
	96.07	01.04	45	Slide fasteners of plastics, used in the manufacture of tents	Full duty	
512.00	FOOTWEAR, HEADGEAR, UMBRELLAS AND SUNSHADES					A/S.0001
512.02		Headgear and parts thereof:				A/S.0001
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
	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

I	II			III	IV	
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
512.02	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	
	65.01	01.04	45	Hoods of felt, used in the manufacture of men's or boys' hats and parts thereof	Full duty	
515.00	BASE METALS AND ARTICLES OF BASE METAL					A/S.0049
515.01		Plumbers' brassware and sanitary ware:				A/S.0049
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	
	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
	82.09	01.04	42	Tungsten carbide tips, used in the manufacture of drill bits	Full duty	A/S.0127

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DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
515.02		Tools and implements:				A/S.0049
515.02	82.03	01.04	44	Forgings, used in the manufacture of pliers	Full duty	
515.03		Locks and padlocks				A/S.0049
515.03	00.00	01.00	06	Other parts and materials, used in the manufacture of locks or padlocks	Full duty	A/S.0049
	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	
	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.0127
515.04		Electric lamps and light fittings:				
515.04	85.04	01.00	46	Deleted with effect ffrom 12.03.2021		A/S.0049

I	II				III	IV	
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION	
515.05		Miscellaneous articles of base metal:					A/S.0049
515.05	73.23	01.04	49	Handles of iron or steel (plastic coated), used in the manufacture of hollowware	Full duty		
	76.15	01.04	49	Handles of aluminium (plastic coated), used in the manufacture of hollowware	Full duty		
516	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT					A/S.0049	
516.01		Machinery and mechanical appliances and implements:				A/S.0049	
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	
	39.26	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	
516.01	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	

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DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION	
516.01	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		
	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:					A/S.0049
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	
	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	

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DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
516.02	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.0001
	60.01	01.04	46	Knitted fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty	A/S.0001
	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
	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.0049

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DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION	
516.02	60.06	01.04	48	Knitted or crocheted fabrics	Full duty		
	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:					A/S.0049
	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		
	85.39	01.04	46	Electric lamp bulbs, used in the manufacture of cranes and loading bridges	Full duty	A/S.0049	
516.04		Electric motors and generators:					A/S.0049
	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		

I	II				III	IV	
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION	
516.04	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:					A/S.0049
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		
	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:					A/S.0049
	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	
516.07	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 1		
	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	

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DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION	
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:					A/S.0049
516.09	73.20	01.04	45	Springs of iron or steel, used in the manufacture of automatic vending machines	Full duty		
	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:					A/S.0049
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	
516.10	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	
	85.18	02.04	48	Loudspeakers and parts thereof, used in the manufacture of television and radio receiving sets	Full duty	A/S.0049	

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DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION	
516.1	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	
	85.29	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	
	85.32	02.04	49	Fixed capacitors, electrolytic, with windings of aluminium foil or with windings or superimposed plates of metallised plastic material, whether or not encapsulated, used in the manufacture of television radio receiving sets	Full duty	A/S.0049	
	85.36	01.04	49	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits, used in the manufacture of television and radio receiving sets	Full duty	A/S.0049	
	85.44	01.04	41	Cable, insulated with plastic material, used in the manufacture of television and radio receiving sets	Full duty	A/S.0001	
516.11		Goods of any description, used in the manufacture of office machines					
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		
517	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT					A/S.0127	
517.01		Railway rolling-stock and locomotives:				A/S.0049	
517.01	00.00	01.00	07	Parts and accessories, used in the manufacture of railway rolling-stock and locomotives	Full duty	A/S.0049	

I		II			III	IV
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
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
	48.00	01.02	28	Building board, used in the manufacture of railway rolling-stock and locomotives	Full duty	A/S.0049
517.01	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	
	86.00	01.02	21	Parts and accessories, used in the manufacture of railway rolling-stock and locomotives	Full duty	A/S.0127

I		II			III	IV
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
517.02		Motor vehicles and parts thereof:				A/S.0049
517.02	00.00	01.00	02	Parts (including fasteners) and materials, used in the assembly or manufacture of motor vehicles	Full duty	A/S.0049
	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
517.02	73.18	01.04	46	Piston-rod nuts, used in the manufacture of shock absorbers	Full duty	A/S.0049
	73.18	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
	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
	87.08	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	

I		II				III	IV
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION		EXTENT OF DRAWBACK	ANNOTATION
517.02	87.08	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
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.0001
517.04		Parachutes and parts thereof and accessories thereto:					A/S.0049
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.0049
	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
	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

I	II			III	IV	
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
517.04	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
517.04	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	
	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				A/S.0049
517.05	84.31	01.04	42	Transmission units, including axle ends, used in the manufacture of fork-lift trucks	Full duty	
	87.09	01.04	40	Transmission units, including axle ends, used in the manufacture of fork-lift trucks	Full duty	

I	II				III	IV
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
518.00	OPTICAL, PHOTOGRAPHIC, SURGICAL, MUSICAL AND PRECISION INSTRUMENTS					A/S.0127
518.02	Surveying instruments:					A/S.0049
518.02	00.00	01.00	06	Other parts and accessories, used in the manufacture of electronic measuring or surveying instruments	Full duty	A/S.0049
	85.32	01.04	44	Electrical capacitors, used in the manufacture of electronic measuring or surveying instruments	Full duty	
	85.40	01.04	46	Valves and tubes (including crystal valves), used in the manufacture of electronic measuring or surveying instruments	Full duty	
520.00	MISCELLANEOUS					A/S.0049
520.01	Mattresses and similar padded, stuffed or fitted furnishings					A/S.0049
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
	52.08	02.04	40	Woven fabrics of cotton, used in the manufacture of padded bedspreads	Full duty	A/S.0049
520.01	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
	52.09	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

I	II			III	IV	
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
520.01	52.1	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
	52.11	02.04	40	Woven fabrics of cotton, used in the manufacture of padded bedspreads	Full duty	A/S.0049
	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
	52.12	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	
	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:				A/S.0049
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

I	II			III	IV	
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
520.02	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
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				A/S.0127
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
	41.07	01.04	40	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	

I		II			III	IV
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
	94.03	01.04	49	Parts of wood, carved, used in the manufacture of furniture	Full duty	A/S.0029
521.00	GENERAL:					
	00.00	01.00	08	Goods used in the manufacture, processing, finishing, equipment or packing of any goods exported:	Full duty less the duty in Section B of Part 2 of Schedule 1	A/S.0029
				Provided that -		
				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 Entrepreneurship;		
				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		A/S.0049
				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 5		A/S.0049
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	
	44.16	01.04	48	Casks of a capacity of less than 180 litres, used as packing for exported goods	Full duty	

SCHEDULE 5 / 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. A/S. 0155
- 2.
- (a). Any application for a refund of duty in terms of the provisions of refund item 522.00 shall be submitted electronically through Customs Management System (CMS) 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 A/S. 0155
3. Exportation of any goods under the provisions of refund item 522.00 shall be subject to the approval of the Commissioner General 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. A/S. 0155
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. A/S. 0155
- 5.
- (a). For the purposes of refund item 522.03 a refund of duty as intended by section 71 (1) (c) shall only be granted to a person –
- (i) if the bill of entry for export was, at the time of submission thereof, accompanied by an application for a refund in the prescribed form (form CE 63);
- (ii) who, subject to the provisions of section 71(28), submits a general application for refund electronically through Customs Management System (CMS) and any other documents which the Commissioner General 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 CE 63) to the Commissioner General 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 Commissioner General.
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 General and is supported by a certificate signed by the officer or post office official concerned to the effect that the requirements of paragraph (a) have been complied with. A/S. 0155

I	II			III	IV	
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
522.00				GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED AND IMPORTED GOODS ABANDONED OR DESTROYED		
522.00				NOTES:		
				1. Refund item 522.00 shall not apply to goods which have already gone into use in the 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.	A/S. 0155	
				2. Any application for a refund of duty in terms of the provisions of refund item 522.00 shall be submitted through Customs Management System(CMS) and be supported by –	A/S. 0155	
				(a) be submitted on the prescribed form which shall be duly completed and be supported by –	A/S. 0155	
				(i). a copy of the bill of entry relating to the importation of such goods or such other or additional evidence of the payment of duty on and the identity of such goods by the person claiming the refund; and	A/S. 0155	
				3. Exportation of any goods under the provisions of refund item 522.00 shall be subject to the approval of the Commissioner General 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.	A/S. 0136	
				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 84 shall only be granted to a person –		
522.00				(i) if the bill of entry for export is, at the time of submission thereof, accompanied by an application for a refund in the prescribed form (form CE 63);	A/S. 0136	
				(ii) who, subject to the provisions of section 71(28), submits a general application for refund through CMS and any other documents which the Commissioner General may require in respect of the intended refund;		

I	II			III	IV	
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
522.00				(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 CE 63) to the Commissioner General 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 Commissioner General.		
				6. No person shall be granted the refund of duty under refund item 522.04 unless –		A/S. 0127
				(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		A/S. 0127
				(b). the application for refund is in a form approved by the Commissioner General and is supported by a certificate signed by the officer or post office official concerned to the effect that the requirements of paragraph (a) have been complied with.		A/S. 0127
522.02				Goods returned to the supplier, abandoned or destroyed; motor vehicles imported by bona fide tourists for their own use		
	00.00	01.00	09	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 –	Full duty	A/S. 0127
				(i). which are found to be not legally saleable in Botswana because they do not conform to a standard prescribed by law; or		A/S. 0127
				(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		A/S.0049
				(iii). which have been landed damaged; Provided such goods are identifiable with the imported goods and, within 24 months of the date of their entry for home consumption –		
				(a). are returned to the supplier thereof or another person designated by the supplier; or		A/S. 0155
				(b). are abandoned to the Office unconditionally or destroyed with the permission of the Commissioner General		

I		II				III	IV
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION		EXTENT OF DRAWBACK	ANNOTATION
522.02	87.00	01.02	27	Motor vehicles imported by bona fide tourists for their own use and exported within 12 months from the date of import clearance		Full duty	A/S. 0155
522.03		Goods exported for trade purposes					A/S. 0155
522.03	00.00	01.00	00	Goods, exceeding UA200 in value for each consignment for each consignee, exported for trade purposes, if such goods are -		Full duty	A/S. 0155
				(a).			A/S. 0155
				(i). in the same condition as imported; or			
				(ii). in a condition in which the essential character of the imported goods has been retained;			A/S.0028
				(b). identifiable as the same goods described on the import documents,			
				Provided an application for refund supported by the necessary documentary evidence, is submitted through CMS 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			A/S.0127
522.04		Goods not intended for trade purposes, imported through the post					
	00.00	01.00	02	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		Full duty	A/S.0001

I		II			III	IV
DRAWBACK ITEM	TARIFF HEADING	DRAWBACK CODE	CD	DESCRIPTION	EXTENT OF DRAWBACK	ANNOTATION
522.05		Goods (excluding yachts and motor vehicles) imported by bona fide tourists for their own use				
522.05	00.00	01.00	04	Goods (excluding yachts and motor vehicles) imported by bona fide tourists for their own use, provided the export of such goods take place within 12 months of the date of importation or further period as the Commissioner General may in exceptional circumstances decide	Full duty	
522.06		Printed books, journals and periodicals				
522.06	49.00	01.02	20	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 :-	Full duty	
				(i) to be legally unsaleable in Botswana because they do not conform to a standard required by law; or		
				(ii) to have been supplied in error or received in an unsaleable condition; or		
				(iii) to have become unsaleable and are being returned to the supplier or are abandoned to the Customs office; Provided such goods, within 24 months of the date of their entry for home consumption -		
				(i) are re-exported under supervision of the Customs office; or		
				(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		

SCHEDULE 5 / PART 3

MISCELLANEOUS REFUNDS OF CUSTOMS DUTIES

NOTE:

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.

