

Statutory Instrument No. 46 of 1976

CUSTOMS AND EXCISE DUTY ACT

(Cap. 50:01)

**AMENDMENT OF SCHEDULES (NO. 10) NOTICE, 1976**

(Published on the 1st April, 1976)

IN EXERCISE of the powers conferred by sections 49 and 50 of the Customs and Excise Duty Act, the Minister of Finance and Development Planning hereby amends the Schedules to the Act to the extent set out in the Schedule hereto.

2. In terms of the provisions of section 58 (2) of the Customs and Excise Duty Act —

- (a) excisable and imported beer made from malt, specified against tariff items 104.10.10, 104.10.20 and 104.10.30 and excisable and imported spirits (including spirits in spirituous beverages) specified against tariff items 104.20.10, 104.20.20, 104.20.30 and 104.20.40 which, at 3.30 p.m. on 31st March, 1976, were still in possession or under the control of or in transit to or had not been delivered from the stocks of importers, manufacturers, distributors, wholesale dealers and retail dealers, as defined in section 58 (6) of the Act, as well as all subsequent additions to such stocks, shall be liable to the increased customs and excise duties specified in this Notice in respect of such goods; and
- (b) excisable and imported cigarettes and cigarette tobacco specified against tariff items 104.30.20 and 104.30.30 which, at 3.30 p.m. on 31st March, 1976, were still in possession or under the control of or in transit to or had not been delivered from the stocks of importers, manufacturers, distributors and wholesale dealers, as defined in section 58 (6) of the Act, and other dealers who obtain their stocks directly from manufacturers (including distributing depots of such manufacturers), as well as all subsequent additions to such stocks, shall be liable to the increased customs and excise duties specified in this Notice in respect of such goods.

SCHEDULE

PART I OF SCHEDULE NO. I TO THE ACT

By substituting in relation to the tariff headings specified in the first column set out below, the rates of duty respectively specified in relation thereto in columns III, IV and V set out below:

I Tariff Heading	II Statistical Unit	III Fiscal Duty	IV Customs Duties	
			General	M.F.N.
22.05.50.10 Champagne	litre	6 133c per 100 litres	free	free
22.07.90 Fermented beverages excluding cider, perry, raisin wine, industrial grape syrup and industrial "moskonfy", with fermentation arrested by the addition of alcohol	litre	4 241c per 100	free	free
27.07.90 Oils and other products of the distillation of high temperature coal tar and similar products obtained by the distillation of low temperature coal tar or other mineral tars, by processing petroleum or by any other process, provided the mass of the aromatic constituents exceeds the mass of the non-aromatic constituents, not specified in any other subheading of tariff heading No. 27.07	litre	7 916c per 1 000 litres	free	free
27.10.90 Petroleum oils and oils obtained from bituminous minerals (excluding crude oil), and preparations not elsewhere specified or included, containing not less than 70 per cent by mass of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, not specified in any other subheading of tariff heading No. 27.10	litre	7 916c per 1 000 litres	free	free
29.01.60 Hydrocarbons, the following: Benzene, toluene, xylene, hexane, heptane, octane	litre	7 916c per 1 000 litres	free	free

PART 2 OF SCHEDULE NO. 1 TO THE ACT

By substituting in relation to the tariff items and headings in the first two columns set out below, the rates of duty respectively specified in relation thereto in the third and fourth columns set out below:

I Tariff Item	II Tariff Heading and Description	III Rate of Duty	
		Excise	Fiscal
104.05	22.01 <i>Waters, including spa waters and aerated waters</i>		
	22.02 <i>Lemonade, flavoured spa waters and flavoured aerated waters; other non-alcoholic beverages (excluding fruit and vegetable juices falling within heading No. 20.07):</i>		
.10	Mineral waters, including spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution	176c per 100 litres	282c per 100 litres
.20	Lemonade and flavoured mineral waters, including flavoured spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution	176c per 100 litres	282c per 100 litres
.30	Non-alcoholic beverages not elsewhere specified or included in this tariff item, put up in closed bottles or other closed containers for drinking without dilution	176c per 100 litres	282c per 100 litres
104.10	22.03 <i>Beer made from malt (excluding traditional beer as defined in the Liquor Act, (Cap. 45:01))</i>		
.10	Of a relative density before fermentation not exceeding 1.040°	2 007c 100 litres	2 006c 100 litres
	Plus a suspended duty of:		
	In operation	Nil	Nil
	Maximum rate	275c per 100 litres	275c per 100 litres
.20	Of a relative density before fermentation exceeding 1.040° but not exceeding 1.050°, which is cleared ex any customs and excise manufacturing warehouse during any financial year, or which is imported into Botswana, or which is illicit beer:		
	(1) On the first 4 500 000 litres or any quantity less than 4 500 000 litres so cleared during a financial year	2 282c per 100 litres	-
	(2) On the quantity so cleared during a financial year which is more than 4 500 000 litres but not exceeding 9 000 000 litres	2 414c per 100 litres	-
	(3) On the quantity so cleared during a financial year which is more than 9 000 000 litres but not exceeding 18 000 000 litres	2 546c per 100 litres	-
	(4) On the quantity so cleared during a financial year which is more than 18 000 000 litres but not exceeding 27 000 000 litres	2 678c per 100 litres	-
	(5) On the quantity so cleared during a financial year which is more than 27 000 000 litres but not exceeding 36 000 000 litres	2 810c per 100 litres	-
	(6) On the quantity so cleared during a financial year which is more than 36 000 000 litres	2 942c per 100 litres	-
	(7) If duty is paid on illicit beer	2 942c per 100 litres	-
	(8) If imported	-	2 260c per 100 litres
.30	Of a relative density before fermentation exceeding 1.050°	3 041c per 100 litres	2 480c per 100 litres
	Plus, for every degree of relative density before fermentation exceeding 1.080°	22c per 100 litres	22c per 100 litres

