



# GOVERNMENT GAZETTE

## OF THE

# REPUBLIC OF NAMIBIA

N\$1.56

WINDHOEK - 1 September 1998

No. 1943

### CONTENTS

	<i>Page</i>
<b>GOVERNMENT NOTICES</b>	
No. 208 Customs and Excise Act, 1998: Amendment of Part 2A of Schedule No. 1 .....	1
No. 209 Customs and Excise Act, 1998: Amendment of Part 1 of Schedule No. 1 .....	2

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## Government Notices

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### MINISTRY OF FINANCE

No. 208 1998

#### CUSTOMS AND EXCISE ACT, 1998 : AMENDMENT OF PART 2A OF SCHEDULE NO. 1

Under section 54 of the Customs and Excise Act, 1998 (Act No. 20 of 1998), Part 2A of Schedule No. 1 to that Act is amended, with effect from 1 August 1998, as set out in the Schedule below.

**N. MBUMBA**  
**MINISTER OF FINANCE**

Windhoek, 17 August 1998

**SCHEDULE**

Tariff Item	Tariff Heading	Description	Rate of Duty	
			Excise	Customs
104.10		By the substitution for tariff item 104.10 of the following:		
"104.10	22.03	<b>Beer made from malt</b>	2 099c/l of absolute alcohol	2 099c/l of absolute alcohol"

**MINISTRY OF FINANCE**

No. 209

1998

**CUSTOMS AND EXCISE ACT, 1998 :  
AMENDMENT OF PART 1 OF SCHEDULE NO. 1**

Under section 54 of the Customs and Excise Act, 1998 (Act No. 20 of 1998), Part 1 of Schedule No. 1 to that Act is amended as set out in the Schedule below.

**N. MBUMBA**  
**MINISTER OF FINANCE**

Windhoek, 17 August 1998

**SCHEDULE**

Heading	Subheading	C	D	Article Description	Statistical Unit	Rate of Duty
02.07				In heading 02.07, by substitution for subheading No. 0207.14.90 of the following subheading:		
	"0207.14	.90	5	- Other .....	kg	220c/kg"
04.01				In heading 04.01, by substitution for subheadings Nos. 0401.10, 0401.20 and 0401.30 of the following subheadings:		
	"0401.10		6	- Of a fat content, by mass, not exceeding 1 per cent .....	kg	free
	0401.20		0	- Of a fat content, by mass, exceeding 1 per cent but not exceeding 6 per cent .....	kg	free
	0401.30		5	- Of a fat content, by mass, exceeding 6 per cent .....	kg	free"
04.03				In heading No. 04.03, by substitution for subheading No. 0403.90 of the following subheading:		
	"0403.90		9	- Other .....	kg	450c/kg"

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty
04.04			In heading No. 04.04, by substitution for subheadings Nos. 0404.10 and 0404.90 of the following subheadings:		
	"0404.10	7	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter .....	kg	450c/kg
	0404.90	3	- Other .....	kg	450c/kg"
04.05			In heading 04.05, by substitution for subheadings Nos. 0405.10, 0405.20 and 0405.90 of the following subheadings:		
	"0405.10	0	- Butter .....	kg	500c/kg
	0405.20	5	- Dairy Spreads .....	kg	500c/kg
	0405.90	7	- Other .....	kg	500c/kg"
04.06			By substitution for heading No. 04.06 of the following:		
"04.06			<b>Cheese and Curd:</b>		
	0406.10	4	- Fresh (unripened or uncured) cheese, including whey cheese, and curd .....	kg	500c/kg
	0406.20	9	- Grated or powdered cheese, of all kinds .....	kg	500c/kg
	0406.30	3	- Processed cheese, not grated or powdered ....	kg	500c/kg
	0406.40	8	- Blue-veined cheese .....	kg	500c/kg
	0406.90	0	- Other cheese .....	kg	500c/kg"
04.08			By substitution for heading No. 04.08 of the following:		
"04.08			<b>Bird's Eggs, Not in Shell, and Egg Yolks, Fresh, Dried, Cooked by Steaming or by Boiling in Water, Moulded, Frozen or Otherwise Preserved, Whether or Not Containing Added Sugar or Other Sweetening Matter:</b>		
	0408.1		- Egg yolks:		
	0408.11	8	=Dried .....	kg	20,5%
	0408.19	9	=Other .....	kg	20,5%
	0408.9		- Other:		
	0408.91	4	=Dried .....	kg	20,5%
	0408.99	5	=Other .....	kg	20,5%"
04.09			By substitution for heading No. 04.09 of the following:		
"04.09	0409.00	0	<b>Natural Honey</b>	kg	24%"

