

Statutory Instrument No. 11 of 1982

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50:01)
AMENDMENT OF SCHEDULES (NO. 7) NOTICE, 1982
(Published on 17th February, 1982)

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

PART 4 OF SCHEDULE NO. 1 TO THE ACT
SURCHARGE

NOTES:

1. The rate of surcharge specified in this Part in respect of any imported goods (excluding goods provided for in Note 7) shall apply to any such goods at the time of entry for home consumption in terms of Schedule No. 1, 3 or 4.
2. The value for surcharge purposes shall be the value for customs duty purposes as defined in section 65, but excluding subsection (6) thereof.
3. Any surcharge payable in terms of this Part in respect of any goods specified therein shall be additional to any customs, excise or sales duty payable in terms of Part 1, 2, 3 or 7 in respect of such goods.
4. Where the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in this Part it shall be deemed not to include goods which are not classified under the said tariff heading or subheading.
5. Any reference in this Part to a tariff heading comprising two digits followed by a point and two noughts (for example, 01.00) shall, for the purposes of Note 4 to this Part, be construed as referring to all tariff headings in Part 1 of this Schedule the first two digits of which correspond to the two digits referred to in this Part.
6. The relative provisions of the Customs and Excise Duty Act, (Cap. 50:01) shall be applicable, in so far as such provisions can be applied and as if such provisions in relation to customs duty on imported goods related also to the surcharge on goods imported into Botswana in respect of —
 - (i) the removal in bond of surcharge goods,
 - (ii) the warehousing in and clearance from customs and excise warehouses of surcharge goods,
 - (iii) the importation and entry of imported goods liable to the surcharge and payment of the surcharge and payment of the surcharge thereon, except that the surcharge on any goods be additional to any customs duty on such goods and that imported goods not be separately entered for customs duty and surcharge purposes,
 - (iv) the liability for the surcharge except that such liability be deemed not to cease if the surcharge on goods missing from any individual package does not exceed UA25,
 - (v) rebates of customs duty provided for in Schedules Nos. 3 and 4 of the Customs and Excise Duty Act, (Cap. 50:01) be not construed to contain any reference to the surcharge,
 - (vi) penal provisions, and
 - (vii) such other matters as are provided for in the Customs and Excise Duty Act (Cap. 50:01).
7. Any rate of surcharge specified in this Part in respect of any goods shall not apply to any such goods —
 - (a) which are entered in terms of item 312.01/48.01 of Schedule No. 3 to the Customs and Excise Act 1964, items 101.00, 302.00, 405.04, 405.05 (11), 405.07, 406.00, 407.00, 408.00, 409.00, 410.05/30.03 (2), 411.00/84.10, 89.01 and 89.02, 412.02, 412.03, 412.04, 412.07, 412.08, 412.09, 412.10, 412.11, 412.12, 412.13, 412.15, 412.16, 412.17, 460.23, 460.24, 470.00, 480.00 and 490.00 of Schedule No. 4,
 - (b) provided for in paragraphs (i) to (iv) of the proviso to section 38 (1) (a),
 - (c) imported in such quantities, at such time, for such purposes and subject to such conditions as the Minister for Commerce and Industry may allow by specific permit,

