

Statutory Instrument No. 10 of 2020

EXCISE DUTY ACT
(Act No. 34 of 2018)

EXCISE DUTY ACT (AMENDMENT OF SCHEDULE) (No. 3) NOTICE, 2020
(Published on 31st January, 2020)

IN EXERCISE of the power conferred on the Minister of Finance and Economic Development by section 305 of Customs Act and sections 54 and 55 of the Excise Duty Act, the schedules to the Acts are proposed to be amended to the extent set out in the Schedule below.

By the insertion of Note G.12, the amendment of Note G.47 and the renumbering of Note G.12 to G.53:

12	CO ₂ e	means "carbon dioxide equivalent"
13	DC	means "direct current"
14	dtex	means "decitex"
15	g	means "gram"
16	GVM	means "gross vehicle mass"
17	GW.h	means "gigawatt hour"
18	Hz	means "hertz"
19	INN	means "International Nonproprietary Name"
20	int. unit	means "international unit"
21	ISO	means "International Organization for Standardization"
22	kA	means "kilo-ampere"
23	kcal	means "kilocalorie(s)"
24	kg	means "kilogram"
25	kN	means "kilonewton"
26	kPa	means "kilopascal"
27	kV	means "kilovolt"
28	kVA	means "kilovolt ampere"
29	kVar	means "kilovolt-ampere reactive"
30	kW	means "kilowatt"
31	l	means "litre"
32	m	means "metre"
33	m ²	means "square metre"
34	μCi	means "microcurie"
35	m ³	means "cubic metre"
36	mA	means "milliampere"
37	mg	means "milligram"

By the insertion of Note G.12 and the renumbering of Note G.12 to G.53:

38	ml	means "millilitre"
39	mm	means "millimetre"
40	mm ²	means "square millimetre"
41	N	means "newton(s)"
42	nM	means "millinewton(s)"
43	MPa	means "megapascal"
44	u	means "number of units"
45	pr.	means "per"
46	R	means "rand"
47	t	means "ton/tonne"
48	UV	means "Ultra-violet"
49	V	means "volt"
50	V.A.	means "volt ampere"
51	vol.	means "volume"
52	W	means "watt"
53	%	means "per cent AD VALOREM"
54	/	means "unless the context otherwise indicates, per."

By the substitution of the following: (with effect from 1 January 2020)

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0302.11	4	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	12,5%	free	free	25%
0302.13	7	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg	25%	4,25%	free	free	25%
0302.14	3	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	4,25%	free	free	25%
0302.19	5	-- Other	kg	25%	12,5%	free	free	25%
0303.12	4	-- Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg	25%	12,5%	free	free	25%
0303.13	0	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	4,25%	free	free	25%
0303.14	7	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	12,5%	free	free	25%
0303.19	9	-- Other	kg	25%	12,5%	free	free	25%
0304.31	0	-- Tilapia (<i>Oreochromis spp.</i>)	kg	25%	12,5%	free	free	25%
0304.32	7	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>) Nile	kg	25%	12,5%	free	free	25%
0304.33	3	-- Perch (<i>Lates niloticus</i>)	kg	25%	12,5%	free	free	25%
0304.39	1	-- Other	kg	25%	12,5%	free	free	25%
0304.41	5	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	12,5%	free	free	25%
0304.43	8	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	12,5%	free	free	25%

By the substitution of the following: (with effect from 1 January 2020)

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0304.44	4	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg	25%	12.5%	free	free	25%
0304.47	3	-- Fish of the families <i>Bregmaceroidea</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	25%	12.5%	free	free	25%
0304.48	9	-- Dogfish and other sharks Rays and skates (<i>Rajidae</i>)	kg	25%	12.5%	free	free	25%
0304.48.90	1	--- Other	kg	25%	12.5%	free	free	25%
0304.51	1	-- Tilapia (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarius spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carrasius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	25%	12.5%	free	free	25%
0304.52	6	-- Salmonidae	kg	25%	12.5%	free	free	25%
0304.53	2	-- Fish of the families <i>Bregmaceroidea</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	25%	12.5%	free	free	25%
0304.56	1	-- Dogfish and other sharks	kg	25%	12.5%	free	free	25%
0304.57	8	-- Rays and skates (<i>Rajidae</i>)	kg	25%	12.5%	free	free	25%
0304.59.90	6	--- Other	kg	25%	12.5%	free	free	25%
0304.61.90	8	-- Other	kg	25%	12.5%	free	free	25%
0304.62.90	6	-- Other	kg	25%	12.5%	free	free	25%
0304.63.90	2	--- Other	kg	25%	12.5%	free	free	25%
0304.69.90	0	--- Other	kg	25%	12.5%	free	free	22.5%
0304.71.90	4	--- Other	kg	25%	12.5%	free	free	22.5%
0304.72.90	0	--- Other	kg	25%	12.5%	free	free	22.5%
0304.73.90	7	--- Other	kg	25%	12.5%	free	free	22.5%
0304.74.90	3	--- Other	kg	25%	12.5%	free	free	22.5%
0304.75.90	6	--- Other	kg	25%	12.5%	free	free	22.5%
0304.79.90	5	--- Other	kg	25%	12.5%	free	free	22.5%
0304.81.90	9	--- Other	kg	25%	12.5%	free	free	22.5%

