

The Laws of Zambia

REPUBLIC OF ZAMBIA

**THE CUSTOMS AND EXCISE ACT**

**CHAPTER 322 OF THE LAWS OF ZAMBIA**

**CHAPTER 322 THE CUSTOMS AND EXCISE ACT**

THE CUSTOMS AND EXCISE ACT

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PRELIMINARY

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## SUBSIDIARY LEGISLATION

			<i>Federal Acts</i>
		1 of 1980	16 of 1955
		5 of 1981	24 of 1955
		4 of 1982	10 of 1956
		3 of 1983	16 of 1956
		1 of 1984	16 of 1956
		14 of 1984	20 of 1956
		1 of 1985	29 of 1956
		1 of 1986	1 of 1957
		18 of 1986	10 of 1957
		4 of 1987	20 of 1957
		10 of 1988	24 of 1957
		25 of 1989	15 of 1958
		20 of 1992	25 of 1958
		17 of 1993	7 of 1959
		13 of 1994	15 of 1959
		15 of 1994	21 of 1959
		17 of 1995	22 of 1959
		16 of 1996	44 of 1959
		9 of 1997	3 of 1960
		1 of 1998	4 of 1960
		2 of 1998	17 of 1960
			4
		of 1999	18 of 1960
			39 of 1960
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		2 of 2001	22 of 1961
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		3 of 2006	
			<i>Government Notices</i>
		407 of 1963	4 of 1962
		13 of 1964	6 of 1962
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		82 of 1964	36 of 1962
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			<i>Acts No.</i>
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1 of 1976  
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1 of 1978

## CHAPTER 322

### CUSTOMS AND EXCISE

**An Act to provide for the imposition, collection and management of customs, excise and other duties, the licensing and control of warehouses and premises for the manufacture of certain goods, the regulating, controlling and prohibiting of imports and exports, the conclusion of customs and trade agreements with other countries, forfeitures and for other matters connected therewith or incidental thereto.**

[1st July 1955]

### **PART I PRELIMINARY**

1. (1) This Act may be cited as the Customs and Excise Act.

Short Title

(2) This Act shall be deemed to have come into operation on 4th February, 2006.

*(As amended by G. N. No. 407 of 1963, Act No. 1 of 1998, No. 2 of 1998, No. 4 of 1999, No. 3 of 2000, No. 2 of 2001, No. 1 of 2002, No. 21 of 2002, No. 1 of 2003, No. 3 of 2004, No. 5 of 2005 and No. 3 of 2006 )*

2. In this Act, unless the context otherwise requires -

“agreement” means any customs or trade agreement entered into by the President in terms of section *eighty-one*;

“alcoholic spirits” means a mixture of alcohol in distilled water containing 57.1 per centum of alcohol by volume at 15.6 degrees Celsius or 49.28 per centum of alcohol by weight, and having a specific gravity at 15.6 degrees Celsius of 0.91976 referred to distilled water at the same temperature.

Interpretation

“aircraft” includes balloons, kites, gliders, airships, and flying machines;

“alcoholic strength” in relation to spirits, means the strength of alcohol by volume ascertained by Gay Lussac’s hydrometer.

“assessment of duties and taxes” means the determination of the amount of duties and taxes payable,

“Assistant Commissioner” means an Assistant Commissioner of the Customs and Excise Division of the Zambia Revenue Authority;

“Authority” means the Zambia Revenue Authority established by the Zambia Revenue Authority Act;

“beer” includes -

- (a) ale, stout, porter, spruce beer, lager beer and black beer; and
- (b) any other potable liquid containing two per centum of alcohol by volume which is derived by fermentation other than honey beer, opaque beer, cider, perry or wine;

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“Board” means the Zambia Revenue Authority Board established by the Zambia Revenue Authority Act;

“brandy” means -

- (a) a distillate produced solely by the distillation of wine derived from the fermented juice of grapes, by a pot still or similar process at a strength not exceeding eighty per centum of alcohol by volume; or
- (b) a mixture of two or more distillates as defined in paragraph (a) of this definition; or

(c) a distillate or mixture of distillates as defined in paragraph (a) or (b) of this definition to which has been added wine spirit or neutral spirit and flavouring matter so, however, that the finished

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## PART II POWERS OF OFFICERS

5. The Commissioner-General may station an officer on any ship or train while such ship or train is within Zambia and the master of any such ship or the person in charge or control of any such train shall provide free of charge such accommodation and board as the Commissioner-General may reasonably require.

Stationing of officers  
on ship or train

*(As Amended by Act No. 4 of 1999)*

6. Any officer, when travelling on any duty connected with the administration of this Act in any ship or train, shall be entitled to travel free of charge as a passenger of such class as the Commissioner-General may direct.

Officers to travel  
free when on duty

7. (1) An officer may board any ship arriving at or being about to depart from any port in Zambia, or being within Zambian waters, and -

(a) may freely stay on board for so long as the officer considers necessary for the proper performance of duties or until all goods laden therein have been delivered from such ship;

(b) shall have free access and the right to search every part of the ship and to examine all goods on board;

(c) shall have power to fasten down hatchways, doors and other openings;

(d) shall have power to lock up, seal, mark, or otherwise secure any goods on board that ship; and

(e) shall have the right to, lock up, seal, or otherwise secure the ship's wireless apparatus.

(2) An officer may enter any aircraft or vehicle arriving in or being about to depart from Zambia, or any aircraft or vehicle within Zambia which is suspected of containing uncustomed goods, and may, *mutatis mutandis*, exercise the powers provided for in subsection (1).

(3) If any place or any package within or upon any ship, aircraft, or vehicle is locked or otherwise secured and the keys thereto or other means of opening it are not produced on demand, the officer may open such place or package in any manner in his power.

(4) An officer may, in the pursuance of that officer's duties, stop and detain within the borders of Zambia any ship, aircraft, or vehicle entering or about to depart from Zambia.

Powers of Officer  
in relation to  
ships, aircraft or  
vehicle

*(As amended by G. N. No. 407 of 1963, Act No. 16 of 1964, . I. No. 173 of 1965 and Act No. 4 of 1999)*

**8.** (1) In addition to the powers conferred by section *seven*, an officer, if he enters any ship, aircraft, or vehicle under the powers conferred by section *seven*, may, subject to such regulations as may be prescribed or to such rules as the Commissioner-General may make, seal up all sealable goods on the ship, aircraft, or vehicle which are either unconsumed stores of the ship, aircraft, or vehicle or the personal property or in the possession of the master or pilot or any member of the crew thereof, and the master or pilot and members of the crew shall declare all such sealable goods and produce such goods when called upon by an officer to do so.

(2) An officer may seal up any goods other than sealable goods in the possession of the master, pilot, members of the crew, or passengers on the ship, aircraft, or vehicle.

Sealing of goods  
on ships, aircraft  
or vehicles

(3) Except by the authority of an officer, no seal placed by an officer upon any goods under this section shall be broken or disturbed while the ship, aircraft, or vehicle remains at any place in Zambia.

(4) Nothing in this section contained shall in any way affect the provisions of sections *twenty*, *twenty-one*, *twenty-two* and *twenty-three*.

(5) An officer may permit surplus stores to be entered for consumption under and subject to the same rules, regulations, and duties to which the like kinds of goods would be subject on importation, or permit any surplus stores to be entered and warehoused for future use as ship's, aircraft or vehicle stores, even if they could not legally be imported for consumption.

*(As amended by G. N. No. 407 of 1963 and Act No. 4 of 1999)*

**9.** (1) An officer may stop and search any person, including any person within or upon any ship, aircraft, or vehicle, whom he has good reason to suspect of having secreted about him or in his possession any dutiable goods or any goods in respect of which there has been a contravention of any of the provisions of this Act:

Provided that -

(i) before being searched, such person may demand to be taken before an officer of higher rank who may, at his discretion, discharge such person or direct that he be searched;

(ii) a person shall be searched only by a person of the same sex.

(2) For the protection of the revenue and the proper administration of this Act, the Commissioner-General or an officer authorised by the Commissioner-General may -

General powers of  
Officers

(a) without previous notice, at any time enter any store, shop, structure, or enclosed area for the reception of goods, for the purpose of making such

examination and inquiry as he considers necessary, and may seal, mark, detain or otherwise secure any package there found;

(b) while he is on such premises or at any other time, require from any person the production then and there, or at a time and place to be fixed by the officer, of any book, document, or thing which is required under the provisions of this Act to be kept or exhibited, or which is or has been on such premises or in the possession or custody or under the control of any such person or his employee;

(c) at any time and at any place require from any person who has the possession, custody, or control of any such book, document, or thing, as is mentioned in paragraph (b), the production thereof then and there, or at a time and place to be fixed by the officer;

(d) examine and make extracts from and copies of such books or documents as are mentioned in paragraph (b) and may require from any person an explanation of any entry therein and may seize such books, documents, or things as in his opinion may afford evidence of an offence under this Act; and

(e) take with him on to such premises an assistant who may be a police officer or other person.

(3) Any person who is in occupation, ownership, or control of any premises referred to in subsection (2) and every person employed by him shall at all times furnish such facilities as are required by an officer for entering such premises in the course of his duties and for the exercise of the powers conferred by subsection (2).

(4) If an officer, after having declared his official capacity and his purpose and having demanded admission into any premises referred to in subsection (2), is not immediately admitted thereto, he and any person assisting him may at any time, but during the hours of darkness only in the presence of a police officer, break open any door or window or break through any wall on such premises for the purpose of entry and search.

(5) An officer and any person assisting him may at any time break up any part of any premises referred to in subsection (2) for the purpose of search, and if any safe, chest, box, or package is locked or otherwise secured and the keys thereof or other means of opening it are not produced upon demand, may open such safe, chest, box, or package by any means at his disposal.

(6) If a search reveals no breach of this Act, any damage done by an officer or person assisting him shall be made good at the expense of the Government, unless such officer or other person has been obstructed in the exercise of his powers under this section.

(7) Where the Commissioner-General has reasonable grounds to suspect that any person, company or institution has contravened or failed to comply with any provision of this Act, he may apply to the High Court *ex parte* for an order requiring any bank or financial institution to furnish

him within the time limited by the order, a statement in writing containing particulars of:

- (a) all bank accounts, whether current or deposit, business or private, of such person, company or institution kept at any branch of that bank or financial institution; and
  - (b) deposits or sources of deposits made by such person, company or institution in any account maintained at that bank or financial institution; and
  - (c) all payments made by or to any such person, company or institution.
- (8) Upon any such examination or inspection as is referred to in this section or in respect of any matter connected with the provisions of this Act, an officer shall have the right to put such questions to any person as may be required for obtaining all necessary information.

*(As amended by G. N. No. 407 of 1963, Acts No. 16 of 1996, No. 4 of 1999 and No. 1 of 2003)*

**10.** An officer may at any time take, without payment, samples of any goods for examination or for ascertaining the duties payable thereon or for such other purpose as the Commissioner-General may consider necessary, and such samples shall be dealt with and accounted for in such manner as the Commissioner-General may direct:

Provided that any sample so taken shall, whenever possible, be returned to the owner of the goods.

*(As amended by Act No. 16 of 1996)*

**11.** (1) An officer may require the owner of any package imported or believed to have been imported into Zambia, or entered for export or believed to be intended for export from Zambia, to open such package and may examine, weigh, mark, or seal such goods as are contained therein.

Taking of samples

(2) An officer may, in the absence of the owner of any such package as is mentioned in subsection (1), open and examine such package at the owner's risk and expense.

*(As amended by G. N. No. 407 of 1963, Acts No. 16 of 1964 and No. 4 of 1999)*

**12.** (1) Where an officer-

- (a) is not satisfied that the answer to a question put to a person under any section of this Act is correct;
- (b) has not been given an answer to a question put to a person under any section of this Act; or

Opening of packages

(c) is not satisfied with the explanation given by a person in respect of goods that are or have been, or that the officer suspects are or have been, in that person's possession or under that person's control and the officer has reasonable cause to suspect that an offence has been, is being, or is about to be, committed against this Act by that person, the officer may-

(i) take such person to a police station and lay a charge against that person; or

(ii) if there is no police station in the vicinity take such person before a magistrate with a view to obtaining a warrant for that person's arrest.

*(As amended by Act No. 4 of 1999)*

Action of officer  
when given  
unsatisfactory  
answers to  
questions

### **PART III**

## **IMPORTATION OF GOODS**

**13.** (1) The Minister may, subject to such terms and conditions as the Minister may specify-

Customs ports,  
aerodromes and houses

(a) appoint places to be customs ports for Zambia at or through which goods may be imported or exported and persons may arrive or depart, by land or water;

(b) appoint places within Zambia to be customs aerodromes at or through which goods may be imported or exported and persons may arrive or depart, by air;

(c) define the roads or routes over which imported goods that are

uncustomed, or goods that are to be conveyed in bond or goods intended for export, shall be conveyed to or from a particular customs port or customs aerodrome;

(d) appoint custom houses at customs ports or customs aerodromes or elsewhere within Zambia for the processing of entries, the collection of revenue and for the general administration of this Act; and

(e) determine the hours of the day and night during which particular customs ports and custom houses shall be open for the processing of persons and goods either in general or in specific classes or categories.

(2) The Minister may, by statutory order, revoke or amend any appointment, determination, definition, direction or specification made under subsection (1).

*(As amended by Act No. 4 of 1999)*

**14.** (1) The Commissioner-General may establish customs barriers on any road or route for the control of imports and exports.

(2) Any person who fails to stop at a customs barrier established in terms of subsection (1) or who breaks or damages such barrier shall be guilty of an offence.

*(As amended by No.1 of 1957 and Act No. 16 of 1996)*

**15.** (1) Subject to subsections (2) and (3) and section *twenty-one A*, all ships, aircraft and vehicles including trains and all persons whether or not engaged in importing or exporting goods shall enter or leave Zambia through ports or aerodromes appointed under section *thirteen*, and shall follow such routes as may have been appointed or defined under that section, and shall comply with all rules and regulations made under this Act or any other written law in force for the protection of the revenue and trade of Zambia or for any other purpose.

Establishment  
of customs  
barriers

(2) The Commissioner-General may, at his discretion, permit, subject to such conditions as he may specify, ships, aircraft and vehicles and persons whether or not engaged in importing or exporting goods to enter or leave Zambia through places or aerodromes or by routes other than those appointed or defined in terms of section *thirteen*.

Prohibition of  
importation or  
exportation except  
through appointed  
ports

(3) Any pipeline through which goods may be imported or exported shall, for its length in Zambia, be laid along such route as may be defined in respect thereof under section *thirteen*, and shall be constructed and operated in accordance with such regulations as may be prescribed.

*(Act No. 16 of 1964 as amended by Acts No. 48 of 1968, No. 16 of 1996 and No. 4 of 1999)*

**16.** (1) The Commissioner-General may appoint at any customs port or customs aerodrome places to be known as examination stations for the



embarking and disembarking of persons and for the loading, unloading, and examination of goods including baggage, and may from time to time make such rules and lay down such conditions in connection therewith as the Commissioner-General considers necessary.

(2) Where at any customs port or customs aerodrome, an examination station has been appointed under this section, any person who embarks or who disembarks or who loads or unloads goods otherwise than at such place, except with the written permission of the Commissioner-General, shall be guilty of an offence.

(As amended by Acts No. 16 of 1996 and No.4 of 1999)

**17.** (1) The Commissioner-General may, subject to such terms and conditions as the Commissioner-General may determine license-

Appointment of  
landing, loading  
and examination  
places

(a) any area, place or building in or at a customs port of entry or customs aerodrome, as a customs area in which imported goods or goods for export may be held and stored before entry for consumption, warehousing, export or such other purpose as permitted or required by this Act; or

(b) customs areas at inland places for the receipt and storage of uncustomed goods carried by licensed customs carriers, including trains, before entry in accordance with this Act.

(2) A licence issued under this section shall expire on 31<sup>st</sup> December in each year and may be renewed by the Commissioner-General on receipt of an application for renewal in the prescribed form and on payment of the prescribed fee.

(3) The owner or operator of a customs area shall provide and maintain without charge such accommodation and facilities as the Commissioner-General may determine are reasonably necessary and suitable for the purposes of carrying out the functions and responsibilities of the Customs Division at that place.

Appointment of  
customs areas

(4) No person or vehicle shall enter or leave a customs area, and no goods whether dutiable or not shall be brought into or taken out of any customs area, otherwise than through an entrance or exist approved for that purpose by the Commissioner-General.

(5) No vehicle or goods shall be taken out of any customs area without the permission of the Commissioner-General.

(6) Any person or vehicle entering or leaving any customs area and all goods which are being brought into or out of such area may be detained by an officer for the purposes of search or examination.

(7) The operation of any customs area shall be subject to such regulations and rules as may be made pursuant to the provisions of this Act.

*(As amended by Act No. 4 of 1999 and No. 4 of 2005)*

**18.** No charges shall be made by the owner or operator of a customs area for the reception and storage in that area of any imported goods during such period and under such circumstances as may be prescribed under this Act.

*(Act No. 4 of 1999)*

**19.** The driver or person in charge or having the control of any vehicle which is within or is entering or leaving any customs area shall, when requested to do so by an officer by word, sign, or in any other manner, cause the vehicle to stop for the purpose of search and examination, and no person shall cause the vehicle to be set in motion again until permitted by such officer to do so.

*(As amended by Act No. 4 of 1999)*

**20.** (1) Upon first arrival in Zambia of any train, the driver or other person in charge of any train shall cause that train to proceed and stop within, a customs area and shall deliver to the Customs Division an inward report in the prescribed form together with such other documents as may be required by the terms and conditions of the customs carriers licence issued to the owner or operator of the train.

(2) The driver or other person in charge of the train shall answer any questions asked by any officer in regard to the train, its journey and all persons, or goods carried on it.

(3) No goods shall be unloaded from or loaded on to any train or any part of a train separated from any other part other than with the permission of the Customs Division.

(4) Any goods permitted by the Customs Division to be unloaded are to be unloaded within the customs area.

(5) No train shall leave the customs area to continue its journey within Zambia or for any other purpose other than with the written permission of the Customs Division.

Charges by owner  
or operator of  
customs area

(6) On having received permission from the Customs Division to leave the customs area, the driver or person otherwise in charge of the train shall comply with any terms or conditions of that permission and of the customs carriers licence issued to the owner or operator of the train.

Vehicles entering  
or leaving  
customs

*(Act No. 4 of 1999)*

areas

**21.** (1) The person in charge of any vehicle, other than a railway train, arriving in Zambia, shall-

(a) in the case of arrival by ship or aircraft, unless otherwise directed by an officer, proceed immediately with the vehicle from the examination station, or other approved point of unloading, to a customs area at that port or aerodrome; or

Person in charge of train to supply documents to officer

(b) in the case of arrival by road, unless otherwise directed by an officer, proceed immediately to a customs area at that port and before unloading or in any manner disposing of such vehicle or any goods thereon or contained therein, shall deliver to the custom house at that port, a report in the prescribed form together with such other documents as may be required by the terms and conditions of any customs carriers licence issued to the owner or operator of the vehicle.

(2) The driver or other person in charge of the vehicle shall answer any questions asked by any officer in regard to the vehicle, its journey and all persons or goods carried in or on it.

*(Act No. 4 of 1999)*

**21 A.** (1) Any person arriving in Zambia shall-

(a) in the case of persons arriving by train, report to the Customs Division at the customs area designated for trains at the customs port of arrival;

(b) in the case of persons arriving by ship or aircraft, whether or not travelling by vehicle carried on that ship or aircraft, report to the Customs Division at the examination station of the customs port of arrival;

(c) in the case of persons arriving by vehicle, unless otherwise directed by an officer, convey that vehicle immediately to a customs area appointed at the customs port of arrival and report to the custom house at that port;

(d) in the case of persons crossing the border by foot or by means of transport other than as specified above, report to the custom house at the customs port nearest to the point at which that person crossed the border.

*(Act No. 4 of 1999)*

**22.** (1) The pilot in charge of any aircraft arriving in Zambia shall, immediately after the landing at a customs aerodrome or other place permitted under the provisions of section *fifteen*, cause the aircraft to proceed to the examination station at that place.

Person in charge of vehicle to report goods

(2) The pilot in charge of the aircraft shall-

(a) within one hour after landing the aircraft, deliver to the Customs Division an inward report in the prescribed form together with such other documents as may be required by or under this Act;

(b) answer any questions asked by any officer in regard to the aircraft, its cargo, crew, passengers and journey.

(3) Except with the permission of the Customs Division, no person shall enter or leave any aircraft that has arrived in Zambia or unload any cargo therefrom until a report has been made in terms of this section and any other customs requirements in regard to inspection or examination of the aircraft and its passengers and or cargo have been completed.

(4) Except with the permission of the Customs Division and in accordance with a customs clearance, no aircraft shall leave the customs examination station.

*(Act No. 4 of 1999)*

**23.** (1) The master of any ship arriving in Zambia at a customs port or other place permitted in accordance with the provisions of section *fifteen* shall cause that ship to proceed immediately to an examination station.

(2) The master of any ship arriving in Zambia shall-

(a) within twenty-four hours of such arrival, deliver to the Customs Division an inward report in the prescribed form together with such other documents as may be required by or under this Act;

Duty of persons of arriving in Zambia to report to customs house

(b) answer any questions asked by any officer in regard to the ship, its cargo, crew, passengers and journey.

(3) Except with the permission of the Customs Division, no person shall enter or leave any ship that has arrived in Zambia or unload any cargo therefrom until a report has been made in terms of this section and any other customs requirements in regard to inspection or examination of the ship and its passengers or cargo have been completed.

(4) Except with the permission of the Customs Division and in accordance with the customs clearance, no ship shall leave the examination station.

*(Act No. 4 of 1999)*

**24.** (1) Section *fifteen* shall not apply to a ship or aircraft that is required or compelled to berth, land, anchor or otherwise arrive at a place other than a customs port or customs aerodrome if such arrival-

(a) is required by any statutory or other requirement relating to

navigation; or

(b) is compelled by accident, stress or weather or other necessity.

(2) The master, pilot or person in charge of any ship or aircraft to which this section applies-

Report of arrival of aircraft

(a) shall report forthwith to a customs officer;

(b) shall not, without the consent of a customs officer, permit any goods carried in the ship or aircraft to be unloaded from it or any of the crew or passengers to depart from its vicinity; and

(c) shall comply with any directions given by a customs officer in respect of any goods, crew or passengers carried in the ship or aircraft.

*(Act No. 4 of 1999)*

**25.** The nature and quantities of goods imported or exported through a pipeline shall be recorded and reported in such form as may be prescribed by the operator of the pipeline in such form as may be prescribed and in such manner as the Commissioner-General may direct, and, for the purpose of keeping such record and making such report, the operator shall, at his own expense, provide such apparatus and appliances as the Commissioner-General may specify.

*(Act No. 48 of 1968 as amended by Acts No. 16 of 1996 and No. 4 of 1999)*

**26.** If a report required in terms of section *twenty-one, twenty-two, twenty-three, or twenty-five* is found to be in any way incomplete or incorrect, an officer may, if satisfied that there was no fraudulent intention, permit the report to be amended by the person who made it.

*(As amended by Acts No. 48 of 1968, No. 16 of 1996 and No. 4 of 1999)*

**27.** With the permission of and under conditions imposed by an officer authorised for that purpose by the Commissioner-General at any port or customs aerodrome, the master of a ship or the pilot of an aircraft may retain on board cargo consigned to that port or aerodrome or may land at that port or aerodrome cargo not consigned thereto.

Report of arrival of ships

*(As amended by Act No. 16 of 1996 and No. 4 of 1999)*

**28.** (1) The master of a ship, the pilot of an aircraft, the operator of a pipeline, or the owner or person in charge of any other vehicle as the case may be, shall be liable for the duty on all goods which are removed from the said ship, aircraft, pipeline or other vehicle at any place in Zambia other than that to which they have been consigned or at which they are required to be entered, and such liability shall continue until the goods

have been accounted for to the satisfaction of the Commissioner-General.

(2) In all cases where under the provisions of subsection (1) liability for duty does not rest upon the master of the ship, the pilot of an aircraft, the operator of a pipeline, or the owner or person in charge of any other vehicle, liability for duty on all imported goods or goods deemed to have been imported in terms of section *thirty* shall rest upon the importer or, in the case of goods consigned to Zambia, for transshipment to a place outside Zambia, upon the person within Zambia who deals with the goods on behalf of the owner thereof.

(3) In all cases where under the provisions of subsection (1) liability for duty does not rest upon the master of the ship, the pilot of an aircraft, the operator of a pipeline, or the owner or person in charge of any other vehicle, liability for duty on all exported goods or goods deemed to have been exported in terms of section *forty-seven* shall rest upon the exporter or, in the case of goods consigned from Zambia upon the person within Zambia who deals with the goods on behalf of the owner of the goods;

(4) If it can be shown before the delivery of any goods has been granted that such goods have been wrongly consigned or addressed to Zambia or have been imported through error or oversight on the part of the master of the ship, the pilot of an aircraft, the operator of a pipeline or the owner or person in charge of any other vehicle, the Commissioner-General may allow the said goods to be exported without payment of duty under such conditions as he may impose.

*(As amended by G. N. No. 407 of 1963, No. 24 of 1973, Act No. 16 of 1996 and No. 4 of 2005)*

Non application  
of section fifteen

**29.** (1) Notwithstanding anything to the contrary contained in sections *twenty-two*, *twenty-three*, and *twenty-five*, the master of a ship, the pilot of an aircraft, or the operator of a pipeline, may appoint an agent to perform any act including the answering of questions under this Act, and any such act performed by the agent shall in all respects and for all purposes be deemed to be the act of the master, pilot or operator, as the case may be.

(2) Notwithstanding subsection(1), where the personal attendance of the master, pilot or operator is required by an officer, such person shall attend in person and answer any questions asked by an officer.

*(Act No. 4 of 1999)*

**30.** All goods reported under the provisions of this Part or shown on the bill of lading, manifest, consignment note, waybill, or other document as having been consigned to Zambia shall be deemed to have been imported unless it is proved to the satisfaction of the Commissioner-General that they were not imported.

*(As amended by G. N. No. 407 of 1963 and Act No. 16 of 1996)*

**30A.** Any person having the right to dispose of the goods referred to in a to goods declaration shall be entitled to act as a declarant.

Report by operator  
of a pipeline

**31** (1) The time of importation of any goods into Zambia shall be deemed to be -

(a) in the case of ships and where goods are imported by ship, at the time when the ship first enters the territorial waters of Zambia whether or not in the course of a journey to Zambia;

(b) in the case of aircraft, and where goods are imported by aircraft, at the time when the aircraft makes its first landing in Zambia;

Report may  
be amended

(c) in the case of trains and where goods are imported by train, at the time when the train crosses the borders of Zambia;

(d) where goods are imported by pipeline, the time when the goods are discharged from the pipeline in Zambia;

(e) where goods are imported by means other than ship, aircraft, train or pipeline, the time when the goods cross the borders of Zambia.

Cargo may remain  
on board ships  
or aircraft

(2) The time of importation of any goods imported into Zambia by post shall deemed to be the time when the goods arrive at the post office where duty is assessed.

*(As amended by G. N. No. 407 of 1963, Acts No. 48 of 1968, No. 14 of 1984, No. 16 of 1996, No. 4 of 1999 and No. 1 of 2003)*

**32.** (1) Goods shall not be imported into Zambia without entry being made and without such duties as may be imposed by law being paid or secured.

Liability  
for duty

(2) Subject to the provisions of section *thirty-four* and any regulations and or rules made pursuant to this Act, entry of imported goods shall in each case be made at the customs port of first arrival for one of the following purposes-

(a) for consumption;

(b) for warehousing in a bonded warehouse;

(c) for in-bond carriage to-

(i) another customs port or customs aerodrome for export; or

(ii) a customs area at another customs port or inland place, for further entry.

(3) Goods entered for warehousing or otherwise for purposes involving in bond carriage shall be conveyed by licensed customs carrier to such warehouse, or customs area at another customs port or customs aerodrome or inland place as is specified in the entry or consignment documents or as otherwise directed by the Customs Division.

(4) Goods entered for in bond carriage to a customs area at another customs port or inland place for further entry shall be entered for consumption or warehousing within the period of thirty days as provided in section *thirty-three*.

(5) The Commissioner-General may specify goods to be entered for warehousing or otherwise for purposes of in bond carriage, subject to such conditions as the Commissioner-General may prescribe or determine by rules made pursuant to section two hundred;

(6) The owner or occupier of a customs area shall not remove or permit the removal of uncustomed goods placed in the customs area without written authority from an officer, and no person shall remove or take delivery of uncustomed goods from a customs area without written authority from an officer.

(7) A carrier of goods or operator of a pipeline shall not remove or discharge or permit the removal or discharge of uncustomed goods from the ship, aircraft, vehicle or pipeline in his charge or control without written authority from an officer, and a person shall not remove, discharge or take delivery of uncustomed goods from any ship, aircraft, vehicle or pipeline without written authority from an officer.

*(As amended by No. 16 of 1956, G. N. No 407 of 1963, Acts No. 48 of 1968, No. 4 of 1999 and No. 4 of 2005)*

Master, pilot or  
pipeline operator  
may appoint agent

**32A** (1) Notwithstanding anything in this Act, entry pursuant to section *thirty-two* shall be made in respect of ships, aircraft, trains and other vehicles imported into Zambia otherwise than as cargo, as may be prescribed or as the Commissioner-General may determine in relation to any such ship, aircraft, train or other vehicle or class thereof, by rules made pursuant to section *two hundred*.

(2) For the purpose of making entry in respect of ships, aircraft, trains and other vehicles imported into Zambia otherwise than as cargo these vehicles shall be deemed to have been imported as cargo and unloaded as such on arrival.

*(As amended by Act No. 4 of 1999)*



**32B.** (1) The Commissioner-General may, subject to such rules as the Commissioner-General may prescribe, accept entry of goods for customs purposes five days prior to the arrival of the goods at a customs port on condition that the importer of the goods or the agent of the importer undertakes to present to the Customs Division goods which match the goods so declared in all material particulars.

Goods deemed to have been imported

(2) Subject to section *eighty-seven*, where goods are entered under subsection (1), the Commissioner-General shall make an assessment of the duties due on the goods and the importer of the goods or the agent of the importer shall pay the duties so assessed within five days of such assessment unless the goods are entered to be warehoused or are removed in bond.

Person entitled to act as declarant

(3) The importer of the goods or the agent of the importer may, prior to the examination of the goods, request the Customs Division to amend the declaration made under subsection (1) and where the declaration is amended the Commissioner-General shall make an assessment of the duties due and the importer of the goods or the agent of the importer shall pay the duties so assessed within the period specified in subsection (2) unless the goods are entered to be warehoused or are removed in bond.

Time of importation

(4) Where no request to amend a declaration is received or where the request is received after the examination of the goods has commenced, and if the reasons given by the importer or the agent of the importer for not amending the declaration or for submitting the request late are deemed invalid, the goods shall be liable to seizure.

(5) Subject to the provisions of sections *thirty-one*, *thirty-two*, *thirty-four* and *thirty-seven*, goods entered under this section shall be released from Customs control on the issuance of a release order by the Customs Division.

(6) Any importer, importer's agent or other person who makes any declaration to the Customs Division with respect to the pre-entry of goods under this section which that person knows to be false or incorrect in a material particular commits an offence.

*(As amended by Act No. 3 of 2006)*

**33.** (1) All goods not entered within *thirty days* after the time of their importation pursuant to section *thirty-one* shall be liable to seizure.

(2) Where such goods are not entered for customs purposes pursuant to the requirements of subsection (1) the goods shall be forfeited and may be sold or disposed of by the Commissioner-General in accordance with the provisions of sections *two hundred and three* to *two hundred and five*.

No importation

(3) Notwithstanding the provisions of sub section (2), where any goods not entered in accordance with subsection (1) are, in the opinion of the Commissioner-General unsuitable for storage or of a dangerous or perishable nature, the Commissioner-General may direct that they be forthwith sold or disposed of in accordance with the provisions of sections *two hundred and three to two hundred and five*. without entry

(4) Any sale or disposal undertaken pursuant to subsection (2) or (3) shall be undertaken without compensation to any person or party who may, either before or after such sale or disposal, claim a financial or other interest in such goods.

*(Act No. 4 of 1999)*

**33A.** (1) Notwithstanding the provisions of sections *thirty-two and thirty-three*, the Commissioner-General may, subject to such terms and conditions as the Commissioner-General may impose, authorise a registered taxpayer on the declaration at registration to defer payment of duties due for a period not exceeding twelve months.

(2) Where payment of duties is deferred under subsection (1) the Commissioner-General shall make an assessment of the duties due on the imported goods and the goods shall be released to the registered taxpayer without payment of duty.

(3) If a taxpayer to whom goods are released under subsection (2) fails to comply with the terms and conditions imposed for the deferred payment under subsection (1), the Commissioner-General shall withdraw the authorisation to defer payment and shall require the registered taxpayer to pay the duties due forthwith.

(4) Where the Commissioner-General withdraws the authorisation to defer payment under subsection (3) and the taxpayer concerned has outstanding duty to be paid, the outstanding duty shall constitute a debt due to Government which shall be dealt with in accordance with the provisions of this Act.

*(As amended by Act No. 3 of 2004)*

**34.** (1) Subject to subsection (2), the person making entry of any imported goods shall-

(a) deliver to the Customs Division such copies as may be required of a duly completed bill of entry;

(b) produce all such documents as may be required by the Customs Division;

(c) answer any questions relating to those documents or those goods; and

(d) Unless the goods are entered to be warehoused or removed in bond, pay all duties thereon at presentation of an entry to the Customs Division:

Provided that where electronic registration on the Customs Computer system exists, payment shall be made within five days from the date of the issue of an assessment notice.

(2) Where -

(a) visitors motor vehicles are imported temporarily;

(b) goods not being goods for commercial use are imported in the baggage of passengers and accompanying them on the same ship, aircraft, train or vehicle other than a train;

Entry of ships,  
aircraft and other  
vehicles

(c) goods are unaccompanied passengers baggage not being goods for commercial use; or

(d) goods valued at not more than the Kwacha equivalent of five hundred United States dollars are imported;

the presentation of a bill of entry may be dispensed with and entry may be effected in such other manner as may be provided for under this Act.

