



# GOVERNMENT GAZETTE

## OF THE

# REPUBLIC OF NAMIBIA

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N\$7.80

WINDHOEK - 2 August 2019

No. 6967

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## Government Notices

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### MINISTRY OF FINANCE

No. 225

2019

#### AMENDMENT OF PART 5A OF SCHEDULE NO. 1: CUSTOMS AND EXCISE ACT, 1998

Under section 65(1) of the Customs and Excise Act, 1998 (Act No. 20 of 1998), Part 5A (Fuel Levy) of Schedule No.1 to that Act is hereby amended, with effect from date of publication, as set out in the Schedule below:

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

Windhoek, 12 July 2019

**TAXATION PROPOSAL 2019/2020**

Fuel Levy Item	Tariff heading	Description	Rate of Fuel Levy
<b>195.00</b>		<b>MINERAL PRODUCTS</b>	
<b>195.10</b>	<b>27.10</b>	<b>Petroleum oils and oils obtained from bituminous minerals: Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:</b>	
	<b>2710.12.02</b>	Petrol, as defined in Additional Note 1(b) to Chapter 27	<i>90c/li</i>
	<b>2710.12.26</b>	Illuminating kerosene, as defined in Additional Note 1 (f) to Chapter 27, unmarked	<i>120c/li</i>
	<b>2710.12.30</b>	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	<i>90c/li</i>
	<b>2710.12.39</b>	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(ij) to Chapter 27 unmarked	<i>120c/li</i>
<b>195.20</b>	<b>3826.00</b>	<b>Biodiesel and mixture thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:</b>	
<b>195.20.01</b>	<b>3826.00.10</b>	Biodiesel as specified in Additional Note 1(a) to Chapter 38	<i>90c/li</i>
	<b>3826.00.90</b>	Other biodiesel	<i>120c/li</i>

**MINISTRY OF FINANCE**

No. 226

2019

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

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

- (a) amend Schedule No. 1 of the Customs and Excise Act, 1998 (Act No. 20 of 1998) as set out in the Schedule; and
- (b) determine that, subject to Section 65(8), the Notice comes into operation on the date it is tabled in the National Assembly.

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

Windhoek, 12 July 2019

**SCHEDULE****Substitution of Section B of Part 3 of Schedule No. 1 of Act No. 20 of 1998**

**1.** Part 3 of Schedule No. 1 of the Customs and Excise Act, 1998 (Act No. 20 of 1998) is amended by the substitution for Section B of the following Section:

## “SECTION B

**Notes:**

1. Any rate of Environmental Levy of carbon dioxide emissions on all motor vehicles specified in this Schedule shall apply to all motor vehicles when manufactured in or imported into Namibia with the exception of vehicles imported by tourists, visitors other travelers and diplomatic missions.
2. Any Environmental Levy payable in terms of this Schedule in respect of motor vehicles specified therein shall be additional to any Customs or Excise Levy payable in terms of Part 1 and Part 2 of Schedule No. 1.
3. Imported motor vehicles shall not be declared on separate Bills of Entry or customs declarations for the purposes of Sections A and B of Part 3.
4. For the purpose of Section B, any reference to CO<sup>2</sup> means “Carbon Dioxide”.
5. The CO<sup>2</sup> emissions liable to the Environmental Levy must be calculated:
  - (a) using the CO<sup>2</sup> emissions stated in the CO<sup>2</sup> certificate obtained from the manufacturer of the motor vehicle concerned.
  - (b) if such report has not been obtained or is not submitted upon request to the Commissioner, by application of the following methods:
    - (i) Motor vehicles specified in item 151.01:  
$$\text{CO}^2 \text{ emissions (g/km)} = 120 + (0.05 \times \text{engine capacity in cm}^3)$$
    - (ii) Motor vehicles specified in item 151.02:  
$$\text{CO}^2 \text{ emissions (g/km)} = 140 + (0.05 \times \text{engine capacity in cm}^3)$$
6. For the purposes of Environmental Levy on tyres under tariff sub heading 4012, tyre treads and tyre flaps of rubber used in the manufacture of tyres, classifiable under tariff sub heading 4012.90 are excluded from the Levy.
7. Road wheels and wheel rims fitted with tyres are included in Section C of Schedule No.1.
8. Any Environmental Levy payable in terms of this Schedule in respect of batteries, lubricant oils, motor vehicle carbon emission and plastic carrier bags specified therein shall be additional to any Customs or Excise Levy payable in terms of Part 1 and Part 2 of Schedule No. 1 and VAT.
9. The Carbon Emission Levy is a once off Levy.