Heading	Subheading	C	D	Article Description	Statistical Unit	Rate of Duty
07.03				In heading 07.03, by substitution for subheading No. 0703.20 of the following subheading:		
	"0703.20	3		- Garlic .....	kg	325c/kg with a maximum of 43%"
07.10				By substitution for heading No. 07.10 of the following :		
"07.10				<b>Vegetables (Uncooked or Cooked by Steaming or Boiling in Water), Frozen:</b>		
	0710.10	0		- Potatoes .....	kg	30%
	0710.2			- Leguminous vegetables, shelled or unshelled:		
	0710.21	1		=Peas (Pisum Sativum) .....	kg	10%
	0710.22	8		=Beans (Vigna spp., Phaseolus spp.) .....	kg	10%
	0710.29	2		=Other .....	kg	30%
	0710.30	1		- Spinache, New Zealand spinach and orache spinach (garden spinach) .....	kg	20%
	0710.40	4		- Sweet corn .....	kg	10%
	0710.80			- Other vegetables:		
	.10	8		=Truffles .....	kg	free
	.90	8		=Other .....	kg	10%
	0710.90	7		- Mixtures of vegetables .....	kg	10%"
09.03				By substitution for heading No. 09.03 of the following:		
"09.03	0903.00	8		<b>Maté</b> .....	kg	free"
10.05				By substitution for heading No. 10.05 of the following:		
"10.05				<b>Maize (Corn):</b>		
	1005.10	1		- Seed .....	kg	2,55c/kg
	1005.90	8		- Other .....	kg	2,55c/kg"
11.01				In heading 11.01, by substitution for subheading No. 1101.00.10 of the following subheading:		
	"1101.00.10	1		=Wheat flour .....	kg	50% plus 10,5c/kg"

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty
15.09			In heading 15.09, by substitution for sub-heading No. 1509.10 of the following subheading:		
	"1509.10	5	- Virgin .....	kg	10%"
16.02			In heading No. 16.02, by substitution for subheadings Nos. 1602.20 and 1602.32 of the following subheadings:		
	"1602.20		- Of liver of any animal:		
	.10	3	=Paté de foie gras and foie gras (goose liver paste) .....	kg	5,5c/kg
	.90	1	=Other .....	kg	50%
	1602.32		=Of fowls of the species <i>Gallus Domesticus</i> :		
	.10	0	- Pastes .....	kg	20%
	.90	9	- Other .....	kg	220c/kg"
17.01			By substitution for heading No. 17.01 of the following:		
"17.01			<b>Cane or Beet Sugar and Chemically Pure Sucrose, in Solid Form:</b>		
	1701.1		- Raw sugar not containing added flavouring or colouring matter:		
	1701.11	6	=Cane sugar .....	kg	75,6c/kg
	1701.12	2	=Beet sugar .....	kg	75,6c/kg
	1701.9		- Other:		
	1701.91	2	=Containing added flavouring or colouring matter .....	kg	75,6c/kg
	1701.99	3	=Other .....	kg	75,6c/kg"
20.02			By substitution for heading No. 20.02 of the following:		
"20.02			<b>Tomatoes Prepared or Preserved Otherwise than by Vinegar or Acetic Acid:</b>		
	2002.10		- Tomatoes, whole or in pieces:		
	.10	6	=Frozen (excluding prepared meals) .....	kg	20%
	.80	7	=Other, in airtight metal containers .....	kg	30%
	.90	4	=Other .....	kg	110c/kg less 80%
	2002.90	5	- Other .....	kg	15%"

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty
20.07			By substitution for heading No. 20.07 of the following:		
"20.07			<b>Jams, Fruit jellies, Marmalades, Fruit or Nut Puree and Fruit or Nut Pastes, Being Cooked Preparations, Whether or Not Containing Added Sugar or Other Sweetening Matter:</b>		
	2007.10	7	- Homogenised preparations .....	kg	30% or
	2007.9		- Other:		4,5c/kg
	2007.91	9	=Citrus fruits .....	kg	30% or
					4,5c/kg
	2007.99	0	=Other .....	kg	30% or
					4,5c/kg"
20.08			By substitution for heading No. 20.08 of the following:		
"20.08			<b>Fruit, Nuts and Other Edible Parts of Plants, Otherwise Prepared or Preserved, Whether or Not Containing Added Sugar or Other Sweetening Matter or Spirit, Not Elsewhere Specified or Included:</b>		
	2008.1		- Nuts, ground-nuts and other seeds, whether or not mixed together:		
	2008.11	7	=Ground-nuts .....	kg	0,99c/kg
	2008.19	8	=Other, including mixtures .....	kg	free
	2008.20	5	- Pineapple .....	kg	55%
	2008.30	2	- Citrus fruit .....	kg	5%
	2008.40	4	- Pears .....	kg	5%
	2008.50	9	- Apricots .....	kg	5%
	2008.60	3	- Cherries .....	kg	5%
	2008.70	8	- Peaches .....	kg	5%
	2008.80	2	- Strawberries .....	kg	5%
	2008.9		- Other, including mixtures other than those of subheading 2008.19:		
	2008.91	3	=Palm hearts .....	kg	20%
	2008.92	8	=Mixtures .....	kg	5%
	2008.99		=Other:		
	.40	3	- Tamarinds .....	kg	free
	.50	0	- Ginger preserved in syrup, in immediate packings of a content of 45 kg or more .....	kg	free
	.90	3	- Other .....	kg	5%"
21.06			In heading 21.06, by substitution for sub-heading No. 2106.90 of the following sub-heading:		
"2106.90			- Other:		
	.17	6	=Disaccharide free infants' food, in powder form .....	kg	free

