

Statutory Instrument No. 6 of 1990

SALES TAX ACT, 1982
(Act No. 22 of 1982)

SALES TAX (AMENDMENT) REGULATIONS, 1990
(Published on 20th February, 1990)

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation and commencement
2. Amendment of Regulation 3 S.I. 65 of 1983
3. Replacement of First Schedule

FIRST SCHEDULE

IN EXERCISE of the powers conferred by section 3 (2) and 17 of the Sales Tax Act, 1982, the Minister of Finance and Development Planning hereby makes the following Regulations —

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| 1. These Regulations may be cited as the Sales Tax (Amendment) Regulations, 1990, and shall come into operation on 20th February, 1990. | Citation and commencement |
| 2. Regulation 3 of the Sales Tax Regulations is amended by deleting the words "column 1 of" and "column 2 of". | Amendment of regulation 3 S.I. 65 of 1983 |
| 3. The Sales Tax Regulations, 1983 are amended by substituting for the First Schedule thereto the following new Schedule — | Replacement of First Schedule |

**FIRST SCHEDULE
PART I**

<i>Tariff Sales</i>	<i>Heading and Tax Item</i>	<i>Description</i>	<i>Rate of Tax</i>
22.03		BEER MADE FROM MALT	
	2203.01	Traditional beer (as defined by the Liquor Act) manufactured in or imported into Botswana on a commercial scale	5.0 thebe per litre
	2203.2	Other (including stout)	15.0 thebe per litre
22.04		WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST (EXCLUDING THAT OF CUSTOMS TARIFF HEADING NO. 20.09)	
	2204.10	Sparkling wine	75.0 thebe per litre
		Other wine: grape must with fermentation arrested by the addition of alcohol:	
	2204.2A	Natural still wine	40.0 thebe per litre
	2204.2B	Fortified still wine	50.0 thebe per litre
	2204.30	Other grape must	40.0 thebe per litre
22.05	2205.00	VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES	50.0 thebe per litre
22.06	2206.00	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD)	30 thebe per litre
22.08		UNDENATURED ETHL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80 PERCENT VOL.; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES; COMPOUND ALCOHOLIC PREPARATIONS OF THE KIND USED FOR THE MANUFACTURE OF BEVERAGES	
	2208.20	Spirits obtained by distilling grape wine or grape marc (brandy etc.)	P 1.50 per litre
	2208.30	Whisky	P 1.85 per litre
	2208.40	Rum and tafia	P 1.20 per litre
	2208.50	Gin and Geneva	P 1.20 per litre
	2208.9	Other:	
	2208.91	Liqueurs and similar spirituous beverages containing add sugar	P 2.00 per litre
	2208.92	Other	P 1.20 per litre

<i>Tariff Sales</i>	<i>Heading and Tax Item</i>	<i>Description</i>	<i>Rate of Tax</i>
2402		CIGARS, CHERROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES	
	2402.10	Cigars, cheroots and cigarillos containing tobacco	10 %
	2402.20	Cigarettes containing tobacco	10 %
	2402.90	Other	10 %
2403		OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES	
	2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	10 %
	2403.90	Other	10 %
2701		PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY MASS 70 PERCENT OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS	
	2710.01	Mixed alkylenes	11.0 thebe per litre
	2710.02	Petrol	11.0 thebe per litre
	2710.03	Aviation spirit	nil
	2710.06	Distillate fuels (for example gas oil and diesel oil)	6.0 thebe per litre

PART II

33.03		PERFUMES AND TOILET WATERS.	
	3303.10	Containing ethyl alcohol	10%
	3303.90	Other	10%
33.04		BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUN TAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS.	