I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
164.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO	
	16.60 Preparations of meat, of fish, of crustaceans or molluscs (excluding goods of subheadings Nos. 16.01.05, 16.01.10, 16.02.20, 16.02.30, 16.03.10, 16.04.25, 16.04.40, 16.04.50, 16.04.60 and 16.05.80)	10%
	17.00 Sugars and sugar confectionery (excluding goods of headings or subheadings Nos. 17.02.10.10, 17.02.30.10, 17.02.60, 17.03.10 and 17.04)	10%
	18.00 Cocoa and cocoa preparations (excluding goods of headings or subheadings Nos. 18.01.10, 18.01.20, 18.02.10, 18.02.10, 18.05 and 18.06.20)	10%
	19.00 Preparations of cereals, flour or starch; pastrycooks' products (excluding goods of headings or subheadings Nos. 19.02.50, 19.03, 19.04.10, 19.05.10, 19.07 and 19.08)	10%
	20.00 Preparations of vegetables, fruit or other parts of plants (excluding goods of subheadings Nos. 20.01.20, 20.02.15, 20.02.25, 20.02.70, 20.02.80.10, 20.03.10, 20.03.30, 20.03.90, 20.04.10, 20.04.50, 20.05.20, 20.06.30, 20.06.50, 20.06.60, 20.06.90, 20.07.05 and 20.07.15)	10%
	21.00 Miscellaneous edible preparations (excluding goods of subheadings Nos. 21.02.10, 21.02.20, 21.02.50, 21.05.10, 21.07.15, 21.07.30, 21.07.40 and 21.07.85)	10%
	22.00 Beverages, spirits and vinegar (excluding goods of headings or subheadings Nos. 22.02.20, 22.03, 22.05.50.10, 22.07.10, 22.09.10.10, 22.09.20, 22.09.30, 22.09.40, 22.09.50, 22.09.60 and 22.09.90)	10%
	23.00 Residues and waste from the food industries; prepared animal fodder	10%
	24.00 Tobacco (excluding goods of subheading No. 24.02.10)	10%
165.00	MINERAL PRODUCTS	
	25.00 Salt, sulphur, earths and stone; plastering materials, lime and cement (excluding goods of headings or subheadings Nos. 25.03.10, 25.04, 25.07.20, 25.08, 25.12, 25.13.20, 25.15.10, 25.17.15, 25.19.30, 25.22.30, 25.23.50, 25.23.90 and 25.32.45)	10%
	26.00 Metallic ores, slag and ash (excluding goods of subheadings Nos. 26.01.65, 26.01.70 and 26.02.90)	10%
	27.00 Mineral fuels, mineral oils and products of their distillation; bituminous substances, mineral waxes (excluding goods of headings or subheadings Nos. 27.01, 27.07, 27.09, 27.10, 27.12, 27.13.10, 27.13.20, 27.15.20 and 27.17)	10%
166.00	PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES	
	28.00 Inorganic chemicals; organic and inorganic compounds of precious metals, of rare earth metals, of radio-active elements and of isotopes (excluding goods of headings or subheadings Nos. 28.02, 28.04.50, 28.04.60, 28.06, 28.08, 28.09, 28.13.05.20, 28.13.05.90, 28.13.60.20, 28.13.60.40, 28.15.10, 28.17.70.20, 28.18.25.20, 28.20.50, 28.22, 28.23.10, 28.29.20, 28.29.30, 28.30.30.10, 28.32.10.20, 28.32.25.10, 28.36, 28.37.20, 28.39.10, 28.40.30, 28.42.12, 28.42.15, 28.42.40.20, 28.44.50.10, 28.44.50.20, 28.45.20, 28.46.10, 28.48.10, 28.48.20 and 28.50)	10%
	29.00 Organic chemicals (excluding goods of headings or subheadings Nos. 29.01.20, 29.01.40, 29.02.05, 29.02.35, 29.02.80, 29.03.25, 29.03.50, 29.04.10, 29.04.25, 29.05.20, 29.06.00, 29.07.40, 29.08.60, 29.13.60, 29.14.05.10, 29.14.05.50, 29.14.09.60, 29.14.17.10, 29.14.19.10, 29.15.15, 29.15.20, 29.15.30, 29.15.50, 29.15.80, 29.16.10, 29.16.15, 29.16.17.05, 29.16.17.10, 29.16.65, 29.16.70, 29.16.75, 29.16.80, 29.19.30, 29.19.30, 29.23.30, 29.23.80, 29.24.10, 29.26.10, 29.28.10, 29.31.70, 29.35.07, 29.35.09, 29.35.11, 29.35.20, 29.35.50, 29.35.70, 29.37, 29.42.10 and 29.44.10)	10%
	30.00 Pharmaceutical products (excluding goods of subheadings Nos. 30.02.50, 30.03.15, 30.05.10 and 30.05.20)	

- (d) being components imported separately as original equipment (for example, as a reserve supply for replacing components which are damaged or short-shipped or as components not forming part of imported unassembled, complete or incomplete vehicles) for use in terms of the provisions of item 317.03/01.02, 317.03/04.02 or 317.04/04.02 of Schedule No. 3, and
- (e) being printed books, newspapers, journals and periodicals imported by post, of a value for duty purposes not exceeding 10.00 UA per parcel

