

SALES TAX ACT, 1993
(Act No. 1 of 1993)

SALES TAX REGULATIONS, 1995
(Published on 7th July, 1995)

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FIRST SCHEDULE

SECOND SCHEDULE

IN EXERCISE of the powers conferred by section 9(1) of the Sales Tax Act, 1993 the Vice-President and Minister of Finance and Development Planning hereby makes the following Regulations —

1. These Regulations may be cited as the Sales Tax Regulations, 1995, and shall be deemed to have come into operation on 26th. February, 1993.

Citation

2. In these Regulations, and except where otherwise provided, "Form" means the appropriate Form in the Second Schedule.

Interpreta-
tion

3. In ascertaining the taxable value of goods imported into Botswana the percentage prescribed by the Minister for the purpose of section 6(1)(c)(ii) of the Act shall be 5%:

Taxable
value

Provided that where the known costs of insurance and freight are included in the import price, the rate shall be zero per cent.

4. (1) The liability to pay sales tax by an importer or manufacturer of goods, or by the supplier of taxable services and other goods, shall be, in respect of the goods and services specified in the First Schedule to these Regulations, the amount specified in the last column thereof, expressed as an amount per unit of quantity, or as a percentage of value of the goods or services concerned.

Liability to
pay tax

(2) Every person liable to pay tax under the Act shall be entitled to include the amount of tax paid by him in the price he charges for the goods or services supplied by him in the course of his business.

Registration

5. (1) Every person who is required to register in accordance with section 10 of the Act shall do so —

- (a) in the case of a manufacturer, on Form ST 3;
- (b) in the case of an importer, hotelier, restaurateur, or tour operator, or in the case a person providing any other goods or services, on Form ST 5.

(2) Every person registered under section 10 of the Act shall be issued by the Commissioner with a certificate of registration on Form ST 2, and shall display such certificate in a conspicuous place in his office in his main place of business in Botswana.

**Exemption
from tax**

6. (1) There shall be exempt from the payment of tax —

- (a) the following goods imported as accompanied baggage of passengers, whether resident or non-resident in Botswana, and cleared at the place where the passengers disembark or otherwise enter Botswana —
 - (i) wine, not exceeding 2 litres per person;
 - (ii) spiritous and other alcoholic beverages of a total quantity not exceeding 1 litre per person;
 - (iii) cigarettes not exceeding 400 per person, and cigars not exceeding 50 per person;
 - (iv) perfumery not exceeding 50 ml per person, and toilet waters not exceeding 250 ml per person; and
 - (v) other new or used goods of a total value not exceeding such value per person as may from time to time, by notice in the Gazette, be determined by the Commissioner;
- (b) goods for any department of the Government where an exemption certificate on Form CE 112 in the Customs Regulations is produced at the time of clearance;
- (c) goods for the President, or for persons designated under the Diplomatic Immunities and Privileges Act;
- (d) used personal effects and sporting or recreational equipment imported as passengers personal luggage;
- (e) bona fide unsolicited gifts of not more than two parcels per person per calendar year, and of which no parcel shall exceed such value as the Commissioner may, by notice in the Gazette, from time to time determine, but excluding goods described under paragraph (a) (i), (ii) and (iii) consigned by a natural person to a natural person in Botswana;
- (f) household furniture and effects and other removable articles, including equipment necessary for the carrying on of a profession or trade by the person concerned, and including any motor vehicle, caravan and trailer bona fide owned by that person for at least one year, and imported by him for his own use on a change of residence to Botswana;
- (g) the used property of a person normally resident in Botswana who dies whilst temporally absent from Botswana;
- (h) air conditioning plant, beds and mattresses imported or purchased locally by a business for the operation by it of a hospital;
- (i) air conditioning plant imported or purchased locally by a business to be used by it for industrial purposes only;
- (j) furniture manufactured by the Camphill Community, Rankoromane, and sold by it directly to the general public.

7. (1) An application for a sales tax warehouse licence shall be made to the Commissioner on Form ST 8, together with plans and descriptions of the premises concerned and such other information as the Commissioner may require.

(2) To qualify for a licence, any store, vessel, tank or other container, yard or other premises shall conform with such conditions relating to construction, situation, access, security or any other matter, as may be imposed by the Commissioner.

(3) The Commissioner may approve the issue of a single licence in the name of a single licensee in respect of more than one such store, vessel, tank, container, yard or other premises.

(4) The Commissioner may approve the issue of separate licences in the names of different persons in respect of different stores, tanks, containers, yards or premises situated on a single site.

(5) The Commissioner may licence a sales tax warehouse for the storage or manufacture of specified goods or classes of goods, and in such case the warehouse shall not be used for any other purpose without the written permission of the Commissioner.

(6) If the Commissioner considers that the security of a sales tax warehouse in which goods are stored is insufficient, he may cause such goods to be removed immediately and deposited in another sales tax warehouse, or any other place approved by him, at the risk and at the expense of the licensee of the first-mentioned warehouse and the owner of the goods:

Provided that to avoid such removal, the licensee of the first-mentioned warehouse or the owner of the goods may elect to pay any sales tax due on such goods forthwith.

(7) The licensee of a sales tax warehouse shall keep at the warehouse concerned, in a place conveniently accessible for inspection, a record of all goods which are not exempted from entry received into, and delivered or removed from, the warehouse, with clear references to their relative bills of entry, and with such particulars as will make it possible for them to be readily identifiable and distinguishable from other warehoused goods.

(8) Goods entered for storage or manufacture in a sales tax warehouse shall not be retained in such warehouse for a total period of more than five years from the date when they were so entered:

Provided that the Commissioner may, in exceptional circumstances, and on such conditions as he may impose in each case, permit —

- (i) goods intended for trade purposes to be so retained for a further period not exceeding one year;
- (ii) goods other than those intended for trade purposes, and specified by the Commissioner, to be so retained for such further period as he may specify.

(9) Any fixed vessel, tank, receiver, vat or other container licensed as a sales tax warehouse, or used in a sales tax warehouse for the storage or manufacture of any goods, shall be gauged in a manner approved by the Commissioner, and any fitting, meter, gauge, or indicator necessary for ascertaining the quantity of goods stored shall be supplied and fitted by and at the expense of the licensee concerned.

(10) The licensee of a sales tax warehouse shall promptly notify the Commissioner of any change made or contemplated in the legal identity, name or address of his business, or of the goods manufactured by him.

Storage of
goods in
sales tax
warehouses

8. (1) Goods which have been entered for warehousing in a sales tax warehouse must be conveyed to the warehouse immediately after entry and deposited in it.

(2) Imported packages which have been entered for warehousing in a sales tax warehouse but which are in a leaking or otherwise damaged condition, or where the whole or part of the contents are missing, shall not be removed to the warehouse unless examined, and if such a damaged package is removed to the warehouse without an examination, the full invoiced contents of the package shall be deemed to have been imported and shall be accounted for under the provisions of this Act.

(3) The licensee of a sales tax warehouse shall notify the owner of imported goods entered for warehousing in that warehouse of any goods or part thereof which have not been received, and the owner of such goods shall take immediate steps to account to the Commissioner for the goods which have not been received, or to pay the sales tax due on them.

(4) The licensee of a sales tax warehouse into which goods are received shall ensure that such goods have been duly entered for warehousing in that warehouse; and unless he has proof in his possession that the goods have been duly entered at the time they are received, such goods should be kept separately from other goods in that warehouse and a report thereon made forthwith to the Commissioner.

(5) The licensee of a sales tax warehouse shall not allow any goods of a dangerous or inconvenient nature to be stored in that warehouse, unless it has been approved for the storage of such goods; and the licensee of a sales tax warehouse which has been approved for the storage of a particular class of goods shall not allow any other goods to be deposited in it.

(6) All goods in a sales tax warehouse shall be so arranged and marked as to be easily identifiable and accessible for inspection, and so that each consignment and its particulars can be readily ascertained and checked.

(7) Goods deposited in a sales tax warehouse may be examined at any time by the Commissioner; and it is the duty of the licensee of that warehouse or his representative to be present at the examination and to assist the Commissioner in carrying it out.

(8) Goods deposited in a sales tax warehouse in closed trade containers shall not be examined, nor shall the packages thereof be opened or altered in any way, except with the permission of the Commissioner, and, if he so requires, his presence:

Provided, however, that if immediate action is necessary for the safety of the goods, the licensee of the warehouse shall immediately notify the nearest available officer of his department so delegated by the Commissioner.

(9) Upon prior written application being made, samples of warehoused goods may be taken by the importer, but only under the supervision of, and in such quantities as, the Commissioner may allow.

Clearance
and removal
of goods from
warehouses

9. (1) The licensee of a sales tax warehouse shall not cause or permit any goods to be delivered or removed from such warehouse until he is in possession of the relative ex-warehouse sales tax entry in Form ST10, numbered and date-stamped by the Commissioner, and any person entering any goods for delivery or removal from a sales tax warehouse shall do so in the form specified.

(2) Where goods are removed from a sales tax warehouse under rebate of sales tax, the licensee of such warehouse shall not permit the removal of the goods unless and until the appropriate rebate or exemption certificate, authenticated by the Commissioner, is presented, a copy of which shall be retained by the licensee.

10. (1) A manufacturer of taxable goods registered with the Commissioner shall not cause or permit any goods to be delivered or removed from his premises unless an invoice in a form approved by the Commissioner is issued, containing such information as the Commissioner may require, and copies of such invoices shall be retained and be at all times available for inspection by an officer of his department so delegated by the Commissioner.

Clearance
and removal
of goods by
manufacturers
and payment
of tax

(2) Where goods are requisitioned under rebate or exemption of sales tax, the registered manufacturer shall not permit the goods to be removed unless an appropriate rebate certificate on Form ST9 or an exemption certificate on Form ST6, as approved by the Commissioner, is presented to him, a copy of which certificate should be retained by him.

(3) On the 25th day of every month next succeeding the month in which taxable goods were removed for home consumption, the registered manufacturer shall submit to the Commissioner a sales tax return on Form ST 1, accounting for and paying any tax due on his invoices for that previous month.

11. (1) All importers registered in accordance with section 10(1) of the Act shall complete a sales tax deferral return in Form ST 7 at the time of clearance of goods for home consumption.

Payment of
tax by
importers

(2) Where goods are imported under rebate or exemption of sales tax, the importer or his agent shall ensure that the rebate or exemption certificate is presented with other clearance documents.

(3) On the 25th day of every month next succeeding the month in which goods are imported, the importer shall submit to the Commissioner a sales tax return in Form ST 4, accounting for and paying any tax due on the importation of goods processed during that previous month.

12. (1) Every person registered under section 10(3) of the Act shall issue an invoice or other sales tax document or receipt in a form approved by the Commissioner, and containing such particulars as he may require, in respect of every taxable service rendered, board or lodging provided, or meals or beverages sold by him, and copies of all invoices, sales tax documents or receipts referred to in this subregulation shall be retained by the registered person and be available for inspection by the Commissioner.

Payment of
tax by hotels,
restaurants
and tour
operators

(2) On the 25th day of every month next succeeding the month in which the taxable service was rendered, or board and lodging provided or meals and beverages sold, the hotel, restaurant or tour operator, as the case may be, shall submit to the Commissioner a sales tax return on Form ST 1, accounting for and paying the tax due on every invoice, sales tax document or receipt for that previous month.

13. (1) Every person registered under section 10(3) of the Act, or licensee of a sales tax warehouse, shall furnish a bond in such form and amount as the Commissioner may require, the surety of which shall be a recognised banking or insurance institution.

Provision
of security

(2) The Commissioner may at any time require that the form, nature and amount of such bond shall be altered or renewed in such manner as he may determine.

(3) Surety bonds shall be given in whichever of the undermentioned forms as is appropriate —

Form ST 11 — Approved sales tax warehouses

Form ST 12 — Registered manufacturers

Form ST 13 — Temporary importers.

Form ST 14 — Registered importers

(4) No surety bond shall be accepted for any purpose under the Act or these Regulations, unless the bond is given by a banking or insurance institution acceptable to the Commissioner.

(5) Any person who has given a surety bond which has been accepted by the Commissioner, may give the Commissioner thirty days' notice of withdrawal of the bond, and after the expiry of this period his obligations under the bond will terminate in respect of transactions entered into thereafter:

Provided however that the surety shall remain bound in respect of transactions entered into prior to the expiry of the period of notice until the Commission is satisfied that all obligations under the surety bond have been fulfilled and he cancels it.