<i>Tariff Sales</i>	<i>Heading and Tax Item</i>	<i>Description</i>	<i>Rate of Tax</i>
	3304.1	Lip make up preparations:	
	3304.11	Containing ethyl alcohol	10%
	3304.12	Containing propyl alcohol	10%
	3304.19	Other	10%
	3304.2	Eye make-up preparations:	
	3304.21	Containing ethyl alcohol	10%
	3304.22	Containing propyl alcohol	10%
	3304.29	Other	10%
	3304.2	Manicure or pedicure preparations:	
	3304.21	Containing ethyl alcohol	10%
	3304.22	Containing propyl alcohol	10%
	3304.29	Other	10%
	3304.9	Other:	
	3304.91	Powders, whether or not compressed	10%
	3304.9	Other:	10%
	3304.91	Containing ethyl alcohol	10%
		Containing propyl alcohol	10%
	3304.99	Other	
33.07	PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED ROOM DEODORISERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES.		
	3307.1	Pre-shave, shaving or after-shave preparations:	
	3307.11	Styptic pencils	10%
	3307.12	Other containing ethyl alcohol	10%
	3307.13	Other containing propyl alcohol	10%
	3307.19	Other	10%
	3307.2	Personal deodorants and anti-perspirants:	
	3307.21	Containing ethyl alcohol	10%
	3307.22	Containing propyl alcohol	10%
	3307.29	Other	10%
	3307.3	Perfumed bath salts and other bath preparations:	
	3307.31	Containing ethyl alcohol	10%
	3307.32	Containing propyl alcohol	10%
	3307.39	Other	10%
	3307.4	Preparations for perfuming or deodorising rooms, including odiferous preparations used during religious rights:	
	3307.41	"Agarbatti" and other odiferous preparations which operate by burning:	10%
	3307.49	Other:	10%

<i>Tariff Sales</i>	<i>Heading and Tax Item</i>	<i>Description</i>	<i>Rate of Tax</i>
	3307.90	Other	10%
34.01		SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, AND PAPER, WADDING, FELT AND NON-WOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT.	
	3401.1	Soap and surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:	
	3401.11	For toilet use (including medicated products):	10%
	3401.19	Other	10%
	3401.20	Soap in other forms	10%
34.02	3402.00	ORGANIC SURFACE-ACTIVE AGENTS (EXCLUDING SOAP); SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP (EXCLUDING THOSE OF HEADING NO. 34.01).	10%

PART III

	84.14	AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS.	
	8414.5	Fans	10%
	8414.51	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	10%
84.15		AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED.	
	8415.10	Window or wall types, self-contained	10%
	8415.8	Other:	

<i>Tariff Sales</i>	<i>Heading and Tax Item</i>	<i>Description</i>	<i>Rate of Tax</i>
		8415.81 Incorporating a refrigerating unit and a valve for reversal of the cooling/heater cycle	10%
		8415.82Other, incorporating a refrigerating unit	10%
		8415.83Not incorporating a refrigerating unit	10%
		8415.90Parts	10%
84.18	REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS (EXCLUDING AIR CONDITIONING MACHINES OF HEADING NO 84.15).		
	8418.10	Combined refrigerator-freezers, fitted with separate external doors	10%
	8418.2	Refrigerators, household type:	
	8418.21	Compression type	10%
	8418.22	Absorption-type, electrical	10%
	8418.29	Other	10%
	8418.30	Freezers of the chest type, not exceeding 800 l capacity	10%
	8418.40	Freezers of the upright type, not10% exceeding 99 l capacity	10%
	8418.50	Refrigerating or freezing display10% counters, cabinets,show cases and the like	10%
	8418.6	Other refrigerating or freezing equipment;heat pumps:	
	8418.61	Compression-type units whose condensers are heat exchangers	10%
	8418.69	Other	10%
	8418.9	Parts:	
	8418.91	Furniture designed to receive refrigerating or freezing equipment	10%
	8418.99	Other	10%
84.19	MACHINERY, PLANT AND LABORATORY EQUIPMENT, WHETHER OR NO MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPOURISING, CONDENSING OR COOLING (EXCLUDING MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES); INSTANTANEOUS OR STORAGE WATER HEATERS, NON-ELECTRIC.		
	8419.1	Instantaneous or storage water heaters, non-electric:	
	8419.11	Instantaneous gas water heaters	10%
	8419.19	Other	10%
84.22	DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER		