I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
161.00	LIVE ANIMALS; ANIMAL PRODUCTS	
	01.00 Live animals (excluding goods of subheadings Nos. 01.01.10 and 01.01.20)	10%
	02.00 meat and edible meat offals	10%
	03.00 Fish, crustaceans and molluscs (excluding goods of subheadings Nos. 03.01.20, 03.02.10 and 03.02.17)	10%
	04.00 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included (excluding goods of headings or subheadings Nos. 04.03.15, 04.03.20, 04.04.50, 04.04.90, 04.05.10, 04.05.90, and 04.06)	10%
	05.00 Products of animal origin, not elsewhere specified or included (excluding goods of headings or subheadings Nos. 05.04, 05.05, 05.07.20, 05.08.10, 05.09.05, 05.09.15, 05.09.25, 05.12.10, 05.13, 05.15.25 and 05.15.35).	10%
162.00	VEGETABLE PRODUCTS	
	06.00 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage (excluding goods of headings Nos. 06.01 and 06.02)	10%
	07.00 Edible vegetables and certain roots and tubers (excluding goods of subheadings Nos. 07.01.50, 07.01.55, 07.02.17, 07.03.20, 07.04.20, 07.04.79, 07.05.30, 07.05.70, 07.05.90 and 07.06.10)	10%
	08.00 Edible fruit and nuts; peel of melons or citrus fruit (excluding goods of subheadings Nos. 08.01.20, 08.01.41, 08.01.42, 08.03.20, 08.05.10, 08.05.40, 08.06.10, 08.10.10, 08.10.30, 08.10.90, 08.11.10, 08.11.30, 08.11.90 and 08.13.80)	10%
	09.00 Coffee, tea, maté and spices (excluding goods of headings or subheadings Nos. 09.01.10, 09.02, 09.04.10, 09.04.50, 09.05, 09.06.30, 09.07.30, 09.08, 09.09.90, 09.09.95, 09.10.10.20, 09.10.30 and 09.10.80)	10%
	10.00 Cereals (excluding goods of subheading No. 10.06.20)	10%
	11.00 Products of the milling industry; malt and starches; gluten; inulin (excluding goods of subheadings Nos. 11.01.40.10, 11.02.10.40, 11.02.20.20, 11.02.30.20, 11.02.40.40, 11.04.30.10, 11.07.20 and 11.07.40.10)	10%
	12.00 Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial and medical plants; straw and fodder (excluding goods of subheadings Nos. 12.01.20, 12.01.40, 12.01.45, 12.03.10, 12.06.10, 12.07.20.20 and 12.08.10)	10%
	13.00 Lacs; gums, resins and other vegetable saps and extracts (excluding goods of headings or subheadings Nos. 13.02 and 13.03.70)	10%
	14.00 Vegetable plaiting materials; vegetable products not elsewhere specified or included (excluding goods of subheadings Nos. 14.01.10 and 14.05.90)	10%
163.00	ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES	
	15.00 Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes (excluding goods of subheadings Nos. 15.02.20, 15.06.10, 15.06.20, 15.07.30, 15.07.50, 15.07.55, 15.07.80, 15.10.10, 15.10.50, 15.11.10, 15.11.50 and 15.15.10)	10%