I	II				III	IV
REFUND ITEM	TARIFF HEADING	REFUND CODE	CD	DESCRIPTION	EXTENT OF REFUND	ANNOTATION
532.00	GOODS ABANDONED TO THE OFFICE:					A/S.0001
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 Regulations					A/S.0049
532.00	00.00	01.00	01	Goods while still under the control of the Office (excluding goods cleared under Schedule 3)	Full duty	A/S.0001
	00.00	02.00	06	Goods cleared under Schedule 3	Full duty	A/S.0127
	87.00	01.02	23	Motor vehicles imported by bona fide tourists damaged by accident or unavoidable cause	Full duty	A/S.0001
533.00	TEA					A/S.0001
533.00	0902.40	01.06	66	Deleted with effect from 12.03.2021		A/S.0001
534.00	GOODS USED FOR THE MANUFACTURE OF EXCISABLE GOODS					A/S.0127
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.0127

I	II				III	
REFUND ITEM	TARIFF HEADING	REFUND CODE	CD	DESCRIPTION	EXTENT OF REFUND	ANNOTATION
535	TEXTILE AND TEXTILE ARTICLES					A/S.0127
535	00.00	01.00	05	Deleted with effect from 12.03.2021		
	00.00	02.00	02	Deleted with effect from 12.03.2021		A/S. 0136
535.01	54.07	01.04	42	Deleted with effect from 12.03.2021		A/S. 0136
536.00	MOTOR VEHICLE PARTS AND ACCESSORIES					A/S. 0136
536.00	00.00	01.00	00	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 317.04 or which have been incorporated in original equipment components supplied to motor vehicle manufacturers provided:	Full duty	A/S. 0136
				(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;		A/S. 0136
				(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;		
				(iii) the statement by the motor vehicle manufacturer is certified by a customs and excise officer; and		A/S. 0136
				(iv) the imported component value has been declared on a Form C2 and it can be produced on request.		A/S. 0127

I		II				III	
REFUND ITEM	TARIFF HEADING	REFUND CODE	CD	DESCRIPTION	EXTENT OF REFUND	ANNO TION	
536.00				NOTE:		A/S.0051	
				1. For the purposes of this item unless the context indicated otherwise, any expression to which a meaning has been assigned in item 317.04 has the meaning so assigned.		A/S.0051	
	00.00	02.00	05	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 Entrepreneurship may allow by specific permit, used in the manufacture of motor vehicles, provided proof is submitted to the Commissioner General six (6) 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 1	Full duty in Part 1 of Schedule 1	A/S.0051	
	00.00	03.00	02	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:	Full duty	A/S.0051	
				(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;		A/S.0051	
				(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;			
				(iii) the statement by the motor vehicle manufacturer is certified by a customs and excise officer; and		A/S.0051	
				(iv) the imported component value has been declared on a SAD 500 and it can be produced on request.		A/S.0127	

I		II			III	
REFUND ITEM	TARIFF HEADING	REFUND CODE	CD	DESCRIPTION	EXTENT OF REFUND	ANNOTATION
536.00				NOTE:		A/S.0127
				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.0127
	00.00	04.00	04	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 heavy vehicles as defined in rebate item 317.07 or which have been incorporated in original equipment components supplied to motor vehicle manufacturers provided:	Full duty	A/S.0127
				(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,		A/S.0127
				(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		
				(iii) the statement by the motor vehicle manufacturer is certified by a customs and excise officer.		A/S.0127
				(iv) the imported component value has been declared on a SAD 500 and it can be produced on request		A/S. 0001
				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.		

I		II				III	
REFUND ITEM	TARIFF HEADING	REFUND CODE	CD	DESCRIPTION	EXTENT OF REFUND	ANNO TION	
537.00	MOTOR VEHICLES						A/S. 0112
537.00	NOTE:						A/S. 0112
	1.						A/S. 0049
	(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.						A/S. 0112
	(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
537.01		Motor vehicles for transport of persons and goods					A/S. 0112
537.01	8701.2	01.06	64	Deleted with effect from 17.01.2020		A/S. 0112	
	87.02	01.04	41	Deleted with effect from 17.01.2020		A/S. 0136	
	87.03	01.04	48	Deleted with effect from 17.01.2020		A/S.0135	
	87.04	01.04	44	Deleted with effect from 17.01.2020		A/S.0127	
537.01	87.06	01.04	44	Deleted with effect from 01.01.2022		A/S.0127	

I		II			III	
REFUND ITEM	TARIFF HEADING	REFUND CODE	CD	DESCRIPTION	EXTENT OF REFUND	ANNOTATION
537.03	8701.2	01.05	59	Road tractors of semi-trailers	Not exceeding the duty in Part 1 of Schedule 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.0127
	87.02	01.04	45	Motor vehicles for the transport of ten or more persons, including the driver	Not exceeding the duty in Part 1 of Schedule 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.0127

I		II				III	
REFUND ITEM	TARIFF HEADING	REFUND CODE	CD	DESCRIPTION	EXTENT OF REFUND	ANNO TION	
	87.03	01.04	41	Motor cars (including station wagons) of heading 87.03	Not exceeding the duty in Part 1 of Schedule 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.0136	
	87.04	01.04	48	Motor vehicles for the transport of goods of heading 87.04 (excluding motor vehicles of subheading 8704.10)	Not exceeding the duty in Part 1 of Schedule 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		

I		II			III	
REFUND ITEM	TARIFF HEADING	REFUND CODE	CD	DESCRIPTION	EXTENT OF REFUND	ANNOTATION
	87.06	01.04	40	Chassis fitted with engines of headings 87.06 (excluding those for motor vehicles of subheading 8704.10)	Not exceeding the duty in Part 1 of Schedule 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	
537.04		MOTOR VEHICLES AS PROVIDED FOR UNDER THE APDP II				A/S.0136
		NOTES:				
		1. For the purposes of item 537.04 –				A/S.0136
		(a). unless the context indicates otherwise, any expression to which a meaning has been assigned in rebate item 317.04 has the meaning so assigned.				A/S.0135
		(b). The value of a production rebate certificate may be utilised to claim a refund of duty on imported specified motor vehicle as defined in rebate item 317.04.				A/S.0136
		2. These items are only applicable to the ordinary duty specified in Part 1 of Schedule 1				A/S.0136

I	II				III	
REFUND ITEM	TARIFF HEADING	REFUND CODE	CD	DESCRIPTION	EXTENT OF REFUND	ANNOTATION
537.04	8701.2	01.05	50	Road tractors of semi-trailers	Not exceeding the duties calculated in terms of the Notes to this rebate item	A/S.0136
	87.02	01.04	47	Motor vehicles for the transport of ten or more persons, including the driver	Not exceeding the duties calculated in terms of the Notes to this rebate item	A/S.0136
	87.03	01.04	43	Motor cars (including station wagons) of heading 87.03	Not exceeding the duties calculated in terms of the Notes to this rebate item	A/S.0049
	87.04	01.04	46	Motor vehicles for the transport of goods of heading 87.04 (excluding motor vehicles of subheading 8704.10)	Not exceeding the duties calculated in terms of the Notes to this rebate item	A/S.0112
	87.06	01.04	42	Chassis fitted with engines of headings 87.06 (excluding those for motor vehicles of subheading 8704.10)	Not exceeding the duties calculated in terms of the Notes to this rebate item	

I		II			III		
REFUND ITEM	TARIFF HEADING	REFUND CODE	CD	DESCRIPTION	EXTENT OF REFUND	ANNOTATION	
538	AUTOMOTIVE COMPONENTS FOR SPECIFIED MOTOR VEHICLES						
538	00.00	03.00	04	Automotive components for specified motor vehicles, as defined in rebate item 317.03 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, 8536.10.20, 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.0127	
				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.0134	
	00.00	04.00	09	Automotive components for specified motor vehicles, as defined in rebate item 317.03 or heavy motor vehicle 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 reduced to the extent of the amount selected on the import rebate certificate issued in the name of the importer.		

I	II				III	
REFUND ITEM	TARIFF HEADING	REFUND CODE	CD	DESCRIPTION	EXTENT OF REFUND	ANNOTATION
				NOTE:		
				1. For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.04 has the meaning so assigned		

SCHEDULE 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: A/S. 0083
 - 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. A/S. 0083
2. Any person who receives any goods under rebate or refund of duty in terms of any item of this Schedule must register with BURS, except:
 - (a) licensed warehouses for manufacturing purposes; A/S. 0135
 - (b) recipients of fully denatured spirits as defined in Note 4 of Section D in Part 1 of this Schedule; A/S. 0136
 - (c) Recipients of goods provided for in items 618.01, 619.01, 620.01, 620.02, 620.03, 621.02, 622.05, 622.07, 622.08, 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.
3. Any reference to the Kingdom of Swaziland and BLNS in any provision of this Schedule shall, with effect from 19 April 2018, be deemed to be a reference to the Kingdom of Eswatini and BELN, respectively, in terms of the provisions which existed before 19 April 2018.

SCHEDULE 6 / PART 1**REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES****NOTES:**

1. The excisable goods specified in this Part may, subject to the provisions of section 84 and the Regulations thereto, be entered under rebate of the excise duty specified in Section A of Part 2 of Schedule 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 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 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 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 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 67, the Regulations to section 67 and item 623.11 (03.00); or
- c) A user as contemplated in Part 3 of this Schedule.

SCHEDULE 6/ PART 1

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 diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00. A/S. 0135
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	II	III		IV	V	VI	VII
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION
618.01	104.01.10	01.00	77	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	Full duty		A/S. 0136
618.02	104.01.10	01.00	71	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	Full duty		A/S. 0136
618.03	104.01.10	01.00	73	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 1	Full duty		A/S. 0136

SCHEDULE 6 / PART 1**SECTION B****REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON BEER MADE FROM MALT AND TRADITIONAL AFRICAN BEER****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 diplomatic and other foreign representatives mentioned in rebate items 406.02, 406.03 or 406.05 of Schedule 4, subject to the requirements of those rebate items and the provisions on Notes A/S. 0135 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). A/S. 0136
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, subject to Note 4, 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

A/S. 0136

- (ee) the delivery note under cover of which such products were returned.
- (c) For the purpose of section 71, 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). A/S. 0142
- (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 Regulations for section 19, set-off as contemplated in section 76, 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
4. A licensed manufacturer of goods contemplated in item 619.03 may, if circumstances arise that impede the return of the goods to that licensee's customs and excise manufacturing warehouse for destruction as contemplated in that item, apply to the Commissioner General to have the goods destroyed at the manufacturer's own distribution centre or a specialised destruction facility, provided:
- (i). The removal to the approved premises takes place within a period of 12 months prescribed in Note 3(a)(i);
- (ii). the destruction and location of such destruction is requested and prior approval is obtained from the Commissioner General before the beer is removed for destruction;
- (iii). the destruction shall otherwise remain subject to the provisions of item 619.03, the Notes thereto, the Act and its Regulations;
- (iv). the destruction is done under supervision of an officer if required by the Commissioner General; and
- (v). any other requirement as the Commissioner General may specify in writing is complied with.