Records to
be kept by
persons
registered or
licensed
under the
Act

14. (1) Every person registered or licensed under the provisions of section 10 or section 11 of the Act shall keep proper books of account and documents within Botswana relating to his transactions, and such books of account and documents shall include at least the following —

- (a) in the case of manufacturers, an order book, a journal or ledger, and invoices in respect of all sales, whether for cash or on credit, each invoice bearing a serial number, an identification of the manufacturers warehouse and a description of the goods;
- (b) in the case of an importer, a copy of the import entry and any accompanying documents produced at the time each consignment was cleared for home consumption;
- (c) in the case of a hotel, restaurant or tour operator, guest registers, tour contracts, books of account and other relevant records and documents, as applicable, and as the Commissioner may require;
- (d) in the case of a registered sales tax warehouse, a record in a form approved by the Commissioner of all receipts of goods into and deliveries or removals of goods from the warehouse, with a clear reference to the sales tax entry passed in connexion with all such goods or consignments.

(2) Every person registered under section 10 of the Act shall keep such books, accounts, records and documents as are referred to in subregulation (1) for a period of at least two years from the date of importation, exportation, manufacture, purchase or sale of goods or of the rendering of any taxable service, as the case may be, and available for inspection by the Commissioner:

Provided that in the case of goods stored in a sales tax warehouse, the period shall be extended until all the relevant goods have been duly cleared for home consumption.

Powers
of search

15. The Commissioner may enter the premises of any person registered under section 10 of the Act, for the purpose of examining any records required to be maintained under the Act, and to ascertain whether the provisions of the Act are being complied with.

Board of
Adju-
dicators

16. (1) For the purposes of section 9 (3) of the Act, the Minister may by notice in the Gazette appoint three suitable persons to serve as members of the Board of Adjudicators, and shall appoint one of their number to be the Chairman of the Board.

(2) Members of the Board shall be appointed for a period of five years, but shall be eligible for reappointment.

(3) Vacancies on the Board, for whatever reason, may be filled by appointments made by the Minister in the same manner as in subregulation (1), and temporary vacancies may be filled by temporary appointments made in the same manner.

(4) At any meeting of the Board, the Chairman and one other member shall form a quorum, and in the event of an equal division of opinion amongst those present, the Chairman shall have a casting vote.

(5) Members of the Board shall receive such remuneration and travelling and other allowances out of public funds as the Minister shall determine.

(6) The Board shall have the following powers —

- (a) power to summon to attend at the hearing of an appeal any person who in its opinion is or might be able to give evidence relevant to the subject of the appeal;
- (b) power to examine on oath or otherwise any person summoned or required to give evidence;
- (c) power to require any person to produce any books or documents which are in his custody or under his control, and which the Board considers necessary for the purposes of the appeal;
- (d) power to grant reimbursement of any reasonable expenses incurred in connexion with his attendance by any person summoned to attend; and
- (e) power to postpone the hearing of an appeal where the Board is satisfied that, owing to sickness, accident or other reasonable cause the appellant has been prevented from attending on the date fixed for the hearing.

17. Where the attendance of the Commissioner is required for the purpose of making a copy of a document or certifying a copy of a document, the fee for such attendance shall be P 5.00 per copy.

18. Any person who contravenes or fails to comply with any provision of these Regulations with which he is required to comply, shall be guilty of an offence and liable to a fine of P 200 and, in default of payment, to imprisonment for six months.

19. These Regulations replace the Sales Tax Regulations, which are hereby revoked.

Charges for
special
attendance

Offence
and
penalty

Revocation,
Cap.50:02,
Sub.Leg.

FIRST SCHEDULE

04.05	0405.00	BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK.	10%
04.06		CHEESE AND CURD.	
	0406.10	Fresh (unripened or uncured) cheese, including whey cheese, and curd	10%
	0406.20	Grated or powdered cheese, of all kinds	10%
	0406.30	Processed cheese, not grated or powdered	10%
	0406.40	Blue-veined cheese	10%
	0406.90	Other cheese	10%
11.07		MALT, WHETHER OR NOT ROASTED.	

	1107.10	Not roasted	10%
	1107.20	Roasted	10%
15.17	MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER (EXCLUDING EDIBLE FATS OR OILS OR THEIR FRACTIONS OF HEADING NO. 15.16).		
	1517.10	Margarine	10%
	1517.90	Other (Liquid Margarine)	10%
16.04	PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES FROM FISH EGGS.		
	1604.1	Fish, whole or in pieces, but not minced:	
	1604.11	Salmon	10%
	1604.12	Herrings	10%
	1604.13	Sardines, sardinella and brisling or sprats	10%
	1604.14	Tunas, skipjack and bonito (Sard spp.)	10%
	1604.15	Mackerel	10%
	1604.16	Anchovies	10%
	1604.19	Other	10%
	1604.20	Other prepared or preserved fish	10%
	1604.30	Caviar and caviar substitutes	10%
16.05	CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED.		
	1605.10	Crab	10%
	1605.20	Shrimps and prawns	10%
	1605.30	Lobster	10%
	1605.40	Other crustaceans	10%
	1605.90	Other	10%
17.04	SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA.		
	1704.10	Chewing gum, whether or not sugar-coated	10%
	1704.90	Other	10%
18.06	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA.		
	1806.20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	10%

	1806.3	Other, in blocks, slabs or bars:	
	1806.31	Filled	10%
	1806.32	Not filled	10%
	1806.90	Other	10%
19.01		MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION, BY MASS, OF LESS THAN 50 PER CENT, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS NO. 04.01 TO 04.04, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION, BY MASS, OF LESS THAN 10 PER CENT, NOT ELSEWHERE SPECIFIED OR INCLUDED.	
	1901.90	Other (Preparations based on sorghum flour, put up for making beverages)	10%
19.02		PASTA, WHETHER OR NOT COOKED OR STUFFED OR OTHERWISE PREPARED	
	1902.1	Uncooked pasta, not stuffed or otherwise prepared:	
	1902.11	Containing eggs	10%
	1902.19	Other	10%
	1902.20	Stuffed pasta, whether or not cooked or otherwise prepared	10%
	1902.30	Other pasta	10%
	1902.40	Couscous	10%
19.03			
	1903.00	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES.	10%
19.04		PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS	
	1904.10	Prepared foods obtained by the swelling or roasting of cereals or cereal products	10%
	1904.90	Other	10%
19.05		BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKER'S WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS.	

	1905.10	Crispread	10%
	1905.20	Gingerbread and the like	10%
	1905.30	Sweet biscuits; waffles and wafers	10%
	1905.40	Rusks, toasted bread and similar toasted products	10%
	1905.90	Other(Excluding Bread Loaves)	10%
20.01		VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID.	
	2001.10	Cucumbers and gherkins	10%
	2001.20	Onions	10%
	2001.90	Other	10%
20.02		TOMATOES PREPARED OR PRESERVED OTHERWISE THAN IN VINEGAR OR ACETIC ACID.	
	2002.10	Tomatoes, whole or in pieces	10%
	2002.90	Other	10%
20.03		MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHER THAN BY VINEGAR OR ACETIC ACID.	
	2003.10	Mushrooms	10%
	2003.20	Truffles	10%
20.04		OTHER VEGETABLES PREPARED OR PRE- SERVED OTHER THAN BY VINEGAR OR ACETIC ACID, FROZEN.	
	2004.10	Potatoes	10%
	2004.90	Other vegetables and mixture of vegetables	10%
20.05		OTHER VEGETABLES PREPARED OR PRE- SERVED OTHER THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN.	
	2005.10	Homogenised vegetables	10%
	2005.20	Potatoes	10%
	2005.30	Sauerkraut	10%
	2005.40	Peas (<u>Pisum sativum</u>)	10%
	2005.5	Beans (<u>Vigna spp., Phaseolus spp.</u>):	
	2005.51	Beans, shelled	10%
	2005.59	Other	10%

	2005.60	Asparagus	10%
	2005.70	Olives	10%
	2005.80	Sweet corn (<u>Zea mays var. saccharata</u>)	10%
	2005.90	Other vegetables and mixtures of vegetables	10%
20.06	2006.00	FRUIT, NUTS FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLISED).	10%
20.07		JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, BEING COOKED PREPARATIONS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.	
	2007.10	Homogenised preparations	10%
	2007.9	Other:	
	2007.91	Citrus fruit	10%
	2007.99	Other	10%
20.08		FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED.	
	2008.1	Nuts, ground-nuts and other seeds, whether or not mixed together:	
	2008.11	Ground-nuts	10%
	2008.19	Other including mixtures	10%
	2008.20	Pineapple	10%
	2008.30	Citrus fruit	10%
	2008.40	Pears	10%
	2008.50	Apricots	10%
	2008.60	Cherries	10%
	2008.70	Peaches	10%
	2008.80	Strawberries	10%
	2008.9	Other, including mixtures other than those of subheading 2008.19:	
	2008.91	Palm hearts	10%
	2008.92	Mixtures	10%
	2008.99	Other	10%

20.09	FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.	
2009.1	Orange juice:	
2009.11	Frozen	10%
2009.19	Other	10%
2009.20	Grapefruit juice	10%
2009.30	Juice of any other single citrus fruit	10%
2009.40	Pineapple juice	10%
2009.50	Tomato juice	10%
2009.60	Grape juice (including grape must)	10%
2009.70	Apple juice	10%
2009.80	Juice of any other single fruit or vegetable	10%
2009.90	Mixtures of juices	10%
21.03	SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD.	
2103.10	Soya Sauce	10%
2103.20	Tomato ketchup and other tomato sauces	10%
2103.30	Mustard flour and meal and prepared mustard	10%
2103.90	Other	10%
21.04	SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS.	
2104.10	Soups and broths and preparations therefor	10%
2104.20	Homogenised composite food preparations	10%
21.05	2105.00	ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA.
		10%
21.06	FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED.	
2106.10	Protein concentrates and textured protein substances	10%
2106.90	Other	10%

22.02	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES (EXCLUDING FRUIT OR VEGETABLE JUICES OF HEADING NO. 20.09).	
2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	15.0 t/l
2202.90	Other	15.0 t/l
22.03	BEER MADE FROM MALT.	
2203.01	Traditional beer (as defined in section 46 of the Liquor Act)	8.0 t/l
2203.02	Other (including stout)	30.0 t/l
22.04	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST (EXCLUDING THAT OF HEADING NO. 20.09).	
2204.10	Sparkling wine	P1.10/l
2204.2	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.2A	Natural still wine	70.0 t/l
2204.2B	Fortified still wine	90.0 t/l
2204.30	Other grape must	75.0 t/l
22.05	VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES.	
2205.00		90.0 t/l
22.06	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD).	
2206.00		40.0 t/l
22.08	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80 PER CENT VOL.; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES; COMPOUND ALCOHOLIC PREPARATIONS OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES.	
2208.20	Spirits obtained by distilling grape wine or grape marc (Brandy etc.)	P2.40/l

	2208.30	Whiskies	P3.80/l
	2208.40	Rum and tafia	P2.20/l
	2208.50	Gin and Geneva	P2.30/l
	2208.9	Other:	
	2208.91	Liqueurs and similar spirtuous beverages containing add sugar	P3.60/l
	2208.92	Other	P2.20/l
24.02		CIGARS, CHERROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES.	
	2402.10	Cigars, cheroots and cigarillos, containing tobacco	15%
	2402.20	Cigarettes containing tobacco	15%
	2402.90	Other	15%
24.03		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	15%
	2403.90	Other	15%
27.10			
	2710.00	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN 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.	
	2710.01	Mixed alylenes	11,0 t/l
	2710.02	Petrol	11,0 t/l
	2710.03	Aviation spirit	NIL
	2710.04	Aviation kerosene; power kerosene; illuminating or heating kerosene	NIL
	2710.06	Distillate fuels (for example, gas oil and diesel oil)	6,0 t/l
	2710.07	Residual fuel oils	10%

	2710.08	Lubricating grease	10%
	2710.09	Prepared lubricating oils	10%
	2710.1	Other:	10%
27.11		PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS.	
	2711.1	Liquefied:	
	2711.11	Natural gas	10%
	2711.12	Propane	10%
	2711.13	Butanes	10%
	2711.14	Ethylene, propylene, butylene and butadiene	10%
	2711.19	Other	10%
	2711.2	In gaseous state:	
	2711.21	Natural gas	10%
	2711.29	Other	10%
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.	
	3304.10	Lip make-up preparations	10%
	3304.20	Eye make-up preparations	10%
	3304.30	Manicure or pedicure preparations	10%
	3304.9	Other:	
	3304.91	Powders, whether or not compressed	10%
	3304.99	Other	10%
33.05		PREPARATIONS FOR USE ON THE HAIR.	
	3305.10	Shampoos	10%
	3305.20	Preparations for permanent waving or straightening	10%
	3305.30	Hair lacquers	10%
	3305.90	Other	10%
33.06		PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS.	