By the substitution of the following: (with effect from 1 January 2020)

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU	EFTA	SADC	MERCOSUR	
0304.82.90	5	---	Other	kg	25%	12,5%	free	free	22,5%
0304.83.90	1	---	Other	kg	25%	12,5%	free	free	22,5%
0304.87.90	7	---	Other	kg	25%	12,5%	free	free	22,5%
0304.88.90	3	---	Other	kg	25%	12,5%	free	free	22,5%
0304.89.90	4	---	Other	kg	25%	12,5%	free	free	22,5%
0304.93.90	6	---	Other	kg	25%	12,5%	free	free	25%
0304.94.90	2	---	Other	kg	25%	12,5%	free	free	25%
0304.95.90	9	---	Other	kg	25%	12,5%	free	free	25%
0304.96.90	5	---	Other	kg	25%	12,5%	free	free	25%
0304.97.90	1	---	Other	kg	25%	12,5%	free	free	25%
0304.99.90	4	---	Other	kg	25%	12,5%	free	free	25%
0305.31	4	--	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	25%	12,5%	free	free	25%
0305.32	0	--	Fish of the families Bregmatocerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Murænolepididae	kg	25%	12,5%	free	free	25%
0305.39.90	0	---	Other	kg	25%	12,5%	free	free	25%
0305.41	9	--	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	4,25%	free	free	25%
0305.43	1	--	Trou (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	12,5%	free	free	25%
0305.44	8	--	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	25%	12,5%	free	free	25%
0305.49.90	5	---	Other	kg	25%	12,5%	free	free	25%

By the substitution of the following: (with effect from 1 January 2020)

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0305.52	0	-- Tilapia (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Carla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalabrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	25%	12,5%	free	free	25%
0305.53	6	-- Fish of the families <i>Bregmaceroidea</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Melucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	25%	12,5%	free	free	25%
0305.54.90	8	--- Other	kg	25%	12,5%	free	free	25%
0305.59	4	-- Other	kg	25%	12,5%	free	free	25%
0305.64	7	-- Tilapia (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Carla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalabrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	25%	12,5%	free	free	25%
0305.69	9	-- Other	kg	25%	12,5%	free	free	25%
1604.13.05	9	--- Sardines (<i>Sardine pilchardus</i>), in oil, in airtight metal containers	kg	2,4c/kg net	1,2c/kg net	free	free	2,4c/kg net
1604.17.10	0	--- Frozen	kg	25% or 200c/kg	12,5% or 100c/kg	free	free	25% or 200c/kg
1604.18.10	7	--- Frozen	kg	25% or 200c/kg	12,5% or 100c/kg	free	free	25% or 200c/kg
1604.19.10	3	--- Frozen	kg	25% or 200c/kg	12,5% or 100c/kg	free	free	25% or 200c/kg
1604.20.80	1	-- Other, frozen	kg	25% or 200c/kg	12,5% or 100c/kg	free	free	25% or 200c/kg

By the deletion of the following: (with effect from 1 January 2020)

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU	EFTA	SADC	MERCOSUR	
6404.19.90	9	---	Other	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u

By the insertion of the following: (with effect from 1 January 2020)