I	II	III		IV	V	VI	VII
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION
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

I	II	III		IV	V	VI	VII
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION
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
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

SCHEDULE 6 / PART 1

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**

NOTES:

1. Items 620.01, 620.02 and 620.03 apply to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in item 406.02, 406.03 or 406.05 of Schedule 4, subject to the requirements of those items and the provisions of Notes 1 to 7 to item 406.00. A/S. 0135
2. Items 620.04, 620.05 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). A/S. 0136
3. Items 620.07, 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. A/S. 0136
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 Commissioner General 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/S. 0138

(a)

(i). Wine, vermouth and other fermented beverages which are off-specification or has become contaminated or has undergone post-manufacturing deterioration may, subject to Note 8, 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) 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 General 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.

(a).

(i). If the Commissioner General approves the application, any wine, vermouth or other fermented beverages 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 to and mixed with stocks of materials for reprocessing, under supervision of an officer; or
 - (cc) destroyed under supervision of an officer. A/S. 0138
- (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) 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 71, 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 71 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 A/S. 0138 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 Regulations for section 20, set-off as contemplated in section 76, 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. A/S. 0112
7. For the purposes of item 620.25 - A/S. 0112
- (a). Recipients of unfortified wine for use in the manufacture of foodstuffs -
- (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 prescribed form and this record must be made available to the Commissioner General on demand;
- (B) each manufacturing formula used by the registrant shall be made available to the Commissioner General 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 A/S. 0112
- (E) the date of receipt.
- (b). Licensed manufacturers who supplied unfortified wine to users registered in terms of this item shall -

- (i). remove the wine to registrants on the prescribed form;
 - (ii). account for the wine on the monthly account; and A/S. 0135
 - (iii). keep record of the removals of the wine. A/S. 0135
8. A licensed manufacturer of goods contemplated in item 620.24 may, if circumstances arise that impede the return of the goods to that licensee's customs and excise special manufacturing warehouse for destruction as contemplated in that item, apply to the Commissioner General to have the goods destroyed at the manufacturer's own distribution centre or a specialised destruction facility, provided: A/S. 0135
- (a) The removal to the approved premises takes place within a period of 12 months prescribed in Note 6(a)(i); A/S. 0135
 - (b) the destruction and location of such destruction is requested and prior approval is obtained from the Commissioner General before other fermented beverages are removed for destruction; A/S. 0142
 - (c) the destruction shall otherwise remain subject to the provisions of item 620.24, the Notes thereto, the Act and its Regulations; A/S. 0135
 - (d) the destruction is done under supervision of an officer if required by the Commissioner General; and A/S. 0024
 - (e) any other requirement as the Commissioner General may specify in writing is complied with. A/S. 0024

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
620.01	104.15	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09) :						A/S. 0074
	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. 0136	
	104.15.04	03.01	71	Other		Full duty	A/S. 0024	
	104.15.05	04.01	78	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume		Full duty	A/S. 0074	
	104.15.06	05.01	74	Other		Full duty	A/S. 0136	
	104.15.13	06.01	71	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. 0136	
	104.15.15	07.01	70	Other		Full duty	A/S. 0136	
	104.15.17	08.01	78	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume		Full duty	A/S. 0136	
	104.15.19	09.01	76	Other		Full duty	A/S. 0136	
	104.15.21	10.01	72	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. 0136	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
	104.15.23	11.01	70	Other		Full duty	A/S. 0136	
620.01	104.15.25	12.01	79	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume		Full duty	A/S. 0024	
	104.15.27	13.01	77	Other		Full duty	A/S. 0024	
620.02	104.16	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances :						A/S. 0074
	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. 0136	
	104.16.04	03.01	70	Other		Full duty	A/S. 0024	
	104.16.05	04.01	77	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume		Full duty	A/S. 0074	
	104.16.06	05.01	73	Other		Full duty	A/S. 0024	
	104.16.09	06.01	73	With an alcoholic strength of at least 4,5 per cent by volume but not exceeding 15 per cent by volume		Full duty	A/S. 0136	
	104.16.10	07.01	73	Other		Full duty	A/S. 0024	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
	104.16.11	08.01	76	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume		Full duty	A/S. 0054	
	104.16.12	09.01	72	Other		Full duty	A/S. 0054	
620.03	104.17	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included:						A/S. 0027
	104.17.03	01.01	79	Sparkling fruit beverages and sparkling mead		Full duty	A/S. 0054	
	104.17.05	02.01	77	Traditional African beer as defined in Additional Note 1 to Chapter 22		Full duty	A/S. 0136	
	104.17.07	09.01	74	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume		Full duty	A/S. 0136	
	104.17.09	07.01	77	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 9 per cent by volume		Full duty	A/S. 0054	
	104.17.11	09.01	70	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 9 per cent by volume		Full duty	A/S. 0054	
	104.17.15	10.01	71	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5per cent by volume but not exceeding 15 per cent by volume		Full duty	A/S.0054	
	104.17.16	11.01	76	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by volume		Full duty	A/S. 0054	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
	104.17.17	12.01	72	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by volume.		Full duty	A/S. 0054	
620.03	104.17.21	13.01	74	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume not exceeding 23 per cent by volume		Full duty	A/S. 0054	
	104.17.22	14.01	70	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by volume		Full duty	A/S. 0054	
	104.17.25	15.01	70	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by volume.		Full duty	A/S. 0024	
	104.17.90	16.01	73	Other		Full duty	A/S. 0024	
620.04	104.15	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09) :						A/S. 0074
	104.15.01	01.01	72	Sparkling wine		Full duty	A/S. 0024	
	104.15.03	02.01	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. 0024	
	104.15.04	03.01	77	Other		Full duty	A/S. 0024	
	104.15.05	04.01	73	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 22 per cent volume		Full duty	A/S. 0074	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
620.04	104.15.06	05.01	78	Other		Full duty	A/S. 0024	
	104.15.13	06.01	77	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. 0024	
	104.15.15	07.01	75	Other		Full duty	A/S. 0024	
	104.15.17	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. 0136	
	104.15.19	09.01	71	Other		Full duty	A/S. 0136	
	104.15.21	10.01	78	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. 0136	
	104.15.23	11.01	76	Other		Full duty	A/S. 0136	
	104.15.25	12.01	74	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 22 per cent volume		Full duty	A/S. 0024	
	104.15.27	13.01	72	Other		Full duty	A/S. 0024	
620.05	104.16	Vermouth and other wine of fresh grapes flavored with plants or aromatic substances :						A/S. 0074
	104.16.01	01.01	71	Sparkling		Full duty	A/S. 0024	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
620.05	104.16.03	02.01	71	With an alcoholic strength of at least 4,5 per cent by volume but not exceeding 15 per cent by volume		Full duty	A/S. 0024	
	104.16.04	03.01	76	Other		Full duty	A/S. 0024	
	104.16.05	04.01	72	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 22 per cent volume		Full duty	A/S. 0074	
	104.16.06	05.01	79	Other		Full duty	A/S. 0024	
	104.16.09	06.01	79	With an alcoholic strength of at least 4,5 per cent by volume but not exceeding 15 per cent by volume		Full duty	A/S. 0024	
	104.16.10	07.01	75	Other		Full duty	A/S. 0024	
	104.16.11	08.01	71	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 22 per cent volume		Full duty	A/S. 0054	
	104.16.12	09.01	78	Other		Full duty	A/S. 0054	
620.06	104.17	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included:						A/S. 0024
	104.17.03	01.01	74	Sparkling fruit beverages and sparkling mead		Full duty	A/S. 0054	
	104.17.05	02.01	72	Traditional African beer as defined in Additional Note 1 to Chapter 22		Full duty	A/S. 0136	

I	II	III		IV	V	VI	VII
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION
620.06	104.17.07	04.01	75	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume		Full duty	A/S. 0136
	104.17.09	06.01	78	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by volume		Full duty	A/S. 0054
	104.17.11	08.01	70	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by volume		Full duty	A/S. 0054
	104.17.15	10.01	75	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5per cent by volume but not exceeding 15 per cent by volume.		Full duty	A/S. 0054
	104.17.16	11.01	71	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by volume.		Full duty	A/S. 0054
620.06	104.17.17	12.01	78	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by volume.		Full duty	A/S. 0054
	104.17.21	13.01	70	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume not exceeding 23 per cent by volume.		Full duty	A/S. 0054
	104.17.22	14.01	76	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by volume.		Full duty	A/S. 0054
	104.17.25	15.01	76	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by volume.		Full duty	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
620.06	104.17.90	16.01	79	Other		Full duty	A/S. 0136	
620.07		Wine, unfortified, entered for use in the manufacture of						A/S. 0024
	104.15.21	With an alcoholic strength by volume exceeding 4,5 per cent volume but not exceeding 16,5 per cent volume :						A/S. 0136
	104.15.21	01.01	74	Sparkling wine of item 104.15.01		Full duty	A/S. 0136	
	104.15.21	01.02	71	Fortified wine of items 104.15.05, 104.15.06, 104.15.17, 104.15.19, 104.15.25 and 104.15.27		Full duty	A/S. 0054	
	104.15.21	01.03	79	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. 0054	
620.07	104.15.21	01.04	76	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	
	104.15.21	01.05	73	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. 0136	
	104.15.21	01.06	70	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25		Full duty	A/S. 0055	
	104.15.21	01.07	78	Spirits of items 104.21.01, 104.23.01, 14.23.02, 104.23.03 and 104.23.04(excluding fermented ethyl alcohol)		Full duty	A/S. 0136	
	104.15.21	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. 0136	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
	104.15.21	01.09	72	Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent volume, of items 104.23.04 and 104.23.28 as provided for in item 621.17		Full duty	A/S. 0024	
620.07	104.15.23	Other :						A/S. 0136
	104.15.23	02.01	72	Sparkling wine of item 104.15.01		Full duty	A/S. 0024	
	104.15.23	02.02	79	Fortified wine of items 104.15.05, 104.15.06, 104.15.17, 104.15.09, 104.15.25 and 104.15.27		Full duty	A/S. 0054	
	104.15.23	02.03	77	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. 0054	
620.07	104.15.23	02.04	74	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	
	104.15.23	02.05	71	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. 0136	
	104.15.23	02.06	79	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. 0055	
	104.15.23	02.07	76	Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol)		Full duty		
	104.15.23	02.08	73	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28		Full duty	A/S. 0074	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
620.08		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified, entered for use in the manufacture of:						A/S. 0024
	104.16.09	With an alcoholic strength by volume exceeding 4,5 per cent volume but not exceeding 15 per cent volume :						A/S. 0024
	104.16.09	01.01	71	Sparkling wine of item 104.16.01		Full duty	A/S. 0054	
	104.16.09	01.02	79	Fortified wine of items 104.16.05 and 104.16.06		Full duty	A/S. 0054	
	104.16.09	01.03	76	Other fermented fruit beverages, unfortified of item 104.17.16		Full duty	A/S. 0136	
	104.16.09	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. 0055	
620.08	104.16.09	01.05	70	Spirits of items 104.21.0, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol)		Full duty	A/S. 0055	
	104.16.09	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. 0024	
	104.16.09	01.07	75	Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent volume, of items 104.23.03 and 104.23.28 as provided for in item 621.17		Full duty	A/S. 0024	
	104.16.10	Other :						A/S. 0024
	104.16.10	02.01	78	Sparkling wine of item 104.16.01		Full duty	A/S. 0054	