(3) An importer shall, at his own risk and expense, unload and reload, remove to or from any place indicated by an officer, open, unpack, repack, and close up such of the packages as an officer may require for examination, and all charges incurred in the examination of goods shall be borne by the importer.

(4) Any person who represents, either personally or through an agent, to any officer that he is the importer of any goods shall, in respect of those goods, be liable for the fulfilment of all obligations imposed on importers by this Act or any law relating to customs and excise, to prosecution for infringements thereof and to penalties and forfeitures incurred thereunder.

Entry of goods  
prior to importation

(5) Goods that remain within customs premises beyond forty-eight hours from the time of their release from customs control shall be liable to such storage fees as the Commissioner General may prescribe.

(6) Deleted by *Act No. 4 of 1999*

*(As amended by Acts No.20 of 1992, No. 4 of 1999, No. 1 of 2002, No. 4 of 2005 and No. 3 of 2006)*

**35.** Repealed by Act No. 4 of 1999

**36.** Repealed by Act No. 4 of 1999

**37.** (1) Entry in terms of section *thirty-four* shall not be valid unless -

(a) particulars of the goods and packages in that entry correspond with the particulars of the goods and packages as reported in terms of section *twenty, twenty-one, twenty-two, twenty-three, or twenty-five*, and in the certificate or other document, where any is required, by which the importation of those goods is authorised;

(b) the goods have been properly described in the entry by the denomination and with the characters, circumstances, and origin according to which they may be imported or are charged with duty;

(c) the value of the goods in terms of section *eighty-five* has been declared; and

(d) all documents required by the Customs Division have been produced and all questions asked by the Customs Division in relation to such documents or the imported goods, have been answered; and

(e) the registration number is assigned electronically by the Customs Computer System, on the entry duly signed by a declarant or importer, where such facilities exist..

(2) Goods taken or delivered by virtue of an entry which is not valid, out of any ship, aircraft, vehicle, pipeline, customs area, or bonded warehouse, or other place where they have been deposited in terms of this Act shall be deemed to be goods landed or taken without entry, and any person taking or delivering such goods shall be guilty of an offence.

(3) If any goods in respect of which a valid entry has been made -

(a) are delivered to any person from any customs area or other place where they have been deposited in terms of this Act pending clearance through customs, or from any ship, aircraft, vehicle, or pipeline; or

(b) are tampered with in any way whatsoever;

before authority for delivery has been granted in such manner as may be prescribed, the person delivering or tampering with them shall be guilty of an offence.

Entry of goods

*(As amended by G. N. No. 407 of 1963, Acts No. 48 of 1968, No. 4 of 1999 and No. 1 of 2002)*

**38.** Repealed by Act No. 4 of 1999

**39.** Repealed by Act No. 4 of 1999

**40.** (1) Subject to the provisions of subsection (3), the importation into Zambia of the goods described in this subsection is prohibited -

(a) false or counterfeit coin or bank notes and any coin or bank notes that are intended for circulation in Zambia that are not legal tender in Zambia;

(b) any goods which in the opinion of the Minister are indecent, obscene or objectionable;

(c) goods manufactured or produced wholly or in part by prison labour or within or in connection with any prison, jail or penitentiary excluding a *bona fide* gift made by a prisoner for the personal use of a private individual;

(d) pirated and counterfeit goods and any goods bearing false or misleading marks or descriptions as to their origin, purpose and use.

(e) qilika;

(f) any goods the importation of which is prohibited by or under the authority of any other law; and

Commissioner  
General may defer  
payment of duty

(g) any other goods that may be declared to be prohibited goods by statutory order issued by the Minister.

(2) Any goods imported in contravention of subsection (1) shall be liable to forfeiture.

(3) The minister may authorise the importation of any goods described in subsection (1) for the purpose of study, scientific investigation, or use as evidence in any proceedings.

*(As amended by No. 24 of 1955, G. N. No. 407 of 1963 Acts No. 21 of 1966 and No. 4 of 1999)*

**41.** (1) Except with the written permission of the Commissioner-General and under such conditions as he may consider it necessary to impose, the importation into Zambia of stills and all apparatus or parts of apparatus designed for or intended to be used for the production or refining of alcohol is prohibited.

(2) Goods, the importation of which is restricted by this Act or any other law, shall only be imported in conformity with the provisions of this Act or other law.

*(As amended by G. N. No. 407 of 1963 and Acts No.16 of 1996 and No.4 of 1999)*

**41A.** (1) Any person importing into or exporting from Zambia, currency notes, in any currency, exceeding in value the equivalent of five thousand United States Dollars shall make a declaration in the prescribed form.

(2) Where an officer has reason to believe that a person required to make a declaration under subsection (1) has not made or refuses to make the declaration or where such person has made a declaration and the officer has reason to believe that the declaration is an incorrect or false

Obligations for  
entry of imported  
goods

declaration, the officer may search that person and any baggage or packages carried by or associated with that person.

(3) Where, after the search referred to in subsection (2), an officer finds currency notes in excess of the amount specified in subsection (1), the officer shall seize the currency notes in excess of that amount and that amount so seized shall be forfeited to the state.

(4) A registered commercial bank, a bureau de change or any other financial institution licensed under any law relating to the registration of banks and financial institutions is exempt from the provisions of this section.

(5) Any person aggrieved by the seizure and forfeiture of his currency notes may appeal to the Commissioner-General against the seizure and forfeiture within thirty days from the date of seizure.

*(Act No. 15 of 1994 as amended by Acts No. 16 of 1996 and No. 4 of 1999)*

**42.** (1) For the purposes of this section, “wreck” includes -

(a) flotsam and jetsam;

(b) any portion of a ship lost, abandoned, or stranded or of the cargo, stores, or equipment thereof; and

(c) any portion of an aircraft or vehicle which has been wrecked or abandoned or of the cargo, stores, or equipment thereof.

(2) Any person who has or who comes into, possession or control of any uncustomed wreck-

(a) shall without delay give notice of the wreck to the nearest Custom house;

(b) without the permission of the Customs Division, shall not remove or alter in any quantity or quality any such wreck;

(c) if required, shall deliver that wreck or permit it to be delivered to such person or place as directed by the Customs Division.

(3) Uncustomed wreck found within Zambia shall be deemed to be imported goods that have not been entered pursuant to subsection (1) of section *thirty-three* and this Act shall apply to such goods.

*(As amended by G. N. No. 407 of 1963 and Act No. 4 of 1999)*

Details to be shown  
on entry

Goods prohibited  
from importation



Restricted  
importation

Declaration of  
currency notes

Wreck

## **PART IV CUSTOMS CARRIERS**

**43.** (1) The Commissioner-General may licence, subject to such terms and conditions as the Commissioner-General may impose, persons to be known as customs carriers who shall be permitted to carry uncustomed and or in bond goods within or through Zambia. Customs carriers

(2) Except with the written permission of the Commissioner-General or where there are proceedings under a customs notice of redirection from the customs port of first entry to a customs area at another customs port, no persons other than the Customs Division and persons licensed as customs carriers under subsection (1), shall be permitted to carry uncustomed or in bond goods within or through Zambia beyond a customs area at the port or aerodrome of first arrival.

(3) Without limiting the authority conferred on the Commissioner-General by subsection (1), the Commissioner-General may make the issue, continuation or reissue of any customs carriers licence conditional on the provision of a bond or guarantee or similar undertaking as may, in the opinion of the Commissioner-General, ensure that the duty due on any goods that might from time to time be carried by the customs carrier shall be secured to the Republic.

(4) The Commissioner-General may permit, subject to such terms and conditions as the Commissioner-General may impose, customs carriers licensed as such by authorities external to Zambia to act as if they were customs carriers licensed pursuant to the provisions of this section.

(5) Nothing in this section or in this Act shall limit or otherwise prevent the Commissioner-General from extending, subject to such terms and conditions as the Commissioner-General may impose, any customs carriers licence issued under this section to cover purposes allowed or approved under any international agreement to which Zambia is a party.

(6) The Commissioner-General may at any time require that the form or

amount of such security required under this section be altered as the Commissioner-General may determine.

(7) Any offence against this Act by a customs carrier or any breach or instance of non compliance with any term or condition of the licence issued under this section to that person shall be grounds for the revocation or suspension of that licence.

*(Act No. 4 of 1999)*

**44.** (1) Notwithstanding any other provision of this Act or any other written law, a person licensed, or permitted to operate within Zambia, as a licensed customs carrier shall be liable for the payment of duty on any goods, determined by the Commissioner-General to have been damaged, broken or pillaged during transit within or through Zambia.

Payment of duty  
by customs  
carrier

(2) Any duty payable pursuant to a decision of the Commissioner-General made under subsection (1) shall be due and payable on the issue of a notice of claim by the Commissioner-General and notwithstanding any appeal against such decision, shall be paid within ten days of the date of issue of such notice.

*(As amended by Act No. 4 of 1999)*

**45.** Repealed by *Act No. 4 of 1999*.

**46.** Repealed by *Act No. 4 of 1999*.

## **PART V EXPORTATION OF GOODS**

**47.** (1) Every person intending to export any goods from Zambia shall, before such an exportation takes place, deliver to an officer a bill of entry or such other documents as may be prescribed, with such copies as may be required by the officer, showing full details and particulars of the goods and their destination with such other information as the officer may require, and no goods shall be exported or accepted for carriage for export until such entry or other customs documents have been so delivered:

Exporter to  
deliver customs  
documents and  
produce goods

Provided that -

(a) where -

- (i) certain prescribed goods are to be exported temporarily; or
- (ii) goods are to be exported after having been imported under special temporary clearance arrangements;
- (iii) goods are exported by post;

the presentation of a bill of entry or other prescribed customs documents may be dispensed with at the Commissioner-General's discretion and entry for exportation shall be effected in such other manner as the

Commissioner-General may direct;

(b) the presentation of a bill of entry or other prescribed customs documents in respect of the baggage of passengers, not being merchandise, shall not be necessary, unless specifically or generally required by the Commissioner-General.

(2) Notwithstanding anything to the contrary contained in subsection (1), the bill of entry or other prescribed customs documents may be delivered within such time after exportation of the goods as the Commissioner-General may allow.

(3) Except in such circumstances as the Commissioner-General may permit, a separate bill of entry or other prescribed customs document, as the case may be, shall be delivered in respect of each separate consignment of goods exported by any one exporter.

(4) Deleted by *Act No. 4 of 1999*.

(5) Every exporter shall, if he is requested to do so by an officer, produce for his inspection all invoices and other documents relating to any goods entered for export in terms of this section and shall, at his own risk and expense, unload, reload, remove to or from any place indicated by the officer, open, unpack, repack, and close up such of the packages as the officer may require for examination and all charges incurred in the examination shall be borne by the exporter.

(6) Any person who exports or assists in exporting any goods in contravention of this section shall be guilty of an offence.  
(*As amended by G. N. No. 407 of 1963 and Acts No.16 of 1996 and No. 4 of 1999*)

**48.** (1) Goods shall not be exported from Zambia without entry being made and without such duties as may be impressed by the law being paid or secured.

Exportation of  
goods

(2) Except with the prior permission of an officer, no person shall load any goods, except the personal effects of passengers contained in their baggage, into a ship, aircraft, vehicle, or pipeline for exportation from Zambia.

(3) Any person leaving Zambia shall, if called upon to do so by an officer, unreservedly declare all goods in his possession which he proposes to take with him beyond the borders of Zambia and shall, if so required, produce such goods for inspection by such officer.

(3) Deleted by *Act No. 4 of 1999*

(*As amended by G. N. No. 407 of 1963, Acts No. 48 of 1968, No. 4 of 1999 and No. 4 of 2005*)

**49.** (1) The driver or person otherwise in charge of any train or other vehicle intending to leave Zambia by land shall report to the Customs Division at the intended customs port of exit and shall-

(a) make a report in such form as may be prescribed; and

(b) shall answer any questions asked by any officer in relation to that report, the intended journey of the train or other vehicle and the goods and persons carried on the train or other vehicle.

Exportation of  
goods over land

(2) The driver or person otherwise in charge of the train or other vehicle shall not remove the train or other vehicle beyond the borders of Zambia without the permission of the Customs Division.

*(As amended by Act No.4 of 1999)*

**50.** (1) The master of any ship intending to export goods from Zambia shall, before any goods, including ballast, are laden in the ship, make application to the Customs Division, in the form prescribed, for permission to load goods on such ship.

(2) No goods shall be loaded other than in accordance with the terms and conditions of a permit issued pursuant to subsection (1).

Outward  
clearance of  
ships

(3) The master shall before the ship departs, whether or not in ballast or laden-

(a) deliver to the Customs Division a duly completed application for clearance in the prescribed form; and

(b) answer all such questions concerning the ship, its cargo, or passengers, if any, crew and voyage as may be asked by an officer.

(4) The master shall not cause or permit the ship to depart without first obtaining a certificate of clearance in the prescribed form for the intended voyage from the Customs Division, who shall not without reasonable cause withhold such certificate.

(5) The master of any ship departing from Zambia in accordance with a certificate of clearance issued by the Customs Division shall cause that ship to proceed immediately to its scheduled destination and shall not call at any other place within Zambia unless forced to do so by accident, stress or weather or other circumstances beyond the control of the master.

(6) If a ship in respect of which a clearance has been issued at any place in terms of this section does not depart from that place within thirty-six hours of the time when the clearance was issued, or within such further time as the Customs Division may allow, such clearance shall lapse and

the master shall obtain fresh clearance before permitting the ship to depart.

*(As amended by G. N. No. 407 of 1963 and Act No. 4 of 1999)*

**51.** (1) The pilot of any aircraft intending to depart from Zambia shall, before such departure;

(a) deliver to the Customs Division a duly completed application for clearance in the prescribed form; and

(b) answer all such questions concerning the aircraft and its freight, if any, passengers, if any, crew and journey as may be asked by any officer.

Outward  
clearance of  
aircraft

(2) The pilot shall not cause or permit the aircraft to depart without first obtaining a certificate of clearance in the prescribed form from the Customs Division which shall not without reasonable cause withhold such certificate.

(3) The pilot of any aircraft departing from Zambia in accordance with a certificate of clearance issued by the Customs Division shall cause that aircraft to proceed immediately to its scheduled destination and shall not call at any other place in Zambia unless forced to do so by accident, stress or weather or other circumstances beyond the control of the pilot.

(4) If the aircraft in respect of which a clearance has been issued at any place in terms of this section does not depart from that place within thirty-six hours of the time when the clearance was issued, or within such further time as the Customs Division may allow, such clearance shall lapse and the pilot shall, before permitting the aircraft to depart, obtain fresh authority for the aircraft to proceed outside Zambia.

*(As amended by No. 16 of 1956, G. N. No. 407 of 1963 and Act No. 4 of 1999)*

**52.** (1) The master of any ship, the pilot of any aircraft, or the operator of any pipeline may appoint an agent to perform any act including the answering of questions required by or under this Part, and any such act performed by the agent shall in all respects and for all purposes be deemed to be the act of the master, pilot, or operator, as the case may be.

(2) Notwithstanding subsection(1) where the personal attendance of the master, pilot or operator is required by an officer, the master, pilot or operator shall attend in person to answer questions asked by the officer.

*(Act No. 4 of 1999)*

**53.** (1) With the exception of goods exported from Zambia by post or by

Master, pilot, or  
pipeline operator  
may appoint

pipeline, the time of exportation shall be deemed to be the time when the bill of entry or other document required in terms of section *forty-seven* is delivered to an officer or the time when the goods cross the borders of Zambia, whichever shall be the earlier.

agent

(2) Where goods are exported from Zambia by post, the time of exportation shall be the time when any export document which may be prescribed in terms of section *forty-seven* is delivered to an officer or the time when the goods are placed in the post, whichever shall be the earlier.

(3) Where goods are exported by pipeline, the time of exportation shall be deemed to be the time when the bill of entry or other document required under section *forty-seven* is delivered to an officer or the time when the goods are first placed in pipeline, whichever shall be the earlier.

Time of  
exportation of  
goods

*(As amended by G. N. No. 407 of 1963, Acts No. 48 of 1968 and No. 4 of 1999)*

**54.** (1) If the exportation of any goods is restricted by any law, such goods shall only be exported in conformity with the provisions of such law.

(2) Any person who exports or assists in exporting any goods the exportation of which is prohibited by any law, and any person who exports or assists in exporting any goods in contravention of any law which restricts the exportation of such goods, shall be guilty of an offence.

(3) For the purpose of this Act-

(a) the entry of goods for export, the loading or placing of any goods upon a ship, aircraft, or vehicle which is about to leave Zambia or has other goods upon it which are to be exported;

(b) the taking of goods aboard such a ship, aircraft, or vehicle by a person;

Restriction of  
exportation

(c) the handing of any goods to any carrier or transport company or to the master of a ship or the pilot or owner of any aircraft or any member of the crew of the ship, aircraft or vehicle for the purpose of exportation;

(d) the placing of any goods in a pipeline which has been prepared for the exportation of goods; or

(e) the placing in the post of any package addressed to a place outside Zambia;

shall be deemed to be an attempt to export.

*(As amended by G. N. No. 407 of 1963, Acts No. 48 of 1968 and No. 4 of 1999)*

## **PART VI WAREHOUSING OF GOODS**



**55.** (1) On receipt of an application in the prescribed form, the Commissioner-General may licence, subject to such terms and conditions as the Commissioner-General may specify, buildings, installations and areas as bonded warehouses for the storage of goods without payment of duty.

(2) Without limiting the authority conferred by subsection (1) the Commissioner-General may licence bonded warehouses for particular purposes including the storage of particular goods or the manufacture of goods in bond.

(3) A licence issued under this section shall expire on 31st December in each year and may be renewed by the Commissioner-General on receipt of an application for renewal, in the prescribed form and on payment of the prescribed fee.

(4) If the owner or operator of a bonded warehouse fails to comply with any condition of the licence or provision of this Act or regulations or rules made thereunder or with any instructions made or given by the Commissioner-General in connection with the administration of this Act, the Commissioner-General may revoke the licence or refuse to renew it.

(5) The Commissioner-General shall issue notice in the Gazette immediately following the issue or revocation of any such licence under this section.

(6) Where the licence of a bonded warehouse is revoked by the Commissioner-General or is offered for surrender by the owner or operator thereof, all duty on all bonded goods in such warehouse shall be deemed to be due and payable at the time when notification of the revocation or surrender is given or received by the Commissioner-General and the goods shall be entered and duty paid within ten days of that time unless the goods are sooner removed for export or re-warehousing in accordance with the provisions of this Act.

(7) Goods to which subsection (6) applies that are not entered or cleared in accordance with the provisions of that subsection shall be forfeited and may be sold or disposed of by the Commissioner-General in accordance with the provisions of sections *two hundred and three* to *two hundred and five*.

(8) Any sale or disposal undertaken pursuant to subsection (7) shall be so undertaken without compensation to any person or party who may, either before or after such sale, claim a financial or other interest in such goods.

*(As amended by Act No. 4 of 1999)*

**56.** (1) Without limiting the authority conferred on the

Commissioner-General by section *fifty-five* the Commissioner-General may make the issue, continuation or reissue of any bonded warehouse licence conditional on the provision of such security by bond or guarantee or similar undertaking as may in the opinion of the Commissioner-General ensure that the duty due on any goods that might from time to time be warehoused in the bonded warehouse shall be secured to the Republic.

(2) The Commissioner-General may at any time require that the form or amount of security required under subsection (1) be altered as the Commissioner-General may determine.

*(As amended by Act No. 4 of 1999)*

**57.** (1) The importer of any dutiable goods may warehouse them in any warehouse duly licensed under section *fifty-five* without payment of duty on the first importation and all goods so warehoused shall be subject to the provisions of this Act and any regulations or rules made thereunder.

(2) Deleted by *Act No. 4 of 1999*

(3) The manufacturer or other person who becomes the owner of any goods liable to excise duty or surtax before that duty or surtax becomes due for payment may, before such excise duty or surtax has been paid, warehouse the goods without payment of duty or surtax in any warehouse duly licensed in terms of section *fifty-five*.

*(As amended by Act No. 4 of 1999)*

Issuing or reissuing of bonded warehouse licence

**58.** (1) Goods which have been warehoused shall not be taken or delivered from a warehouse except in accordance with the regulations and upon entry and payment of any duty due thereon and payable in terms of this section.

(2) Subject to the provisions of this Act in respect of rebates, and manufacture, assembly or conversion in bond, duty shall be paid on goods prior to their delivery from a warehouse for consumption in Zambia, and such duty shall be paid in accordance with the quantities and the values of those goods as accepted at the time of their entry for warehousing in Zambia:

Provided that-

(a) if any deficiency has already been accounted for in terms of subsection (4), duty shall only be paid on the actual quantity of goods to be delivered for consumption in Zambia; and

(b) the payment of excise duty and or surtax on hydrocarbon oils and oil

Storing of goods in warehouse without payment of duty

products manufactured by a licensed manufacturer in Zambia and stored in a bonded warehouse licensed for that purpose, shall be as provided for in regulations or rules made under this Act.

(3) Notwithstanding the provisions of subsection (1)-

(a) entry shall not be made of or duty paid on wet goods which are-

(i) removed in the prescribed manner and in accordance with prescribed conditions from a warehouse to a place on or a part of licensed premises approved by the Commissioner-General for re-gauging, racking, blending, mixing, reducing, fining, bottling or other manipulation; and

(ii) returned to the warehouse from which they were removed; and

(b) duty shall not be paid on goods which are released from a bonded warehouse in accordance with any entry for re-warehousing or for in-bond export as cargo or as ship, aircraft or vehicle stores, duly made and passed by the Customs Division in accordance with this Act and any regulations or rules made thereunder.

Removal of  
goods from  
warehouse

(4) If at any time warehoused goods are found to be missing from a warehouse without having been cleared from such warehouse in accordance with this Act or any regulations or rules made thereunder or are found to be less in quantity than that which was declared and accepted at the time of their entry into the warehouse, duty shall be due and payable on any such missing goods or such deficiency:

Provided that-

(a) in case of-

(i) wet goods;

(ii) oil in bulk storage tanks;

(iii) petrol and any other spirit derived from petroleum shale or coal tar, in bulk storage tanks; and

(iv) such other goods as may be prescribed;

an officer may, when assessing duty in respect of a deficiency, make such allowances as are specified by or in accordance with the provisions of regulations made under this Act if satisfied that no part of such deficiency was wilfully or negligently caused;

(b) nothing contained in this subsection shall be deemed to release the owner of any goods or the owner or operator of any warehouse from liability to prosecution under the provisions of this Act for the removal of goods from a warehouse without entry thereof; and

(c) any deficiency in the goods in a warehouse, except a deficiency not in excess of that specified by or in accordance with the provisions of regulations made under this Act, shall, in the absence of proof to the contrary, be deemed to have come about by the removal of goods from the warehouse without entry.

(5) The duty on missing or deficient goods pursuant to subsection (4) shall constitute a debt due to the Republic by the owner or operator of the warehouse and the importer or owner of the goods who shall be jointly and severally liable and; notwithstanding any appeal thereto, such duty shall be paid within ten days of the issue by the Commissioner-General of a notice of claim thereof.

(6) Any part of licensed premises where goods are manipulated or manufactured shall, if the Commissioner-General so directs, be treated as a warehouse for the purposes of subsection (4).

*(As amended by No. 18 of 1960, G. N. No. 407 of 1963 and Acts No. 16 of 1996 and No. 4 of 1999)*

**59.** (1) Any person wishing to export goods as ship, aircraft or vehicle stores shall make application to the Customs Division in the form prescribed for that purpose and no such entry shall be valid authority for release of goods from a warehouse unless such application has been approved.

(2) If any goods warehoused have been declared to be for export as ship's or aircraft stores or otherwise, an officer may refuse to allow their removal from the warehouse for any purpose other than that which has been declared.

*(As amended by G. N. No. 407 of 1963 and Act No. 4 of 1999)*

**60.** Repealed by Act No. 4 of 1999

**61.** All goods whatsoever which have been deposited in terms of this Act in any warehouse without payment of duty upon the first importation thereof shall, upon being entered for consumption, be subject to such rate of duty as may be in force at the time of their being entered for consumption.

*(As amended by Act No. 4 of 1999)*

**62.** (1) Except with the permission of the Commissioner-General, all goods entered into a bonded warehouse, whether or not re-warehoused at any time, shall be cleared from the warehouse and entered for export or consumption within one year of the date of first warehousing.

(2) If any goods are not entered within thirty days of the due date for entry pursuant to subsection (1) the goods shall be forfeited and may be sold or disposed of by the Commissioner-General in accordance with sections *two hundred and three* to *two hundred and five*.

(3) Any sale or disposal undertaken pursuant to subsection (2) shall be so undertaken without compensation to any person or party who may, either before or after such sale, claim a financial or other interest in such goods.

*(As amended by Act No. 4 of 1999 and No. 1 of 2003)*

**63.** (1) The Commissioner-General may permit -

(a) the owner of, or person having control over, warehoused goods to sort, separate, pack, or repack any such goods and to make such alterations or arrangements as may be necessary for the preservation of those goods, or for the sale, exportation, or other legal disposal of the goods, and, in the case of wines and spirits, to bottle from bulk stocks or to break down from greater to less strengths;

(b) the assembly, blending, mixing, conversion or manufacture in bond of any goods wholly or partly consisting of materials liable to duty.

(2) When any goods referred to in subsection (1) are entered for consumption, duty shall be paid upon any material contained therein liable to duty or consumed in the processing or manufacture thereof and, when such duty is payable on value, the value of such materials as accepted at the time of their warehousing in Zambia, shall be their value for duty purposes.

(3) Anything done or performed under any permission granted in terms of subsection (1) shall be done or performed in accordance with the regulations or rules made by the Commissioner-General for the protection of revenue and for the payment of any expenses incurred in respect of the attendance of officers.

*(Act No. 4 of 1999)*

**64.** The owner of any goods warehoused may transfer such ownership to any other person who may lawfully own the said goods, but the Commissioner-General may refuse to recognise any such transfer of ownership unless notice thereof in writing has been given to him by the owner prior to the transfer.

*(As amended by Act No. 16 of 1996)*

Bonded goods as  
stores for aircrafts or  
ships

**65.** The Commissioner-General may cause any bonded warehouse to be locked with a customs lock for so long as the Commissioner-General considers fit, and no person shall during such period remove or break such lock or enter such warehouse or remove any goods therefrom without the permission of the Commissioner-General.

*(Act No. 4 of 1999)*

**66.** An officer may at any time take stock of the goods in any bonded warehouse and duty shall be paid upon deficiencies in terms of subsection (4) of section *fifty-eight*.

**67.** (1) An officer may permit-

(a) the taking, subject to such conditions as may be prescribed, of samples of warehoused goods by the owner or importer of the goods; and

Liability of goods to duty of entry for consumption

(b) the payment of duty on samples taken in terms of paragraph (a) to be deferred until the consignment of the goods from which the samples were taken is entered for consumption or for removal or export in bond.

(2) The Commissioner-General may remit the duty on samples taken in terms of subsection (1).

*(No. 18 of 1960 and As amended by Act No. 16 of 1996)*

When warehoused goods shall be cleared

**68.** (1) If the Commissioner-General is satisfied that -

(a) goods were destroyed by accident or lost by accident without going into consumption whilst in a bonded warehouse or place deemed to be a bonded warehouse in terms of subsection (6) of section *fifty-eight* or whilst in transit to a bonded warehouse or in transit for export in bond or export in bond as ship, aircraft or vehicle stores or when removed from a bonded warehouse in terms of sub-paragraph (i) of paragraph (a) of subsection (3) of section *fifty-eight*; and

(b) every reasonable effort was made and precaution taken to prevent their loss or destruction;

the Commissioner-General shall remit the duty payable on the goods.

(2) The Commissioner-General shall remit the duty due upon warehoused goods which, with the consent of the Commissioner-General, are destroyed under customs supervision.

*(As amended by Acts No.16 of 1996 and No.4 of 1999)*

Sorting , repacking or destroying goods under customs authority

**68A.** (1) Where the importer or owner of goods warehoused in a bonded warehouse is unable to pay the duty on the goods, such person may apply to the Commissioner-General to take over the goods.

(2) The Commissioner-General may, on application under subsection (1) agree to take over the goods and any such goods so taken over shall be deemed to be forfeited and may be sold or disposed of in accordance with sections *two hundred and three* to *two hundred and five*.

(3) Any sale or disposal undertaken pursuant to this section shall be without compensation to any person or party who may either before or after such sale, claim a financial or other interest in such goods.

*(Act No. 4 of 1999)*

**69.** Where any goods are to be removed from a warehouse for the purpose of re-warehousing or for export in-bond or for export in-bond as ship, aircraft or vehicle stores, or for any other purpose, such goods shall, unless otherwise permitted by the Commissioner-General, be so removed by a customs carrier licensed in accordance with this Act.

*(As amended Act No. 4 of 1999)*

**70.** The Government and the Authority shall in no case be liable for any loss or damage of whatsoever nature to any goods lodged in any warehouse appointed or licensed in terms of this part through wrong delivery of such goods.

*(As amended by Act No. 16 of 1996)*

Transfer of  
ownership of  
goods  
warehoused

Warehouses may  
be locked by an  
officer

Taking stock and  
duty on  
deficiencies

Sampling of  
warehoused  
goods

Remittal of duty  
on certain  
warehoused  
goods which are  
destroyed, etc.

Failure to pay  
duty by importer  
or owner of  
warehoused



goods

Removal of  
goods in bond to  
any other port of  
entry or any other  
country

Responsibility for  
goods placed in a  
bonded  
warehouse

## **PART VII ORDINARY DUTIES AND DUMPING DUTIES**

**71.** For the purposes of this Act, “goods produced” means goods which have not been submitted to any process of manufacture.

Definition of production  
of goods

*(As amended by Act No. 4 of 1999)*

**72.** Subject to the provisions of section *seventy-nine*, there shall be charged, levied, collected, and paid in respect of goods imported into Zambia customs duties at the rates specified in the customs tariff set out in the First Schedule, in this Act referred to as the customs tariff.

Customs duties

**72A.** There shall be charged, levied, collected and paid in respect of goods exported from Zambia export duties at the rates specified in the export tariff set

Export Duties

out in the Ninth Schedule, in this Act Referred to as the export tariff.

(As amended by G. N.. No.407 of 1963, Acts No.16 of 1964, No.21 1966 and No. 4 of 2005)

Determination of  
origin of  
manufactured  
goods

**73.** (1) For the purposes of this act, the country of origin of any manufactured goods shall be deemed to be-

(a) the country in which the goods are wholly produced; or

(b) the country in which the value added to the goods as a result of the process of production accounts for at least thirty-five per centum of the ex-factory cost.

(2) For the purposes of paragraph (a) of subsection (1), the following shall be considered to be wholly produced in a country:

(a) mineral products extracted from the ground or sea-bed of a country;

(b) vegetable products harvested within a country;

(c) live animals reared within a country;

(d) products obtained from live animals within a country;

(e) products obtained by hunting or fishing conducted within a country;

(f) products obtained from the sea and from rivers and lakes within a country by a vessel of that country;

(g) products manufactured in a factory of a country exclusively from the products referred to in paragraph (d); and

(h) scrap and waste resulting from manufacturing operations within a country.

(As amended by Act No. 21 of 1966, No. 1 of 2003 and No. 3 of 2004)

**74.** For the purposes of sections *seventy-five*, *seventy-five A*, *seventy-five B*, *seventy-five C*, *seventy-five D* and *seventy-five E*, unless the context otherwise requires,-

“dumping”, in relation to goods, means the situation where the export price of goods imported into Zambia or intended to be imported into Zambia is less than the normal value of the goods as determined in accordance with the

Interpretation

provisions of regulations made under this Act, and “dumped” shall be construed accordingly;

“industry”, in relation to any goods, means-

(a) the Zambian producers of like goods;

(b) Zambian producers of like goods whose collective output constitutes a major proportion of the Zambian production of like goods, but does not include importers of those goods;

“like goods”, in relation to any goods means-

(a) other goods that are like those goods in all respects; or

(b) in the absence of such goods, other goods which have characteristics closely resembling those other goods.

“subsidised goods” means-

(a) goods in respect of which the production, manufacture, growth, processing, purchase, distribution, transportation, sale, export or import is subsidised directly or indirectly, by the Government of a country other than Zambia as determined in accordance with the provisions of regulations made under this Act; and

(b) goods in respect of which the transportation has been or may be paid, granted, authorised, or otherwise provided, directly or indirectly, by any reduction or remission of freight.

Complaint against goods

*(Act No. 4 of 1999)*

**75.** (1) Where a complaint has been made and an investigation has been carried out, in accordance with regulations made under this Act and the Minister is satisfied in relation to the importation into Zambia of goods that-

(a) the goods have been or are being dumped or subsidised; and

(b) material injury to an industry has been or is being caused or is threatened or the establishment of an industry has been or is being materially threatened or the establishment of an industry has been or is being materially retarded as a result of the dumping or subsidy;

the Minister may by statutory order determine that-

(i) there shall be charged, collected and paid on demand by the Customs Division on those goods which are dumped, a dumping duty; and

(ii) there shall be charged, collected and paid on demand by the Customs

Division on those goods which are subsidised a countervailing duty.

(2) Subject to section *seventy-five C*, the duty under this section-

(a) shall apply to any goods entered for consumption on or after the date of notice under subsection (1); and

(b) may be imposed retrospectively.

(3) The dumping duty or countervailing duty levied pursuant to subsection (1) as determined by the Minister shall be at a rate -

(a) in the case of dumped goods, not exceeding the difference between the export price of the goods and their normal value; and

(b) in the case of subsidised goods, not exceeding the amount of subsidy on the goods.

(4) In determining the rate of duty under subsection (3), the Minister shall have regard to the desirability of ensuring that the amount of dumping or countervailing duty in respect of such goods is not greater than is necessary to prevent the material injury or a re-occurrence of the material injury to an industry or the material threat or retardation to the establishment of an industry, as the case may require.

Extent of injury

(5) The Minister may, by statutory order revoke, in whole or in part, any such dumping or countervailing duty imposed under this section.

