*Statutory Instrument No. 23 of 2021*

**EXCISE DUTY ACT**
(No. 34 of 2018)

**EXCISE DUTY AMENDMENT OF SCHEDULE (NO. 7) NOTICE, 2021**
*(Published on 12th March, 2021)*

IN EXERCISE of the power conferred on the Minister of Finance and Economic Development by sections 53 and 54 of the Excise Duty Act, the schedules to the Act are proposed to be amended to the extent set out in the Schedule below:

**By the insertion of the following:**

| Heading / Subheading | CD | Article Description | Statistical Unit | Rate of Duty | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | General | EU | EFTA | SADC | MERCOSUR |
| 3208.20.20 | 1 | - - Solutions as defined in Note 4 to this Chapter, of acrylic polymers | kg | 15% | free | free | free | 15% |
| 3906.90.30 | 6 | - - Liquids and pastes consisting of 50% or more of hydroxyl acrylic resin | kg | 15% | free | free | free | 15% |
| 3906.90.40 | 3 | - - Liquids and pastes consisting of 50% or more othermoplastic acrylic resin | kg | 15% | free | free | free | 15% |

**By the deletion of the following:**

| Heading / Subheading | CD | Article Description | Statistical Unit | Rate of Duty | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | General | EU | EFTA | SADC | MERCOSUR |
| 4410.11.20 | 9 | - - - Coated, covered or laminated | kg | 15% | free | free | free | 15% |
| 4411.12.20 | 9 | - - - Coated, covered or laminated | kg | 10% | free | free | free | 10% |
| 4411.13.20 | 5 | - - - Coated, covered or laminated | kg | 10% | free | free | free | 10% |
| 4411.14.20 | 1 | - - - Coated, covered or laminated | kg | 10% | free | free | free | 10% |
| 7217.30.10 | 0 | - - Plated or coated with copper | kg | 10% | free | free | free | 10% |
| 9401.90.90 | 1 | - - Other | kg | 20% | free | 20% | free | 18% |