<i>Tariff Sales</i>	<i>Heading and Tax Item</i>	<i>Description</i>	<i>Rate of Tax</i>
		CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING, CAPSULING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY; MACHINERY FOR AERATING BEVERAGES.	
	8422.1	Dish washing machines:	
	8422.11	Of the household type	10%
	8422.19	Other	10%
84.23		MASSMETERS (EXCLUDING BALANCES OF A SENSITIVITY OF 5cg OR BETTER), INCLUDING MASS-PIECE - OPERATED COUNTING OR CHECKING MACHINES; MASSMETERS OF ALL KINDS.	
	8423.10	Personal massmeters, including baby massmeters; household massmeters	10%
	4823.8	Other massmeters	10%
84.50	8423.81	Having a maximum mass measurement not exceeding 30 kg	10%
		HOUSEHOLD OR LAUNDRY-TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH AND DRY	
	8450.1	Machines, each of a dry linen capacity not exceeding 10 kg:	
	8450.11	Fully automatic machines	10%
	8450.12	Other machines with built-in centrifugal drier	10%
	8450.19	Other	10%
	8450.20	Machines, each of a dry linen capacity exceeding 10kg	10%
	8450.90	Parts	10%
84.69		TYPEWRITERS AND WORD-PROCESSING MACHINES.	
	8469.10	Automatic typewriters and word-processing machines	10%
	8469.2	Other typewriters, electric:	
	8469.21	Of a mass not exceeding 12 kg without the case	10%
	8469.29	Other	10%
	8469.3	Other typewriters, non-electric;	
	8439.31	Of a mass not exceeding 12 kg without the case	10%
	8469.39	Other	10%
84.70		CALCULATING MACHINES; ACCOUNTING MACHINES, CASH REGISTERS, POSTAGE FRANKING MACHINES, TICKET ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE.	
	8470.10	Electronic calculators capable of operation without an external source of power	10%
	8470.20	Other electronic calculating machines:	
	8470.21	Incorporating a printing device	10%
	8470.29	Other	10%
	8470.30	Other calculating machines	10%
	8470.40	Accounting machines	10%
	8470.50	Cash registers	10%
	8470.90	Other	10%

<i>Tariff Sales</i>	<i>Heading and Tax Item</i>	<i>Description</i>	<i>Rate of Tax</i>
84.76		AUTOMATIC VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMP, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY CHANGING MACHINES	
	8476.1	Machines:	
	8476.11	Incorporating heating or refrigerating devices	10%
	8476.19	Other	10%
	8476.90	Parts	10%
85.09		ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR.	
	8509.10	Vacuum cleaners	10%
	8509.20	Floor polishers	10%
	8509.30	Kitchen waste disposers	10%
	8509.40	Food grinders and mixers; fruit or vegetable juice extractors	10%
	8509.80	Other appliances	10%
	8509.90	Parts	10%
85.10		SHAVERS AND HAIRCLIPPERS, WITH SELF-CONTAINED ELECTRIC MOTOR	
	8510.10	Shavers	10%
	8510.20	Hairclippers	10%
	8510.90	Parts	10%
85.11		ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO DYNAMOS, IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES.	
	8511.10	Sparking plugs	10%
	8511.20	Ignition magnetos; magneto-dynamos; magneton flywheels	10%
	8511.30	Distributors; ignition coils	10%
	8511.40	Starter motors and dual purpose starter-generators	10%
	8511.50	Other generators	10%
	8511.80	Other equipment	10%
	8511.90	Parts	10%
85.12		ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING NO.85.39), WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES.	
	8512.10	Lighting or visual signalling equipment of a kind used on bicycles	10%