I	II	III		IV	V	VI	VII
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION
	104.16.10	02.02	75	Fortified wine of items 104.16.05 and 104.16.06		Full duty	A/S. 0054
	104.16.10	02.03	72	Other fermented fruit beverages, unfortified of item 104.17.16		Full duty	A/S. 0136
620.08	104.16.10	02.04	70	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25		Full duty	A/S. 0055
	104.16.10	02.05	77	Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol)		Full duty	
	104.16.10	02.06	74	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28		Full duty	A/S. 0136
620.09	Fortified wine entered for use in the manufacture of						A/S. 0136
	104.15 .25	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 22 per cent volume :					A/S. 0136
	104.15 .25	01.01	75	Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04		Full duty	A/S. 0136
	104.15 .25	01.02	72	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. 0136
	104.15.27	Other:					A/S. 0136
	104.15.27	02.01	73	Spirits of items 104.23.01, 104.23.02, 104.23.03 and 104.23.04		Full duty	A/S. 0038

I	II	III		IV	V	VI	VII
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION
	104.15.27	02.02	70	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28		Full duty	A/S. 0054
620.10	Other fermented beverages, unfortified; mixtures of fermented beverages and mixture fermented beverages and non-alcoholic beverages, not elsewhere specified or included, entered for use in the manufacture of:						A/S. 0054
	104.17.07	Other fermented beverages, unfortified, with an alcoholic strength of less than 2,5 per cent by volume					A/S. 0054
	104.17.07	01.01	79	Sparkling fruit beverages and sparkling mead of item 104.17.03		Full duty	A/S. 0054
	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
	104.17.15	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. 0055
	104.17.15	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. 0055
	104.17.15	01.04	75	Spirits of item 104.21.01(excluding fermented ethyl alcohol)		Full duty	A/S. 0055
	104.17.15	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. 0054

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
	104.17.15	01.06	72	Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent volume, of item 104.23.28 as provided for in item 621.17		Full duty	A/S. 0054	
620.10	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	
	104.17.16	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. 0055	
620.10	104.17.16	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. 0055	
	104.17.16	02.04	71	Spirits of item 104.21.01(excluding fermented ethyl alcohol)		Full duty	A/S. 0055	
	104.17.16	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. 0136	
	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. 0054	
620.1	104.17.17	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:						A/S. 0054
	104.17.17	01.01	77	Sparkling fruit beverages and sparkling mead of item 104.17.03		Full duty	A/S. 0054	
	104.17.17	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	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
	104.17.17	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. 0136	
	104.17.21	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	
620.1	104.17.21	01.03	73	Deleted with effect from 01.01.2022			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. 0136
	104.17.22	01.01	76	Sparkling fruit beverages and sparkling mead of item 104.17.03		Full duty	A/S. 0054	
	104.17.22	01.02	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	
	104.17.25	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. 0055
	104.17.25	01.01	71	Sparkling fruit beverages and sparkling mead of item 104.17.03		Full duty	A/S. 0074	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
620.11	104.15	Unfortified wine entered for use in the manufacture of vinegar by a process of acetic fermentation:						A/S. 0055
	104.15.21	01.01	71	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. 0136	
	104.15.23	02.01	74	Other		Full duty	A/S. 0136	
620.11	104.15.08	02.01	72	Deleted with effect from 01.01.2022			A/S. 0136	
620.13	104.15	Fortified wine entered for use:						A/S. 0145
	104.15 .25	01.01	72	In the manufacture of vinegar by a process of acetic fermentation		Full duty	A/S. 0136	
	104.15 .25	01.02	71	In the topping or sweetening of unfortified wine of item 104.15.03, 104.15.04, 104.15.13, 104.15.15, 104.15.21 and 104.15.23		Full duty	A/S. 0145	
	104.15.27	02.01	70	In the manufacture of vinegar by a process of acetic fermentation		Full duty	A/S. 0055	
	104.15.27	02.02	78	In the topping or sweetening of unfortified wine of item 104.15.03, 104.15.04, 104.15.13, 104.15.15, 104.15.21 and 104.15.23		Full duty	A/S. 0055	
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	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
	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	
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. 0105	
	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 volume		Full duty	A/S. 0105	
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. 0136
	104.15.21	01.01	76	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by volume.		Full duty	A/S. 0136	
	104.15.23	02.01	74	Other		Full duty	A/S. 0136	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
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 production of fermented ethyl alcoholic by-products as provided for in terms of item 104.21.01 or 104.23.28 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
	104.17.15	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	
	104.17.22	03.01	73	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		Full duty	A/S. 0136	
620.21		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. 0136
	104.17.15	01.01	73	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. 0136	
	104.17.16	02.01	71	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by volume		Full duty	A/S. 0136	
	104.17.22	03.01	75	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		Full duty	A/S. 0136	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
620.22	104.15	Wine, after removal from a special manufacturing warehouse (SVM) after entry for home consumption and payment of duty, are found to be off -specification or have become contaminated or have undergone post manufacture deterioration and are returned to a SVM for destruction or reprocessing, subject to the provision of Note 6 to this Section:						A/S. 0136
	104.15.01	01.01	75	Sparkling wine		Full duty	A/S. 0136	
	104.15.03	02.01	73	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. 0136	
	104.15.04	03.01	72	Other		Full duty	A/S. 0136	
	104.15.05	04.01	76	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume		Full duty	A/S. 0136	
	104.15.06	05.01	72	Other		Full duty	A/S. 0136	
	104.15.13	06.01	71	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. 0136	
	104.15.15	07.01	78	Other		Full duty	A/S. 0136	
620.22	104.15.17	08.01	76	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume		Full duty	A/S. 0136	
	104.15.19	09.01	74	Other		Full duty	A/S. 0136	
	104.15.21	10.01	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. 0136	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
	104.15.23	11.01	79	Other		Full duty	A/S. 0136	
	104.15.25	12.01	77	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume		Full duty	A/S. 0136	
	104.15.27	13.01	75	Other		Full duty	A/S. 0136	
620.23	104.16	Vermouth, after removal from a special manufacturing warehouse (SVM) after entry for home consumption and payment of duty, are found to be off-specification or have become contaminated or have undergone post manufacture deterioration and are returned to a SVM for destruction or reprocessing subject to the provision of Note 6 to this Section:						A/S. 0136
	104.15.01	01.01	74	Sparkling		Full duty	A/S. 0136	
	104.16.03	02.01	72	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. 0136	
	104.16.04	03.01	79	Other		Full duty	A/S. 0136	
	104.16.05	04.01	75	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume		Full duty	A/S. 0136	
	104.16.06	05.01	71	Other		Full duty	A/S. 0136	
	104.16.09	06.01	71	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. 0136	
	104.16.10	07.01	78	Other		Full duty	A/S. 0136	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
	104.16.11	08.01	74	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume		Full duty	A/S. 0136	
	104.16.12	09.01	70	Other		Full duty	A/S. 0136	
620.24	104.14	Other fermented beverages, after removal from a special manufacturing warehouse (SVM) after entry for home consumption and payment of duty, are found to be offspecification or have become contaminated or have undergone post manufacture deterioration and are returned to a SVM for destruction or reprocessing subject to the provision of Note 6 to this Section:						A/S. 0136
	104.17.03	01.01	77	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		Full duty	A/S. 0136	
	104.17.05	02.01	75	Traditional African beer as defined in Additional Note 1 to Chapter 22		Full duty	A/S. 0136	
	104.17.07	03.01	73	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume		Full duty	A/S. 0136	
620.24	104.17.09	04.01	71	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by volume		Full duty	A/S. 0136	
	104.17.11	05.01	71	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by volume		Full duty	A/S. 0136	
	104.17.15	06.01	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. 0136	
	104.17.16	07.01	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. 0136	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
	104.17.17	08.01	74	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. 0136	
620.24	104.17.21	09.01	76	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume not exceeding 23 per cent by volume		Full duty	A/S. 0136	
	104.17.22	10.01	70	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by volume		Full duty	A/S. 0136	
	104.17.25	11.01	70	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by volume.		Full duty	A/S. 0112	
	104.17.90	12.01	73	Other		Full duty	A/S. 0112	
620.25	104.15	Unfortified wine entered for use in the manufacture of foodstuffs:						A/S. 0112
	104.15.21	01.01	77	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		
	104.15.23	02.01	75	Other		Full duty		

SCHEDULE 6 / PART 1**SECTION D****REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON SPIRITS AND SPIRITUOUS BEVERAGES****NOTES:**

1. Item 621.02 applies to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03, or 406.05 of Schedule 4 subject to the requirements of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00. A/S. 0135
2. Items 621.03 and 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). A/S. 0136
3. For the purposes of items 621.11, 621.12, 621.13, 621.14 and 621.15 – A/S. 0136
 - (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 General; A/S. 0136
 - (c) a manufacturer shall give the Commissioner General 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; A/S. 0136
 - (d) immediately after completion of such fortification the manufacturer shall render to the Commissioner General 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 621.12 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 621.14 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 A/S. 0118
- iii). cannot be separated from the ethyl alcohol by simple distillation or any other simple process; A/S. 0118
- (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. A/S. 0118
- A. For the purposes of item 621.08, the following special conditions shall apply to recipients and users of partially denatured or undenatured ethyl alcohol for the manufacture of disinfectant classifiable in heading 38.08 of Part 1 of Schedule 1 for the duration of the national state of disaster declared in the National Disaster Management Act – A/S. 0118

Notwithstanding the provisions of the Notes to this Schedule, the Act and its Regulations -

- (a). Manufacturers of disinfectant classifiable in heading 38.08 must apply for temporary registration in the form of a letter on the official business letterhead to Botswana Unified Revenue Service
- (b). The application for temporary registration must include at least the following information:
- (i). trade name,
 - (ii). physical address,
 - (iii). description, tariff heading of the goods to be manufactured, A/S. 0118
 - (iv). specific rebate item applicable to the ethyl alcohol, and A/S. 0118
 - (v). details of the licensed supplier/s. A/S. 0118
- (c). The temporary registration may be approved and the Excise client code number be issued once the responsible Customs Officer is satisfied that the applicant is a bona fide manufacturer of disinfectant entitled to receive ethyl alcohol under the provisions of this Note; A/S. 0118
- (d). Any inspection, screening and vetting process not performed prior to the temporary registration may be conducted at any time after the application for temporary registration has been approved; A/S. 0118
- (e). If it is found at any time after the temporary registration has been approved that the registrant is not compliant with the provisions of the Act, its Regulations and Schedules excluding provisions related to the procedure for submitting applications for registration, or that the registrant is not using the ethyl alcohol in a manner prescribed by this Note, the registration will be cancelled with immediate effect;
- (f). The temporary registration issued in terms of the provisions of this Note will only be valid from the date on which the letter of approval is issued until the state of national disaster comes to an end as contemplated in the National Disaster Management Act; and

- (g). The Commissioner General may prescribe by Regulation the quantities supplied to recipients of partially denatured or undenatured ethyl alcohol registered in terms of the special conditions set out in this Note.
- 5. For the purposes of item 621.08, the licensee shall keep –

 - a) stock accounts in a form approved by the Commissioner General in which he or she shall enter daily, separately, the particulars of spirits manufactured by him or her and removed from stock; and
 - b) numbered invoices and delivery notes, in respect of all disposals of spirits.
- 6. For the purposes of item 621.08 –

 - a) the rebate user shall keep record of each manufacturing or other operation or process on a form DA 133 and such record shall be made available to the Commissioner General on demand;
 - b) the manufacturer or supplier shall remove undenatured and partially denatured spirits to a registrant or user on the prescribed form DA 33A;
 - c) the manufacturing formula used by the registrant shall be made available to the Commissioner General 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
		Plastics
		Pharmaceutical (extraction solvent)
		In derivative manufacture (Ethyl acetate)