*(As amended Act No.4 of 1999)*

**75A.** (1) In determining, for the purposes of section *seventy-five*, whether or not any material injury to an industry has been or is being caused or threatened or whether or not the establishment of an industry has been or is being materially retarded by means of the dumping or the subsidising of goods exported or intended to be exported to Zambia from another country, the Minister shall examine-

(a) the volume of the dumped or subsidised imports;

(b) the effect of the dumped or subsidised imports on prices in the Zambian market for like goods; and

(c) the consequent impact of the dumped or subsidised imports on the relevant Zambian industry.

(2) Without limiting the generality of subsection (1) the Minister shall have regard to the following matters-

(a) the extent to which there has been or is likely to be a significant increase in the volume of dumped or subsidised imports of the goods either in absolute terms or in relation to production or consumption in Zambia;

(b) the extent to which the effect of the dumped or subsidised imports is or is likely significantly to depress prices for the goods in Zambia or significantly prevent price increases for the goods which otherwise would have occurred; and

(c) the economic impact of the dumped or subsidised imports on the industry including:

(i) actual and potential decline in output, sales market share, profits, productivity, return on investments, and utilisation of production capacity;

(ii) factors affecting domestic prices; and

(iii) actual and potential effects on cash flow, inventories, employment, wages, growth, ability to raise capital, and investments.

*(Act No. 4 of 1999)*

**75B.** (1) Where a complaint has been made in accordance with regulations made under this Act and the Minister is satisfied that a dumping or countervailing investigation shall be undertaken, the Minister may, by statutory order, impose a provisional dumping or countervailing duty that shall, subject to the provisions of section *seventy-five C*, have effect on any such goods entered for consumption on or after the date of such notice.

(2) In the determining any provisional dumping or countervailing duty, the Minister shall have regard to the provisions of sections *seventy-five* and *seventy-five A* and to the likely final outcome of the investigation.

(3) Where provisional dumping or countervailing duty is imposed under section *seventy-five*, there shall be a full dumping and countervailing investigation carried out in accordance with regulations made under this Act.

(4) Provisional dumping and countervailing duty shall apply to any such specified goods imported within a period of one hundred days from the date of notification unless such duty is sooner revoked by the Minister or such period is extended by statutory order.

(5) The period of application of any provisional dumping or countervailing duty shall not be extended beyond thirty days following the date on which it was due to cease.

(6) Where provisional dumping duty is found on the completion of the investigation to have been incorrectly levied or levied at a higher rate than that subsequently found to be appropriate, such duty or part thereof shall be refunded to the importer.

Provisional  
dumping or  
countervailing duty

Application of  
dumping and  
countervailing duty

*(As amended by Act No. 4 of 1999)*

**75C.** (1) Dumping and countervailing, or provisional dumping or countervailing duties levied pursuant to sections *seventy-five* or *seventy-five B*, as the case may be, shall only be applied to goods that are entered for consumption on or after the imposition of the duties by statutory order except as may be provided in this section.

(2) Where the Minister determines pursuant to section *seventy-five* that material injury has been or is being caused and that dumping or countervailing duty shall apply at a higher rate than any provisional duty that has been levied, the higher rate shall be applied retrospectively on and from the date on which the provisional duty was levied and such additional duty shall be charged, collected and paid on demand of the Customs Division.

(3) Where the Minister determines-

(a) in respect of dumped goods:

Provisional duty on imported goods

(i) that there is a history of dumping causing material injury or that the importer was or is aware that the goods were dumped and that such dumping would cause injury; or

(ii) that the material injury is caused by substantial dumped imports of a product in a relatively short period to such an extent that in order to prevent it recurring the Minister is of the opinion that it is necessary to levy a dumping duty retrospectively;

(b) in the case of subsidised goods, where the Minister determines that material injury is caused by substantial imports, in a relatively short period, of goods benefiting from export subsidies paid or bestowed inconsistently with the provisions of the General Agreement on Tariffs and Trade 1994 and the Agreements thereto relating to anti-dumping and countervailing measures, and for the purpose of precluding the recurrence of such material injury, the Minister imposes a countervailing duty retrospectively;-

Powers on an inquiry on subsidised or dumped Cap. 41

the Minister may levy dumping or countervailing duty, as the case may be, on goods which were entered for consumption not more than ninety days prior to the date of the notification of any provisional duty.

*(As amended by Act No. 4 of 1999)*

**75D.** Where the Minister is satisfied, in relation to the importation of goods into Zambia which have been produced or manufactured in another country, that-

(a) the goods are or have been dumped or subsidised; and

Excise duties

(b) material injury to a domestic industry of a third country has been or is being caused or threatened or the establishment of a domestic industry of a third country has been or is being materially retarded by the dumping or subsidy;-

Payment of excise duty on imported goods

the Minister may, if requested by the Government of the third country so to do, by statutory order, declare that the provisions of this Act, shall, with necessary modification, apply with respect to the effect of those goods on a Zambian industry, and the Minister may, by statutory order, impose dumping or countervailing duty.

*(As amended by Act No. 4 of 1999)*

Excise duty on services

**75E.** (1) The Commissioner-General or other person undertaking an inquiry relating to subsidised or dumped goods shall have the powers, rights, privileges and duties conferred or imposed on a Commissioner by the Inquiries Act.

(2) The provisions of the Inquiries Act shall apply to an inquiry held for the purpose of investigating a complaint against subsidised or dumped goods and to a person summoned to give evidence, or giving evidence at such inquiry.

Surtax

*(As amended by Act No. 4 of 1999)*

**76.** There shall be charged, levied, collected, and paid in respect of goods manufactured or produced within Zambia excise duties at the rates specified in the excise tariff set out in the Second Schedule, in this Act referred to as the excise tariff.

*(As amended by G. N.. No. 407 of 1963, G. N.. No. 143 of 1964 and Act No. 16 of 1964)*

**76A** In respect of any imported goods that are of a kind or class subject to excise duties in terms of section *seventy-six* there shall, in addition to such other duties imposed by this Act or any other written law, be charged, levied collected and paid excise duties at the rates specified in the excise tariff.

*(As amended by Act No. 4 of 1999)*

**76B.** There shall be charged, levied, collected, and paid in respect of services rendered, imported into or provided within Zambia excise duties at the rates specified in the service excise tariff set out in the Eighth Schedule, in this Act referred to as the service excise tariff.

Duties payable subject to certain provisions

*(As amended by Act No. 3 of 2004)*

**77.** (1) There shall be charged, levied, collected and paid in respect of-

- (a) goods which are imported into or manufactured or produced in Zambia; or
- (b) carbon emissions from motor vehicles;

surtax at the rate specified in the surtax tariff set out in the Fourth Schedule, in this Act referred to as the surtax tariff.

(2) The Commissioner-General shall issue a carbon emission tax certificate upon payment of a surtax, at the rate specified in the Fourth Schedule, in respect of the carbon emissions referred to in paragraph (b) of subsection (1).

(3) A carbon emission tax certificate shall be valid for a period of twelve months ending on the 31<sup>st</sup> December of the year in which it is issued except for motor vehicles imported on temporal basis, which will expire upon re-export of the motor vehicle.

*(As amended by G. N.. No.407 of 1963, G. N.. No.143 of 1964, Act No.16 of 1964, and No. 3 of 2006)*

**78.** Repealed by *Act No. 4 of 1999*

**79.** (1) Subject to the provisions of subsection (2), the duties imposed under this Act shall be subject to all of the provisions of this Act, relative to agreements, suspensions, rebates, refunds, drawbacks, or remission of duty, or to the warehousing of goods.

(2) The provisions of this Act relative to agreements, suspensions, rebates, refunds, drawbacks or remissions of duty shall not apply to any dumping or countervailing duties imposed by the Minister pursuant to sections *seventy-five* or *seventy-five B* unless such application is, in each case, specifically approved by the Minister by statutory instrument.

*(As amended by Act No. 4 of 1999)*

**80.** Repealed by *Act No. 4 of 1999*

## **PART VIIA**

### **SAFE GUARD MEASURES**

**80A.** In this Part unless the context otherwise requires-

Interpretation of  
Part VIIA

“domestic industry” means-

(a) the producers as a whole of a product within the Republic which are like or directly competitive with the investigated product; and



(b) producers operating within the Republic whose collective output of products which are like or directly competitive with the investigated product constitute a major proportion of the total domestic production of those products;

“safeguard investigation” means an investigation into whether increased imports of the investigated product have caused serious injury to the domestic industry; and

“safeguard measure” means the temporary imposition of customs tariffs or quantitative restrictions or a combination thereof in response to an affirmative determination in a safeguard investigation to prevent or remedy serious injury to the domestic industry; and

“safeguard measures” shall be construed accordingly.

**80B.** (1) Where the Minister responsible for commerce, trade and industry determines pursuant to section four M of the Control of Goods Act to impose provisional safeguard measures, the Minister, shall, in consultation with the Minister responsible for commerce, trade and industry, by statutory order, effect a provisional increase in customs tariffs on any goods entered for consumption on or after the date of such statutory order.

(2) The statutory order referred to in subsection (1) shall state-

(a) the rate of increase in customs tariffs;

(b) the proposed date of application of the provisional safeguard measures; and

(c) the proposed duration of the provisional safeguard measures.

(3) Subject to subsection (4), where the Minister imposes provisional safeguard measures on any goods under subsection (1), the owner or importer of such goods shall lodge with the Customs Division a monetary deposit equivalent to the duties due at the rate of the increased customs tariffs.

(4) Notwithstanding the provisions of subsection (3) the owner or importer of the goods referred to in subsection (1) may guarantee the provisional increased tariffs with the sufficient security approved by the Commissioner-General.

**80C.** (1) Where provisional safeguard measures have been imposed pursuant to section eighty B and the subsequent safeguard investigations conducted pursuant to section four K of the Control of Goods Act, do not result in a determination that the conditions for imposing definitive safeguard measures exist, the

Application of  
safeguard  
measures  
Cap 421

monetary deposit paid as increased customs tariffs and any security lodged with the Customs Division in accordance with subsection (3) of section eighty B, shall be refunded or released, as the case may be within a period of not more than sixty days from the date of the claim.

(2) Where safeguard investigations conducted pursuant to section four K of the Control of Goods Act result in a determination that the conditions for imposing definitive safeguard measures exist the monetary deposit paid as increased customs tariffs and any security lodged with the Customs Division shall be converted into tax due under this Act.

**80D.** (1) Where safeguard investigations conducted pursuant to section four K of the Control of Goods Act have resulted in a determination to impose, extend or liberalize a definitive safeguard measure, and an increase in customs tariff is to be imposed as part of the definitive safeguard measure, the Minister, shall, in consultation with the Minister responsible for commerce, trade and industry, by statutory order, implement the definitive safeguard measure.

Refund and releases

Cap. 421

(2) The Statutory order referred in subsection (1) shall prescribe-

(a) the rate of increase in customs tariffs;

(b) the proposed date of application of the definitive safeguard measure;

(c) the proposed duration of the definitive safeguard measure; and

Cap. 421

(d) the names of the developing countries exempted from the definite safeguard measure.

(3) Where the period specified under paragraph (c) of subsection (2) is longer than one year, including the period of the provisional safeguard measure, the Minister shall prescribe a time schedule for the progressive liberalization of the definite safeguard measure.

Imposition, extension or liberalization of definite safeguard measured  
Cap. 421

**80E.** The provisions of this Act in respect of agreements, suspensions, rebates, refunds, drawbacks or remissions of duty shall not apply to any safeguard measures imposed by the Minister pursuant to sections eighty B or eighty D unless such application is, in each case, specifically approved by the Minister, by statutory instrument.

**80F.** The Minister may, by statutory instrument, make regulations for the better carrying out of the provisions of this Part and for prescribing anything which by this Act is required to be prescribed.

Provisions of the  
Act with respect to  
safeguard  
measures

Regulations

*(As repealed and replaced by Act No. 11 of 2004)*

## **PART VIII AGREEMENTS**

**81.** (1) The President may conclude agreements with the government of any country, under such conditions as he may consider necessary, whereby, in consideration of the extension by that government of privileges in respect of goods grown, produced or manufactured in, or imported into its territory from, Zambia, concessions as to, or exemptions from, the duties normally payable may be allowed in respect of goods grown, produced, or manufactured in, or imported

President  
may enter  
into customs  
agreements

from, a territory of that government.

(2) Any concession as to, or exemption from, duty referred to in subsection (1) may be made or granted with retrospective effect if the President deems it expedient to do so.

*(No. 7 of 1959 as amended by G. N.. No. 407 of 1963)*

**82.** The Minister may, by statutory instrument, make regulations in order to give effect to any agreement concluded in terms of this Act.

Minister may make regulations to give effect to agreements

*(As amended by G. N.. No. 407 of 1963 and S. I. No. 173 of 1965)*

**83.** The provisions of any agreement concluded in terms of this Act or any regulation relative to such agreement shall have force and effect notwithstanding anything inconsistent therewith contained elsewhere in this Act or in any other law or instrument having effect by virtue of any law.

Provisions of agreements and regulations to prevail when inconsistent with this Act or any other law

**84.** Repealed by *Act No. 4 of 1999*

## **PART IX VALUE FOR DUTY PURPOSES**

**85.** (1) Every person who makes entry of goods imported or to be imported shall, on making entry, assess the customs value of the goods determined in accordance with the Fifth Schedule of this Act.

Importer to specify customs value on entry

(2) Every importer or agent of an importer who makes an assessment pursuant to subsection (1) shall-

(a) keep the documents, records and information in respect of that entry in such manner and for such period as is required by or under this Act; and

(b) when required by the Customs Division, produce documents, records and information kept under paragraph (a) for the purpose of establishing the accuracy of the assessment.

*(As amended by Act No. 4 of 1999)*

**86.** (1) If the Commissioner-General is satisfied, that an assessment made under section *eighty-five* is-

Amendment of valuation assessment

(a) inconsistent with the Fifth Schedule to this Act; or

(b) for any other reason, incorrect-

the Commissioner-General may amend that assessment, and that amended assessment shall be the customs value for the purpose of this Act.

(2) The Commissioner-General shall give notice in writing to the importer of-

(a) an amended assessment made pursuant to subsection (1); and

(b) the basis for the amended assessment, and where applicable, the provisions of the Fifth Schedule to this Act that are relevant to the amended assessment.

(3) Subsection (1) of this section applies whether or not any duty assessed has been paid.

(4) An importer who is dissatisfied with a decision of the Commissioner-General under this section may, within twenty days after the date on which notice of the decision is given, appeal to the Revenue Appeals Tribunal against that decision.

*(As amended by Act No. 4 of 1999)*

**87.** (1) Where an amount that is required under this Act to be taken into account for the purpose of assessing duty or for any other purpose is not in Zambian currency, the amount to be so taken into account shall be the equivalent amount in Zambian currency in accordance with a rate of exchange determined by the Commissioner-General.

Foreign currency to be converted into Zambian currency

(2) Where an amount is required to be converted into Zambian currency pursuant to subsection (1), the amount shall be converted-

(a) in the case of goods in respect of which an entry shall be made, at the rate applying as at the date of importation or the date of the making of the first entry for those goods, whichever is the later date;

(b) in the case of other goods, at the rate applying as at the date of the first assessment of duty on those goods.

*(As amended by Act No. 4 of 1999)*

**88.** The value for the purposes of assessing the amount of excise duty due on goods imported into Zambia shall be the customs value determined in accordance with the Fifth Schedule to this Act and any customs duty payable on those goods.

Assessment of excise duty due on importation

*(As amended by Act No. 4 of 1999)*

**88A.** The value for the purposes of assessing the amount of excise duty

or surtax payable on goods manufactured in Zambia shall be determined in accordance with the Sixth Schedule to this Act.

*(As amended by Act No.4 of 1999)*

Assessment of excise duty and surtax on goods manufactured in Zambia

**88B.** The value for customs purposes of goods exported from Zambia shall be the Free on Board value at the place of despatch or customs port of shipment.

*(As amended by Act No. 4 of 1999)*

Valuation of exports

## **PART X REBATES, REFUNDS, AND REMISSIONS OF DUTY**

**89.** (1) The Minister may, by regulation -

(a) suspend or provide for the suspension of the whole or any part of the duty on any goods;

(b) grant or provide for the grant of a drawback, refund, rebate or remission of the whole or any part of duty on any goods;

Suspension and rebate of certain duties

in such circumstances, subject to such conditions and to such extent as may be provided by or determined under the regulations.

(2) Regulations under this section suspending any duty or granting a drawback, refund, rebate or remission of duty may, if the Minister deems it expedient to do so, be made with retrospective effect.

(3) The Commissioner-General may make such rules as the Commissioner- General considers necessary for the effective administration of any regulations made pursuant to this section.

*(As amended by No. 24 of 1955, Nos. 16, 20 and 29 of 1956, No. 15 of 1958, No. 18 of 1960, No. 4 of 1962, No. 3 of 1963, G. N.. No.407 of 1963, G. N. No. 13 of 1964, Act No. 16 of 1964, S. I. No. 173 of 1965, Acts No. 30 of 1965, No. 21 and 54 of 1966, No. 16 of 1996 and No. 4 of 1999)*

**90.** When any claim is made for exemption from or drawback, rebate, refund, or remission of any duty, fee, or charge in accordance with the provisions of this Act, the burden of proof shall lie upon the claimant to show that he is entitled to such exemption, drawback, rebate, refund, or remission.

Claims for exemption; burden of proof on claimant

**91.** A rebate, remission, or refund of any duty shall be granted on goods imported into or acquired from duty-paid stocks or stocks in bond within Zambia for the use of the President.

*(As amended by G. N.. No. 407 of 1963)*

Goods for President to be exempt from duty

**92.** (1) Except as otherwise provided in this Act, refunds of duty shall only be made in accordance with the provisions of this section.

Refunds  
generally

(2) Application for refund of duty overpaid shall be made to the Customs Division in the prescribed form.

(3) If the Commissioner-General is satisfied that the applicant has paid duty exceeding the amount due, he shall authorise refund to be made to the applicant of the amount overpaid:

Provided that the Commissioner-General may, before authorising any refund to be made to the applicant, require that the applicant should produce sufficient evidence or give satisfactory assurance that he has remitted or shall remit to the purchaser of the goods the amount of such refund.

(4) No refund of duty paid in excess or in error shall be granted in terms of this section unless the application therefor is received by the Customs Division within a period of two years from the date when such duty was paid.

*(As amended by No 18 of 1960, Acts No. 2 of 1975, 7 of 1974, 1 of 1980, 16 of 1996 and 4 of 1999)*

## **PART XI EXCISE AND SURTAX MANAGEMENT**

**93.** (1) Subject to the provisions of sections *ninety-four*, *ninety-five* and *ninety-six*, no person shall manufacture on any premises any goods subject to excise duty or surtax or any potable liquid, other than honey beer, containing more than two per centum of alcohol by volume otherwise than in accordance with the conditions of a license issued in accordance with section 97 this Act.

Licence to manufacture goods  
liable to excise duty or surtax

(2) A license to distil spirits shall entitle the licensee to distil or produce all types of spirits and wine, and a licence to manufacture tobacco shall entitle the licensee to manufacture cigarettes, cigarette tobacco, pipe tobacco, cigars and snuff, and a licence to manufacture hydrocarbon oils shall entitle the licensee to manufacture, produce or treat all by-products of hydrocarbon oils, but in every other case where more than one of the commodities set out in the excise tariff or the surtax tariff are manufactured, mixed, brewed, distilled or produced on any premises, separate licenses shall be required

in respect of each commodity.

(3) Any person who contravenes any provision of this section shall be guilty of an offence and, in addition to any other penalty which may be imposed, all goods subject to excise duty or surtax, whether or not such duty or surtax has been paid, and all machinery, utensils, and materials for the manufacture of such goods found in possession of that person or on premises not licensed in accordance with the provisions of this section, shall be liable to forfeiture.

*(As amended by Act No. 4 of 1999 and No. 1 of 2002)*

**94.** (1) Notwithstanding anything to the contrary contained in this Act, and subject to the provisions of this section, any person may manufacture or produce without a licence and without payment of duty for the personal or domestic use of that person, but not for sale or disposal for profit to any other person, the following goods-

Goods which may be manufactured without licence and without payment of duty

(a) fermented liquor, other than opaque beer, containing not more than two per centum of alcohol by volume; and

(b) tobacco in the form of cigars, cigarettes, pipe tobacco or snuff when made from manufactured tobacco on which duty has been paid or from roll tobacco.

(2) Any person who sells or disposes of for profit goods manufactured in terms of subsection (1) shall be guilty of an offence.

(3) Nothing in this section shall be deemed to affect the operation of any provision of any law relating to the manufacture, sale or consumption of any goods referred to in subsection (1).

*(As amended by Act No. 4 of 1999)*

Authority to manufacture goods without licence and without payment of duty

**95.** (1) Notwithstanding anything to the contrary contained in this Act, the Commissioner-General may, subject to the provisions of this section and any rules made thereunder, authorise a person to manufacture for experimental purposes but not for



sale or disposal for profit, the following goods without a licence and without the payment of duty-

- (a) cigarettes;
- (b) pipe tobacco;
- (c) cigarette tobacco;
- (d) cigars.

(2) If a person who is authorised by the Commissioner-General in terms of subsection (1) to manufacture goods referred to in that subsection fails to comply with the provisions of any rules made thereto, the Commissioner-General may cancel forthwith the authority to so manufacture.

(3) Where an authority is cancelled pursuant to the provisions of subsection (2) of this section any goods so manufactured shall be deemed to be liable to seizure and may be sold or disposed of by the Commissioner-General in accordance with the provisions of sections *two hundred and three to two hundred and five* of this Act.

(4) Any person authorised by the Commissioner-General in terms of subsection (1) to manufacture the goods referred to in that subsection who sells or disposes of such goods otherwise than in accordance with rules made by the Commissioner-General shall be guilty of an offence.

*(Act No. 4 of 1999 and No. 1 of 2003)*

**96.** (1) Notwithstanding anything to the contrary contained in this Act, any person other than a person licensed under this Act to manufacture beer of any kind may, in premises other than in any premises licensed under this Act, manufacture for that person's personal or domestic use but not for sale or disposal to any other person, an amount of opaque beer being not more than twenty-three decalitres in volume in any period of four consecutive days.

(2) The licensing requirements of section *ninety-three* shall not apply in respect of opaque beer manufactured in accordance with subsection (1) and the beer manufactured, consumed or disposed of in terms of that subsection shall not be liable to duty.

(3) Nothing in this section shall be deemed to affect

Power of  
Commissioner-General to  
authorise manufacture of  
certain goods

the operation of any provision in any other law relating to the manufacture, sale or consumption of any beer referred to in subsection (1).

(4) Any person otherwise exempt from licensing and the payment of surtax pursuant to the provisions of this section who manufactures more than the amount permitted in the specified time or who manufactures such opaque beer in premises licensed under this Act or who sells or disposes of such opaque beer contrary to the provisions of this section shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding five thousand penalty units.

*(As amended by Act No. 4 of 1999)*

Licensing of manufacturers

**97.** (1) On receipt of an application in the prescribed form the Commissioner-General may licence, subject to such terms and conditions as the Commissioner-General may impose, persons to be licensed manufacturers of goods subject to excise duty or surtax, at specified premises.

(2) An applicant for a licence shall furnish information as to-

(a) the nature of the goods which that person proposes to manufacture;

(b) the process of manufacture that are intended;

(c) the premises at which and the machinery and equipment with which the goods are to be manufactured;

(d) the business, its shareholding, assets, related businesses and accounting practices; and

(e) such other matters as the Commissioner-General may require.

(3) Without limiting the authority on the Commissioner-General by subsection (1), the Commissioner-General may make the issue, continuation or reissue of any manufacturer's licence conditional on the provision of such security by bond or guarantee or similar undertakings as will in the Commissioner-General's opinion ensure that such duty as might from time to time be due and

unpaid on any goods manufactured by the licensed manufacturer shall be secured to the Republic.

(4) The Commissioner-General may at any time require that the form or amount of security required under subsection (1) be altered as the Commissioner-General may determine.

(5) Manufacturers licences shall be subject to an annual licence fee as may be prescribed under this Act.

(6) A licence issued under this section shall expire on the 31st December in respect of the year in which the licence was issued and may be renewed by the Commissioner-General.

(7) Notwithstanding subsection (2), the Commissioner-General may waive the requirement for applicants for the renewal of excise licences to re-submit certain documents provided that there has been no material change in the premises, equipment, process of manufacture or such other matters as the Commissioner-General may determine.

*(As amended Act No. 4 of 1999 and No. 3 of 2006)*

**98.** (1) If a licensed manufacturer fails to comply with any terms or conditions of the licence or provision of this Act or regulations or rules made thereunder or with any instruction made or given by the Commissioner-General in connection with the administration of this Act, the Commissioner-General may suspend or revoke the licence or refuse to renew it.

Refusal or suspension of licence

(2) For the purposes of this section any action taken, or as the case may be not taken, by a manager, employee or other representative of the licensed manufacturer, shall be deemed to have been taken or not taken by the licensed manufacturer.

(3) Where a manufacturer's licence is revoked by the Commissioner-General or is not renewed, all duty on all goods manufactured, sold or otherwise disposed of, not having already been paid to the

customs shall be deemed to be due and payable at the time when notification of the revocation or non renewal is issued by the Commissioner-General and such goods shall be entered and duty paid within ten days of that time unless the goods are sooner removed for export or warehousing in accordance with this Act.

(4) Goods to which subsection (3) applies that are not entered or cleared in accordance with the provisions of that section shall be liable to seizure and may be sold or disposed of by the Commissioner-General in accordance with the provisions of sections *two hundred and three to two hundred and five*.

(5) Any sale or disposal undertaken pursuant to subsection (4) shall be so undertaken without compensation to any person or party who may either before or after such sale, claim a financial or other interest in such goods.

(6) Nothing contained in this section shall be deemed to deprive the Republic of any right it may have against the property or estate of the manufacturer or those of its sureties in respect of any duty which may remain unpaid after such sale or disposal, and the sale or disposal shall not relieve the manufacturer of liability to prosecution under this Act.

*(As amended by Act No. 4 of 1999 and No. 1 of 2003)*

**99.** An applicant for a manufacturer's licence or for renewal of a manufacturer's licence who has been refused such licence, or renewal of licence, shall have the right of appeal against such refusal to the Revenue Appeals Tribunal.

*(As amended by Act No. 4 of 1999 and No. 1 of 2003)*

Appeals

**100.** Where the business of a licensed manufacturer is sold or a licensed manufacturer wishes to relocate operations to new premises the licence shall be deemed to have been surrendered as at the date of sale or relocation unless the prior approval of the Commissioner-General has been obtained and all

terms and conditions required by the Commissioner-General have been met to the satisfaction of the Commissioner-General.

Surrender of licence

*(As amended by Act No. 4 of 1999)*

**101.** No manufacturer shall without the written permission of the Commissioner-General, conduct or allow to be conducted any business on premises licensed in terms of section *ninety-seven* other than the business for which the licence was issued.

*(As amended by Act No. 4 of 1999)*

**102.** Repealed by *Act No. 4 of 1999*

**103.** Repealed by *Act No. 4 of 1999*

**104.** Repealed by *Act No. 4 of 1999*

**105.** Repealed by *Act No. 4 of 1999*

**106.** Repealed by *Act No. 4 of 1999*

**107.** Repealed by *Act No. 4 of 1999*

Authorised premises

**108.** (1) Every manufacturer licensed under this Act shall-

(a) maintain in such form and manner as may be required under the terms and condition of the licence and otherwise by any regulations or rules made under this Act, a record of;

(i) all goods received into the licensed premises;

(ii) all goods manufactured or produced on the licensed premises;

(iii) all goods removed from the licensed premises;

(iv) all goods consumed, lost, or otherwise disposed of during any process of manufacture or production;

(v) all stock on hand including input stock and products whether or not fully or partially manufactured or produced;

(vi) all excise duty or surtax paid or payable.

(b) Submit in such form and manner as may be required or permitted under the terms and conditions of the licence and otherwise by any regulations or rules made under this Act, a return of all manufacturing and business activity undertaken in the preceding month and a duly

Duties of licensed Manufacturer

completed entry in the prescribed form accounting for all goods, not already accounted for in bond or other entry, that have been removed from the licensed premises or otherwise disposed of during that month.

(2) Where in any return made pursuant to this section, it is claimed that goods, on which excise duty or surtax has been paid, have been used as inputs in the manufacture of goods that are themselves subject to excise duty or surtax and the Commissioner-General is satisfied that the claim is correctly made and supported by auditable management processes and records, the Commissioner-General may allow the duty or surtax so paid to be deducted from the duty or surtax due in that return.

(3) The return and entry required under this section shall be submitted on or before the twentieth day of the month following that month to which the return relates and any amount of duty and surtax on the return shall be due and payable within five days of the issue of a notice of an assessment thereof;

(4) Where a manufacture licensed under the Act fails to make payment within the time allowed under this Act, the manufacture shall pay additional duty as specified in section *one hundred and seventy-one* of the Act;

(5) Except as provided under this Act or in regulations or rules made thereunder, excise duty or surtax shall not be payable on goods manufactured or partially manufactured in licensed premises that are before sale or disposal used on those premises as inputs in the manufacture of products that are themselves subject to excise duty or surtax.

(6) A manufacturer licensed under this Act who fails to lodge a return within the time allowed by or under this Act shall pay additional duty consisting of:

- (a) one thousand penalty units, and
- (b) an additional one thousand penalty units for each day the return is not lodged.

(7) Where a return has not been lodged within the

time allowed by or under this Act the Commissioner-General may assess the amount of duty that is due and may by written notice require payment of that assessment.

(8) Where the Commissioner-General has reason to believe that any excise duty or surtax due or to be due under this Act may not be paid within the time allowed by or under this Act the Commissioner-General may assess the amount of duty involved and may by notice in writing to the licensed manufacturer require payment forthwith of that assessment.

(9) Any assessment made by the Commissioner-General under subsection (6) or (7) shall be deemed to be a correct assessment for the purposes of section *one hundred and seventy*.

(10) Duty assessed by the Commissioner-General pursuant to subsection (6) or (7) shall be due and payable on or within five days following the issue of the notice thereof.

(11) Where a manufacturer licensed under this Act fails to make payment as required under subsection (9) the manufacturer shall be guilty of an offence and shall be liable, upon conviction, to a fine not exceeding ten thousand penalty units or to imprisonment for a term not exceeding twelve months, or to both.

*(As amended by Act No. 3 of 2000 and No. 4 of 2005)*

**108A.** (1) Subject to section *one hundred and eight*, any person who manufactures, distributes or imports cigarettes shall affix a cigarette tax stamp, in the prescribed form, to each individual package of cigarettes in such manner as may be prescribed by the Commissioner-General.

(2) Any person who contravenes subsection (1) commits an offence.

(3) In subsection (1) “cigarette tax stamp” means such mark, whether in electronic form or otherwise, as the Minister may, by statutory instrument, prescribe.

*(As amended by Act No. 3 of 2006)*

**109.** (1) The records maintained pursuant to section *one hundred and eight* shall be kept on the licensed premises, whether or not in electronic or written form and shall be made available to any officer at any time on request by an officer.

*(As amended by Act No. 4 of 1999)*

**110.** Any officer may, at any time, enter any part of any licensed premises and take stock of all goods and materials on hand.

*(As amended by Act No. 4 of 1999)*

**111.** When a surplus is found on licensed premises in the stock of goods liable to duty, the manufacturer shall forthwith pay duty on so much of the surplus as is not accounted for to the satisfaction of the Commissioner-General.

Cigarette tax stamps

*(No. 18 of 1960 and No.16 of 1996)*

**112.** (1) When a deficiency is found on licensed premises in the stock of goods liable to excise duty or surtax, the manufacturer shall, subject to the provisions of this Act, forthwith pay duty on the amount of the deficiency less any allowance which may be granted in accordance with the provisions of this Act.

(2) If the Commissioner-General is satisfied that -

(a) goods liable to duty were -

Records to be kept on licensed premises

(i) lost in the course of and by reason of the process of their manufacture; or

(ii) destroyed by accident, or lost by accident without going into consumption, in the course of manufacture; or

(iii) destroyed by accident or lost, by accident or otherwise, without going into consumption, in the course of manipulation;

Stocktaking

in or at a place on licensed premises which is not a place deemed to be a warehouse in terms of subsection (6) of section *fifty-eight*; or



(b) wines or spirits liable to excise duty or surtax were destroyed by accident or lost, by accident or otherwise, without going into consumption, whilst in a wine or spirit store or a place on licensed premises set aside for the ageing of wines or spirits; or

Duty to be paid on surplus stock

(c) goods liable to excise duty or surtax were destroyed by accident or lost, without going into consumption, whilst in transit in bond or in transit for export in bond or under a non-duty paid warrant for their removal;

Duty to be paid in respect of deficiency instock, etc

and that every reasonable effort was made and precaution taken to prevent their loss or destruction, the Commissioner-General shall remit the duty or the excise duty or surtax, as the case may be, payable on the goods.

*(No. 18 of 1960 as amended by Act No. 4 of 1999)*

**113.** (1) An officer may at all times enter and search any premises licensed in terms of section *ninety-seven* or the premises of any person who sells goods liable to excise duty or surtax or who is suspected of manufacturing or selling such goods in contravention of or without complying with the provisions of this Act, and may seize upon such premises any goods, together with all books, accounts, or documents relating thereto, in respect of which a contravention of or non-compliance with this Act is suspected of having taken place.

(2) An officer may either remove such goods or, pending removal, seal the premises in which they are contained.

*(As amended by Act No. 4 of 1999)*

**114.** (1) The Commissioner-General may give instructions in writing to any manufacturer specifying in what part of licensed premises and under what conditions -

(a) any process in the manufacture is to be carried on; and

(b) materials for use in manufacture and manufactured goods liable to excise duty or surtax respectively are to be kept.

(2) A manufacturer who fails to comply with such instructions shall be guilty of an offence.

*(As amended by Act No. 4 of 1999)*

Entry and search of premises

**115.** (1) An officer may supervise any operation connected with the manufacture or disposal of goods liable to excise duty or surtax.

(2) All machinery, utensils, pipes and vessels used for the purposes of manufacturing goods liable to excise duty or surtax shall be -

(a) of a pattern or type approved by the Commissioner-General; and

(b) installed, marked, numbered and distinguished in accordance with the provisions of this Act and any regulations or rules made thereunder.

