



# GOVERNMENT GAZETTE

## OF THE

# REPUBLIC OF NAMIBIA

N\$6.00

WINDHOEK - 30 May 2016

No. 6019

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## Government Notices

### MINISTRY OF FINANCE

No. 100 2016

#### IMPOSING OF DUTIES ON CERTAIN DISPOSABLE GOODS AND VEHICLE EMISSIONS: CUSTOMS AND EXCISE ACT, 1998

In terms of section 13 of the Interpretation of Laws Proclamation, 1920 (Proclamation No. 37 of 1920), I give notice that under 65(1) of the Customs and Excise Act, 1998 (Act No. 20 of 1998), I -

- (a) impose an environmental duty on certain goods and carbon dioxide (CO<sup>2</sup>) emissions of specified vehicles set out in the Schedule; and
- (b) amend Schedule 1 to the Customs and Excise Act, 1998 (Act No. 20 of 1998), as set out in the Schedule.

**C-H. G. SCHLETTWEIN**  
**MINISTER OF FINANCE**

Windhoek, 18 April 2016

## SCHEDULE

Schedule 1 to Customs and Excise Act is amended by the insertion of the following part after Part 2 of that Schedule:

## “PART 3

## SECTION A

**Specific Environmental Duties**

Environmental Duty Item	Tariff Subheading	Description	Rate of Environmental Duty
<b>149.00</b>		<b>ELECTRIC FILAMENT LAMPS</b>	
<b>149.01</b>	8539.21	<b>Tungsten halogen:</b>	
.05	8539.21.45	Other, of a power of 15W or more but not exceeding 1000W and for a voltage exceeding 100V but not exceeding 260V.....	N\$ 3.00/lamp
.10	8539.21.90	Other.....	N\$ 3.00/lamp
<b>149.02</b>	8539.22	<b>Other, of a power not exceeding 200W and for a voltage exceeding 100V</b>	
.05	8539.22.45	Other, of a power of 15W or more and for a voltage not exceeding 260V.....	N\$ 3.00/lamp
.10	8539.22.90	Other.....	N\$ 3.00/lamp
<b>149.03</b>	8539.29	<b>Other</b>	
.05	8539.29.50	Other, vacuum type, of less than 15W.....	N\$ 3.00/lamp
.10	8539.29.57	Other, of a power exceeding 200W but not exceeding 1 000W and for a voltage exceeding 100V but not exceeding 260V.....	N\$ 3.00/lamp
.15	8539.29.90	Other.....	N\$ 3.00/lamp
<b>149.04</b>	4011.0000	New pneumatic tyres (all)	N\$10.00 per tyre
	4012.0000	Retreaded or Used pneumatic tyres (all)	N\$10.00 per tyre

## SECTION B

**Environment Duty on Carbon Dioxide (CO<sup>2</sup>) Emissions of specified vehicles**

Environmental Duty Item	Tariff Subheading	Article Description	Rate of Environmental Duty
<b>151.00</b>		<b>MOTOR VEHICLES</b>	
<b>151.01</b>	<b>87.03</b>	<b>Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02 , emergency and diplomats vehicles), including station wagons and racing cars:</b>	
<b>151.01</b>	<b>8703.2</b>	<b>Other vehicles, with spark-ignition internal combustion reciprocating engines;</b>	
<b>151.01</b>	<b>8703.21</b>	<b>Of a cylinder capacity not exceeding 1 000 cm<sup>3</sup>:</b>	
151.01.09	8703.21.90	Other	N\$40 per g/km CO <sup>2</sup> emissions exceeding 120g/km
<b>151.01</b>	<b>8703.22</b>	<b>Of a cylinder capacity exceeding 1 000 cm<sup>3</sup> but not exceeding 1 400 cm<sup>3</sup>:</b>	
151.01.11	8703.22.90	Other	N\$40 per g/km CO <sup>2</sup> emissions exceeding 120g/km