	3306.10	Dentifrices	10%
	3306.90	Other	10%
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.	
	3307.10	Pre-shave, shaving or after-shave preparations	10%
	3307.20	Personal deodorants and anti-perspirants	10%
	3307.30	Perfumed bath salts and other bath preparations	10%
	3307.40	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:	10%
	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, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NON-WOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT.	
	3401.1	Soap and organic 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%

	3402.1	Organic surface-active agents, whether or not put up for retail sale:	
	3402.11	Anionic	10%
	3402.12	Cationic	10%
	3402.13	Non-ionic	10%
	3402.19	Other	10%
	3402.2	Preparations put up for retail sale:	10%
	3402.90	Other	10%
34.03		LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, BUT EXCLUDING PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70 PER CENT OR MORE BY MASS OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS.	
	3403.1	Containing petroleum oils or oils obtained from bituminous minerals:	
	3403.11	Preparations for the treatment of textile materials, leather, furskins or other materials	10%
	3403.19	Other	10%
	3403.9	Other:	
	3403.91	Preparations for the treatment of textile materials, leather, furskins or other materials	10%
	3403.99	Other	10%
34.04		ARTIFICIAL WAXES AND PREPARED WAXES.	
	3404.10	Of chemically modified lignite	10%
	3404.20	Of polyethylene glycol	10%
	3404.90	Other	10%
34.05		POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLUR	

RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), (EXCLUDING WAXES OF HEADING NO. 34.04).

3405.10	Polishes, creams and similar preparations for footwear or leather	10%
3405.20	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	10%
3405.30	Polishes and similar preparations for coachwork, other than metal polishes	
3405.40	Scouring pastes and powders and other scouring preparations	10%
3405.90	Other	10%
37.01	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL (EXCLUDING PAPER, PAPERBOARD OR TEXTILES); INSTANT PRINT FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS.	
3701.20	Instant print film	10%
3701.30	Other plates and film, with any side exceeding 255 mm	10%
3701.9	Other:	
3701.91	For colour photography (polychrome)	10%
3701.99	Other	10%
37.02	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL (EXCLUDING PAPER, PAPERBOARD OR TEXTILES); INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED.	
3702.20	Instant print film	10%
3702.3	Other film, without sprocket holes, of a width not exceeding 105 mm:	
3702.31	For colour photography (polychrome)	10%
3702.32	Other, with silver halide emulsion	10%
3702.39	Other	10%
3702.4	Other film, without sprocket holes, of a width exceeding 105 mm:	
3702.41	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	10%
3702.42	Of a width exceeding 610 mm and of a length exceeding 200 m, (excluding that for colour photography)	10%

3702.43	Of a width exceeding 610 mm and of a length not exceeding 200 m	10%
3702.44	Of a width exceeding 105 mm but not exceeding 610 mm	10%
3702.5	Other film, for colour photography (polychrome):	
3702.51	Of a width not exceeding 16 mm and of a length not exceeding 14 m	10%
3702.52	Of a width not exceeding 16 mm and of a length exceeding 14 m	10%
3702.53	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides.	10%
3702.54	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m (excluding that for slides)	10%
3702.55	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10%
3702.56	Of a width exceeding 35 mm	10%
3702.9	Other:	
3702.91	Of a width not exceeding 16 mm and of a length not exceeding 14 m	10%
3702.92	Of a width not exceeding 16 mm and of a length exceeding 14 m	10%
3702.93	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	10%
3702.94	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10%
3702.95	Of a width exceeding 35 mm	10%
37.03	PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED.	
3703.10	In rolls of a width exceeding 610 mm	10%
3703.20	Other, for colour photography (polychrome)	10%
3703.90	Other	10%
37.04	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED.	
3704.10	Cinematograph film	10%
3704.90	Other	10%

37.05	PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED (EXCLUDING CINEMATOGRAPH FILM).	
3705.10	For offset reproduction	10%
3705.20	Microfilms	10%
3705.90	Other	10%
37.06	CINEMATOGRAPH FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUND TRACK.	
3706.10	Of a width of 35 mm or more	10%
3706.90	Other	10%
37.07	CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES (EXCLUDING VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS); UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE.	
3707.10	Sensitising emulsions	10%
3707.90	Other	10%
38.08	INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OF AS PREPARATIONS OR ARTICLES (FOR EXAMPLE, SULPHUR-TREATED BANDS, WICKS AND CANDLES, AND FLY-PAPERS).	
3808.10	Insecticides	10%
3808.20	Fungicides	10%
3808.30	Herbicides, anti-sporting products and plant-growth regulators	10%
3808.40	Disinfectants	10%
3808.90	Other	10%
39.24	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PLASTIC.	
3924.10	Tableware and kitchenware	10%
3924.90	Other	10%
40.11	NEW PNEUMATIC TYRES, OF RUBBER.	

	4011.10	Of a kind used on motor cars (including station wagons and racing cars)	10%
	4011.20	Of a kind used on buses or lorries	10%
	4011.40	Of a kind used on motorcycles	10%
	4011.50	Of a kind used on bicycles	10%
	4011.9	Other:	
	4011.91	Having a "herring-bone" or similar thread	10%
	4011.99	Other	10%
40.12		RETREADED OR USED PNEUMATIC TYRES OF RUBBER; SOLID OR CUSHION TYRES, INTER-CHANGEABLE TYRE TREADS AND TYRE FLAPS, OF RUBBER.	
	4012.10	Retreaded tyres	10%
	4012.20	Used pneumatic tyres	10%
	4012.90	Other	10%
40.13		INNER TUBES, OF RUBBER.	
	4013.10	Of a kind used on motor cars (including station wagons and racing cars), buses and lorries	10%
	4013.20	Of a kind used on bicycles	10%
	4013.90	Other	10%
40.16		OTHER ARTICLES OF VULCANISED RUBBER (EXCLUDING HARD RUBBER).	
	4016.10	Of cellular rubber	10%
	4016.9	Other:	
	4016.91	Floor coverings and mats	10%
	4016.92	Erasers	10%
	4016.93	Gaskets, washers and other seals	10%
	4016.94	Boat or dock fenders, whether or not inflatable	10%
	4016.95	Other inflatable articles	10%
	4016.99	Other	10%
42.01			
	4201.00	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL.	10%

42.02	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; 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 PLASTIC SHEETING, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS.	
4202.1	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:	
4202.11	With outer surface of leather, of composition leather or of patent leather	10%
4202.12	With outer surface of plastic or of textile materials	10%
4202.19	Other	10%
4202.2	Handbags, whether or not with shoulder strap, including those without handle:	
4202.21	With outer surface of leather, of composition leather or of patent leather	10%
4202.22	With outer surface of plastic sheeting or of textile materials	10%
4202.29	Other	10%
4202.3	Articles of a kind normally carried in the pocket or in the handbag:	
4202.31	With outer surface of leather, of composition leather or of patent leather	10%
4202.32	With outer surface of plastic sheeting or of textile materials	10%
4202.39	Other	10%
4202.9	Other:	
4202.91	With outer surface of leather, of composition leather or of patent leather	10%

	4202.92	With outer surface of plastic sheeting or of textile materials	10%
	4202.99	Other	10%
42.03	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER.		
	4203.10	Articles of apparel	10%
	4203.2	Gloves, mittens and mitts:	
	4203.21	Specially designed for use in sports	10%
	4203.29	Other	10%
	4203.30	Belts and bandoliers	10%
	4203.40	Other clothing accessories	10%
43.02	TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED, OR ASSEMBLED (WITHOUT THE ADDITION OF OTHER MATERIALS) (EXCLUDING THOSE OF HEADING NO. 43.03).		
	4302.1	Whole skins, with or without head, tail or paws, not assembled:	
	4302.11	Of mink	10%
	4302.12	Of rabbit or hare	10%
	4302.13	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	10%
	4302.19	Other	10%
	4302.20	Heads, tails, paws and other pieces or cuttings, not assembled	10%
	4302.30	Whole skins and pieces or cuttings thereof, assembled	10%
43.03	ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN.		
	4303.10	Articles of apparel and clothing accessories	10%
43.04	ARTIFICIAL FUR AND ARTICLES THEREOF.		
	4304.10	Artificial fur	10%
	4304.20	Articles thereof	10%
44.19	4419.00 TABLEWARE AND KITCHENWARE, OF WOOD.		
	4419.00	TABLEWARE AND KITCHENWARE, OF WOOD.	10%

48.03	4803.00	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OF A WIDTH EXCEEDING 36 cm OR IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH AT LEAST ONE SIDE EXCEEDING 36 cm IN UNFOLDED STATE.	10%
48.18		TOILET PAPER, HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLECLOTHS, SERVIETTES, NAPKINS FOR BABIES, TAMPONS, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES.	
	4818.10	Toilet paper	10%
	4818.20	Handkerchiefs, cleansing or facial tissues and towels	10%
	4818.30	Tablecloths and serviettes	10%
	4818.40	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles.	10%
	4818.50	Articles of apparel and clothing accessories	10%
	4818.90	Other	10%
57.01		CARPETS AND OTHER TEXTILE FLOOR COVERINGS CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP.	
	5701.10	Of wool or fine animal hair	10%
	5701.90	Of other textile materials	10%
57.02		CARPETS AND OTHER TEXTILE FLOOR COVERINGS WOVEN, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, INCLUDING "KELEM"," SCHU-MACKS", "KARAMANIE" AND SIMILAR HAND-WOVEN RUGS.	
	5702.10	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	10%
	5702.20	Floor coverings of coconut fibres (coir)	10%

5702.3	Other, of pile construction, not made up:	
5702.31	Of wool or fine animal hair	10%
5702.32	Of man-made textile materials	10%
5702.39	Of other textile materials	10%
5702.4	Other, of pile constructions, made up:	
5702.41	Of wool or fine animal hair	10%
5702.42	Of man-made textile materials	10%
5702.49	Of other textile materials	10%
5702.5	Other, not of pile construction, made up:	
5702.51	Of wool or fine animal hair	10%
5702.52	Of man-made textile materials	10%
5702.59	Of other textile materials	10%
5702.9	Other, not of pile construction, made up:	
5702.91	Of wool or fine animal hair	10%
5702.92	Of man-made textile materials	10%
5702.99	Of other textile materials	10%
57.03	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP.	
5703.10	Of wool or fine animal hair	10%
5703.20	Of nylon or other polyamides	10%
5703.30	Of other man-made textile materials	10%
5703.90	Of other textile materials	10%
57.04	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED FLOCKED, WHETHER OR NOT MADE UP.	
5704.10	Tiles, having a maximum surface area of 0,3 m ²	10%
5704.90	Other	10%
57.05	5705.00 OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP.	10%
61.01	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED (EXCLUDING THOSE OF HEADING NO. 61.03).	
6101.10	Of wool or fine animal hair	10%

	6101.20	Of cotton	10%
	6101.30	Of man-made fibres	10%
	6101.90	Of other textile materials	10%
61.02	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED (EXCLUDING THOSE OF HEADING NO. 61.04).		
	6102.10	Of wool or fine animal hair	10%
	6102.20	Of cotton	10%
	6102.30	Of man-made fibres	10%
	6102.90	Of other textile materials	10%
61.03	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (EXCLUDING SWIMWEAR), KNITTED OR CROCHETED.		
	6103.1	Suits:	
	6103.11	Of wool or fine animal hair	10%
	6103.12	Of synthetic fibres	10%
	6103.19	Of other textile materials	10%
	6103.2	Ensembles:	
	6103.21	Of wool or fine animal hair	10%
	6103.22	Of cotton	10%
	6103.23	Of synthetic fibres	10%
	6103.29	Of other textile materials	10%
	6103.3	Jackets and blazers:	
	6103.31	Of wool or fine animal hair	10%
	6103.32	Of cotton	10%
	6103.33	Of synthetic fibres	10%
	6103.39	Of other textile materials	10%
	6103.4	Trousers, bib and brace overalls, breeches and shorts:	
	6103.41	Of wool or fine animal hair	10%
	6103.42	Of cotton	10%
	6103.43	Of synthetic fibres	10%
	6103.49	Of other textile materials	10%
61.04	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (EXCLUDING SWIMWEAR), KNITTED OR CROCHETED.		
	6104.1	Suits:	