Heading	Subheading	C	D	Article Description	Statistical Unit	Rate of Duty
	.25	7		=Syrups (excluding syrups with a basis of fruit juice)	kg	free
	.35	4		=Sweetening substances (excluding sweetening substances with a basis of saccharine) .....	kg	5%
	.50	8		=Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs .....	kg	10%
	.67	2		=Compound alcoholic preparations of a kind used for the manufacture of beverages (excluding those based on odoriferous substances) .....	kg	154c/l
	.90	7		=Other .....	kg	20%"

22.04 By substitution for heading No. 22.04 of the following:

**"22.04**

**Wine of Fresh Grapes, Including Fortified Wines; Grape Must (Excluding That of Heading No. 20.09):**

2204.10	4		- Sparkling Wine .....	l	25%
2204.2			- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.21			=In containers holding 2 l or less:		
.30	2		- Grape must with fermentation prevented or arrested by the addition of alcohol .....	l	25%
.40	2		- Unfortified wine .....	l	25%
.50	7		- Fortified wine .....	l	25%
2204.29			=Other:		
.30	3		- Grape must with fermentation prevented or arrested by the addition of alcohol .....	l	25%
.40	0		- Unfortified wine .....	l	25%
.50	8		- Fortified wine .....	l	25%
2204.30	9		- Other grape must .....	l	25%"

22.05 By substitution for heading No. 22.05 of the following:

**"22.05**

**Vermouth and Other Wine of Fresh Grapes Flavoured With Plants or Aromatic Substances:**

2205.10	3		- In containers holding 2 l or less .....	l	25%
2205.90	9		- Other .....	l	25%"

22.06 By substitution for heading No. 22.06 of the following:

Heading	Subheading	C	D	Article Description	Statistical Unit	Rate of Duty
"22.06	2206.00			<b>Other Fermented Beverages (For Example, Cider, Perry, Mead); Mixtures Of Fermented Beverages and Non-Alcoholic Beverages, Not Elsewhere Specified or Included:</b>		
		.05	3	- Sparkling beverages .....	l	25%
		.15	0	- Sorghum beer .....	l	25%
		.80	0	- Other unfortified beverages .....	l	25%
		.90	8	- Other .....	l	25%"
22.07				By substitution for heading No. 22.07 of the following:		
"22.07				<b>Undenatured Ethyl Alcohol of an Alcoholic Strength By Volume of 80 per cent Vol. or Higher; Ethyl Alcohol and Other Spirits, Denatured, or any Strength:</b>		
	2207.10		0	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher .....	l	317c/l of absolute alcohol
	2207.20		5	- Ethyl alcohol and other spirits, denatured, or any strength .....	l	317c/l of absolute alcohol"
22.08				By substitution for heading No. 22.08 of the following:		
"22.08				<b>Undenatured Ethyl Alcohol of an Alcoholic Strength By Volume of Less than 80 per cent Vol; Spirits, Liqueurs and Other Spirituous Beverages:</b>		
	2208.20			- Spirits obtained by distilling grape wine or grape marc:		
		.10	6	=In containers holding 2l or less .....	l	154c/l
		.90	4	=Other .....	l	136c/l
	2208.30			- Whiskies:		
		.10	0	=In containers holding 2l or less .....	l	154c/l
		.90	9	=Other .....	l	136c/l
	2208.40			- Rum and Tafia:		
		.10	5	=In containers holding 2l or less .....	l	154c/l
		.90	3	=Other .....	l	136c/l
	2208.50			- Gin and Geneva:		
		.10	9	=In containers holding 2l or less .....	l	154c/l
		.90	8	=Other .....	l	136c/l



Heading	Subheading	C	D	Article Description	Statistical Unit	Rate of Duty
2208.60				- Vodka:		
	.10	4		=In containers holding 2l or less .....	l	154c/l
	.90	2		=Other .....	l	136c/l
2208.70				- Liqueurs and cordials:		
	.20	6		=In containers holding 2l or less .....	l	154c/l
	.90	7		=Other .....	l	136c/l
2208.90				- Other:		
	.20	5		=In containers holding 2l or less .....	l	154c/l
	.90	6		=Other .....	l	136c/l"