I	II	III	IV
Tariff Item	Tariff Heading and Description	Excise	Fiscal
104.15	22.05 <i>Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol;</i> 22.06 <i>Vermouths, and other wines of fresh grapes flavoured with aromatic extracts;</i> 22.07 <i>Raisin wine, industrial grape syrup and industrial "moskonfyt", with fermentation arrested by the addition of alcohol;</i>		
.40	Fortified still wine	1 998c per 100 litres	1 998c per 100 litres
.70	Sparkling wine (excluding champagne)	3 604c per 100 litres	3 604c per 100 litres
104.20	22.08 <i>Ethyl alcohol or neutral spirits, undenatured, of a strength of not less than 30 per cent alcohol by volume; denatured spirits (including ethyl alcohol and neutral spirits) of any strength;</i> 22.09 <i>Spirits (excluding those of heading No. 22.08);</i>		
.10	Wine spirits, manufactured in Botswana by the distillation of wine	62 328c per 100 litres of absolute alcohol	--
.20	Other spirits, manufactured in Botswana	66 765c per 100 litres of absolute alcohol	--
	Plus a suspended duty in respect of spirits obtained by the distillation of any sugar cane product:		
	In operation	2 926c per 100 litres of absolute alcohol	--
	Maximum rate	3 850c per 100 litres of absolute alcohol	--
.30	Imported spirits of any nature, including spirits in imported spirituous beverages (excluding liqueurs, cordials and similar spirituous beverages containing added sugar) and in compound alcoholic preparations of an alcoholic strength exceeding 1,713 per cent alcohol by volume	--	52 715c per 100 litres of absolute alcohol or 23 526c per 100 litres
.40	Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring ingredients		52 715c per 100 litres of absolute alcohol
104.30	24.02 <i>Manufactured tobacco:</i>		
.10	Cigars	130c per kg net	152c per kg net

I Tariff Item	II Tariff Heading and Description	III Rate of Duty	
		Excise	Fiscal
.20	Cigarettes	8,5c per 10 cigarettes (stamp duty) plus 56c per kg tobacco content	8,5c per 10 cigarettes (stamp duty) plus 56c per kg tobacco content
	Plus, in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg per 1 000 cigarettes	408c per kg tobacco content	408c per kg tobacco content
.30	Cigarette tobacco	8,5c per 50g or fraction thereof (stamp duty) plus 213c per kg tobacco	8,5c per 50g or fraction thereof (stamp duty) plus 213c per kg tobacco
	Plus a suspended duty of:		
	In operation	Nil	Nil
	Maximum rate	73c per kg tobacco	73c per kg tobacco
105.05	27.07 <i>Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to Chapter 27 in Part 1 of Schedule No. 1 to the Customs and Excise Duty Act</i>		
.10	Petrol and aviation spirit	6 912c per 1 000 litres	6 912c per 1 000 litres
.20	Aviation kerosene, power kerosene and illuminating or heating kerosene	7 733c per 1 000 litres	7 733c per 1 000 litres
.30	Distillate fuels (for example, gas oil and diesel oil)	7 733c per 1 000 litres	7 733c per 1 000 litres
.40	Residual fuel oils	7 733c per 1 000 litres	7 733c per 1 000 litres
105.10	27.10 <i>Petroleum oils and oils obtained from bituminous minerals:</i>		
.10	Petrol, aviation spirit and aviation kerosene	7 825c per 1 000 litres	7 825c per 1 000 litres
.20	Power kerosene and illuminating or heating kerosene	7 733c per 1 000 litres	7 733c per 1 000 litres
.30	Distillate fuels (for example, gas oil and diesel oil)	7 733c per 1 000 litres	7 733c per 1 000 litres
.40	Residual fuel oils	7 733c per 1 000 litres	7 733c per 1 000 litres

PART 3 OF SCHEDULE NO. 1 TO THE ACT

By substituting in relation to the tariff items and headings in the first two columns set out below, the rates of sales duty specifically in relation thereto in the third column set out below.