**By the insertion of the following:**

| Heading / Subheading | CD | Article Description | Statistical Unit | Rate of Duty | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | General | EU | EFTA | SADC | MERCOSUR |
| **4410.11.2** | | **- - - Coated, covered or laminated:** | | | | | | |
| 4410.11.21 | 7 | - - - - With melamine | kg | 15% | free | free | free | 15% |
| 4410.11.25 | 2 | - - - - With other plastics | kg | 15% | free | free | free | 15% |
| 4410.11.29 | 7 | - - - - Other | kg | 15% | free | free | free | 15% |
| **4411.12.2** | | **- - - Coated, covered or laminated:** | | | | | | |
| 4411.12.21 | 7 | - - - - With melamine | kg | 10% | free | free | free | 10% |
| 4411.12.25 | 1 | - - - - With other plastics | kg | 10% | free | free | free | 10% |
| 4411.12.29 | 2 | - - - - Other | kg | 10% | free | free | free | 10% |
| **4411.13.2** | | **- - - Coated, covered or laminated:** | | | | | | |
| 4411.13.21 | 3 | - - With melamine | kg | 10% | free | free | free | 10% |
| 4411.13.25 | 6 | - - - - With other plastics | kg | 10% | free | free | free | 10% |
| 4411.13.29 | 9 | - - - - Other | kg | 10% | free | free | free | 10% |
| **4411.14.2** | | **- - - Coated, covered or laminated:** | | | | | | |
| 4411.14.21 | 1 | - - - - With melamine | kg | 10% | free | free | free | 10% |
| 4411.14.25 | 2 | - - - - With other plastics | kg | 10% | free | free | free | 10% |
| 4411.14.29 | 5 | - - - - Other | kg | 10% | free | free | free | 10% |
| **4411.92.1** | | **- - - Coated, covered or laminated:** | | | | | | |
| 4411.92.11 | 6 | - - - - With melamine | kg | 10% | free | free | free | 10% |
| 4411.92.15 | 9 | - - - - With other plastics | kg | 10% | free | free | free | 10% |
| 4411.92.19 | 1 | - - - - Other | kg | 10% | free | free | free | 10% |
| 4411.92.99 | 4 | - - Other | kg | 10% | free | free | free | 10% |
| **4411.93.1** | | **- - - Coated, covered or laminated:** | | | | | | |
| 4411.93.11 | 2 | - - - - With melamine | kg | 10% | free | free | free | 10% |
| 4411.93.15 | 5 | - - - - With other plastics | kg | 10% | free | free | free | 10% |
| 4411.93.19 | 8 | - - - - Other | kg | 10% | free | free | free | 10% |
| 4411.93.99 | 6 | - - - Other | kg | 10% | free | free | free | 10% |
| **4411.94.1** | | **- - - Coated, covered or laminated:** | | | | | | |
| 4411.94.11 | 9 | - - - - With melamine | kg | 10% | free | free | free | 10% |
| 4411.94.15 | 1 | - - - - With other plastics | kg | 10% | free | free | free | 10% |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 4411.94.19 | 4 | - - - - | Other | kg | 10% | free | free | free | 10% |
| 4411.94.99 | 2 | - - - | Other | kg | 10% | free | free | free | 10% |
| 7217.10.10 | 1 | - - | Of a diameter of 1,30 mm or more but not exceeding 4,88 mm, containing by mass more than 0.4 per cent carbon but not exceeding 0.85 per cent and a tensile strength of 1 400 Mpa or more but not exceeding 1 750 Mpa | kg | 10% | free | free | free | 10% |
| 7217.10.90 | 8 | | Other | kg | 10% | free | free | free | 10% |
| **7217.30.1** | | - - | **Plated or coated with copper:** | | | | | | |
| 7217.30.11 | 9 | - - - | Of a diameter of 1,3 mm or more but not exceeding 4,88 mm, containing by mass more than 0.4 per cent carbon but not exceeding 0.85 per cent and a tensile strength of 1 400 Mpa or more but not exceeding 1 750 Mpa | kg | 10% | free | free | free | 10% |
| 7217.30.19 | 4 | - - | Other | kg | 10% | free | free | free | 10% |
| 9401.30.10 | 6 | - - | On a base, with wheels having a diameter not exceeding 65 mm | u | 20% | free | 20% | free | 18% |
| 9401.30.90 | 4 | - - | Other | u | 20% | free | 20% | free | 18% |
| 9401.61.10 | 6 | - - - | Reclining seats, electrically operated | u | 20% | free | free | free | 18% |
| 9401.61.20 | 3 | - - - | Reclining seats, mechanically operated | u | 20% | free | free | free | 18% |
| 9401.61.30 | 0 | - - - | Suitable for indoor living space (excluding barstools, dining chairs and the like) | u | 20% | free | free | free | 18% |
| 9401.61.40 | 8 | - - - | Barstools, dining chairs and the like | u | 20% | free | free | free | 18% |
| 9401.61.50 | 5 | - - - | Other, with sleigh base-frame | u | 20% | free | free | free | 18% |
| 9401.61.60 | 2 | - - - | Other, suitable for office use | u | 20% | free | free | free | 18% |
| 9401.61.90 | 4 | - - - | Other | u | 20% | free | free | free | 18% |
| 9401.69.10 | 7 | - - - | Bent-wood chairs | u | 20% | free | 20% | free | 18% |
| 9401.69.20 | 4 | - - - | Other, with sleigh base-frame | u | 20% | free | 20% | free | 18% |
| 9401.69.30 | 1 | - - | Other, suitable for office use | u | 20% | free | 20% | free | 18% |
| 9401.69.40 | 9 | - - - | Stationary activity centres for children | u | 20% | free | 20% | free | 18% |
| 9401.69.50 | 6 | - - - | Other chairs for children, including highchairs | u | 20% | free | 20% | free | 18% |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 9401.69.90 | 5 | - - - Other | u | 20% | free | 20% | free | 18% |
| 9401.71.10 | 0 | - - - With sleigh base-frame | u | 20% | free | 20% | free | 18% |
| 9401.71.20 | 8 | - - - With 4-legged frame | u | 20% | free | 20% | free | 18% |
| 9401.71.30 | 5 | - - - Stationary activity centres for children | u | 20% | free | 20% | free | 18% |
| 9401.71.40 | 2 | - - - Other chairs for children, including highchairs | u | 20% | free | 20% | free | 18% |
| 9401.71.90 | 9 | - - - Other | u | 20% | free | 20% | free | 18% |
| 9401.79.10 | 1 | - - - With sleigh base-frame | u | 20% | free | 20% | free | 18% |
| 9401.79.20 | 9 | - - - With 4-legged frame | u | 20% | free | 20% | free | 18% |
| 9401.79.30 | 6 | - - - Stationary activity centres for children | u | 20% | free | 20% | free | 18% |
| 9401.79.40 | 3 | - - - Other chairs for children, including highchairs | u | 20% | free | 20% | free | 18% |
| 9401.79.50 | 0 | - - - Other, suitable for outdoor use | u | 20% | free | 20% | free | 18% |
| 9401.79.90 | 4 | - - - Other | u | 20% | free | 20% | free | 18% |
| 9401.80.10 | 9 | - - Safety seats for children | u | 20% | free | 20% | free | 18% |
| 9401.80.20 | 6 | - Stationary activity centres for children, of plastics | u | 20% | free | 20% | free | 18% |
| 9401.80.30 | 3 | - Highchairs and booster seats for children, of plastics | u | 20% | free | 20% | free | 18% |
| 9401.80.40 | 0 | - - Other, of plastics | u | 20% | free | 20% | free | 18% |
| 9401.80.50 | 8 | - - Other, suitable for outdoor use, with textile seats or textile backrest | u | 20% | free | 20% | free | 18% |
| 9401.80.90 | 7 | - - Other | u | 20% | free | 20% | free | 18% |
| **9401.90.9** | **- - Other:** | | | | | | | |
| 9401.90.91 | 6 | - - - Mechanical actions for chairs | kg | 20% | free | 20% | free | 18% |
| 9401.90.93 | 6 | - - - Laminated plywood seats and backrests | kg | 20% | free | 20% | free | 18% |
| 9401.90.99 | 5 | - - - Other | kg | 20% | free | 20% | free | 18% |
| 9403.30.05 | 7 | - - Desks, having one or more drawers, assembled | u | 20% | free | free | free | 18% |
| 9403.30.10 | 3 | - - Desks, having one or more drawers, unassembled | u | 20% | free | free | free | 18% |