<i>Tariff Sales</i>	<i>Heading and Tax Item</i>	<i>Description</i>	<i>Rate of Tax</i>
	8512.20	Other lighting or visual signalling equipment	10%
	8512.30	Sound signalling equipment	10%
	8512.40	Windscreen wipers, defrosters and demisters	10%
	8512.90	Parts	10%
85.16	ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND EMERSION 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 85.45).		
	8516.10	Electric instantaneous or storage water heaters and emersion heaters	10%
	8516.2	Electric space heating apparatus and electric soil heating apparatus:	
	8516.21	Storage heating radiators	10%
	8516.29	Other	10%
	8516.3	Electro-thermic hairdressing or hand-drying apparatus:	
	8516.31	Hair dryers	10%
	8516.32	Other hair dressing apparatus	10%
	8516.33	Hand-drying apparatus	10%
	8516.40	Electric smoothing irons	10%
	8516.50	Microwave ovens	10%
	8516.60	Other ovens; cookers, cooking plates, boiling rings, grillers and toasters	10%
	8516.80	Electric heating resistors	10%
	8516.90	Parts	10%
85.18	MICROPHONES AND STANDS THEREFOR: LOUD SPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES; EARPHONES AND COMBINED MICROPHONE-SPEAKER SETS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS.		
	8518.10	Microphones and stands therefor	10%
	8518.2	Loudspeakers, whether or not mounted in their enclosures:	
	8518.21	Single speakers, mounted in their enclosures	10%
	8518.22	Multiple loudspeakers, mounted in the same enclosure	10%
	8518.29	Other	10%
	8518.30	Headphones, earphones and combined microphone-speaker sets	10%
	8518.40	Audio-frequency electric amplifiers	10%
	8518.50	Electric sound amplifier sets	10%
	8518.90	Parts	

<i>Tariff Sales</i>	<i>Heading and Tax Item</i>	<i>Description</i>	<i>Rate of Tax</i>
85.19		TURNTABLES(RECORD DECKS),RECORD-PLAYERS, CASSETTE-PLAYERS AND OTHER SOUND PRODUCING APPARATUS,NOT INCORPORATING A SOUND RECORDING DEVICE.	
	8519.10	Coin- or disc-operated record players	10%
	8519.12	Other record players:	
	8519.21	Without loudspeaker	10%
	8519.29	Other	10%
	8519.3	Turntables(record decks):	
	8519.31	With automatic record changing mechanism	10%
	8519.39	Other	10%
	8519.9	Other sound reproducing apparatus:	
	8519.91	Cassette type	10%
	8519.99	Other	10%
85.20		MAGNETIC TAPE RECORDERS AND OTHER SOUND RECORDING APPARATUS, WHETHER OR NOT INCORPORATING A SOUND RECORDING DEVICE.	
	8520.10	Dictating machines not capable of operating without an external source of power	10%
	8520.20	Telephone answering machines	10%
	8520.3	Other magnetic tape recorders incorporating sound reproducing apparatus:	
	8520.31	Cassette type	10%
	8520.39	Other	10%
	8520.90	Other	10%
85.21		VIDEO RECORDING OR REPRODUCING APPARATUS.	
	8521.10	Magnetic tape type	10%
	8521.90	Other	10%
	85.22	PARTS AND ACCESSORIES OF APPARATUS OF HEADINGS NOS 85.19 TO 85.22	
	8522.10	Pick-up cartridges	10%
	8522.90	Other	10%
85.23		PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING OF OTHER PHENOMENA (EXCLUDING PRODUCTS OF CHAPTER 37)	
	8523.1	Magnetic tapes:	
	8523.11	Of a width not exceeding 4 mm	10%
	8523.12	Of a width exceeding 4 mm but not exceeding 6,5 mm	10%
	8523.13	Of a width exceeding 6,5 mm	10%
	8523.20	Magnetic discs	10%
	8523.90	Other	10%

