

SCHEDULE 5
ORDINARY LEVY

NOTES:

1. Subject to the provisions of any item in Schedule No. 6 or 7, of the Excise Tariff the rate of ordinary levy specified in any item in this Schedule in respect of any goods (excluding goods provided for in Note 4), shall apply to any such goods which are manufactured in or imported into the common customs area and entered for home consumption by any body, authority, institution or person specified in such ordinary levy item.
2. The value for ordinary levy purposes shall be the value for customs duty purposes in accordance with the value for excise duty purposes as defined in section 69 of the EDA.
3. No entry in respect of goods subject to the ordinary levy shall be valid unless the subheading under which such goods are classified in Schedule No. 1 of the Customs Tariff is declared on such entry.
4. Any rate of ordinary levy specified in this Schedule in respect of any imported goods for use by any person, government, department, administration or body referred to in this Schedule shall not apply to any such goods which are entered in such quantities, at such times and subject to such conditions as the appropriate authorities in the Republic of Botswana, the Kingdom of Swaziland and the Republic of Namibia may allow by specific permit for use in those countries.
5. Notwithstanding anything to the contrary contained in the Excise Tariff, any duty specified in Schedule No. 1 and 2 of the Customs Tariff shall not apply to any goods subject to the ordinary levy specified in Schedule No. 5. Any goods to which the levy specified in Schedule No. 5 is applicable shall be entered in terms thereof and in accordance with the CCA and CDA.

SCHEDULE 5

Excise Tariff

Ordinary Levy Item	Description	Rate of Ordinary Levy
196.10	Goods of any description, for the exclusive use by any department in the national or provincial sphere of government	The rate of duty specified in respect of those goods in Schedule No. 1 to the Excise Tariff
196.20	Motor vehicles of heading 87.03 of Part 1, the bona fide property of and imported by any officer or employee in the service of any department in the national or provincial sphere of government on return to the Republic on transfer after serving outside the Republic	The rate of duty referred to in respect of vehicles of heading 87.03 in Schedule No. 1 to the Excise Tariff

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