| 9403.30.15 | 4 | - - Other tables, with a top having a width of 45 cm or more but not exceeding 180 cm (excluding foldable tables or those having wheels) | u | 20% | free | free | free | 18% |
| 9403.30.20 | 0 | - - Other foldable tables, with a top having a width of 45 cm or more but not exceeding 180 cm (excluding those having wheels) | u | 20% | free | free | free | 18% |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 9403.30.30 | 8 | - - | Other tables, with wheels and having a top with a width of 45 cm or more but not exceeding 180 cm | u | 20% | free | free | free | 18% |
| 9403.30.35 | 9 | - - | Cupboards, having 2 or more drawers | u | 20% | free | free | free | 18% |
| 9403.30.40 | 5 | - - | Cupboards, having no drawers and having 2 or more doors | u | 20% | free | free | free | 18% |
| 9403.30.42 | 1 | - - | Other cupboards, having a height not exceeding 60 cm, with two or more drawers, with wheels | u | 20% | free | free | free | 18% |
| 9403.30.44 | 8 | - - | Other cupboards, with a height not exceeding 60 cm, without wheels | u | 20% | free | free | free | 18% |
| 9403.30.45 | 6 | - - | Bookcases, not enclosed, unassembled | u | 20% | free | free | free | 18% |
| 9403.30.50 | 2 | - - | Bookcases, not enclosed, assembled | u | 20% | free | free | free | 18% |
| 9403.30.90 | 1 | - - | Other | u | 20% | free | free | free | 18% |
| 9403.40.05 | 1 | - - | Floor standing units, assembled | u | 20% | free | free | free | 20% |
| 9403.40.10 | 8 | - - | Floor standing units, unassembled | u | 20% | free | free | free | 20% |
| 9403.40.15 | 9 | - - | Other, designed to be wall mounted, assembled | u | 20% | free | free | free | 20% |
| 9403.40.20 | 5 | - - | Other, designed to be wall mounted, unassembled | u | 20% | free | free | free | 20% |
| 9403.40.25 | 6 | - - | Units presented with a sink, assembled | u | 20% | free | free | free | 20% |
| 9403.40.30 | 2 | - - | Units presented with a sink, unassembled | u | 20% | free | free | free | 20% |
| 9403.40.90 | 6 | - - | Other | u | 20% | free | free | free | 20% |
| **9403.50.1** | | **- -** | **Made from solid wood as provided for in Additional Note 3 to Chapter 94:** | | | | | | |
| 9403.50.11 | 0 | - - - | With integral base and/or headset (box bed), with mattress, assembled | u | 20% | free | free | free | 18% |
| 9403.50.12 | 9 | - - - | With integral base and/or headset (box bed), with mattress, unassembled | u | 20% | free | free | free | 18% |
| 9403.50.13 | 7 | - - - | Sets consisting of a headboard, one or two nightstands and a dressing table, assembled | u | 20% | free | free | free | 18% |
| 9403.50.14 | 5 | - - - | Sets consisting of a headboard, one or two nightstands and a dressing table, unassembled | u | 20% | free | free | free | 18% |
| 9403.50.15 | 3 | - - - | Bunkbeds, assembled | u | 20% | free | free | free | 18% |
| 9403.50.16 | 1 | - - - | Bunkbeds, unassembled | u | 20% | free | free | free | 18% |
| 9403.50.17 | 8 | - - | Headboards, night stands, dressing tables and the like, assembled | u | 20% | free | free | free | 18% |
| 9403.50.18 | 8 | - - - | Headboards, night stands, dressing tables and the like, unassembled | u | 20% | free | free | free | 18% |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 9403.50.19 | 6 | - - - Other | u | 20% | free | free | free | 18% |
| **9403.50.9** | | **- - Other** | | | | | | |
| 9403.50.91 | 9 | - - - With integral base and/or headset (box bed), with mattress, assembled | u | 20% | free | free | free | 18% |
| 9403.50.92 | 7 | - - - With integral base and/or headset (box bed), with mattress, unassembled | u | 20% | free | free | free | 18% |
| 9403.50.93 | 5 | - - - Sets consisting of a headboard, one or two nightstands and a dressing table, assembled | u | 20% | free | free | free | 18% |
| 9403.50.94 | 3 | - - - Sets consisting of a headboard, one or two nightstands and a dressing table, unassembled | u | 20% | free | free | free | 18% |
| 9403.50.95 | 1 | - - - Bunkbeds, assembled | u | 20% | free | free | free | 18% |
| 9403.50.96 | 6 | - - - Bunkbeds, unassembled | u | 20% | free | free | free | 18% |
| 9403.50.97 | 8 | - - - Headboards, nights stands, dressing tables and the like, assembled | u | 20% | free | free | free | 18% |
| 9403.50.98 | 6 | - - - Headboards, night stands, dressing tables and the like, unassembled | u | 20% | free | free | free | 18% |
| 9403.50.99 | 4 | - - - Other | u | 20% | free | free | free | 18% |
| **9403.60.1** | | **- - Dining table and chair sets, with 6 or more chairs:** | | | | | | |
| 9403.60.11 | 5 | - - - Assembled | u | 20% | free | free | free | 18% |
| 9403.60.19 | 0 | - - - Unassembled | u | 20% | free | free | free | 18% |
| **9403.60.2** | | **- - Dining tables and chair sets, with less than 6 chairs:** | | | | | | |
| 9403.60.21 | 2 | - - Assembled | u | 20% | free | free | free | 18% |
| 9403.60.29 | 8 | - - - Unassembled | u | 20% | free | free | free | 18% |
| **9403.60.3** | | **- - Dining tables with a seating capacity of 6 or more:** | | | | | | |
| 9403.60.31 | 8 | - - - Assembled | u | 20% | free | free | free | 18% |
| 9403.60.39 | 5 | - - - Unassembled | u | 20% | free | free | free | 18% |
| **9403.60.4** | | **- - Other, coffee tables and similar tables:** | | | | | | |
| 9403.60.41 | 7 | - - - Assembled | u | 20% | free | free | free | 18% |
| 9403.60.49 | 2 | - - - Unassembled | u | 20% | free | free | free | 18% |
| **9403.60.5** | | **- - Dining servers, with or without drawers and doors:** | | | | | | |
| 9403.60.51 | 4 | - - - Assembled | u | 20% | free | free | free | 18% |
| 9403.60.59 | 6 | - - - Unassembled | u | 20% | free | free | free | 18% |
| **9403.60.6** | | **- - Wall units, entertainment centres, TV stands, TV cabinets and the like:** | | | | | | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 9403.60.61 | 1 | - - - | Exceeding 60 cm in height, assembled | u | 20% | free | free | free | 18% |
| 9403.60.63 | 8 | - - - | Exceeding 60 cm in height, unassembled | u | 20% | free | free | free | 18% |
| 9403.60.65 | 4 | | Not exceeding 60 cm in height, assembled | u | 20% | free | free | free | 18% |
| 9403.60.67 | 0 | - - - | Not exceeding 60 cm in height, unassembled | u | 20% | free | free | free | 18% |
| **9403.60.7** | | - - | **Bathroom cabinets, wall mounted:** | | | | | | |
| 9403.60.71 | 9 | - - - | Assembled | u | 20% | free | free | free | 18% |
| 9403.60.79 | 4 | - - - | Unassembled | u | 20% | free | free | free | 18% |
| **9403.60.8** | | - - | **Bathroom cabinets for basins:** | | | | | | |
| 9403.60.81 | 6 | - - - | Presented without the basin, assembled | u | 20% | free | free | free | 18% |
| 9403.60.83 | 2 | - - - | Presented without the basin, unassembled | u | 20% | free | free | free | 18% |
| 9403.60.85 | 9 | - - | Presented with the basin, assembled | u | 20% | free | free | free | 18% |
| 9403.60.87 | 5 | - - - | Presented with the basin, unassembled | u | 20% | free | free | free | 18% |
| 9403.60.90 | 5 | - - | Other | u | 20% | free | free | free | 18% |
| 9404.29.10 | 7 | - - - | Fitted with springs | u | 20% | free | free | free | 20% |
| 9404.29.90 | 8 | - - - | Other | u | 20% | free | free | free | 20% |

