

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

AMENDMENT OF SCHEDULES (NO. 25) NOTICE, 1996
(Published on 26th April, 1996)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 52 and 53 of the Customs and Excise Duty Act, the Schedules to the Act are proposed to be amended to the extent set out in the Schedule below.

Schedule No. 1 to the Act

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
25.01			By the substitution for heading No. 25.01 of the following:		
"25.01	2501.00	4	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water	kg	22%"
25.19			By the substitution for subheading No. 2519.90 of the following:		
	"2519.90	2	- Other	kg	8%"
25.23			By the substitution for subheading No. 2523.30 of the following:		
	"2523.30	6	- Aluminous cement	kg	6%"
25.25 and 25.26			By the substitution for headings Nos. 25.25 and 25.26 of the following:		
"25.25			Mica, including splittings, mica waste:		
	2525.10	4	- Crude mica and mica rifted into sheets or splittings	kg	16%
	2525.20	9	- Mica powder	kg	16%
	2525.30	3	- Mica waste	kg	16%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
25.26			Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc:		
	2526.10	8	- Not crushed, not powdered	kg	8%
	2526.20	2	- Crushed or powdered	kg	8%”
25.30			By the substitution for subheading No. 2530.20 of the following:		
	“2530.20	3	- Kieserite, epsomite (natural magnesium sulphates)	kg	6%”
			By the substitution for subheading No. 2530.90.90 of the following:		
	“.90	0	- - Other	kg	6%”
26.01			By the substitution for subheading No. 2601.1 of the following:		
	“2601.1		- Iron ores and concentrates (excluding roasted pyrites):		
	2601.11	2	- - Non-agglomerated	kg	6%
	2601.12	9	- - Agglomerated	kg	6%”
26.02			By the substitution for heading No. 26.02 of the following:		
“26.02	2602.00	5	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 per cent or more, calculated on the dry mass	kg	6%”
26.04 and 26.05			By the substitution for headings Nos. 26.04 and 26.05 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
"26.04	2604.00	2	Nickel ores and conce- ntrates	kg	6%
26.05	2605.00	6	Cobalt ores and conce- ntrates	kg	6%"
26.10			By the substitution for heading No. 26.10 of the following:		
"26.10	2610.00	0	Chromium ores and concentrates	kg	6%"
26.12			By the substitution for heading No. 26.12 of the following:		
"26.12			Uranium or thorium ores and concentrates:		
	2612.10	2	- Uranium ores and concentrates	kg	6%
	2612.20	7	- Thorium ores and concentrates	kg	6%"
26.17			By the substitution for heading No. 26.17 of the following:		
"26.17			Other ores and concen- trates:		
	2617.10	0	- Antimony ores and concentrates	kg	6%
	2617.90	7	- Other	kg	6%"
29.21			By the substitution for subheadings Nos. 2921.11 and 2921.12 of the following:		
	"2921.11	3	- - Methylamine, di- or trimethylamine and their salts	kg	free
	2921.12	8	- - Diethylamine and its salts	kg	free"
			By the substitution for subheadings Nos. 2921.19.10 and 2921.19.20 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	“.15	2	- - - Ethylamine; monoispropylamine	kg	free”
30.05			By the substitution for subheading No.3005.90 of the following:		
	“.10	1	- - - Absorbent gauge or muslin;bandages (including crepe bandages); boric and other absorbent lint ;gauge or muslin swabs (including those containing X-ray detectable thread or tape)	kg	23%”
36.01			By the substitution for heading No.36.01 of the following:		
36.01	3601.00	3	Propellent powders	kg	13%”
38.17			By the substitution for subheading No.3817.10 of the following:		
	“3817.10	2	- Mixed alkylbenzenes	kg	21,25%”
39.01 and 39.02			By the substitution for headings Nos. 39.01 and 39.02 of the following:		
”39.02			Polymers of ethylene, in primary forms:		
	3901.10	0	- Polyethylene having a specific gavity of less than 0,94	kg	10% or 255u/kg less 90% with a maximum of 36%
	3901.20		- Polyethylene having a specific gravity of 0,94 or more:		
	.05	5	- - Chlorinated	kg	free
	.90	7	- - Other	kg	10% or 255u/kg less 90% with a maximum of 36%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	3901.30		- Ethylene-vinyl acetate copolymers:		
	.10	6	- - Of a value for duty purposes not exceeding 220u/kg	kg	10% or 170u/kg less 90% with a maximum of 36%
	.20	3	- - Of a value for duty purposes exceeding 220u/kg	kg	free
39.01	3901.90		- Other:		
	.10	3	- - Copolymers of ethylene and acrylic or methacrylic acid in which the carboxyl groups are partially linked or partially neutralised by metal ions, in blocks, lumps, powders, granules, flakes and similar bulk forms	kg	free
	.20	0	- - Other ethylene methacrylate, in blocks, lumps, powders, granules, flakes and similar bulk forms	kg	free
	.30	8	- - Other, chlorinated	kg	free
	.90	1	- - Other	kg	10% or 255u/kg less 90% with a maximum of 36%
39.02			Polymers of propylene of other olefins, in primary forms:		
	3902.10	3	- Polypropylene	kg	10% or 230u/kg less 90% with a maximum of 36%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	3902.20	8	- Polyisobutylene	kg	free
	3902.30	2	- Propylene copolymers	kg	10% or 230u/kg less 90% with a maximum of 36%
	3902.90	5	- Other	kg	free"
39.04			By the substitution for subheadings Nos. 3904.10, 3904.2, 3904.30 and 3904.40 of the following:		
39.04	"3904.10	0	- Polyvinyl chloride, not mixed with any other substances	kg	10% or 230u/kg less 90% with a maximum of 16%
	3904.2		- Other polyvinyl chloride:		
	3902.21		- - Non-plasticised:		
	.10	9	- - - Liquids or pastes	kg	10% or 200u/kg less 90% with a maximum of 16%
	.90	7	- - - Other	kg	10% or 225u/kg less 90% with a maximum of 16%
	3904.22		- - Plasticised:		
	.10	5	- - - Liquids or pastes	kg	10% or 200u/kg less 90% with a maximum of 16%
39.04	.90	3	- - - Other	kg	10% or 225u/kg less 90% with a

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					maximum of 16%
	3904.30	7	- Vinyl chloride- vinyl acetate copolymers	kg	10% or 230u/kg less 90% with a maximum of 16%
	3904.40		- Other Vinyl chloride copolymers:		
	.10	1	- - Liquids or pastes	kg	10% or 230u/kg less 90% with a maximum of 16%
39.04	.20	9	- - Powders, not mixed with any other substances	kg	10% or 230u/kg less 90% with a maximum of 16%
	.90	4	- - Other	kg	10% or 225u/kg less 90% with a maximum of 16%”
39.07			By the substitution for subheading No. 3907.20.10 of the following:		
	“.10	3	- - Polyether-polyols, containing 2 or more hydroxyl groups, liquids or pastes, with a hydroxyl number of 20 mg KOH/g or more but not exceeding 800 mg KOH/g (exclu- ding those produced with ethylene oxide or with ethylene oxide and having a primary hydroxyl content of 20 per cent or more)	kg	16%”