<b>151.01</b>	<b>8703.23</b>	<b>Of a cylinder capacity exceeding 1 400 cm<sup>3</sup> but not exceeding 3 000 cm<sup>3</sup>:</b>	
151.01.13	8703.23.90	Other	N\$40 per g/km CO <sup>2</sup> emissions exceeding 120g/km
<b>151.01</b>	<b>8703.24</b>	<b>Of a cylinder capacity exceeding 3 000 cm<sup>3</sup>:</b>	
151.01.15	8703.24.90	Other	N\$40 per g/km CO <sup>2</sup> emissions exceeding 120g/km
<b>151.01</b>	<b>8703.3</b>	<b>Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</b>	
<b>151.01</b>	<b>8703.31</b>	<b>Of cylinder capacity not exceeding 1 400 cm<sup>3</sup>:</b>	
151.01.21	8703.31.90	Other	N\$40 per g/km CO <sup>2</sup> emissions exceeding 120g/km
<b>151.01</b>	<b>8703.32</b>	<b>Of a cylinder capacity exceeding 1 400 cm<sup>3</sup> but not exceeding 2 400 cm<sup>3</sup>:</b>	
151.01.23	8703.32.90	Other	N\$40 per g/km CO <sup>2</sup> emissions exceeding 120g/km
<b>151.01</b>	<b>8703.33</b>	<b>Of a cylinder capacity exceeding 2 400 cm<sup>3</sup>:</b>	
151.01.25	8703.33.90	Other	N\$40 per g/km CO <sup>2</sup> emissions exceeding 120g/km
<b>151.01</b>	<b>8703.90</b>	<b>Other:</b>	
151.01.27	8703.90.90	Other	N\$40 per g/km CO <sup>2</sup> emissions exceeding 120g/km
<b>151.02</b>	<b>87.04</b>	<b>Motor vehicles for the transport of goods (excluding emergency and diplomats vehicles):</b>	
<b>151.02</b>	<b>8704.2</b>	<b>Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</b>	
<b>151.02</b>	<b>8704.21</b>	<b>G.V.M. not exceeding 5 t:</b>	
151.02.01	8704.21.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 400 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 400 kg per chassis fitted with a cab	N\$40 per g/km CO <sup>2</sup> emissions exceeding 140g/km
151.02.01	8704.21.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 400 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 400 kg per chassis fitted with a cab	N\$40 per g/km CO <sup>2</sup> emissions exceeding 140g/km
<b>151.02</b>	<b>8704.3</b>	<b>Other, with spark-ignition internal combustion piston engine:</b>	
<b>151.02</b>	<b>8704.31</b>	<b>G.V.M. not exceeding 5 t:</b>	
151.02.03	8704.31.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 400 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 400 kg per chassis fitted with a cab	N\$40 per g/km CO <sup>2</sup> emissions exceeding 140g/km <sup>2</sup> .

..

**MINISTRY OF FINANCE**

No. 101

2016

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

Under section 54(1) of the Customs and Excise Act, 1998 (Act No. 20 of 1998), I -

- (a) amend rates of duty in section A of Part 2 of Schedule No. 1 to that Act, regarding the goods indicated to the extent, set out in the Schedule; and
- (b) determine that the Notice came into operation on 24 February 2016.

**C-H. G. SCHLETTWEIN**  
**MINISTER OF FINANCE**

Windhoek, 12 May 2016

**SCHEDULE**

<b>104.15</b>	<b>2204.21</b>	<b>In containers holding 2 li or less:</b>	
<b>104.15</b>	<b>2204.21.4</b>	<b>Unfortified wine:</b>	
104.15.03	2204.21.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	N\$3.31/li
104.15.04	2204.21.42	Other	N\$161.47/li aa
<b>104.15</b>	<b>2204.21.5</b>	<b>Fortified wine:</b>	
104.15.05	2204.21.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	N\$5.82/li
104.15.06	2204.21.52	Other	N\$161.47/li aa
<b>104.15</b>	<b>2204.29</b>	<b>Other:</b>	
<b>104.15</b>	<b>2204.29.4</b>	<b>Unfortified wine:</b>	
104.15.07	2204.29.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	N\$3.31/li
104.15.08	2204.29.42	Other	N\$161.47/li aa
<b>104.15</b>	<b>2204.29.5</b>	<b>Fortified wine:</b>	
104.15.09	2204.29.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	N\$5.82/li
104.15.10	2204.29.52	Other	N\$161.47/li aa
<b>104.16</b>	<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavored with plants or aromatic substances:</b>	
<b>104.16</b>	<b>2205.10</b>	<b>In containers holding 2 li or less:</b>	
104.16.01	2205.10.10	Sparkling	N\$10.53/li
<b>104.16</b>	<b>2205.10.2</b>	<b>Unfortified:</b>	
104.16.03	2205.10.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	N\$3.31/li
104.16.04	2205.10.22	Other	N\$161.47/li aa
<b>104.16</b>	<b>2205.10.3</b>	<b>Fortified:</b>	
104.16.05	2205.10.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	N\$5.82/li
104.16.06	2205.10.32	Other	N\$161.47/li aa
<b>104.16</b>	<b>2205.90</b>	<b>Other:</b>	
<b>104.16</b>	<b>2205.90.2</b>	<b>Unfortified:</b>	
104.16.09	2205.90.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	N\$3.31/li
104.16.10	2205.90.22	Other	N\$161.47/li aa