<i>Tariff Sales</i>	<i>Heading and Tax Item</i>	<i>Description</i>	<i>Rate of Tax</i>
85.24		RECORDS, TAPES AND OTHER RECORDED MEDIA FOR SOUND OR OTHER SIMILARLY RECORDED PHENOMENA, INCLUDING MATRICES AND MASTERS FOR THE REPRODUCTION OF RECORDS (EXCLUDING PRODUCTS OF CHAPTER 37).	
	8524.10	Gramophone records	10%
	8524.2	Magnetic tapes:	
		Of a width not exceeding 4 mm	10%
	8524.21	Of a width exceeding 4 mm but not exceeding 6,5 mm	10%
	8524.22	Of a width exceeding 6,5 mm	10%
	8524.90	Other	10%
85.27		RECEPTION APPARATUS FOR RADIO TELEPHONY, RADIO-TELEGRAPHY OR RADIO BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK	
	8527.2	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony, or radio-teleggraphy:	
	8527.21	Combined with sound recording or reproducing apparatus	10%
	8527.29	Other	10%
	8527.3	Other radio broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-teleggraphy:	
	8527.31	Combined with sound recording or reproducing apparatus	10%
	8527.32	Not combined with sound recording or reproducing apparatus	10%
	8527.39	Other	10%
	8527.90	Other apparatus	10%
85.28		TELEVISION RECEIVERS(INCLUDING VIDEO MONITORS AND VIDEO PROJECTORS), WHETHER OR NOT COMBINED,IN THE SAME HOUSING,WITH RADIO BROADCASTING RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS.	
	8528.10	Colour	10%
	8528.20	Black and white or other monochrome	10%
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	
	8703.2	Other vehicles, with spark ignition internal combustion reciprocating piston engine:	
	8703.21	Of a cylinder capacity not exceeding 1000 cm ²	10%
	8703.22	Of a cylinder capacity exceeding 1000 cm ² but not exceeding 1500 cm ²	10%
	8703.23	Of a cylinder capacity exceeding 1500 cm ² but not exceeding 3000 cm ²	10%

<i>Tariff Sales</i>	<i>Heading and Tax Item</i>	<i>Description</i>	<i>Rate of Tax</i>
	8703.24	Of a cylinder capacity exceeding 3000 cm ²	10%
	8703.3	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	10%
90.06		PHOTOGRAPHIC (EXCLUDING CINEMATOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASHBULBS (EXCLUDING DISCHARGE LAMPS OF HEADING NO. 85.39)	
	9006.40	Instant print cameras	10%
	9006.5	Other cameras:	
	9006.51	With a through-the-lens viewfinder (single lens reflex (SLR) for roll film of a width not exceeding 35 mm	10%
	9006.52	Other, for roll film of a width less than 35 mm	10%
	9006.53	Other, for roll film of a width of 35 mm	10%
	9006.59	Other	10%
	9006.6	Photographic flashlight apparatus and flashbulbs:	
	9006.61	Discharge lamp ("electronic") flashlight apparatus	10%
	9006.62	Flashbulbs, flashcubes and the like	10%
	9006.69	Other	10%
	9006.9	Parts and accessories:	
	9006.91	For cameras	10%
	9006.99	Other	10%
	90.07	CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS	
	9007.1	Cameras:	
	9007.11	For films of less than 16 mm width or for double 8mm film	
	9007.19	Other	10%
	9007.2	Projectors:	
		For films of less than 16 mm width	10%
		Other	10%
	9007.9	Parts and accessories	10%
	9007.91	For cameras	10%
	9007.92	For projectors	10%
90.08		IMAGE PROJECTORS (EXCLUDING CINEMATOGRAPHIC); PHOTOGRAPHIC (EXCLUDING CINEMATOGRAPHIC) ENLARGERS AND REDUCERS.	
	9008.10	slide projectors	10%
	9008.40	Photographic (excluding cinematographic) enlargers and reducers	10%
	9008.90	Parts and accessories	10%
90.09		PHOTOCOPYING APPARATUS INCORPORATING AN OPTICAL SYSTEM OR OF THE CONTACT TYPE AND THERMO-COPYING APPARATUS	
	9009.1	electro-static photo-copying apparatus:	
	9009.11	Operating by reproducing the original image directly onto the copy (direct process)	10%
	9009.12	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	10%