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
1.35.00	MINERAL PRODUCTS	
	27.07 Lubricating preparations containing not less than 70 per cent by mass of and petroleum oils or of oils obtained from bituminous minerals as basis, put up for sale as additives to motor vehicle fuel or lubricants or as upper cylinder lubricants or similar supplementary uses in motor vehicles, in containers not exceeding 1 litre or 1 kg	26.5%
1.36.00	PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES	
	32.09 (1) Varnishes, lacquers, solvent-thinned paints and enamels (excluding pearl essence and stoving, catalysed, nitrocellulose and acrylic products), in containers containing less than 200 litres	6.5%
	(2) Dispersers, emulsion paints, water-thinned paints or dispersion paints	6.5%
	(3) Dyes or other colouring matter (excluding household blue and special dyes for laboratory use), in forms or packings of a kind sold by retail	6.5%
	33.04 Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, the food, the drink or other industries, put up for sale by retail	26.5%
	33.05 Aqueous distillates and aqueous solutions of essential oils, put up for sale by retail	26.5%
	33.06 Perfumery, cosmetics and toilet preparations (excluding pastes and other intermediate products, not put up for sale by retail, incense sticks and papers and barrier cream in packings of 5 kg or more)	26.5%
	34.05 Lubricating preparations, natural or synthetic, containing less than 70 per cent by mass of petroleum oils or of oils obtained from bituminous minerals put up for sale as additives to motor vehicle fuel or lubricants or as upper cylinder lubricants or similar supplementary uses in motor vehicles, in containers not exceeding 1 litre or 1 kg	26.5%
	34.06 Candles (excluding plain uncoloured household candles), tapers, night-lights and the like	26.5%
	35.06 Glues and products suitable for use as glues, in packages not exceeding a net mass of 1 kg	6.5%
	36.05 Pyrotechnic articles (excluding articles designed for research, signalling or life-saving use or for use in industry)	26.5%
	36.06 Matches (excluding Bengal matches)	6.5%
	37.01 Film packs consisting of a container containing a number of sensitised sheets of any material (excluding paper, paperboard or cloth) (negatives), the same number of specially treated sheets (positives) and a developer, for quick production of finished positive photographs	20%
	37.02 Film in rolls, sensitised, unexposed, perforated or not (excluding film identifiable as radiographic film, photo-mechanical film, aerial photography film, photo-grammetrical film, film designed for scientific recording purposes, film for use with electron microscopes and cinematograph film exceeding 8 mm in width)	20%
	37.03 Film packs consisting of a container containing a number of sensitised sheets of paper, paperboard or cloth (negatives), the same number of specially treated sheets (positives), and a developer, for quick production of finished positive photographs	20%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	38.14 Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, in containers not exceeding 1 litre or 1 kg	26,5%
	39.19 (1) Ink removers and stencil correctors, put up in retail packings	26,5%
	(2) Lubricating preparations and similar prepared additives for mineral oils, not elsewhere specified or included, in containers not exceeding 1 litre or 1 kg	26,5%
137.00	<b>ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS, AND ARTICLES THEREOF; RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF</b>	
	39.00 (1) Drinking-straws of artificial resins or plastic materials	6,5%
	(2) Duplicator stencils	13%
	(3) Carbon and other copying media on a backing of artificial plastic film, in rolls of a width not exceeding 22 cm or in sheets of which no side exceeds 42 cm	13%
	(4) Artificial resins and plastic materials, cellulose esters and ethers in volatile organic solvents the mass of which does not exceed 50 per cent of the mass of the solution, put up for sale as varnishes, lacquers, paints, enamels and the like	6,5%
	39.07 Articles (excluding parts of such articles) of artificial resins or plastic materials, the following:	
	(1) Table and kitchen utensils (excluding disposable cups and similar containers for vending food or beverages); household, sanitary and toilet articles (excluding building fixtures or fittings); insulated containers for food or beverages; ashtrays; plugs for baths, sinks, washbasins and the like; coat hangers; household refuse bins	6,5%
	(2) Bathroom wall cabinets	6,5%
	(3) File covers; document jackets; book covers; paper clips; indexing tags; letter trays; waste paper baskets; paper weights; pen rests; paper knives; blotting pads and other stationery goods or office equipment	20%
	(4) Awnings, sunblinds and camping goods (excluding tents)	20%
	(5) Fancy goods, statuettes and articles for interior decoration; hairpins; curling grips and other articles for personal use; watch straps	20%
	(6) Articles of personal adornment; beads, sequins and imitation pearls	26,5%
	(7) Sign-plates, name-plates, motor vehicle registration plates, numbers, letters, key tags, labels and the like (excluding traffic signs and identification plates for machines or appliances, labels for industrial products and licence discs)	20%
	(8) Pneumatic mattresses, pillows, cushions and the like; table cloths, trays, cloths, doilies and similar household articles (excluding floor coverings); bags of sheet or film (excluding those for commercial or industrial packaging and medical equipment)	6,5%
	(9) Spools, reels and similar supports, for film or for sound or similar recording media; mounts for photo slides; containers of moulded artificial plastic material, including tobacco jars and cigarette boxes (excluding laboratory ware and articles for commercial and industrial packaging)	20%