	6104.11	Of wool or fine animal hair	10%
	6104.12	Of cotton	10%
	6104.13	Of synthetic fibres	10%
	6104.19	Of other textile materials	10%
	6104.2	Ensembles:	
	6104.21	Of wool or fine animal hair	10%
	6104.22	Of cotton	10%
	6104.23	Of synthetic fibres	10%
	6104.29	Of other textile materials	10%
	6104.3	Jackets:	
	6104.31	Of wool or fine animal hair	10%
	6104.32	Of cotton	10%
	6104.33	Of synthetic fibres	10%
	6104.39	Of other textile materials	10%
	6104.4	Dresses:	
	6104.41	Of wool or fine animal hair	10%
	6104.42	Of cotton	10%
	6104.43	Of synthetic fibres	10%
	6104.44	Of artificial fibres	10%
	6104.49	Of other textile materials	10%
	6104.5	Skirts and divided skirts:	
	6104.51	Of wool or fine animal hair	10%
	6104.52	Of cotton	10%
	6104.53	Of synthetic fibres	10%
	6104.59	Of other textile material	10%
	6104.6	Trousers, bib and brace overalls, breeches and shorts:	
	6104.61	Of wool or fine animal hair	10%
	6104.62	Of cotton	10%
	6104.63	Of synthetic fibres	10%
	6104.69	Of other textile materials	10%
61.05		MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED.	
	6105.10	Of cotton	10%
	6105.20	Of man-made fibres	10%
	6105.90	Of other textile materials	10%
61.06		WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED.	
	6106.10	Of cotton	10%

	6106.20	Of man-made fibres	10%
	6106.90	Of other textile materials	10%
61.07	MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.		
	6107.1	Underpants and briefs:	
	6107.11	Of cotton	10%
	6107.12	Of man-made fibres	10%
	6107.19	Of other textile materials	10%
	6107.2	Nightshirts and pyjamas:	
	6107.21	Of cotton	10%
	6107.22	Of man-made fibres	10%
	6107.29	Of other textile materials	10%
	6107.9	Other:	
	6107.91	Of cotton	10%
	6107.92	Of man-made fibres	10%
	6107.99	Of other textile materials	10%
61.08	WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGÉs, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.		
	6108.1	Slips and petticoats:	
	6108.11	Of man-made fibres	10%
	6108.19	Of other textile materials	10%
	6108.2	Briefs and panties:	
	6108.21	Of cotton	10%
	6108.22	Of man-made fibres	10%
	6108.29	Of other textile materials	10%
	6108.3	Nightdresses and pyjamas:	
	6108.31	Of cotton	10%
	6108.32	Of man-made fibres	10%
	6108.39	Of other textile materials	10%
	6108.9	Other:	
	6108.91	Of cotton	10%
	6108.92	Of man-made fibres	10%
	6108.99	Of other textile materials	10%
61.09	T-SHIRTS, SINGLETS AND OTHER VESTS, KNITTED OR CROCHETED.		

	6109.10	Of cotton	10%
	6109.90	Of other textile materials	10%
61.10		JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.	
	6110.10	Of wool or fine animal hair	10%
	6110.20	Of cotton	10%
	6110.30	Of man-made fibres	10%
	6110.90	Of other textile materials	10%
61.11		BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED.	
	6111.10	Of wool or fine animal hair	10%
	6111.20	Of cotton	10%
	6111.30	Of synthetic fibres	
	6111.90	Of other textile materials	10%
61.12		TRACK SUIT, SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED.	
	6112.1	Track suits:	
	6112.11	Of cotton	10%
	6112.12	Of synthetic fibres	10%
	6112.19	Of other textile materials	10%
	6112.20	Ski suits	10%
	6112.3	Men's or boys' swimwear:	
	6112.31	Of synthetic fibres	10%
	6112.39	Of other textile materials	10%
	6112.4	Women's or girls' swimwear:	
	6112.41	Of synthetic fibres	10%
	6112.49	Of other textile materials	10%
61.13	6113.00	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING NQ. 59.03, 59.06 OR 59.07.	
61.14		OTHER GARMENTS, KNITTED OR CROCHETED.	
	6114.10	Of wool or fine animal hair	10%
	6114.20	Of cotton	10%
	6114.30	Of man-made fibres	10%
	6114.90	Of other textile materials	10%

61.15	PANTY HOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING STOCKINGS FOR VARICOSE VEINS AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED.	
6115.1	Panty hose and tights:	
6115.11	Of synthetic fibres, measuring per single yarn less than 67 decitex	10%
6115.12	Of synthetic fibres, measuring per single yarn 67 decitex or more	10%
6115.19	Of other textile materials	10%
6115.20	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	10%
6115.9	Other:	
6115.91	Of wool or fine animal hair	10%
6115.92	Of cotton	10%
6115.93	Of synthetic fibres	10%
6115.99	Of other textile materials	10%
61.16	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED.	
6116.10	Gloves impregnated, coated or covered with plastics or rubber	10%
6116.9	Other:	
6116.91	Of wool or fine animal hair	10%
6116.92	Of cotton	10%
6116.93	Of synthetic fibres	10%
6116.99	Of other textile materials	10%
61.17	OTHER MADE UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES.	
6117.10	Shawls, scarves, mufflers, mantillas, veils and the like	10%
6117.20	Ties, bow ties and cravats	10%
6117.80	Other accessories	10%
6117.90	Parts	10%
62.01	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES (EXCLUDING THOSE OF HEADING NO. 62.03).	

6201.1	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	
6201.11	Of wool or fine animal hair	10%
6201.12	Of cotton	10%
6201.13	Of man-made fibres	10%
6201.19	Of other textile materials	10%
6201.9	Other:	
6201.91	Of wool or fine animal hair	10%
6201.92	Of cotton	10%
6201.93	Of man-made fibres	10%
6201.99	Of other textile materials	10%
62.02	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES (EXCLUDING THOSE OF HEADING NO. 62.04).	
6202.1	Overcoats, raincoats, car-coats, capes, cloaks, and similar articles:	
6202.11	Of wool or fine animal hair	10%
6202.12	Of cotton	10%
6202.13	Of man-made fibres	10%
6202.19	Of other textile materials	10%
6209.9	Other:	
6202.91	Of wool or fine animal hair	10%
6202.92	Of cotton	10%
6202.93	Of man-made fibres	10%
6209.99	Of other textile materials	10%
62.03	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (EXCLUDING SWIMWEAR).	
6203.1	Suits:	
6203.11	Of wool or fine animal hair	10%
6203.12	Of synthetic fibres	10%
6203.19	Of other textile materials	10%
6203.2	Ensembles:	
6203.21	Of wool or fine animal hair	10%
6203.22	Of cotton	10%
6203.23	Of synthetic fibres	10%
6203.29	Of other textile materials	10%
6203.3	Jackets and blazers:	
6203.31	Of wool or fine animal hair	10%
6203.32	Of cotton	10%

6203.33	Of synthetic fibres	10%
6203.39	Of other textile materials	10%
6203.4	Trousers, bib and brace overalls, breeches and shorts:	
6203.41	Of wool or fine animal hair	10%
6203.42	Of cotton	10%
6203.43	Of synthetic fibres	10%
6203.49	Of other textile materials	10%
62.04	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (EXCLUDING SWIMWEAR).	
6204.1	Suits:	
6204.11	Of wool or fine animal hair	10%
6204.12	Of cotton	10%
6204.13	Of synthetic fibres	10%
6204.19	Of other textile materials	10%
6204.2	Ensembles:	
6204.21	Of wool or fine animal hair	10%
6204.22	Of cotton	10%
6204.23	Of synthetic fibres	10%
6204.29	Of other textile materials	10%
6204.3	Jackets:	
6204.31	Of wool or fine animal hair	10%
6204.32	Of cotton	10%
6204.33	Of synthetic fibres	10%
6204.39	Of other textile materials	10%
6204.4	Dresses:	
6204.41	Of wool or fine animal hair	10%
6204.42	Of cotton	10%
6204.43	Of synthetic fibres	10%
6204.44	Of artificial fibres	10%
6204.49	Of other textile materials	10%
6204.5	Skirts and divided skirts:	
6204.51	Of wool or fine animal hair	10%
6204.52	Of cotton	10%
6204.53	Of synthetic fibres	10%
6204.59	Of other textile materials	10%
6204.6	Trousers, bib and brace overalls, breeches and shorts:	

	6204.61	Of wool or fine animal hair	10%
	6204.62	Of cotton	10%
	6204.63	Of synthetic fibres	10%
	6204.69	Of other textile materials	10%
62.05	MEN'S OR BOYS' SHIRTS.		
	6205.10	Of wool or fine animal hair	10%
	6205.20	Of cotton	10%
	6205.30	Of man-made fibres	10%
	6205.90	Of other textile materials	10%
62.06	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES.		
	6206.10	Of silk or silk waste	10%
	6206.20	Of wool or fine animal hair	10%
	6206.30	Of cotton	10%
	6206.40	Of man-made fibres	10%
	6206.90	Of other textile materials	10%
62.07	MEN'S OR BOYS' SINGLETS AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES.		
	6207.1	Underpants and briefs:	
	6207.11	Of cotton	10%
	6207.19	Of other textile materials	10%
	6207.2	Nightshirts and pyjamas:	
	6207.21	Of cotton	10%
	6207.22	Of man-made fibres	10%
	6207.29	Of other textile materials	10%
	6207.9	Other:	
	6207.91	Of cotton	10%
	6207.92	Of man-made fibres	10%
	6207.99	Of other textile materials	10%
62.08	WOMEN'S OR GIRLS' SINGLETS AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGÉs, BATH-ROBES, DRESSING GOWNS AND SIMILAR ARTICLES.		
	6208.1	Slips and petticoats:	
	6208.11	Of man-made fibres	10%
	6208.19	Of other textile materials	10%

6208.2	Nightdresses and pyjamas:	
6208.21	Of cotton	10%
6208.22	Of man-made fibres	10%
6208.29	Of other textile materials	10%
6208.9	Other:	
6208.91	Of cotton	10%
6208.92	Of man-made fibres	10%
6208.99	Of other textile materials	10%
62.09	BABIES' GARMENTS AND CLOTHING ACCESSORIES.	
6209.10	Of wool or fine animal hair	10%
6209.20	Of cotton	10%
6209.30	Of synthetic fibres	10%
6209.90	Of other textile materials	10%
62.10	GARMENTS, MADE UP OF FABRICS OF HEADING NO. 56.02, 56.03, 59.03, 59.06 OR 59.07.	
6210.10	Of fabrics of heading No. 56.02 or 56.03	10%
6210.20	Other garments, of the type described in subheadings 6201.11 to 6201.19	10%
6210.30	Other garments, of the type described in subheadings 6202.11 to 6202.19	10%
6210.40	Other men's or boys' garments	10%
6210.50	Other women's or girls' garments	10%
62.11	TRACKSUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS.	
6211.1	Swimwear:	
6211.11	Men's or boys'	10%
6211.12	Women's or girls'	10%
6211.20	Ski suits	10%
6211.3	Other garments, men's or boys':	
6211.31	Of wool or fine animal hair	10%
6211.32	Of cotton	10%
6211.33	Of man-made fibres	10%
6211.39	Of other textile materials	10%
6211.4	Other garments, women's or girls':	
6211.41	Of wool or fine animal hair	10%
6211.42	Of cotton	10%
6211.43	Of man-made fibres	10%
6211.49	Of other textile materials	10%

62.12	BRASSIÈRES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED.		
	6212.10	Brassières	10%
	6212.20	Girdles and panty-girdles	10%
	6212.30	Corselettes	10%
	6212.90	Other	10%
62.13	HANDKERCHIEFS.		
	6213.10	Of silk or silk waste	10%
	6213.20	Of cotton	10%
	6213.90	Of other textile materials	10%
62.14	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE.		
	6214.10	Of silk or silk waste	10%
	6214.20	Of wool or fine animal hair	10%
	6214.30	Of synthetic fibres	10%
	6214.40	Of artificial fibres	10%
	6214.90	Of other textile materials	10%
62.15	TIES, BOW TIES AND CRAVATS.		
	6215.10	Of silk or silk waste	10%
	6215.20	Of man-made fibres	10%
	6215.90	Of other textile materials	10%
62.16	6216.00	GLOVES, MITTENS AND MITTS.	
62.17	OTHER MADE UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES (EXCLUDING THOSE OF HEADING NO. 62.12).		
	6217.10	Accessories	10%
	6217.90	Parts	10%
63.01	BLANKETS AND TRAVELLING RUGS.		
	6301.10	Electric blankets	10%
	6301.20	Blankets (excluding electric blankets) and travelling rugs, of wool or of fine animal hair	10%
	6301.30	Blankets (excluding electric blankets) and travelling rugs, of cotton	10%

	6301.40	Blankets (excluding electric blankets) and travelling rugs, of synthetic fibres	10%
	6301.90	Other blankets and travelling rugs	10%
63.02		BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN.	
	6302.10	Bed linen, knitted or crocheted	10%
	6302.2	Other bed linen, printed:	
	6302.21	Of cotton	10%
	6302.22	Of man-made fibres	10%
	6302.29	Of other textile materials	10%
	6302.3	Other bed linen:	
	6302.31	Of cotton	10%
	6302.32	Of man-made fibres	10%
	6302.39	Of other textile materials	10%
	6302.40	Table linen, knitted or crocheted	10%
	6302.5	Other table linen:	
	6302.51	Of cotton	10%
	6302.52	Of flax	10%
	6302.53	Of man-made fibres	10%
	6302.59	Of other textile materials	10%
	6302.60	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	10%
	6302.9	Other:	
	6302.91	Of cotton	10%
	6302.92	Of flax	10%
	6302.93	Of man-made fibres	10%
	6302.99	Of other textile materials	10%
63.03		CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES.	
	6303.1	Knitted or crocheted:	
	6303.11	Of cotton	10%
	6303.12	Of synthetic fibres	10%
	6303.19	Of other textile materials	10%
	6303.9	Other:	
	6303.91	Of cotton	10%
	6303.92	Of synthetic fibres	10%
	6303.99	Of other textile materials	10%
63.04		OTHER FURNISHING ARTICLES (EXCLUDING THOSE OF HEADING NO. 94.04).	