<i>Tariff Sales</i>	<i>Heading and Tax Item</i>	<i>Description</i>	<i>Rate of Tax</i>
	9009.2	Other photo-copying apparatus:	
	9009.21	Incorporating an optical system	10%
	9009.22	Of the contact type	10%
	9009.30	Thermo-copying apparatus	10%
	9009.90	Parts and accessories	10%
91.01		CLOCKS AND WATCHES AND PARTS THEREOF WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL	
	9101.10	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility:	
	9101.11	With mechanical display only	10%
	9101.12	With opto-electronic display only	10%
	9101.19	Other	10%
	9101.2	Other wrist-watches, whether or not incorporating a stop-watch facility:	10%
	9101.21	With automatic winding	10%
	9101.29	Other	10%
	9101.90	Other:	
	9101.91	Battery or accumulator powered	10%
	9101.99	Other	10%
91.02		WRIST WATCHES, POCKET WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES (EXCLUDING THOSE OF HEADING NO. 91.01):	
	9103.1	Wrist-watches, battery or accumulator powered, whether or not or not incorporating a stop-watch facility:	
	9102.11	With mechanical display only	10%
	9102.12	With opto-electronic display only	10%
	9102.19	Other	10%
	9102.2	Other wrist-watches, whether or not incorporating a stop-watch facility:	
	9102.21	With automatic winding	10%
	9102.29	Other	10%
	9102.9	Other:	
	9102.91	Battery or accumulator powered	10%
	9102.99	Other	10%
91.03		CLOCK WITH WATCH MOVEMENTS (EXCLUDING CLOCKS OF HEADING NO. 91.04)	
	9103.10	Battery or accumulator powered	10%
	9103.90	Other	10%
91.04		INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	10%
91.05		OTHER CLOCKS	

<i>Tariff Sales</i>	<i>Heading and Tax Item</i>	<i>Description</i>	<i>Rate of Tax</i>
	9105.1	Alarm clocks:	
	9105.11	Battery, accumulator or mains powered	10%
	9105.19	Other	10%
	9105.2	Wall clocks:	
	9105.21	Battery, accumulator or mains powered	10%
	9105.29	Other	10%
	9105.9	Other:	
	9105.91	Battery, accumulator or mains powered	10%
	9105.99	Other	10%
91.08		WATCH MOVEMENTS, COMPLETE AND ASSEMBLED.	
	9108.1	Battery or accumulator powered:	
	9108.11	With mechanical display only or with a device to which a mechanical display can be incorporated	10%
	9108.12	With opto-electronic display only	10%
	9108.19	Other	10%
	9108.20	With automatic winding	10%
	9108.9	Other:	
	9108.91	Measuring 33,6 mm or less	10%
	9108.99	Other	10%
91.09		CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED	
	9109.1	Battery or accumulator powered:	
	9109.11	Of alarm clocks	10%
	9109.19	Other	10%
	9109.90	Other	10%
91.10		COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS.	
	9110.1	Of watches:	
	9110.11	Complete movements, unassembled or partly assembled (movement sets)	10%
	9110.12	Incomplete movements, assembled	10%
	9110.19	Rough movements	10%
	9110.90	Other	10%
91.11		WATCH CASES AND PARTS THEREOF	
	9111.10	Cases of precious metal or of metal clad with precious metal	10%
	9111.20	Cases of base metal, whether or not gold- or silver-plated	10%
	9111.80	Other cases	10%
	9111.90	Parts	10%
91.12		CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF	
	9112.10	Cases of metal	10%
	9112.80	Other cases	10%
	9112.90	Parts	10%