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
39.15			By the substitution for subheadings Nos. 3915.10, 3915.20 and 3915.30 of the following:		
	3915.10	7	- Of polymers of ethylene	kg	18%
	3915.20	1	- Of polymers of styrene	kg	18%
	3915.30	6	- Of polymers of vinyl chloride	kg	18%
39.16			By the substitution for heading No. 39.16 of the following:		
39.16			Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics:		
	3916.10		- Of polymers of ethylene:		
	.10	8	- - Monofilament	kg	18%
	.90	6	- - Other	kg	24%
	3916.20		- Of polymers of vinyl chloride:		
	.20	5	- - Plaiting material with a rattan core	kg	free
	.90	0	- - Other	kg	18%
39.16	3916.90		- Of other plastics:		
	.05	8	- - Of acrylic polymers	kg	15%
	.10	4	- - Of phenolic resins compounded with fibre, fabric or paper	kg	free
	.20	1	- - Of silicones	kg	free
	.30	9	- - Rods, sticks and profile shapes, of polymers of styrene	kg	24%
	.40	6	- - Rods, sticks and profile shapes, of polymers of propylene	kg	24%

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	.50	3	- - Rods, stics and profile shapes, of polymerisation or copolymerisation products not elsewhere speci- fied or included	kg	24%
	.60	0	- - Of cellulose nitrates	kg	free
	.70	8	- - Of artificial resins	kg	free
	.90	2	- - Other	kg	18%”
-39.17			By the substitution for subheading No. 39.17.32.85 of the following:		
40.02	“.85	5	Other, seamless	kg	10%”
			By the substitution for subheading No. 4002.19.90 of the follo- wing:		
	“.90	8	Other	kg	19%”
			By the substitution for for subheading No. 4002.20.90 of the following:		
	“.90	5	Other	kg	19%”
40.05			By the substitution for subheading No. 4005.10.90 of the follo- wing:		
	“.90	1	Other	kg	16%”
			By the substitution for subheading No. 4005.20 of the follow- ing:		
40.05	“4005.20	0	- Solutions; dispersions (excluding those of subheading No. 4005.10)	kg	16%”
40.06			By the substitution for heading No. 40.06 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
"40.06			Other forms (for example, rods, tubes and profile shapes) and articles (for example discs and rings), of unvulcanised rubber:		
	4006.10	4	- "Camel-back" strips for retreading rubber tyres	kg	16%
	4006.90	6	- Other	kg	16%"
40.07			By the substitution for heading No. 40.07 of the following:		
"40.07			Vulcanised rubber thread and cord:		
	"4007.00.20	3	- Textile thread covered or impregnated with vulcanised rubber	kg	14%
	.90	4	- Other	kg	16%"
40.08			By the substitution for subheading No. 4008.21.90 of the following:		
	" .90	3	- - - Other	kg	21%"
			By the substitution for subheading No. 4008.29.90 of the following:		
	" .90	4	- - - Other	kg	21%"
40.09 and 40.10			By the substitution for headings Nos. 40.09 and 40.10 of the following:		
"40.09			Tubes, pipes and hoses, of vulcanised rubber (excluding hard rubber), with or without their fittings (for example, joints, elbows, flanges):		
	4009.10	0	- Not reinforced or otherwise combined with other materials, without fittings	kg	18%
	4009.20	5	- Reinforced or otherwise combined only with metal, without fittings	kg	19%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	4009.30	1	- Reinforced or other- wise combined only with textile materials, without fittings	kg	19%
40.09	4009.40	4	- Reinforced or other- wise combined with other materials, without fittings	kg	19%
	4009.50	9	- With fittings	kg	19%
40.10			Conveyor or transmission belts or belting, of vulcanised rubber:		
	4010.1		- Conveyor belts or belting:		
	4010.11	7	- - Reinforced only with metal	kg	21%
	4010.12	3	- - Reinforced only with textile materials	kg	21%
	4010.13	6	- - Reinforced only with plastics	kg	21%
	4010.19	8	- - Other	kg	21%
	4010.2		- Transmission belts or belting:		
	4010.21		- - Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 60 cm but not exceeding 180 cm:		
40.10	.10	9	- - - Identifiable for use solely or prin- cipally with motor vehicles	kg	21%
	.90	5	- - - Other	kg	18%
	4010.22		- - Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference ex- ceeding 180 cm but not exceeding 240 cm:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.10	5	- - - Identifiable for use solely or principally with motor vehicles	kg	21%
	.90	3	- - - Other	kg	18%
	4010.23	4	- - Endless synchronous belts, of a circumference exceeding 60 cm but not exceeding 150 cm	kg	18%
	4010.24	0	- - Endless synchronous belts, of a circumference exceeding 150 cm but not exceeding 198 cm	kg	18%
40.10	4010.29		- - Other:		
	.10	3	- - - Identifiable for use solely or principally with motor vehicles	kg	21%
	.90	8	- - - Other	kg	18%
40.12			By the substitution for subheading No. 4012.90 of the following:		
	"4012.90	4	- Other	kg	12%"
41.04 and 41.05			By the substitution for headings Nos. 41.04 and 41.05 of the following:		
"41.04			Leather of bovine or equine animals, without hair on (excluding leather of heading No. 41.08 or 41.09):		
	4104.10		- Whole bovine skin leather, of a unit surface area not exceeding 2,6 m ² :		
	.20	9	- - Less than 2,15 m ² (excluding flesh splits)	kg	free
	.90	2	- - Other	kg	16%
41.04	4104.2		- Other bovine leather and equine leather, tanned or retanned		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			but not further prepared, whether or not split:		
	4104.21	5	- - Bovine leather, vegetable pre- tanned	kg	16%
	4104.22	1	- - Bovine leather, otherwise pre- tanned	kg	16%
	4104.29	6	- - Other	kg	16%
	4104.3		- Other bovine leather and equine leather, parchment-dressed or prepared after tanning:		
	4104.31	3	- - Full grains and full grain splits	kg	16%
	4104.39	0	- - Other	kg	16%
41.05			Sheep or lamb skin leather, without wool on (excluding leather of heading No. 41.08 or 41.09):		
	4105.1		- Tanned or retanned but not further pre- pared, whether or not split:		
	4105.11	4	- - Vegetable pre- tanned	kg	13%
	4105.12	0	- - Otherwise pre- tanned	kg	13%
	4105.19	5	- - Other	kg	13%
	4105.20	2	- Parchment-dressed or prepared after tanning	kg	13%"
42.03			By the substitution for subheading No. 4203.10 of the following:		
	"4203.10	2	- Articles of apparel	kg	33%"
			By the substitution for subheading No. 4203.29 of the following:		