	40.14 Articles of unhardened vulcanised rubber, the following:	
	(1) Plugs for baths, sinks, washbasins and the like; pneumatic mattresses, pillows, cushions and the like; inner tube repair patches	6,5%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	(2) Stationery and other articles suitable for office use; tobacco pouches	20%
	40.16 Articles of hardened rubber (ebonite and vulcanite), the following:	
	(1) Articles suitable for domestic use (excluding building fixtures and floor coverings)	6.5%
	(2) Articles suitable for personal or office use; fancy goods, statuettes and articles for interior decoration	20%
138.00	<b>RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS, ARTICLES OF GUT (OTHER THAN SILK-WORM GUT)</b>	
	42.02 Travel goods (for example, trunks, suitcases, hat-boxes, travelling-bags, rucksacks), shopping bags, handbags, satchels, briefcases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric	13%
	42.03 Articles of apparel and clothing accessories, of leather or of composition leather (excluding articles of a kind for use in industry)	13%
	42.05 General articles of leather or of composition leather, the following: Articles suitable for personal or domestic use	13%
	43.03 Articles of furskin:	
	(1) Trunks, suit-cases, hat-boxes, travelling-bags, rucksacks, shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers	13%
	(2) Other (excluding wooldusters, parts of paint rollers and other articles for use in machinery or appliances)	26.5%
	43.04 Articles of artificial fur	26.5%
139.00	<b>WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK</b>	
	44.24 Household utensils of wood	6.5%
	44.27 (1) Bathroom wall cabinets and other articles of furniture, of wood, not falling within item 150.00; trays and fruit bowls	6.5%
	(2) Caskets, cigarettes boxes, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person	20%
140.00	<b>PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF</b>	
	48.01 Paper in strips or rolls of a width not exceeding 22 cm or in sheets of which no side exceeds 42 cm, of a kind used for printing or writing	13%
	48.07 (1) Carbon and other copying papers and transfer papers, in strips or rolls of a width not exceeding 22 cm or in sheets of which no side exceeds 42 cm (excluding thermosensitive transfer paper)	13%
	(2) Paper in strips or rolls of a width not exceeding 22 cm or in sheets of which no side exceeds 42 cm, of a kind used for printing or writing (excluding electrostatic paper and thermosensitive transfer paper)	13%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	48.11 Wallpaper and linocrusta; window transparencies of paper	6,5%
	48.13 Carbon and other copying paper (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes (excluding thermosensitive transfer paper)	13%
	48.14 Writing blocks, envelopes, letter-cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	13%
	48.15 Other paper and paperboard, cut to size or shape:	
	(1) Toilet paper in rolls of a width not exceeding 13 cm or in sheets of which no side exceeds 18 cm	6,5%
	(2) Writing, typewriting, duplicating and printing paper and paperboard (excluding electrostatic paper and thermosensitive transfer paper): paper for use with office machines and the like; blotting paper	13%
	48.16 Printed paper rate pocket envelopes and paper packets and the like of a type used for posting printed matter, including envelopes and paper packets for posting periodicals	13%
	48.17 Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like	13%
	48.18 Registers, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery (excluding box files and soft-cover school exercise books) of paper or paperboard; sample and other albums, of paper or paperboard	13%
	48.19 Paper or paperboard labels, whether or not printed or gummed (excluding such printed labels used for the labelling of industrial products)	13%
	48.21 Other articles of paper-pulp, paper or paperboard, the following:	
	(1) Punch or magnetic cards for office machines; dials, in sheets or rolls, for use with self-recording apparatus and the like	13%
	(2) Paper lace, shelf-edging, table cloths, table mats, doilies, serviettes, handkerchiefs, hand towels and the like	6,5%
	(3) Trays, dishes, plates, cups (excluding cups and similar containers for vending food or beverages), dripmats, cake shapes, pie-dishes, collars, cake mounts and dummies; drinking straws	6,5%
	(4) Stamp mounts, photo mounting corners and photo mounts (including mounts for slides)	13%
	49.09 Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings (excluding Christmas cards in respect of which the net income is donated to a registered welfare organisation and provided the cards are printed with particulars of such donation)	13%
	49.10 Calendars of any kind, of paper or paperboard, including calendar blocks	13%
	49.11 Calendars printed on material other than paper or paperboard, including advertising calendars; Christmas and other greeting and personal message cards (excluding Christmas cards in respect of which the net income is donated to a registered welfare organisation and provided the cards are printed with particulars of such donation); visiting cards; tote betting tickets; picture cards of the same size as postcards and capable of use as post cards	13%
141.00	<b>TEXTILES AND TEXTILE ARTICLES</b>	
	58.01 Carpets, carpeting and rugs, knotted pile (made up or not)	13%
	58.02 Other carpets, carpeting, rugs, mats and matting, made up or not (excluding articles of coir or similar hard vegetable fibres and carpets made up as original equipment for motor vehicles)	