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU	EFTA	SADC	MERCOSUR	
0802.90.1	--	Pecan:							
0802.90.11	9	---	In shell	kg	free	free	free	free	free
0802.90.12	7	---	Shelled	kg	free	free	free	free	free
0802.90.90	9	--	Other	kg	free	free	free	free	free
1212.99.1	---	<i>Aspalathus linearis</i> (Rooibos/Red Bush):							
1212.99.11	6	---	Leaves and stems, dried, in immediate packings not exceeding 10 kg	kg	20%	free	20%	free	20%
1212.99.13	2	---	Other leaves and stems, dried	kg	20%	free	20%	free	20%
1212.99.19	1	---	Other	kg	20%	free	20%	free	20%
1212.99.90	6	---	Other	kg	20%	free	20%	free	20%
302.19.14	3	---	Of the species <i>Aspalathus linearis</i> (Rooibos/Red bush)	kg	25%	free	free	free	25%
4410.11.10	1	---	Agglomerated into board, but not further worked than sanded	kg	15%	free	free	free	15%
4410.11.20	9	---	Coated, covered or laminated	kg	15%	free	free	free	15%
4410.11.90	1	---	Other	kg	15%	free	free	free	15%

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU	EFTA	SADC	MERCOSUR	
4411.12.10	1	---	Agglomerated into board, but not further worked than sanded	kg	10%	free	free	free	10%
4411.12.20	9	---	Coated, covered or laminated	kg	10%	free	free	free	10%
4411.12.90	0	---	Other	kg	10%		free	free	10%
4411.13.10	8	---	Agglomerated into board, but not further worked than sanded	kg	10%	free	free	free	10%
4411.13.20	5	---	Coated, covered or laminated	kg	10%	free	free	free	10%
4411.13.90	6	---	Other	kg	10%	free	free	free	10%
4411.14.10	4	---	Agglomerated into board, but not further worked than sanded	kg	10%	free	free	free	10%
4411.14.20	1	---	Coated, covered or laminated	kg	10%	free	free	free	10%
4411.14.90	2	---	Other	kg	10%	free	free	free	10%
4811.59.30	6	---	Coated, impregnated or covered with melamine, of a thickness of 70 microns or more, in rolls	kg	free	free	free	free	free
4811.59.40	3	---	Coated, impregnated or covered with melamine, of a thickness of 70 microns, not in rolls	kg	free	free	free	free	free
6402.99.10	5	---	With outer soles of polymers of vinyl chloride and uppers of polyurethane	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u
6402.99.20	7	---	With outer soles of synthetic rubber and uppers of polyurethane	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u
6402.99.30	4	---	With outer soles and uppers of polyurethane	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u
6402.99.40	1	---	With outer soles of natural rubber and uppers of polyurethane	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u
6402.99.50	9	---	With outer soles and uppers of polymers of vinyl chloride	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u
6402.99.60	6	---	With outer soles of synthetic rubber and uppers of polymers of vinyl chloride	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u
6402.99.70	3	---	With outer soles of polyurethane and uppers of polymers of vinyl chloride	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u
6402.99.80	0	---	With outer soles of natural rubber and uppers of polymers of vinyl chloride	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u
6402.99.90	8	---	Other	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u
6403.19.02	6	---	Rugby or soccer shoes	2u	30%	20%	20%	free	30%
6403.19.04	2	---	Cycling shoes	2u	30%	20%	20%	free	30%
6403.19.06	9	---	Cricket shoes	2u	30%	20%	20%	free	30%
6403.19.90	5	---	Other	2u	30%	20%	20%	free	30%
6404.11.20	7	---	Rugby or soccer shoes	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u
6404.11.30	4	---	Cycling shoes	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u
6404.11.40	1	---	Cricket shoes	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u

By the insertion of the following: (with effect from 1 January 2020)

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
6404.19.9	---	Other:						
6404.19.91	7	With outer soles of vinyl chloride and uppers of textile materials	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u
6404.19.93	3	With outer soles of synthetic rubber and uppers of textile materials	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u
6404.19.95	5	With outer soles of polyurethane and upper of textile materials	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u
6404.19.97	6	With outer soles of natural rubber and uppers of textile materials	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u
6404.19.99	2	Other	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u
7104.20.10	0	Synthetic diamond	kg	free	free	free	free	free
7104.20.90	9	Other	kg	free	free	free	free	free
7104.90.10	2	Synthetic diamond	kg	free	free	free	free	free
7104.90.90	0	Other	kg	free	free	free	free	free

By the insertion of the following: (with effect from 1 January 2020)

By the substitution of the following: (with effect from 1 January 2020)

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0802.90	-	Other:						
1212.99	--	Other:						
4410.11	--	Particle board:						
4411.12	--	Of a thickness not exceeding 5 mm:						
4411.13	--	Of a thickness exceeding 5 mm but not exceeding 9 mm:						
4411.14	--	Of a thickness exceeding 9 mm:						
6402.99	--	Other:						
6403.19	--	Other:						
7104.20	-	Other, unworked or simply sawn or roughly shaped:						
7104.90	-	Other:						

By the substitution of Note 5 in Schedule No. 4 with the following: (with effect from 1 January 2020)

5. For the purposes of items 409.00, 480.00 and 490.00:

- (a) Where any goods or vehicles are imported or re-imported, as the case may be, in terms of these items by a person who is required to declare goods in terms of section 15, that person means a "traveller" as defined in the rules for that section and as contemplated in form TC-01; and
- (b) in addition to the Notes to these items, such a traveller must comply with the requirements of section 15, the rules for that section and form TC-01.