*(No. 18 of 1960 as amended by Act No. 4 of 1999)*

**116.** For the purpose of calculating the full quantity of goods liable to excise duty or surtax which have been produced on any licensed premises, tables may be prescribed showing the quantity of such goods which shall be deemed to have been produced from a given quantity of material, or the quantity of fully manufactured goods which shall be deemed to have been produced from a given quantity of partly manufactured goods.

Where processes in licensed premises are to be carried out and goods kept

**117.** The manufacturer licensed under this Act shall, at any premises that are specified in the manufacturer's license, provide and maintain, without charge, such accommodation and facilities as the Commissioner-General may determine to be reasonably necessary and suitable for the purposes of carrying out the functions and responsibilities of the Customs Division at that place.

Supervision of operations

*(As amended by Act No. 4 of 1999)*

**118.** (1) The Commissioner-General may require a licensee to provide any store or room and to lock or secure any warehouse, storeroom, place, still, vessel, utensil, or fitting, or to provide and affix a prescribed meter to any vessel or pipe on the licensed premises, and such licensee shall, to the

satisfaction of the Customs Division, provide, affix, repair, and renew all plugs, cocks, taps, covers, fastenings, and other requisites for the purpose of enabling officers to affix locks or seals thereto or otherwise to secure the same.

Tables for calculating quantities of goods liable to excise duty or surtax

(2) In the event of any failure on the part of the licensee to comply with the provisions of subsection (1), an officer may make good the defect at the expense of the licensee.

Obligations of manufacturers of goods liable to excise duty or surtax

*(As amended by Act No. 4 of 1999)*

**119.** (1) If on any licensed premises any meter, rod, lock, key, or fitting is tampered with or damaged, or if any pipe, cock, fastening or fitting connected with a safe, receiver, or charger is pierced or damaged, the licensee shall forthwith repair or renew the article in question to the satisfaction of the Customs Division and if such repair or renewal is not undertaken forthwith an officer may effect such repair or renewal or cause such repair or renewal to be effected by a third party at the expense of the licensee.

Licence to provide storerooms, plugs, taps, etc.

(2) If on any licensed premises any goods liable to excise duty or surtax are lost as the result of any deliberate or negligent breakage of, tampering with, or damage to any of the articles mentioned in subsection (1) or to any lock or seal affixed by an officer on such premises, the licensee of such premises shall, in addition to liability for the cost of repair or renewal of such articles, lock, or seal, be liable for the payment of duty on any such lost goods.

(3) If on any licensed premises any person breaks, tampers with, or damages any of the articles mentioned in subsection (1) or any lock or seal affixed by an officer, he shall be guilty of an offence.

Damages to locks, pipes, safes, etc.

(4) No action undertaken pursuant to subsection (1) whether by an officer or at the direction of an officer shall render that officer or the Customs Division, liable for any loss or damage resulting therefrom.

*(As amended by Act No. 4 of 1999)*

**120.** (1) Every distiller shall, before using any still

for distilling any low-wines, feints, or spirits, erect and keep erected in his distillery a secure safe and receiver, or safes and receivers, for low-wines, feints, or spirits:

Provided that where an alcoholometer is used the Commissioner-General may dispense with the necessity for receivers.

(2) The worm end of every still shall be enclosed in the safe erected in terms of subsection (1), and such safe shall communicate only by a closed metal pipe with the respective receivers for low-wines, feints, or spirits, or with the alcoholometer, when such is used.

(3) Every still, safe, and receiver and the pipes connected therewith shall be constructed and provided with fastenings, cocks, taps, or other requirements for the reception of revenue locks or rods to the satisfaction of the Commissioner-General.

(4) Only such rods and revenue locks and keys as shall be approved and provided by the Commissioner-General at the Authority's expense shall be used in any distillery. Every safe and receiver shall be kept locked unless opened for a lawful purpose under the supervision of an officer.

Erection of safes, receivers,  
and requisites in  
connection  
therewith

*(As amended by Act No. 16 of 1996)*

**121.** (1) Every vat and butt, other than the receivers, required to be kept at any distillery for the reception of low-wines, feints, or spirits for re-distillation shall be constructed and erected in accordance with any regulations or rules made under this Act.

(2) The Commissioner-General may specify the conditions for the running off of low-wines, feints, or spirits from the receivers for re-distillation and for the gauging and marking of all vats and other vessels.

*(As amended by Act No. 4 of 1999)*

**122.** The capacity of all distillery and refinery tanks, receivers, fixed vats, or butts, and of movable casks in a distillery shall be ascertained in such manner as shall be specified by the Commissioner-General, and all the weights and appliances necessary for that purpose shall be supplied by the distiller or refiner,

as the case may be.

*(As amended by Act No. 24 of 1973)*

**123.** All spirits shall be deemed to be of the strength denoted by Gay Lussacs' Hydrometer as approved and supplied by the Commissioner-General and ascertained by an officer.

*(As amended by Act No. 20 of 1992)*

Vats and butts

**124.** (1) Every distiller shall provide at his distillery such suitable and secure spirits stores as may be required and approved by the Commissioner-General, and the said spirits stores shall be set apart solely for the storing of spirits distilled or blended in the distillery.

(2) The spirits stores shall be placed under two locks, namely, a revenue lock, for which the distiller must provide at his own expense all necessary fastenings, and a private lock, the key of which shall be kept by the distiller.

(3) The spirits stores shall be kept locked at all times except when an officer is in attendance.

Ascertaining capacity of distillery, refinery in tanks etc.

**125.** (1) All spirits distilled by a distiller shall be placed and kept in stores provided in terms of section *one hundred and twenty-four* and shall be conveyed directly from the spirit receiver to such stores.

Strength to be as denoted by Gay Lussacs' Hydrometer

(2) No spirits which have been removed from the licensed premises of a distiller shall be brought back into a spirits store.

Spirits store

**126.** (1) Every manufacturer of wines shall provide at his licensed premises a suitable and secure wine store approved by the Commissioner-General.

(2) The store shall be set apart solely for the storing of wines which have been produced on those licensed premises, and all wines produced on such premises by the manufacturer shall be conveyed directly to such store.

(3) The store shall be placed under two locks, namely, a revenue lock, for which the manufacturer must provide at his own expense all necessary

fastenings, and a private lock, the key of which shall be kept by the manufacturer.

(4) The store shall be kept locked at all times except when an officer is in attendance.

(5) Wines which have been removed from the premises of a manufacturer shall not be brought into any wine store.

Receipt into spirits or wines

**127.** Spirits shall not be removed from a spirits store and wine shall not be removed from a wine store until an officer has re-gauged every vessel of spirits or wine to be removed and until the duty thereon has been secured to the satisfaction of the Commissioner-General.

**128.** If a distiller or a manufacturer of wine or any person employed by a distiller or manufacturer of wine opens or connives at the opening of the locks or doors of a spirits store or a wine store except in the presence of an officer, or removes any spirits or wine except as provided by law, or by any contrivance or device removes or conceals any spirits or wine, either before or after they are stored, he shall be guilty of an offence.

Storing of manufactured wines

**129.** Repealed by *Act No. 4 of 1999*

**130.** Repealed by *Act No. 4 of 1999*

**131.** A brewer shall not conceal any worts or beer so as to prevent an officer from taking an account thereof or, without the permission of an officer, add to worts or beer any substance which increases the quantity or gravity thereof after such quantity or gravity has been ascertained by an officer.

**132.** A distiller shall not in distillery -

(a) use or add to any worts, wash, low-wines, feints, or spirits any substance which interferes with the ascertaining by means of a saccharometer or hydrometer of their specific gravity or true strength;

Removal of and securing of duty on spirits and wines

(b) without the written permission of the Customs Division previously obtained, have in his distillery any worts or wash not made in that distillery, or mix any worts or wash made in his distillery with worts or wash made elsewhere.

Opening of store in absence of an officer

*(As amended by Act No. 4 of 1999)*

**133.** If any worts or wash, low-wines, feints, or spirits are found in any unauthorised part of any licensed premises, or in any vessels other than those duly marked and provided for their reception, or in any premises or place not authorised for their reception, they shall be liable to forfeiture and any person responsible for placing such articles in any unauthorised place, premises, or vessels shall be guilty of an offence.

Prohibitions in respect of brewing

**134.** Any person who -

(a) removes or permits to be removed from licensed premises any tobacco in respect of which any contravention of or non-compliance with this Act has taken place; or

Prohibitions in respect of worts, wash, low-wines, etc.

(b) sells, offers or exposes for sale or has in his possession for sale, any tobacco in respect of which any contravention of or non-compliance with this Act has to his knowledge taken place;

shall be guilty of an offence.

**135.** Any person who, for the purpose of stamping any container of cigarettes, uses or supplies or offers to supply any stamp label other than a stamp label supplied by the Government for the purpose, or any stamp label so supplied but previously used, shall be guilty of an offence.

Spirits, worts, etc., illicitly kept

**136.** A person shall not manufacture for sale within Zambia any cigarettes which weigh more than two kilograms per thousand cigarettes.

*(As amended by G. N.. No. 407 of 1963 and Act No. 1 of 1979)*

**137.** Any person who removes, assists in, permits, or connives at the removal of any goods liable to excise duty or surtax from the premises of a manufacturer, except in accordance with the prescribed procedure, shall be guilty of an offence.

Removing or selling tobacco in respect of which any provision of this Act has been contravened to be an offence

**138.** (1) If a manufacturer licensed under this Act intends to cease the manufacture of goods in respect of which the licence has been issued, the licensee

shall give to the Commissioner-General not less than one month's prior written notice of that intention and shall-

Using or supplying unauthorised or previously used stamp labels to be an offence

(a) within twenty days from the cessation of manufacturing activity render to the Customs Division a true and complete return of all manufacturing and business activity since the last monthly return and;

Restriction of weight of cigarettes which may be manufactured

(b) submit to the Customs Division an entry in the prescribed form accounting for all stock on hand and all stock sold or otherwise disposed on which

Removal of goods liable to excise duty or surtax

(2) If the return referred to in subsection (1) is not made or excise duty or surtax is not remitted pursuant to subsection (1) the goods shall be liable to seizure and may be sold or disposed of by the Commissioner-General in accordance with the provisions of section *two hundred and three* to *two hundred and five*.

Procedure on cessation of manufacture of goods liable to excise duty or surtax

(3) Any sale or disposal undertaken pursuant to subsection (4) shall be so undertaken without compensation to any person or party who may either before or after such sale, claim a financial or other interest in such goods.

(4) Nothing in this section contained shall be deemed to deprive the Republic of any right it may have against the property or estate of the manufacturer or those of its sureties in respect of any duty which may remain unpaid after such sale or disposal, and the sale or disposal shall not relieve the manufacturer of liability to prosecution under this Act.

*(As amended by Act No. 4 of 1999 and No. 1 of 2003)*

**139.** An action shall not lie against the Government, the Authority or any person in their employment in respect of the loss of or damage to spirits or other goods liable to excise duty or surtax while stored in a receiver, spirits store, refinery tank or warehouse, or in respect of any incorrect or improper delivery therefrom or thereto.

*(As amended by No. 24 of 1973 and No. 16 of*



1996)

Loss of goods liable to  
excise duty in warehouses

## **PART XIA MANAGEMENT OF EXCISE DUTY ON SERVICES**

**139A.** In this Part unless the context otherwise requires-

Interpretation

“rendering a service” means providing a mobile cellular telephone service;

“service” means a mobile cellular telephone service liable to excise duty;

“service provider” means a service provider licensed under section one hundred and thirty-nine D; and

“talk time” means the minutes of calls a subscriber makes from a mobile cellular telephone.

**139B.** (1) Subject to the provisions of section one hundred and thirty-nine E, a person shall not render services which are liable to excise duty except in accordance with this Part and under the authority of a licence issued under section one hundred and thirty-nine D.

(2) Any person who contravenes subsection (1) commits an offence and shall be liable, on conviction, to a fine not exceeding five hundred thousand penalty units or to imprisonment for a term not exceeding three years, or to both.

Licensing of service  
providers

(3) Notwithstanding the penalty in subsection (2) all the machinery, equipment and materials used in rendering services liable to excise duty in contravention of subsection (1) shall be liable to seizure in accordance with the provisions of section one hundred and sixty-two.

(4) The provisions of section one hundred and sixty-two shall apply, with necessary modification, to the seizure of machinery, equipment and materials

referred in subsection (3).

**139C.** (1) A person may apply to the Commissioner-General for a licence to render services liable to excise duty.

(2) An application under subsection (1) shall-

(a) be in such form as the Minister may, by statutory instrument, prescribe; and

(b) specify the following:

(i) the name of the service provider;

(ii) the principal place of business of the service provider;

(iii) the premises at which, and the machinery and equipment with which the services shall be provided;

(iv) the business, the shareholders of the service provider, its assets, related businesses and accounting practices; and

(v) such other information as the Commissioner-General may require.

**139D.** (1) The Commissioner-General shall, within thirty days of receipt of an application for a licence under section one hundred and thirty-nine C, issue a licence subject to such terms and conditions as the Commissioner-General may impose.

(2) A licence issued under subsection (1) shall expire on the 31st December in the year in which the licence was issued and may be renewed by the Commissioner-General.

(3) A licence shall be issued or renewed upon payment of a prescribed licence fee.

**139E.** (1) Notwithstanding section one hundred and thirty nine B, the Commissioner-General may, subject to the provisions of this Part and any rules made thereunder, authorise a service provider without a licence to render services liable to excise duty on an experimental or trial basis:

Provided that the services so rendered shall not be for sale or disposal for profit and shall be rendered without the payment of duty.

(2) Any service provider who being authorised by the Commissioner-General to render services in terms of subsection (1) sells or disposes of such services for profit commits an offence and shall be liable, on conviction, to a fine not exceeding five hundred thousand penalty units or to imprisonment for a term not exceeding three years or to both.

Application for  
Licence

Issue of Licence

**139F.** Where the business of a licensed service provider is sold or a licensed service provider wishes to relocate its operations to new premises the license shall be deemed to have been surrendered as at the date of the sale or relocation unless prior to the sale or relocation the written approval of the Commissioner-General is obtained and all the terms and conditions imposed by the Commissioner-General at the time of the approval have been fulfilled to the satisfaction of the Commissioner-General.

**139G.** (1) Every service provider licensed under this Part shall-

(a) maintain in such form and manner as may be required under the terms and conditions of the license and otherwise by any regulations or rules made under this Act, a record of-

(i) all talk time sold

(ii) all talk time consumed, lost, or otherwise disposed of during any process of rendering the service; and

(iii) all excise duty paid or payable;

(b) submit in such form and manner a return of all talk time sold in the preceding month and a duly completed entry in the prescribed form accounting for all talk time disposed of during that month.

(2) The return and entry required under this section shall be submitted on or before the twentieth day of the month following the month to which the returns relates and any amount of duty on the return shall be due and payable within five days of the issuance of a notice of an assessment thereof.

(3) A service provider who is licensed under this Part and who fails to lodge a return within the time allowed by or under this Act shall pay a penalty of-

(a) one thousand penalty units; and

(b) an additional one hundred penalty units for each day the return is not lodged.

(4) Where a return has not been lodged within the time allowed by or under this Act, the Commissioner-General may assess the amount of duty that is due and may by written notice to a service provider require payment of the duty specified in the assessment.

(5) Any assessment made by the Commissioner-General under subsection (4) shall be deemed to be a correct assessment for the purposes of section one hundred and thirty-nine H and shall be due and payable within five days following the issue of the notice of assessment thereof.

(6) Where a service provider licensed under this Part fails to make payment as

Commissioner  
General may  
authorise service  
provider to render  
services without  
licence or payment of  
duty

Surrender of license

Duties of licensed  
service provider

required under subsection (5) the duty specified in the assessment made under subsection (4) shall constitute a debt due to Government which debt shall be dealt with in accordance with the provisions of this Act.

**139H.** The duty payable in respect of any service liable to excise duty shall, from the time when it is due, constitute a debt due to the Government from the service provider concerned, and shall, at any time after it becomes due, be recoverable in a court of competent jurisdiction by proceedings in the name of the Commissioner General.

**139I.** The records maintained pursuant to section one hundred and thirty-nine G shall be kept on the service provider's premises, whether or not in electronic or written form and shall be made available to the Customs Division at any time on request by an officer.

**139J.** For purposes of verifying the information submitted by a service provider under section one hundred and thirty-nine C, an officer may, at anytime, enter any part of any licensed service provider's premises and take stock of, or value, all the equipment and materials at hand.

**139K.** (1) An officer may at all times enter and search the premises of any service provider licensed in terms of section one hundred and thirty-nine D or the premises of any person who renders services liable to excise duty and who is suspected of providing such services in contravention of or without complying with the provisions of this Part and may seize upon such premises all books, accounts, or documents relating to the services, in respect of which a contravention of, or non-compliance with, this Part is suspected of having taken place.

(2) An officer may remove all the machinery, equipment and materials used in rendering services liable to excise duty in contravention, of or without complying with the provisions of, this Part or pending removal seal the premises in which the services are so rendered.

**139L.** Every service provider licensed under this Part shall, at the premises specified in their license, provide free of charge, such accommodation and other facilities as the Commissioner-General may determine to enable officers to exercise their powers of inspection and supervision under this Act.

**139M.** (1) Where a service provider licensed under this Part intends to cease the provision of the service in respect of which the license was issued, the service provider shall give to the Commissioner-General not less than one month's prior written notice of that intention and shall-

(a) within twenty days from the date of ceasing to provide the service lodge with the Customs Divisions a true and complete return of all talk time sold and business activity since the last monthly return; and

(b) submit to the Customs Division an entry in the prescribed form accounting

Duty payable to  
constitute debt to  
Government

for all talk time sold or otherwise disposed of on which excise duty has not been paid together with a bank certified cheque for the amount of excise duty payable.

(2) Nothing contained in this section shall be deemed to deprive the Republic of any right it may have against the property or estate of the service provider or those of its sureties in respect of any duty which may remain unpaid after cessation of business activity and shall not relieve the service provider of liability to prosecution under this Act.

(As amended by Act No. 3 of 2004)

Records to be kept on licensed premises

Stocktaking or valuation or equipment and materials

Entry and search of premises

Obligation of service provider

Procedure on cessation of service provider to render service

## **PART XII**

### **OFFENCES, PENAL PROVISIONS, AND PROCEDURE**

**140.** Any person who, on or after arriving in Zambia, is questioned by an officer as to whether he has upon his person or in his possession any goods, whether dutiable or otherwise, or goods the importation of which is prohibited or restricted, and who denies that he has any such goods upon his person or in his possession, or fails to mention any dutiable, prohibited, or restricted goods which he has upon his person or in his possession, shall be guilty of an offence if such goods are discovered to be or, at the time of denial or of the statement, to have been upon his person or in his possession.

False statements  
by persons arriving in  
Zambia

*(As amended by G. N. No. 407 of 1963)*

**141.** (1) Any person who -

False invoices, false  
representation and  
forgery

(a) produces any false invoice or an invoice framed so as to deceive, or makes any false representation in regard to the nature, the quantity or the value of any goods or the country in which such goods were grown, produced, or manufactured;

(b) forges any document required under this Act or any law relating to customs or excise;

(c) under false pretences or with intent to defraud or to evade the provisions of this Act or any law relating to customs or excise or by making any false statement, affidavit, or declaration procures or attempts to procure any such document as is mentioned in paragraph (b);

(d) being required to make or render any report, statement, document, bill of entry, declaration, or return, or to supply any information demanded or asked for, or to answer any question, neglects or refuses to do so, or makes or renders any untrue or false report, statement, document, bill of entry, representation, declaration, return or answer, or conceals or makes away with any goods required to be accounted for by this Act or any law relating to customs or excise;

(e) imports or attempts to import, or assists in, or is accessory to, or connives at the importation or attempted importation of any goods illegally or without payment of the duty thereon; or

(f) deals with or assists in dealing with any goods contrary to the provisions of this Act or any law relating to customs or excise;

shall be guilty of an offence, so, however, that nothing in the provisions of this Act shall be taken to require any person who has acted as legal practitioner for any person to disclose any privileged communications made to him in that capacity.

(2) Any person who -

(a) uses or attempts to use any document which has been forged with intent to defeat the provisions of this Act or any law relating to customs or excise;

(b) otherwise than in accordance with the provisions of this Act, buys or receives or has in his possession any goods required to be accounted for by this Act or any law relating to customs or excise before they have been so accounted for; or

(c) otherwise than in accordance with the provisions of this Act, has in his possession any goods liable to forfeiture under this Act or any law relating to customs or excise;

shall be guilty of an offence, unless he produces evidence to show that he did not know -

(i) that the document was forged;

(ii) that duty on the goods had not been paid or secured or that the goods had not been accounted for in terms of this Act or any law relating to customs or excise; or

(ii) that the goods were liable to forfeiture;

as the case may be.

(3) For the purpose of this section, the forgery of a document is the making of a false document, knowing it to be false, with the intention that it shall in any way be used or acted upon as genuine whether within Zambia or not, and making a false document includes making any material alteration in a genuine document, whether by addition, insertion, obliteration, erasure, removal, or otherwise.

*(As amended by No. 16 of 1956 and G. N. No. 407 of 1963)*

**142.** Any person who, without lawful excuse, the proof of which shall lie upon him, brings into Zambia or has in his possession any blank or incomplete invoice or other similar document capable of being filled up and used as an invoice for goods from outside Zambia shall be guilty of an offence.

*(As amended by G. N. No. 407 of 1963)*

Possession of blank invoice

**143.** Any person who assaults, resists, hinders, or abuses any officer or any person aiding or assisting such officer in the carrying out of his duties shall be guilty of an offence.

Obstruction of officers

Removing, altering, or defacing marks or seals

**144.** Any person who wilfully removes any customs seal from any ship, aircraft, pipeline, vehicle, or package without the authority of an officer or otherwise than in accordance with this Act or any regulations or rules made thereunder, or who wilfully alters, defaces, obliterates, or imitates any mark placed by an officer on

any package shall be guilty of an offence.

*(As amended by Act No. 24 of 1973 and Act No. 4 of 1999)*

Certain responsibilities  
of master, pilot, or  
person in charge of  
vehicle

**145.** (1) Whenever any lock, mark, or seal has been placed by an officer upon any goods on board any ship, aircraft, or vehicle, or when the hatchways of a ship have been fastened down by an officer, the master of the ship, the pilot of the aircraft, or the person in charge of the vehicle or the operator of a pipeline as the case may be, shall ensure that -

- (a) the lock, mark, or seal is not opened, altered, or broken;
- (b) such goods are not secretly removed; and
- (c) such hatchways are not opened without the consent of an officer;

and if he fails so to ensure, the master of the ship, the pilot of the aircraft, or the person in charge of the vehicle, as the case may be, shall be guilty of an offence, unless he proves that he took all reasonable precautions to prevent any such act.

(2) Whenever any lock, mark, or seal has been placed by an officer upon any valve, meter, or other appliance or apparatus used to control or record the flow of goods through or from a pipeline, or upon any inspection plate, hatch or access to such pipeline, the operator of the pipeline shall ensure that the lock, mark, or seal is not opened, altered, or broken without the prior authority of an officer and, if he fails so to ensure, the operator of the pipeline shall be guilty of an offence, unless he proves that he took all reasonable precautions to prevent any such act.

*(As amended by Act No. 48 of 1968, No. 24 of 1973 and No. 4 of 1999)*

Removing or breaking  
locks placed on  
warehouse

**146.** Any person who removes or breaks any lock placed on a warehouse by an officer in terms of section *sixty-five* shall be guilty of an offence, and any person who removes any goods from a warehouse, without the permission of the officer, shall be guilty of an offence.

Failure to make full  
declaration of sealable  
goods

**147.** If, when required by an officer to make a declaration of sealable goods in terms of this Act -

- (a) the master of a ship, the pilot of an aircraft, or the person in charge of a vehicle fails to make a full disclosure of any sealable goods which are the unconsumed stores of the said ship, aircraft, or vehicle; or
- (b) the master of a ship, the pilot of an aircraft, the person in charge of a vehicle, or any member of the crew of such ship, aircraft, or such master, pilot, person, or member of the crew aforesaid shall be

Bribery, collusive  
seizure or agreement



guilty of an offence.

not to seize

**148.** (1) If any officer makes any collusive seizure, or delivers up, or makes any agreement to deliver up or not to seize any ship, aircraft, vehicle, goods, or other things liable to forfeiture under this Act or any other law relating to customs or excise, or takes or receives any bribe, fee, recompense, gratuity, or reward, whether pecuniary or of any other sort or description whatsoever, directly or indirectly, from any person for the neglect or non-performance of the officer's duty in any of these respects the officer shall be guilty of an offence.

(2) Any person who gives or promises to give or offers or procures to be given, any bribe, fee, recompense, gratuity, or reward, whether pecuniary or of any other sort or description whatsoever, or makes any collusive agreement with any such officer to induce that officer in any way to neglect the duty of the officer in any of these respects or to do anything in conflict with the duty, or to do, or conceal, or connive at anything whereby the provisions of this Act may be evaded, shall be guilty of an offence.

Smuggling

*(As amended by Act No. 4 of 1999)*

**149.** Any person who -

- (a) smuggles or attempts to smuggle any goods; or
  - (b) aids, assist, or connives at the smuggling or attempted smuggling of any goods;
- shall be guilty of an offence.

Importation of prohibited or restricted goods to be an offence

Miscellaneous offences

**150.** If any goods are imported into Zambia in contravention of section *forty* or *forty-one*, the person importing them and any person who assists in or connives at their importation shall be guilty of an offence.

*(As amended by G. N.. No. 407 of 1963)*

**151.** Any person who -

- (a) supplies the means or materials for, or assists in establishing or repairing, maintaining, or working any still or distilling apparatus used or to be used in the production or refining of alcohol other than within premises licensed in accordance with section *ninety-seven* of this Act;

- (b) has upon his premises or in his custody or under his control, or purchases, sells, or otherwise disposes of any goods liable to excise duty or surtax, which have been manufactured in breach of the

provisions of this Act, unless such person proves that he or she was unaware that such goods were so manufactured;

(c) is found without lawful excuse in any place where the illegal manufacture of goods liable to excise duty or surtax is being carried out;

(d) without lawful authority imports any goods liable to excise duty or surtax after they have been exported from Zambia;

(e) not being a person licensed to manufacture goods liable to excise duty or surtax, has, without lawful authority, in his possession, custody, or control any manufactured or partly manufactured goods liable to excise duty or surtax upon which such duty or surtax has not been paid;

(f) falsely holds himself out to be an officer;

(g) fraudulently claims a refund, rebate, remission, or drawback to which he is not entitled;

(h) makes improper use of any licence, permit, or document issued under the provisions of this Act or any other law relating to customs or excise;

(i) damages, destroys, or disposes of any goods in order to prevent the seizure thereof by an officer or any other person authorised to seize them;

(j) in order to prevent the securing of any goods seized under this Act rescues, damages, or destroys such goods;

(k) any person apprehended for any offence against the provisions of this Act or prevents any such apprehension; or

(l) imports any goods in pursuance of a bill of entry in which a false declaration has been made;

shall be guilty of an offence.

*(As amended by G. N.. No. 407 of 1963 and Act No. 4 of 1999)*

**152.** If any goods entered for warehousing -

(a) are not carried into and deposited in the warehouse;

(b) after deposit in the warehouse, are taken out of the warehouse without entry and clearance; or

(c) having been entered and cleared for exportation, are not duly exported;

Warehousing  
irregularities

Offences by licensed  
manufacturer

the owner of such goods, or the proprietor or occupier of the warehouse, or the person responsible for the handling of the goods, shall be guilty of an offence, unless he proves that he took all reasonable precautions to prevent the act which constituted the offence, and, in addition to any other penalty which may be imposed, such goods shall be liable to forfeiture.

**153.** If any manufacturer of goods liable to excise duty or surtax -

- (a) fails to keep records required or permitted pursuant to the provisions of section *one hundred and eight* or fails to produce the records when required by an officer to do so;
- (b) fails to make in any such record any entry required to be made or fraudulently, or with fraudulent intent, makes any entry in such records;
- (c) erases, obliterates or otherwise deletes any entry made in such records;
- (d) mutilates or tears therefrom any leaf or page of any book or other documentary record;
- (e) as the manufacturer or through the agency or with the assistance of any other person destroys, conceals, or makes away with any such records or part thereof;
- (f) refuses to allow an officer at any time to inspect such records or obstructs or hinders any officer in such inspection;
- (g) neglects or refuses to furnish any return specified in section *one hundred and eight* within the time specified for the furnishing of such return;
- (h) sends in a false return; or
- (i) neglects or refuses to give such further information to his operations in the manufacturer of goods liable to excise duty or surtax, or the disposal thereof, as an officer may from time to time require;

Offences relating to the use of ships, aircraft, or vehicles

he shall be guilty of an offence, and, in addition to any other penalty which may be imposed, all goods subject to excise duty or surtax and all spirits, mixtures, compounds, or preparations of such goods found in his possession or on his premises shall be liable to forfeiture, whether or not excise duty or surtax has been paid thereon.

*(As amended by Act No. 4 of 1999)*

**154. If -**

(a) any ship, aircraft, or vehicle is used in smuggling or in the unlawful importation, exportation, or conveyance of any prohibited or restricted goods;

(b) any ship approaches the shores or banks of Zambia and fails to bring to for boarding upon being lawfully required to do so;

(c) any ship loiters in the vicinity of the shores or banks of Zambia and does not depart within twenty-four hours after being required to depart by an officer; or

General penalties

(d) any goods on any ship, aircraft, or vehicle are thrown overboard, staved, or destroyed to prevent seizure;

the master of the ship, the pilot of the aircraft, or the person in charge of the vehicle, as the case may be, shall be guilty of an offence, unless he proves that he took all reasonable precautions to prevent the act which constituted the offence.

*(As amended by G. N. No. 407 of 1963)*

**155.** (1) Any person who contravenes or fails to comply with any provision of this Act shall be guilty of an offence, even if it is not specifically stated that the person responsible for such contravention or non-compliance is guilty of an offence.

(2) Any person who is guilty of an offence under this Act for which no special penalty is provided shall be liable in respect of each offence -

(a) to a fine not exceeding treble the duty-paid value of any goods which may be the subject-matter of the offence;

(b) if treble the duty-paid value of such goods is less than eight thousand penalty units, or if there are no goods involved in the offence, to a fine not exceeding eight thousand penalty units;

(c) to imprisonment for a period not exceeding five years;

(d) Repealed by *Act No. 4* of 1999

(e) to both such imprisonment and any such fine as is provided in paragraph (a) or (b).

(3) Without derogation from the powers contained in section *one hundred and sixty-two*, any goods which are the subject-matter of an offence under this Act shall be liable to forfeiture and, if such goods cannot be found or recovered, the court which convicts the offender may order the offender to pay to the

Commissioner-General an amount equal to the duty-paid value of such goods. If such amount is not paid on demand, the Commissioner-General may recover it by civil action in a court of

Concealed goods

competent jurisdiction.

(4) Notwithstanding the fact that high maximum penalties are prescribed by this section, a court shall pay due regard to the circumstances of the offence and, in any case where the offender is not discharged with a caution or reprimand, shall impose only a moderate penalty, unless it is satisfied that the offence is of a serious nature. In judging the seriousness of an offence, the court may take into account, *inter alia*, the fact that the offence might have led to a serious loss of duty.

(As amended by No. 4 of 1962, Acts No. 1 of 1980, No. 20 of 1992, No. 13 of 1994 and No. 4 of 1999 )

Forfeited packages,  
containers, or utensils

**156.** Any package having concealed within it any goods not enumerated in the bill of entry or declaration or other document of clearance or having its contents packed so as to deceive an officer shall be liable to forfeiture together with the full contents thereof.

(As amended by Act No. 4 of 1999)

**157.** (1) If any package is found to contain goods which -

(a) are liable to forfeiture; or

(b) are being exported or have been imported or otherwise dealt with contrary to or not in accordance with -

(i) the provisions of any law, including this Act, relating to customs or excise; or

(ii) any law prohibiting, restricting or controlling the importation or exportation of such goods;

such package and the full contents thereof shall be liable to forfeiture.

(2) If any goods are forfeited, all casks, cases, containers, or utensils containing them shall also be forfeited.

(As amended by No.36 of 1962 and Act No. 4 of 1999)

Substitution of other  
goods for goods  
actually liable to  
seizure

**158.** Where any goods subject to duty become liable to seizure in terms of section *one hundred and sixty-two*, whether or not duty has been paid thereon, an officer may, instead of seizing those goods, seize from the stock of the person from whom those goods would have been seized -

(a) in the case of spirits or potable liquor, the equivalent quantity, strength or bulk of other spirits or potable liquor, as the case may be;

(b) in the case of goods, other than spirits or potable liquor, the equivalent quantity of other like goods liable to duty;

Vehicles carrying  
goods liable to  
forfeiture

and the spirits, potable liquor or goods so seized shall be dealt with in terms of section *one hundred and sixty-two*.

*(As amended by Act No. 16 of 1996)*

**159.** (1) Subject to the provisions of subsection (2), any ship, aircraft, vehicle or other thing used for the removal or carriage of goods which -

(a) are liable to forfeiture; or

(b) are being exported or have been imported or otherwise dealt with contrary to or not in accordance with -

(i) the provisions of any law, including this Act, relating to customs or excise; or

(ii) any law prohibiting, restricting or controlling the importation or exportation of such goods;

shall itself be liable to forfeiture.

(2) Any ship, aircraft, vehicle or other thing used for the removal or carriage of any goods referred to in subsection (1) shall not be liable to forfeiture, if the owner thereof shows that -

Ships, aircraft, or vehicles adapted for smuggling liable to forfeiture

(a) it was used for the removal or carriage of those goods without his express or tacit consent, or that of his agent; or

(b) since its use in such removal or carriage it has been acquired for its true value by a person who was unaware at the time of his acquisition that it was liable to forfeiture in terms of this section.

(3) For the purpose of this section, "owner" includes the hirer under a hire-purchase agreement, or a trustee, or a person having legal custody and control.

Embargo on goods which have passed out of customs control

*(As amended by No. 36 of 1962, Acts No. 16 of 1996 and Act No. 4 of 1999)*

**160.** (1) Any ship, aircraft or vehicle with false bulkheads, false bows, double sides or bottoms, or any secret or disguised place adapted for the purpose of smuggling goods shall be liable to forfeiture.