<b>104.16</b>	<b>2205.90.3</b>	<b>Fortified:</b>	
104.16.11	2205.90.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	N\$5.82/li
104.16.12	2205.90.32	Other	N\$161.47/li aa
<b>104.17</b>	<b>22.06</b>	<b>Other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:</b>	
104.17.03	2206.00.05	Sparkling fermented fruit or mead beverages; mixtures of sparkling fermented beverages derived from the fermentation of fruit or honey; mixtures of sparkling fermented fruit or mead beverages and non-alcoholic beverages	N\$10.53/li
104.17.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li
104.17.07	2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	N\$79.26/li aa
104.17.09	2206.00.19	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	N\$79.26/li aa
104.17.11	2206.00.21	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	N\$79.26/li aa
104.17.15	2206.00.81	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	N\$79.26/li aa
104.17.16	2206.00.82	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	N\$79.26/li aa
104.17.17	2206.00.83	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	N\$65.97/li aa
104.17.21	2206.00.84	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	N\$65.97/li aa
104.17.22	2206.00.85	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	N\$79.26/li aa
104.17.25	2206.00.87	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	N\$65.97/li aa
104.17.90	2206.00.90	Other	N\$161.47/li aa
<b>104.21</b>	<b>22.07</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:</b>	
104.21.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	N\$161.47/li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	N\$161.47/li aa
<b>104.23</b>	<b>22.08</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:</b>	
<b>104.23</b>	<b>2208.20</b>	<b>Spirits obtained by distilling grape wine or grape marc:</b>	
<b>104.23</b>	<b>2208.20.1</b>	In containers holding 2 li or less:	
104.23.01	2208.20.11	Brandy as defined in Additional Note 7 to Chapter 22	N\$149.23/li aa
104.23.02	2208.20.19	Other	N\$161.47/li aa

<b>104.23</b>	<b>2208.20.9</b>	<b>Other:</b>	
104.23.03	2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22	N\$149.23/li aa
104.23.04	2208.20.99	Other	N\$161.47/li aa
<b>104.23</b>	<b>2208.30</b>	<b>Whiskies:</b>	
104.23.05	2208.30.10	In containers holding 2 li or less	N\$161.47/li aa
104.23.07	2208.30.90	Other	N\$161.47/li aa
<b>104.23</b>	<b>2208.40</b>	<b>Rum and other spirits obtained by distilling fermented sugarcane products:</b>	
104.23.09	2208.40.10	In containers holding 2 li or less	N\$161.47/li aa
104.23.11	2208.40.90	Other	N\$161.47/li aa
<b>104.23</b>	<b>2208.50</b>	<b>Gin and Geneva:</b>	
104.23.13	2208.50.10	In containers holding 2 li or less	N\$161.47/li aa
104.23.15	2208.50.90	Other	N\$161.47/li aa
<b>104.23</b>	<b>2208.60</b>	<b>Vodka:</b>	
104.23.17	2208.60.10	In containers holding 2 li or less	N\$161.47/li aa
104.23.19	2208.60.90	Other	N\$161.47/li aa
<b>104.23</b>	<b>2208.70</b>	<b>Liqueurs and cordials:</b>	
<b>104.23</b>	<b>2208.70.2</b>	<b>In containers holding 2 li or less:</b>	
104.23.21	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	N\$65.97/li aa
104.23.22	2208.70.22	Other	N\$161.47/li aa
<b>104.23</b>	<b>2208.70.9</b>	<b>Other:</b>	
104.23.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	N\$65.97/li aa
104.23.24	2208.70.92	Other	N\$161.47/li aa
<b>104.23</b>	<b>2208.90</b>	<b>Other:</b>	
<b>104.23</b>	<b>2208.90.2</b>	<b>In containers holding 2 li or less:</b>	
104.23.25	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	N\$65.97/li aa
104.23.26	2208.90.22	Other	N\$161.47/li aa
<b>104.23</b>	<b>2208.90.9</b>	<b>Other:</b>	
104.23.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	N\$65.97/li aa
104.23.28	2208.90.92	Other	N\$161.47/li aa
<b>104.30</b>	<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:</b>	
<b>104.30</b>	<b>2402.10</b>	<b>Cigars, cheroots and cigarillos containing tobacco:</b>	
104.30.01	2402.10.10	Imported from Switzerland	N\$3012.17/kg net
104.30.03	2402.10.90	Other	N\$3012.17/kg net
<b>104.30</b>	<b>2402.20</b>	<b>Cigarettes containing tobacco:</b>	
104.30.05	2402.20.10	Imported from Switzerland	N \$ 6 . 6 2 / 1 0 cigarettes
104.30.07	2402.20.90	Other	N \$ 6 . 6 2 / 1 0 cigarettes
<b>104.30</b>	<b>2402.90.1</b>	<b>Cigars, cheroots and cigarillos of tobacco substitutes:</b>	
104.30.09	2402.90.12	Imported from Switzerland	N\$3012.17/kg net
104.30.11	2402.90.14	Other	N\$3012.17/kg net
<b>104.30</b>	<b>2402.90.2</b>	<b>Cigarettes of tobacco substitutes:</b>	
104.30.13	2402.90.22	Imported from Switzerland	N \$ 6 . 6 2 / 1 0 cigarettes
104.30.15	2402.90.24	Other	N \$ 6 . 6 2 / 1 0 cigarettes