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	4203.29	4	- - Other	kg	23%
44.10, 44.11, 44.12, 44.13, 44.14 and 44.15			By the substitution for headings Nos. 44.10, 44.11, 44.12, 44.13, 44.14 and 44.15 of the following:		
44.10			Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances:		
	4410.1		- Of wood:		
	4410.11	4	- - Waferboard, includ- ing oriented strand board	kg	18%
	4410.19	5	- - Other	kg	18%
	4410.90	4	- Of other ligneous materials	kg	18%
44.11			Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:		
	4411.1		- Fibreboard of a density exceeding 0,8 g/cm ³ :		
44.11	4411.11		- - Not mechanically worked or surface covered:		
	.10	5	- - - Moulded	kg	16%
	.90	3	- - - Other	kg	10%
	4411.19		- - Other:		
	.10	6	- - - Moulded	kg	16%
	.90	4	- - - Other	kg	10%
	4411.2		- Fibreboard of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³ :		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	4411.21		- - Not mechanically worked or surface covered:		
	.10	2	- - - Moulded	kg	16%
	.90	8	- - - Other	kg	10%
	4411.29		- - Other:		
	.10	0	- - - Moulded	kg	16%
	.90	9	- - - Other	kg	10%
	4411.3		- Fibreboard of a density exceeding 0,35 g/cm ³ but not exceeding 0,5 g/cm ³ :		
44.11	4411.31		- - Not mechanically worked or surface covered:		
	.10	4	- - - Moulded kg	16%	
	.90	2	- - - Other	kg	10%
	4411.39		- - Other:		
	.10	5	- - - Moulded	kg	16%
	.90	3	- - - Other	kg	10%
	4411.9		- Other:		
	4411.91		- - Not mechanically worked or surface covered:		
	.10	1	- - - Moulded kg	16%	
	.90	6	- - - Other	kg	10%
	4411.99		- - Other:		
	.10	2	- - - Moulded	kg	16%
	.90	0	- - - Other	kg	10%
44.12			Plywood, veneered panels and similar laminated wood:		
	4412.1		- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:		

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	4412.13	4	- - With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	m³	13%
	4412.14	0	- - Other, with at least one outer ply of non-coniferous wood	m³	13%
	4412.19	2	- - Other	m³	13%
	4412.2		- Other, with at least one outer ply of non-coniferous wood:		
	4412.22	2	- - With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	m³	13%
	4412.23	9	- - Other, containing at least one layer of particle board	m³	13%
44.12	4412.29	7	- - Other	m³	13%
	4412.9		- Other:		
	4412.92	4	- - With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	kg	13%
	4412.93	0	- - Other, containing at least one layer of particle board	kg	13%
	4412.99	9	- - Other	kg	13%
44.13	4413.00	4	Densified wood, in blocks, plates, strips or profile shapes	kg	16%
44.14	4414.00	8	Wooden frames for paintings, photographs, mirrors or similar objects	kg	16%
44.15			Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets,		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			box pallets, and other load boards, of wood; pallet collars of wood:		
44.15	4415.10	6	- Cases, boxes, crates, drums and similar packings; cable- drums	u	13%
	4415.20		- Pallets, box pallets and other load boards; pallet collars:		
	.10	8	- - Pallet, box pallets and other load boards	u	16%
	.20	5	- - Pallet collars	u	20%”
44.17			By the substitution for subheadings Nos. 4417.00.40 and 4417.00.50 of the following:		
	“4417.00.40	8	- Tool handles	kg	19%
	.50	5	- Broom or brush bodies and handles (excluding paint brush handles)	kg	19%”
44.18			By the substitution for heading No. 44.18 of the following:		
”44.18			Builders’ joinery and carpentry of wood, in- cluding cellular wood panels, assembled parquet panels, shingles and shakes:		
	4418.10	7	- Windows, French- windows and their frames	kg	21%
	4418.20	1	- Doors and their frames and thresholds	kg	21%
	4418.30	6	- Parquet panels	kg	free
	4418.40	0	- Shuttering for concrete constructional work	kg	21%
	4418.50	5	- Shingles and shakes	kg	21%
	4418.90	3	- Other	kg	18%”

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
48.09			By the substitution for subheading No. 4809.20 of the following:		
	"4809.20	5	- Self-copy paper	kg	13%"
48.11			By the substitution for subheading No. 4811.10 of the following:		
	"4811.10	9	- Tarred, bituminised or asphalted paper and paperboard	kg	8%"
			By the substitution for subheading No. 4811.29 of the following:		
	"4811.29	0	- - Other	kg	8%"
			By the substitution for headings Nos. 4811.40 and 8411.90 of the following:		
	"4811.40	2	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	kg	8%
	4811.90	5	- Other paper, paper-	kg	8%"
			board, cellulose wadding and webs of cellulose fibres		
48.16			By the substitution for subheading No. 4816.20 of the following:		
	"4816.20	1	- Self-copy paper	kg	13%"
48.19, 48.20 and 48.21			By the substitution for headings Nos. 48.19, 48.20 and 48.21 of the following:		
"48.19			Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays and similar articles, of paper or paperboard,		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			of a kind used in offices, shops or the like:		
	4819.10	8	- Cartons, boxes and cases, of corrugated paper or paperboard	kg	16%
	4819.20	2	- Folding cartons, boxes and cases, of non- corrugated paper or paperboard	kg	16%
	4819.30	7	- Sacks and bags, having a base of a width of 40 cm or more	kg	13%
	4819.40	1	- Other sacks and bags, including cones	kg	13%
48.19	4819.50	6	- Other packing containers, including record sleeves	kg	16%
	4819.60	0	- Box files, letter trays, storage boxes and simialr articles, of a kind used in offices, shops or the like	kg	18%
48.20			Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, — manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collec- tions and book covers, of paper or paperboard:		
	4820.10	8	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	kg	18%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
48.20	4820.20	2	- Exercise books	kg	18%
	4820.30	7	- Binders (excluding book covers), folders and file covers	kg	18%
	4820.40	1	- Manifold business forms and interleaved carbon sets	kg	18%
	4820.50	6	- Albums for samples or for collections	kg	18%
	4820.90	4	- Other	kg	18%
48.21			Paper or paperboard labels of all kinds, whether or not printed:		
	4821.10	1	- Printed	kg	18%
	4821.90	8	- other	kg	18%''
48.23			By the substitution for subheading No. 4823.11 of the following:		
	''4823.11	5	- - Self-adhesive	kg	23%''
			By the substitution for subheading No. 4823.30.90 of the following:		
48.23	''90	3	- - Other	kg	18%''
			By the substitution for subheadings Nos. 4823.40, 4823.5 and 4823.60 of the following:		
	''4823.40	2	- Rolls, sheets and dials, printed for self-recording apparatus	kg	18%
	4823.5		- Other paper and paper-board, of a kind used for writing, printing or other graphic purposes:		
	4823.51	3	- - Printed, embossed or perforated	kg	18%
	4823.59	4	- - Other	kg	18%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	4823.60	1	- Trays, dishes, plates, cups and the like, of paper or paperboard	kg	18%''
			By the substitution for No. 4823.90.90 of the following:		
	''90	0	Other	kg	18%''
49.01			By the substitution for subheading No. 4901.99.40 of the follo- wing:		
	''40	0	- - - Directories, guide books, yearbooks, christmas annuals and yearbooks relating to Botswana	kg	12%''
49.02			By the substitution for subheading No. 4902.10.10 of the follo- wing:		
	''10	9	- - Newspapers or supp- lement editions, or parts thereof (ex- cluding religious publications or parts thereof and those in Braille), intended to be completed and published in Botswana	kg	12%''
49.02			By the substitution for subheadings Nos. 4902.90.10 and 4902.90.20 of the follo- wing:		
	''10	5	- - Holiday or special editions, or parts thereof (excluding those in Braille), imported for issue with newspapers, journals or perio- dicals published in Botswana	kg	12%
	.20	2	- - Newspapers or supplement editions or	kg	12%''