<i>Tariff Sales</i>	<i>Heading and Tax Item</i>	<i>Description</i>	<i>Rate of Tax</i>
91.13		WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF.	
	9113.10	Of precious metal or of metal clad with precious metal	10%
	9113.20	Of base metal, whether or not gold- or silver-plated	10%
	9113.90	Other	10%
91.14		OTHER CLOCK OR WATCH PARTS	
	9114.10	Springs, including hair-springs	10%
	9114.20	Jewels	10%
	9114.30	Dials	10%
	9114.40	Plates and bridges	10%
	9114.90	Other	10%
92.01		PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS.	
	9201.10	Upright pianos	10%
	9201.20	Grand pianos	10%
	9201.90	Other	10%
92.02		OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE GUITARS, VIOLINS, HARPS).	
	9202.10	Played with a bow	10%
	9202.90	Other	10%
92.03		KEYBOARD PIPE ORGANS; HARMONIUMS AND SIMILAR KEYBOARD INSTRUMENTS WITH FREE METAL REEDS.	10%
92.04		ACCORDIONS AND SIMILAR INSTRUMENTS; MOUTH ORGANS	
	9204.10	Accordions and similar instruments	10%
	9204.20	Mouth organs	10%
92.05		OTHER WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, CLARINETS, TRUMPETS, BAGPIPES).	
	9205.10	Brass wind instruments	10%
	9205.20	Other	10%
92.06		PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS)	10%
92.07		MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS).	
	9207.10	Keyboard instruments (excluding accordions)	10%
	9207.90	Other	10%

<i>Tariff Sales</i>	<i>Heading and Tax Item</i>	<i>Description</i>	<i>Rate of Tax</i>
92.08		MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS.	
	9208.10	Musical boxes	10%
	9208.90	Other	10%
92.09		PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS.	
	9209.10	Metronomes, tuning forks and pitch pipes	10%
	9209.20	Mechanisms for musical boxes	10%
	9209 30	Musical instrument strings	10%
	9209.9	Other:	
	9209.91	Parts and accessories for pianos	10%
	9209.92	Parts and accessories for the musical instruments of heading No. 92.02	10%
	9209.93	Parts and accessories for the musical instruments of heading No. 9209.03	10%
	9209.94	Parts and accessories for the musical instruments of heading No. 9209.07	10%
	9209.99	Other	10%
	9208.10	Musical boxes	10%
	9208.90	Other	10%
94.01		SEATS (EXCLUDING THOSE OF HEADING NO. 94.02), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF.	
	9401.10	Seats of a kind used for aircraft	10%
	9401.20	Seats of a kind used for motor vehicles	10%
	9401.30	Swivel seats with variable height adjustment	10%
	9401.40	Seats (excluding garden seats or camping equipment), convertible into beds)	10%
	9401.50	Seats of cane, osier, bamboo or similar materials	10%
	9401.6	Other seats, with wooden frames:	
		Upholstered	10%
		Other	10%
	9401.7	Other seats, with metal frames:	
	9401.7	Upholstered	10%
	9401.79	Other	10%
	9401.80	Other seats	10%
	9401.90	Parts	10%
94.02.		OTHER FURNITURE AND PARTS THEREOF.	