	6304.1	Bedspreads:	
	6304.11	Knitted or crocheted	10%
	6304.19	Other	10%
	6304.9	Other:	
	6304.91	Knitted or crocheted	10%
	6304.92	Not knitted or crocheted, of cotton	10%
	6304.93	Not knitted or crocheted, of synthetic fibres	10%
	6304.99	Not knitted or crocheted, of other textile materials	10%
63.06		TARPAULINS, SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT, AWNINGS, SUNBLINDS, TENTS AND CAMPING GOODS.	
	6306.1	Tarpaulins, awnings and sunblinds:	
	6306.11	Of cotton	10%
	6306.12	Of synthetic fibres	10%
	6306.19	Of other textile materials	10%
	6306.2	Tents:	
	6306.21	Of cotton	10%
	6306.22	Of synthetic fibres	10%
	6306.29	Of other textile materials	10%
	6306.3	Sails:	
	6306.31	Of synthetic fibres	10%
	6306.39	Of other textile materials	10%
	6306.4	Pneumatic mattresses:	
	6306.41	Of cotton	10%
	6306.49	Of other textile materials	10%
	6306.9	Other:	
	6306.91	Of cotton	10%
	6306.99	Of other textile materials	10%
63.07		OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS.	
	6307.10	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	10%
	6307.20	Life-jackets and life-belts	10%
	6307.90	Other	10%
63.09			
	6309.00	WORN CLOTHING AND OTHER WORN ARTICLES.	10%
64.01		WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE	

UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES.

6401.10	Footwear incorporating a protective metal toe-cap	10%
6401.9	Other footwear:	
6401.91	Covering the knee	10%
6401.92	Covering the ankle but not covering the knee	10%
6401.99	Other	10%
64.02	OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTIC.	
6402.1	Sports footwear:	
6402.11	Ski-boots and cross-country ski footwear	10%
6402.19	Other	10%
6402.20	Footwear with upper straps or thongs assembled to the sole by means of plugs	10%
6402.30	Other footwear, incorporating a protective metal toe-cap	10%
6402.9	Other footwear:	
6402.91	Covering the ankle	10%
6402.99	Other	10%
64.03	FOOTWEAR, WITH OUTER SOLES OF RUBBER, PLASTIC, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER.	
6403.1	Sports footwear:	
6403.11	Ski-boots and cross-country ski footwear	10%
6403.19	Other	10%
6403.20	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	10%
6403.30	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	10%
6403.40	Other footwear, incorporating a protective metal toe-cap	10%
6403.5	Other footwear with outer soles of leather:	

	6403.51	Covering the ankle	10%
	6403.59	Other	10%
	6403.9	Other footwear:	
	6403.91	Covering the ankle	10%
	6403.99	Other	10%
64.04		FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTIC, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS.	
	6404.1	Footwear with outer soles of rubber or plastic:	
	6404.11	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	10%
	6404.19	Other	10%
	6404.20	Footwear with outer soles of leather or composition leather	10%
64.05		OTHER FOOTWEAR.	
	6405.10	With uppers of leather or composition leather	10%
	6405.20	With uppers of textile materials	10%
	6405.90	Other	10%
64.06		PARTS OF FOOTWEAR; REMOVABLE IN-SOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF.	
	6406.10	Uppers and parts thereof (excluding stiffeners)	10%
	6406.20	Outer soles and heels, of rubber or plastic	10%
	6406.9	Other:	
	6406.91	Of wood	10%
	6406.99	Of other materials	10%
65.01	6501.00	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT.	10%
65.02	6502.00	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR WITH MADE BRIMS, NOR LINED, NOR TRIMMED.	

65.03	6503.00	FELT HATS AND OTHER FELT HEADGEAR, MADE FROM THE HAT BODIES, HOODS OR PLATEAUX OF HEADING NO. 65.01, WHETHER OR NOT LINED OR TRIMMED.	10%
65.04	6504.00	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED.	10%
65.05		HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR-NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED.	
	6505.10	Hair-nets	10%
	6505.90	Other	10%
65.06		OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED.	
	6506.10	Safety headgear	10%
	6506.9	Other:	
	6506.91	Of rubber or of plastic	10%
	6506.92	Of furskin	10%
	6506.99	Of other materials	10%
65.07	6507.00	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR.	10%
66.01		UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS).	
	6601.10	Garden or similar umbrellas	10%
	6601.9	Other:	
	6601.91	Having a telescopic shaft	10%
	6601.99	Other	10%
66.02		WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE.	10%

66.03	PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING 66.01 OR 66.02.		
	6603.10	Handles and knobs	10%
	6603.20	Umbrella frames, including frames mounted on shafts (sticks)	10%
	6603.90	Other	10%
67.01	6701.00	SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF (EXCLUDING GOODS OF HEADING NO. 05.05 AND WORKED QUILLS AND SCAPES).	10%
67.02	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT.		
	6702.10	Of plastic	10%
	6702.90	Of other materials	10%
67.04	WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILE MATERIALS; ARTICLES OF HUMAN HAIR NOT ELSEWHERE SPECIFIED OR INCLUDED.		
	6704.1	Of synthetic textile materials:	
	6704.11	Complete wigs	10%
	6704.19	Other	10%
	6704.20	Of human hair	10%
	6704.90	Of other materials	10%
69.11	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA.		
	6911.10	Tableware and kitchenware	10%
	6911.90	Other	10%
69.12	6912.00	CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES (EXCLUDING THOSE OF PORCELAIN OR CHINA).	10%
69.13	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES.		
	6913.10	Of porcelain or china	10%
	6913.90	Other	10%

70.13	GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (EXCLUDING THAT OF HEADING NO. 70.10 OR 70.18).	
7013.10	Of glass-ceramics	10%
7013.2	Drinking glasses (excluding that of glass-ceramics):	
7013.21	Of lead crystal	10%
7013.29	Other	10%
7013.3	Glassware of a kind used for table (excluding drinking glasses) or kitchen purposes (excluding those of glass-ceramics):	
7013.31	Of lead crystal	10%
7013.32	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	10%
7013.39	Other	10%
7013.9	Other glassware:	
7013.91	Of lead crystal	10%
7013.99	Other	10%
71.13	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.	
7113.1	Of precious metal whether or not plated or clad with precious metal:	
7113.11	Of silver, whether or not plated or clad with other precious metal	10%
7113.19	Of other precious metal, whether or not plated or clad with precious metal	10%
7113.20	Of base metal clad with precious metal	10%
71.14	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.	
7114.1	Of precious metal whether or not plated or clad with precious metal:	
7114.11	Of silver, whether or not plated or clad with other precious metal	10%
7114.19	Of other precious metal, whether or not plated or clad with precious metal	10%

7114.20	Of base metal clad with precious metal	10%
71.16	ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED).	
7116.10	Of natural or cultured pearls	10%
7116.20	Of precious or semi-precious stones (natural, synthetic or reconstructed)	10%
71.17	IMITATION JEWELLERY.	
7117.1	Of base metal, whether or not plated with precious metal:	
7117.11	Cuff-links and studs	10%
7117.19	Other	10%
7117.90	Other	10%
73.21	STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIERS, GAS-RINGS, PLATE WARMERS AND SIMILAR NON-ELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL.	
7321.1	Cooking appliances and plate warmers:	
7321.11	For gas fuel or for both gas and other fuels	10%
7321.12	For liquid fuel	10%
7321.13	For solid fuel	10%
7321.8	Other appliances:	
7321.81	For gas fuel or both gas and other fuels	10%
7321.82	For liquid fuel	10%
7321.83	For solid fuel	10%
7321.90	Parts	10%
73.23	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRON OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF IRON OR STEEL.	
7323.10	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	10%
7323.9	Other:	
7323.91	Of cast iron, not enamelled	10%
7323.92	Of cast iron, enamelled	10%

	7323.93	Of stainless steel	10%
	7323.94	Of iron (excluding cast iron) or steel, enamelled	10%
	7323.99	Other	10%
74.17	7417.00	COOKING OR HEATING APPARATUS OF A KIND USED FOR DOMESTIC PURPOSES, NON-ELECTRIC, AND PARTS THEREOF, OF COPPER.	10%
74.18		TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER; SANITARY WARE AND PARTS THEREOF, OF COPPER.	
	7418.10	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	10%
	7418.20	Sanitary ware and parts thereof	10%
76.15		TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM; SANITARY WARE AND PARTS THEREOF, OF ALUMINIUM.	
	7615.10	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	10%
	7615.20	Sanitary ware and parts thereof	10%
82.11		KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES) (EXCLUDING KNIVES OF HEADING NO. 82.08), AND BLADES THEREFOR.	
	8211.10	Sets of assorted articles	10%
	8211.9	Other:	
	8211.91	Table knives having fixed blades	10%
	8211.92	Other knives having fixed blades	10%
	8211.93	Knives (excluding those having fixed blades)	10%
	8211.94	Blades	10%
82.12		RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS).	

	8212.10	Razors	10%
	8212.20	Safety razor blades, including razor blade blanks in strips	10%
	8212.90	Other parts	10%
82.13	8213.00	SCISSORS, TAILORS' SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR.	
	8213.10	Scissors and blades therefor, with a blade length measured from the pivotal axis to the point of 70 mm or more but not exceeding 160 mm and of a value for duty purposes not exceeding 500u each (excluding serrated scissors)	10%
	8213.90	Other	10%
82.14		OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES).	
	8214.10	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	10%
	8214.20	Manicure or pedicure sets and instruments (including nail files)	10%
	8214.90	Other	10%
82.15		SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE.	
	8215.10	Sets of assorted articles containing at least one article plated with precious metal	10%
	8215.20	Other sets of assorted articles	10%
	8215.9	Other:	
	8215.91	Plated with precious metal	10%
	8215.99	Other	10%
83.04	8304.00	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, (EXCLUDING OFFICE FURNITURE OF HEADING NO. 94.03).	10%

83.05	FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; STAPLES IN STRIPS (FOR EXAMPLE, FOR OFFICES, UPHOLSTERY, PACKAGING), OF BASE METAL.		
8305.10	Fittings for loose-leaf binders or files		10%
8305.20	Staples in strips		10%
8305.90	Other, including parts		10%
83.06	BELLS, GONGS AND THE LIKE, NON-ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE METAL; PHOTOGRAPH, PICTURE OR SIMILAR FRAMES, OF BASE METAL; MIRRORS OF BASE METAL.		
8306.10	Bells, gongs and the like		10%
8306.2	Statuettes and other ornaments:		
8306.21	Plated with precious metal		10%
8306.29	Other		10%
8306.30	Photograph, pictures or similar frames; mirrors		10%
83.10	8310.00	SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES; NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING NO. 94.05	10%
84.07	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES.		
8407.10	Aircraft engines		10%
8407.2	Marine propulsion engines:		
8407.21	Outboard engines		10%
8407.29	Other		10%
8407.3	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
8407.31	Of a cylinder capacity not exceeding 50 cm ²		10%
8407.32	Of a cylinder capacity exceeding 50 cm ² but not exceeding 250 cm ²		10%
8407.33	Of a cylinder capacity exceeding 250 cm ² but not exceeding 1 000cm ²		10%
8407.34	Of a cylinder capacity exceeding 1000 cm ²		10%
8407.90	Other engines		10%