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	1 - Carpeting used in the manufacture of made-up carpets being original equipment for motor vehicles	15%
	(2) Other	15%
	59.02 Felt carpets or carpeting (excluding carpets made up as original equipment for motor vehicles):	
	(1) Carpeting used in the manufacture of made-up carpets being original equipment for motor vehicles	15%
	(2) Other (including tiles)	15%
	62.01 Awnings, sunblinds and camping goods (excluding tents)	20%
142.00	FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS, ARTICLES OF HUMAN HAIR; FANS	
	64.06 Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles (excluding parts of such articles and miners' leg-guards)	20%
	66.01 Umbrellas and sunshades, including walking-stick umbrellas, umbrellas, tents, and garden and similar umbrellas	20%
	66.02 Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	20%
	67.02 Artificial flowers, foliage or fruit (excluding parts thereof and Armistice Day Poppies being artificial red Flanders poppies); articles made of artificial flowers, foliage or fruit	26.5%
	67.04 Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	26.5%
	67.05 Fans and hand-screens, non-mechanical, of any material (excluding frames and handles therefor and parts of such frames and handles)	26.5%
143.00	ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE	
	69.11 Tableware and other articles of a kind commonly used for domestic and toilet purposes (excluding building fixtures); of porcelain or china	6.5%
	69.12 or of other kinds of glazed pottery	
	69.13 Statuettes and other ornaments, and articles of personal adornment; articles of furniture (excluding ceramic lamps and parts thereof)	20%
	70.09 Glass mirrors (excluding interior rear-view mirrors), unframed, framed or backed	6.5%
	70.15 Glassware not elsewhere specified or included in this item:	
	(1) Glassware of a kind commonly used for table, kitchen or toilet purposes	6.5%
	(2) Glassware of a kind commonly used for office purposes, for indoor decoration or for similar uses	15%
	70.19 Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; ornaments and other fancy articles of lamp-worked glass	26.5%
144.00	PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	
	71.01 Pearls, worked, but not mounted, set or strung (excluding ungraded pearls temporarily strung for convenience of transport)	26.5%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	71.02 Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (excluding ungraded stones temporarily strung for convenience of transport and industrial diamonds)	26,5%
	71.12 Articles of jewellery and parts thereof, of precious metal or rolled precious metal	26,5%
	71.13 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, not elsewhere specified or included in this item (excluding communion set pieces, fonts and other like articles identifiable for use by religious bodies at public worship, approved by the Director and not being decorations, ornaments or building fixtures)	26,5%
	71.14 Other articles of precious metal or rolled precious metal (excluding articles of a kind commonly used in laboratories and industry)	26,5%
	71.15 Articles consisting of, or incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) (excluding buttons of semi-precious stones and articles of a kind commonly used in laboratories or in industry)	26,5%
	71.16 Imitation jewellery	26,5%
145.00	<b>BASE METALS AND ARTICLES OF BASE METAL</b>	
	73.34 Pins (excluding hatpins and other ornamental pins and drawing pins, hatpins and curling grips, of iron or steel)	6,5%
	73.36 Articles of a kind used for domestic purposes, not electrically operated, of iron or steel (excluding parts of such articles), the following:	
	(1) Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, ovens and gas-rings	6,5%
	(2) Grates, fires and other space heaters, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment	6,5%
	73.38 Articles of a kind commonly used for domestic purposes and sanitary ware for indoor use, of iron or steel, copper, nickel, aluminium or tin	6,5%
	75.06 (excluding parts thereof, building fixtures, communion set pieces, fonts and other like articles identifiable for use by religious bodies at public and worship)	
	89.06	
	73.40 Articles (excluding parts thereof) of iron or steel, copper or aluminium:	
	74.10	
	and	
	76.16	
	(1) Trunks, travel-cases, tool-boxes, trinket-boxes, handbags, chain purses, cosmetic-cases, cigarette-cases, spectacle-cases, specimen-cases and other containers (excluding those of a kind commonly used for the conveyance or packing of goods)	13%
	(2) Cages and aviaries; racks and stands (not being furniture); venetian blinds; spools and reels for film; articles suitable for office use; smoking requisites; key rings	20%
	76.17 Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, of copper (excluding parts of such apparatus), the following:	
	(1) Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, ovens and gas-rings	6,5%
	(2) Grates, fires and other space heaters, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment	6,5%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	82.04 Kitchen hand tools	6.5%
	82.08 Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a mass not exceeding 10 kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	6.5%
	82.11 Razors and razor blades (excluding parts of razors and razor blade blanks)	6.5%
	82.12 Scissors, including tailors' shears (excluding blades therefor)	6.5%
	82.13 (1) Paper knives, manicure and chiropody sets and appliances (including nail files)	13%
	(2) Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers) (excluding pruning, gardening and other secateurs, identifiable for use solely or principally for agricultural purposes)	6.5%
	83.03 Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal (excluding magazines for explosives and doors therefor)	13%
	83.04 (1) Filing cabinets	13%
	(2) Racks, sorting boxes, paper trays, paper rests and similar office equipment (excluding furniture specified in item 150.00), of base metal	20%
	83.05 Letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal	20%
	83.06 Statuettes and other ornaments, of a kind used indoors, of base metal	20%
	83.10 Beads and spangles, of base metal	20%
	83.14 Sign-plates, name-plates, motor vehicle registration plates, numbers, letters and other signs, of base metal (excluding traffic signs and identification plates for machines or appliances and labels for industrial products)	20%
110.00	<b>MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF</b>	
	84.06 Outboard engines and spark ignition combination inboard and outboard engines (excluding parts thereof)	20%