By the substitution of Note 2 to rebate item 409.00 with the following: (with effect from 1 January 2020)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
409.00				2. Admission of the following goods under this item shall be subject to a permit for re-importation issued by the Permanent Secretary, Ministry of Agriculture and Food Security: Butter, cheese, maize and maize products, sugar, wine, brandy and spirituous beverages.	

By the substitution of the following: (with effect from 1 January 2020)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.01	03.04	01.04	41	Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (<i>Brama raii</i>), black marlin (<i>Makaira indica</i>), bigscale mackerel (<i>gastoro</i>) (<i>Gasterochisma melampus</i>), dorado (maimai) (<i>Coryphaena hippurus</i>), moon fish (opa) (<i>Lampris regius</i>), oil fish, smooth (escolar) (<i>Lepidocybium flavobrunneum</i>), oil fish, rough (<i>Ruvettus pretiosus</i>), sawara (<i>Acanthocybium solandri</i>), sail fish (<i>Istiophorus platypterus</i>), striped marlin (<i>Tetrapturus audax</i>), shortbill spear fish (sukiyami) (<i>Tetrapturus angustirostris</i>), sword fish (<i>Xiphias gladius</i>), ribbon fish (<i>Lepidopus caudatus</i>), monk (<i>Lophius piscatorius</i>), cavebaas (<i>Dinoperca petersi</i>), lyretail hogfish (<i>Bodianus anthoides</i>), turncoat hogfish (<i>Bodianus axillaris</i>), saddleback hogfish (<i>Bodianus bimaculatus</i>), diana's hogfish (<i>Bodianus diana</i>), lined hogfish (<i>Bodianus leucostictus</i>), goldsaddle hogfish (<i>Bodianus perditio</i>), yellowfin emperor (<i>Lethrinus crocineus</i>), river snapper (<i>Lutjanus argentimaculatus</i>), rosy jobfish (<i>Pristipomoides filamentosa</i>), king mackerel (<i>Scomberomorus commerson</i>), tomato rockcod (<i>Cephalopholis sonnerati</i>), white-edged rockcod (<i>Epinephelus albomarginatus</i>), brown-spotted rockcod (<i>Epinephelus chlorostigma</i>), malabar rockcod (<i>Epinephelus malabaricus</i>), rockcod (<i>Epinephelus rivulatus</i>), englishman (<i>Chrysoblephus anglicus</i>), slinger (<i>Chrysoblephus puniceus</i>) and blueskin (<i>Polysteganus coeruleopunctatus</i>), in such quantities and at such times as the Permanent Secretary, Ministry of Agriculture and Food Security may allow by specific permit	Full duty
460.01	04.00	01.02	29	Dairy produce of headings 04.01, 04.02, 04.03, 04.04, 04.05 and 04.06 in such quantities and at such times as the Permanent Secretary, Ministry of Agriculture and Food Security may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of Botswana, South Africa, Lesotho, Swaziland and Namibia: Provided further that goods cleared in terms of this rebate item shall not be removed to the area of South Africa, Lesotho, Swaziland or Namibia	Full duty
460.01	04.09	01.04	47	Natural honey, in immediate packings of a content exceeding 1 kg, subject to such conditions as the Permanent Secretary, Ministry of Agriculture and Food Security may allow by specific permit, for repacking into immediate packings of a content of less than 1 kg	Full duty
460.02	00.00	01.00	05	Potatoes, dried leguminous vegetables, cereals, oil seeds and sweet corn, verified by the Permanent Secretary, Ministry of Agriculture and Food Security that it can only be used for planting or sowing	Full duty
460.02	1001.9	01.05	57	Wheat (excluding durum wheat), in such quantities and at such times as the Permanent Secretary, Ministry of Agriculture and Food Security may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of Botswana, South Africa, Lesotho, Swaziland and Namibia: Provided further that wheat and wheaten flour obtained from such wheat cleared in terms of this rebate item, shall not be removed to the area of South Africa, Lesotho, Swaziland or Namibia	Full duty
460.02	12.05	1.04	49	Rape seed, whether or not broken, in such quantities and at such times as the Permanent Secretary, Ministry of Agriculture and Food Security may allow by specific permit	Full duty
460.03	0207.14.9	01.07	73	Frozen meat of the species <i>Gallus domesticus</i> , 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 (PSMTI) may allow by specific permit on recommendation of the Permanent Secretary, Ministry of Agriculture and Food Security (PSMAFS), provided that (a) With effect from 1 April 2016, permits may be issued by Permanent Secretary, Ministry of Investment Trade and Industry for meat imported in terms of this rebate item; (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; (c) The meat subject to the provisions of this rebate item may not exceed a basic annual quota of 68 590 metric tonnes; (d) The annual quota period is 1 April to 31 March; (e) Prior to 1 April 2016, the quota shall be 16250 metric tonnes; (f) As from 1 April 2017 a growth factor as determined by (PSMAFS), is applied to the basic quota annually; (g) The meat imported in terms of this rebate item may not be removed outside the Republic for consumption in any of the BLNS countries; (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 the Permanent Secretary, Ministry Of Investment Trade And Industry ; (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 (j) This rebate item is suspended in terms of paragraph (i) as from the date the Minister of Investment Trade and Industry submits written confirmation to the Minister of Finance that Botswana's benefits under AGOA have been suspended.	Full duty