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			parts thereof (excluding reli- gious publica- tions or parts thereof and those in Braille), in- tended to be com- pleted and pub- lished in those in Botswana		
49.07			By the substitution for subheading No. 4907.00.90 of the follo- wing: 1		
	“.90	0	Other	kg	18%”
49.08			By the substitution for subheading No. 4908.10.90 of the follo- wing:		
	“.90	9	- - Other	kg	18%”
			By the substitution for subheading No. 4908.90.90 of the follo- wing:		
49.09 and 49.10	“.90	5	- - Other By the substitution for headings Nos. 49.09 and 49.10 of the following:	kg	18%”
“49.09	4909.00	2	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	kg	18%
49.10	4910.00	2	Calendars or any kind, printed, including calendar blocks	kg	18%”
49.11			By the substitution for subheading No. 4911.10.90 of the follo- wing:		
	“.90	6	- - Other	kg	18%”

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			By the substitution for subheading No. 4911.99.90 of the follo- wing:		
	.90	9	- - - Other	kg	18%"
64.02			By the substitution for heading No. 64.02 of the following:		
"64.02			Other footwear with outer soles and uppers of rubber or plastics:		
	6402.1		- Sports footwear:		
	6402.12		- - Ski-boots, cross- country ski foot- wear and snowboard boots:		
	.10	9	- - - Ski-boot and cross- country ski foot- wear	2u	30%
	.20	6	- - - Snowboard boots	2u	50%
64.02	6402.19	6	- - Other	2u	50%
	6402.20	3	- Footwear with upper straps or thongs assembled to the sole by means of plugs	2u	50%
	6402.30	8	- Other footwear, in- corporating a protec- tive metal toe-cap	2u	50%
	6402.9		- Other footwear:		
	6402.91	1	- - Covering the ankle	2u	50%
	6402.99	2	- - Other	2u	50%"
64.03			By the substitution for subheadings No 6403.12 of the following:		
	"6403.12		- - Ski-boots, cross-country ski footwear and snow- board boots:		
	.20	1	- - - Snowboard boots which incorporate textile material		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			in the external surface area of the upper (ex- cluding the ton- gue)		
64.03	.90	0	- - - Other	2u	30%''
			By the substitution for subheadings Nos. 6403.5 and 6403.9 of the follo- wing:		
	"6403.5		- Other footwear with outer soles of leather:		
	6403.51		- - Covering the ankle:		
	.15	5	- - - Footwear (excluding bedroom slippers), which incorporate textile material in the external surface area of the the upper (excludi- the tongue)		
	.90	2	- - - Other	2u	30%
	6403.59		- - Other:		
	.15	6	- - - Footwear (excluding bedroom slippers), which incorporate textile material in the external surface area of the upper (excluding the tongue)	2u	50%
	.90	3	- - - Other	2u	30%
64.03	6403.9		- - Other footwear:		
	6403.91		- - Covering the ankle:		
	.15	3	- - - Footwear (excluding bedroom slippers), which incorporate textile material in the external surface area of the upper (excluding the tongue)	2u	50%
	.90	0	- - - Other	2u	30%
	6403.99		- - Other:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.15	4	- - - Footwear (exclud- ing bedroom slippers), which incorporate text- tile material in the external surface area of the upper (exclud- ing the tongue)	2u	50%
	.90	1	- - - Other	2u	30%"
64.04			By the substitution for subheading No. 6404.11.90 of the follo- wing:		
	“.90	8	- - - Other	2u	50%
			By the substitution for subheading No. 6404.19.90 of the following:		
	“.90	9	- - - Other	2u	50%"
64.05			By the substitution for subheading No. 6405.20.90 of the follo- wing:		
	“.90	8	- - Other	2u	50%"
			By the substitution for subheading No. 6405.90.90 of the follo- wing:		
	“.90	1	- - - Other	2u	50%"
64.06			By the substitution for heading No. 64.06 of the following:		
-”64.06			Parts of footwear (in- cluding uppers whether or not attached to soles (excluding outer soles)); removable in-soles, heel cushions and similar articles; gaiters, legg- ings and similar arti- cles, and parts thereof:		
64.06	6406.10		- Uppers and parts there- of (excluding stif- feners):		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.10	0	- - Half-pairs, mounted on dummy lasts of wood or unmounted, suitable for use as manufacturing models	kg	free
	.15	1	- - Protective metal toe caps	kg	free
	.25	9	- - Other parts, of iron or steel	kg	20%
	.35	6	- - Other, of textile materials, rubber or plastics	kg	50%
	.90	9	- - Other	kg	26%
	6406.20	8	- Other soles and heels, of rubber or plastics	kg	26%
	6406.9		- Other:		
64.06	6406.91		- - Of wood:		
	.05	7	- - - Soles, heel and sole units, tips, heels, stiffeners, arch supports and heel socks	kg	free
	.40	5	- - - Removable fittings	kg	20%
	.90	1	- - - Other	kg	26%
	6406.99		- - Of other materials:		
	.10	4	- - - Gaiters, leggings and similar articles, and parts thereof, wholly or principally of leather or composition leather	kg	23%
	.15	5	- - - Gaiters, leggings and similar articles, and parts thereof (excluding those wholly or principally of leather or composition leather)	kg	20%
	.25	2	- - - Clog soles, heel units, tips and heels, of cork	kg	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
64.06	.40	6	- - - Parts of iron, steel, copper or aluminium, for footwear	kg	20%
	.50	3	- - - Other stiffeners, arch supports and heel socks, for footwear	kg	free
	.60	0	- - - Other removable fittings, for footwear	kg	20%
	.90	2	- - - Other	kg	26%”
65.07			By the substitution for heading No. 65.07 of the following:		
“65.07	6507.00	4	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for head-gear	kg	18%”
68.05, 68.06 and 68.07			By the substitution for headings Nos. 68.05, 68.06 and 68.07 of the following:		
”68.05			Natural or artificial abrasive powder or grain, on a basis of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up:		