84.08	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES).	
8408.10	Marine propulsion engines	10%
8408.20	Engines of a kind used for the propulsion of vehicles of Chapter 87	10%
8408.90	Other engines	10%
84.09	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING NO. 84.07 OR 84.08.	
8409.10	For aircraft engines	10%
8409.91	8409.9 Other:	
84091	Suitable for use solely or principally with spark-ignition internal combustion piston engines	10%
8409.99	Other	10%
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:	
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:	
8415.81	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	10%
8415.82	Other, incorporating a refrigerating unit	10%
8415.83	Not incorporating a refrigerating unit	10%
8415.90	Parts	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, not exceeding 900 l capacity	10%
8418.50	Refrigerating or freezing display 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 OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED, FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, 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 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 5 cg OR BETTER), INCLUDING MASSPIECE — OPERATED COUNTING OR CHECKING MACHINES; MASSPIECES OF ALL KINDS.		
	8423.10	Personal massmeters, including baby massmeters; household massmeters	10%
	8423.8	Other massmeters:	
	8423.81	Having a maximum mass measurement capacity not exceeding 30 kg	10%
84.50	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 10 kg	10%
	8450.90	Parts	10%
84.52	SEWING MACHINES (EXCLUDING BOOK-SEWING MACHINES OF HEADING NO. 84.400; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES.		
	8452.10	Sewing machines of the household type	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:	
8469.31	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%
8470.2	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%
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.	
8471.10	Analogue or hybrid automatic data processing machines	10%
8471.20	Digital automatic data processing machines, containing in the same housing at least a central processing unit and an input and output unit, whether or not combined	10%
8471.9	Other:	
8471.91	Digital processing units, whether or not presented with the rest of a system, which may contain in the same housing one or two of the following types of unit: storage units, input units, output units	10%
8471.92	Input or output units, whether or not presented with the rest of a system and whether or not containing storage units in the same housing	10%
8471.93	Storage units, whether or not presented with the rest of a system	10%
8471.99	Other	10%

84.72	OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COIN-SORTING MACHINES, COIN-COUNTING OR WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES).	
8472.10	Duplicating machines	10%
8472.20	Addressing machines and address plate embossing machines	10%
8472.30	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	10%
8472.90	Other	10%
84.73	PARTS AND ACCESSORIES (EXCLUDING COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS NOS. 84.69 TO 84.72.	
8473.10	Parts and accessories of the machines of heading No. 84.69	10%
8473.2	Parts and accessories of the machines of heading No. 84.70:	
8473.21	Of the electronic calculating machines of subheading No. 8470.10, 8470.21 or 8470.29	10%
8473.29	Other	10%
8473.30	Parts and accessories of the machines of heading No. 84.71	10%
8473.40	Parts and accessories of the machines of heading No. 84.72	10%
84.76	AUTOMATIC GOODS-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%

84.82	BALL OR ROLLER BEARINGS.		
8482.10	Ball bearings		10%
8482.20	Tapered roller bearings, including cone and tapered roller assemblies		10%
8482.30	Spherical roller bearings		10%
8482.40	Needle roller bearings		10%
8482.50	Other cylindrical roller bearings		10%
8482.80	Other, including combined ball/roller bearings		10%
8482.9	Parts:		
8482.91	Balls, needles and rollers		10%
8482.99	Other		10%
84.83	TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS).		
8483.10	Transmission shafts (including cam shafts and crank shafts) and cranks		10%
8483.20	Bearing housings, incorporating ball or roller bearings		10%
8483.30	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings		10%
8483.40	Gears and gearing (excluding toothed wheels, chain sprockets and other transmission elements presented separately); ball screws; gear boxes and other speed changers, including torque converters:		10%
8483.50	Flywheels and pulleys, including pulley blocks		10%
8483.60	Clutches and shaft couplings (including universal joints)		10%
8483.90	Parts		10%
84.84	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.		

	8484.10	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	10%
	8484.90	Other	10%
85.06		PRIMARY CELLS AND PRIMARY BATTERIES.	
	8506.1	Of an external volume not exceeding 300 cm ² :	
	8506.11	Manganese dioxide	10%
	8506.12	Mercuric oxide	10%
	8506.13	Silver oxide	10%
	8506.19	Other	10%
	8506.20	Of an external volume exceeding 300 cm ²	10%
	8506.90	Parts	10%
85.07		ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE).	
	8507.10	Lead-acid, of a kind used for starting piston engines	10%
	8507.20	Other lead-acid accumulators	10%
	8507.30	Nickel-cadmium	10%
	8507.40	Nickel-iron	10%
	8507.80	Other accumulators	10%
	8507.90	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 HAIR CLIPPERS, WITH SELF-CONTAINED ELECTRIC MOTOR.	
	8510.10	Shavers	10%
	8510.20	Hair clippers	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%
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%
85.13	PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS) (EXCLUDING LIGHTING EQUIPMENT OF HEADING NO. 85.120.	
8513.10	Lamps	10%
8513.90	Parts	10%
85.16	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).**

8516.10	Electric instantaneous or storage water heaters and immersion 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 hair-dressing 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 roasters	10%
8516.7	Other electro-thermic appliances:	
8516.71	Coffee or tea makers	10%
8516.72	Toasters	10%
8516.79	Other	10%
8516.80	Electric heating resistors	10%
8516.90	Parts	10%
85.17	ELECTRICAL APPARATUS FOR LINE TELEPHONY OR LINE TELEGRAPHY, INCLUDING SUCH APPARATUS FOR CARRIER-CURRENT LINE SYSTEMS.	
8517.10	Telephone sets	10%
8517.20	Teleprinters	10%
8517.30	Telephonic or telegraphic switching apparatus	10%
8517.40	Other apparatus, for carrier-current line systems	10%
8517.8	Other apparatus:	
8517.81	Telephonic	10%
8517.82	Telegraphic	10%
8517.90	Parts	10%

85.18	MICROPHONES AND STANDS THEREFOR; LOUD-SPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES, EAR-PHONES 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 loudspeakers, 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	10%
85.19	TURNTABLES (RECORD-DECKS), RECORD-PLAYERS, CASSETTE-PLAYERS AND OTHER SOUND REPRODUCING APPARATUS, NOT INCORPORATING A SOUND RECORDING DEVICE.	
8519.10	Coin- or disc-operated record-players	10%
8519.2	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%
8519.90	Other	10%
85.20	MAGNETIC TAPE RECORDERS AND OTHER SOUND RECORDING APPARATUS, WHETHER OR NOT INCORPORATING A SOUND REPRODUCING 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 85.21.	
	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%
85.24		RECORDS, TAPES AND OTHER RECORDED MEDIA FOR SOUND OR OTHER SIMILARLY RECORDED PHENOMENA, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF RECORDS (EXCLUDING PRODUCTS OF CHAPTER 37).	
	8524.10	Gramophone records	10%
	8524.2	Magnetic tapes:	
	8524.21	Of a width not exceeding 4 mm	10%
	8524.22	Of a width exceeding 4 mm but not exceeding 6,5 mm	10%
	8524.23	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.		
8527.1	Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
8527.11	Combined with sound recording or reproducing apparatus		10%
8527.19	Other		10%
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-telegraphy:		
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-telegraphy:		
8527.31	Combined with sound recording or reproducing apparatus		10%
8527.32	Not combined with sound recording or reproducing apparatus but combined		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-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS.		
8528.10	Colour		10%
8528.20	Black and white or other monochrome		10%
85.39	ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA-RED LAMPS; ARC-LAMPS.		

8539.10	Sealed beam lamp units	10%
8539.2	Other filament lamps (excluding ultra-violet or infra-red lamps):	
8539.21	Tungsten halogen	10%
8539.22	Other, of a power not exceeding 200 W and for a voltage exceeding	10%
8539.29	Other	10%
8539.3	Discharge lamps (excluding ultra-violet lamps):	
8539.31	Fluorescent, hot cathode	10%
8539.39	Other	10%
8539.40	Ultra-violet or infra-red lamps; arc-lamps	10%
8539.90	Parts	10%
87.01	TRACTORS (EXCLUDING TRACTORS OF HEADING NO. 87.09).	
8701.10	Pedestrian controlled tractors	10%
8701.20	Road tractors for semi-trailers	10%
8701.30	Track-laying tractors	10%
8701.90	Other	10%
87.02	PUBLIC-TRANSPORT TYPE PASSENGER MOTOR VEHICLES.	
8702.10	With compression-ignition internal combustion piston engine (diesel or semi-diesel)	10%
8702.90	Other	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 BUT NOT INCLUDING AMBULANCES.	
8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	10%
8703.2	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
8703.21	Of a cylinder capacity not exceeding 1 000 cm ³	10%
8703.22	Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1 500 cm ³	10%

8703.23	Of a cylinder capacity exceeding 1 500 cm ² but not exceeding 3 000 cm ²	10%
8703.24	Of a cylinder capacity exceeding 3 000 cm ²	10%
8703.3	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8703.31	Of a cylinder capacity not exceeding 1 500 cm ²	10%
8703.32	Of a cylinder capacity exceeding 1 500 cm ² but not exceeding 2500 cm ²	10%
8703.33	Of a cylinder capacity exceeding 2500 cm ²	10%
8703.90	Other	10%
87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS.	
8704.10	Dumpers designed for off-highway use	10%
8704.2	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8704.21	G.V.M. not exceeding 5 t	10%
8704.22	G.V.M. exceeding 5 t but not exceeding 20 t	10%
8704.23	G.V.M. exceeding 20 t	10%
8704.3	Other, with spark-ignition internal combustion piston engine:	
8704.31	G.V.M. not exceeding 5 t	10%
8704.32	G.V.M. exceeding 5 t	10%
8704.90	Other	10%
87.05	SPECIAL PURPOSE MOTOR VEHICLES (EXCLUDING THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS), (FOR EXAMPLE, BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CONCRETE-MIXER LORRIES, ROAD SWEEPER LORRIES, SPRAYING LORRIES, MOBILE WORK-SHOPS, MOBILE RADIOLOGICAL UNITS).	
8705.10	Crane lorries	10%
8705.20	Mobile drilling derricks	10%
8705.30	Fire fighting vehicles	10%
8705.40	Concrete-mixer lorries	10%
8705.90	Other	10%

87.06	8706.00	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS NOS. 87.01 TO 87.05.	10%
87.07		BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADINGS NOS. 87.01 TO 87.05.	
	8707.10	For the vehicles of heading No. 87.03	10%
	8707.90	Other	10%
87.08		PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS NOS. 87.01 TO 87.05.	
	8708.10	Bumpers and parts thereof	10%
	8708.2	Other parts and accessories of bodies (including cabs):	
	8708.21	Safety seat belts	10%
	8708.29	Other	10%
	8708.3	Brakes and servo-brakes and parts thereof:	
	8708.31	Mounted brake linings	10%
	8708.39	Other	10%
	8708.40	Gear boxes	10%
	8708.50	Drive-axles with differential, whether or not provided with other transmission components	10%
	8708.60	Non-driving axles and parts thereof	10%
	8708.70	Road wheels and parts and accessories thereof	10%
	8708.80	Suspension shock absorbers	10%
	8708.9	Other parts and accessories:	
	8708.91	Radiators	10%
	8708.92	Silencers and exhaust pipes	10%
	8708.93	Clutches and parts thereof	10%
	8708.94	Steering wheels, steering columns and steering boxes	10%
	8708.99	Other	10%
87.09		WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLAT FORMS; PARTS OF THE FOREGOING VEHICLES.	
	8709.1	Vehicles:	
	8709.11	Electrical	10%

	8709.19	Other	10%
	8709.90	Parts	10%
87.11	MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDECARS; SIDECARS.		
	8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm ²	10%
	8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm ² but not exceeding 250 cm ²	10%
	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ² but not exceeding 500 cm ²	10%
	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ² but not exceeding 800 cm ²	10%
	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ²	10%
	8711.90	Other	10%
87.12			
8712.00	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED.		10%
87.14	PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS NOS. 87.11 TO 87.13.		
	8714.1	Of motorcycles (including mopeds):	
	8714.11	Saddles	10%
	8714.19	Other	10%
	8714.9	Other:	
	8714.91	Frames and forks, and parts thereof	10%
	8714.92	Wheel rims and spokes	10%
	8714.93	Hubs (excluding coaster braking hubs and hub brakes), and free-wheel sprocket-wheels	10%
	8714.94	Brakes, including coaster braking hubs and hub brakes, and parts thereof	10%
	8714.95	Saddles	10%
	8714.96	Pedals and crank-gear, and parts thereof	10%
	8714.99	Other	10%