25.01 By substitution for heading No. 25.01 of the following:

"25.01	2501.00	4		<b>Salt; (Including Table Salt and Denatured Salt) and Pure Sodium Chloride, Whether or Not in Aqueous Solution or Containing Added Anti-Caking or Free-Flowing Agents; Sea Water .....</b>	kg	14%"
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25.19 By substitution for heading No. 25.19 of the following:

"25.19 **Natural Magnesium Carbonate (Magnesite); Fused Magnesia, Dead-burned (Sintered) Magnesia, Whether or Not Containing Small Quantities of Other Oxides Added Before Sintering; Other Magnesium Oxide, Whether or Not Pure:**

2519.10	6		- Natural magnesium carbonate (magnesite) ..	kg	5%
2519.90	2		- Other .....	kg	6%"

25.23 In heading 25.23, by the substitution for sub-heading No. 2523.30 of the following sub-heading:

"2523.30	6		- Aluminous cement .....	kg	2%"
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25.25 By substitution for heading No. 25.25 of the following:

"25.25 **Mica, Including Splittings; Mica Waste:**

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty
	2525.10	4	- Crude mica and mica rifted into sheets or splittings .....	kg	12%
	2525.20	9	- Mica powder .....	kg	12%
	2525.30	3	- Mica waste .....	kg	12%"
25.26			By substitution for heading No. 25.26 of the following:		
"25.26			<b>Natural Steatite, Whether or Not Roughly Trimmed or Merely Cut, by Sawing or Otherwise, into Blocks or Slabs of a Rectangular (Including Square) Shape; Talc:</b>		
	2526.10	8	- Not crushed, not powdered .....	kg	6%
	2526.20	2	- Crushed or powdered .....	kg	6%"
25.30			By substitution for heading No. 25.30 of the following:		
"25.30			<b>Mineral Substances Not Elsewhere Specified or Included:</b>		
	2530.10	9	- Vermiculite, perlite and chlorites, unexpanded .....	kg	free
	2530.20	3	- Kieserite, epsomite (natural magnesium sulphates) .....	kg	2%
	2530.40	2	- Natural micaceous iron oxides .....	kg	free
	2530.90		- Other:		
	.30	7	=Natural arsenic sulphides; lithium ore; earth colours .....	kg	free
	.90	0	=Other .....	kg	2%"
26.01			By substitution for heading No. 26.01 of the following:		
"26.01			<b>Iron Ores and Concentrates, Including Roasted Iron Pyrites:</b>		
	2601.1		- Iron ores and concentrates (excluding roasted pyrites):		
	2601.11	2	=Non-agglomerated .....	kg	2%
	2601.12	9	=Agglomerated .....	kg	2%
	2601.20	0	=Roasted iron pyrites .....	kg	free"
26.02			By substitution for heading No. 26.02 of the following:		
"26.02	2602.00	5	<b>Manganese Ores and Concentrates, Including Ferruginous Manganese Ores and Concentrates with a Manganese Content of 20 per cent or More, Calculated on the Dry Mass .....</b>	kg	2%"

Heading	Subheading	C	Article Description	D	Statistical Unit	Rate of Duty
26.04			By substitution for heading No. 26.04 of the following:			
"26.04	260400	2	<b>Nickel Ores and Concentrates</b> .....		kg	2%"
26.05			By substitution for heading No. 26.05 of the following:			
"26.05	2605.00	6	<b>Cobalt Ores and Concentrates</b> .....		kg	2%"
26.10			By substitution for heading No. 26.10 of the following:			
"26.10	2610.00	0	<b>Chromium Ores and Concentrates</b> .....		kg	2%"
26.12			By substitution for heading No. 26.12 of the following:			
"26.12			<b>Uranium or Thorium Ores and Concentrates:</b>			
	2612.10	2	- Uranium ores and concentrates .....		kg	2%"
	2612.20	7	- Thorium ores and concentrates .....		kg	2%"
26.17			By substitution for heading No. 26.17 of the following:			
"26.17			<b>Other Ores and Concentrates:</b>			
	2617.10	0	- Antimony ores and concentrates .....		kg	2%"
	2617.90	7	- Other .....		kg	2%"
27.10			In heading 27.10, by substitution for subheadings Nos. 2710.00.14 and 2710.00.15 of the following subheadings:			
	"2710.00					
	.14	2	- Kerosene (excluding mixtures of kerosene with lubricity agents) .....		kg	free
	.15	0	- Mixtures of kerosene with lubricity agents .....		kg	0,183c/l"