(2) Any suitcase, briefcase or other container with a false bottom or any secret or disguised place adapted for the purpose of smuggling goods shall be liable to forfeiture.

Power of officer to seize goods

(3) Any person who uses any ship, aircraft, vehicle, suitcase, briefcase or other container referred to in subsection (1) and (2) shall be guilty of an offence.

*(As amended by Act No. 16 of 1996)*

**161.** If at any time an officer has reason to believe that the correct duties have not been paid on any goods which have passed out of customs control, or that there has been or may be in respect of those goods a contravention of any of the provisions of this Act or any other law relating to the importation of goods, he may, within a period of five years from the date of importation, removal from a bonded warehouse or delivery from licensed premises in the case of excisable goods, seize or place an embargo on those goods, wheresoever or in possession of whomsoever found, and, until the embargo has been withdrawn, no person shall remove such goods from the place indicated by the officer, or in any way deal therewith, except with the permission of the officer.

( Acts No.16 of 1996,As amended by Act No. 4 of 1999 and 3 of 2000)

**162.** (1) Subject to the provisions of subsection (3) an officer may seize any goods, including any ship, aircraft or vehicle, which the officer has reasonable grounds to believe are liable to seizure.

(2) In this section “liable to seizure”, in relation to goods, means goods that are-

(a) liable to forfeiture under any provision of this Act or under any provision of any other law relating to customs or excise; or

(b) the subject matter of an offence under or a contravention of or a failure to comply with any provision:

(i) of any law, including this Act, relating to customs or excise; or

(ii) of any law prohibiting, restricting or controlling the importation or exportation thereof;

notwithstanding the fact that no person has been convicted of such offence, contravention or failure.

(3) Seizure shall not be made in terms of subsection (1) where more than five years have elapsed since the goods first became liable to seizure:

Provided that goods imported in contravention of sections *forty* or *forty-one* shall be liable to seizure at any time.

(4) All goods which have been seized in terms of subsection (1) shall be taken forthwith to and delivered into the custody of an officer at the custom house nearest to the place where they were seized or, in the event of their being of such nature that they cannot be removed to a place of security, the officer seizing them may

declare them as having been seized in the place where the officer found them.

(5) If an officer has seized goods in terms of subsection (1), or has seized goods pursuant to the provisions of section *one hundred and fifty-eight*, the officer shall report the circumstances and grounds for seizure to the Commissioner-General.

(6) The Commissioner-General may-

(a) order all or any of the goods to be released from seizure;

(b) declare all or any of the articles to be forfeited; and

(c) if the articles could not be found or recovered, declare that the person from whom the goods would have been seized shall pay to the Customs Division an amount equal to the duty-paid value of such goods:

Provided that notice of any declaration made by the Commissioner-General in accordance with paragraph (b) shall be made in writing and shall be given in accordance with the provisions of subsection (8).

(7) Subject to the provisions of subsection (8), when goods are seized under this section the officer who seizes the goods shall, within ten days of such seizure, give to the person from whom the goods have been seized or the owner of the goods a notice in writing specifying the goods which have been seized and informing such person of the provisions of subsection (9).

(8) Notice in terms of subsection (7) shall be deemed to have been duly given to the person concerned-

(a) if delivered to that person personally;

(b) if addressed to that person and left at, or forwarded by post to that person's usual or last known place of abode or business; or

(c) where the person is unknown or has no address within Zambia or has no known address, by publication of notice of seizure in the Gazette.

(9) The person from whom the goods have been seized or the owner of the goods or the person required to pay such amount as determined by the Commissioner-General pursuant to subsection (6) may, within thirty days of the notice being given or published under subsection (8), institute proceedings-



(a) against the seizure on the grounds that it was unlawfully made;  
or

(b) against the declaration made by the Commissioner-General pursuant to subsection (6) on the grounds that such declaration was unlawfully made.

(10) If proceedings are not instituted under subsection (9) in respect of any goods seized under this section, the goods shall be forfeited and may be sold or disposed of by the Commissioner-General in accordance with the provisions of sections *two hundred and three* to *two hundred and five*:

Provided that the goods shall be forfeited after the expiry of forty-five days from the date of the publication in the Gazette, of a notice issued by the Commissioner-General that the goods shall be forfeited.

(11) Any sale or disposal undertaken pursuant to subsection (10) shall be undertaken without compensation to any person or party who may, either before or after such sale or disposal, claim a financial or other interest in such goods.

(12) If proceedings are not instituted in terms of subsection (9) in respect of any sum determined by the Commissioner-General pursuant to subsection (6), the amount so determined shall be deemed to be due and payable at that date and all provisions of this Act relevant to the recovery of unpaid duty shall apply to that sum as if it were unpaid duty.

Power of  
Commissioner-General  
to release goods seized

(13) For the avoidance of doubt it is hereby declared that any action taken in terms of this section shall not-

(a) prevent the institution of criminal proceedings against a person from whom goods have or would have been seized;

(b) prevent the imposition of a fine in terms of section *one hundred and sixty-eight*;

(c) affect the liability for the payment of duty in respect of goods seized and dealt with in terms of this section; or

(d) entitle any person to claim a refund of duty paid in respect of goods seized and dealt with in terms of this section.

Notice of action to be  
given to Authority

*(As amended by Act No. 4 of 1999, No. 1 of 2003 and no. 3 of 2006)*

**163.** (1) Where, pursuant to the provisions of section *one hundred and sixty-two*, any goods have been seized, the

Commissioner-General may at any time before such goods are forfeited, deliver the goods to the owner or other person from whom they were seized, on the deposit with the Customs Division of a sum equal-

(a) in the case of imported goods, to the customs value of the goods; or

(b) in the case of goods manufactured in licensed premises to the value as determined in accordance with the Sixth Schedule;

together with any duty to which the goods may be liable as determined by the Commissioner-General.

(2) The money deposited shall be deemed to be substituted for the goods seized and all the provisions of this Act in so far as they are applicable shall extend and apply to the money accordingly.

*(As amended by Act No. 4 of 1999)*

**164.** (1) A writ of summons shall not be issued against a copy of any process served upon the Authority for anything done under this Act or any other law relating to customs or excise until one month after notice in writing has been delivered to the Authority, by the person, or the person's legal practitioner, who intends to issue such writ, summons or process.

Tender of amends and effect thereof

(2) In the notice shall be clearly and explicitly contained the cause of the action, the name and the place of abode of the person who is to bring the action, and the name and address for service of the person's legal practitioner, if any.

(3) Evidence shall not be adduced at the trial of the action by the plaintiff except as to causes thereof stated in the notice and judgment shall not be given for the plaintiff unless the plaintiff proves that the notice was given and in default of proof of notice by the plaintiff, the defendant shall be entitled in such action to judgment in the defendant's favour and costs.

Court may refuse costs

(4) Every such action shall be brought within three months after the cause thereof arose and if the plaintiff discontinues the action, or if judgment is given against the plaintiff, the defendant shall receive as costs full indemnity for all expenses incurred by the Authority in or in respect of the action and shall have such remedy for the same as any defendant has in other cases where costs are given by law.

*(As amended by Act No. 3 of 2006)*

Pest infected or harmful goods

**165.** The Authority may, within one month after notice has been given in terms of section *one hundred and sixty-four*, tender amends

to the party complaining or to his legal practitioner or agent, and may plead such tender in bar to any proceedings, together with any other plea, and if the court finds the amends sufficient it shall give judgement for the defendant, except as to the amends tendered. In such event, or if the plaintiff discontinues his action, the defendant shall be entitled to costs, but if upon the trial of any such action the court finds that no amends were tendered, or that they were not sufficient, or finds against the defendant upon any such other plea, the court shall give judgement for the plaintiff with such damages as it may think proper, together with the costs of the action.

(As amended by Act no. 3 of 2006)

Imposition of fine by  
Commissioner -  
General

**166.** If any action is brought by any persons against the Authority for or on account of any seizure, wherein judgement has been given for the plaintiff, and if the court before which the action was tried finds and adjudges that there was reasonable cause for seizure, the court may refuse to grant the plaintiff costs.

(As amended by Act No. 3 of 2006)

**167.** (1) If, after obtaining such expert advice as may be available, the Commissioner-General is of the opinion in respect of goods which have been imported -

(a) that such goods are infected with any pest which may spread any human, plant, or animal disease; or

(b) that such goods are likely to be prejudicial to the health of any human being, plant, or animal;

he may direct that such goods and the containers in which they are packed shall be seized and destroyed or otherwise dealt with in any manner which he may consider suitable.

(2) A person shall not be entitled to claim compensation on account of any action taken under the provisions of subsection (1).

**168.** (1) If a person alleged to be an offender under this Act admits in writing to the offence and agrees to pay the fine which the Commissioner-General may impose, not exceeding the maximum fine provided for the offence in question, as the Commissioner-General considers just in the circumstances of the case, in full satisfaction of any fine or other penalty to which the person would otherwise be liable under this Act:

Provided that, if criminal proceedings have been instigated against the alleged offender for such offence the power conferred by this section shall not be exercised without the written consent of the Director of Public Prosecutions.

Orders by court as to

(2) The Commissioner-General may determine by written notice a due date for the payment of the sum referred to in subsection (1) in whole or by instalment. unpaid duty and forfeitures

(3) Any fine imposed pursuant to this section is a debt due to the Republic and shall, if not paid in accordance with the provisions of sub section (2) be recoverable at the suit of the Commissioner-General, or any officer authorised by that person, in any court of competent jurisdiction.

(4) If the Commissioner-General accepts any sum pursuant to this section such acceptance shall not be treated as a conviction for a criminal offence and the offender shall not be liable to be prosecuted for the offence in respect of which the payment was made.

(5) Nothing in this section shall in any way affect the provisions of this Act in relation to liability for the payment of duty or the seizure and forfeiture of any goods.

Liens and preferences

(6) Where the Commissioner-General does not exercise the power under subsection (1), the admission in writing made by the offender shall not be admissible as evidence in any prosecution for that offence.

*(As amended by Act No. 4 of 1999)*

**169.** (1) Upon conviction of an offender under this Act, the judge or magistrate presiding at the trial in addition to passing sentence may -

(a) make an order for the payment by the offender of any unpaid duty; and

(b) declare any ship, aircraft, vehicle, or other goods liable to forfeiture as a result of the act of the offender to be forfeited to the Government and, upon such declaration, such ship, aircraft, vehicle, or goods as the case may be, shall be dealt with in terms of subsection (10) of section *one hundred and sixty-two*; and

(c) if any ship, aircraft, vehicle, or other goods liable to forfeiture cannot be found or recovered, make an order for the payment to the Commissioner-General by the offender of an amount equal to the duty-paid value of the ship, aircraft, vehicle, or other goods, as the case may be.

(2) No forfeiture shall be ordered unless and until the owner of the ship, aircraft, vehicle, or goods has been given an opportunity of being heard.

*(As amended by Nos. 4 and 36 of 1962)*

**170.** (1) The correct amount of duty payable in respect of any goods shall, from the time when it is due, constitute a debt due to the Government by the person concerned, and shall, at any time after it becomes due, be recoverable in a court of competent jurisdiction by proceedings in the name of the Commissioner-General, and-

Recovery by distress

(a) any goods in a bonded warehouse or in licensed premises or imported but not yet entered or cleared through the Customs Division and belonging to that person, and

(b) any goods afterwards imported, manufactured or entered for export by the person from whom the duty is due;

shall, while under the control of the Customs Division, be subject to a lien for such debt and may be detained by the Customs Division until such debt is paid, and the claims of the Government shall have priority over the claims of all persons upon the said goods of whatever nature.

(2) Where any person who, under the provisions of this Act, is indebted to the Government in respect of any sum due for duty becomes bankrupt, then in any proceedings concerning his bankruptcy the claim of the Commissioner-General for such sum shall rank for preference next after any mortgage, charge, lien or equitable right of any person or any prior registered special mortgage bond or any pledge or right of retention upon such assets or any part thereof, and shall rank equally with any claim which may be made on behalf of the Government in respect of income tax.

(3) Deleted by *Act No. 4 of 1999*

(4) Deleted by *Act No. 4 of 1999*

(5) Deleted by *Act No. 4 of 1999*

*(As amended by Acts No.1 of 1998 and No. 4 of 1999)*

**170A.** (1) Where any duty, fine or interest on any duty or fine due from a manufacturer or importer remains unpaid, an officer may, under warrant by the Commissioner-General, levy distress upon the goods and chattels of the manufacturer or importer.

(2) An authorised officer executing a warrant with a police officer or such other assistants as the officer may consider necessary, may, at anytime between sunrise and sunset, break open any premises of the manufacturer or importer.

(3) Goods or chattels on which distress has been levied under this section shall be kept for ten days either at the premises at which distress was levied or at such other place as the officer executing the warrant may consider appropriate, at the cost of the manufacturer or

Interest to be paid for late payment

importer.

(4) If a manufacturer or importer does not pay the amount of duty or interest due under this Act together with any costs incurred under subsection (3), within the period of ten days as specified in that subsection, the goods or chattels shall be forfeited and may be sold by the Commissioner-General in accordance with the provisions of section *two hundred and three*.

(5) Any sale or disposal undertaken pursuant to subsection (4) shall be so undertaken without compensation to any person or party who may, either before or after such sale, claim a financial or other interest in such goods.

(6) Where distress has been levied on any goods or chattels and such goods or chattels, or any one or part of them, are removed or taken away by the owner or any other person in an attempt to avoid or prevent the distraining of such goods, the owner or other such person shall be guilty of an offence and shall be liable on conviction, to a fine not exceeding ten thousand penalty units or three times the value of the goods and chattels so removed or taken away whichever is the greater or to imprisonment for a term not exceeding twelve months or, to both.

(7) Any person who assists in the taking away of the chattels or goods under subsection (6) shall be guilty of an offence and shall be liable to the same penalty as specified under subsection (6).

*(As amended by Acts. No. 1 of 1998 and No. 4 of 1999)*

**171.** (1) Where any amount of duty or fine remains unpaid after the day on which it became due for payment under this Act, the person liable to pay that duty or fine shall pay an amount in additional duty or fine consisting of interest, on the unpaid sum, calculated at the prevailing discount rate advised by the Bank of Zambia plus two per centum per annum for the period that the duty or fine thereafter remains unpaid.

Attachments of debts

(2) Notwithstanding any other provision of this Act, the Commissioner-General may, where duty is found to be owing to the Republic after clearance of goods from customs control, whether or not as a result of customs investigation or voluntary disclosure, by notice in writing, issued to the importer or owner of those goods, fix a date for payment of that duty or fix dates for the payment by instalment of that duty:

Provided that where any amount of such duty remains unpaid after the day on which it becomes due for payment under this subsection, the person liable to pay that duty shall pay additional duty consisting of interest, on the unpaid sum, calculated at the prevailing discount rate advised by the Bank of Zambia plus two per

centum per annum for the period that the duty or fine thereafter remains unpaid.

(3) Any additional duty, or fine or interest due under this section shall be a debt due to the Republic and shall be recoverable at the suit of the Commissioner-General, or any officer in any court of competent jurisdiction.

(4) For the purpose of this section, interest charged under subsections (1) and (2) shall be simple interest.

(5) The Commissioner-General may remit the whole or part of any additional duty payable under subsections (1) and (2).

*(As amended by Acts No. 4 of 1999 and 3 of 2000)*

**171A.** (1) Where any duty or fine, or interest on any duty or fine, due from any importer or manufacturer remains unpaid, the Commissioner-General may, by notice in writing, require any other person-

Impounding of documents

(a) from whom any money is due, or is accruing or may become due, to that importer or manufacturer;

(b) who holds, or may subsequently hold, money on account of some other person for or on account of, or for payment to, that importer or manufacturer; or

Burden of proof

(c) having authority from any person to pay money to that importer or manufacturer;

to pay that money, or so much as is sufficient to discharge the sum of any duty, fine and interest due from that importer or manufacturer, in the manner directed by the Commissioner-General as and when, but for the notice, be or become payable to that importer or manufacturer.

(2) Upon the issuance of a notice under this section, the money referred to in subsection (1), to the extent necessary to discharge the sum of duty, fine and interest due from the importer or manufacturer, shall be a debt due to the Republic and shall if not paid in accordance with subsection (1) be recoverable at the suit of the Commissioner-General, or any officer in any court of competent jurisdiction.

(3) A person to whom a notice under subsection (1) has been issued who fails to comply with such notice shall be guilty of an offence and shall be liable on conviction, to a fine not exceeding five thousand penalty units or ten per centum of the amount demanded by the notice, whichever is the greater.

Evidence in certain circumstances

*(As amended by Act No. 4 of 1999)*

**172.** The Commissioner-General may impound or retain any document presented in connection with any entry or required to be produced under this Act, and the person otherwise entitled to such document shall on application be given in lieu thereof a copy of the document duly certified by the Commissioner-General, and the certified copy shall be admissible in evidence at any trial to the same extent and in the same manner as the original would be admissible.

**173.** (1) When any goods are detained or seized under the provisions of this Act, and any question arises as to whether the duties have been paid on the goods, or whether the goods have been lawfully imported or lawfully laden or are being lawfully exported, the burden of proof of the affirmative of these facts shall be on the person owning or claiming such goods.

(2) When, for any purpose under the provisions of this Act, it is necessary to prove the country of origin of any goods, the onus of proof of such origin shall be upon the owner or the importer of such goods and not upon an officer.

(3) Any invoice or other document submitted or used by an importer or any other person for the purpose of any of the provisions of this Act may be produced as evidence by or on behalf of the Commissioner-General in any civil or criminal proceedings without calling the person who prepared it or signed it.

*(As amended by No. 36 of 1962 and Act No. 4 of 1999)*

**174.** (1) In any prosecution on account of the non-payment of duty on goods liable to excise duty or surtax, and in any proceedings for the recovery of duty on such goods, instituted against a manufacturer, any statement in any record kept by or on behalf of such manufacturer to the effect that such goods of a particular quantity or strength have been manufactured or held in stock by him at any time, shall be admissible as evidence of the fact that he had at that time manufactured or held in stock goods liable to excise duty or surtax of that quantity or strength.

(2) If in any such prosecution or proceedings such person claims that he has disposed of or used any goods liable to excise duty or surtax in such manner as not to be subject to excise duty or surtax, the burden of proving that such goods have been so disposed of or used shall be upon him.

## **PART XIII**



## GENERAL

**175.** Except for the purposes of this Act or with express permission of the Commissioner-General or the compilation of statistics or when ordered to do so by a court, no officer shall disclose any information relating to any person, firm, or business acquired in the performance of his duties.

Secrecy

*(As amended by Act No. 2 of 1975)*

**176.** The Commissioner-General or any officer designated by him shall have and is hereby vested with power and authority to administer an oath or to attest an affidavit in every case in which by this Act or by any law relating to customs and excise an oath or affidavit is permitted or required, and any person who makes a false statement upon any oath or in any affidavit sworn before the Commissioner-General or any such officer shall be guilty of an offence.

Oaths and affidavits

**177.** Any bill of entry, writing, oath, or declaration required to be made by this Act or any law relating to customs or excise shall, if made outside Zambia to or before a Zambian customs officer, be binding and of full force and effect in Zambia.

*(As amended by G. N. No 407 of 1963)*

**178.** Where any document written in a language other than English is presented to any officer for any purpose connected with this Act, the Commissioner-General may require a translation into the English language to be made at the expense of the owner, by such person as the Commissioner-General may approve.

Entries, oaths, etc., made outside Zambia to be full force and effect in Zambia

**179.** (1) The conditions of any bond, guarantee or similar undertaking executed in terms of this Act and the enforcement thereof shall not be construed as exempting any person from any prosecution to which he may be liable under this Act or any other law in respect of matters provided in such conditions.

Translation and foreign documents

(2) In any proceedings for the enforcement of a bond, guarantee or similar undertaking entered into in terms of this act, the sum stated therein shall be deemed to be liquidated damages, calculated to reimburse the Government for loss occasioned by breach of any of the conditions thereof.

Conditions and enforcement of bonds

*(As amended by Act No. 4 of 1999)*

**180.** If at any time the Commissioner-General is not satisfied with the sufficiency or form of any security previously given, he may require a fresh security, and a fresh security shall be given accordingly.

*(As amended by Acts No. 1 of 1998 and No. 4 of 1999)*

**181.** Unless otherwise provided therein, any bond, guarantee or similar undertaking executed in terms of this Act shall bind the subscribers thereto jointly and severally for the full amount stated therein.

*(As amended by Act No. 4 of 1999)*

**182.** Every landing, shipping, and forwarding agent, and every agent appointed by the master of a ship, the pilot of an aircraft, or the operator of a pipeline in terms of section *twenty-nine* or *fifty-two*, transacting customs business, and every vehicle owner or other person carrying goods, which are required to be accounted for in terms of this Act shall, when required to do so by the Commissioner-General, give security to the satisfaction of the Commissioner-General for the due observance of all relevant provisions of the laws relating to customs or excise.

Fresh security

*(As amended by Act No. 48 of 1968)*

**182A.** (1) The Minister may, by regulations, provide for the licensing of persons carrying on or desirous of carrying on, the business of customs clearing and forwarding agents, and prohibit the carrying on of such business without a licence issued under such regulations.

Joint and several liability of subscribers to bond

(2) In such regulations, the Minister may also prescribe -

- (a) the conditions subject to which a licence may be granted or renewed;
- (b) the circumstances under which a licence may be suspended;
- (c) the circumstances in which a licence may be revoked;
- (d) the qualifications required to be possessed by an applicant for a licence; and
- (e) the fee payable for the grant or renewal of a licence.

Security to be given by agents and other persons for due observance of laws

*(AS amended by Act No.2 of 2001)*

**183.** (1) An agent appointed by any master, pilot, importer, or exporter, or any person who represents himself to any officer as the agent of any master, pilot, importer, or exporter and is accepted as such by that officer, shall be liable for the fulfilment, in respect of the matter in question, of all obligations, including the payment of duty, imposed upon such master, pilot, importer, or exporter by this Act or any law relating to customs or excise.

Licensing of Clearing and Forwarding Agents

(2) Every master, pilot, importer, or exporter, licensed manufacturer, owner or operator of a bonded warehouse or any owner of goods in a bonded warehouse shall be responsible for any act committed by any person acting in his place or on his behalf, whether the said act was done within Zambia or beyond its borders, and the person so acting shall, if within Zambia, likewise be liable to prosecution under this Act or any law relating to customs or excise.

(3) Any person who appoints an agent to carry out any requirements of this Act on his behalf shall be responsible for any action of his agent while acting on his behalf and shall be liable to prosecution for any contravention of the Act committed by his agent while acting on his behalf.

*(As amended by G. N No. 407 of 1963 and Act No. 4 of 1999)*

**184.** If any person makes an application to an officer to transact any business on behalf of another person, such officer may require the person so applying to produce a written authority in the form approved by the Commissioner-General from the person on whose behalf he purports to act and, in default of the production of such authority, may refuse to transact such business.

Liabilities of  
agent and  
principal

**185.** All handling of and dealing with goods for the purpose of any law relating to customs or excise shall be performed by or at the expense and risk of, the importer or exporter, as the case may be, and where goods are examined at a warehouse, at the expense and risk of the owner of the goods.

**186.** Repealed by *Act No. 4* of 1999

**187.** (1) Any person being in possession or control of imported goods or goods which are liable to duty under the provisions of this Act, and any persons who offers for sale, exports, or attempts to export such goods or has such goods entered in his books or mentioned in any document referred to in section *one hundred and eighty-eight* shall, when requested by an officer so to do, produce proof as to the place where entry of the goods was made and any duty due thereon was paid and also the date of entry and the marks and numbers of the packages concerned, which marks and numbers shall correspond with the documents produced in proof of entry or the payment of duty. If he himself did not pay the duty or make entry of the goods, such person shall produce such evidence as will enable the officer to discover the person who did make such entry and payment in respect of the goods.

(2) Where any person who has made entry and payment in respect of goods referred to subsection (1) cannot be located or found for any reason whatsoever, and there is no evidence of duty having been paid or there is no evidence of the correct amount of duty having been paid, the person being in possession of the goods which are liable to duty shall be liable to pay all such duties as if they were unpaid.

(3) Any person failing or delaying without reasonable cause to produce the proofs or evidence required in this section shall be guilty of an offence.

Written authority  
to transact  
business on  
behalf of another

(4) Notwithstanding the provisions of subsection (2) the

Commissioner-General may subject to such terms and conditions as the Commissioner-General may impose, remit all or part of such duties.

*(As amended by Act No. 16 of 1996 and No. 4 of 1999)*

Expense and risk  
of handling  
goods

**188.** (1) Every person carrying on any business in Zambia which involves handling or dealing in goods which are imported or exported or which are subject to excise duty or surtax shall keep or cause to be kept in Zambia, in the English language, reasonable and complete records of all of that person's transactions. Every such person shall, if required at any time within a period of five years after the date of the importation, exportation, manufacture or purchase of any goods, produce the bills of lading, rail notes, invoices, and all other documents including electronic documents containing all particulars regarding those goods, and shall allow such books, accounts, and documents including any electronic documents and or electronic record systems at all times within such period to be open for inspection by any officer.

Sellers of goods  
to produce proof  
of payment

(2) Any person who fails to comply with any provision of this section shall be guilty of an offence.

*(As amended by G. N. No. 407 of 1963, Acts No. 5 of 1981 and No. 4 of 1999)*

**189.** When any amount of duty has been underpaid or erroneously refunded, the person who should have paid such amount or to whom the refund has erroneously been made shall pay such amount or repay the amount erroneously refunded, on demand being made by the Customs Division.

*(As amended by Act No. 4 of 1999)*

**190.** (1) Any person who is aggrieved by a decision or determination made by the Commissioner-General under this Act or under any regulation or rules made under this Act, may in respect of the matters set out in subsection (2) appeal to the Tribunal in such manner and within such time as the Minister may by regulation prescribe.

(2) The Tribunal shall hear and determine appeals under this Act in respect of any of the following matters:

(a) in the circumstances set out in paragraph (a) of section *three* of the Revenue Appeals Tribunal Act;

(b) the refusal to grant, renew or the cancellation of a licence for the manufacture of excisable goods;

(c) the refusal to grant, renew or the cancellation of a licence for a bonded warehouse;

(d) the refusal to grant, renew or the decision to suspend or cancel a Customs Agent's licence;

(e) the application of any administrative decision on a matter arising from a seizure of goods under this Act; or

(f) any other matter against which an appeal shall lie under this Act.

Persons carrying  
on business to  
keep proper  
books

**191.** Subject to the provisions of this Act -

(a) goods imported into Zambia shall be liable to the rates of customs duty and surtax which are applicable to those goods at the time when they are imported or at the time when they are entered for consumption, whichever shall be the later, so, however, that in no case, except in the case of goods properly taken out of bond, shall the duty be less than that payable at the time of importation;

(b) goods which have been manufactured in Zambia and are liable to excise duty or surtax shall be liable to the rates of duty which are applicable to those goods at the time when they are delivered from the place of manufacture for consumption or are used or otherwise disposed of by the manufacturer or in the case of such goods that are immediately after manufacture entered into a bonded warehouse, at the time that they are entered for consumption.

(c) Deleted by *Act No. 4 of 1999*

*(As amended by G. N. No. 407 of 1963 and Act No. 4 of 1999)*

**192.** When a new duty is imposed or the rate of an existing duty is increased in terms of an order made under the Taxation (Provisional Charging) Act, the actual payment of the new duty or increased duty may be deferred if the person responsible for the payment of the duty and a surety approved by the Customs Division enter into a bond, guarantee or similar undertaking providing for the payment of the new duty or increased duty as soon as the new duty or increased duty has been enacted by Parliament.

Claims and  
refunds

*(As amended by Act No. 4 of 1999 )*

**193.** Repealed by *Act No. 4 of 1999*

**194.** The Commissioner-General may issue, for the guidance and direction of officers, policies, procedures and instructions not inconsistent with this Act or any other written law, and any such policies, procedures and instructions shall be binding on officers.

Appeals to  
tribunal

*(As amended by Act No. 4 of 1999)*

**195.** (1) The Commissioner-General may, by notice in the Gazette, declare any building, premises or area in Zambia, to be a customs

warehouse for the purposes of this Act and may in a like manner declare that any customs warehouse shall cease to be a customs warehouse.

(2) Customs warehouses shall be available for such purposes and subject to such terms and conditions as may, in each particular case, be determined by the Commissioner-General and the provisions of this Act relating to bonded warehouses shall, in so far as they are applicable to, and compatible with, such purposes, terms and conditions, apply to customs warehouses.

Act No.11 of  
1998

*(As amended by Act No. 4 of 1999)*

**196.** All duties shall, unless otherwise specially provided, be charged, paid, and received on and according to the weights and measures established by law in Zambia, and in all cases where duties are imposed according to any specific quantity, the same shall be deemed to apply proportionately to any greater or less quantity.

*(G. N. No. 407 of 1963)*

**197.** All goods whatsoever which are conveyed in transit across Zambia shall be subject to the provisions of this Act and any regulations and rules made thereunder.

*(As amended by G. N. No. 407 of 1963 and Act No. 4 of 1999)*

**198.** (1) The Minister may, by statutory instrument, make such regulations as he may deem expedient to prescribe anything to be prescribed under the provisions of this Act, to give force or effect to this Act or for its better administration.

Rates of duty in  
relation to time  
of importation or  
entry

(2) Without derogation from the generality of the provisions of subsection (1), the Minister may, in the exercise of the powers conferred upon him by that subsection, provide for-

(a) the entry, before or after their arrival in Zambia, of goods despatched to Zambia by railway train, the removal of such goods from customs areas in which they are held and the taking delivery of such goods and the charges to be paid by importers on failure to make entry of or to remove or take delivery of such goods within prescribed periods; and

(b) the regulation of the removal of wines and spirits from licensed premises or from one part of licensed premises to another part of licensed premises; and

(c) the regulation of-

(i) the storage on licensed premises of goods on which duty has been paid; and

(ii) the reprocessing on licensed premises of goods on which duty has been paid; and

(iii) the notices to be given by licensees in respect of -

(a) goods acquired by them or received at their licensed premises; and

(b) operations to be performed on their licensed premises; and

(c) the specifying or fixing of allowances such as are referred to in subsection (4) of section *fifty-eight* and the goods in respect of which those allowances may be made and any other matter for which provision is under this Act to be made by, in or in accordance with the provisions of regulations; and

Circumstances in which payment of proposed duty may be deferred  
Cap. 364

(d) the manner in which complaints in respect of subsidised imports or the dumping of goods shall be made and investigated;

(e) Deleted by *Act No. 4 of 1999*

(f) the keeping of records, books and other documents and the making of returns and the giving of information by manufacturers of goods liable to excise duty or surtax; and

(g) the prescribing of standards for the purposes of this Act; and

(h) prescribing the fees which shall be paid -

(i) in respect of each licence issued or renewed in terms of this Act;

Policies and instructions by Commissioner-General

(ii) in respect of any correction to a bill of entry that is required to be made subsequent to the lodgement of such entry with the Customs Division;

(iii) in respect of any dumping or countervailing complaint made in terms of section *seventy-five B* of this Act;

(iv) on the entry of goods for consumption, warehousing, re-warehousing or removal from warehouse or exportation.

Customs warehouses

(v) in respect of each certificate of origin issued by the Customs Division following an application therefor.

(3) In the exercise of the powers conferred upon him by subsection (1), the Minister may make different provision in respect of different licensed premises and different classes of persons and goods.

(4) Deleted by *Act No. 4 of 1999*

(5) If, in regulations providing for matters referred to in paragraph (a) of subsection (2), provision is made for the entry of goods before their arrival in Zambia, the provisions of section *thirty-four* shall, *mutatis mutandis*, apply to the goods as if they had been imported into Zambia.

(6) If, in terms of regulations providing for matters referred to in paragraph (a) of subsection (2), charges become payable by an importer, the Commissioner-General may institute proceedings for the recovery of the charges in any competent court.

(As amended by *No. 18 of 1960, No. 4 of 1962, G. N. No. 407 of 1963, G.*

Weights and

*N. No. 82 of 1964, S. I No. 173 of 1965 and Act No. 4 of 1999)*

measures

**199.** (1) The Minister may by regulation or statutory order determine-

(a) the working hours of the Customs Division either generally or at any particular place or places and the fees which shall be payable by any person in respect of whom or in respect of whose business the attendance of any customs officer is, in the opinion of the Commissioner-General, necessary at any time outside of those hours, and

(b) the fees which shall be payable by any person in respect of whom or in respect of whose business the attendance of any customs officer is, in the opinion of the Commissioner-General, required at any time at a remote location.

Goods in transit

(2) For the purposes of this section a “remote location” shall be any location that is not within ten kilometres of a port or customs aerodrome or custom house.

*(As amended by Act No. 4 of 1999)*

Regulations

**200.** (1) The Commissioner-General may make rules not inconsistent with this Act or any other law in respect of any matter where this Act provides that such matter is to be dealt with in accordance with rules made by the Commissioner-General.

(2) Where any rule is made the Commissioner-General shall arrange for the publication in the Gazette of a notice advising that the rule has been made and the place or places where copies of such a rule are available for inspection free of charge or for purchase at a fee to be determined by the Commissioner-General.

(3) Every rule made shall come into effect on the fifth day following notification pursuant to subsection (2) or on such later date as advised in that notification.

(4) Every rule made pursuant to this section shall have the force and effect of a regulation made under this Act.

**201.** The Commissioner-General may delegate to any officer any duties, powers and functions by this Act conferred or imposed upon him, other than those conferred or imposed by this section and by section *two hundred*:

Provided that the duties and functions conferred or imposed by sections *one hundred and sixty-two* and *one hundred and sixty-eight* shall not be delegated to any officer below the rank of Assistant Commissioner.

*(As amended by Acts No. 3 of 1983, No.16 of 1996, No. 9 of 1997 and No. 4 of 1999)*

**202.** Any person charged with any act or omission which is an offence



under this Act or any other law if the act is done or omitted to be done without a permit, exemption, permission or other authorisation, shall be presumed, unless and until the contrary is proved by the accused person, to have done or to have omitted to do such act without such permit, exemption, permission or other authorisation, as the case may be, when he performed or omitted to perform the act in question.