**By the substitution of the following:**

| Heading / Subheading | CD | Article Description | Statistical Unit | Rate of Duty | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | General | EU | EFTA | SADC | MERCOSUR |
| **4411.92** | | - - **Of a density exceeding 0,8 g/cm³:** | | | | | | |
| **4411.93** | | - - **Of a density exceeding 0,5 g/cm³ but not exceeding 0,8 g/cm³:** | | | | | | |
| **4411.94** | | - - **Of a density not exceeding 0,5 g/cm³:** | | | | | | |
| **7217.10** | | - **Not plated or coated, whether or not polished:** | | | | | | |
| **9401.30** | | - **Swivel seats with variable height adjustment:** | | | | | | |
| **9401.61** | | - - **Upholstered:** | | | | | | |
| **9401.69** | | - - **Other:** | | | | | | |
| **9401.71** | | - - **Upholstered:** | | | | | | |
| **9401.79** | | - - **Other:** | | | | | | |
| **9401.80** | | - **Other seats:** | | | | | | |
| **9403.30** | | - **Wooden furniture of a kind used in offices:** | | | | | | |
| **9403.40** | | - **Wooden furniture of a kind used in the kitchen:** | | | | | | |

| | | |
|---|---|---|
| **9403.50** | - | **Wooden furniture of a kind used in the bedroom:** |
| **9403.60** | - | **Other wooden furniture:** |
| **9404.29** | - - | **Of other materials:** |

## By the deletion of the following:

| Heading / Subheading | CD | Article Description | Statistical Unit | Rate of Duty | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | General | EU | EFTA | SADC | MERCOSUR |
| 3004.90.90 | 6 | - - Other | kg | free | free | free | free | free |