87.15	8715.00	BABY CARRIAGES AND PARTS THEREOF.	10%
87.16		TRAILERS AND SEMI-TRAILERS; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF.	
	8716.10	Trailers and semi-trailers of the caravan type, for housing or camping	10%
	8716.20	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	10%
	8716.3	Other trailers and semi-trailers for the transport of goods:	
	8716.31	Tanker trailers and tanker semi-trailers	10%
	8716.39	Other	10%
	8716.40	Other trailers and semi-trailers	10%
	8716.80	Other vehicles	10%
	8716.90	Parts	10%
88.01		BALLOONS AND DIRIGIBLES; GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT.	
	8801.10	Gliders and hang gliders	10%
	8801.90	Other	10%
88.02		OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SPACECRAFT LAUNCH VEHICLES.	
	8802.1	Helicopters:	
	8802.11	Of an unladen mass not exceeding 2 000 kg	10%
	8802.20	Aeroplanes and other aircraft, of an unladen mass not exceeding 2 000 kg	10%
89.03		YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES.	
	8903.10	Inflatable	10%
	8903.9	Other:	
	8903.91	Sailboats, with or without auxiliary motors	10%
	8903.92	Motorboats (excluding outboard motorboats)	10%
	8903.99	Other	10%

90.06	PHOTOGRAPHIC (EXCLUDING CINEMA-TOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARAUS AND FLASH-BULBS (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 film of less than 16 mm wide or for double-8 mm film	10%
9007.19	Other	10%
9007.2	Projectors:	
9007.21	For film of less than 16 mm width	10%
9007.29	Other	10%
9007.9	Parts and accessories:	
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	PHOTO-COPYING 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%
	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.		
	9101.1	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:	
	9101.21	With automatic winding	10%
	9101.29	Other	10%
	9101.9	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):		

	9102.1	Wrist-watches, battery or accumulator powered, whether 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		CLOCKS WITH WATCH MOVEMENTS (EXCLUDING CLOCKS OF HEADING NO. 91.04).	
	9103.10	Battery or accumulator powered	10%
	9103.90	Other	10%
91.04	9104.00	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIR-CRAFT, SPACECRAFT OR VESSELS.	10%
91.05		OTHER CLOCKS.	
	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 33,8 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%
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	9203.00	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%
	9205.90	Other	10%
92.06	9206.00	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACCAS).	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%
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) FOR MUSICAL 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. 92.03	10%
9209.94	Parts and accessories for the musical instruments of heading No. 92.07	10%
9209.99	Other	10%
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).	

	9303.10	Muzzle-loading firearms	10%
	9303.20	Other sporting, hunting or target shooting shotguns, including combination shotguns and rifles	10%
	9303.30	Other sporting, hunting or target-shooting rifles	10%
	9303.90	Other	10%
93.04	9304.00	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS) (EXCLUDING THOSE OF HEADING NO. 93.07).	10%
93.05		PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS NOS. 93.01 TO 93.04.	
	9305.10	Of revolvers or pistols	10%
	9305.2	Of shotguns or rifles of heading No. 93.03:	
	9305.21	Shotgun barrels	10%
	9305.29	Other	10%
	9305.90	Other	10%
93.06		CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS.	
	9306.2	Shotgun cartridges and parts thereof; air gun pellets:	
	9306.21	Cartridges	10%
	9306.29	Other	10%
	9306.30	Other cartridges and parts thereof	10%
	9306.90	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:	
	9401.61	Upholstered	10%
	9401.69	Other	10%

	9401.7	Other seats, with metal frames:	
	9401.71	Upholstered	10%
	9401.79	Other	10%
	9402.80	Other seats	10%
	9402.90	Parts	10%
94.03	OTHER FURNITURE AND PARTS THEREOF.		
	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 furniture 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 plastic	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, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTIC, WHETHER OR NOT COVERED.		
	9404.10	Mattress supports	10%
	9404.2	Mattresses:	
	9404.21	Of cellular rubber or plastic, 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-electrical 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 plastic	10%
9405.99	Other	10%
95.01		
9501.00	WHEELED TOYS DESIGNED TO BE RIDDEN BY CHILDREN (FOR EXAMPLE TRICYCLES, SCOOTERS, PEDAL CARS); DOLLS' CARRIAGES.	10%
95.02	DOLLS REPRESENTING ONLY HUMAN BEINGS.	
9502.10	Dolls, whether or not dressed	10%
9502.9	Parts and accessories:	
	Garments and accessories therefor, footwear and headgear	10%
9502.99	Other	10%
95.03	OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS.	
9503.10	Electric trains, including tracks, signals and other accessories therefor	10%
9503.20	Reduced-size ("scale") model assembly kits, whether or not working models (excluding those of heading No. 9503.10)	10%
9503.30	Other construction sets and constructional toys	10%
9503.4	Toys representing animals or non-human creatures:	
9503.41	Stuffed	10%

	9503.49	Other	10%
	9503.50	Toy musical instruments and apparatus	10%
	9503.60	Puzzles	10%
	9503.70	Other toys, put up in sets or outfits	10%
	9503.80	Other toys and models, incorporating a motor	10%
	9503.90	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%
	9504.30	Other games, coin- or disc-operated (excluding bowling alley equipment)	10%
	9504.40	Playing cards	10%
	9504.90	Other	10%
95.05	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES.		
	9505.10	Articles for Christmas festivities	10%
	9505.90	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.		
	9506.1	Snow-skis and other snow-ski equipment:	
	9506.11	Skis	10%
	9506.12	Ski-fastenings (ski-bindings)	10%
	9506.19	Other	10%
	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 or 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 athletics articles and equipment	10%
9506.99	Other	10%
95.07	FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTER-FLY NETS AND SIMILAR NETS; DECOY "BIRDS (EXCLUDING THOSE OF HEADING NO. 92.08 OR 97.05) AND SIMILAR HUNTING OR SHOOTING REQUISITES.	
9507.10	Fishing rods	10%
9507.20	Fish-hooks, whether or not snelled	10%
9507.30	Fishing reels	10%
9507.90	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%
96.03	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORISED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES (EXCLUDING ROLLER SQUEEGES).	

9603.10	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	10%
9603.2	Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	
9603.21	Tooth brushes, including dental-plate brushes	10%
9603.29	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).	
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%
96.15	COMBS, HAIR-SLIDES AND THE LIKE; HAIRPINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE (EXCLUDING THOSE OF HEADING NO. 85.16), AND PARTS THEREOF.	
9615.1	Combs, hair-slides and the like:	
9615.11	Of hard rubber or plastics	10%
9615.19	Other	10%
9615.90	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			
	9617.00	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF (EXCLUDING GLASS INNERS).	10%
96.18			
	9618.00	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 HANDPAINTED OR HAND-DECORATED MANUFACTURED ARTICLES); COLLAGES AND SIMILAR DECORATIVE PLAQUES.	
	9701.10	Paintings, drawings and pastels	10%
	9701.90	Other	10%
97.02			
	9702.00	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS.	10%
97.03			
	9703.00	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL.	10%

SECOND SCHEDULE

SALES TAX PAYMENT RETURNS: LOCAL PRODUCTS

FULL NAME OF REGISTRANT			ST REG. NO.			
			PERIOD			
POSTAL ADDRESS			FROM		TO	
Tariff Heading	Description of Goods	Quantity	Value for Sales Tax Purposes		Sales Tax; Payable	
		Amount Unit	P	t	P	t
PLUS TOTALS AS PER CONT.		SHEETS NOS.				
		TOTALS				
LESS : TOTALS AS PER FORM ST 1/1 (REBATES)						
LESS:TOTALS AS PER FORM ST 1/2 (RIB'S)						
SALES TAX DUE FOR THE PERIOD						
LESS: AMOUNT OVERPAID ON PREVIOUS ACCOUNTS (ST 1/3)						
		SUB TOTAL				
PLUS: AMOUNT UNDERPAID ON PREVIOUS ACCOUNTS (ST 1/3)						
NET SALES TAX DUE						
PLUS: PENALTY/INTEREST						
TOTAL AMOUNT PAYABLE						

I, ...in my capacity as of
(name of business) declare that the particulars
herein are correct and comply with the provisions of the Sales Tax Act 1982.

.....Signature(Date)

FOR OFFICIAL USE O/R NO.	CHECKED	VERIFIED	
DATE.....			

**SCHEDULE OF SALES TAX GOODS REMOVED IN BOND
FOR REWAREHOUSING/EXPORT**

SALES TAX REGISTRATION NUMBER		PER I O D	
		FROM	TO
TOTAL INVOICED VALUE OR QUANTITY OF GOODS REMOVED (To be carried forward to form ST 1) Pula/Litres			
Date	Invoice Number	Number and Reference of Removal in Bond Form	

STATEMENT I.R.O. OVER/UNDER PAYMENTS ON PREVIOUS ACCOUNTS

SALES TAX REGISTRATION NUMBER						
PARTICULARS OF OVER/UNDERPAYMENTS						
ST 1		Invoice Number and Date	Amount Overpaid		Amount Underpaid	
From	To		P	t	P	t
TOTALS (To be carried forward to form ST 1)						
EXPLANATION						

DEPARTMENT OF CUSTOMS AND EXCISE
CERTIFICATE OF REGISTRATION UNDER THE SALES TAX ACT

Registration Number ST.....

Name of Registrant

Address of Registrant

.....

.....

Remarks

.....

.....

Licence Fee P

Official Receipt No.: Dated

Approved

.....
for/Director of Customs and Excise.

Date :

DEPARTMENT OF CUSTOMS AND EXCISE

**APPLICATION FOR REGISTRATION AS A
MANUFACTURER OF GOODS LIABLE TO SALES TAX**

Notes 1. The application should be submitted in triplicate to the Director of Customs and Excise, Private Bag 0041, Gaborone.

2. Manufacture includes any process of manufacture, including packing or repacking.

3. Delete words not applicable.

1. Full name and style of applicant (no abbreviations)
.....
2. Business address and tel. no. of applicant
.....
3. Full factory address (number/name of building, street and town).....
.....
4. Nature of business (sole proprietorship, partnership, company).....
5. Full name and address of sole proprietor
.....
6. Full names and addresses of partners
.....
7. List of commodities liable to sales tax manufactured by applicant (please use extension sheet, if necessary):

P.T.O.

Sales Tax Item	Tariff Heading	Commodity
.....		
.....		
.....		

8. Annual volume of sales transactions in past year:

Tariff Heading	Quantity	Value
.....		
.....		
.....		

9. Please state manufacturing processes briefly:

.....

10. State if any sales tax goods are manufactured by applicant under special contracts with particular purchasers: Yes/No If yes, state commodities concerned, ownership of materials and basis of contract and names of purchasers:

.....

.....

11. If any sales tax goods are manufactured on applicant's behalf from materials owned by applicant: Yes/No. If yes, state commodities manufactured, basis of contract and names of manufacturers:

.....

.....

I declare that the above particulars are correct

.....
Place *Date* *Name of Applicant*

.....
Sole Proprietor/Partners/Director/Secretary

.....
FOR OFFICIAL USE

DEPARTMENT OF CUSTOMS AND EXCISE
SALES TAX DEFERRED PAYMENT RETURN

FULL NAME OF REGISTRANT			SALES TAX REG. NO.	
.....			ST	
POSTAL ADDRESS			P E R I O D	
.....			FROM	TO
.....				
			S A L E S T A X	
DATE OF IMPORTATION	FORM E NUMBER	VALUE FOR SALES TAX PURPOSES	P	t
PLUS TOTAL AS PER ATTACHED CONT. SHEETS NOS.:				
TOTAL				
SALES TAX DUE FOR THE PERIOD				
LESS: AMOUNT OVERPAID ON PREVIOUS ACCOUNTS				
LESS: CREDITS DUE ON EXPORTS				
SUB TOTAL				
PLUS: AMOUNT UNDERPAID ON PREVIOUS ACCOUNTS				
NET SALES TAX DUE				
PLUS: PENALTY/INTEREST				
TOTAL AMOUNT PAYABLE				

I, ... in my capacity as of
(name of business) hereby declare that
the particulars herein are correct and comply with the provisions of the Sales Tax Act
1993.

.....(Signature.....(Date)

FOR OFFICIAL USE	Checked	Verified	Date Stamp
O/R No.:			
Date:	Officer		

continuation sheet)

ST 4

[illegible]

DEPARTMENT OF CUSTOMS AND EXCISE

APPLICATION FOR REGISTRATION UNDER SALES TAX DEFERRED PAY-
MENT ACCOUNT

1. Full Name of Applicant
.....
2. Business Address of Applicant
..... Telephone No.: Fax No.:
3. Physical Address of Applicant.
(Name/number of building, street and town)
4. Nature of Business
.....
(Sole Proprietorship, Partnership, Company)
5. Type of Business
.....
[Restaurant, Hotel, Retailer, Wholesaler, Tour Operator, Other (specify)]
6. Full Name and Address of Directors/Partners/Owner
.....
.....
7. Estimated monthly importation of sales taxable goods
.....
8. Monthly turnover (Pula)

I, hereby certify that to the best of my knowledge and belief the foregoing particulars are true and correct.