*(As amended by Act No. 1 of 1971)*

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## **PART XIV MISCELLANEOUS**

**203.** (1) Subject to the provisions of sections *two hundred and four* and *two hundred and five*, where the Commissioner-General is empowered under the Act to sell or dispose of any goods, the Commissioner-General shall endeavour to sell such goods-

Disposal of goods  
by Commissioner-  
General

- (a) by tender; or
- (b) by auction.

(2) No bid or tender shall necessarily be accepted, and the goods may be re-offered until sold at a price satisfactory to the Commissioner-General.

(3) The Commissioner-General, or any officer may act as an auctioneer in the sale of the goods without being licensed or otherwise authorised in that behalf.

(4) Notwithstanding subsection (1), the Commissioner-General may, in the case of perishable or dangerous goods or goods unsuitable for storage, accept such offer for purchase as may be made if the Commissioner-General is satisfied with the amount offered.

*(As amended by Act No. 4 of 1999)*

**204.** (1) Notwithstanding the provisions of section *two hundred and three*, where the sale of goods in the opinion of the Commissioner-General may be in appropriate because of the sale price obtained or the effect of such sale on local manufacture or for any other reason the Commissioner-General may-

Goods to be  
donated by  
Commissioner-  
General

(a) donate the goods to a charitable institution or any public institution within Zambia for the purpose of use not involving sale; or

(b) order the goods destroyed under supervision.

(2) Subject to the subsection (1), where the Commissioner-General decide to donate the goods to a public institution, the Commissioner General shall apply to the Minister for approval.

(Act No. 4 of 1999 and No. 3 of 2004)

**205** (1) The proceeds of any sale made pursuant to section *two hundred and three* are to be dispersed in the following manner and order of priority-

(a) in payment of any costs and expenses incurred by the Customs Division in the storage or sale of the goods;

Proceeds of sale

(b) in payment of any duty that may be owing in respect of the goods;

(c) in payment of any unpaid fines or interest on duty or fines if unpaid;

(d) in payment of customs area or bonded warehouse charges; and

(e) in payment of any freight costs due in respect of the goods if written notice claiming such freight costs has been given to the Commissioner-General.

(2) The residue of any proceeds shall be paid to the person, appearing to the Commissioner-General, to be entitled thereto.

(3) Where no entry has been made in respect of the goods to which this section applies, the Commissioner-General may, when assessing the duty that may be owing for the purposes of paragraph (b) of subsection (1), value the goods at the price for which they are sold and shall not be required to assess the goods for duty in accordance with the Fifth Schedule.

(As amended by Act No. 4 of 1999)

**206.** (1) In this section, “Schedules commencement date” means 1st January, 2000.

(2) Any reference in this Act to customs value before the Schedules commencement date shall be construed to mean value for duty purposes as provided in Part IX.

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(Section 72)

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#### *Section Notes*

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#### *Section Notes*

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SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

86. Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds.

87. Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.

*(As amended by Act No. 9 of 1997)*

88. Aircraft, spacecraft, and parts thereof:

89. Ships, boats and floating structures.

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

90. Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.

91. Clocks and watches and parts thereof.

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

93. Arms and ammunition; parts and accessories thereof.

SECTION XX

## MISCELLANEOUS MANUFACTURED ARTICLES

- 94. Furniture; bedding, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings.
- 95. Toys, games and sports requisites; parts and accessories thereof.
- 96. Miscellaneous manufactured articles.

## SECTION XXI

### WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

- 97. Works of art, collectors' pieces and antiques.

## SECTION XXII

### ADDITIONAL ZAMBIAN SPECIAL TRANSACTIONS TARIFF

- 98. (Reserved for special uses by Contracting Parties)
- 99. Goods for special uses; goods subject to certain conditions or limitations.

## SECOND SCHEDULE

*(Section 76)*

### EXCISE TARIFF

## THIRD SCHEDULE

*(Section 74)*

Repealed by Act No.4 of 1999

## FOURTH SCHEDULE

*(Section 77)*

### SURTAX TARIFF

*(As amended by Act No. 9 of 1997)*

## **GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM**

Classification of goods in the Nomenclature shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished

article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to paragraph (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c) When goods cannot be classified by reference to 3 (a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:

(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however apply to containers which give the whole its essential character;

(b) Subject to the provisions of Rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and

Chapter Notes also apply, unless the context otherwise requires.

*(As amended by Act No.4 of 1999)*

### **ADDITIONAL ZAMBIAN RULES**

1. The term 'In bulk,' where it appears in the nomenclature, means:
  - (a) Loose without packing, in quantities of not less than five kilogrammes in weight or five litres in measure; or
  - (b) That the net contents of any immediate container of goods weigh not less than five kilogrammes or measure not less than five litres.
2. (a) Rates of duty shown as a percentage, denoted by the symbol '%' are to be calculated as a percentage of the Value For Duty Purposes.  
(b) Where the alternative rates of duty are specified, the rate which yields the greater amount of duty shall apply.
3. For the purpose of the interpretation and application of the tariff, reference shall be made to the "Explanatory Notes (EN) of the Harmonised Commodity Description and Coding System" as published and amended by the World Customs Organisation Council.
4. A provision for parts of an article covers products solely or principally used as a part of the article but a provision for "parts" or "parts and accessories" shall not prevail over a specific provision for a part or accessory.

*(As amended by Act No. 3 of 2000)*

### **ABBREVIATIONS AND SYMBOLS**

AC	alternating current	kVar	Kilovolt
ASTM	American Society for Testing Materials	kW	kilowatt(s)
°C	degree(s) Celsius	l	litre(s)
cc	cubic centimetre(s)	m	metre(s)
cg	centigram(s)	m-	meta-
cN	centinewton(s)	MPa	megapascal(s)
DC	direct current	N	newton(s)
g	gram(s)	No.	Number
Hz	hertz	o-	ortho-
IR	infra-red	p-	para-
kcal	kilocalorie(s)	t	tonne(s)
kg	kilogram(s)	UV	ultra-violet
kfg	kilogram force	V	volt(s)
kg	kilonewton(s)	vol.	volume
kPa	kilopascal(s)	W	watt(s)
kV	kilovolt(s)	%	percent

kVA kilovolt - ampere(s)

x° x degree(s)

Example

1500 g/m<sup>2</sup> means one thousand five hundred grms per square metre

15 °C means fifteen degrees Celsius

# **FIRST SCHEDULE**

## ***(Section 72)***

# **CUSTOMS TARIFF**

### **Section I**

### **LIVE ANIMALS; ANIMAL PRODUCTS**

Notes

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated, or freeze-dried.

### **CHAPTER 1**

Live animals

Notes

1. This Chapter covers all live animals except.
  - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06 or 03.07;
  - (b) Cultures of micro-organisms and other products of heading 30.02; and
  - (c) Animals of heading 95.08

*(As amended by Act No. 1 of 2002)*

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
01.01		<b>Live horses, asses, mules and hinnies</b>			
		- Horses:			
	0101.11.00	- - Pure-bred breeding animals	No.	5%	
	0101.19.00	- - Other	No.	5%	
01.02		- Asses, mules and hinnies	No.	5%	
	0101.20.00	<b>Live bovine animals.</b>	No.	5%	
		- Pure-bred breeding animals:			
		--- Bulls			
		--- Cows and calves			
	0102.10.10	--- Other	No.	5%	
	0102.10.20	- Other:	No.	5%	
	0102.10.90	--- For slaughter	No.	5%	
		--- Other	No.	5%	
		<b>Live swine.</b>			
		- Pure bred breeding animals	No.	15%	
01.03	0102.90.10	- Other	No.	5%	
	0102.90.90	- - Weighing less than 50kg:	No.	5%	
		--- For slaughter			
		--- Other	No.	5%	
	0103.10.00	- - Weighing 50kg or more	No.	5%	
		--- For slaughter	No.		
		--- Other			
		<b>Live sheep and goats.</b>			
	0103.91.10	- Sheep:	No.	15%	
	0103.91.90	--- For slaughter	No.	5%	
		--- Other:			
		---- Ewes and lambs			
		---- Rams			
01.04	0103.92.10	- Goats:	No.	15%	
	0103.92.90	--- For slaughter	No.	5%	
		--- Other			
		<b>Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.</b>			
	0104.10.10	- Weighing not more than 185g:	No.	15%	
	0104.10.21	- - Fowls of the species <i>Gallus domesticus</i>	No.	5%	
	0104.10.22	- - Turkeys	No.	5%	
		- - Other			
01.05	0104.20.10	- Other:	No.	15%	
	0104.20.20	- - Fowls of the species <i>Gallus domesticus</i> weighing not more than 2,000g	No.	5%	
		- - Fowls of the species <i>Gallus domesticus</i> weighing more than 2,000g			
		- - Other			
	0105.11.00	<b>Other live animals.</b>			
		--mammals	No.	5%	
	0105.12.00	--Primates	No.	5%	
	0105.19.00	--marine	No.	15%	
		--other			



01.06	0105.92.00	Reptiles (including snakes and turtles) -Birds --Birds of prey --Psittaciformes (including parrots, parakeets, macaws and cockatoos --Other --Other	No.	15%	
	0105.93.00				
	0105.99.00				
	0106.11.00				
	0106.12.00				
	0106.19.00				
	0106.20.00				
	0106.31.00				
	0106.32.00				
	0106.39.00				
	0106.90.00				

(As amended by Act No.1 of 1998)

## CHAPTER 2

Meat and edible meat offal

Notes

1. This Chapter does not cover:

- (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- (b) Guts bladders or stomachs of animals (heading 05.04) or animal blood (heading No. 05.11 or 30.02); or
- (c) Animal fat, other than products of heading 02.09 (Chapter 15).

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
02.01		Meat of bovine animals, fresh or chilled.			
	0201.10.11	- Carcasses and half-carcasses:	kg	25%	
	0201.10.12	---- Fresh	kg	25%	
		---- Chilled			
	0201.20.11	- Other cuts with bone in:			
	0201.20.12	---- Fresh	kg	25%	
		---- Chilled			
		- Boneless:			

	0201.30.11	- - - - Fresh	kg	25%	
	0201.30.12	- - - - Chilled			
<b>02.02</b>		<b>Meat of bovine animals, frozen.</b>	kg	25%	
	0202.10.00	- Carcasses and half - carcasses	kg	25%	
	0202.20.00	- Other cuts with bone in			
	0202.30.00	- Boneless			
		<b>Meat of swine, fresh, chilled or frozen.</b>			
<b>02.03</b>		- Fresh or chilled:	kg	25%	
	0203.11.00	- - Carcasses and half-carcasses	kg	25%	
	0203.12.00	- - Hams, shoulders and cuts thereof, with bone in	kg	25%	
		- - Other			
	0203.19.00	- Frozen:			
		- - Carcasses and half-carcasses			
	0203.21.00	- - Hams, shoulders and cuts thereof	kg	25%	
	0203.22.00	with bone in			
		- Other	kg	25%	
	0203.29.00	<b>Meat of sheep or goats, fresh, chilled or frozen.</b>	kg	25%	
		- Carcasses and half-carcasses of			
	0204.10.00	lamb, fresh or chilled	kg	25%	
		- Other meat of sheep, fresh or chilled			
<b>02.04</b>		- Carcasses and half-carcasses	kg	25%	
		- Other cuts with bone in	kg	25%	
		- Boneless			
	0204.21.00	- Carcasses and half-carcasses of			
	0204.22.00	lamb, frozen			
	0204.23.00	- Other meat of sheep, frozen:			
	0204.30.00	- Carcasses and half-carcasses	kg	25%	
		- Other			
	0204.41.00	- Boneless			
	0204.42.00	- Meat of goats			
	0204.43.00	<b>Meat of horses, asses, mules or</b>	kg	25%	
	0204.50.00	<b>hinnies, fresh, chilled or</b>	kg	25%	
	0205.00.00	<b>frozen.</b>	kg	25%	
		<b>Edible offal of bovine animals,</b>			
		<b>swine, sheep, goats, horses, asses</b>	kg	25%	
		<b>mules, or hinnies, fresh, chilled or</b>			
		<b>frozen.</b>	kg	25%	
<b>02.05</b>	0206.10.00	- Of bovine animals, fresh or chilled	kg	25%	
	0206.21.00	- Of bovine animals, frozen:	kg	25%	
<b>02.06</b>	0206.22.00	- - Tongues	kg	25%	
	0206.29.00	- - Livers			
	0206.30.00	- - Others			
		- Of swine, fresh or chilled	kg	25%	
		- Of swine, frozen:			
	0206.41.00	- - Livers			
	0206.49.00	- - Others			
		- Other, fresh or chilled			
	0206.80.10	- Of sheep or goats			
	0206.80.90	- Other			
		- Other, frozen			
		- Of sheep or goats	kg	25%	
	0206.90.10	- Other			
	0206.90.90	-- - Cuts and offal, frozen			
	0207.11.00	- Of turkeys:	kg	25%	

02.07	0207.12.00	-- Not cut in pieces, fresh or chilled	kg	25%
	0207.13.00	-- Not cut in pieces, frozen	kg	25%
	0207.14.00	-- Cuts and offal, fresh or chilled	kg	25%
	0207.24.00	-- Cuts and offal, frozen		
	0207.25.00	- Of ducks, geese, or guinea fowls:	kg	25%
	0207.26.00	-- Not cut in pieces, fresh or chilled	kg	25%
	0207.27.00	-- Not cut in pieces, frozen		
	0207.32.00	-- Fatty livers, fresh or chilled		
	0207.33.00	-- Other, fresh or chilled		
	0207.34.00	-- Other, frozen	kg	25%
	0207.35.00	<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>	kg	25%
	0207.36.00	- Of rabbits or hares		
		--Frogs' legs		
	0208.10.00	-Of primates		25%
0208.20.00	-Of marine or (fresh water) mammals	kg	25%	
0208.30.00	-Of reptiles (including snakes and turtles)	kg	25%	
0208.40.00	Other	kg	25%	
0208.50.00				
0208.90.00	<b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>	kg	25%	
0209.00.00	<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.</b>	kg	25%	
02.08		- Meat of swine:	kg	25%
	0210.11.00	-- Hams, shoulders and cuts thereof with bone in	kg	25%
		-- Bellies (streaky) and cuts thereof with bone in	kg	25%
	0210.12.00	-- Other	kg	25%
	0210.19.00	- Meat of bovine animals		
	0210.20.00	- Other, including edible flours and meals		25%
	0210.90.00	of meat or meat offal		
	0210.91.00	-Of primates	kg	25%
	0210.92.00	-Of marine (or fresh water) mammals	kg	25%
	0210.93.00	-Of reptiles (including snakes and turtles)	kg	25%
	0210.99.00	-Other	kg	25%
02.09			kg	25%
02.10			kg	25%
			kg	25%
			kg	25%



03.02	0301.92.00	<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.</b>	kg	25%
	0301.93.00		kg	25%
	0301.99.00	- Salmonidae, excluding livers and roes: -- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus hrysogaster</i> ). -- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ). -- Other	kg	25%
	0302.11.00	- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes: -- Halibut ( <i>Reinhardtus hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> ) -- Plaice ( <i>Pleuronectes platessa</i> ) -- Sole ( <i>Solea spp.</i> ) -- Other	kg	25%
	0302.12.00	- Tunas (of the genus <i>Thunnus</i> ) skipjack or stripe bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes: -- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> ) -- Yellowfin tunas ( <i>Thunnus albacares</i> ) -- Skipjack or stripe-bellied bonito -- Other	kg	25%
	0302.19.00	- Bigeye tuna ( <i>Thunnus obesus</i> ) - Bluefin tuna ( <i>Thunnus thynnus</i> ) - Southern bluefin tunas ( <i>Thunnus Maccoyii</i> ) - Other	kg	25%
	0302.21.00	- Cod ( <i>Gadus morhua</i> <i>Gadus, ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes - Other fish, excluding livers and roes: -- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), Sardinella ( <i>sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ) -- Haddock ( <i>Melanogrammus aeglefinus</i> ) -- Coalfish ( <i>Pollachius virens</i> ) -- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	kg	25%
	0302.22.00	-- Dogfish and other sharks -- Eels ( <i>Anguilla spp.</i> ) -- Other	kg	25%
	0302.31.00	- Liver and roes	kg	25%
	0302.32.00	<b>Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04</b>	kg	25%
	0302.33.00	- Pacific Salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> ,	kg	25%
	0302.34.00	<i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus</i>	kg	25%
	0302.35.00	<i>kisutch</i> , <i>Oncorhynchus masou</i> and	kg	25%

03.03	0302.36.00	<i>Oncorhynchus rhodurus</i> ), excluding livers and roes.	kg	25%
	0302.39.00	-- Sockeye salmon (Red salmon) ( <i>Oncorhynchus nerka</i> )	kg	25%
	0302.40.00	-- Other	kg	25%
	0302.50.00	-- Other - Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>soleidae</i> , <i>Cynoglossidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes: -- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	kg	25%
	0302.61.00	-- Plaice ( <i>Pleuronectes platessa</i> ) -- Sole -- Other	kg	25%
	0302.62.00	- Tunas (of the genus <i>Thunnus</i> ) skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes: -- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> ) -- Yellowfin tunas ( <i>Thunnus albacares</i> )	kg	25%
	0302.63.00	-- Skipjack or stripe-bellied bonito	kg	25%
	0302.64.00	-- Other - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	kg	25%
	0302.65.00	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes	kg	25%
	0302.66.00	- Other fish, excluding livers and roes: -- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	kg	25%
	0302.69.00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	kg	25%
	0302.70.00	- Bigeye tuna ( <i>Thunnus obesus</i> ) - Bluefin tuna ( <i>Thunnus thynnus</i> ) - Southern bluefin tunas ( <i>Thunnus maccoyii</i> ) --Other	kg	25%
	0303.11.00	-- Mackerel ( <i>Scomber sombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ) -- Dogfish and other sharks	kg	25%
	0303.19.00	-- Eels ( <i>Anguilla spp.</i> ) -- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	kg	25%
	0303.21.00	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> ) -- Other - Livers and roes	kg	25%
	0303.22.00	<b>Fish fillets an other fish meat (whether or not minced), fresh, chilled or frozen.</b> - Fresh or chilled - Frozen fillets - Other	kg	25%
	0303.29.00	<b>Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the moking process; flours, meals and pellets of fish, fit for human consumption.</b> - Flours, meals and pellets of fish, fit for human consumption - Livers and roes, dried, smoked, salted or in brine - Fish fillets, dried, salted or in brine, but not smoked	kg	25%
	0303.31.00	- Smoked fish, including fillets:	kg	25%

		-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus</i> <i>tschawytscha</i> , <i>Oncorhynchus</i> <i>kisutch</i> , <i>Oncorhynchus</i> <i>masou</i> and <i>Oncorhynchus rhodurus</i> ).	kg	25%
	0303.32.00	Atlantic salmon ( <i>Salmon salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ).	kg	25%
	0303.33.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea</i> <i>pallasii</i> )	kg	25%
	0303.39.00	-- Other - Dried fish, whether or not salted but not smoked: -- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ) -- Other	kg	25%
	0303.41.00	- Fish, salted but not dried or smoked and fish in brine:		
	0303.42.00	-- Herrings ( <i>Clupea harengus</i> , <i>clupea</i> <i>pallasii</i> )	kg	25%
		-- Cod ( <i>Gadus morhua</i> , <i>Gadus agac</i> , <i>Gadus macrocephalus</i> )	kg	25%
		-- Anchovies ( <i>Engraulis spp.</i> )	kg	25%
		-- Other	kg	25%
	0303.43.00	<b>Crustaceans, whether in shell or not live, fresh, chilled, frozen, dried, salted or in bine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; lours, dried, salted or in bine; lours, meals and pellets of crustaceans, fit for human consumption.</b>	kg	25%
	0303.44.00	- Frozen:	kg	25%
	0303.45.00	-- Rock lobster and other sea crawfish ( <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	kg	25%
	0303.46	-- Lobster ( <i>Homarus spp.</i> )	kg	25%
	0303.49.00	-- Shrimps and prawns	kg	25%
	0303.50.00	-- Crabs		
	0303.60.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption - Not frozen -- Rock lobster and other sea crawfish ( <i>Palimurus spp.</i> <i>Jasus spp.</i> )		
	0303.71.00	-- Lobsters ( <i>Homarus spp.</i> )	kg	25%
		-- Shrimps and prawns	kg	25%
		-- Crabs		
		-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	25%
	0303.72.00	<b>Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in bine; flours, meals and pellets of aquati invertebrates other than crustaceans, it or human consumption.</b>	kg	25%
	0303.73.00	- Oysters	kg	25%
	0303.74.00	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Plactopecten</i>	kg	25%
03.04		-- Live, fresh or chilled	kg	25%
	0303.75.00	-- Other		
	0303.76.00	- Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ):	kg	25%
	0303.77.00	-- Live, fresh or chilled	kg	25%
		-- Other	kg	25%
	0303.78.00	- Cattle fish ( <i>Sepia officinalis</i> , <i>Rossia marosoma</i> , <i>Sepiola spp</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Lottgo</i> <i>spp.</i> , <i>Nototodarus spp.</i> <i>Sepiothethis spp.</i> )	kg	25%
03.05		-- Live, fresh or chilled		
		-- Other		

	0303.79.00	- Octopus ( <i>Octopus spp.</i> ):		
	0303.80.00	-- Live, fresh or chilled	kg	25%
		-- Other	kg	25%
		- Snails, other than sea snails	kg	25%
		- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
	0304.10.00	-- Live, fresh or chilled		
	0304.20.00	-- Other		
	0304.90.00			
			kg	15%
			kg	15%
	0305.10.00		kg	15%
	0305.20.00		kg	15%
	0305.30.00			
	0305.41.00			
			kg	15%
			kg	15%
			kg	15%
	0305.42.00			
	0305.49.00		kg	15%
			kg	15%
	0305.51.00			
03.06	0305.59.00		kg	15%
			kg	15%
	0305.61.00		kg	15%
			kg	15%
	0305.62.00		kg	15%
	0305.63.00			
	0305.69.00			



03.07	0306.11.00	kg	25%
		kg	25%
		kg	25%
		kg	25%
	0306.12.00		
	0306.13.00	kg	25%
	0306.14.00		
	0306.19.00		
		kg	25%
		kg	25%
		kg	25%
	0306.21.00	kg	25%
	0306.22.00		
	0306.23.00	kg	25%
	0306.24.00		
	0306.29.00	kg	25%
	0307.10.00	kg	25%
	0307.21.00	kg	25%
	0307.29.00	kg	25%
	0307.31.00	kg	25%
	0307.39.00	kg	25%
	0307.41.00	kg	25%
0307.49.00			
	kg	25%	
0307.51.00	kg	25%	
0307.59.00	kg	25%	
0307.60.00	kg	25%	
0307.91.00	kg	25%	
0307.99.00			

(As amended by Act No. 9 of 1997, No. 1 of 2002 and No. 1 of 2003)

## CHAPTER 4

Dairy produce; birds' eggs, natural honey; edible products of animal origin, not elsewhere specified or included

## Notes

1. The expression "milk" means full cream milk or partially or completely skimmed milk.

2. For the purpose of heading 04.05:

(a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milk fat content of 80% or more but not more than 95% by weight, a maximum milk solid-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic acid-producing bacteria.

(b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.

3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading No. 04.06 provided that they have the three following characteristics:

(a) Milkfat content, by weight of the dry matter, of 5% or more;

(b) A dairy matter content, by weight, of at least 70% but not exceeding 85%; and

(c) They are moulded or capable of being moulded.

4. This Chapter does not cover:

(a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose, calculated on the dry matter (heading 17.02); or

(b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey protein, calculated on the dry matter) (heading 35.04) or globulins (headings 35.04).

## Subheading Notes

1. For the purposes of subheading 0404.10, the expression 'modified whey' means products consisting of whey constituents, i.e, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

*(As amended by Act No. 9 of 1997)*

2. For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
04.01	0401.10.10 0401.10.20  0401.20.10 0401.20.20  0401.30.10 0401.30.20	<p><b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b>            - Of a fat content, by weight, not exceeding 1%:            -- Milk            -- Cream            Of a fat content, by weight exceeding 1% but not exceeding 6%:            --- Milk            --- Cream            - Of a fat content by weight, exceeding 6%            --- Milk            --- Cream  <b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>            - In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%            --- Specially prepared for infants            --- Other            - In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:            -- Not containing added sugar or other sweetening matter:            --- Specially prepared for infants            --- Cream (powdered only)            --- Other</p>	litre kg  litre kg  litre kg	25% 25%  25% 25%  25% 25%	
04.02	0402.10.10 0402.10.20  0402.21.10 0402.21.20  0402.21.30  0402.21.90  0402.29.10 0402.29.20 0402.29.30 0402.29.30	<p>Powerded milk, when imported in bulk for further processing            -- Other:            --- Milk            --- Specially prepared for infants            --- Cream (powdered only)            --- Other            - Other:            -- Not containing added sugar or other sweetening matter:            --- Specially prepared for infants            --- Cream            --- Other            -- Other  <b>Buttermilk, curdled milk and cream, yogurt, kefir and other fermented milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or favoured or containing added fruit, nuts or cocoa</b>            - Yoghurt            - Other  <b>Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing sugar or other sweetening matter,</b></p>	kg kg  kg kg  kg kg kg  kg kg kg kg	free 25%  free 25%  free 25% 25%  5% 25% free 25% 25%	

04.03	0402.91.10	<b>not elsewhere specified or included.</b> - Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter - Other <b>Butter and other fats and oils derived from milk; dairy spreads.</b> - Butter - Dairy spreads - Other <b>Cheese and curd.</b> - Fresh (unripened or uncured) cheese, including whey cheese, and curd	kg	free
	0402.91.20		kg	25%
	0402.91.90		kg	25%
	0402.99.00		kg	15%
04.04	0403.10.00	- Grated or powdered cheese, of all kinds - Processed cheese, not grated or powdered - Blue-veined cheese - Other cheese <b>Birds' eggs, in shell, fresh, preserved or cooked.</b> - - - For hatching - - - Other <b>Birds' 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> - Egg yolks: - - Dried - - Other - Other: - - Dried - - Other <b>Natural honey.</b> <b>Edible products of animal origin, not elsewhere specified or included.</b>	kg	25%
	0403.90.00		kg	25%
	0404.10.00			
	0404.90.00			
04.05	0405.10.00		kg	25%
	0405.20.00		kg	25%
	0405.90.00			
04.06	0406.10.00		kg	25%
	0406.20.00		kg	25%
	0406.30.00		kg	25%
	0406.40.00		kg	*
	0406.90.00		kg	*
04.07			kg	25%
			kg	25%
	0407.00.10		kg	25%
04.08	0407.00.90		kg	5%

04.09 04.10	0408.11.00 0408.19.00		kg	15%		
	0408.91.00 0408.99.00 0409.00.00 0410.00.00					
			kg	15%		
			kg	15%		
			kg	15%		
			kg	15%		
			kg	25%		
			kg	25%		

\* 25% or K850 per kg whichever is the greater

(As amended by Act No.1 of 1998, No 4 of 1999 and No. 3 of 2000 and No. 1 of 2002)

## CHAPTER 5

Products of animal origin, not elsewhere specified or included

Notes

1. This Chapter does not cover:

- (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
- (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
- (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
- (d) Prepared knots or tufts for broom or brush making (heading 96.03).

2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

(As amended by Act No. 1 of 2002)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
05.01	0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	kg	25%	
05.02		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.			
	0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	kg	15%	
	0502.90.00	- Other	kg	15%	
05.03	0503.00.00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	kg	15%	
05.04		Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.			
	0504.00.10	- - - Hogs casings	kg	15%	
	0504.00.20	- - - Other sausage casings	kg	15%	
	0504.00.90	- - - Other	kg	15%	
05.05		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.			
	0505.10.00	- Feathers of a kind used for stuffing; down	kg	15%	
	0505.90.00	- Other	kg	15%	
05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.			
	0506.10.00	- Ossein and bones treated with acid	kg	5%	
		- Other			
	0506.90.10	- - - Bone meal	kg	5%	
	0506.90.90	- - - Other	kg	5%	
<i>Heading</i>			Statistical		

	H S Code	Description of Goods	Unit of Quantity	Duty Rate	Remarks
05.07		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.			
	0507.10.00	- Ivory; ivory powder and waste	kg	25%	
	0507.90.00	- Other	kg	25%	
05.08	0508.00.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape; powder and waste thereof.	kg	15%	
05.09	0509.00.00	Natural sponges of animal origin.	kg	15%	
05.10	0510.00.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	kg	15%	
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 to 3, unfit for human consumption.			
	0511.10.00	- Bovine semen - Other - - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	kg	free	
	0511.91.10	- - - Fish waste	kg	free	
	0511.91.90	- - - Other - - Other	kg	5%	
	0511.99.10	- - - Animal embryos	kg	5%	
	0511.99.10	- - - Other	kg	5%	

(As amended by Act No. 9 of 1997 and No. 3 of 2000)

## Section II

## VEGETABLE PRODUCTS

### Note

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

## CHAPTER 6

### Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

#### Notes

1. Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2. Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
06.01		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12			
	0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	-	25%	
	0601.20.00	- Bulbs, tubers, tuberous roots, crowns and rhizomes, in growth or in flower; chicory plants and roots, corms	-	25%	
06.02		Other live plants (including their roots), cuttings and slips; mushrooms spawns.			
	0602.10.00	- Unrooted cuttings and slips	-	5%	
	0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	-	5%	
	0602.30.00	- Rhododendrons and azaleas, grafted or not	-	5%	
	0602.40.00	- Roses, grafted or not	-	5%	
	0602.90.00	- Other	-	5%	
06.03		Cut flowers and flower buds of a kind suitable for bouquets or for			



		ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.		
	0603.10.00	- Fresh	-	25%
	0603.90.00	- Other	-	25%
<b>06.04</b>		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.		
	0604.10.00	- Mosses and lichens	-	25%
		- Other		
	0604.91.00	- - Fresh	-	25%
	0604.99.00	- - Other	-	25%

*(As amended by Act No.1 of 1998, Act No.4 of 1999 and No. 4 of 2005)*

## CHAPTER 7

### Edible vegetables and certain roots and tubers

#### Notes

1. This Chapter does not cover forage products of heading No. 12.14.

2. In headings 07.09,07.10, 07.11 and 07.12 the word "vegetable" includes edible mushrooms, truffles, olives, capers marrows, pumpkins, aubergines, sweet corn (*Zea mays* var. *saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).

3. Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11; other than

(a) Dried leguminous vegetables, shelled (heading 07.13);

(b) Sweet corn in the forms specified in headings 11.02 to 11.04;

(c) Flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05),

(d) Flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).

4. However, dried or crushed or ground fruits of the genus *Capsicum* of the genus *Pimenta* are excluded from this Chapter (heading 09.04).

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
07.01		Potatoes, fresh or chilled.			
	0701.10.00	- Seed	kg	5%	
	0701.90.00	- Other	kg	25%	
07.02	0702.00.00	Tomatoes, fresh or chilled.	kg	25%	
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled			
	0703.10.00	- Onions and shallots	kg	25%	
	0703.20.00	- Garlic	kg	25%	
	0703.90.00	- Leeks and other alliaceous vegetables	kg	25%	
07.04		Cabbages, cauliflowers, kohlrabi kale and similar edible brassicas, fresh or chilled.			
	0704.10.00	- Cauliflowers and headed brocoli	kg	25%	
	0704.20.00	- Brussels sprouts	kg	25%	
	0704.90.00	- Other	kg	25%	
07.05		Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium</i> spp.), fresh or chilled.			
		- Lettuce			
	0705.11.00	- - Cabbage lettuce (head lettuce)	kg	25%	
	0705.19.00	- - Other	kg	25%	

		- Chicory		
	0705.21.00	- - Witloof chicory ( <i>cichorium intybus</i> var <i>foliosum</i> )	kg	25%
07.06	0705.29.00	- - Other	kg	25%
		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled		
	0706.10.00	- Carrots and turnips	kg	25%
	0706.90.00	- Other	kg	25%
07.07	0707.00.00	Cucumbers and gherkins, fresh or chilled.	kg	25%
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.		
	0708.10.00	- Peas ( <i>Pisum sativum</i> )	kg	25%
	0708.20.00	- Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)	kg	25%
07.09	0708.90.00	- Other leguminous vegetables	kg	25%
		Other vegetables, fresh or chilled.		
	0709.10.00	- Globe artichokes	kg	25%
	0709.20.00	- Asparagus	kg	25%
	0709.30.00	- Aubergines (egg-plants)	kg	25%
	0709.40.00	- Celery other than celeriac	kg	25%
		- Mushrooms and truffles		
	0709.51.00	- - Mushrooms of the genus <i>agaricus</i>	kg	25%
	0709.52.00	- - Truffles	kg	25%
	0709.59.00	--Other	kg	25%
	0709.60.00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	kg	25%
	0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	25%
07.10	0709.90.00	- Other	kg	25%
		Vegetables (uncooked or cooked by steaming or boiling in water) frozen.		
	0710.10.00	- Potatoes	kg	25%
		- Leguminous vegetables, shelled or unshelled		
	0710.21.00	- - Peas ( <i>Pisum sativum</i> )	kg	25%
	0710.22.00	- - Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)	kg	25%
	0710.29.00	- - Other	kg	25%
	0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	25%
	0710.40.00	- Sweet corn	kg	25%
	0710.80.00	- Other vegetables	kg	25%
07.11	0710.90.00	- Mixtures of vegetables	kg	25%
		Vegetables provisionally preserved		

		(for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.		
	0711.10.00	- Onions	kg	25%
	0711.20.00	- Olives	kg	25%
	0711.30.00	- Capers	kg	25%
	0711.40.00	- Cucumbers and gherkins	kg	25%
		-Mushrooms and truffles:	kg	25%
	0711.51.00	--Mushrooms of the genus <i>Agaricus</i>	kg	25%
	0711.59.00	--Other	kg	25%
	0711.90.00	- Other vegetables; mixtures of vegetables	kg	25%
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.		
		- Onions		
	0712.20.10	- - - In bulk	kg	25%
	0712.20.90	- - - Other	kg	25%
		- Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi, ( <i>Tremella spp.</i> ) and truffles:		
	0712.31.00	- - - Mushrooms of the genus <i>Agaricus</i>	kg	25%
	0712.32.00	- - - Wood ears ( <i>Auricularia spp.</i> )	kg	25%
	0712.33.00	- - - Jelly fungi ( <i>Tremellar spp.</i> )	kg	25%
	0712.39.00	- - - Other	kg	25%
	0712.90.10	- - - In bulk	kg	25%
	0712.90.90	- - - Other	kg	25%
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split.		
		- Peas ( <i>Pisum sativum</i> )		
	0713.10.10	- - - Seeds for planting or sowing only	kg	5%
	0713.10.90	- - - Other	kg	25%
		- Chickpeas ( <i>garbanzos</i> )		
	0713.20.10	- - - Seeds for planting or sowing only	kg	5%
	0713.20.90	- - - Other	kg	25%
		- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )		
		- - Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek		
	0713.31.10	- - - Seeds for planting or sowing	kg	5%

		only		
	0713.31.90	--- Other	kg	25%
		- - Small red (Adzuki) beans (Phaseolus or Vigna angularis)		
	0713.32.10	--- Seeds for planting only	kg	5%
	0713.32.90	--- Other	kg	25%
		- - Kidney beans including white pea beans (Phaseolus vulgaris).		
	0713.33.10	--- Seeds for planting or sowing only	kg	5%
	0713.33.90	--- Other	kg	25%
		- - Other		
	0713.39.10	--- Seeds for planting or sowing only	kg	5%
	0713.39.90	--- Other	kg	25%
		- Lentils		
	0713.40.10	--- Seeds for planting or sowing only	kg	5%
	0713.40.90	--- Other	kg	25%
		- Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)		
	0713.50.10	--- Seeds for planting or sowing only	kg	5%
	0713.50.90	--- Other	kg	25%
		- Other		
	0713.90.10	--- Seeds for planting or sowing only	kg	5%
	0713.90.90	--- Other	kg	25%
07.14		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.		
		- Manioc (Cassava)		
	0714.10.10	--- Fresh or chilled	kg	25%
	0714.10.90	--- Other	kg	25%
		- Sweet potatoes		
	0714.20.10	--- Fresh or chilled	kg	25%
	0714.20.90	--- Other	kg	25%
		- Other;		
	0714.90.10	--- Fresh or chilled	kg	25%
	0714.90.90	--- Other	kg	25%

(As amended by Act No.1 of 1998, No.4 of 1999 and No.1 of 2002)

## CHAPTER 8

### Edible fruit and nuts; peel of citrus fruit or melons

#### Notes

1. This Chapter does not cover inedible nuts or fruits.

2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fruits and nuts.