By the deletion of the following: (with effect from 1 January 2020)

Refund Item	Tariff Heading	Code	CD	Description	Extent of Rebate
537.02	MOTOR VEHICLES				
537.02	87.00	01.02	20	<p>Motor vehicles classifiable under tariff subheadings 8701.20.10, 8702.10.81, 8702.10.85, 8702.10.87, 8702.90.81, 8702.90.85, 8702.90.87, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90, 8703.90.90, 8704.21.81, 8704.21.83, 8704.31.81, 8704.31.83, 8704.90.81, 8704.90.83, 8706.00.05 and 8706.00.15 entered on or before 31 December 2015 for the purposes of this item, as specified by the Permanent Secretary, Ministry of Investment Trade and Industry, by means of a certificate: Provided that the application for such certificate shall not be considered by the Permanent Secretary, Ministry of Investment Trade and Industry, unless the applicant; (a) proves that he or she is a manufacturer of specified motor vehicles registered in terms of Chapter 98 or an automotive component manufacturer which is contracted to supply automotive components to a manufacturer of specified motor vehicles;</p> <p>(b) has submitted a business plan on or before 31 December 2009 and entered on or before 31 December 2014 in respect of a project to invest in productive assets, with a view to producing specified motor vehicles or components of sufficient quality, quantity and at competitive prices to supply to the common customs area and international markets in line with the guidelines issued by the Permanent Secretary, Ministry of Investment Trade and Industry; and</p> <p>(c) has proved to the satisfaction of Permanent Secretary, Ministry of Investment Trade and Industry that the project will contribute to the achievement of the overall objectives of the Government's Motor Industry Development Programme</p> <p>NOTES:</p> <p>1. Productive assets include the following: Buildings erected for the sole purpose of manufacturing specified motor vehicles or automotive components, and new or unused plant, machinery, tooling, jigs, dies and moulds, in-plant logistics, testing, design and production IT equipment and supporting software. The duty which may be rebated is calculated as follows: A total of 20 per cent of the value of the productive assets approved by the Permanent Secretary, Ministry of Investment Trade and Industry for purposes of this rebate provision, but limited to 4 per cent per annum up to 31 December 2014, thereafter a FAA certificate issued for any remaining amount of Productive Asset Allowance value to be valid to 31 December 2015.</p> <p>2. The Permanent Secretary, Ministry of Investment Trade and Industry may impose further conditions without prior notice, and the certificate or amended certificate shall be forwarded directly to the Commissioner General for retention by him or her.</p>	Full duty less the duty in Section B of Part 2 of Schedule No. 1

By the substitution of the following: (with retrospective effect from 1 April 2018)

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
8517.62.20	8	--- Apparatus designed for use when carried in the hand or on the person (excluding two-way radios)	u	free	free	free	free	free

By the substitution of the following: (with retrospective effect from 1 April 2018)

Rebate Item	Tariff Subheading	Article Description	Rate of Excise Duty
124.37.11	8517.62.20	Apparatus designed for use when carried in the hand or on the person (excluding two-way radios)	9%

MADE this 9th day of January, 2020.

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