Name :

Signature :

Designation :

Date :

INSTRUCTIONS FOR COMPLETION OF APPLICATION FORM

1. To be completed in triplicate.
2. Note 8 to be completed in respect of the service industry e.g. Hotel, Restaurant, Tour Operator etc.

DEPARTMENT OF CUSTOMS AND EXCISE
SALES TAX EXEMPTION PERMIT: MANUFACTURERS

STM NO. : PERMIT VALID FROM TO

Issued in terms of section 8 (2) (a) of the Sales Tax Regulations. This permit authorises Messrs:

.....

Postal Address:

Physical Address:

Town :

to import into Botswana free of Sales Tax the following sales taxable goods:

<u>Description of Goods</u>	<u>Tariff Heading</u>
.....	
.....	
.....	
.....	

It is a condition of this permit that the goods described above must be used in the manufacture of taxable goods and the necessary sales tax return submitted to the controlling Customs office where the manufacturer is situated on a monthly basis. Failure to submit return will render the tax payable to Government.

Director of Customs and Excise

FOR OFFICIAL USE	CUSTOMS DATE STAMP
Bill of Entry/CCAI No.:	
Date :	
Quantity Imported :	
.....	
<i>SIGNATURE</i>	
<i>Director of Customs and Excise</i>	

NB : Three copies of the Permit must be produced by the Importer or his Agent, each time sales taxable goods are imported:

- Distribution:
- 1 Copy to be forwarded to the Director of Customs and Excise by Customs station
 - 1 Copy to be retained by station for record purposes
 - 1 Copy to be given to Trader

ST 7

*STATION NO.:

DEPARTMENT OF CUSTOMS AND EXCISE

NOTIFICATION OF SALES TAX DEFERRED

CONSIGNEE'S NAME : SALES TAX NO.:

POSTAL ADDRESS :

PHYSICAL ADDRESS : PLOT NO.: STREET

SUPPLIER'S NAME :

INVOICE NO.: INVOICE DATE :

DATE	CUSTOMS FORM CCA 1 NUMBER	VALUE FOR SALES TAX PURPOSES	SALES TAX DEFERRED

I/We for the importer, hereby declare that all the particulars entered herein are correct and that this certificate of deferral of sales tax in terms of section 15(1) constitutes a debt to the Government of Botswana.

For importer

Director of Customs and Excise

Date:

DEPARTMENT OF CUSTOMS AND EXCISE

APPLICATION FOR LICENCE OF A SALES TAX WAREHOUSE

1. Full name and address of applicant
.....

2. Full factory or warehouse address (if possible, state plot number, number of building, street and town)
.....

3. Nature of the business (i.e. whether (i) sole proprietorship; (ii) partnership; or, (iii) company)
4. Full name of the sole proprietor (if a sole proprietorship)
.....

5. Full name of the partners (if a partnership):
 - (i)
 - (ii)
 - (iii)
 - (iv)
 - (v)

6. Full name of the Directors
 - (i)
 - (ii)
 - (iii)
 - (iv)
 - (v)

7. (a) State whether any other industry, warehouse or retail business is carried on at the same address, and if so, the nature of each one.

.....

8. Full name(s) of person(s) who will sign the bond on behalf of the applicant:-

(i) (Capacity)

(ii) (Capacity)

9. Full name of bank or insurance company who will sign the bond as sureties:-

.....

10. Estimated amount of taxable goods likely to be warehoused at any one time

.....

11. I declare that the particulars furnished on this form and the accompanying supplementary forms are correct.

Place Date..... Signature of Applicant.....

Note: Plans of the proposed building and situation of the same in relation to other buildings should accompany this application.

DEPARTMENT OF CUSTOMS AND EXCISE

NOTIFICATION OF WAREHOUSING OF SALES TAXABLE GOODS

CONSIGNEE'S	NAME:		
	ADDRESS:		
	NUMBER:		
	NAME:		
SALES TAX WAREHOUSE			
TRANSPORTER		VEHICLE REG. NO.	

SUPPLIER'S NAME	INVOICE NO.	INVOICE DATE	CCAI NO.	CCAI DATE	SALES TAX DUE

I,.....(Full Name) for importer, hereby declare that the particulars herein are correct and that the sales taxable goods entered on CCA1 as here detailed will be deposited in the warehouse stated and accounted for in compliance with the provision of the Sales Tax Act of 1983.

Signature:..... Date.....For Official use

DATE STAMP

SIGNATURE OF OFFICER.....

DOCUMENT NUMBER:.....

DEPARTMENT OF CUSTOMS AND EXCISE

BOND: SALES TAX REBATES

KNOW ALL MEN BY THESE PRESENTS that we.....
 as Principal (hereinafter referred to as the principal) of as Sureties in solidum and coprincipal
 debtors renouncing and waiving the exceptions ordinis seu exurssionis et divisionis with the
 meaning and effect of which we are fully acquainted, are held and firmly bound unto the

Government of the Republic of Botswana in the sum of

.....
 of good and lawful money to be paid to the said Government to which payment well and truly
 to be made we bind ourselves jointly and severally each for the whole, our Heirs, Executors,
 Administrators, and Assigns.

WHEREAS the above Principal is desirous of acquiring materials under rebate of duty, for use
 in industry, subject to and in terms of the laws of the Republic of Botswana relating to Sales
 Tax as amended from time to time.

NOW THE CONDITIONS OF THIS OBLIGATION ARE —

(1) that if all goods acquired (including goods now held) under rebate by the Principal
 shall have been used up in the industry or industries and for the specific purposes
 in respect of which they were entered for Customs purposes; or

(2) that if, on any consignment as originally acquired (including goods now held) under
 rebate by the Principal, duty at the full rate leviable shall have been paid to the proper Director
 of Customs and Excise by reason of any portion of the consignment having been sold, used,
 removed from his factory or store or disposed of for any other purpose whatsoever, without the
 written consent of the proper Director of Customs and Excise first having been obtained;

THEN this obligation shall in relation to such goods or such consignment, as the case may be,
 be void.

WITNESS: For and on behalf of: PRINCIPAL

Signed at by the Principal this day of

in the year of Our Lord One Thousand Nine Hundred and

WITNESS: For and on behalf of: SURETY

Signed at by the Surety this day of

in the year of Our Lord One Thousand Nine Hundred and

Approved.....
Director of Customs and Excise.

BOND NO.....of.....

DEPARTMENT OF CUSTOMS AND EXCISE

GENERAL BOND: SALES TAX WAREHOUSES

KNOW ALL MEN BY THESE PRESENTS, that we
as Principal (hereafter referred to as the Principal) and as Surety are held and firmly bound unto

the Director of Customs and Excise in the sum of.....
of good and lawful money to be paid to the said Director; to which payment well and truly to
be made we bind ourselves jointly and severally each for the whole, our Heirs, Executors,
Administrators, and Assigns.

WHEREAS the above Principal is the occupier of a certain warehouse/warehouses, approved
under the Provisions and Regulations of the laws of the Republic of Botswana relating to Sales
Tax, for the storage of bonded goods;

NOW, THE CONDITION of this obligation is such that if all the goods which are now or
hereafter may be from time to time deposited in such warehouse(s), shall be either duly
exported or the full Sales Tax due and payable on the importation of such goods, or on such
part thereof as shall not have been exported as aforesaid to be paid to the Director of Customs
and Excise at Gaborone according to the first account taken of such goods upon the landing
of the same, and in terms of the Provisions and Regulations of the Sales Tax laws of the
Republic of Botswana then this obligation to be void: otherwise to be and remain of full force
and virtue.

WITNESS

PRINCIPAL

..... For and on behalf of:

.....
Signed at

..... by the Principal this day of 19.....

WITNESSES

SURETY

.....

.....

Signed at

For and on behalf of:

..... by the Surety this.....day of 19

Affix stamps here (if subject
to stamp duty)

Approved.....

Director of Customs & Excise

BOND: MANUFACTURE OF GOODS LIABLE TO SALES TAX

Factory Address

.....

.....

KNOW ALL MEN by these presents that we;

(1),as Principal;

(2) as Surety; and as continuing Guarantors are held and firmly

bound unto to Director of Customs and Excise in sum not exceeding
to be paid to the said Director of Customs and Excise, for which payment well and truly to be
made we bind ourselves and each of us, and the Heirs, Administrators, and Executors of us and
each of us, jointly and severally, firmly by these presents.

WHEREAS the Director of Customs and Excise has consented to accept this Bond as a security
for the rendering of all Accounts and Returns required by, and the due payment of the duty
imposed subject to and in terms of the Sales Tax Act in force at present, and as may be amended
from time to time within the Republic of Botswana and the Regulations made under the said
Act, by the above bounden,

(1)
NOW THE CONDITION of the above written Obligation is such that if all the tax shall be paid
by the above bounden,

(1).....

as by law required in respect of
produced or manufactured within the Republic of Botswana wherever stored or dealt with at
present or in the future, and if the above bounden,

(1).....
do, and shall observe all the provisions of the above Laws and the Regulations framed
thereunder, then the above written Obligation to be void, or else to be and remain in full force
and virtue.

Signed by the above bounden, (1).....

on this the day of 19..... at

.....
Signature of Principal

In the presence of the subscribed Witness:—

AS WITNESS:

Signed by the above bounden (2)

on this the day of.....19.....

at.....

.....

Signature of Surety

In the presence of the subscribed Witness:-

AS WITNESS:

Approved.....

Director of Customs & Excise

BOND NO.....OF.....

DEPARTMENT OF CUSTOMS AND EXCISE

BOND: TEMPORARY IMPORTS

KNOW ALL MEN BY THESE PRESENTS that we

.....
as Principal (hereinafter referred to as the Principal) and
as Sureties in solidum and co-principal debtors renouncing and waiving the exceptions
ordinis seu excussionis et divisionis with the meaning and effect of which we are fully
acquainted, are held firmly bound unto the Government of the Republic of Botswana in the sumof.....
of goods and lawful money to be paid to the said Government to which payment well and truly
to be made we bind ourselves jointly and severally each for the whole, our Heirs, Executors,
Administrators and Assigns.WHEREAS the above Principal is desirous of importing the goods described in the schedule
hereto under full rebate of customs sales tax, for temporary use, subject to and in terms of the
laws of the Republic of Botswana relating to Sales Tax as amended from time to time.Now the condition of this obligation is such that if the full tax on all such goods shall be duly
paid to the Director of Customs and Excise, or if such goods shall be duly exported within 3
months of the date of original importation or such further period as the Director may allow then
the above written obligation shall in relation to such goods be void but otherwise shall be and
remain in full force and virtue.

SCHEDULE

.....
.....
.....
WITNESS For and on behalf of:.....PRINCIPAL

Singed at By the Principal this day of

..... in the year of Our Lord One Thousand Nine Hundred and.....

Approved.....

Director of Customs and Excise

BOND NO.....OF.....

DEPARTMENT OF CUSTOMS AND EXCISE

BOND: SECURITY FOR PAYMENT OF SALES TAX DEFERRED

KNOW ALL MEN BY THESE PRESENTS that we

(1), as Principals and

(2), as Surety and as continuing guarantors are held and firmly bound unto Director of Customs and Excise in the

sum not exceeding
to be paid to the said Director of Customs and Excise for which payment well and truly to be paid, we bind ourselves and each of us, and the Heirs, Administrators and Executors of us and each of us, jointly and severally, firmly by these presents.

WHEREAS the Director of Customs and Excise has consented to accept this Bond as a security for the rendering of all accounts and returns required by, and the due payment of the Sales Tax Deferred subject to and in terms of the Sales Tax Act, 1993 in force at present, and as may be amended from time to time, within the Republic of Botswana and the Regulations made under the said Act, by the above bounden

(1).....
Now the condition of the above written obligation is such that if all the sales tax shall be paid by the above bounden

(1).....
as by law required in respect of taxable transactions concluded by him within the Republic of

Botswana after the date hereof, and if the above bounden (1)
so and shall observe all the provisions of the above law and the Regulations framed thereunder, then the above to be void, or else to remain in full force and virtue.

Singed by the above bounden (1) on this.....day of
.....19..... at

.....
(Principal)

In the presence of the subscribed witness

as witness

Signed by the above bounden (2)

on this day of 19 at

.....
(Surety)

Approved.....
Director of Customs and Excise

Date :

Place:

MADE this 13th day of June, 1995.

F.G. MOGAE,
*Vice-President and Minister of Finance and
Development Planning.*