	84.08 Spark ignition jet propulsion engines for boats (excluding parts thereof)	20%
	84.10 Kerb-side and service station petrol and oil delivery pumps equipped with measuring or price-calculating devices (excluding parts thereof)	20%
	84.11 Tyre pumps of the kind carried in motor vehicles	20%
	84.12 Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	20%
	84.15 Refrigerators and refrigerating equipment, electrical and other, self-contained or with display windows, racks or other display facilities, including refrigerated counters, show-cases, frozen food storage containers and the like and cabinets (excluding appliances incorporating agitators, mixers, moulds and similar mechanisms; cold rooms without display facilities; equipment of a type commonly used in industry):	
	(1) Household refrigerators (including frozen food storage containers)	6.5%
	(2) Other	20%
	84.17 (1) Instantaneous or storage water heaters, non-electrical (excluding solar heaters and heaters of a kind designed for industrial use)	6.5%
	(2) Electrically heated and non-electrical fish fryers, percolators, tea or milk urns, steam kettles and similar heating equipment, of a kind used in the catering industry	20%
	84.18 Laundry centrifuge driers and centrifuge washing machines with a dry mass loading capacity not exceeding 7 kg (excluding parts thereof)	6.5%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	84.19 Dish washing machines (excluding parts thereof)	6,5%
	84.22 (1) Lifts (excluding parts thereof) electrical, of a kind used in buildings for carrying passengers	13%
	(2) Escalators (excluding parts thereof), for carrying passengers	13%
	84.24 Lawn and sports ground rollers (excluding parts thereof)	20%
	84.25 Lawn mowers (excluding parts thereof)	13%
	84.35 Office printing machines (excluding parts thereof) which operate by means of printing type or by the offset printing process, for use with paper not exceeding 36 cm in width (unfolded)	13%
	84.37 Knitting machines of a kind used for domestic purposes	6,5%
	84.40 (1) Laundry washing machines with a dry mass loading capacity not exceeding 7 kg (excluding parts thereof)	6,5%
	(2) Ironing or pressing machines (domestic type), electrically heated (excluding parts thereof)	6,5%
	84.51 (1) Assembled typewriters (excluding typewriters with Braille characters and typewriters incorporating calculating devices)	13%
	(2) Cheque writing machines	13%
	84.52 Calculating machines; accounting machines, cash registers postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device (excluding ticket-issuing and cancelling machines for use in omnibuses)	13%
	84.53 Automatic data processing machines and units thereof; magnetic and optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included:	
	(1) Automatic data processing machines (excluding industrial process control machines and telemetering systems) and units thereof	13%
	(2) Magnetic and optical readers	13%
	(3) Machines for transcribing data on to data media in coded form and machines for processing such data	13%
	84.54 Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines) (excluding ticket-issuing and cancelling machines for use in omnibuses)	13%
	84.58 Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance (excluding parts thereof)	26,5%
	84.59 Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature of air, but without elements for changing the humidity of air	20%
	85.03 Primary cells and primary batteries (excluding parts thereof)	13%
	85.04 Electric accumulators (6 or 12 V), of a kind commonly used in motor vehicles or with radios and rechargeable accumulators of a kind commonly used with cameras, clocks, shavers, lightmeters and the like (excluding parts of such accumulators)	13%
	85.06 Electro-mechanical domestic appliances, with self-contained electric motor (excluding parts thereof)	6,5%
	85.07 Shavers and hair clippers, of a kind commonly used by barbers, with self-contained electric motor (excluding parts thereof)	20%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	85.12 (1) Electric domestic stoves, ranges, cookers, ovens and hot-plates (excluding parts of such articles);	6,5%
	(2) Electric instantaneous or storage water heaters and immersion heaters (excluding heaters of a kind designed for industrial use); electric space heating apparatus; electric smoothing irons; electro-thermic domestic appliances (excluding, in each case, parts of such articles);	6,5%
	(3) Electric hairdressing appliances (for example, hair dryers, hair curlers, curling tong heaters);	20%
	85.13 Electrical line telephone apparatus, including earphones and headphones (excluding parts not being assembled in units)	13%
	85.14 Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers (excluding parts of all such articles)	26,5%
	85.15 Domestic television and radio receiving sets, including motor vehicle radio receiving sets, whether or not incorporating gramophones (excluding cabinets and parts of such receiving sets)	26,5%
	85.20 Electric filament lamps and electric discharge lamps (including infrared and ultra-violet lamps); arc-lamps; electrically ignited photographic flash-bulbs (excluding parts of all such articles)	6,5%
147.00	<b>VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT</b>	
	87.02 (1) Passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver); motor cars (including racing cars, and station wagons and similar dual purpose motor vehicles, assembled, with a value for sales duty purposes not exceeding R3 475	19%
	(2) Passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver); motor cars (including racing cars; and station wagons and similar dual purpose motor vehicles, assembled with a value for sales duty purposes exceeding R3 475	16,5%
	(3) Motorised caravans and similar vehicles	26,5%
	87.05 Self-contained motor vehicle bodies equipped with cooking and sleeping facilities for bolting or otherwise affixing temporarily or permanently to any vehicle and commonly known as camper bodies	26,5%
	87.09 Motor cycles, auto-cycles and cycles fitted with auxiliary motors:	
	(1) Of an engine capacity of less than 200 cm <sup>3</sup>	13%
	(2) Other	20%
	87.14 (1) Caravan trailers (excluding parts thereof and four-wheeled caravan trailers for use in road construction or maintenance)	26,5%
	(2) Wheeled vehicles (with chassis) of the kinds commonly used in self-service stores (excluding parts thereof)	20%
	89.01 Ships and boats (excluding hovercraft, warships, lifeboats, scientific research vessels and hydrographical survey vessels and ships and boats of a kind used for gain)	13%
148.00	<b>OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC; PARTS THEREOF</b>	