## By the insertion of the following:

| Heading / Subheading | CD | Article Description | Statistical Unit | Rate of Duty | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | General | EU | EFTA | SADC | MERCOSUR |
| 1104.12.10 | 4 | - - - In immediate packings of content not exceeding 25 kg | kg | free | free | free | free | free |
| 1104.12.90 | 8 | - - - Other | kg | free | free | free | free | free |
| 3003.90.10 | 4 | - Nucleoside reverse transcriptase inhibitors (NRTIs) | kg | free | free | free | free | free |
| 3003.90.20 | 1 | - - Non-nucleoside reverse transcriptase inhibitors (NNRTI's) | kg | free | free | free | free | free |
| 3003.90.30 | 9 | - - Protease inhibitors (PIs) | kg | free | free | free | free | free |
| 3003.90.40 | 6 | - - Entry inhibitors | kg | free | free | free | free | free |
| 3003.90.50 | 3 | - Integrase inhibitors | kg | free | free | free | free | free |
| 3003.90.60 | 0 | - - Tuberculosis drugs | kg | free | free | free | free | free |
| 3003.90.90 | 2 | - - Other | kg | free | free | free | free | free |
| **3004.90.9** | | - - **Other:** | | | | | | |
| 3004.90.91 | 4 | - - - Nucleoside reverse transcriptase inhibitors (NRTIs) | kg | free | free | free | free | free |
| 3004.90.92 | 2 | - - - Non-nucleoside reverse transcriptase inhibitors (NNRTIs) | kg | free | free | free | free | free |
| 3004.90.93 | 0 | - - - Protease inhibitors (PIs) | kg | free | free | free | free | free |
| 3004.90.94 | 9 | - - Entry inhibitors | kg | free | free | free | free | free |

**By the insertion of the following:**

| Heading / Subheading | CD | Article Description | Statistical Unit | Rate of Duty | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | General | EU | EFTA | SADC | MERCOSUR |
| 3004.90.95 | 7 | - - - Integrase inhibitors | kg | free | free | free | free | free |
| 3004.90.96 | 5 | - - - Tuberculosis drugs | kg | free | free | free | free | free |
| 3004.90.99 | 7 | - - - Other | kg | free | free | free | free | free |

**By the substitution of the following:**

| Heading / Subheading | CD | Article Description | Statistical Unit | Rate of Duty | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | General | EU | EFTA | SADC | MERCOSUR |
| 1104.12 | | - - Of oats: | | | | | | |
| 3003.90 | | - Other: | | | | | | |

**By the substitution of the following:**

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---|---|---|---|---|---|
| 460.03 | 0207.14.9 | 01.07 | 73 | Frozen meat of the species Gallus domesticus, cut in pieces with bone in and imported from or originating in the United States of America, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Investment, Trade and Industry (MITI) may allow by specific permit on recommendation of the Permanent Secretary, Ministry of Agriculture and Food Security (MAFS), provided that -<br>(a) With effect from 1 April 2016, permits may be issued by PS, MITI, for meat imported in terms of this rebate item;<br>(b) From the date this rebate item comes into operation up to and including 31 March 2016 meat imported in terms of this rebate item shall be on a first-come-first-serve basis;<br>(c) The meat subject to the provisions of this rebate item may not exceed a basic annual quota of 69 972 metric tonnes;<br>(d) The annual quota period is 1 April, to 31 March;<br>(e) Prior to 1 April, 2016, the quota shall be 16 250 metric tonnes;<br>(f) As from 1 April, 2017 a growth factor as determined by PS, MAFS is applied to the basic quota annually;<br>(g) The meat imported in terms of this rebate item may not be removed outside the Republic for consumption in any of the SACU countries;<br>(h) The permit is not transferable and may not be used to obtain meat to the benefit of any entity or person not named in the permit issued by PS, MITI;<br>(i) This rebate item shall be suspended if any benefits that Botswana enjoyed under AGOA as at 1 November, 2015 are suspended, and shall remain suspended for as long as those benefits under AGOA remains suspended; and | Full anti-dumping duty |

(j) This rebate item is suspended in terms of paragraph (i) as from the date Permanent Secretary, Ministry of Investment, Trade and Industry submits written confirmation to the Permanent Secretary, Minister of Finance and Economic Development that Botswana's benefits under AGOA have been suspended.

## By the insertion of Note(s) 8 after Note(s) 7 in Section C of Part 1 in Schedule No. 6 to the Customs and Excise Act

8. A licensed manufacturer of goods contemplated in item 620.24 may, if circumstances arise that impede the return of the goods to that licensee's customs and excise manufacturing warehouse for destruction as contemplated in that item, apply to the Commissioner General to have the goods destroyed at the manufacturer's own distribution centre or a specialised destruction facility, provided:
(a) The removal to the approved premises takes place within a period of 12 months prescribed in Note 3 (a) (i);
(b) the destruction and location of such destruction is requested and prior approval is obtained from the Commissioner General before other fermented beverages are removed for destruction;
(c) the destruction shall otherwise remain subject to the provisions of item 620.24, the Notes thereto, the Act and it rules;
(d) the destruction is done under customs supervision if required by the Commissioner General; and
(e) any other requirement as the Commissioner General may specify in writing is complied with.

## By the substitution of Note 6(a)(i) in Section C to Part 1 of Schedule No. 6 with the following:

(i) Wine, vermouth and other fermented beverages which are off-specification or have become contaminated or have undergone post-manufacturing deterioration may, subject to Note 8, be returned to a customs and excise special manufacturing warehouse (SVM) for destruction or reprocessing, only if such products are found to be off-specification, contaminated or have undergone post-manufacturing deterioration within a period of 12 months after removal from the SVM and that the goods are returned within this period.

