

PART 8

ORDINARY LEVY

NOTES:

1. Subject to the provisions of any item in Schedule No. 4 or 6, the rate of ordinary levy specified in any item in this Part 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 as defined in section 65(1) or the value for excise duty purposes as defined in section 69.
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 Part 1 is declared on such entry.
4. Any rate of ordinary levy specified in this Part in respect of any imported goods for use by any person, government, department, administration or body referred to in this Part 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.

| 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 Parts 1 and 2 of Schedule No. 1 |
| 196.20 | Motor vehicles of heading 87.03 of Part1, 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 Parts 1 and 2 of Schedule No. 1 |