	6805.10	7	- On a base of woven textile fabric only	kg	18%
	6805.20	1	- On a base of paper or paperboard only	kg	18%
	6805.30	6	- On a base of other materials	kg	18%
68.06			Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mine-		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			ral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials (excluding those of heading No. 68.11 or 68.12 or of Chapter 69):		
68.06	6806.10	0	- Slag wool, rock wool and similar mineral wools (including inter-mixtures thereof), in bulk, sheets or rolls	kg	18%
	6806.20	5	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	kg	15%
	6806.90		- Other:		
	.30	9	- - Articles of slag wool, rock wool or similar wools	kg	18%
	.90	2	- - Other	kg	free
68.07			Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch):		
	6807.10	4	- In rolls	kg	18%
	6807.90	0	- Other	kg	18%
68.09			By the substitution for heading No. 68.09 of the following:		
"68.09			Articles of plaster or of compositions based on plaster:		
	6809.1		- Boards, sheets, panels, tiles and similar articles, not ornamented:		
	6809.11	8	- - Faced or reinforced with paper or paper-board only	kg	18%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	6809.19	9	- - Other	kg	18%
	6809.90	8	- Other articles	kg	18%''
68.12			By the substitution for subheading No. 6812.50 of the following:		
	"6812.50	7	- Clothing, clothing accessories, footwear and headgear	kg	18%''
68.14			By the substitution for heading No. 68.14 of the following:		
"68.14			Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials:		
-68.14	6814.10	6	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg	18%
	6814.90	2	- Other	kg	18%''
69.07 and 69.08			By the substitution for headings Nos. 69.07 and 69.08 of the following:		
"69.07			Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing:		
	6907.10	6	- Tiles, cubes and simialr articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	m ²	24,5%
69.07	6907.90	2	- Other	m ²	24,5%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
69.08			Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing:		
	6908.10	5	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	m²	24,5%
70.06, 70.07, 70.08, 70.09 and 70.10	6908.90	6	- Other By the substitution for headings Nos. 70.06, 70.07, 70.08, 70.09 and 70.10 of the following:	m²	24,5%''
70.06	7006.00		Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	7006.00.30	1	- Optical glass; stained glass windows	kg	free
	.90	5	- Other	kg	16%
70.07			Safety glass, consisting of toughed (tempered) or laminated glass:		
	7007.1		- Toughened (tempered) safety glass:		
	7007.11	4	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	18%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	7007.19	5	- - Other	m ²	18%
70.07	7007.2		- Laminated safety glass:		
	7007.21	9	- - Of size and shape suitable for in- corporation in vehicles, aircraft, spacecraft or vessels	kg	18%
	7007.29	9	- - Other	m ²	18%
70.08	7008.00	7	Multiple-walled insula- ting units of glass	kg	18%
70.09			Glass mirrors, whether or not framed, including rear-view mirrors:		
	7009.10	5	- Rear-view mirrors for vehicles	kg	18%
	7009.9		- Other:		
	7009.91	8	- - Unframed	kg	18%
	7009.92	4	- - Framed	kg	18%
70.10			Carboys, bottles, flasks, jars, pots, phials, ampoules and other con- tainers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass:		
70.10	7010.10		- Ampoules:		
	.10	2	- - Tubular, of a capa- city not exceeding 35 ml	kg	19%
	.90	0	- - Other	kg	13%
	7010.20	6	- Stoppers, lids and other closures	kg	5%
	7010.9		- Other, of a capacity:		
	7010.91		- Exceeding 1l:		
	.10	5	- - - Syphon vases	kg	5%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.20	2	- - - Beer and mineral water type bottles	kg	19%
	.30	1	- - - Preserving jars	kg	5%
	.90	3	- - - Other	kg	13%
	7010.92		- - Exceeding 0,33 l but not exceeding 1 l:		
	.10	1	- - - Syphon vases	kg	5%
	.20	9	- - - Beer and mineral water type bottles, of a capacity not exceeding 800 ml	kg	10%
70.10	.30	6	- - - Beer and mineral water type bottles, of a capacity exceeding 800 ml	kg	19%
	.40	3	- - - Preserving jars	kg	5%
	.90	9	- - - Other	kg	13%
	7010.93		- - Exceeding 0,15 l but not exceeding 0,33 l:		
	.10	8	- - - Syphon vases	kg	5%
	.15	9	- - - Beer and mineral water type bottles	kg	10%
	.20	5	- - - Preserving jars	kg	5%
	.90	6	- - - Other	kg	13%
	7010.94		- - Not exceeding 0,15 l:		
	.10	4	- - - Syphon vases	kg	5%
	.15	5	- - - Beer and mineral water type bottles	kg	10%
70.10	.20	1	- - - Preserving jars	kg	5%
	.30	9	- - - Other, tubular, of a capacity not exceeding 35 ml	kg	19%
	.90	2	- - - Other	kg	13%''
70.16			By the substitution for subheading No. 7016.10 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	"7016.10	7	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg	18%"
70.16			By the substitution for subheading No. 7016.90.90 of the following:		
	".90	9	- - Other	kg	18%"
70.19			By the substitution for heading No. 70.19 of the following:		
"70.19			Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics):		
	7019.1		- Silvers, rovings, yarn and chopped strands:		
	7019.11	4	- - Chopped strands, of a length not exceeding 50 mm	kg	18%
	7019.12		- - Rovings:		
	.10	8	- - - Coloured throughout the mass	kg	free
	.90	6	- - - Other	kg	18%
	7019.19		- - Other:		
	.10	2	- - - Yarn	kg	free
	.90	0	- - - Other	kg	18%
70.19	7019.3		- Thin sheets (voiles), webs, mats, mattresses boards and similar non-woven products:		
	7019.31		- - Mats	kg	18%
	7019.32	9	- - Thin sheets (voiles)	kg	18%
	7019.39	4	- - Other	kg	18%
	7019.40		- Woven fabrics of rovings:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.10	9	- - - fabrics woven from multifilament rovings	kg	18%