3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes

(a) For additional preservation or stabilisation (e.g., by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),

(b) To improve or maintain their appearance (e.g., by the addition of vegetable oil or small quantities of glucose syrup),

Provided that they retain the character of dried fruits or dried nuts.

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
<b>08.01</b>		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.			
	0801.11.00	- Coconuts -- Desiccated	kg	25%	
	0801.19.10	-- Other -- Dried	kg	25%	
	0801.19.90	-- Other - Brazil nuts	kg	25%	
	0801.21.10	-- In shells -- Dried	kg	25%	
	0801.21.90	-- Other -- Shelled	kg	25%	
	0801.22.10	-- Dried	kg	25%	
	0801.22.90	-- Other - Cashew nuts	kg	25%	
	0801.31.10	-- In shell -- Dried	kg	25%	
	0801.31.90	-- Other -- Shelled	kg	25%	
	0801.32.10	-- Dried	kg	25%	
	0801.32.90	-- Other	kg	25%	
<b>08.02</b>		Other nuts, fresh or dried, whether or not shelled or peeled.			
	0802.11.10	- Almonds: -- In shells: --Dried	kg	25%	
	0802.11.90	-- Other -- Shelled	kg	25%	

	0802.12.10	-- Dried	kg	25%
	0802.12.90	-- Other	kg	25%
		-- Hazalnuts or filberts (corylus spp.):		
		-- In shells		
	0802.21.10	-- Dried	kg	25%
	0802.21.90	-- Other	kg	25%
		-- Shelled		
	0802.22.10	-- Dried	kg	25%
	0802.22.90	-- Other	kg	25%
		-- Walnuts:		
		-- In shells		
	0802.31.10	-- Dried	kg	25%
	0802.31.90	-- Other	kg	25%
		-- Chestnuts (castanea spp.):		
	0802.40.10	-- Dried	kg	25%
	0802.40.90	-- Other	kg	25%
		-- Pistachios:		
	0802.50.10	-- Dried	kg	25%
	0802.50.90	-- Other	kg	25%
		-- Other		
	0802.90.10	-- Dried	kg	25%
	0802.90.90	-- Other	kg	25%
08.03		Bananas. including plantains, fresh or dried.		
	0803.00.10	-- Fresh	kg	25%
	0803.00.20	-- Dried	kg	25%
08.04		Dates, figs, pineapples, avocadoes, guavas, mangoes and mangosteens fresh or dried		
		-- Dates		
	0804.10.10	-- Fresh	kg	25%
	0804.10.20	-- Dried	kg	25%
		-- Figs		
	0804.20.10	-- Fresh	kg	25%
	0804.20.20	-- Dried	kg	25%
		-- Pineapples		
	0804.30.10	-- Fresh	kg	25%
	0804.30.20	-- Dried	kg	25%
		-- Avocadoes:		
	0804.04.10	-- Fresh	kg	25%
	0804.04.20	-- Dried	kg	25%
		Guavas, mangoes and mangosteens:		
	0804.50.10	-- Fresh	kg	25%
	0804.20.10	-- Dried	kg	25%
08.05		Citrus fruit, fresh or dried		
		-- Orangee		

	0805.10.10	-- Fresh	kg	25%
	0805.10.20	-- Dried	kg	25%
		-- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:		
	0805.20.10	-- Fresh	kg	25%
	0805.20.20	-- Dried	kg	25%
		-- Lemons ( <i>citrus limon</i> , <i>citrus limonum</i> ) and limes ( <i>citrus aurantifolia</i> )		
	0805.30.10	-- Fresh	kg	25%
	0805.30.20	-- Dried	kg	25%
		-- grapefruit		
		-- Fresh		
		-- Dried		
	0805.40.10	-- Other	kg	25%
	0805.40.20		kg	25%
	0805.90.10	- Fresh	kg	25%
	0805.90.90	- Dried	kg	25%
08.06		Grapes, fresh or dried.		
	0806.10.00	- Fresh	kg	25%
08.07	0806.20.00	- Dried	kg	25%
		Melons (including watermelons) and papaws (papayas), fresh		
		- Melons (including watermelons)		
	0807.11.00	- - Watermelons	kg	25%
	0807.19.00	- - Other	kg	25%
	0807.20.00	- Papaws (papayas)	kg	25%
08.08		Apples, pears and quinces, fresh.		
	0808.10.00	- Apples	kg	25%
	0808.20.00	- Pears and quinces	kg	25%
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.		
	0809.10.00	- Apricots	kg	25%
	0809.20.00	- Cherries	kg	25%
	0809.30.00	- Peaches, including nectarines	kg	25%
	0809.40.00	- Plums and sloes	kg	25%
08.10		Other fruit, fresh.		
	0810.10.00	- Strawberries	kg	25%
	0810.20.00	- Raspberries, blackberries, mulberries and loganberries	kg	25%
	0810.30.00	- Black, white or red currants and gooseberries	kg	25%
	0810.40.00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg	25%
	0810.50.00	- Kiwifruit	kg	25%
	0810.60.00	- Durians	kg	25%
	0810.90.00	- Other	kg	25%



08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.		
	0811.10.00	- Strawberries	kg	25%
	0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg	25%
08.12	0811.90.00	- Other Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	kg	25%
	0812.10.00	- Cherries	kg	25%
08.13	0812.90.00	- Other Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruit of this Chapter.	kg	25%
	0813.10.00	- Apricots	kg	25%
	0813.20.00	- Prunes	kg	25%
	0813.30.00	- Apples	kg	25%
	0813.40.00	- Other fruit	kg	25%
	0813.50.00	- Mixtures of nuts or dried fruits of this Chapter	kg	25%
08.14		<b>Peels of citrus fruit or melons (including watermelons), fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions.</b> -- Fresh -- Other	kg	25%
	0814.00.10		kg	25%
	0814.00.90		kg	25%

(As amended by Act No.4 of 1999 and No.1 of 2002)

## CHAPTER 9

### Coffee, tea, maté and spices

#### Notes

1. Mixtures of the products of headings 09.10 are to be classified as follows

(a) Mixtures of two or more of the products of the same heading are to be classified in that heading

(b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 12.11.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
		- Coffee, not roasted			
	0901.11.00	- - Not decaffeinated	kg	25%	
		- - Decaffeinated			
	0901.12.10	- - - In bulk	kg	25%	
	0901.12.20	- - - Not in bulk	kg	25%	
		- Coffee, roasted			
		- - Not dcaffeinated			
	0901.21.10	- - - In bulk	kg	25%	
	0901.21.20	- - - Not in bulk	kg	25%	
		- Decaffeinated			
	0901.22.10	- - - In bulk	kg	25%	
	0901.22.20	- - - Not in bulk	kg	25%	
0901.90.00	- Other	kg	25%		
09.02		Tea, whether or not flavoured			
	0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3kg	kg	25%	
		- Other green tea (not fermented)			
	0902.20.10	- - - In immediate packing of a content exceeding 3kg but less than 5kg	kg	25%	
0902.20.90	- - - Other	kg	25%		

	0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg	kg	25%
		- Other black tea (fermented) and other partly fermented tea		
	0902.40.10	- - - In immediate packings of a content exceeding 3kg but less than 5kg	kg	25%
	0902.40.90	- - - Other	kg	25%
09.03		Maté.		
	0903.00.10	- - - In bulk	kg	25%
	0903.00.20	- - - Not in bulk	kg	25%
09.04		Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.		
		- Pepper		
	0904.11.00	- - Neither crushed nor ground	kg	25%
	0904.12.00	- - Crushed or ground	kg	25%
	0904.20.00	- Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	kg	25%
09.05	0905.00.00	Vanilla.	kg	25%
09.06		Cinnamon and cinnamon-tree flowers.		
	0906.10.00	- Neither crushed nor ground	kg	25%
	0906.20.00	- Crushed or ground	kg	25%
09.07	0907.00.00	Cloves (whole fruit, cloves and stems).	kg	25%
09.08		Nutmeg, mace and cardamoms.		
	0908.10.00	- Nutmeg	kg	25%
	0908.20.00	- Mace	kg	25%
	0908.30.00	- Cardamoms	kg	25%
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.		
	0909.10.00	- Seeds of anise or badian	kg	25%
	0909.20.00	- Seeds of coriander	kg	25%
	0909.30.00	- Seeds of cumin	kg	25%
	0909.40.00	- Seeds of caraway	kg	25%
	0909.50.00	- Seeds of fennel; juniper berries	kg	25%
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.		
	0910.10.00	- Ginger	kg	25%
	0910.20.00	- Saffron	kg	25%

0910.30.00	- Turmeric (curcuma)	kg	25%
0910.40.00	- Thyme; bay leaves	kg	25%
0910.50.00	- Curry	kg	25%
	- Other spices		
0910.91.00	- - Mixtures referred to in Note 1 (b) to this Chapter	kg	25%
0910.99.00	- - Other	kg	25%

## CHAPTER 10

### Cereals

#### Notes

1. (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- (b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.
2. Heading 10.05 does not cover sweet corn (Chapter 7).

#### Subheading Note

1. The term "durum wheat" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
10.01		Wheat and meslin.			
		- Durum wheat			
	1001.10.10	- - - For planting or sowing only	kg	5%	
	1001.10.90	- - - Other	kg	15%	
		- Other			
	1001.90.10	- - - For planting or sowing only	kg	5%	
	1001.90.90	- - - Other	kg	15%	
10.02	1002.00.00	Rye.	kg	15%	
10.03		Barley.			
	1003.00.10	- - - For planting or sowing only	kg	5%	
	1003.00.90	- - - Other	kg	15%	
10.04	1004.00.00	Oats.	kg	15%	
10.05		Maize (corn).			
	1005.10.00	- Seed	kg	5%	
	1005.90.00	- Other	kg	15%	
10.06		Rice.			
	1006.10.00	- Rice in the husk (paddy or rough)	kg	5%	
	1006.20.00	- Husked (brown) rice	kg	5%	
	1006.30.00	- Semi-milled or wholly milled rice, whether or not polished or glazed	kg	5%	
	1006.40.00	- Broken rice	kg	5%	
10.07	1007.00.00	Grain sorghum.	kg	5%	
10.08		Buckwheat, millet and canary seed; other cereals.			
	1008.10.00	- Buckwheat	kg	5%	
	1008.20.00	- Millet	kg	5%	
	1008.30.00	- Canary seed	kg	5%	
	1008.90.00	- Other cereals	kg	5%	

(As amended by Act No. 4 of 2005)

## CHAPTER 11

### Products of the milling industry; malt; starches; Inulin; wheat gluten

#### Notes

1. This Chapter does not cover
  - (a) Roasted malt put up as coffee substitutes (heading 09.01 to 21.01);
  - (b) Prepared flours, groats, meals or starches of heading 19.01;
  - (c) Corn flakes or other products of heading 19.04;
  - (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
  - (e) Pharmaceutical products (Chapter 30); or
  - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2. (A) Products from the milling of the cereals listed in the table below fall within this Chapter if they have, by weight on the dry product
  - (a) A starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
  - (b) An ash content (after deduction of any added minerals) not exceeding that indicated in Column (3). Otherwise, they fall in heading 23.02. However, germ of cereals, whole, flattened, in flakes or ground is always classified in heading 11.04.
 (B) Products falling within this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than shown against the cereal concerned. Otherwise, they fall in heading 11.03 or 11.04.

(As amended by Act No. 1 of 2002)

Cereal (1)	Starch Content (2)	Ash content (3)	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns) (4)	500 micrometres (microns) (5)
Wheat and rye .. .. .	45%	2.5%	80%	-
Barley .. .. .	45%	3%	80%	-
Oats .. .. .	45%	5%	80%	-
Maize (corn) and grain sorghum ..	45%	2%	-	90%
Rice .. .. .	45%	1.6%	80%	-
Buckwheat. . . . .	45%	4%	80%	-

3. For the purposes of heading 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which
  - (a) In the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2mm;
  - (b) In the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25mm.

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
11.01	1101.00.00	Wheat or meslin flour.	kg	*	
11.02		Cereal flours other than of wheat or meslin.			

11.03	1102.10.00	- Rye flour	kg	*
	1102.20.00	- Maize (corn) flour	kg	15%
	1102.30.00	- Rice flour	kg	15%
	1102.90.00	- Other	kg	15%
	1103.11.00	Cereal groats, meal and pellets. - Groats and meal - - Of wheat	kg	15%

\* 25% or k1000 per kg whichever is the greater

11.04	1103.13.00	- - Of maize (corn)	kg	15%
	1103.19.00	- - Of other cereals - Pellets - - Of other cereals	kg	15%
	1103.29.10	- - - Of maize (corn)	kg	15%
	1103.29.20	- - - Of rice	kg	15%
	1103.29.90	- - - Other	kg	15%
		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground. - Rolled or flaked grains		
	1104.12.00	- - Of oats - - Of other cereals	kg	15%
	1104.19.10	- - - Of maize (corn)	kg	15%
	1104.19.20	- - - Of rice	kg	15%
	1104.19.90	- - - Other	kg	15%
		- Other worked grains (for example hulled, pearled, sliced or kibbled)		
	1104.22.00	- - Of oats	kg	15%
	1104.23.00	- - Of maize (corn) - - Of other cereals	kg	15%
	1104.29.10	- - - Of rice	kg	15%
	1104.29.90	- - - Other	kg	15%
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	kg	15%	
11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.		
	1105.10.00	- Flour, meal and powder	kg	15%
11.06	1105.20.00	- Flakes, granules and pellets Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 or of the	kg	15%

		products of Chapter 8.		
	1106.10.00	- Of the dried leguminous vegetables of heading No. 07.13	kg	15%
	1106.20.00	- Of sago or of roots or tubers of heading No. 07.14.	kg	15%
11.07	1106.30.00	- Of the products of Chapter 8 Malt, whether or not roasted. - Not roasted	kg	15%
	1107.10.10	- - - Malted barley	kg	5%
	1107.10.20	- - - Malted oats or rye	kg	15%
	1107.10.30	- - - Malted millet or sorghum	kg	15%
	1107.10.90	- - - Other - Roasted	kg	15%
	1107.20.10	- - - Malted barley	kg	15%
	1107.20.20	- - - Malted oats or rye	kg	15%
	1107.20.30	- - - Malted millet or sorghum	kg	15%
11.08	1107.20.90	- - - Other Starches; inulin. - Starches	kg	15%
	1108.11.00	- - Wheat starch	kg	15%
	1108.12.00	- - Maize (corn) starch	kg	15%
	1108.13.00	- - Potato starch	kg	15%
	1108.14.00	- - Manioc (cassava) starch	kg	15%
	1108.19.00	- - Other starches	kg	15%
	1108.20.00	- Inulin	kg	15%
11.09	1109.00.00	Wheat gluten, whether or not dried.	kg	15%

(As amended by Act No. 9 of 1997, No.1 of 1998, No.4 of 1999, No. 3 of 2000 and No.1 of 2002)



## CHAPTER 12

### Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder Notes

1. Heading 12.07 applies, inter alia, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).

2. Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of heading 23.04 to 23.06.

3. For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing."

Heading 12.09 does not, however, apply to the following even if for sowing.

- (a) Leguminous vegetables or sweet corn (Chapter 7);
- (b) Spices or other products of Chapter 9;
- (c) Cereals (Chapter 10); or
- (d) Products of heading 12.01 to 12.07 or 12.11

4. Headings 12.11 applies, inter alia, to the following plants or parts thereof; basil, borage, ginseng, hyssop, liquorice, all spices of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to

- (a) Medicaments of Chapter 30;
- (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
- (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

5. For the purposes of heading 12.12; the term "seaweeds and other algae" does not include

- (a) Dead single-cell micro-organisms of heading 21.02;
- (b) Cultures of micro-organisms of heading 30.02; or
- (c) Fertilisers of heading 31.01 or 31.05

#### Subheading Notes

1. For the purposes of subheading 1205.10.00, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
12.01	1201.00.00	Soya beans, whether or not broken.	kg	15%	
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			

	1202.10.00	- In shell	kg	15%
	1202.20.00	- Shelled, whether or not broken	kg	15%
12.03	1203.00.00	<b>Copra.</b>	kg	15%
12.04	1204.00.00	<b>Linseed, whether or not broken.</b>	kg	15%
12.05	1205.00.00	<b>Rape or colza seeds, whether or not broken.</b>	kg	15%
		- Low ericic acid rape or colza seeds	kg	
	1205.10.00	- Other		15%
	1205.90.00			
12.06	1206.00.00	<b>Sunflower seeds, whether or not broken.</b>	kg	15%
12.07		<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>		
	1207.10.00	- Palm nuts and kernels	kg	15%
	1207.20.00	- Cotton seeds	kg	15%
	1207.30.00	- Castor oil seeds	kg	15%
	1207.40.00	- Sesamum seeds	kg	15%
	1207.50.00	- Mustard seeds	kg	15%
	1207.60.00	- Safflower seeds	kg	15%
		- Other		
	1207.91.00	- - Poppy seeds	kg	15%
	1207.99.00	- - Other	kg	15%
12.08		<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.</b>		
	1208.10.00	- Of soya beans	kg	15%
	1208.90.00	- Other	kg	15%
12.09		<b>Seeds, fruit and spores, of a kind used for sowing.</b>		
	1209.10.00	- Beet seed		
		- Seeds of forage plants:		
	1209.21.00	- - Lucerne (alfalfa) seed	kg	5%
	1209.22.00	- - Clover (Trifolium spp.) seed	kg	5%
	1209.23.00	- - Fescue seed	kg	5%
	1209.24.00	- - Kentucky blue grass (Poa pratensis L.) seed	kg	5%
	1209.25.00	- - Rye grass (Lolium multiflorum lam, Lolium perene L.) seed	kg	5%
	1209.26.00	- - Timothy grass seed	kg	5%
	1209.29.00	Other	kg	5%
	1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	kg	5%
		- Other		
	1209.91.00	- - Vegetable seeds	kg	5%
	1209.99.00	- - Other	kg	5%
12.10		<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form</b>		

		of pellets; lupulin.			
	1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	kg	15%	
12.11	1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	kg	15%	
		Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal, or similar purposes, fresh or dried, whether or not cut, crushed or powdered.			
	1211.10.00	- Liquorice roots	kg	5%	
	1211.20.00	- Ginseng roots	kg	5%	
	1211.30.00	- Coca leaf	kg	25%	
	1211.40.00	- Poppy straw	kg	25%	
12.12	1211.90.00	- Other	kg	5%	
		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus ativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included.			
	1212.10.00	- Locust beans, including locust bean seeds	kg	15%	
	1212.20.00	- Seaweeds and other algae	kg	15%	
	1212.30.00	- Apricot, peach including nectarine or plum stones and kernels	kg	15%	
		- Other			
	1212.91.00	- - Sugar beet	kg	15%	
12.13	1212.99.00	- - Other	kg	15%	
	1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	kg	15%	
12.14		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.			
	1214.10.00	- Lucerne (alfalfa) meal and pellets	kg	15%	

| 1214.90.00 | - Other | kg | 15% |  
 (As amended by Act No. 9 of 1997, No. 1 of 2002, No. 1 of 2003 and No. 4 of 2005 )

## CHAPTER 13

### Lac; gums, resins and other vegetable saps and extracts

#### Note

1. Heading 13.02 applies, inter alia, to liquorice extract of pyrethrum, extract of hops, extract of aloes and opium.

#### The heading does not apply to

- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or mate (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin and other products of headings 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);
- (g) Medicaments of headings 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (headings 32.01 or 32.03);
- (i) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for manufacture of beverages (Chapter 33); or
- (j) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading No. 40.01).

(As amended by Act No.1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
13.01		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).			
	1301.10.00	- Lac	kg	5%	
	1301.20.00	- Gum Arabic	kg	free	
	1301.90.00	- Other	kg	5%	
13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar- agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.			
	1302.11.00	- Vegetables saps and extracts - - Opium	kg	5%	
	1302.12.00	- - Of liquorice	kg	5%	
	1302.13.00	- - Of hops	kg	5%	
	1302.14.00	- - Of pyrethrum or of the roots of plants containing rotenone	kg	5%	
	1302.19.00	- - Other	kg	5%	

1302.20.00	- Pectic substances, pectinates and pectates - Mucilages and thickeners, whether or not modified, derived from vegetable products	kg	5%
1302.31.00	- - Agar-agar	kg	5%
1302.32.00	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds.	kg	5%
1302.39.00	- - Other	kg	5%

*(As amended by Act No. 9 of 1997, No. 3 of 2000, No. 1 of 2002 and No. 4 of 2005 )*

## CHAPTER 14

### Vegetables plaiting materials; vegetable products not elsewhere specified or included

#### Notes

1. This Chapter does not cover the following products which are to be classified in Section XI vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 14.01 applies, inter alia, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
3. Heading 14.02 does not apply to wood wool (heading 44.05).
4. Heading 14.03 does not apply to prepared knots or tufts for broom or brush making (heading 96.03).

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
14.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).			
	1401.10.00	Bamboos	kg	15%	
	1401.20.00	- Rattans	kg	15%	
	1401.90.00	- Other	kg	15%	
14.02		Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	kg	15%	
14.03		Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles.			
14.04		Vegetable products not elsewhere specified or included.			
	1404.10.00	- Raw vegetable materials of a kind used primarily in dyeing or tanning	kg	15%	
	1404.20.00	- Cotton linters	kg	15%	
	1404.90.00	- Other	kg	15%	

(As amended by Act No. 1 of 2002)

## Section III

# ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

## CHAPTER 15

Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

### Notes

- This Chapter does not cover
  - Pig fat or poultry fat of heading 02.09;
  - Cocoa butter, fat or oil (heading 18.04);
  - Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);
  - Greaves (heading 23.01) or residues of heading 23.04 to 23.06;
  - Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
  - Factice derived from oils (heading 40.02).
- Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.01).
- Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
- Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

### Subheading Notes

- For the purposes of subheading 1514.11.00 and 1514.19.00, the expression "low erucic acid rape or colza oil" means the fixed oil which has erucic acid content of less than 2% by weight.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
15.01	1501.00.00	<b>Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03</b>	kg	5%	
15.02	1502.00.00	<b>Fats of bovine animals, sheep or goats, other than those of heading No. 15.03</b>	kg	5%	
15.03	503.00.00	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>	kg	5%	
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			
	1504.10.00	- Fish-liver oils and their fractions	litre	5%	

	1504.20.00	- Fats and oils and their fractions, of fish, other than liver oils	litre	5%
	1504.30.00	- Fats and oils and their fractions, of marine mammals	litre	5%
15.05	1505.00.00	Wool grease and fatty substances derived therefrom (including lanolin).	kg	15%
15.06	1506.00.00	Other animal and oils and their fractions, whether or not refined, but not chemically modified.	kg	*
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.		
	1507.10.00	- Crude oil, whether or not degummed	kg	5%
15.08	1507.90.00	- Other Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	kg	*
	1508.10.00	- Crude oil	kg	15%
15.09	1508.90.00	- Other Olive oil and its fractions, whether or not refined, but not chemically modified.	kg	*
	1509.10.00	- Virgin	kg	*
15.10	1509.90.00	- Other	kg	*
	1510.00.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.	kg	*
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.		
	1511.10.00	- Crude oil	kg	15%
15.12	1511.90.10	- Other Palm stearin, when imported in bulk for further processing	kg	15%
	1511.90.90	-Other		5%
	1512.11.00	-- Crude oil	kg	*
	1512.19.00	-- Other	kg	5%
	1512.21.00	-- Cotton-seed oil and its fractions		
	1512.21.00	-- Crude oil, whether or not gossypol has been removed	kg	5%
15.13	1512.29.00	-- Other Coconut (copra), palm kernel or babassu oil and their fractions, whether or not refined, but not chemically modified.	kg	*



		- Coconut (copra) oil and its fractions			
	1513.11.00	- - Crude oil	kg	15%	
	1513.19.00	- - Other	kg	*	
		- Palm kernel or babassu oil and fractions thereof			
	1513.21.00	- - Crude oil	kg	15%	
	1513.29.00	- - Other	kg	*	
15.14		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.			
		- Low erucic acid rape or colza oil and fractions:			
	1514.11.00	Crude oil	kg	15%	
	1514.49.00	Other	kg	*	
		-Other:			
	1514.91.00	Crude oil	kg	15%	
	1514.99.00	Other	kg	*	
15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
		- Linseed oil and its fractions			
	1515.11.00	- - Crude oil	kg	15%	
	1515.19.00	- - Other	kg	*	
		- Maize (corn) oil and its fractions			
	1515.21.00	- - Crude oil	kg	15%	
	1515.29.00	- - Other	kg	*	
	1515.30.00	- Castor oil and its fractions	kg	*	
	1515.40.00	- Tung oil and its fractions	kg	*	
	1515.50.00	- Sesame oil and its fractions	kg	*	
	1515.90.00	- Other	kg	*	
15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.			
	1516.10.00	- Animal fats and oils and their fractions	kg	*	
	1516.20.00	- Vegetable fats and oils and their fractions	kg	*	
15.17		Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than			

		edible fats or oils or their fractions of heading No.15.16.		
	1517.10.00	- Margarine, excluding liquid margarine	kg	*
		- Other		
	1517.90.10	-- for further processing into margerine	kg	15%
	1517.90.20	-- Other	kg	*
	1517.90.90	-- For use in the manufacture of bakers' wares	kg	15%
15.18	1518.00.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	kg	*
[15.19]				
15.20	1520.00.00	Glycerol, crude; glycerol waters and glycerol lyes.	kg	5%
15.21		Vegetable waxes (other than triglycerides), bees wax, other insect waxes and spermaceti, whether or not refined or coloured.		
		- Vegetable waxes		
	1521.10.10	--- In bulk	kg	5%
	1521.10.90	--- Other	kg	5%
		- Other		
	1521.90.10	--- In bulk	kg	5%
	1521.90.90	--- Other	kg	5%
15.22	1522.00.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	kg	5%

\* 25% or K850 per kg whichever is greater

(As amended by Act No. 9 of 1997, No.1 1998, No.4 of 1999 and No. 1 of 2002 )

## Section IV

# PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

### Note

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

## CHAPTER 16

### Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

#### Notes

1. This Chapter does not cover meat, meat offal, fish, crustaceans; molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.

2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

#### Subheading Notes

1. For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat offal. This subheading takes precedence over all other subheadings of heading 16.02.

2. The fish and crustaceans specified in the subheadings of heading 16.04 to 16.05 under common names only, are of the same species as those mentioned in Chapter 3 under the same name.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
16.01	1601.00.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.			
16.02		Other prepared or preserved meat, meat offal or blood.			
	1602.10.00	- Homogenised preparations	kg	5%	
	1602.20.00	- Of liver of any animal	kg	25%	
		- Of poultry of heading No. 01.05.			
	1602.31.00	- - Of turkeys	kg	25%	
	1602.32.00	- - Of fowls of the species Gallus domesticus	kg	25%	
	1602.39.00	- Other	kg	25%	

		- Of swine		
	1602.41.00	- - Hams and cuts thereof	kg	25%
	1602.42.00	- - Shoulders and cuts thereof	kg	25%
	1602.49.00	- - Other, including mixtures	kg	25%
	1602.50.00	- Of bovine animals	kg	25%
	1602.90.00	- Other, including preparations of blood of any animal	kg	25%
16.03	1603.00.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	kg	25%
16.04		Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs.	kg	25%
		- Fish, whole or in pieces, but not minced		
	1604.11.00	- - Salmon	kg	25%
	1604.12.00	- - Herrings	kg	25%
	1604.13.00	- - Sardines, sardinella and brisling or sprats	kg	25%
	1604.14.00	- - Tunas, skipjack and Atlantic bonito (Sarda spp.)	kg	25%
	1604.15.00	- - Mackerel	kg	25%
	1604.16.00	- - Anchovies	kg	25%
	1604.19.00	- - Other	kg	25%
		- Other prepared or preserved fish		
	1604.20.10	- - - Specially prepared for infants	kg	5%
	1604.20.90	- - - Other	kg	25%
16.05	1604.30.00	- Caviar and substitutes	kg	25%
		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.		
	1605.10.00	- Crab	kg	25%
	1605.20.00	- Shrimps and prawns	kg	25%
	1605.30.00	- Lobster	kg	25%
	1605.40.00	- Other crustaceans	kg	25%
	1605.90.00	- Other	kg	25%

(As amended by Act No. 9 of 1997)

## CHAPTER 17

### Sugars and Sugar confectionery

#### Note

1. This Chapter does not cover

- (a) Sugar confectionery containing cocoa (heading 18.06)
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
- (c) Medicaments or other products of Chapter 30.

#### Subheading Note

1. For the purposes of subheading 1701.11 and 1701.12, "raw sugar" means sugar whose content of sucrose, by weight, in the dry state,

corresponds to a polarimeter reading of less than 99.5°.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
17.01	1701.11.00	Cane or beet sugar and chemically pure sucrose, in solid form. - Raw sugar not containing added flavouring or colouring matter - - Cane sugar	kg	25% or k500 per kg whichever is the greater	
	1701.12.00	- - Beet Sugar	kg	25% or k500 per kg whichever is the greater	
	1701.91.00	- Other - - Containing added flavouring or colouring matter	kg	25% or k500 per kg whichever is the greater	
	1701.99.00	- - Other	kg	25% or k500 per kg whichever is the greater	
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			

	1702.11.00	- Lactose and lactose syrup - - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	kg	25%
	1702.19.00	- - Other	kg	25%
	1702.20.00	- Maple sugar and maple syrup	kg	25%
	1702.30.00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	kg	25%
	1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose excluding invert sugar	kg	free
	1702.50.00	- Chemically pure fructose excluding invert sugar	kg	5%
	1702.60.00	- Other fructose excluding invert sugar and fructose syrup, containing in the dry state more than 50% by weight of fructos	kg	25%
	1702.90.10	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% bt weight of fructos	kg	15%
	1702.90.20		kg	15%
	1702.90.90	--Dextrose powder anhydrous --Anhydrous lactose --Other	kg	25%
<b>17.03</b>		Molasses resulting from the extraction or refining of sugar.		
	1703.10.00	- Cane molasses	kg	25%
<b>17.04</b>	1703.90.00	- Other	kg	25%
	1704.10.00	Sugar confectionery (inclxding white chocolate), not containing cocoa.		
	1704.90.00	- Chewing gum, whether or not sugar-coated	kg	25%
		- Other	kg	*

\* 25% or K2000 per kg whichever is the greater

(As amended by Act No.1 of 1998, No. 3 of 2000, No. 1 of 2002, No. 3 of 2004 and No. 3 of 2006)

## CHAPTER 18

### Cocoa and cocoa preparations

#### Notes

1. This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
2. Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
18.01	1801.00.00	Cocoa beans, whole or broken, raw or roasted.	kg	15%	
18.02	1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	kg	15%	
18.03		Cocoa paste, whether or not defatted.			
	1803.10.00	- Not defatted	kg	15%	
	1803.20.00	- Wholly or partly defatted	kg	15%	
18.04	1804.00.00	Cocoa butter, fat and oil	kg	15%	
18.05		Cocoa powder, not containing added sugar or other sweetening matter.			
	1805.00.10	- - - In bulk	kg	15%	
	1805.00.20	- - - Not in bulk	kg	15%	
18.06		Chocolate and other food preparations containing cocoa.			
	1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	kg	25%	
	1806.20.00	- Other preparations in blocks or slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg.	kg	25%	
		- Other, in blocks, slabs or bars			
	1806.31.00	- - Filled	kg	25%	
	1806.32.00	- - Not filled	kg	25%	
		- Other			
	1806.90.10	- - - Cocoa and chocolate specially prepared for drinking	kg	25%	
	1806.90.90	- - - Other	kg	25%	

(As amended by Act No. 9 of 1997)

## CHAPTER 19

### Preparations of cereals, flour, starch or milk; pastrycooks' products

#### Notes

1. This Chapter does not cover
  - (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20%, by weight, of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
  - (c) Medicaments or other products of Chapter 30.
2. For the purposes of heading 19.01:
  - (a) the term "groats" means cereal groats of Chapter 11; and
  - (b) the terms "flour" and "meal" means-
    - (1) cereal flour and meal of Chapter 11, and
    - (2) flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).
3. Heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
4. For the purpose of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the heading of or Notes to Chapter 10 or 11.