**Environment levy for Carbon Dioxide (CO<sup>2</sup>) Emissions for specified vehicles**

<b>Environmental Levy Item</b>	<b>Tariff Subheading</b>	<b>Article Description</b>	<b>Rate of Environmental Levy</b>
<b>151.01</b>	<b>87.01</b>	<b>Tractors (excluding tractors of heading 87.09):</b>	
	8701.10 7	- Single axle tractors	N\$45 per g/km CO <sup>2</sup> emissions exceeding 120g/km
<b>151.01</b>	<b>8701.20</b>	<b>- Road tractors for semi-trailers:</b>	
	8701.20.10	-- Of a vehicle mass not exceeding 1 600 kg	N\$45 per g/km CO <sup>2</sup> emissions exceeding 140g/km
	8701.20.20	-- Of a vehicle mass exceeding 1 600 kg	
	8701.30	-- Track-laying tractors	
	<b>8701.9</b>	<b>- Other, of an engine power:</b>	
	8701.91 6	-- Not exceeding 18 kW	N\$45 per g/km CO <sup>2</sup> emissions exceeding 140g/km
	8701.92 6	-- Exceeding 18 kW but not exceeding 37 kW	
	8701.93 2	-- Exceeding 37 kW but not exceeding 75 kW	
	8701.94 9	-- Exceeding 75 kW but not exceeding 130 kW	
	8701.95 5	-- Exceeding 130 kW	
<b>151.01</b>	<b>87.02</b>	<b>Motor vehicles for the transport of ten or more persons, including the driver:</b>	
	<b>8702.10</b>	<b>- With compression-ignition internal combustion piston engines (diesel or semi-diesel):</b>	
	8702.10.10	-- New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator	N\$40 per g/km CO <sup>2</sup> emissions exceeding 120g/km for petrol vehicles
	8702.10.81	-- Other, of a vehicle mass not exceeding 2000 kg: with a value for ad valorem customs Levy purposes not exceeding N\$130 000; or vehicles for the transport of 14 persons or more, including the driver	N\$45 per g/km CO <sup>2</sup> emissions exceeding 120g/km for Diesel vehicles
	8702.10.85	-- Other, of a vehicle mass not exceeding 2 000 kg	
	8702.10.87	-- Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs Levy purposes or ad valorem excise Levy purposes of less than N\$130 000; or vehicles for the transport of 14 persons or more, including the driver	
	8702.10.90	-- Other	