	.20	6	- - - Other, coated with plastics	kg	10%
	.90	7	- - - Other	kg	5%
	7019.5		- Other woven fabrics:		
	7019.51		- - Of a width not exceeding 30 cm:		
	.10	8	- - - Coated with plastics	kg	10%
	.90	8	- - - Other	kg	5%
70.19	7019.52		- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² of filaments measuring per single yarn not more than 136 tex:		
	.10	6	- - - Coated with plastics	kg	10%
	.90	4	- - - Other	kg	5%
	7019.59		- - Other:		
	.10	0	- - - Coated with plastics	kg	10%
	.90	9	- - - Other	kg	5%
	7019.90		- Other:		
	.30	6	- - Filter bags; prepared electrical insulating tape, coated or impregnated	kg	free
	.90	4	- - Other	kg	18%
72.17			By the substitution for subheadings Nos. 7217.31 and 7217.32 of the following:		
	"7217.31	9	- - Not plated or coated, whether or not polished.	kg	8%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	7217.32	6	- - Plated or coated with zinc	kg	8%”
73.04			By the substitution for sub heading No. 7304.10.90 of the following:		
	“.90	8	- - Other	kg	13%”
			By the substitution for subheading No. 7304.21.90 of the follo- wing:		
	“.90	2	- - Other	kg	13%”
			By the substitution for subheading No. 7304.29.90 of the follo- wing:		
	“.90	6	- - - Other	kg	13%”
73.07			By the substitution for subheading No. 7307.1 of the following:		
	“7307.1		- Cast fittings:		
	7307.11		- - Of non-malleable cast iron:		
	.10	7	- - - For use with down pipes and gutter pipes	kg	13%
	.90	5	- - - Other	kg	5%
	7307.19		- - Other:		
	.10	8	- - - For use with down pipes and futter pipes	kg	13%
	.80	9	- - - Other, of cast iron	kg	13%
	.90	6	- - - Other	kg	5%”
			By the substitution for subheadings Nos. 7307.21,7307.22 and 7307.23 of the following:		
73.07	“7307.21		- - Flanges:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.10	1	- - - For use with down pipes and gutter pipes	kg	13%
	.90	7	- - - Other	kg	5%
	7307.22		- - Threaded elbows, bends and sleeves:		
	.10	8	- - - For use with down pipes and gutter pipes	kg	13%
	.90	6	- - - Other	kg	5%
	7307.23		- - But welding fittings:		
	.10	4	- - - For use with down pipes and gutter pipes	kg	13%
	.90	2	- - - Other	kg	5%
73.08			By the substitution for heading No. 73.08 of the following:		
"73.08			Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock- gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sec- tions, tubes and the like, prepared for use in struc- tures, of iron or steel:		
	7308.10	7	- Bridges and bridge- sections	kg	18%
	7308.20		- Towers and lattice masts:		
	.10	9	- - Lattice masts for telegraph lines or electric power lines	kg	5%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.90	7	- - Other	kg	18%
73.08	7308.30		- Doors, windows and their frames and thresholds for doors:		
	.10	3	- - Doors or gates for lifts	kg	free
	.90	1	- - Other	kg	18%
	7308.40		- Equipment for sca- ffolding, shuttering, propping or pit- propping:		
	.10	8	- - Mining appliances	kg	5%
	.90	6	- - Other	kg	18%
	7308.90		- Other:		
	.30	5	- - Spiral chutes; smoke stacks	kg	15%
	.90	9	- - Other	kg	18%
73.12			By the substitution for subheading No. 7312.10 of the following:		
	"7312.10		- Stranded wire, ropes and cables:		
	.05	9	- - stranded wire, of wire which is not plated, coated or clad	kg	10%
73.12	.10	5	- - Stranded wire, of wire which is plated, coated or clad with zinc	kg	10%
	.15	6	- - Stranded wire, of wire which is plated, coated or clad with tin	kg	15%
	.20	2	- - Other stranded wire	kg	10%
	.25	3	- - Ropes and cables, with a cross-sec- tional dimension not exceeding 38 mm and of a construction of	kg	10%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			more than 7 stranded wires, of wire which is not plated, coated or clad		
	.30	2	- - Ropes and cables, with a cross-sec- tional dimension not exceeding 38 mm of a construction not exceeding 7 stranded wires, of wire which is not plated, coated or clad	kg	10%
73.12	.35	0	- - Ropes and cables, with a cross-sec- tional dimension exceeding 38 mm, of wire which is not plated, coated or clad	kg	10%
	.40	7	- - Ropes and cables, of wire which is plated, coated or clad with zinc	kg	10%
	.90	3	- - Other	kg	19%”
73.14			By the insertion after 7314.19.20 of the follo- wing:		
	“.30	4	- - - With 4 or more but not exceeding 10 apertures per cm in the warp as well as in the weft (ex- cluding insect screening)	kg	15%”
74.09			By the substitution for heading No. 74.09 of the following:		
”74.09			Copper plates, sheets and strip, of a thickness exceeding 0,15 mm:		
	7409.1		- Of refined copper:		
	7409.11	9	- - In coils	kg	13%
	7409.19	5	- - Other	kg	13%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	7409.2		- Of copper-zinc base alloys (brass):		
	7409.21	3	- - In coils	kg	13%
	7409.29	4	- - Other	kg	13%
	7409.3		- Of copper-tin base alloys (bronze):		
	7409.31	8	- - In coils	kg	13%
	7409.39	9	- - Other	kg	13%
	7409.40	6	- Of copper-nickel base alloys (cupro-nickel) copper-nickel-zinc base alloys (nickel silver)	kg	13%
	7409.90	9	- Of other copper alloys	kg	13%''
74.10			By the substitution for subheading No. 7410.1 of the following:		
	''7410.1		- Not backed:		
	7410.11	9	- - Of refined copper	kg	13%
	7410.12	5	- - Of copper alloys	kg	13%''
84.15			By the substitution for subheading No. 8415.10 of the following:		
	''8415.10		- Window or wall types, self-contained:		
	.40	8	- - Compressor operated, having a rated cool- ing capacity not exceeding 8,8 kW	u	21%
	.80	7	- - Other, not contain- ing a heating ele- ment	u	2,5%
	.90	4	- - Other	u	5%''
			By the substitution for subheading No. 8415.90.10 of the following:		
	''..10	2	- - Identifiable for use solely or principally with the machines of	kg	21%''