P: Formula No.	Denaturants	Possible Application
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
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

P: Formula No.	Denaturants	Possible Application
F2	3% or more Iso-Propyl alcohol	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
F2	3% or more Iso-Propyl alcohol	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
F4	9g Brucine Sulphate per 100 litres spirit	Industrial application
		Cosmetic

P: Formula No.	Denaturants	Possible Application
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

F: Formula No.	Denaturants	Possible Application
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:	Methylated spirits
	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	
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 71, unless the context otherwise indicates –

A/S. 0136

- (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 Regulations for section 19 and any Regulation regulating the movement of goods to which this item relates;
- (b) “set-off” means a set-off of duty as contemplated in section 76 which is refundable in terms of this item;
- (c) the refund provided for in rebate item 621.16 is subject to the provisions of section 71;

- (d) the export of such spirituous beverages shall be subject to such conditions and procedures as may be prescribed by the Commissioner General by Regulation; A/S. 0136
- (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 71, 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 Commissioner General
9. For the purpose of item 621.21, the following: A/S. 0136
- (a). A/S. 0136
- (i). VMP and VMS warehouses are defined as – A/S. 0136
- “VMP warehouse” means a customs and excise manufacturing warehouse for primary production of spirits used for the activities prescribed in these regulations; A/S. 0136
- “VMS warehouse” means a customs and excise manufacturing warehouse for secondary production of spirits used for the activities prescribed in these regulations. A/S. 0136
- (ii). Spirituous beverages that are off-specification or have become contaminated or have undergone post-manufacturing deterioration may be returned for reprocessing or destruction in a VMP where the excise duty is not less than UA25 000 on any single occurrence only if such goods are found to be off-specification, contaminated or to have undergone post-manufacturing deterioration, and are returned to the VMP within a period of 12 months after removal from the VMS. A/S. 0136
- (iii). The provisions of this item shall apply in respect of spirituous beverages – A/S. 0136
- (aa). under the control of the manufacturer;

- (bb). returned as produced from the same batch(es); and A/S. 0136
- (cc). returned in the originally sealed containers for wholesale or similar packaging. A/S. 0136
- (b). A/S. 0136
- (i) If the Commissioner General approves the application, any spirituous beverages returned in terms of this item shall be - A/S. 0136
- (aa) kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and A/S. 0136
- (bb) unpacked, where applicable, and transferred to and mixed with stocks of materials for reprocessing, under supervision of an officer; or A/S. 0136
- (cc) destroyed under supervision of an officer. A/S. 0136
- (ii) The licensee of a VMP to which such products are returned for destruction must keep a record which includes at least the following - A/S. 0136
- (aa) a detailed description of the goods received including the applicable tariff item; A/S. 0136
- (bb) the quantity received; A/S. 0136
- (cc) the date of receipt; A/S. 0136
- (dd) the delivery note under cover of which such products were returned; A/S. 0136
- (ee) proper record of the excise inspection processes; and A/S. 0136

(ff) proper record of the excise permission to destroy or reprocess.

(c). For the purposes of section 71, the licensee of the VMS 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, 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 month period contemplated in Note 9(a)(i) above.

(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 Regulations for section 19, set-off as contemplated in section 76, 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	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
621.02	104.23	Spirits, liqueurs and other spirituous beverages:						A/S. 0024
	104.23.01	01.01	78	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less		Full duty	A/S. 0136	
	104.23.02	02.01	74	Other		Full duty	A/S. 0136	
	104.23.05	03.01	74	Whiskies, in containers holding 2 litres or less		Full duty	A/S. 0024	
	104.23.09	04.01	76	Rum and other spirits obtained by distilling fermented sugar-cane products, in containers holding 2 litres or less		Full duty	A/S. 0024	
	104.23.13	05.01	78	Gin and Geneva, in containers holding 2 litres or less		Full duty	A/S. 0024	
	104.23.17	06.01	78	Vodka, in containers holding 2 litres or less		Full duty	A/S. 0024	
	104.23.21	07.01	71	Liqueurs and cordials, in containers holding 2 litres or less, with an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent volume		Full duty	A/S. 0024	
	104.23.22	08.01	78	Liqueurs and cordials, in containers holding 2 litres or less, other		Full duty	A/S. 0024	
	104.23.25	09.01	78	Other, in containers holding 2 litres or less, with an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent volume		Full duty	A/S. 0024	
	104.23.26	10.01	72	Other, in containers holding 2 litres or less, other		Full duty	A/S. 0024	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
621.03	104.21	Spirits exported :						A/S. 0024
	104.21.01	01.01	75	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher		Full duty	A/S. 0024	
	104.21.03	02.01	73	Ethyl alcohol and other spirits, denatured, of any strength		Full duty	A/S. 0024	
	104.23	Spirituous beverages exported :						
	104.23.01	01.01	75	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less		Full duty	A/S. 0136	
	104.23.02	02.01	76	Other		Full duty	A/S. 0136	
	104.23.03	03.01	72	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less		Full duty	A/S. 0136	
	104.23.04	04.01	79	Other		Full duty	A/S. 0136	
	104.23.05	05.01	75	In container holding 2 li or less		Full duty	A/S. 0136	
621.03	104.23.07	06.01	73	Other		Full duty	A/S. 0136	
	104.23.09	07.01	71	In container holding 2 li or less		Full duty	A/S. 0136	

I	II	III		IV	V	VI	VII
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION
621.03	104.23.11	08.01	71	Other		Full duty	A/S. 0136
	104.23.13	09.01	78	In container holding 2 li or less		Full duty	A/S. 0136
	104.23.15	10.01	74	Other		Full duty	A/S. 0136
	104.23.17	11.01	72	In container holding 2 li or less		Full duty	A/S. 0136
	104.23.19	12.01	70	Other		Full duty	A/S. 0136
	104.23.21	13.01	79	With and alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent volume		Full duty	A/S. 0136
	104.23.22	14.01	75	Other		Full duty	A/S. 0024
	104.23.23	15.01	71	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent volume		Full duty	A/S. 0024
	104.23.24	16.01	78	Other		Full duty	A/S. 0024
621.03	104.23.25	17.01	74	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent volume		Full duty	A/S. 0024
	104.23.26	18.01	70	Other		Full duty	A/S. 0024

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
621.03	104.23.27	19.01	77	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent volume		Full duty	A/S. 0024	
	104.23.28	20.01	71	Other		Full duty	A/S. 0024	
621.05	104.21	Spirits entered for mixing with petrol in a customs and excise warehouse approved for this purpose by the Commissioner General:						A/S. 0024
	104.21.01	01.01	79	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher		Full duty	A/S. 0024	
	104.21.03	02.01	77	Ethyl alcohol and other spirits, denatured, or any strength		Full duty	A/S. 0024	
621.08	104.21	Spirits for industrial use or for use in the manufacture of other non-liquor products:						A/S. 0024
	104.21.01	01.01	74	Undenatured spirits		Full duty	A/S. 0024	
	104.21.03	02.01	72	Partially denatured spirits		Full duty	A/S. 0024	
621.08	104.21.03	02.02	79	Fully denatured spirits		Full duty	A/S. 0024	
	104.21.03	01.01	79	Deleted with effect from 01.01.2022			A/S. 0136	
	104.23.04	03.01	73	Undenatured spirits		Full duty	A/S. 0136	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
621.08	104.23.04	03.02	70	Partially denatured spirits		Full duty	A/S. 0136	
	104.23.04	30.03	78	Fully denatured spirits		Full duty	A/S. 0136	
	104.23.28	04.01	71	Undenatured spirits		Full duty	A/S. 0136	
	104.23.28	04.02	79	Partially denatured spirits		Full duty	A/S. 0136	
	104.23.28	04.03	76	Fully denatured spirits		Full duty	A/S. 0136	
621.09		Spirits entered for use as fuel in internal combustion piston engines:						A/S. 0055
	104.21.03	01.01	79	Ethyl alcohol and other spirits manufactured in the Republic by the distillation of vegetable products, denatured		Full duty	A/S. 0055	
621.1		Rectified spirits derived from apples or pears for use in the manufacture of fermented apple or pear beverages:						A/S. 0055
	104.21.01	01.01	78	Undenatured ethyl alcohol derived from apples or pears of an alcoholic strength by volume of 80 per cent volume or higher		Full duty	A/S. 0055	
621.11		Spirits entered for use in the manufacture of other fermented fruit beverages and other mixtures of fermented fruit beverages, or mead beverages, fortified and non-alcoholic beverages, (excluding wine) of items 104.17.21 and 104.17.25						A/S. 0136
	104.21.01	01.01	77	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher		Full duty	A/S. 0024	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
621.11	104.23.03	02.01	72	Deleted with effect from 01.01.2022			A/S. 0136	
	104.23.04	03.01	79	Other		Full duty	A/S. 0136	
	104.23.11	04.01	76	Other spirits obtained by distilling fermented sugar-cane products		Full duty	A/S. 0136	
	104.23.28	05.01	71	Other		Full duty	A/S. 0136	
621.12		Spirits entered for use in the preservation of unfortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants and aromatic substances):						A/S. 0055
	104.23.03	01.01	74	Deleted with effect from 01.01.2022			A/S. 0136	
	104.23.04	02.01	76	Other		Full duty	A/S. 0136	
621.13		Spirits entered for use in the manufacture of fortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants and aromatic substances):						A/S. 0055
	104.21.01	01.01	73	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher, obtained by distilling grape wine or grape marc		Full duty	A/S. 0136	
	104.23.03	01.01	71	Deleted with effect from 01.01.2022			A/S. 0136	
	104.23.03	02.01	76	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 litres of less		Full duty	A/S. 0136	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
621.13	104.23.04	03.01	72	Other		Full duty	A/S. 0136	
621.14		Spirits entered for use in the preservation of other fermented beverages unfortified (excluding wine) of item 104.17.16						A/S. 0055
	104.21.01	01.01	75	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher		Full duty	A/S. 0024	
	104.23.03	02.01	78	Deleted with effect from 01.01.2022			A/S. 0136	
621.14	104.23.04	02.01	71	Other		Full duty	A/S. 0136	
	104.23.11	03.01	77	Other spirits obtained by distilling fermented sugar-cane products		Full duty	A/S. 0024	
	104.23.28	04.01	72	Other		Full duty	A/S. 0024	
621.15		Spirits used in the manufacture of vermouth and other wines of fresh grapes flavoured with plants or aromatic substances, fortified						A/S. 0024
	104.21.01	01.01	77	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher		Full duty	A/S. 0024	
	104.23.03	02.01	71	Deleted with effect from 01.01.2022			A/S. 0136	
	104.23.04	02.01	71	Other		Full duty	A/S. 0136	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
621.15	104.23.11	03.01	79	Other spirits obtained by distilling fermented sugar-cane products		Full duty	A/S. 0024	
	104.23.28	04.01	74	Other		Full duty	A/S. 0024	
621.16		Spirits entered or deemed to have been entered for home consumption and payment of duty as contemplated in section 19 and its Regulations which have been exported by the licensee of a manufacturing warehouse (VMS) from stocks owned and stored by such licensee on premises outside such warehouse, subject to compliance with Note 8 to this Section						A/S. 0024
	104.21.01	01.01	79	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher		As provided in Note 8 to this section	A/S. 0024	
	104.21.03	02.01	77	Deleted with effect from 01.01.2022			A/S. 0136	
621.16	104.23.01	03.01	72	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 litres or less		As provided in Note 8 to this section	A/S. 0136	
	104.23.02	04.01	79	Other		As provided in Note 8 to this section	A/S. 0136	
	104.23.03	05.01	75	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 litres or less		As provided in Note 8 to this section	A/S. 0136	
	104.23.04	06.01	71	Other		As provided in Note 8 to this section	A/S. 0136	