I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
31.00	Fertilizers (excluding goods of headings or subheadings Nos. 31.01, 31.02.70, 31.04, 31.05.30 and 31.05.90)	10%
32.00	Tanning and dyeing extracts; tannins and their derivatives; dyes, colours, paints and varnishes; putty, fillers and stoppings; inks (excluding goods of subheadings Nos. 32.04.10, 32.05.90, 32.09.10, 32.09.20, 32.09.40, 32.10.10, 32.10.90, 32.12.90 and 32.13.20)	10%
33.00	Essential oils and resinoids; perfumery, cosmetic or toilet preparations (excluding goods of subheadings Nos. 33.01.10.90, 33.06.05.50, 33.06.05.90, 33.06.25.90, 33.06.35.50, 33.06.35.60, 33.06.35.90 and 33.06.60.20)	10%
34.00	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes and "dental waxes" (excluding goods of subheadings Nos. 34.01.10, 34.01.90 and 34.02.90)	10%
35.00	Albuminoidal substances; glues, enzymes (excluding goods of headings or subheadings Nos. 35.01.10, 35.02.20, 35.04 and 35.07.10)	10%
36.00	Explosives, pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations (excluding goods of subheadings Nos. 36.05.10 and 36.08.20)	10%
37.00	Photographic and cinematographic goods (excluding goods of headings or subheadings Nos. 37.01.10, 37.01.15, 37.01.20, 37.01.60, 37.01.90, 37.02.20, 37.02.30, 37.02.90, 37.04.90, 37.05.90 and 37.08)	10%
38.00	Miscellaneous chemical products (excluding goods of headings or subheadings Nos. 38.01.10, 38.03.10, 38.05, 38.07.10, 38.08.10, 38.09.10, 38.11.05.90, 38.14.20.20, 38.14.30.20, 38.19.10, 38.19.25, 38.19.51 and 38.19.75)	10%
167.00	ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS, AND ARTICLES THEREOF; RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF	
39.00	Artificial resins and plastic materials, cellulose esters and ethers; articles thereof (excluding goods of subheadings Nos. 39.01.10.05, 39.01.10.20, 39.01.10.40, 39.01.20.05, 39.01.20.07, 39.01.20.09, 39.01.20.30, 39.01.20.32, 39.01.20.34, 39.01.30.10, 39.01.61.20, 39.01.61.30, 39.01.69.10, 39.01.77.10, 39.01.79.40, 39.01.85, 39.03.10, 39.03.70.10, 39.07.10.21, 39.07.10.23, 39.07.10.45, 39.07.30.10, 39.07.90.10 and 39.07.90.50)	10%
40.00	Rubber, synthetic rubber, factice, and articles thereof (excluding goods of headings or subheadings Nos. 40.02.15, 40.02.20, 40.02.30, 40.03, 40.04.90, 40.09.65, 40.09.70.10, 40.09.90, 40.10.10.90, 40.14.20 and 40.14.80)	10%
168.00	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (EXCLUDING SILK-WORM GUT)	
41.00	Raw hides and skins (excluding furskins) and leather (excluding goods of subheadings Nos. 41.01.10, 41.01.30, 41.01.35, 41.01.40, 41.01.50, 41.01.60, 41.01.90, 41.04.10.10, 41.05.10, 41.05.20 and 41.08.10)	10%
42.00	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut, excluding silk-worm gut (excluding goods of subheadings Nos. 42.02.10, 42.02.20, 42.03.10.10 and 42.04.50)	10%
43.00	Furskins and artificial fur; manufactures thereof (excluding goods of headings or subheadings Nos. 43.01, 43.02 and 43.03.05)	10%
169.00	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAINTING MATERIALS; BASKETWARE AND WICKERWORK	