<b>104.35</b>	<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences:</b>	
<b>104.35</b>	<b>2403.1</b>	<b>Smoking tobacco, whether or not containing tobacco substitutes in any</b>	
104.35.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	N\$166.40/kg net
<b>104.35</b>	<b>2403.19</b>	<b>Other:</b>	
104.35.02	2403.19.10	Pipe tobacco in immediate packings of a content of less than 5 kg	N\$166.40/kg net
104.35.03	2403.19.20	Other pipe tobacco	N\$166.40/kg net
104.35.05	2403.19.30	Cigarette tobacco	N\$297.60/kg
<b>104.35</b>	<b>2403.99</b>	<b>Other:</b>	
104.35.07	2403.99.30	Other cigarette tobacco substitutes	N\$297.60/kg
104.35.09	2403.99.40	Other pipe tobacco substitutes	N\$166.40/kg net

**By the substitution of Additional Note 3 in Chapter 22 of Section IV to Part 1 of Schedule No. 1 with the following:**

- |    |                                                                                                                                                                         |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3. | The beverages of subheading 2206.00.05, are beverages which, when kept at a temperature of 20°C in closed containers, have an excess pressure of not less than 300 kPa. |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**By the substitution of Additional Note 6 in Chapter 22 of Section IV to Part 1 of Schedule No. 1 with the following:**

- |    |                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6. | (a) Subheading 2206.00.19 is limited to beverages that are the end product of fermentation of a liquor (wort) of non-matted milled cereals listed in the table in Chapter Note 2 to Chapter 11, whether or not flavoured but not mixed with any other beverages, provided the fermentable sugars are derived solely from the liquor (wort) without the addition of any other sugars during or prior to fermentation. |
|    | (b) Subheading 2206.00.21 is limited to beverages obtained by mixing the products specified in (a) with any non-alcoholic beverage.                                                                                                                                                                                                                                                                                  |

**By the insertion of the following Additional Note(s) after Additional Note 6(b) in Chapter 22 of Section IV to Part 1 of Schedule No. 1:**

- |    |                                                                                                                                                                                          |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7. | For the purposes of tariff subheadings 2208.20.11 and 2208.20.91, “brandy” means pot stillled brandy and vintage brandy as defined in the Liquor Products Act, 1989 (Act No.80 of 1989). |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**By the deletion of the following:**

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
2208.20.10	6	In containers holding 2 li or less	li	154c/li	free	free	free
2208.20.90	4	Other	li	136c/li	free	free	free

**By the insertion of the following:**

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
2206.00.21	5	Other mixtures of fermented beverages of non-matted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	li	25%	free	25%	free

<b>2208.20.1</b>		<b>In containers holding 2 li or less:</b>					
2208.20.11	9	Brandy as defined in Additional Note 7 to Chapter 22	li	154c/li	free	free	free
2208.20.19	9	Other	li	154c/li	free	free	free

**By the insertion of the following:**

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
<b>2208.20.9</b>		<b>Other:</b>					
2208.20.91	2	Brandy as defined in Additional Note 7 to Chapter 22	li	136c/li	free	free	free
2208.20.99	8	Other	li	136c/li	free	free	free

**By the substitution of the following:**

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
2206.00.05	3	Sparkling fermented fruit or mead beverages; mixtures of sparkling fermented beverages derived from the fermentation of fruit or honey; mixtures of sparkling fermented fruit or mead beverages and non-alcoholic beverages	li	25%	free	25%	free
2206.00.19		Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	li	25%	free	25%	free