I	II	III		IV	V	VI	VII
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNO TATION
621.16	104.23.05	07.01	78	In containers holding 2 li or less		As provided in Note 8 to this section	A/S. 0136
	104.23.07	08.01	76	Other		As provided in Note 8 to this section	A/S. 0136
	104.23.09	9.01	74	In containers holding 2 li or less		As provided in Note 8 to this section	A/S. 0136
	104.23.11	10.01	70	;		As provided in Note 8 to this section	A/S. 0136
	104.23.13	11.01	79	In containers holding 2 li or less		As provided in Note 8 to this section	A/S. 0136
	104.23.15	12.01	77	Other		As provided in Note 8 to this section	A/S. 0136
621.16	104.23.17	13.01	75	In containers holding 2 li or less		As provided in Note 8 to this section	A/S. 0136
	104.23.19	14.01	73	Other		As provided in Note 8 to this section	A/S. 0136
	104.23.21	15.01	71	With an alcoholic strength by volume 15 per cent volume but not exceeding 23 per cent volume		As provided in Note 8 to this section	A/S. 0136

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
	104.23.22	16.01	78	Other		As provided in Note 8 to this section	A/S. 0136	
	104.23.23	17.01	74	With an alcoholic strength by volume 15 per cent volume but not exceeding 23 per cent volume		As provided in Note 8 to this section	A/S. 0136	
	104.23.24	18.01	70	Other		As provided in Note 8 to this section	A/S. 0136	
	104.23.25	19.01	77	With an alcoholic strength by volume 15 per cent volume but not exceeding 23 per cent volume		As provided in Note 8 to this section	A/S. 0136	
	104.23.26	20.01	71	Other		As provided in Note 8 to this section	A/S. 0136	
	104.23.27	21.01	78	With an alcoholic strength by volume 15 per cent volume but not exceeding 23 per cent volume		As provided in Note 8 to this section	A/S. 0136	
621.16	104.23.28	22.01	74	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 litres or less		As provided in Note 8 to this section	A/S. 0136	
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 volume, 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	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
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 volume 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, and 104.23.27:						A/S. 0136
	104.23.04	01.01	74	Other		Full duty	A/S. 0136	
	104.23.11	02.01	71	Other		Full duty	A/S. 0055	
621.21	104.23	Spirituous beverages, after removal from a secondary customs and excise manufacturing warehouse (VMS) after entry for home consumption and payment of duty, are found to be off-specification or have become contaminated or have undergone post manufacture deterioration and are returned to a primary customs and excise manufacturing warehouse (VMP) for reprocessing or destruction, subject to the provisions of Note 9 to this Section :						A/S. 0136
621.21	104.23.01	01.01	72	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 litres or less		Full duty	A/S. 0136	
	104.23.02	02.01	79	Other		Full duty	A/S. 0136	
	104.23.03	03.01	75	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 litres or less		Full duty	A/S. 0136	
	104.23.05	05.01	78	In containers holding 2 li or less		Full duty	A/S. 0136	

I	II	III		IV	V	VI	VII
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION
621.21	104.23.07	06.01	76	Other		Full duty	A/S. 0136
	104.23.09	07.01	74	In containers holding 2 li or less		Full duty	A/S. 0136
	104.23.11	08.01	72	Other		Full duty	A/S. 0136
	104.23.13	09.01	70	In containers holding 2 li or less		Full duty	A/S. 0136
	104.23.15	10.01	77	Other		Full duty	A/S. 0136
	104.23.17	11.01	75	In containers holding 2 li or less		Full duty	A/S. 0136
	104.23.19	12.01	73	Other		Full duty	A/S. 0136
	104.23.21	13.01	71	With an alcoholic strength by volume 15 per cent volume but not exceeding 23 per cent volume		Full duty	A/S. 0136
621.21	104.23.22	14.01	78	Other		Full duty	A/S. 0136
	104.23.23	15.01	74	With an alcoholic strength by volume 15 per cent volume but not exceeding 23 per cent volume		Full duty	A/S. 0136
	104.23.24	16.01	70	Other		Full duty	A/S. 0136

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
621.21	104.23.25	17.01	77	With an alcoholic strength by volume 15 per cent volume but not exceeding 23 per cent volume		Full duty	A/S. 0136	
	104.23.26	18.01	73	Other		Full duty	A/S. 0136	
	104.23.27	19.01	76	With an alcoholic strength by volume 15 per cent volume but not exceeding 23 per cent volume		Full duty	A/S. 0136	
	104.23.28	20.01	74	Other		Full duty	A/S. 0136	
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			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			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			A/S.0105	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
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			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			A/S.0105	
	104.23.28	01.02	70	Other			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			A/S.0105	
	104.23.28	01.02	74	Other			A/S.0105	
621.37	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 export or removal to registered rebate users:						A/S.0105
	104.23.04	01.01	77	Other			A/S.0105	
	104.23.28	01.02	78	Other			A/S.0105	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNO TATION	
621.39	104.23	Fermented ethyl alcohol 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
	104.23.04	01.01	70	Other			A/S.0105	
	104.23.28	01.02	71	Other			A/S.0105	

SCHEDULE 6 / PART 1**SECTION E****REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MANUFACTURED TOBACCO AND TOBACCO SUBSTITUTE PRODUCTS****NOTES:**

1. Items 622.05, 622.07 and 622.08 apply to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate items 406.02, 406.03 or 406.05 of Schedule 4, subject to the requirements of those rebate items and the provisions of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00. A/S. 0135
2. Items 622.10, 622.12 and 622.13 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores for foreign-going ships and aircraft). A/S. 0135
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, 622.22 and 622.23 the following: A/S. 0135
 - (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 UA25 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

A/S. 0135

(b).

(i). If the Commissioner General 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

A/S. 0135

(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; A/S. 0135
- (ee). the delivery note under cover of which such product were returned. A/S. 0135
- (c). For the purpose of section 71, 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 Regulations for section 19, set-off as contemplated in section 76 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	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
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	03.01	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	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
622.07	104.35.09	06.01	72	Deleted with effect from 20.03.2020			A/S. 0115	
	104.35.09	05.01	78	Other	Full duty		A/S. 0136	
	104.35.11	05.01	71	Deleted with effect from 01.01.2022			A/S. 0136	
	104.35.13	06.01	76	Deleted with effect from 01.01.2022			A/S. 0136	
	104.35.15	06.01	73	Other cigarette tobacco substitutes	Full duty		A/S. 0115	
	104.35.17	07.01	71	Other pipe tobacco substitutes	Full duty		A/S. 0115	
	104.35.19	08.01	70	Other	Full duty		A/S. 0115	
622.08	104.37	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body:						A/S. 0136
622.08	104.37.05	01.01	79	Other put up for retail sale in the form of sticks	Full duty		A/S. 0136	
	104.37.07	02.01	77	Other	Full duty		A/S. 0136	
	104.37.11	03.01	79	Put up for retail sale in the form of sticks	Full duty		A/S. 0136	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
622.08	104.37.13	04.01	77	Other	Full duty		A/S. 0136	
	104.37.14	05.01	73	Other, containing nicotine	Full duty		A/S. 0152	
	104.37.15	05.01	75	Deleted with effect from 30.06.2023			A/S. 0152	
	104.37.16	06.01	71	Containing nicotine substitutes	Full duty		A/S. 0152	
	104.37.17	06.01	73	Deleted with effect from 30.06.2023			A/S. 0152	
	104.37.19	07.01	71	Other, put up for retail sale in the form of sticks	Full duty		A/S. 0152	
	104.37.21	08.01	75	Other	Full duty		A/S. 0152	
622.10	104.30	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes:						A/S. 0024
	104.30.03	01.01	78	Cigars, cheroots and cigarillos, containing tobacco	Full duty		A/S. 0024	
	104.30.07	02.01	72	Cigarettes containing tobacco	Full duty		A/S. 0024	
	104.30.11	03.01	71	Cigars, cheroots and cigarillos of tobacco substitutes	Full duty		A/S. 0024	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
622.10	104.30.15	04.01	73	Cigarettes of tobacco substitutes	Full duty		A/S. 0024	
	104.35	Other manufactured tobacco and manufactured tobacco substitutes:						A/S. 0038
622.12	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	
	104.35.09	05.01	77	Other	Full duty		A/S. 0136	
	104.35.11	05.01	70	Deleted with effect from 01.01.2022			A/S. 0136	
	104.35.13	06.01	79	Deleted with effect from 01.01.2022			A/S. 0136	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
622.12	104.35.15	06.01	72	Other cigarette tobacco substitutes	Full duty		A/S. 0115	
	104.35.17	07.01	70	Other pipe tobacco substitutes	Full duty		A/S. 0115	
	104.35.19	08.01	79	Other	Full duty		A/S. 0115	
622.13	104.37	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body:						A/S. 0136
622.13	104.37.05	01.01	78	Other put up for retail sale in the form of sticks	Full duty		A/S. 0136	
	104.37.07	02.01	76	Other	Full duty		A/S. 0136	
	104.37.11	03.01	78	Put up for retail sale in the form of sticks	Full duty		A/S. 0136	
	104.37.13	04.01	76	Other	Full duty		A/S. 0136	
	104.37.14	05.01	72	Other, containing nicotine	Full duty		A/S. 0152	
	104.37.15	05.01	74	Deleted with effect from 30.06.2023			A/S. 0152	
	104.37.16	06.01	70	Containing nicotine substitutes	Full duty		A/S. 0152	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
622.13	104.37.17	06.01	72	Deleted with effect from 30.06.2023			A/S. 0152	
	104.37.19	07.01	70	Other, put up for retail sale in the form of sticks	Full duty		A/S. 0152	
	104.37.21	08.01	79	Other	Full duty		A/S. 0152	
622.15	104.35	Manufactured tobacco and tobacco substitute products:						A/S. 0024
	104.35.01	01.01	72	Water pipe tobacco specified in subheading Note 1 to chapter 24	Full duty		A/S. 0038	
	104.35.02	02.01	76	Pipe tobacco, in immediate packings of a content of less than 5kg	Full duty		A/S. 0038	
	104.35.03	03.01	72	Other pipe tobacco	Full duty		A/S. 0038	
	104.35.05	04.01	70	Cigarette tobacco	Full duty		A/S. 0038	
622.21	104.30	Excisable tobacco and tobacco substitute products specified in item 104.30 of Section A of Part 2 of Schedule No. 1, which, after entry or deemed entry for home consumption and payment of duty and removal from any 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	

I	II	III		IV	VI	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
622.21	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:						
	104.35.01	01.01	72	Water pipe tobacco specified in Subheading Note 1 to Chapter 24		As provided in Note 4 to this Section		
	104.35.02	02.01	79	Pipe tobacco, in immediate packings of a content of less than 5kg		As provided in Note 4 to this Section		
	104.35.03	03.01	75	Other pipe tobacco		As provided in Note 4 to this Section		
	104.35.05	04.01	73	Cigarette tobacco		As provided in Note 4 to this Section		
	104.35.07	05.01	71	Deleted with effect from 20.03.2020				