I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
	44.00 Wood and articles of wood; wood charcoal (excluding goods of headings or subheadings Nos. 44.03.10.90, 44.03.30.90, 44.03.40, 44.03.50.90, 44.03.80.90, 44.04.10.90, 44.04.90, 44.05.10.90, 44.05.20, 44.05.30, 44.05.40, 44.05.50, 44.05.60, 44.05.70, 44.05.80, 44.05.90, 44.07, 44.12, 44.13.10.10, 44.13.10.20, 44.13.20.10, 44.13.20.20, 44.15.10, 44.15.15, 44.15.20.10, 44.22.20.20, 44.23.30, 44.23.50, 44.26.10, 44.27.40 and 44.28.35)	10%
	45.00 Cork and articles of cork	10%
	46.00 Manufactures of straw, of esparto and of other plaiting materials; basketware and wickerwork; articles of loofah (excluding goods of subheadings Nos. 46.03.10 and 46.03.20)	10%
170.00	PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF	
	47.00 Paper-making material	10%
	48.00 Paper and paperboard; articles of paper pulp, of a paper or of paperboard (excluding goods of headings or subheadings Nos. 48.01.10, 48.01.20, 48.01.28, 48.01.30, 48.01.40, 48.01.70, 48.01.80.85, 48.01.90.10, 48.01.94.25, 48.01.96.10, 48.03.10, 48.03.20, 48.05.17, 48.05.50, 48.05.90, 48.07.01.10, 48.07.07.10, 48.07.12, 48.07.18, 48.07.20.90, 48.07.30, 48.07.85.90, 48.07.90, 48.10, 48.11.10, 48.13.10.10, 48.13.80.10, 48.14, 48.15.60, 48.16.20.10 and 48.21.40)	10%
	49.00 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans (excluding goods of headings or subheadings Nos. 49.01.50, 49.07, 49.11.50, 49.11.60 and 49.11.90)	10%
171.00	TEXTILES AND TEXTILE ARTICLES	
	50.00 Silk and waste silk (excluding goods of subheading No. 50.09.10)	10%
	51.00 Man-made fibres (continuous)	10%
	52.00 Metallised textiles	10%
	53.00 Wool and other animal hair (excluding goods of headings or subheadings Nos. 53.01.10, 53.01.20, 53.02.10.10, 53.02.20.10, 53.05.10.10, 53.05.20.10, 53.08, 53.11.10.10 and 53.11.10.50)	10%
	54.00 Flax and ramie (excluding goods of subheadings Nos. 54.01.10, 54.02.10 and 54.05.10)	10%
	55.00 Cotton (excluding goods of subheadings Nos. 55.01.10, 55.02.10 and 55.03.10)	10%
	56.00 Man-made fibres (discontinuous) (excluding goods of subheading No. 56.07.38)	10%
	57.00 Other vegetable textile materials; paper yarn and woven fabrics of paper yarn (excluding goods of subheadings Nos. 57.01.10, 57.02.10, 57.03.10 and 57.04.90.10)	10%
	58.00 Carpets, mats, matting and tapestries; pile and chenille fabrics; narrow fabrics; trimmings; tulle and other net fabrics; lace; embroidery (excluding goods of subheading No. 58.04.10.10)	10%
	59.00 Wadding and felt; twine cordage, ropes and cables; special fabrics; impregnated and coated fabrics; textile articles of a kind suitable for industrial use (excluding goods of subheadings Nos. 59.01.20.90, 59.12.50, 59.15.20 and 59.17.25)	10%
	60.00 Knitted and crocheted goods (excluding goods of subheadings Nos. 60.01.80 and 60.03.20)	10%
	61.00 Articles of apparel and clothing accessories of textile fabric, excluding knitted or crocheted goods (excluding goods of subheadings Nos. 61.01.10, 61.02.10, 61.05.10 and 61.11.40)	10%
	62.00 Other made up textile articles (excluding goods of subheadings Nos. 62.01.10.10, 62.01.20.10 and 62.01.30.10)	10%