## By the insertion of Note(s) 4 after Note(s) 3(d) in Section B of Part 1 in Schedule No. 6 to the Excise Act with the following:

4. A licensed manufacturer of goods contemplated in item 619.03 may, if circumstances arise that impede the return of the goods to that licensee's customs and excise manufacturing warehouse for destruction as contemplated in that item, apply to the Commissioner General to have the goods destroyed at the manufacturer' s own distribution centre or a specialised destruction facility, provided:
   (i) The removal to the approved premises takes place within a period of 12 months prescribed in Note 3(a)(i);
   (ii) the destruction and location of such destruction is requested and prior approval is obtained from the Commissioner General before the beer is removed for destruction;
   (iii) the destruction; shall otherwise remain subject to the provisions of item 619.03, the Notes thereto, the Act and it rules;
   (iv) the destruction is be done under customs supervision if required by the Commissioner General; and
   (v) any other requirement as the Commissioner General may specify in writing is complied with.

## By the substitution of Note 3(a)(i) in Section B to Part 1 of Schedule No. 6 with the following:

(i) Beer made from malt which is off-specification or has become contaminated or has undergone post-manufacturing deterioration may, subject to Note 4, be returned to a customs and excise manufacturing warehouse for destruction only if such products are found to be off-specification, contaminated or have undergone post manufacturing deterioration within a period of 12 months after removal from a customs and excise warehouse and that the goods are returned to such warehouse within this period.

**By the substitution of the following:**

| Item | Tariff Heading | Code | CD | Description | Rebate Items | Imported from or Originating in | Rate of Safeguard duty |
|---|---|---|---|---|---|---|---|
| 260.03 | 7318.15.39 | 01.08 | 85 | Other screws, fully threaded with hexagon heads (excluding those of stainless steel), (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Bosnia and Herzegovina, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, Chile, Chinese Taipei (Taiwan) Colombia, Comoros, Congo(Democratic Republic of the), Cook Islands, Costa Rica, Côte d'Ivoire, Cuba, Cura, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt (Arab Republic), El Salvador, Eritrea, Ethiopia, Fiji, Gabon, Gambia, Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran, Islamic Republic, Iraq, Israel, Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People s Republic of), Kuwait, Kosovo, Kyrgyz Republic, Lao People's Democratic Republic, Latvia, Liberia, Libya, Lithuania, Macedonia (the Former Yugoslav Republic of), Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Moldova, Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Nepal, Nicaragua, Niger, Nigeria, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Romania, Russian Federation, Rwanda, Samoa, Sao Tome and Principe, Saudi Arabia (Kingdom), Senegal, Serbia, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Sudan, Sri Lanka, St. Lucia, Saint Vincent and the Grenadines, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Tanzania, Timor-Leste, Togo, Tonga, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, United Arab Emirates, Ukraine, Uruguay, Uzbekistan, Vanuatu, Venezuela (Bolivarian Republic of), Vietnam, West Bank and Gaza, Yemen, Zambia, Zimbabwe) | 301.00-399.00; 401.00-499.00 (excluding 317.06/00.00/03.00; 460.17/00.00/03.00) | ALL COUNTRIES | 45,61% |

**By the substitution of the following:**

| Rebate Item | Tariff Heading | Rebate Code | CD | Description | Extent of Rebate |
|---|---|---|---|---|---|
| 413.00 | **SHIP OR AIRCRAFT STORES CONSUMED IN BOTSWANA.**<br>**NOTES:**<br>1. Stores, foreign-going ship or foreign-going aircraft shall have the meaning assigned thereto in Rule 38A.01.<br>2. The rebate of duty contemplated in item 413.04 shall not apply in circumstances where –<br>(i) any passengers embark at one port in Botswana for disembarkation at another port in Botswana; or<br>(ii) functions held on board such ships are attended by persons who are not passengers or members of the crew of such ships.<br>3. The rebate item does not apply to ships stores consumed in Botswana on a ship entering the coasting trade as contemplated in Rule 24.02 | | | | | |
| 413.01 | 00.00 | 01.00 | 03 | Any goods shipped as stores which have been consumed for the operation of the ship or aircraft itself or consumed by the master or pilot or any member of the crew or any passenger as part of the service included in the service contract of such master, pilot or crew member or fare of such passenger without extra payment therefor | Full duty |
| 413.02 | 00.00 | 01.00 | 05 | Stores consumed on naval ships and military and naval aircraft on a visit to any port or place in Botswana, if the stores are consumed on such ship in any port in Botswana, or on such aircraft on a flight between any places in Botswana | Full duty |
| 413.03 | 00.00 | 01.00 | 07 | Stores consumed on any foreign-going ship during a national state of disaster declared in terms National Policy on Disaster Management in any port in Botswana or between any places in Botswana for the duration of such national state of disaster, subject to conditions prescribed by regulations issued in terms of that policy | Full duty |
| 413.04 | 00.00 | 01.00 | 09 | Stores referred to in this item, supplied for own use to passengers on foreign-going ships on pleasure cruises that call at coastal ports in Botswana for short visits subject to the following limitations:<br>(i) Wine, if supplied in glasses or served in opened bottles or other containers for table use;<br>(ii) beer, if served in glasses or opened bottles or other containers;<br>(iii) spirituous beverages, if served in glasses for table use;<br>(iv) cigarettes and tobacco products, if sold per individual packet or tin; and<br>(v) aerated water, mineral water and other non-alcoholic beverages, if served in opened bottles or other containers | Full duty |

## By the insertion of the following General Note(s) after General Note M.5 in Schedule No. 1

N. DUTIES ON GOODS TO WHICH THE ECONOMIC PARTNERSHIP AGREEMENT BETWEEN THE SOUTHERN AFRICAN CUSTOMS UNION MEMBER STATES AND MOZAMBIQUE AND THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND RELATES

1.