I	II	III		IV	V	VI	VII
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION
622.22	104.35.09	06.01	75	Deleted with effect from 20.03.2020			
	104.35.09	05.01	75	Other		As provided in Note 4 to this Section	
	104.35.11	05.01	79	Deleted with effect from 01.01.2022		As provided in Note 4 to this Section	
	104.35.13	06.01	77	Other		As provided in Note 4 to this Section	
	104.35.15	06.01	70	Other cigarette tobacco substitutes		As provided in Note 4 to this Section	
	104.35.17	07.01	79	Other pipe tobacco substitutes		As provided in Note 4 to this Section	
	104.35.19	08.01	77	Other		As provided in Note 4 to this Section	A/S. 0136
622.23	104.37	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body:					A/S. 0136
	104.37.05	01.01	76	Other put up for retail sale in the form of sticks		As provided in Note 4 to this Section	A/S. 0136

I	II	III		IV	V	VI	VII
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION
622.23	104.37.07	02.01	74	Other		As provided in Note 4 to this Section	A/S. 0136
	104.37.11	03.01	76	Put up for retail sale in the form of sticks		As provided in Note 4 to this Section	A/S. 0152
	104.37.13	04.01	74	Other		As provided in Note 4 to this Section	A/S. 0152
	104.37.14	05.01	70	Other, containing nicotine		As provided in Note 4 to this Section	A/S. 0152
	104.37.15	05.01	72	Deleted with effect from 30.06.2023			A/S. 0152
	104.37.16	06.01	79	Other, containing nicotine substitutes		As provided in Note 4 to this Section	A/S. 0152
	104.37.17	06.01	70	Deleted with effect from 30.06.2023			A/S. 0152
	104.37.19	07.01	79	Other, put up for retail sale in the form of sticks		As provided in Note 4 to this Section	
	104.37.21	08.01	77	Other		As provided in Note 4 to this Section	

SCHEDULE 6 / PART 1**SECTION F****REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON MINERAL PRODUCTS****NOTES:**

1. Item 623.02 applies to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate items 406.02, 406.03 or 406.05 of Schedule 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00. A/S. 0159
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 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 Botswana 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 General and such record shall be made available to the Commissioner General on demand.

- (b). The rebate user shall keep stock accounts in a form approved by the Commissioner General 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 71
 - (ii). For the purposes of this item, these Notes and section 71, unless the context otherwise indicates –

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 Regulations for section 19;

set-off means a set-off of duty contemplated in section 76 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 UA25 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 General 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 General 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 General 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).
- For the purpose of section 71, 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).
- (i).
- (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 SACU 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 71 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 71

(ii). For the purposes of this item, these Notes and section 71, 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 Regulations for section 19 and any Regulation regulating the movement of goods to which this item relates;

set-off means a set-off of duty contemplated in section 76 that is refundable in terms of this item;

storage warehouse means a customs and excise storage warehouse contemplated in Regulation 21

(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 General may prescribe by Regulation.

(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 Regulations, 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 71, 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 71.
- (ii). For the purposes of this item, these Notes and section 71, 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 Regulations for section 19 and any Regulation regulating the movement of goods to which this item relates;
- set-off means a set-off of duty contemplated in section 76 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 General may prescribe by Regulation.
- (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 Regulations, 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 Commissioner General in respect of such export.

- (iii).
- (aa). For the purposes of section 71, 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 Commissioner General 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 71, unless the context otherwise indicates –
- BLNS countries or "any other country in the common customs area" as referred to in section 67, means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland;
- fuel means, as defined in section 67, 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 71.

- (ii). Any application for a refund of excise duty in terms of this item shall be subject to compliance with –
 - (aa). section 67 and its Regulations;
 - (bb). Regulation 21 mutatis mutandis and any other Regulation 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 71, 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 Commissioner General 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	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
		Petroleum oils and biodiesel for use by diplomatic and other foreign representatives:						A/S. 0024
	105.10.03	01.01	72	Petrol, as defined in Additional Note 1(b) to Chapter 27		As determined and approved by the Ministry of International Relations	A/S. 0038	
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 Ministry of International Relations	A/S. 0038	
	108.20.40	03.01	79	Biodiesel in Additional Note 1(a) to Chapter 38		As determined and approved by the Ministry of International Relations	A/S. 0038	
	108.20.50	04.01	71	Other biodiesel		As determined and approved by the Ministry of International Relations	A/S. 0038	
		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 Ministry of International Relations	A/S. 0038	

I	II	III		IV	V	VI	VII
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION
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 Ministry of International Relations	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 Ministry of International Relations	A/S. 0038
	108.20.50	04.01	73	Other biodiesel		As determined and approved by the Ministry of International Relations	A/S. 0038
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		As determined and approved by the Ministry of International Relations	A/S. 0024
	105.10.15	02.01	74	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked		As determined and approved by the Ministry of International Relations	A/S. 0024

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
	105.10.17	03.01	72	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As determined and approved by the Ministry of International Relations	A/S. 0024	
623.05	105.10.21	04.01	74	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked		As determined and approved by the Ministry of International Relations	A/S. 0024	
	108.20.40	05.01	73	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As determined and approved by the Ministry of International Relations	A/S. 0038	
	108.20.50	06.01	76	Other biodiesel		As determined and approved by the Ministry of International Relations	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	1.01'0	71	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As determined and approved by the Ministry of International Relations	A/S. 0024	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
623.02	108.20.40	02.01	74	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As determined and approved by the Ministry of International Relations	A/S. 0038	
	108.20.50	03.01	71	Other biodiesel		As determined and approved by the Ministry of International Relations	A/S. 0038	
	105.10.03	01.01	71	Petrol obtained from mixing of spirits manufactured in Botswana by the distillation of coal and containing, by volume, 10 per cent or more of the alcohols specified in heading 29.05 of Schedule 1 with petrol, in a warehouse approved for this purpose by the Commissioner General		1,209c/li spirits in the mixture	A/S. 0024	
	105.10.03	01.01	73	Petrol obtained from the mixing of spirits manufactured in Botswana (excluding spirits manufactured in Botswana 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 1) with petrol, in a warehouse approved for this purpose by the Commissioner General		1,409c/li spirits in the mixture	A/S. 0024	
623.07		Distillate fuels and biodiesel used in the manufacture of lubrication grease:						A/S. 0024
623.08	105.10.17	01.01	70	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty	A/S. 0024	
623.09	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	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
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	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
	108.20.50	03.01	75	Other biodiesel		Full duty	A/S. 0038	
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 –						A/S. 0105
		(i). the distillate fuel content does not exceed 30 per cent by mass of the total blend						
623.14	105.10.17	01.01	79	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty	A/S. 0105	
623.14	105.10.17	01.02	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 4, subject to the provisions of the said item		Full duty	A/S. 0024	

I	II	III		IV	V	VI	VII
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION
623.17	105.10.21	01.01	72	Specified aliphatic, unmarked, hydrocarbon solvents, as defined in Additional Note 1(jj) 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. 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 1 which, after entry or deemed entry for home consumption and payment of duty as contemplated in section 19 and its Regulations 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
	105.10.15	2.01	76	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked		As provided in the Notes hereto	A/S. 0024
623.19	105.10.15	2.01	76	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked		As provided in the Notes hereto	A/S. 0024
	105.10.17	3.01	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	4.01	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	5.01	79	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As provided in the Notes hereto	A/S. 0038
623.19	108.20.50	6.01	71	Other biodiesel		As provided in the Notes hereto	A/S. 0038

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
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 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 19 and its Regulations 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	1.01	77	Petrol, as defined in Additional Note 1(b) to Chapter 27		As provided in the Notes hereto	A/S. 0024	
623.21	105.10.15	2.01	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	3.01	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	4.01	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	5.01	72	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As provided in the Notes hereto	A/S. 0038	
	108.20.50	6.01	75	Other biodiesel		As provided in the Notes hereto	A/S. 0038	
623.23		Petroleum and other goods liable to excise duty as specified in item 105.10 and biodiesel liable to excise duty as specified in item 108.20 of Section A of Part 2 of Schedule 1 which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse, as contemplated in section 19 and its Regulations are exported (including supply as stores for foreign-going ships), subject to compliance with Note 9 to this Section:						A/S. 0038
	105.10.03	1.01	70	Petrol, as defined in Additional Note 1(b) to Chapter 27		As provided in the Notes hereto	A/S. 0024	
	105.10.15	2.01	77	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked		As provided in the Notes hereto	A/S. 0024	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
	105.10.17	3.01	75	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		As provided in the Notes hereto	A/S. 0024	
	105.10.21	4.01	77	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	5.01	76	Biodiesel as defined in Additional Note 1(a) to Chapter 38		As provided in the Notes hereto	A/S. 0038	
	108.20.50	6.01	79	Other biodiesel		As provided in the Notes hereto	A/S. 0038	
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 19 and its Regulations is obtained from stocks of such licensee and exported (including supply as stores for foreign-going ships), by a licensed distributor contemplated in section 67, 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	II	III		IV	V	VI	VII
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNO TATION
623.27		Fuel supplied for the line-fill of the new multi-purpose products pipeline (NMPP) government project					A/S. 0136

SCHEDULE 6 / PART 1

SECTION G

MISCELLANEOUS REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES

NOTES:

1. The provisions of the Notes of Part 1 of Schedule 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 Commissioner General 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 71 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 Commissioner General 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 Commissioner General and Botswana Police Service; and

- d) any loss in a licensed warehouse was immediately reported to the Commissioner General and, if the Commissioner General was not available, such loss was reported without delay to the Botswana 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 to the Commissioner General in terms of the provisions of paragraph (c). A/S. 0007
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 Regulations 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 Regulations.

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
	000.00.00	01.00	02	Excisable goods on which the duty has been paid for use in the manufacture of other goods upon export of such manufactured goods		Full duty not rebated	A/S. 0024	
624.10	000.00.00	01.00	00	Excisable goods in a customs and excise warehouse, entered for use in the manufacture, by reprocessing, of excisable goods of the same or another class or kind	Full duty		A/S. 0024	
624.20	000.00.00	01.00	09	Excisable goods (except spirits for use and used in a customs and excise manufacturing warehouse contemplated in section 71 –	Full duty		A/S. 0024	
				(a). in a customs and excise manufacturing warehouse; or			A/S. 0024	
624.30				(b). in the process of manufacture and removed from one customs and excise manufacturing warehouse to another manufacturing warehouse for completion of such manufacturing process, unavoidably lost in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Commissioner General deems reasonable			A/S. 0024	
		Excisable goods unconditionally abandoned to the office by the owner or destroyed with the permission of the Commissioner General:						A/S. 0024
624.40	000.00.00	01.00	07	Excisable goods while still in a customs and excise warehouse or under the control of the Office (excluding goods cleared under rebate of duty)	Full duty		A/S. 0024	
624.40	000.00.00	02.00	01	Other excisable goods cleared under any item of this Part and which are still under the control of the Office	Full duty less duty paid on entry		A/S. 0024	

I	II	III		IV	V	VI	VII
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION
624.50	000.00.00	01.00	05	Goods in respect of which the excise duty 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 on good cause shown deems exceptional while such goods are –	Full duty not rebated		A/S 0116
				(a). in any customs and excise warehouse or under the control of the Commissioner General;			A/S. 0116
				(b). being removed with deferment of payment of duty or under rebate of duty from a place in the Botswana to any other place in terms of the provisions of this Act; or			A/S. 0116
				(c). being stored in any rebate storeroom;			A/S. 0116
				Provided that –			
				(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;			A/S. 0116
				(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			A/S. 0116
				(iii). such goods did not enter into consumption; and			A/S. 0116
				Provided further that circumstances contemplated in this item exclude robbery or theft			A/S. 0116
624.60	000.00.00	01.00	03	Excisable goods of any class or kind approved by the Commissioner General 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		Full duty	A/S. 0001