I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
	63.00 Old clothing and other textile articles; rags	10%
172.00	FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR	
	64.00 Footwear, gaiters and the like; parts of such articles (excluding goods of subheadings Nos. 64.01.15.30, 64.01.15.40, 64.04.02.10, 64.02.35, 64.02.45.30, 64.02.45.50, 64.02.55.20, 64.04.10, 64.04.50.30, 64.04.50.40 and 64.06.20)	10%
	65.00 Headgear and parts thereof (excluding goods of subheadings Nos. 65.03.10, 65.03.20, 65.04.10, 65.05.40, 65.05.90 and 65.06.10)	10%
	66.00 Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof	10%
	67.00 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair (excluding goods of subheadings Nos. 67.01.10 and 67.02.10.90)	10%
173.00	ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE	
	68.00 Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials (excluding goods of subheadings Nos. 68.02.20, 68.06.10, 68.12.10, 68.12.20, 68.12.70 and 68.16.10)	10%
	69.00 Ceramic products (excluding goods of headings or subheadings Nos. 69.02.10, 69.03.10, 69.03.30, 69.05.90, 69.09.10, 69.10, 69.11.35.10, 69.12.15.10, 69.12.15.20, 69.12.35.10, 69.12.35.20, 69.12.35.30 and 69.14)	10%
	70.00 Glass and glassware (excluding goods of headings or subheadings Nos. 70.03, 70.06, 70.10.10, 70.10.20.10, 70.10.20.20, 70.10.20.40, 70.12, 70.13.10, 70.13.50, 70.14.10, 70.14.30.10, 70.14.30.20, 70.17.10, 70.18, 70.19.10, 70.19.20, 70.20.40 and 70.21.20)	10%
174.00	PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	
	71.00 Pearls, precious and semi-precious stones, precious metals, rolled precious metals, and articles thereof; imitation jewellery (excluding goods of headings or subheadings Nos. 71.01, 71.02.20, 71.02.30, 71.02.80, 71.02.90, 71.03.10, 71.12, 71.15.30 and 71.16)	10%
	72.00 Coin (excluding goods of subheading No. 72.01.90)	10%
175.00	BASE METALS AND ARTICLES OF BASE METAL	
	73.00 Iron and steel and articles thereof (excluding goods of headings or subheadings Nos. 73.02.90, 73.04.10.10, 73.12.50.30, 73.13.20, 73.13.30, 73.14.90.05, 73.14.90.15, 73.14.90.30, 73.14.90.90, 73.14.95.05, 73.14.95.15, 73.14.95.30, 73.14.95.90, 73.15.52.20, 73.15.59.30, 73.15.59.40, 73.15.59.50, 73.15.84, 73.17, 73.18.40, 73.18.60, 73.20.50, 73.21.40, 73.21.60, 73.21.80, 73.21.90, 73.22.30, 73.23.20, 73.27.15.10, 73.27.15.20, 73.29.20, 73.31.40, 73.32.20.20, 73.32.20.30, 73.32.70, 73.33.05, 73.35.50, 73.35.60, 73.36.10, 73.36.30.10, 73.36.30.40, 73.38.65, 73.38.65, 73.38.75, 73.40.19, 73.40.20, 73.40.25, 73.40.58 and 73.40.66)	10%
	74.00 Copper and articles thereof (excluding goods of subheadings Nos. 74.11.20.10, 74.15.35, 74.16.10, 74.19.30.90 and 74.19.40.30)	10%
	75.00 Nickel and articles thereof (excluding goods of subheadings Nos. 75.04.10, 75.04.30 and 75.04.50)	10%
	76.00 Aluminium and articles thereof (excluding goods of subheadings Nos. 76.03.25, 76.16.35, 76.16.75 and 76.16.80)	10%
	77.00 Magnesium and beryllium and articles thereof (excluding goods of subheading No. 77.01.10)	10%
	78.00 Lead and articles thereof (excluding goods of subheadings Nos. 78.01.10.10, 78.01.40, 78.02.10, 78.04.10 and 78.04.30)	10%