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
	<b>8702.20</b>	<b>- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:</b>	
	8702.20.10	-- New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator	N\$40 per g/km CO <sup>2</sup> emissions exceeding 120g/km for petrol vehicles
	8702.20.81 1	-- Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs Levy purposes not exceeding N\$130 000; or vehicles for the transport of 14 persons or more, including the driver	N\$45 per g/km CO <sup>2</sup> emissions exceeding 120g/km for Diesel vehicles
	8702.20.85 4	-- Other, of a vehicle mass not exceeding 2 000 kg	
	8702.20.87 0	-- Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs Levy purposes or ad valorem excise Levy purposes of less than N\$130 000; or vehicles for the transport of 14 persons or more, including the driver	
	8702.20.90 0	-- Other	
	<b>8702.30</b>	<b>- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:</b>	
	8702.30.81 6	-- Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs Levy purposes not exceeding N\$130 000; or vehicles for the transport of 14 persons or more, including the driver	N\$40 per g/km CO <sup>2</sup> emissions exceeding 120g/km for petrol vehicles
	8702.30.85 9	-- Other, of a vehicle mass not exceeding 2 000 kg	
	8702.30.87 5	-- Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs Levy purposes or ad valorem excise Levy purposes of less than N\$130 000; or vehicles for the transport of 14 persons or more, including the driver	N\$45 per g/km CO <sup>2</sup> emissions exceeding 120g/km for Diesel vehicles
	8702.30.90 5	-- Other	
<b>151.01</b>	<b>8702.90</b>	<b>- Other:</b>	
	8702.90.81	-- Other, of a vehicle mass not exceeding 2 000 kg: with a value for ad valorem customs Levy purposes or ad valorem excise Levy purposes not exceeding N\$130 000; or vehicles for the transport of 14 persons or more, including the driver	N\$40 per g/km CO <sup>2</sup> emissions exceeding 120g/km for petrol vehicles
	8702.90.85	-- Other, of a vehicle mass not exceeding 2 000 kg	N\$45 per g/km CO <sup>2</sup> emissions exceeding 120g/km for Diesel vehicles
	8702.90.87	-- Other, of a vehicle mass exceeding 2 000 kg: with a value for ad valorem customs Levy purposes or ad valorem excise Levy purposes of less than N\$130 000; or vehicles for the transport of 14 persons or more, including the driver	
	8702.90.90	-- Other	

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
<b>MOTOR VEHICLES</b>			
151.01	87.03	<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>	
	8703.2	<b>Other vehicles, with spark-ignition internal combustion reciprocating engines;</b>	
	8703.21	<b>Of a cylinder capacity not exceeding 1 000 cm<sup>3</sup>:</b>	
	8703.21.23	--- Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250 cm <sup>3</sup> and a vehicle mass not exceeding 250 kg	N\$40 per g/km CO <sup>2</sup> emissions exceeding 120g/km for petrol vehicles
	8703.21.25	--- Hearses	
	8703.21.27	--- Ambulances	
	8703.21.60	--- Vehicles with motorcycle-type handlebars and hand-operated controls	
	8703.21.70	--- Six or eight-wheeled vehicles, chain-driven and operated through an integral gearbox and differential unit	
	8703.21.75	--- Other, with a vehicle mass exceeding 250 kg but not exceeding 800 kg	
	8703.21.90	-- Other	
151.01	8703.22	<b>Of a cylinder capacity exceeding 1 000 cm<sup>3</sup> but not exceeding 1 500 cm<sup>3</sup>:</b>	
	8703.22.25	--- Hearses	N\$40 per g/km CO <sup>2</sup> emissions exceeding 120g/km for petrol vehicles
	8703.22.27	--- Ambulances	
	8703.22.90	--- Other	
			N\$45 per g/km CO <sup>2</sup> emissions exceeding 120g/km for Diesel vehicles
151.01	8703.23	<b>Of a cylinder capacity exceeding 1 400 cm<sup>3</sup> but not exceeding 3 000 cm<sup>3</sup>:</b>	
	8703.23.25	--- Hearses	N\$40 per g/km CO <sup>2</sup> emissions exceeding 120g/km for petrol vehicles
	8703.23.27	--- Ambulances	
	8703.23.90	--- Other	
			N\$45 per g/km CO <sup>2</sup> emissions exceeding 120g/km for Diesel vehicles