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	90.02 Mounted lenses identifiable for use with photographic cameras (excluding lenses identifiable for use only with air survey cameras, micro cameras for attachment to microscopes, cameras for medical or surgical purposes, lithographic process cameras, microfilm cameras, recording cameras and still cameras for use with film of a size 6 cm by 6 cm or larger)	26,5%
	90.04 Sunglasses	26,5%
	90.05 Refracting telescopes (monocular and binocular), prismatic or not	26,5%
	90.07 (1) Photographic cameras (excluding air survey cameras, microcameras for attachment to microscopes, cameras for medical or surgical purposes, lithographic process cameras, microfilm cameras, recording cameras and still cameras for use with film of a size 6 cm by 6 cm or larger, camera stands and supports)	26,5%
	(2) Photographic flashlight apparatus (excluding electronic flashlight apparatus)	26,5%
	90.08 Cinematographic camera (excluding stands and supports therefor) and cinematographic projectors (sound and silent), for use with film not exceeding 8 mm in width	26,5%
	90.09 (1) Image projectors (excluding cinematographic projectors and over-head projectors)	26,5%
	(2) Microfilm readers and printers and combinations thereof	13%
	90.10 (1) Photo-copying apparatus (whether incorporating an optical system or of the contact type), for use with paper not exceeding 36 cm in width (unfolded)	13%
	(2) Projection screens	26,5%
	91.01 Pocket-watches, wrist-watches and other watches, including stop-watches (excluding Braille-watches)	20%
	91.02 Clocks with watch movements (excluding instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels)	20%
	91.04 Other clocks classified within this tariff heading in Part I of this Schedule (excluding tower, astronomical and observatory clocks)	20%
	92.01 Musical instruments and musical instrument strings (excluding pipe and reed organs):	
	92.09 (1) Coin or counter operated	26,5%
	(2) Pianos and organs	6,5%
	(3) Other	13%
	92.11 Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without sound-heads (excluding industrial tape duplicators)	26,5%
	92.12 Gramophone records and other sound or similar recordings (excluding gramophone records for teaching languages and seismic recordings); prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording (excluding magnetic disc packs for automatic data processing machines)	26,5%
149.00	ARMS AND AMMUNITION; PARTS THEREOF	
	93.02 Revolvers and pistols, being firearms (excluding target shooting pistols of 5,6 mm calibre)	20%
	93.04 Sporting and target shooting guns, rifles and carbines	20%
	93.05 Air, spring and similar pistols, rifles and guns	20%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
150.00	MISCELLANEOUS MANUFACTURED ARTICLES	
	94.00 (1) Household furniture, including garden furniture (excluding walking wainers for infants)	6.5%
	(2) Bedding, mattresses, mattress supports, cushions and similar stuffed or internally fitted furnishings (excluding church hassocks)	6.5%
	(3) Other furniture (excluding medical, dental, surgical or veterinary furniture (for example, operating tables, dentists' chairs), motor vehicle furniture, furniture identifiable for school, hospital, church or laboratory use and parts of furniture including upholstery parts of motor vehicle furniture	13%
	95.01 Articles of tortoise-shell	20%
	95.02 Articles of mother of pearl	20%
	95.03 Articles of ivory	20%
	95.04 Articles of bone (excluding whalebone)	20%
	95.05 Articles of horn, coral (natural or agglomerated) or of other animal carving material	20%
	95.06 Articles of vegetable carving material	20%
	95.07 Articles of jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum	20%
	95.08 Ornamental moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes or unhardened gelatin and other ornamental moulded or carved articles not elsewhere specified or included in this Part	20%
	96.05 Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	26.5%
	97.00 Toys, games and sports requisites:	
	(1) Machines for games of skill or chance, including parts thereof, coin or counter operated	26.5%
	(2) Other (excluding parts thereof)	13%