79.00	Zinc and articles thereof (excluding goods of subheading No. 79.03.10)	10%
80.00	Tin and articles thereof (excluding goods of headings or subheadings Nos. 80.03, 80.04.10 and 80.04.30)	10%
81.00	Other base metals employed in metallurgy and articles thereof (excluding goods of headings or subheadings Nos. 81.01, 81.02 and 81.04.20)	10%
82.00	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof (excluding goods of subheadings Nos. 82.04.05.10, 82.05.05.10, 82.05.05.80 and 82.08.90)	10%
83.00	Miscellaneous articles of base metal (excluding goods of subheadings Nos. 83.02.10, 83.02.20, 83.02.50, 83.02.90, 83.04.10.10, 83.07.15.10, 83.07.15.20, 83.07.25.10, 83.07.25.30, 83.07.25.90, 83.07.35.10, 83.07.35.20, 83.07.95.10, 83.07.95.20, 83.07.95.60, 83.07.95.90, 83.09.40, 83.13.10, 83.13.20, 83.14.10, 83.14.20 and 83.14.30)	10%
176.00	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF	
84.00	Boilers, machinery and mechanical appliances; parts thereof (excluding goods of headings or subheadings Nos. 84.05.20, 84.05.60, 84.05.90, 84.06.10, 84.06.30, 84.06.60.10, 84.06.99.80, 84.06.99.90, 84.07.90, 84.08.10, 84.08.20.10, 84.10.20, 84.12.90, 84.14.10, 84.15.50.90, 84.15.60.90, 84.15.70.30, 84.15.70.90, 84.16, 84.17.70, 84.17.90, 84.18.10, 84.18.30, 84.18.40, 84.18.50, 84.18.70.90, 84.18.77, 84.19.90, 84.20.25, 84.20.40, 84.20.50, 84.20.90, 84.21.10, 84.21.20, 84.21.30.10, 84.21.40, 84.22.10, 84.22.13.10, 84.22.15, 84.22.20, 84.22.22, 84.22.33.40, 84.22.45, 84.22.85.10, 84.23.10, 84.23.12, 84.23.25, 84.23.45, 84.23.50.10, 84.24.55, 84.24.60, 84.25.20.10, 84.25.30.10, 84.26, 84.29, 84.30.90, 84.31, 84.32, 84.33, 84.34, 84.35, 84.36, 84.37, 84.38, 84.39, 84.40.15.90, 84.40.20, 84.40.30, 84.40.40, 84.40.90, 84.41.20, 84.42, 84.43, 84.44, 84.45.16.60, 84.45.16.70, 84.45.33.10, 84.45.65.10, 84.45.90.15, 84.45.90.35, 84.45.90.50, 84.45.90.70, 84.45.90.80, 84.46.90, 84.47.05.90, 84.47.25, 84.47.90, 84.49.20.90, 84.49.30, 84.50, 84.51.10, 84.51.80, 84.52.20, 84.53.10, 84.53.40, 84.54.10, 84.54.20, 84.55.60.10, 84.55.60.40, 84.55.60.50, 84.55.60.60, 84.55.60.70, 84.55.70.50, 84.56.40, 84.56.70, 84.56.90, 84.57, 84.59.40.10, 84.59.65, 84.59.75, 84.59.80, 84.61.57.90, 84.61.59.90, 84.61.65.15, 84.61.65.20, 84.62.05, 84.62.06.10, 84.62.06.15, 84.62.06.20, 84.62.06.25, 84.62.06.30, 84.62.06.35, 84.62.15.90, 84.62.20.25, 84.62.20.35, 84.62.23.90, 84.62.25.10, 84.62.25.30, 84.62.30.90, 84.62.40.90, 84.63.33, 84.63.50.05, 84.63.50.15, 84.63.90.30 and 84.65)	10%
85.00	Electrical machinery and equipment; parts thereof (excluding goods of subheadings Nos. 85.01.04, 85.01.17, 85.01.18.22, 85.01.18.50, 85.01.18.60, 85.01.23.10, 85.01.70.07, 85.01.70.15, 85.01.70.20, 85.07.20, 85.08.10.10, 85.08.10.20, 85.11.40.10, 85.11.40.50, 85.11.50.50, 85.12.30.10, 85.12.80.20, 85.13.30, 85.15.10, 85.15.15.80, 85.15.20, 85.15.70 and 85.17.10)	
177.00	VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT	
86.00	Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered) (excluding goods of headings or subheadings Nos. 86.02, 86.03.05, 86.03.15, 86.04.10, 86.05, 86.07.20, 86.07.30, 86.07.40, 86.09.30.10, 86.09.30.20, 86.09.40, 86.09.90 and 86.10.20)	10%
87.00	Vehicles (excluding railway or tramway rolling-stock) and parts thereof (excluding goods of subheadings Nos. 87.01.10, 87.01.15, 87.01.17, 87.01.80, 87.01.90, 87.02.15, 87.02.85, 87.03.10, 87.03.20, 87.09.30 and 87.12.20 and chassis components of subheadings Nos. 87.04.20 and 87.04.25)	10%
88.00	Aircraft and parts thereof; parachutes; catapults and similar aircraft launching gear; ground flying trainers (excluding goods of subheadings Nos. 88.01.20, 88.02.10 and 88.03.90)	10%
89.00	Ships, boats and floating structures (excluding goods of subheadings Nos. 89.01.20, 89.01.40 and 89.05.10)	10%