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
<b>151.01</b>	<b>8703.24</b>	<b>Of a cylinder capacity exceeding 3 000 cm<sup>3</sup>:</b>	
	8703.24.25	--- Hearses	N\$40 per g/km CO <sup>2</sup> emissions exceeding 120g/km for petrol vehicles
	8703.24.27	--- Ambulances	
	8703.24.90	--- Other	
			N\$45 per g/km CO <sup>2</sup> emissions exceeding 120g/km for Diesel vehicles
<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 1 500 cm<sup>3</sup>:</b>	
	8703.31.25	--- Hearses	N\$40 per g/km CO <sup>2</sup> emissions exceeding 120g/km for petrol vehicles
	8703.31.27	--- Ambulances	
	8703.31.70	--- Of a vehicle mass not exceeding 600 kg (excluding hearses)	
	8703.31.80	--- Six or eight-wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600 kg and of a cylinder capacity not exceeding 1000cm <sup>3</sup>	N\$45 per g/km CO <sup>2</sup> emissions exceeding 120g/km for Diesel vehicles
	8703.31.85	--- Other, with a vehicle mass exceeding 600 kg but not exceeding 800 kg	
	8703.31.90	--- Other	
<b>151.01</b>	<b>8703.32</b>	<b>Of a cylinder capacity exceeding 1 500 cm<sup>3</sup> but not exceeding 2 500 cm<sup>3</sup>:</b>	
	8703.32.25	--- Hearses	N\$40 per g/km CO <sup>2</sup> emissions exceeding 120g/km for petrol vehicles
	8703.32.27	--- Ambulances	
	8703.32.90	--- Other	
			N\$45 per g/km CO <sup>2</sup> emissions exceeding 120g/km for Diesel vehicles
<b>151.01</b>	<b>8703.33</b>	<b>Of a cylinder capacity exceeding 2 500 cm<sup>3</sup>:</b>	
	8703.33.25	--- Hearses	N\$40 per g/km CO <sup>2</sup> emissions exceeding 120g/km for petrol vehicles
	8703.33.27	--- Ambulances	
	8703.33.90	--- Other	
			N\$45 per g/km CO <sup>2</sup> emissions exceeding 120g/km for Diesel vehicles

<b>Environmental Levy Item</b>	<b>Tariff Subheading</b>	<b>Article Description</b>	<b>Rate of Environmental Levy</b>
<b>151.01</b>	<b>8703.90</b>	<b>Other:</b>	
	8703.90.25	-- Hearses	N\$40 per g/km CO <sup>2</sup> emissions exceeding 120g/km for petrol vehicles  N\$45 per g/km CO <sup>2</sup> emissions exceeding 120g/km for Diesel vehicles
	8703.90.27	-- Ambulances	
	8703.90.90	-- Other	
<b>151.02</b>	<b>87.04</b>	<b>Motor vehicles for the transport of goods:</b>	
	<b>8704.10</b>	<b>- Dumpers designed for off-highway use:</b>	
	8704.10.25	-- G.V.M. not exceeding 50 t	N\$40 per g/km CO <sup>2</sup> emissions exceeding 140g/km for petrol vehicles  N\$45 per g/km CO <sup>2</sup> emissions exceeding 140g/km for Diesel vehicles
	8704.10.90	-- Other	
<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>	
	8704.21.10	--- Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	N\$40 per g/km CO <sup>2</sup> emissions exceeding 140g/km for petrol vehicles  N\$45 per g/km CO <sup>2</sup> emissions exceeding 140g/km for Diesel vehicles
	8704.21.40	--- Off-the-road logging trucks	
	8704.21.70	--- Other, of a vehicle mass not exceeding 600 kg	N\$45 per g/km CO <sup>2</sup> emissions exceeding 140g/km for Diesel vehicles
	8704.21.75	--- Other, with an engine capacity not exceeding 1 000 cm <sup>3</sup>	
	8704.21.77	--- Other, with a vehicle mass exceeding 600 kg but not exceeding 1100 kg	
	8704.21.81	--- Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	
	8704.21.83	--- Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	
	8704.21.90	--- Other	



Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
<b>151.02</b>	<b>8704.22</b>	<b>-- G.V.M. exceeding 5 t but not exceeding 20 t:</b>	
	8704.22.10	--- Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	N\$40 per g/km CO <sup>2</sup> emissions exceeding 140g/km for petrol vehicles
	8704.22.20	--- Off-the-road logging trucks	N\$45 per g/km CO <sup>2</sup> emissions exceeding 140g/km for Diesel vehicles
	8704.22.90	--- Other	
<b>151.02</b>	<b>8704.23</b>	<b>-- G.V.M. exceeding 20 t:</b>	
	8704.23.10	--- Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	N\$40 per g/km CO <sup>2</sup> emissions exceeding 140g/km for petrol vehicles
	8704.23.20	--- Off-the-road logging trucks	N\$45 per g/km CO <sup>2</sup> emissions exceeding 140g/km for Diesel vehicles
	8704.23.90	--- Other	
<b>151.02</b>	<b>8704.3</b>	<b>- Other, with spark-ignition internal combustion piston engine:</b>	
	<b>8704.31</b>	<b>-- G.V.M. not exceeding 5 t:</b>	
	8704.31.30	--- Off-the-road logging trucks	N\$40 per g/km CO <sup>2</sup> emissions exceeding 140g/km for petrol vehicles
	8704.31.50	--- Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm <sup>3</sup> , and equipped with motor vehicle type differentials and reverse gears	
	8704.31.70	--- Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg	N\$45 per g/km CO <sup>2</sup> emissions exceeding 140g/km for Diesel vehicles
	8704.31.75	--- Other, with an engine capacity not exceeding 1 000 cm <sup>3</sup>	
	8704.31.77	--- Other, with a vehicle mass exceeding 600 kg but not exceeding 800kg	
	8704.31.81	--- Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	
	8704.31.83	--- Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	
	8704.31.90	--- Other	

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
<b>151.02</b>	<b>8704.32</b>	-- <b>G.V.M. exceeding 5 t:</b>	
	8704.32.10	--- Off-the-road logging trucks	N\$45 per g/km CO <sup>2</sup> emissions exceeding 140g/km
	8704.32.90	--- Other	
<b>151.02</b>	<b>8704.90</b>	- <b>Other:</b>	
	8704.90.30	-- Off-the-road logging trucks	N\$45 per g/km CO <sup>2</sup> emissions exceeding 140g/km
<b>151.02</b>	8704.90.81	-- Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	N\$40 per g/km CO <sup>2</sup> emissions exceeding 140g/km for petrol vehicles
	8704.90.83	-- Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	
	8704.90.90	-- Other	N\$45 per g/km CO <sup>2</sup> emissions exceeding 140g/km for Diesel vehicles

### Substitution of Section C of Part 3 of Schedule No. 1 of Act No. 20 of 1998

2. Part 3 of Schedule No. 1 of the Customs and Excise Act, 1998 (Act No. 20 of 1998) is amended by the substitution for Section C of the following Section:

#### “SECTION C

#### Specific Environmental Duties

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
<b>149.04</b>	<b>8708.70.2</b>	-- <b>Road wheels fitted with tyres; wheel rims fitted with tyres:</b>	
	8708.70.11	--- Road wheels fitted with tyres	N\$10.00 per tyre
	8708.70.19	--- Other	N\$10.00 per tyre
	8708.70.21	--- Of a kind used on motor cars	N\$10.00 per tyre
	8708.70.23	--- Of a kind used on busses or lorries	N\$10.00 per tyre
	8708.70.29	--- Other	N\$10.00 per tyre
	8708.70.90	-- Other	N\$10.00 per tyre

### Addition of Section D to Part 3 of Schedule No. 1 of Act No. 20 of 1998

3. Part 3 of Schedule No. 1 of the Customs and Excise Act, 1998 (Act No. 20 of 1998) is amended by the addition after Section C of the following Section:

## “SECTION D

## Specific Environmental Duties

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
	<b>27.10</b>	<b>Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils:</b>	
	<b>2710.1</b>	<b>Petroleum oils and oils obtained from bituminous minerals (excluding crude) and preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations (excluding those containing biodiesel and excluding waste oils):</b>	
	2710.12.47	Lubricating grease	N\$1.80/Li
	2710.12.49	Prepared lubricating oils, in containers holding less than 5 li	N\$1.80/Li
	2710.12.52	Other prepared lubricating oils	N\$1.80/Li
	2710.12.55	Base oils for prepared lubricating oil, manufactured by the refining of used lubricating oil or other used oil	N\$1.80/Li
	2710.12.57	Other base oils for prepared lubricating oil	N\$1.80/Li
	2710.12.60	Transformer oil and cable oil	N\$1.80/Li
	2710.12.70	Other insulating oil or dielectric oil	N\$1.80/Li
	2710.12.80	Hydraulic transmission fluids	N\$1.80/Li
	2710.12.90	Other	N\$1.80/Li
	2710.19	Other	N\$1.80/Li
	2710.20	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	N\$1.80/Li
	2710.99	Other	N\$1.80/Li
	<b>2710.9</b>	<b>Waste oils:</b>	
	2710.91	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	N\$1.80/Li
	2710.99	Other	N\$1.80/Li
<b>147.00</b>		<b>Articles for the conveyance or packing of goods, of plastics; stoppers, caps, lids and other closures, of plastics</b>	
147.01	3923.2	Sacks and bags (including cones):	N\$ 0.50/bag
	3923.21	Of polymers of ethylene:	N\$ 0.50/bag
	3923.21.07	Carrier bags	N\$ 0.50/bag
147.01.03	3923.21.17	Flat bags (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners)	N\$ 0.50/bag
147.01.05	3923.29	Of other plastics:	N\$ 0.50/bag
	3923.29.40	Carrier bags, of other thermoplastic materials	N\$ 0.50/bag

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
147.01.07	3923.29.50	Flat bags, of other thermoplastic materials, (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners)	N\$ 0.50/bag
	<b>85.06</b>	<b>Primary cells and primary batteries:</b>	
	<b>8506.10</b>	<b>Manganese dioxide:</b>	
	8506.10.05	Cylindrical, of an external volume exceeding 300 cm <sup>3</sup>	5%
	8506.10.10	Other, of a height not exceeding 7 mm	5%
	8506.10.25	Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm	5%
	8506.10.90	Other	5%
	<b>8506.30</b>	<b>Mercuric oxide:</b>	
	8506.30.05	Cylindrical, of an external volume exceeding 300 cm <sup>3</sup>	5%
	8506.30.10	Other, of a height not exceeding 7 mm	5%
	8506.30.25	Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm	5%
	8506.30.90	Other	5%
	<b>8506.40</b>	<b>Silver oxide:</b>	
	8506.40.05	Cylindrical, of an external volume exceeding 300 cm <sup>3</sup>	5%
	8506.40.10	Other, of a height not exceeding 7 mm	5%
	8506.40.25	Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm	5%
	8506.40.90	Other	5%
	<b>8506.50</b>	<b>Lithium:</b>	
	8506.50.05	Cylindrical, of an external volume exceeding 300 cm <sup>3</sup>	5%
	8506.50.10	Other, of a height not exceeding 7 mm	5%
	8506.50.25	Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm	5%
	8506.50.90	Other	5%
	<b>8506.60</b>	<b>Air-zinc:</b>	
	8506.60.05	Cylindrical, of an external volume exceeding 300 cm <sup>3</sup>	5%
	8506.60.10	Other, of a height not exceeding 7 mm	5%
	8506.60.25	Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm	5%
	8506.60.90	Other	5%
	<b>8506.80</b>	<b>Other primary cells and primary batteries:</b>	
	8506.80.05	Cylindrical, of an external volume exceeding 300 cm <sup>3</sup>	5%
	8506.80.10	Other, of a height not exceeding 7 mm	5%
	8506.80.25	Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm	5%
	8506.80.40	Fuel cells	5%
	8506.80.90	Other	5%

<b>Environmental Levy Item</b>	<b>Tariff Subheading</b>	<b>Article Description</b>	<b>Rate of Environmental Levy</b>
	<b>8548</b>	<b>Waste and scrap of primary cells, primary batteries and accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not elsewhere specified or included in this Chapter:</b>	
	8548.10 .5	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	5%
	8548.90.6	Other	5%

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