	98.03 Fountain pens, stylograph pens and pencils (including ball point pens and and pencils, propelling pencils and sliding pencils; parts and fittings thereof)	6.5%
	98.07 Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand- operated composing sticks and hand printing sets incorporating such composing sticks	20%
	98.08 Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes	20%
	98.10 Mechanical and similar lighters, including chemical and electrical lighters (excluding parts thereof and flints and wicks)	26.5%
	98.11 Smoking pipes and cigar and cigarette-holders (excluding parts thereof)	26.5%
	98.12 Combs, hair-slides and the like (excluding toilet metal combs of a length not exceeding 75 mm)	20%
	98.14 Scent and similar sprays of a kind used for toilet purposes, and mounts and heads thereof	26.5%
	98.15 Vacuum flasks and other vacuum vessels, complete with cases (excluding parts thereof)	20%
	98.16 Tailors' dummies and other lay figures, automata and other animated displays of a kind used for shop window dressing	20%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
152.00	GOODS NOT CLASSIFIED ACCORDING TO PART 1 OF THIS SCHEDULE	
	<p>(1) Motor vehicle parts, accessories and preparations (excluding ---  (a) original equipment,  (b) such parts, accessories and preparations elsewhere specified or included in this Part,  (c) oil coolers and wheels identifiable for use principally with motor vehicles other than motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles and motor cycles, auto-cycles and cycles fitted with auxiliary motors, and  (d) parts of the articles specified in this item), the following:</p> <p>32.12 Preparations put up for sale by retail in packages not exceeding a net mass 34.02, of 1 kg, for use in the repair or maintenance of motor vehicles (for example, 34.03, polishes, radiator cleaners, flushing compounds, door hinge lubricants:  34.05  and  36.19  62.02 Seat covers and window curtains or blinds  70.09 Mirrors  73.29 Static chains  84.11 Compressors for air-conditioners  84.59 Mechanical horns  85.02 Electro-magnetic clutches for air-conditioners  85.08 Sports coils; transistorised ignition systems; patent sparking plugs  85.09 Electric accessory lighting equipment (for example, foglamps, spotlamps, reversing lamps and the like) (excluding such equipment identifiable for use principally with tractors other than road tractors); electric horns and sirens; electric demisters and defrosters  85.15 Aerials for motor vehicle radios  85.19 Radio noise suppressors  87.06 Consoles of any material; dashboards; dashboard conversion kits; cabin coolers; non-electric heaters, defrosters and demisters; sun visors; window curtains; window blinds; parcel trays and luggage racks; headrests or head supports; steering wheels; steering wheel covers; gear levers; gear lever knobs; gear lever extensions; floor gear change conversion kits; oil coolers of the accessory type; free flow exhaust systems; exhaust extractors; exhaust pipe extensions; draught deflectors; fender flaps; splash guards; stone guards; static straps; lockable fuel tank caps; spring stabilisers and and assisters; wheels; wheel covers; wheel trimmings; hub caps  90.00 Motor vehicle panel instruments (for example, altimeters, tachometers (excluding tachographs), oil gauges, ammeters)  90.13 Rear-view mirrors and retrovisors  91.03 Panel clocks</p>	26.5%
	(11) Illuminated signs of any nature (excluding traffic signs,	20%

SCHEDULE No. 4 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
410.05	By the substitution for tariff heading No. 22.09 of the following: "22.09 Wine spirit which has been matured for a period of 3 years or more, in such quantities and at such times and subject to such conditions as the Director may allow, for use in the blending of brandy"	Full duty less 55.69% per 100 litres of absolute alcohol"

SCHEDULE No. 6 TO THE ACT

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.04.05	By the deletion of paragraph (3) of tariff item 104.05.		
609.04.10	By the substitution for paragraph (1) of tariff item 104.20 of the following: "1) In the manufacture of gin"	Full duty less 68.30% per 100 litres of absolute alcohol"	

MADE this 31st day of March, 1976.

**F.G. MOGAE,**  
*Permanent Secretary,*  
*Ministry of Finance and Development Planning.*

L2/7/172