178.00	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS OR REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS OR REPRODUCERS; PARTS THEREOF	
90.00	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; parts thereof (excluding goods of headings or subheadings Nos. 90.01, 90.04.90, 90.05, 90.07.10, 90.07.20, 90.07.50, 90.07.60.50, 90.08.20, 90.08.30, 90.08.40, 90.08.80, 90.09.10, 90.09.20, 90.10.05, 90.10.65, 90.12, 90.14, 90.16.10, 90.17.60, 90.17.70, 90.17.90, 90.18.90, 90.19.10, 90.19.20, 90.20, 90.21, 90.23, 90.24.30, 90.25 and 90.27.10)	10%
91.00	Clocks and watches and parts thereof (excluding goods of headings or subheadings Nos. 91.01.90, 91.02.90, 91.03, 91.04.10, 91.04.90, 91.05.10, 91.07, 91.08, 91.09.10, 91.10.10 and 91.11)	10%
92.00	Musical instruments; sound recorders or reproducers; television image and sound recorders or reproducers; parts and accessories of such articles (excluding goods of headings or subheadings Nos. 92.02, 92.03, 92.04, 92.05, 92.06.90, 92.07, 92.08.10.90, 92.10.20, 92.10.25, 92.10.30.90, 92.11.10, 92.11.20, 92.11.40.90, 92.12.20, 92.12.70 and 92.13.10)	10%
179.00	ARMS AND AMMUNITION; PARTS THEREOF	
93.00	Arms and ammunition; parts thereof (excluding goods of headings or subheadings Nos. 93.02, 93.03.10, 93.04.10, 93.04.20, 93.04.40, 93.04.50, 93.04.60, 93.04.70, 93.04.80, 93.04.90, 93.04.95, 93.04.97, 93.05.10 and 93.06)	10%
180.00	MISCELLANEOUS MANUFACTURED ARTICLES	
94.00	Furniture and parts thereof; bedding, mattresses, mattress supports, cushions and similar stuffed or internally fitted furnishing (excluding goods of subheadings Nos. 94.03.10.10 and 94.03.20)	10%
95.00	Articles and manufactures of carving or moulding material	10%
96.00	Brooms, brushes, powderpuffs and sieves	10%
97.00	Toys, games and sports requisites; parts thereof (excluding goods of subheadings Nos. 97.03.98, 97.05.10, 97.06.40, 97.06.90 and 97.07.10)	10%
98.00	Miscellaneous manufactured articles (excluding goods of headings or subheadings Nos. 98.03.30, 98.07.10, 98.07.20, 98.10.10, 98.11 and 98.12.10.90)	10%
181.00	WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES	
99.00	Works of art, collectors' pieces, and antiques	10%

SCHEDULE NO. 5 TO THE ACT

I	II	III
Item	Tariff Heading and Description	Extent of Drawback
Notes 9 and 10	By the insertion after Note 8 to Schedule No. 5 of the following: " 9. A drawback of surcharge paid under Part 4 of Schedule No. 2, shall, subject to the provisions of section 76, and the regulations, be allowed to the extent stated in Column III of item 521.00 (II), on compliance with the provisions of the item and of any notes applicable thereto. 10. A reference to customs duties in Parts 2 and 3 of this Schedule shall be taken to include a reference to surcharge."	
521.00	By the insertion after paragraph (I) of the following: "(II) Surcharge goods used in the manufacture, processing, finishing, equipment or packing of any goods exported: Provided that — (1) the exporter is registered with the Permanent Secretary, Ministry of Commerce and Industry as an approved exporter,	Full surcharge"

- (2) a duly completed refund application in the prescribed form for a total amount of surcharge of UA20 or more, supported by the necessary documentary evidence, is submitted to the Director within a period of 6 months from the date of posting in the case of export by post, or within a period of 6 months from the date of entry for export in the case of export in any other manner, but not later than 2 years from the date on which the surcharge on any such goods was paid, such refund application may, however, relate to more than one consignment of a value of not less than UA20 each and the date of entry for export is taken to be the date of export of the first such consignment,
- (3) the Director may, in his discretion, exempt any goods to which this item is applicable from the provisions of any regulation relating to this Part.

J.L.T. MOTHIBAMELE,
Assistant Minister of Finance and Development Planning.

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