(a) In this Note the expressions "Agreement", " relates the Economic Partnership Agreement between the Southern African Customs Union Member States and Mozambique, of the one part and the United Kingdom of Great Britain and Northern Ireland, of the other part unless otherwise specified in the General Notes in Part 1 to Schedule No. 1

(b) "Annex II" means Annex II of this Agreement and the rates specified in the rate of duty column headed "EU" shall apply mutatis mutandis to the goods listed in Annex II imported from the UK.

2.

(a) This Agreement enters into force on 1 January 2021 and in terms of paragraph 10 of Section B of Part 1 of Annex II of the Agreement customs duties on goods entered in excess of the quantities listed in that Section B, although not designated as such in the SACU Schedule, shall be excluded from tariff reduction commitments as provided for in accordance with staging category "X" as described in paragraph 8 of Section A in Annex II of the Agreement and such goods shall then be liable to the rate of duty specified in the "General Rate" column.

(b) In terms of paragraph 11 of Section B of Part 1 of Annex II of the Agreement customs duties on goods entered in excess of the quantities listed in that Section B of Part 1 of Annex II although not designated as such in the SACU Schedule, shall be excluded from tariff reduction commitments as provided for in accordance with staging category "X" as described in paragraph 8 of Section A in Annex II of the Agreement and such goods shall then be liable to the rate of duty specified in the "General Rate" column.

3.

(a) Any rate of duty is subject to the staging category as specified in Annex II to the Agreement.
   (i) Paragraph 12 of Section B of Part 1 of Annex II states the quantities, dates and other qualifying requirements in staging categories for the application of a tariff rate quota (TRQ) to goods therein specified instead of the rate specified in the EU column of Part 1 of Schedule No. 1; and
   (ii) The table below states the tariff subheadings for the goods and the allocation for each SACU State and Mozambique respectively.

(b) The TRQs are required to be managed as provided in paragraph 9 of Section B of Part 1 of Annex II.

(c) Any TRQ made available to South Africa in terms of paragraph 9(b)(ii) of Section B shall be administered as if it was part of the original allocation.

3.1 SACU-M TRQs Allocation:

**Table 1**

**Table 1: SACUM-UK EPA TRQ Allocation for 2021**

| | | | Botswana | Eswatini | Lesotho | Namibia | South Africa |
|---|---|---|---|---|---|---|---|
| **HS Code** | | **Quota (ton)** | **TRQ Allocation in ton** | | | | |
| 02032200<br>02032990 | Pork | 150 | 6,00 | 2,50 | 2,50 | 14,00 | 125,00 |
| 02091000 | Pig fat | 20 | 2 | 2 | 2 | 2 | 12,00 |
| 040510<br>040590 | Butter Other | 94 | 7,05 | 7,05 | 7,05 | 7,05 | 65,80 |
| 04061000<br>04062000<br>04063000<br>040640<br>04069012<br>04069022<br>04069099 | Cheese | 1,417 | 127,62 | 70,94 | 42,60 | 184,30 | 991,90 |
| 100190 | Wheat | 30 090 | 1 203,60 | 502,50 | 4 000 | 4000 | 20 383,90 |
| 100300 | Barley | 1 002 | 50,15 | 50,15 | 50,15 | 50,15 | 802,40 |
| 19019040 | Other, in immediate packaging of a content of 5 kg or more | 796 | 102,44 | 91,71 | 14,88 | 29,76 | 557,20 |
| 210500 | Ice Cream | 24 | 2,00 | 2,00 | 2,00 | 2,00 | 16,00 |

3.1 For the purpose of Table 1, aggregate quantity of goods specified in the subparagraphs of paragraph 12 of Section B of Part 1 of Annex II, means in each case the total quantity in metric tons of the TRQ for those goods classified under the subheadings of the HS Code in the first column of Table 1.

3.2 Paragraph 12 of Section B of Part 1 of Annex II provides as follows:

"12. The following staging categories shall apply to TRQs granted by SACU pursuant to Article 25(1) –

(a) [wheat and meslin] the aggregate quantity of originating goods in staging category "D*" that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity
30 090 metric tons
If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.
Products under this TRQ may only be imported through the ports of Walvis Bay in Namibia, and Durban and Richards Bay in South Africa. Products imported under this TRQ and destined for final consumption in South Africa shall only be allowed to enter from 1 February to 31 October. Products imported under this TRQ and destined for final consumption in Namibia shall only be allowed to enter from 1 March to 30 November.

(b) [barley] the aggregate quantity of originating goods in staging category "E*" that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity
1 003 metric tons
If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

(c) [cheese] the aggregate quantity of originating goods in staging category "F*" that shall be permitted to enter each calendar year into SACU duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Year Quantity

2019: 1 390 metric tons

2020: 1 417 metric tons
After 2020, the quantity shall increase by 27 metric tons per annum.
If the date referred to in paragraph 1 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro-rata to the remaining number of days of that calendar year.