<i>Tariff Sales</i>	<i>Heading and Tax Item</i>	<i>Description</i>	<i>Rate of Tax</i>
	9403.10	Metal furniture of a kind used in offices	10%
	9403.20	Other metal furniture	10%
	9403.30	Wooden furniture of a kind used in offices	10%
	9403.40	Wooden of a kind used in the kitchen	10%
	9403.50	Wooden furniture of a kind used in the bedroom	10%
	9403.60	Other wooden furniture	10%
	9403.70	Furniture of plastics	10%
	9403.80	Furniture of other materials, including cane, osier, bamboo or similar materials	10%
	9403.90	Parts	10%
94.04		MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS CUSHIONS,POUFFS AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED.	
	9404.10	Mattress supports	10%
	9404.2	Mattresses:	
	9404.21	Of cellular rubber or plastics, whether or not covered	10%
	9404.29	Of other materials	10%
	9404.30	Sleeping bags	10%
	9404.90	Other	10%
94.05		LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAMEPLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED.	
	9405.10	Chandeliers and other electric ceiling or wall lighting fittings (excluding those of a kind used for lighting public open spaces or thorough-fares)	10%
	9405.20	Electric table, desk, bedside or floor-standing lamps	10%
	9405.30	Lighting sets of a kind used for Christmas trees	10%
	9405.40	Other electric lamps and lighting fittings	10%
	9405.50	Non-electric lamps and lighting fittings	10%
	9405.60	Illuminated signs, illuminated name-plates and the like	10%
	9405.9	Parts:	
	9405.91	Of glass	10%
	9405.92	Of plastics	10%
	9405.99	Other	10%
95.04		ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT.	
	9504.10	Video games of a kind used with a television receiver	10%
	9504.20	Articles and accessories for billiards	10%

<i>Tariff Sales</i>	<i>Heading and Tax Item</i>	<i>Description</i>	<i>Rate of Tax</i>
9504.30	Other games, coin- or disc-operated (excluding bowling alley equipment)		10%
	9504.40	Playing cards	10%
	9504.90	Other	10%
95.06	ARTICLES AND EQUIPMENT FOR GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS.		
	9506.2	Water-skis, surf-boards, sailboards and other water-sport equipment:	
	9506.21	Sailboards	10%
	9506.29	Other	10%
	9506.3	Golf clubs and other golf equipment:	
	9506.31	Clubs, complete	10%
	9506.32	Balls	10%
	9506.39	Other	10%
	9506.40	Articles and equipment for table tennis	10%
	9506.5	Tennis, badminton and similar rackets, whether or not strung:	
	9506.51	Lawn tennis rackets, whether or not strung	10%
	9506.59	Other	10%
	9506.6	Balls (excluding golf balls and table tennis balls):	
	9506.61	Lawn-tennis balls	10%
	9506.62	Inflatable	10%
	9506.69	Other	10%
	9506.70	Ice skates and roller skates, including skating boots with skates attached	10%
	9506.9	Other:	
	9506.91	Gymnasium or athletic articles and equipment	10%
	9506.99	Other	10%
96.01	WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING).		
	9601.10	Worked ivory and articles of ivory	10%
	9601.90	Other	10%
96.12	TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES.		
	9612.10	Ribbons	10%
	9612.20	Ink-pads	10%
96.13	CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF (EXCLUDING FLINTS AND WICKS).		

<i>Tariff Sales</i>	<i>Heading and Tax Item</i>	<i>Description</i>	<i>Rate of Tax</i>
	9613.10	Pocket lighters, gas fuelled, non-refillable	10%
	9613.20	Pocket lighters, gas fuelled, refillable	10%
	9613.30	Table lighters	10%
	9613.80	Other lighters	10%
	9613.90	Parts	10%
96.14		SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF	
	9614.20	Pipes and pipe bowls	10%
	9614.90	Other	10%
96.16		SCENT SPRAYS AND SIMILAR TOILET SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS.	
	9616.10	Scent sprays and similar toilet sprays, and mounts and heads therefor	10%
	9616.20	Powder puffs and pads for the application of cosmetics or toilet preparations	10%
96.17		VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF (EXCLUDING GLASS INNERS).	10%
96.18		TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING	10%
97.01		PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND (EXCLUDING DRAWINGS OF HEADING NO. 49.06 AND EXCLUDING HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES); COLLAGES AND SIMILAR DECORATIVE PLAQUES.	
	9701.10	Paintings, drawing and pastels	10%
	9701.90	Other	10%
97.02		ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS.	10%
97.03		ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL.	10%
	3401.29	Other	10%

Made this 19th day of February, 1990.

F. G. MOGAE,
Minister of Finance and Development Planning.