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			subheading No. 8415.10.40		
84.18			By the substitution for subheading No. 8418.91.10 of the following:		
	“.10	3	- - - For household refrigerators of freezers	kg	23%”
			By the substitution for subheadings Nos. 8418.99.30 and 8418.99.40 of the following:		
	“.30	5	- - - Other, for display counters, cabinets, show-cases or the like	kg	16%
	.40	2	- - - Other evaporators and condensers	kg	16%”
84.21			By the substitution for subheading No. 8421.12.20 of the following:		
	“.20	4	- - - Of a dry mass loading capacity not exceeding 7 kg (excluding coin- operated types)	u	18%”
84.21			By the substitution for subheading No. 8421.23.30 of the follo- wing:		
	“.30	2	- - - suitable for use with motor vehicle engines (including motorcycle engines)	u	18%”
			By the substitution for subheading No. 8421.31.50 of the following:		
	“.50	9	- - - Other, suitable for use with motor vehicle engines (including motor- cycle engines)	u	18%”

HEADING	SUB- HEADING	€. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			By the substitution for subheading No. 8421.91.20 of the follo- wing:		
	“.20	4	- - - For clothes dryers of a dry mass loading capacity not exceeding 7 kg	kg	18%”
84.21			By the substitution for subheadings Nos. 8421.99.30 and 8421.99.66 of the following:		
	“.30	2	- - - Filter plates and frames, for sugar filter presses	kg	18%
	.66	3	- - - For filters suita- ble for use with motor vehicle (including motor- cycle engines)	kg	18%”
84.31			By the substitution for subheading No. 8431.49.50 of the follo- wing:		
	“.50	7	- - - Picks, chisels, bits and the like and blanks thereof, suitable for coal cutting machinery	kg	8%”
84.60			By the substitution for subheading No. 8460.90.20 of the following:		
	“.20	5	- - Double-wheel horizontal grinding machines, (exclud- ing those in which the positioning in any one axis can be set up to an accu- racy of at least 0,01 mm) incor- porating an electric motor of an output not exceeding 600 W	u	18%”

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
85.08			By the substitution for subheading No. 8508.80.10 of the following:		
	“.10	8	- - Cutters of the flail line type, suitable for cutting lawn edges	u	18%”
			By the substitution for subheading No. 8508.90.10 of the following:		
	“.10	2	- - For the tools of subheading No. 8508.80.10	kg	18%”
85.11			By the substitution for subheadings Nos. 8511.30, 8511.40 and 8511.50 of the following:		
	“8511.30		- Distributors; ignition coils:		
	.30	7	- - Distributors and ignition coils, identifiable for use solely or principally with motor vehicle engines	u	18%
	.90	0	- - Other	u	free
	8511.40		- Starter motors and dual purpose starter- generators:		
	.15	8	- - Identifiable for use solely or prin- cipally with motor vehicle engines	u	18%
	.90	5	- - Other	u	free
85.11	8511.50		- Other generators:		
	.20	9	- - Identifiable for use solely or princi- pally with motor vehicle engines	u	18%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.90	7	- - Other	u	free"
85.12			By the substitution for subheadings Nos. 8512.20 and 8512.30 of the following:		
	"8512.20	4	- Other lighting or visual signalling equipment	u	18%
	8512.30	9	- Sound signalling equipment	u	18%"
85.16			By the substitution for subheading No. 8516.29.10 of the following:		
	".10	3	- - - Electric radiators	u	26%"
			By the substitution for subheading No. 8516.33 of the following:		
85.16	"8516.33	2	- - Hand-drying apparatus	u	26%"
			By the substitution for subheading No. 8516.80.10 of the following:		
	".10	3	- - Identifiable for use solely or principally with domestic stoves, hot-plates and ovens	u	26%"
			By the substitution for subheading No. 8516.90.30 of the following:		
	".30	2	- - For other electro-thermic appliances of a kind used for domestic purposes	kg	26%"
85.35			By the substitution for subheading No. 8535.21.05 of the following:		
	".05	8	- - - With moulded casings of plastics, with a current rating	kg	21%"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			not exceeding 1 250 A, for a voltage not ex- ceeding 1,1 kV (AC) or 125 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A		
			By the substitution for subheading No. 8535.30.05 of the following:		
85.35	“.05	6	- - Isolating switches, with moulded casings of plastics, with a current rating not exceeding 1 250 A, for a voltage not exceeding 1 100 V (AC) or 125 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A	kg	21%”
			By the substitution for subheading No. 8535.90.10 of the following:		
	“.10	3	- - Switch cover plates; apparatus connectors	kg	18%”
85.37			By the substitution for subheading No. 8537.10.20 of the following:		
	“.20	8	- - - Identifiable for use solely or principally with motor vehicles	kg	18%”
85.39			By the substitution for subheading No. 8539.21.20 of the following:		
	“.20	6	- - - Other, identi- fiable for use solely or prin-	u	23%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			cipally with motor vehicles		
	.45	1	- - - Other, of a power of 15 W or more but exceed- ing 1 000 W and for a voltage exceeding 100 V but not ex- ceeding 260 V	u	20% or 85u each less 80% with a maximum of 37%"
			By the substitution for subheadings Nos. 8539.29.45, 8539.29.50 and 8539.29.57 of the following:		
	“.45	2	- - - Lamps, identifi- able for use solely or princi- pally with motor vehicles	u	23%
	.50	9	- - - Other, vacuum type, of less than 15 W	u	20%
85.39	.57	6	- - - Other, of a power exceeding 200 W but not exceeding 1 000 W and for a voltage exceeding 100 V but not ex- ceeding 260 V	u	20% or 85u each less 80% with a maximum of 37%"
85.44			By the substitution for subheading No. 8544.1 of the following:		
	“8544.1		- Winding wire:		
	8544.11	1	- - Of copper	kg	18%
	8544.19	2	- - Other	kg	18%"
87.08			By the substitution for subheading No. 8708.50.50 of the following:		
	“.50	7	- - Other, of the rigid integral housing type, with a crown wheel or ring gear of a diameter not exceeding 205 mm	kg	23%"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
87.08			By the substitution for subheadings Nos. 8708.93.25 and 8708.93.55 of the following:		
	“.25	3	- - - Clutch cover assemblies (excluding parts thereof), incorporating pressure plates with an outside diameter not exceeding 300 mm	kg	23%
	.55	5	- - - Clutch driven plates (excluding parts thereof), with an outside diameter not exceeding 300 mm	kg	23%”
			By the substitution for subheading No. 8708.94.20 of the following:		
	“.20	9	- - - Rack and pinion steering assemblies (excluding power-assisted types and those of subheading No. 8708.94.10)	kg	23%”
87.16			By the substitution for heading No. 87.16 of the following:		
“87.16			Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:		
	8716.10	8	- Trailers and semi-trailers of the caravan type, for housing or camping	u	21%
	8716.20	2	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	u	18%
	8716.3		- Other trailers and semi-trailers for the transport of goods:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	8716.31	3	- - Tanker trailers and tanker semi-trailers	u	18%
	8716.39	4	- - Other	u	18%
	8716.40	1	- Other trailers and semi-trailers	u	18%
87.16	8716.80		- Other vehicles:		
	.10	7	- - Carriages, carts, coaches and wagons	u	21%
	.20	4	- - Wheelbarrows	u	18%
	.90	5	- - Other	u	15%
	8716.90		- Parts:		
	.05	5	- - Parts for carriages, carts, coaches, trailers, semi- trailers and wheel- barrows	kg	18%
	.90	0	- - Other	kg	15%''
89.03			By the substitution for heading No. 89.03 of the following:		
"89.03			Yachts and other vessels for pleasure or sports; rowing boats and canoes:		
	8903.10	8	- Inflatable	u	19%
	8903.9	.	- Other:		
	8903.91	0	- - Sailboats, with or without auxiliary motor	u	19%
89.03	8903.92	7	- - Motorboats (exclud- ing outboard motor- boats)	u	19%
	8903.99		- - Other:		
	.10	9	- - - Rowing shells of a kind commonly used for boatracing	u	13%
	.90	7	- - - Other	u	19%''