I	II	III		IV	V	VI	VII
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNO TATION
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

SCHEDULE 6 / PART 2**REBATES AND REFUNDS OF AD VALOREM EXCISE DUTIES****NOTES:**

1. The excisable goods specified in this Part may, subject to the provisions of section 71 and the Regulations thereto, be entered under rebate of the excise duty specified in Section B of Part 2 of Schedule 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 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 1 shall mutatis mutandis apply to this Part
3. Any particulars in this Part in respect of any goods relate to the excise duty specified in Section B of Part 2 of Schedule 1 and paid or payable in respect of such goods.
4. 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.
5. 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.
6. Wherever the tariff item or tariff heading under which any goods are classified in Section B of Part 2 or Part 1 of Schedule 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. A/S. 0135

7. 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.
8. For the purposes of rebate item 631.00 the provisions of Notes 1 to 7 to rebate item 406.00 of Schedule 4 shall mutatis mutandis apply to this rebate item.
9. 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.
10. 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
11. 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; A/S. 0007
 - b) any loss in transit by road was immediately reported to the Commissioner General 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 Commissioner General and the Botswana Police Service; and
 - d) any loss in a licensed warehouse was immediately reported to the Commissioner General and, if the Commissioner General is not available, such loss was reported without delay to the Botswana Police Service and the steps to prevent further loss were immediately taken.
12. 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 Regulations 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 Regulations

I	II	III	IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION
	000.00.00	01.00	04	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 –	Full duty		A/S. 0024
				(a). such goods are purchased by such schools, or colleges for their own use, and			A/S. 0024
630.10				(b). any claim for a rebate of excise duty in terms of this item is supported by –			
				(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			A/S. 0024
				(ii). a certified copy or photostatic copy of the order for the goods concerned			
630.14	000.00.00	01.00	7	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	Full duty		A/S. 0024
630.16	000.00.00	01.00	0	Excisable goods for use by the National Sea Rescue Institute of South Africa and the Surf Life-Saving Association of South Africa	Full duty		A/S. 0024
		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:					A/S. 0024
	124.45.01	01.01	70	Apparatus using magnetic, optical or semiconductor media, other	Full duty		A/S. 0024

I	II	III		IV	V	VI	VII
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION
630.18	124.45.03	02.01	79	Other sound recording or reproducing apparatus, other	Full duty		A/S. 0024
				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 Botswana National Council for the Physically Disabled in Botswana, may allow by specific permit:			A/S. 0024
				Provided that –			
630.20				(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			A/S. 0024
				(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 pro rata basis:			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. 0136
	126.02.03	02.01	74	With compression-ignition internal combustion piston engines (diesel or semi-diesel), other	Full duty		A/S. 0136
	126.03.09	03.01	78	Other, of a vehicle mass not exceeding 2 000 kg	Full duty		A/S. 0136
	126.03.11	04.01	78	Other with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other	Full duty		A/S. 0136

I	II	III		IV	V	VI	VII
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNO TATION
630.20	126.03.13	05.01	76	Other, of a vehicle mass not exceeding 2 000 kg	Full duty		A/S. 0136
	126.03.15	06.01	74	Other with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other	Full duty		A/S. 0136
	126.03.17	07.01	72	Other, of a vehicle mass not exceeding 2 000 kg	Full duty		A/S. 0136
	126.03.19	08.00	70	Other with only electric motor for propulsion, other	Full duty		A/S. 0136
	126.03.21	09.01	79	Other, of a vehicle mass not exceeding 2 000 kg	Full duty		A/S. 0136
	126.03.23	10.01	75	Other vehicles for the transport of 10 persons or more, other	Full duty		A/S. 0136
630.20	126.03.09	11.01	71	Of a cylinder capacity not exceeding 1 000 cm ³ , other	Full duty		A/S. 0136
	126.03.11	12.01	74	Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³ , other	Full duty		A/S. 0136
	126.03.13	13.01	78	Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³ , other	Full duty		A/S. 0136
	126.03.15	14.01	76	Of a cylinder capacity exceeding 3 000 cm ³ , other	Full duty		A/S. 0136
	126.03.20	15.01	73	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	Full duty		A/S. 0136

I	II	III		IV	V	VI	VII
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNO- TATION
	126.03.21	16.01	76	Of a cylinder capacity not exceeding 1 500 cm ³ , other	Full duty		A/S. 0136
	126.03.23	17.01	74	Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³ , other	Full duty		A/S. 0136
	126.03.25	18.01	72	Of a cylinder capacity exceeding 2 500 cm ³ , other	Full duty		A/S. 0136
	126.03.27	19.01	70	Other, of cylinder capacity not exceeding 1 000 cm ³	Full duty		A/S. 0136
	126.03.31	20.01	70	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, excluding those capable of being charged by plugging to external source of electric power, other	Full duty		A/S. 0136
	126.03.33	21.01	79	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	Full duty		A/S. 0136
	126.03.35	22.01	77	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, excluding those capable of being charged by plugging to external source of electric power, other	Full duty		A/S. 0136
	126.03.37	23.01	75	Other, with a cylinder capacity not exceeding 1 000 cm ³	Full duty		A/S. 0136
	126.03.41	24.01	77	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power, other	Full duty		A/S. 0136
	126.03.43	25.01	75	Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	Full duty		A/S. 0136

I	II	III	IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION
	126.03.45	26.01	73	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power, other	Full duty		A/S. 0136
630.20	126.03.47	27.01	71	Electric vehicles with a mass not exceeding 800 kg	Full duty		A/S. 0136
	126.03.49	28.01	73	Other vehicles, with only electric motor for propulsion, other	Full duty		A/S. 0136
	126.03.51	29.01	78	Other motor vehicles for the transport of persons, other	Full duty		A/S. 0136
630.22		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 General, after consultation with the Botswana National Council for the Physically Disabled may allow by specific permit:					A/S. 0024
		Provided that -					
		(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;					A/S. 0024
		(b). such permit may not be issued within a period of 3 years of the issue of a previous permit to such disabled person;					A/S. 0136
		(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					A/S. 0024
		(d). if such vehicle is offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 3 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 pro rata basis:					A/S. 0136

I	II	III		IV	V	VI	VII
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION
630.22	126.03.01	01.01	77	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	Full duty		A/S. 0136
	126.03.05	02.01	79	Vehicles with motorcycle-type handlebars and hand-operated controls	Full duty		A/S. 0136
	126.03.09	03.01	70	Of a cylinder capacity not exceeding 1 000 cm ³ , other	Full duty		A/S. 0136
	126.03.11	04.01	79	Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³ , other	Full duty		A/S. 0136
	126.03.13	05.01	77	Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3 000 cm ³ , other	Full duty		A/S. 0136
	126.03.15	06.01	75	Of a cylinder capacity exceeding 3 000 cm ³ , other	Full duty		A/S. 0136
	126.03.21	07.01	70	Of a cylinder capacity not exceeding 1 500 cm ³ , other	Full duty		A/S. 0136
	126.03.23	08.01	79	Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³ , other	Full duty		A/S. 0136
	126.03.25	09.01	77	Of a cylinder capacity exceeding 2 500 cm ³ , other	Full duty		A/S. 0136
	126.03.51	10.01	77	Other motor vehicles for the transport of persons, other	Full duty		A/S. 0136

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
631.00		Goods for Diplomatic and foreign representatives						A/S. 0142
	000.00.00	01.00	9	Excisable goods –	Full duty		A/S. 0142	
				(a). supplied to a licensed special shop for diplomats.				
				(b). Obtained from a licensed special customs and excise manufacturing warehouse (VS), in the case of a new motor vehicle; or				
				(c). Obtained from a licensed special shop for diplomats.				
				Provided the goods in (b) and (c) are obtained in accordance with an approval of the Minister – Foreign Affairs or an officer acting under his or her authority.				
		Excisable goods for use in the manufacture of other excisable goods:						A/S. 0024
632.00	000.00.00	01.00	8	Excisable goods manufactured by any licensee in any special customs and excise warehouse and incorporated, in unused condition, in any other excisable goods manufactured by the same licensee in the same special customs and excise warehouse	Full duty		A/S. 0024	
	000.00.00	01.00	2	Excisable goods on which excise duty has been paid and which have been incorporated, in unused condition, in any other excisable goods manufactured in any special customs and excise warehouse	Full duty		A/S. 0024	

I	II	III		IV	V	VI	VII	
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION	
		Excisable goods for use by manufacturers approved by the Commissioner General, subject to such conditions as he may impose for manufacturing purposes:						A/S. 0024
632.02	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	
632.03	124.45.01	02.01	72	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	70	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	
633.01	124.70.05	04.01	71	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	
	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	
	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	II	III		IV	V	VI	VII
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNOTATION
634.02	000.00.00	01.00	06	Excisable goods in respect of which the excise duty 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 –	Full duty		A/S. 0024
634.02				(a). in any customs and excise warehouse or under the control of the Commissioner General; or			A/S. 0116
634.03				(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:			A/S. 0116
				Provided that –			
				(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;			A/S. 0116
				(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			A/S. 0116
				(iii). such goods did not enter into consumption; and			A/S. 0116
				Provided further that circumstances contemplated in this item exclude robbery or theft.			A/S. 0116

I	II	III		IV	V	VI	VII
REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	ANNO TATION
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	000.00.00	01.00	09	Deleted with effect from 01.01.2022.			A/S. 0136

SCHEDULE 8

LICENCES

I	II	III	IV	V
LICENCES	LICENCE	LICENCE FEE	PERIOD OF VALIDITY	ANNOTATION
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
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

I	II	III	IV	V
LICENCES	LICENCE	LICENCE FEE	PERIOD OF VALIDITY	ANNOTATION
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
820.10	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	II	III	IV	V
LICENCES	LICENCE	LICENCE FEE	PERIOD OF VALIDITY	ANNO TATION
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	1st January to 31st December, subject to the said conditions	A/S. 0001
830.15	For an indefinite period, as the Commissioner General may determine	UA 2 000.00	Indefinite, subject to the said conditions	A/S. 0001
835.00	CLEARING AGENT	UA 100.00	1st January to 31st December	A/S. 0001
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

I	II	III	IV	V
LICENCES	LICENCE	LICENCE FEE	PERIOD OF VALIDITY	ANNOTATION
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
860.00	INDUSTRIAL DEVELOPMENT ZONES: CCA ENTERPRISES BEING:			
860.05	Storage warehouse	UA 2 000.00	1st January to 31st December	A/S. 0001
860.10	Manufacturing warehouse	UA 2 000.00	1st January to 31st December	A/S. 0001

SCHEDULE NO. 9

SPECIFIC REBATES OF ADDITIONAL CUSTOMS DUTIES

NOTE:

- 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	II	III	IV
ITEM	TARIFF READING AND DESCRIPTION	EXTENT OF REBATE	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		
	NOTE:		
903.00	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	II	III	IV
ITEM	TARIFF READING AND DESCRIPTION	EXTENT OF REBATE	ANNOTATION
904.00	Goods imported by Immigrants, Tourists, Returning residents and other passengers, for their personal use.		
904.01	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:		
	185.01 34.01.10 Toilet soap, a total quantity not exceeding 1 kg	Full duty	A/S.0001
	185.02 34.01.90 Other soap (excluding blue laundry soap and medicated soap) a total quantity not exceeding 1 kg	Full duty	A/S.0001