(d) [pig fat] the aggregate quantity of originating goods in staging category "G*" that shall be permitted to enter each calendar year duty-free, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity
20 metric tons
If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

(e) [cereal based food preparations] the aggregate quantity of originating goods in staging category "H*" that shall be permitted to enter each calendar year at a customs duty of 25 per cent of the MFN applied rate, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity
796 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.
This TRQ is only applicable to products imported in packaging of 5 kg or more.
Originating goods in staging category "H*" shall only be sold for use in a manufacturing process. The manufacturing enterprise shall be identified on the commercial documents by the consignee or the purchaser in a SACU Member State.

(f) [pork] the aggregate quantity of originating goods in staging category " I*" that shall be permitted to enter each calendar year, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity
150 metric tons

This aggregate quantity shall be permitted to enter each calendar year at a customs duty set in accordance with the following provisions:

(i) on 1 November 2016, each customs duty shall be reduced to 87.5 per cent of the MFN applied rate;
(ii) on 1 January 2017, each customs duty shall be further reduced to 75 per cent of the MFN applied rate;
(iii) on 1 January 2018, each customs duty shall be further reduced to 62.5 per cent of the MFN applied rate;
(iv) on 1 January 2019, each customs duty shall be further reduced to 50 per cent of the MFN applied rate;
(v) on 1 January 2020, each customs duty shall be further reduced to 37.5 per cent of the MFN applied rate; and
(vi) on 1 January 2021, each customs duty shall be further reduced to 25 per cent of the MFN applied rate.

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

(g) [butter and other dairy fats] the aggregate quantity of originating goods in staging category " J*" that shall be permitted to enter each calendar year, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity
90 metric tons

This aggregate quantity shall be permitted to enter each calendar year at a customs duty set in accordance with the following provisions:

(i) on 1 November 2016, each customs duty shall be reduced to 87.5 per cent of the MFN applied rate;
(ii) on 1 January 2017, each customs duty shall be further reduced to 75 per cent of the MFN applied rate;
(iii) on 1 January 2018, each customs duty shall be further reduced to 62.5 per cent of the MFN applied rate;
(iv) on 1 January 2019, each customs duty shall be further reduced to 50 per cent of the MFN applied rate;
(v) on 1 January 2020, each customs duty shall be further reduced to 37.5 per cent of the MFN applied rate; and
(vi) on 1 January 2021, each customs duty shall be further reduced to 25 per cent of the MFN applied rate.

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year.

(h) [ice cream] the aggregate quantity of originating goods in staging category "K*" that shall be permitted to enter each calendar year at a customs duty of 50 per cent of the MFN applied rate, with effect from the date referred to in paragraph 2 of this ANNEX, is specified below:

Quantity
24 metric tons

If the date referred to in paragraph 2 of this ANNEX corresponds to a date after 1 January and before 31 December of the same calendar year, the TRQ quantity, which shall be applicable for the remainder of that calendar year, shall be reduced pro rata to the remaining number of days of that calendar year."

3.4 Such lower rate of duty only applies in respect of the goods concerned if during the specified period –

(a) the goods have been imported and entered for home consumption;
(b) a tariff quota is available and is allocated at the time of entry for home consumption; and
(c) where the goods are subject to a permit issued by the Ministry of Agriculture and Food Security, a valid permit is produced at the time of entry for home consumption.

3.5 Any tariff quota is allocated for such goods on first-come-first-served basis at the time of presentation of a valid Bill of Entry for home consumption supported by –

(a) all documents required to be produced in terms of section 39 including valid proof of origin documents contemplated in the Protocol;
(b) an application for such quota; and
(c) a valid permit from the Ministry of Agriculture and Food Security, if applicable.

3.6 The procedures relating to the application for and allocation of tariff quotas are prescribed in the rules of section 49.

3.7 Any balances of a tariff quota remaining at the end of any stated period is not carried over to the next period.

3.8 When the tariff quota is exhausted during the stated period the duty specified in respect of the goods concerned in the EU column shall be payable.

4.

(a). For the purposes of entry of any imported goods at the lower rate of duty specified in the EU column the importer shall at the time of entry for home consumption of any consignment –

(i) produce together with any documents required to be produced in terms of section 39 a valid proof of origin and proof of compliance with the territorial requirement in accordance with provisions of Part E of the Schedule to the General Notes to Schedule No. 1;
(ii) only be entitled to payment of such lower rate of duty in respect of goods subject to a TRQ, if such quota is allocated in accordance with the provisions of the rules for section 49 relating to tariff quotas.

**By the renumbering of General Note N as General Note O in Schedule No. 1 with the following:**

**O.** Rates of duty specified in the *five columns*; General, EU, EFTA, SADC and MERCOSUR of Part 1 of Schedule No. 1.

(a) The general rate of duty specified in the General column in respect of any heading or subheading in Part 1 of Schedule No. 1 applies to imported goods to which such heading or subheading relates if the goods do not qualify for any preferential rate of duty specified in the EU, EFTA, SADC or MERCOSUR column.

(b) Where the rate of duty in the EU, EFTA, SADC or MERCOSUR column is the same as the rate in the general column no preferential rate of duty is in operation in respect of the said EU, EFTA, SADC or MERCOSUR column, as the case may be.

**By the renumbering of General Note O as General Note P in Schedule No. 1 with the following:**

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

MADE this 18th day of February, 2021.

DR. T. MATSHEKA,
*Minister of Finance and Economic Development.*