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
90.02			By the substitution for subheading No. 9002.20.20 of the following:		
	“.20	5	- - Identifiable for use with sound projectors for film of a width of 16 mm or more	kg	3%”
90.04			By the substitution for subheading No. 9004.10 of the following:		
	“9004.10	3	- Sunglasses	u	16%”
94.01			By the substitution for heading No. 94.01 of the following:		
“94.01			Seats (excluding those of heading No. 94.02), whether or not convertible into beds, and parts thereof:		
	9401.10	3	- Seats of a kind used for aircraft	u	free
	9401.20	4	- Swivel of a kind used for motor vehicles	u	20%
	9401.30	9	- Swivel seats with variable height adjustment	u	23%
	9401.40	3	- Seats (excluding garden seats or camping equipment), convertible into beds	u	23%
	9401.50	8	- Seats of cane, osier, bamboo or similar materials	u	26%
	9401.6		- Other seats, with wooden frames:		
	9401.61	9	- - Upholstered	u	23%
	9401.69	7	- - Other	u	23%
	9401.7		- Other seats, with metal frames:		
94.01	9401.71	3	- - Unupholstered	u	23%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	9401.79	4	- - Other	u	23%
	9401.80		- Other seats:		
	.30	3	- - Of asbestos-cement, of monumental or building stone, of cellulose fibre- cement or of ceramics	u	20%
	.90	7	- - Other	u	23%
	9401.90	6	- Parts	kg	20%
94.03			By the substitution for heading No. 94.03. of the following:		
"94.03			Other furniture and parts thereof:		
	9403.10		- Metal furniture of a kind used in offices:		
	.10	4	- - Filing cabinets, of steel	kg	20%
	.90	2	- - Other	kg	23%
94.03	9403.20		- Other metal furniture:		
	.10	9	- - Metal bedsteads	kg	20%
	.30	3	- - Ice chests	kg	20%
	.50	8	- - walking trainers for infants	kg	26%
	.60	5	- - Hanging meat safes	kg	20%
	.90	7	- - Other	kg	23%
	9403.30	6	- Wooden furniture of a kind used in offices	u	23%
	9403.40	0	- Wooden furniture of a kind used in the kitchen	u	23%
	9403.50	5	- Wooden furniture of a kind used in the bedroom	u	23%
	9403.60		- Other wooden furntire:		
	.30	1	- - Walking trainers for infants	u	26%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.40	9	- - Hanging meat safes	u	20%
	.90	5	- - Other	u	23%
94.03	9403.70		-Furniture of plastics:		
	.30	6	- - Walking trainers for infants	kg	26%
	.90	6	- - Other	kg	23%
	9403.80		- Furniture of other materials, including cane , osier, bamboo or similar materials:		
	.30	0	- - Of monumental or building stone, of cellulose fibre-cement, of ceramics or of asbestos-cement	kg	20%
	.90	4	- - Other	kg	23%
	9403.90		- Parts:		
	.10	0	- - For steel filing cabinets	kg	20%
	.20	8	- - For metal bedsteads	kg	20%
	.30	5	- - Metal parts for wooden bedsteads	kg	20%
	.40	2	- - For metal ice chests	kg	20%
	.50	6	- - Base metal frames for camp beds or folding tables	kg	20%
94.03	.60	7	- - For walking trainers for infants	kg	26%
	.90	9	- - Other	kg	23%”
94.04			By the substitution for subheading No. 9404.10 of the following:		
	“9404.10	0	- Mattress supports	kg	23%
			By the substitution for subheading No. 9404.29.10 of the following:		
	“.10	7	- - - Innerspring	u	23%”

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
96.03			By the substitution for heading No. 96.03 of the following:		
"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 squeegees):		
96.03	9603.10	0	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	u	24%
	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	9	- - - Dental-plate brushes:	u	15%
	.90	7	- - - Other	u	21%
	9603.29		- - Other:		
	.40	1	- - - Hair brushes, beard brushes, hair dyeing brushes, bath brushes and nail brushes	u	21%
	.90	8	- - - Other	u	15%
96.03	9603.30		- Artists' brushes, writing brushes and		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			similar brushes for the application of cosmetics:		
	.10	7	- - Artists' brushes and writing brushes	u	free
	.90	5	- - Other	u	15%
	9603.40		- Paint, distemper, varnish or similar brushes (excluding brushes of subheading No. 9603.30); paint pads and rollers:		
	.30	6	- - Paint and varnish brushes; paint rollers	u	15%
	.90	6	- - Other	u	24%
	9603.50		- Other brushes consti- tuting parts of machi- nes, appliances or vehicles:		
	.10	6	- - Machine bottle bru- shes	u	21%
	.20	3	- - Parts of portable machine-tools	u	free
96.03	.30	0	-- Parts of agricul- tural machinery	u	free
	.40	8	- - Parts of other industrial or manufacturing machinery	u	free
	.90	4	- - Other	u	24%
	9603.90		- Other:		
	.10	4	- - Clothes brushes, brushes for foot- wear	u	15%
	.15	5	- - Pipe stem cleaners; prepared knots and tufts for broom or brush making; squee- gees, mechanical floor sweepers	u	18%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.90	7	- - Other	u	24%”
96.06			By the substitution for subheadings Nos. 9604.2 and 9604.30 of the following:		
	“9606.2		- Buttons:		
	9606.21	2	- - Of plastics, not covered with textile material	kg	21%
96.06	9606.22	9	- - Of base metal, not covered with textile material	kg	15%
	9606.29		- - Other:		
	.06	2	- - - Of metal, leather or composition leather	kg	15%
	.90	9	- - - Other	kg	21%
	9606.30		- Button moulds and other parts of buttons; button blanks:		
	.15	9	- - Button moulds and other parts of buttons	kg	free
	.25	6	- - button blanks	kg	21%”
96.12			By the substitution for heading No. 96.12 of the following:		
“96.12			Typewriter or similar ribbons, inked or other- wise prepared for giving impressions, whether or not on spools or in catridges; ink-pads, whether or not inked, with or without boxes:		
96.12	9612.10		- Ribbons:		
	.10	7	- - Of polyethylene terephthalate, of a width exceeding 5 mm but not exceeding 8 mm, not on spools or in catridges	u	15%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.90	5	- - Other	u	18%
	9612.20	4	- Ink-pads	u	18%"

MADE this 15th day of April, 1996.

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