(As amended by Act No. 1 of 2002)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.			
	1901.10.00	- Preparations for infant use, put up for retail sale	kg	5%	
	1901.20.00	- Mixes and doughs for the preparation of bakers' wares of heading 19.05 - Other	kg	25%	



	1901.90.10	- - Of a kind used in food and	kg	15%
	1901.90.90	beverage industries	kg	25%
19.02		- - Other Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous; whether or not prepared. - Uncooked pasta, not stuffed or otherwise prepared		
	1902.11.00	- - Containing eggs	kg	25%
	1902.19.00	- - Other	kg	25%
	1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	kg	25%
	1902.30.00	- Other pasta	kg	25%
	1902.40.00	- Couscous	kg	25%
19.03	1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	kg	15%

(As amended by Act No. 3 of 2006)

19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre- cooked, or otherwise prepared, not elsewhere specified or included.		
	1904.10.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	kg	25%
	1904.20.00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	kg	25%
	1904.30.00	- Bulgur wheat	kg	25%
19.05	1904.90.00	- Other Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind	kg	25%

	suitable for pharmaceutical use, sealing wafers, rice paper and similar products.		
1905.10.00	- Crispbread	kg	25%
1905.20.00	- Gingerbread and the like	kg	25%
	- Sweet biscuits; waffles and wafers	kg	25%
1905.31.00	-- Sweet biscuits	kg	25%
1905.32.00	-- Waffles and wafers	kg	25%
1905.40.00	- Rusks, toasted bread and similar toasted products	kg	25%
1905.90.00	- Other	kg	25%

*(As amended by Act No. 3 of 2001 and No. 1 of 2002)*

## CHAPTER 20

### Preparations of vegetables, fruit, nuts or other parts of plants

#### Notes

1. This Chapter does not cover
  - (a) Vegetables, fruits or nuts, prepared or preserved by the process specified in Chapter 7, 8 or 11;
  - (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish, other aquatic invertebrates, or any combination thereof (Chapter 16); or
  - (c) Homogenised composite food preparations of heading 21.04.
2. Heading 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
3. Heading 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 and 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared preserved by process other than those referred to in Note 1(a).
4. Tomato juice, the dry weight content of which is 7% or more, is to be classified under heading 20.02.
5. For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure to increase the viscosity of a product through reduction of water content or other means.

#### Subheading Notes.

1. For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.
2. For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading No. 20.07.
3. For the purpose of subheading 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20C or corrected for 20C if the reading is made at a different temperature.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			

	2001.10.00	- Cucumbers and gherkins	kg	25%
20.02	2001.90.00	- Other Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	kg	25%
	2002.10.00	- Tomatoes, whole or in pieces	kg	25%
20.03	2002.90.00	- Other Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	kg	25%
	2003.10.00	- Mushrooms of the genus Agaricus	kg	25%
	2003.90.00	-Other	kg	25%
20.04	2003.20.00	- Truffles Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.	kg	25%
	2004.10.00	- Potatoes	kg	25%
	2004.90.00	- Other vegetables and mixtures of vegetables Other vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.	kg	25%
20.05	2005.10.00	- Homogenised vegetables	kg	5%
	2005.20.00	- Potatoes	kg	25%
	2005.40.00	- Peas ( <i>Pisum sativum</i> ) - Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)	kg	25%
	2005.51.00	- - Beans, shelled	kg	25%
	2005.59.00	- - Other	kg	25%
	2005.60.00	- Asparagus	kg	25%
	2005.70.00	- Olives	kg	25%
	2005.80.00	- Sweet Corn ( <i>Zea mays</i> var. <i>saccharata</i> )	kg	25%
	2005.90.00	- Other vegetables and mixtures of vegetables	kg	25%
20.06	2006.00.00	Vegetable, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	kg	25%
20.07		Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooked preparations, whether or not containing added sugar or other sweetening matter.		
	2007.10.00	- Homogenised preparations	kg	5%

		- Other		
	2007.91.00	-- Citrus fruit	kg	25%
20.08	2007.99.00	-- Other	kg	25%
		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.		
		- Nuts, ground-nuts and other seeds, whether or not mixed together		
	2008.11.00	-- Ground-nuts	kg	25%
	2008.19.00	-- Other, including mixtures	kg	25%
	2008.20.00	- Pineapples	kg	25%
	2008.30.00	- Citrus fruit	kg	25%
	2008.40.00	- Pears	kg	25%
	2008.50.00	- Apricots	kg	25%
	2008.60.00	- Cherries	kg	25%
	2008.70.00	- Peaches, including nectarines	kg	25%
	2008.80.00	- Strawberries	kg	25%
		- Other, including mixtures other than those of subheading No. 2008.19		
	2008.91.00	-- Palm hearts	kg	25%
	2008.92.00	-- Mixtures	kg	25%
20.09	2008.99.00	-- Other	kg	25%
		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.		
	2009.11.00	- Orange juice		
	2009.12.00	-- Frozen	litre	25%
		--Not frozen, of a Brix value not exceeding 20	litre	25%
	2009.19.00	-- Other	litre	25%
		- Grapefruit juice		
	2009.21.00	--Of a Brix value not exceeding 20	litre	25%
	2009.29.00	--Other	litre	25%
		- Juice of any other single citrus fruit		
	2009.31.00	--Of a Brix value not exceeding 20	litre	25%
	2009.39.00	--Other		
		- Pineapple juice		
	2009.41.00	--Of a Brix value not exceeding 20	litre	25%
	2009.49.00	--Other	litre	25%

2009.50.00	- Tomato juice	litre	25%
	- Grape juice (including grape must)		
2009.61.00	-Of a Brix value not exceeding 30	litre	25%
2009.69.00	-Other	litre	25%
	- Apple juice		
2009.71.00	-Of a Brix value not exceeding 20	litre	25%
2009.79.00	-Other	litre	25%
2009.80.00	- Juice of any other fruit or vegetable	litre	25%
2009.90.00	- Mixtures of juices	litre	25%

*(As amended by Act No. 9 of 1997, No.1 of 1998 and No. 1 of 2002)*

## CHAPTER 21

### Miscellaneous edible preparations

#### Notes

1. This Chapter does not cover
  - (a) Mixed vegetables of heading 07.12;
  - (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
  - (c) Flavoured tea (heading 09.02);
  - (d) Spices or other products of heading 09.04 to 09.10;
  - (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
  - (g) Prepared enzymes of heading 35.07.
2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading 21.01.
3. For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

(As amended by Act No. 1 of 2002)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
21.01		Extracts, essences and concentrates of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.			
	2101.11.00	- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	kg	25%	
	2101.12.00	- Preparations with a basis of extracts, essences or concentrates	kg	25%	

	2101.20.00	or with a basis of coffee - Extracts, essences and concentrates of tea or maté and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	kg	25%
21.02	2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.	kg	25%
	2102.10.00	- Active yeasts	kg	25%
	2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	kg	25%
21.03	2102.30.00	- Prepared baking powders Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	kg	25%
	2103.10.00	- Soya sauce	kg	25%
	2103.20.00	- Tomato ketchup and other tomato sauces	kg	25%
	2103.30.00	- Mustard flour and meal and prepared mustard	kg	25%
21.04	2103.90.00	- Other Soups and broths and preparations thereof; homogenised composite food preparations. - Soups and broths and preparations thereof	kg	25%
	2104.10.10	- - - In bulk	kg	25%
	2104.10.20	- - - Not in bulk	kg	25%
	2104.20.00	- Homogenised composite food preparations	kg	5%
21.05	2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	kg	25%
21.06		Food preparations not elsewhere specified or included. - Protein concentrates and textured protein substances		
	2106.10.10	- - - Specially prepared for infants	kg	5%
	2106.10.90	- - - Other	kg	25%
		- Other		



2106.90.10	- - - Specially prepared for infants	kg	5%
2106.90.20	- - - Saccharin tablets and other artificial sweetening preparations	kg	5%
2106.90.30	- - - Compound preparations, non-alcoholic (known as "concentrated extracts") for the manufacture of beverages	kg	5%
2106.90.90	- - - Other	kg	25%

*(As amended by Act No. 9 of 1997)*

## CHAPTER 22

### Beverages, spirits and vinegar

#### Notes

1. This Chapter does not cover.
  - (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
  - (b) Sea water (heading 25.01);
  - (c) Distilled or conductivity water or water of similar purity (heading 28.51);
  - (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
  - (e) Medicaments of heading 30.03 or 30.04; or
  - (f) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapter 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20C.
3. For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

#### Subheading Note

1. For the purposes of subheading 22.04.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20C in closed containers, has an excess pressure of not less than 3 bars.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
22.01	2201.10.10 2201.10.19	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or sweetening matter nor flavoured; ice and snow. - Mineral waters not aerated: - Packed mineral waters not aerated. - Other	Aerated Dekalitre Dekalitre	* *	
22.02		* 25% or K650 per liter whichever is the greater Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.			

		- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	litre	*
	2202.10.10		litre	*
	2202.10.20	- Not aerated		
		- Aerated		
22.03	2202.90.00	- Other Beer made from malt.	litre	*
	2203.00.10	- - - Opaque beer	litre	25%
	2203.00.90	- - - Other, including ale, lager and stout	litre	25% or k800 per litre whichever is the greater
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.		
	2204.10.00	- Sparkling wine - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol	litre	25%
	2204.21.00	- - In containers holding 2 litres or less	litre	25%
	2204.29.00	- - Other	litre	25%
22.05	2204.30.00	- Other grape must Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	litre	25%
	2205.10.00	- In containers holding 2 litres or less	litre	25%
		* 25% or 650 per litre whichever is the greater		
22.06	2205.90.00	- Other	litre	25%
	2206.00.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	litre	25%
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.		

22.08	2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	litre	5%	
	2207.20.10	- Ethyl alcohol and other spirits, denatured, of any strength	litre	5%	
		- - - Methylated spirits (that is, spirits, which have been rendered unpotable in a manner approved by the Commissioner-General)			
	2207.20.90	- - - Other	litre	25%	
	22.09	2208.20.00	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	litre	25%
			- Spirits obtained by distilling grape wine or grape marc		
			- Whiskies		
			- Rum and tafia		
			- Gin and Geneva		
			- Vodka		
- Liqueurs and cordials					
- Other					
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	litre	25%		

(As amended by Act No. 9 of 1997, Act No.1 of 1998, Act No.4 of 1999 and No. 4 of 2005)

## CHAPTER 23

### Residues and waste from the food industries; prepared animal fodder

#### Notes

1. Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

#### Subheading Note

1. For the purposes of subheading 2306.41.00, the expression "low erucic acid rape or colza seeds" means seeds as defined in subheading Note 1 to Chapter 12";

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
23.01	2301.10.00	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	kg	free	
		- Flours, meals and pellets, of meat or meat offal; greaves			

		- Flours, meals and pellets, of fish or crustaceans, molluscs or other aquatic invertebrates		
	2301.20.10	- - - Fish meal	kg	free
23.02	2301.20.90	- - - Other	kg	free
		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals of leguminous plants.		
	2302.10.00	- Of maize (corn)	kg	5%
	2302.20.00	- Of rice	kg	5%
	2302.30.00	- Of wheat	kg	5%
	2302.40.00	- Of other cereals	kg	5%
23.03	2302.50.00	- Of leguminous plants	kg	5%
		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.		
	2303.10.00	- Residues of starch manufacture and similar residues	kg	5%
	2303.20.00	- Beet pulp, bagasse and other waste of sugar manufacture	kg	5%
	2303.30.00	- Brewing or distilling dregs and waste	kg	5%
23.04	2304.00.00	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabeans oil.</b>	kg	5%
23.05	2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	kg	5%
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05.		
	2306.10.00	- Of cotton seeds	kg	5%
	2306.20.00	- Of linseed	kg	5%
	2306.30.00	- Of sunflower seeds	kg	5%
		- Rape or colza seeds		
	2306.41.00	- Of low erucic acid rape or colza seeds	kg	5%
	2306.49.00	- Other	kg	5%

	2306.50.00	- Of coconut or copra	kg	5%
	2306.60.00	- Of palm nuts or kernels	kg	5%
23.07	2306.70.00	- Of maize (corn) germ	kg	5%
	2306.60.00	- Of palm nuts or kernels	kg	5%
23.08	2307.00.00	Wine lees; argol.	kg	5%
	2308.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or include.	kg	5%
	2308.10.00	- Acorns and horse-chestnuts	kg	5%
23.09	2308.90.00	- Other Preparations of a kind used in animal feeding.	kg	5%
	2309.10.00	- Dog or cat food, put up for retail sale	kg	25%
		- Other.		
	2309.90.10	- - - Dog or cat food, and other pet foods	kg	25%
		not put up for retail sale		
	2309.90.90	- - - Other	kg	25%

(As amended by Act No. 3 of 2000)

## CHAPTER 24

### Tobacco and manufactured tobacco substitutes

#### Notes

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
24.01		Unmanufactured tobacco; tobacco refuse.			
	2401.10.00	- Tobacco, not stemmed/stripped	kg	15%	
	2401.20.00	- Tobacco, partly or wholly stemmed/stripped	kg	15%	
24.02	2401.30.00	- Tobacco refuse	kg	15%	
		Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes.			
	2402.10.00	- Cigars, cheroots and cigarillos,	kg	25%	

		containing tobacco		
	2402.20.00	- Cigarettes containing tobacco	kg	25%
	2402.90.00	- Other	kg	25%
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences		
	2403.10.00	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	kg	25%
		- Other		
	2403.91.00	- - "Homogenised" or "reconstituted" tobacco	kg	25%
	2403.99.00	- - Other	kg	25%

## Section V MINERAL PRODUCTS

### CHAPTER 25

#### Salt, sulphur; earths and stone; plastering materials, lime and cement

#### Notes

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by floatation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the products particularly suitable for specific use rather than for general use.

2. This Chapter does not cover.

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
- (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe<sub>2</sub>O<sub>3</sub> (heading 28.21);
- (c) Medicaments and other products of Chapter 30;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) Setts, curbstones or flagstones (heading 68.01; mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
- (f) Precious or semi-precious stones (heading 71.02 or 71.03);
- (g) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
- (h) Billiard chinks (heading 95.04); or
- (ij) Writing or drawing chinks or tailors' chinks (heading 96.09).

3. Any products classified in heading No. 25.17 and any other heading of this Chapter are to be classified in heading 25.17.

4. Heading 25.30 applies, inter alia, to vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber, agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pottery.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
25.01		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.			
	2501.00.10	---In bulk	quintal	5%	
	2501.00.90	---Not in bulk	kg	15%	



25.02	2502.00.00	Unroasted iron pyrites.	kg	5%
25.03	2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	kg	free
25.04		Natural graphite.		
	2504.10.00	- In powder or in flakes	kg	5%
	2504.90.00	- Other	kg	5%
25.05		Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.		
	2505.10.00	- Silica sands and quartz sands	kg	5%
	2505.90.00	- Other	kg	5%
25.06		Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
	2506.10.00	- Quartz	kg	5%
		- Quartzite		
	2506.21.00	- - Crude or roughly trimmed	kg	5%
	2506.29.00	- - Other	kg	5%
25.07	2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	kg	5%
25.08		Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.		
	2508.10.00	- Bentonite	kg	free
	2508.20.00	- Decolourising earths and fuller's earth	kg	5%
	2508.30.00	- Fire-clay	kg	5%
	2508.40.00	- Other clays	kg	5%
	2508.50.00	- Andalusite, kyanite and sillimanite	kg	5%
	2508.60.00	- Mullite	kg	5%
	2508.70.00	- Chamotte or dinas earths	kg	5%
25.09	2509.00.00	Chalk.	kg	25%
25.10		Natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk.		
		- Unground		
	2510.10.10	- - - In bulk	kg	5%
	2510.10.20	- - - Not in bulk	kg	5%
		- Ground		
	2510.20.10	- - - In Bulk	kg	5%

25.11	2510.20.20	- - - Not in bulk Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16.	kg	5%
	2511.10.00	- Natural barium sulphate (barytes)	kg	5%
	2511.20.00	- Natural barium carbonate (witherite)	kg	5%
25.12	2512.00.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	kg	5%
25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.		
	2513.11.00	- Pumice stone - - Crude or in irregular pieces, including crushed pumice ("bimskies")	kg	5%
	2513.19.00	- - Other	kg	5%
	2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	kg	5%
25.14	2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	kg	5%
25.15		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
	2515.11.00	- Marble and travertine - - Crude or roughly trimmed	kg	15%
	2515.12.00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	15%
	2515.20.00	- Ecaussine and other calcareous mounmental or building stone; alabaster.	kg	15%
25.16		Granite, porphyry, basalt, sandstone		

25.17		and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
	2516.11.00	- Granite - - Crude or roughly trimmed	kg	15%
	2516.12.00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	15%
		- Sandstone		
	2516.21.00	- - Crude or roughly trimmed	kg	15%
	2516.22.00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	15%
	2516.90.00	- Other monumental or building stone	kg	15%
		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated.		
	2517.10.00	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; shingle and flint, whether or not heat-treated.	kg	5%
	2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517.10	kg	5%
2517.30.00	- Tarred macadam - Granules, chippings and powder, of stones of heading No. 25.16, whether or not heat-treated	kg	5%	
2517.41.00	- - Of marble	kg	5%	

25.18	2517.49.00	- - Other Dolomite, whether or not calcined is sintered, including; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape;"dolomite ramming mix" agglomerated dolomite (including tarred dolomite).	kg	5%
	2518.10.00	- Dolomite not calcined or sintered	kg	5%
	2518.20.00	- Calcined dolomite or sintered	kg	15%
25.19	2518.30.00	- Dolomite ramming mix 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.	kg	5%
	2519.10.00	- Natural magnesium carbonate (magnesite)	kg	5%
25.20	2519.90.00	- Other Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.	kg	5%
	2520.10.00	- Gypsum; anhydrite	quintal	25%
	2520.20.00	- Plasters	kg	free
25.21	2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	kg	25%
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25.		
	2522.10.00	- Quicklime	tonne	25%
	2522.20.00	- Slaked lime	tonne	25%
25.23	2522.30.00	- Hydraulic lime Portland cement, aluminous cement ("ciment fondu"). slag cement, supersulphate cement and similar hydraulic cements, whether or not	tonne	5%

	coloured or in the form of clinkers.		
2523.10.00	- Cement clinkers	tonne	5%
	- Portland cement		
523.21.00	- - White cement, whether or not artificially coloured	tonne	5%

(As amended by Act No. 3 of 2006)

	2523.29.00	- - Other	tonne	5%
	2523.30.00	- Aluminous cement ("ciment fondu")	tonne	5%
25.24	2523.90.00	- Other hydraulic cements	tonne	5%
25.25	2524.00.00	Asbestos.	quintal	5%
		Mica, including splittings; mica waste.		
	2525.10.00	- Crude mica and mica rifted into sheets or splittings	kg	5%
	2525.20.00	- Mica powder	kg	5%
25.26	2525.30.00	- Mica waste	kg	5%
		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		
	2526.10.00	- Not crushed, not powdered	kg	5%
	2526.20.00	- Crushed or powdered	kg	5%
25.28		Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3 calculated on the dry weight.		
	2528.10.00	- Natural sodium borates and concentrates thereof (whether or not calcined)	kg	5%
25.29	2528.90.00	- Other	kg	5%
		Felspar; leucite; nepheline and nepheline syenite; fluorspar.		
	2529.10.00	- Felspar	kg	5%
		- Fluorspar		
	2529.21.00	- - Containing by weight 97% or less of calcium fluoride	kg	5%
	2529.22.00	- - Containing by weight more than 97% of calcium fluoride	kg	5%
	2529.30.00	- Leucite; nepheline and nepheline	kg	5%

25.30	syenite Mineral substances not elsewhere specified or included.		
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	kg	5%
2530.20.00	- Kieserite, epsomite (natural magnesium sulphates)	kg	5%
2530.40.00	- Natural micaceous iron oxides	kg	5%
2530.90.00	- Other	kg	5%

*(As amended by Act No. 9 of 1997, No.1 of 1998 and No. 3 of 2000)*

## CHAPTER 26

### Ores, slag and ash

#### Notes

1. This Chapter does not cover
  - (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
  - (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
  - (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10).
  - (d) Basic slag of Chapter 31;
  - (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
  - (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
  - (g) Copper, nickel or cobalt matter produced by any process of smelting (Section XV).
2. For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading 26.02 applies to:
  - (a) ash and residues of a kind used in industries either for the extraction of metals or as a basis for the manufacture of chemical compounds or metals excluding ash and residues from the incineration of municipal waste (heading 26.21); and
  - (b) ash and residue containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

#### Subheading Notes

1. For the purposes of subheading 2620.21.00, "leaded gasoline sludges and leaded anti-knock compound sludges" means sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide; and
2. Ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.00";  
(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
26.01		Iron ores and concentrates, including roasted iron pyrites. - Iron ores and concentrates, other than roasted iron pyrites			

	2601.11.00	- - Non-agglomerated	tonne	5%
	2601.12.00	- - Agglomerated	tonne	5%
	2601.20.00	- Roasted iron pyrites	tonne	5%
26.02	2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	tonne	5%
26.03	2603.00.00	Copper ores and concentrates.	tonne	free
26.04	2604.00.00	Nickel ores and concentrates.	tonne	5%
26.05	2605.00.00	Cobalt ores and concentrates.	kg	free
26.06	2606.00.00	Aluminium ores and concentrates.	tonne	5%
26.07	2607.00.00	Lead ores and concentrates.	tonne	5%
26.08		Zinc ores and concentrates.	tonne	5%
26.09	2608.00.00			
	2609.00.00	Tin ores and concentrates.	tonne	5%
26.10	2610.00.00	Chromium ores and concentrates.	tonne	5%
26.11	2611.00.00	Tungsten ores and concentrates.	kg	5%
26.12		Uranium or thorium ores and concentrates.		
	2612.10.00	- Uranium ores and concentrates	kg	5%
	2612.20.00	- Thorium ores and concentrates	kg	5%
26.13		Molybdenum ores and concentrates.		
	2613.10.00	- Roasted	kg	5%
	2613.90.00	- Other	kg	5%
26.14	2614.00.00	Titanium ores and concentrates.	kg	5%
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.		
	2615.10.00	- Zirconium ores and concentrates	kg	5%
	2615.90.00	- Other	kg	5%
26.16		Precious metal ores and concentrates.		
	2616.10.00	- Silver ores and concentrates	kg	5%
	2616.90.00	- Other	kg	5%
26.17		Other ores and concentrates.		
	2617.10.00	- Antimony ores and concentrates	kg	5%
	2617.90.00	- Other	kg	5%
26.18	2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	tonne	5%
26.19	2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	tonne	5%
26.20		Ash and residues (other than from the manufacture of iron or steel), containing arsenic metals or their metal compounds.		



		- Containing mainly zinc		
	2620.11.00	- - Hard zinc spelter	tonne	5%
	2620.19.00	- - Other	tonne	5%
	2620.20.00	- Containing mainly lead:-- Leaded gasoline sludges and leaded	tonne	5%
		anti-knock compounds	tonne	5%
	2620.29.00	sludges-- Other		
	2620.30.00	- Containing mainly copper	tonne	5%
	2620.40.00	- Containing mainly aluminium	tonne	5%
	2620.50.00	- Containing mainly vanadium	tonne	5%
	2620.60.00	-Containing arsenic, mercury, thallium their mixtures of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds.- Other:	tonne	5%
	2620.90.00	- Other	tonne	5%
	2620.91.00	-- Containing antimony, beryllium, cadium, chromium or their mixtures	tonne	5%
	2620.99.00	-- Other	tonne	5%
26.21	2621.00.00	<b>Other slag and ash, including seaweed ash (kelp) ash and residues from the incineration of municipal waste</b>	tonne	5%
		- Ash and residues from the incineration of municipal waste		
	2621.10.00	-Other	tonne	5%
			tonne	5%
	2621.90.00			

(As amended by Act No. 1 of 2002 and No. 1 of 2003)

## CHAPTER 27

### Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

#### Notes

1. This Chapter does not cover
  - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
  - (b) Medicaments of heading 30.03; or 30.04; or
  - (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02, 38.05
2. Reference in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.  
However, the references do not include synthetic liquid polyolefins of which less than 60% by volume distils at 300C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).
3. for the purposes of heading 27.10 'waste oils' means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water, these include:
  - (a) such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and transformer oils);
  - (b) sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products
  - (c) such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

#### Subheading Notes

1. For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
2. For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free-basis) equal to or greater than 5,833 kcal/kg.
3. For the purpose of subheadings 2707.10.00, 2707.20.00, 2707.30.00, 2707.40.00 and 2707.60.00, the terms "benzol (benzene)", "tuluol (toluene)", "(xylenes)", "naphthalene" and "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylenes, naphthalene or phenols, respectively.
4. For the purposes of subheading 2710.11, "light oils and preparations are those of which 90% or more by volume (including losses) distil at 210oc (ASTMD 86 method).  
(As amended by Act No. 1 of 2002)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.			
		- Coal, whether or not pulverised, but not agglomerated			
	2701.11.00	- - Anthracite	tonne	15%	
	2701.12.00	- - Bituminous coal	tonne	15%	
	2701.19.00	- - Other coal	tonne	15%	
	2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	tonne	15%	
27.02		Lignite, whether or not agglomerated, excluding jet.			
	2702.10.00	- Lignite, whether or not pulverised, but not agglomerated	tonne	15%	
	2702.20.00	- Agglomerated lignite	tonne	15%	
27.03	2703.00.00	Peat (including peat litter), whether or not agglomerated.	tonne	15%	
27.04	2704.00.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	tonne	15%	
27.05	2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gasses and other gaseous hydrocarbons.	tonne	15%	
27.06	2706.00.00	Tar distilled from coal, from lignite or, from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	tonne	15%	
27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.			
	2707.10.00	- Benzol (benzene)	dekalitre	15%	
	2707.20.00	- Toluole (toluene)	litre	15%	
	2707.30.00	- Xylole (xylenes)	litre	15%	
	2707.40.00	- Naphthalene	litre	15%	
	2707.50.00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	litre	15%	
	2707.60.00	- Phenols	litre	15%	
		- Other			
	2707.91.00	- - Creosote oils	litre	15%	
	2707.99.00	- - Other	litre	15%	
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.			
	2708.10.00	- Pitch	kg	15%	

27.09	2708.20.00	- Pitch coke	kg	15%
27.10	2709.00.00	<b>Petroleum oils and oils obtained from bituminous minerals, crude.</b> Petroleum oils and oils obtained from bituminous mineral, other than crude; preparations not else where specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations ; waste oils. - Petroleum oils and oils obtained from bituminous mineral (other than crude) and preparations not else where specified or included, containing by weight 70% or more of petroleum oils or oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils: -- Light oils and preparations:	dekalitre	5%
	2710.11.10	--- Motor spirit		
	2710.11.20	---- Aviation spirit for piston engines	dk/litre	5%
	2710.11.30	--- Jet (aviation turbine) fuel		
	2710.11.40	--- White spirit	dk/litre	25%
	2710.11.50	--- Kerosene including kerosene type jet fuel	dk/litre	5%
	2710.11.90	---- Other		
		---- Other	dk/litre	5%
	2710.19.10	--- Gas oils	dk/litre	25%
	2710.19.20	--- Fuel oils	dk/litre	5%
	2710.19.30	--- Other medium oils and preparations	dk/litre	25%
	2710.19.40	---- Lubricating grease	dk/litre	25%
	2710.19.50	---- Cutting oil, grease cutting oils, cleaning oil, etc.	dk/litre	25%
	2710.19.60	---- Transformer, circuit-breaking and insulating oil		
	2710.19.70	--- Base oils suitable only for further processing--- Other- Waste oils:	dk/litre	free
	2710.19.90	---Other	dk/litre	25%
	2710.91.00	-- Containing polychlorinated biphenyls(PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	dk/litre	25%
	2710.99.00	---Other	dk/litre	5%
27.11		Petroleum gases and other gaseous hydrocarbons.		

		- Liquefied		
	2711.11.00	- - Natural gas	kg	15%
	2711.12.00	- - Propane	kg	15%
	2711.13.00	- - Butanes	kg	15%
	2711.14.00	- - Ethylene, propylene, butylene and butadine	kg	15%
	2711.19.00	- Other - In gaseous state	kg	15%
	2711.21.00	- - Natural gas	kg	15%
	2711.29.00	- - Other	kg	15%
27.12		Petroleum jelly; paraffin wax, micro- crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or other processes, whether or not coloured.		
		- Petroleum jelly		
	2712.10.10	- - - In bulk	kg	15%
	2712.10.20	- - - Not in bulk	kg	25%
	2712.20.00	- Paraffin wax containing by weight less than 0.75% of oil	kg	5%
		- Other residues of petroleum oils or oils obtained from bituminous minerals		
	2712.90.10	- - Semi refined wax	DK/litre	5%
	2712.90.20	- - Other	DK/litre	15%
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		
		- Petroleum coke		
	2713.11.00	- - Not calcined	kg	15%
	2713.12.00	- - Calcined	kg	15%
	2713.20.00	- Petroleum bitumen	kg	15%
	2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	kg	15%
27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.		
	2714.10.00	- Bituminous or oil shale and tar sands	quintal	15%
	2714.90.00	- Other	quintal	15%
27.15	2715.00.00	<b>Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous</b>	kg	15%

27.16	2716.00.00	mastics, cut-backs). Electrical energy (optional heading).	100 kwh	15%
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(As amended by Act No. 9 of 1997, Act No.1 of 1998 and Act No.4 of 1999, Act No. 1 of 2002, No. 3 of 2004 and No. 3 of 2006)

**Section VI**  
**PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES**

**Notes**

1. (a) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.
- (b) Subject to paragraph (a) above, goods answering to a description in heading 28.43 or 28.46 are to be classified in those headings and in no other heading of the Section.
2. Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are
  - (a) Having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - (b) Presented together; and
  - (c) Identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

(As amended by Act No. 1 of 2002)

## CHAPTER 28

### Inorganic chemicals; organic or inorganic compounds of precious metals, of radioactive elements or of isotopes

#### Notes

1. Except where the context otherwise requires, the headings of this Chapter apply only to
  - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
  - (b) The products mentioned in (a) above dissolved in water;
  - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
  - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the conditions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide Oxides and complex cyanides of inorganic bases (heading 28.37) fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.38), organic products included in headings 28.43 to 28.46 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter
  - (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
  - (b) Halide oxides of carbon (heading 28.12);
  - (c) Carbon disulphide (heading 28.13);
  - (d) Thiocarbonates; selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
  - (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover
  - (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
  - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
  - (c) Products mentioned in Note 2,3,4, or 5 to Chapter 31;
  - (d) Inorganic products of a kind used as luminophores, of heading No. 32.06, glass frit and other glass in form of powder, granules or flakes of heading 32.07;
  - (e) Artificial graphite (heading 38.01; products put up as charges for fire extinguishers or put up in fire-extinguishing grenades of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5g each, of the halides of the alkali or alkaline-earth metals of heading 38.24;
  - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (heading 71.02 to 71.05), or precious metals or precious metal alloys or Chapter 71;
  - (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
  - (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).
4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
5. Heading 28.26 to 28.42 apply only to metal or ammonium salts or peroxy salts. Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
6. Heading 28.44 applies only to

- (a) Technetium (atomic No. 43), promethium (atomic No.61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
- (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Section XIV and XV), whether or not mixed together;
- (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
- (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g(0.002..ci/gl);
- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
- (f) Radioactive residues whether or not usable.

The term "isotopes" for the purposes of this Note and of the wording of headings . 28.44 and 28.45, refers to

- Individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
- Mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7. Heading 28.48 includes copper phosphate (phosphor copper) containing more than 15% by weight of phosphorus.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

(As amended by Act No. 1 of 2002)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
28.01		I.-CHEMICAL ELEMENTS Fluorine, chlorine, bromine and iodine.			
		- Chlorine			
		2801.10.10 - - - Liquid in bulk	kg	free	
		2801.1090 - - - Other	kg	15%	
		- Iodine			
		2801.20.10 - - - In bulk	kg	free	
		2801.20.20 - - - Not in bulk	kg	15%	
		- Fluorine; bromine			
	2801.30.10 - - - In bulk	kg	free		
	2801.30.20 - - - Not in bulk	kg	15%		
28.02		Sulphur, sublimed or precipitated; colloidal sulphur.			
		2802.00.10 - - - In bulk	kg	free	
28.03		2802.00.20 - - - Not in bulk	kg	15%	
		Carbon (carbon blacks and other forms of carbon not elsewhere			



		specified or included).		
	2803.00.10	--- In bulk	kg	free
	2803.00.20	--- Not in bulk	kg	15%
28.04		Hydrogen, rare gases and other non-metals.		
	2804.10.00	- Hydrogen	kg	free
		- Rare gases		
	2804.21.00	-- Argon	kg	free
	2804.29.00	-- Other	kg	free
	2804.30.00	- Nitrogen	kg	free
	2804.40.00	- Oxygen	kg	free
	2804.50.00	- Barium, tellurium	kg	free
		- Silicon		
	2804.61.00	-- Containing by weight not less than 99.99% of silicon	kg	free
	2804.69.00	-- Other	kg	free
		- Phosphorus		
	2804.70.10	--- In bulk	kg	free
	2804.70.20	--- Not in bulk	kg	15%
	2804.80.00	- Arsenic	kg	free
	2804.90.00	- Selenium	kg	free
28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.		
		- Alkali metals		
	2805.11.00	-- Sodium	kg	free
	2805.12.00	-- Calcium	kg	free
		- Other		
	2805.19.00	-- Other	kg	free
	2805.30.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg	free
		- Mercury		
	2805.40.10	--- In bulk	kg	free
	2805.40.20	--- Not in bulk	kg	15%
		II.-INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS		
28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.		
		- Hydrogen chloride (hydrochloric)		
	2806.10.10	--- In bulk	kg	free
	2806.10.20	--- Not in bulk	kg	15%
		- Chlorosulphuric acid		
	2806.20.10	--- In bulk	kg	free

28.07	2806.20.20	--- Not in bulk Sulphuric acid; oleum.	kg	15%
	2807.00.10	--- In bulk	kg	free
28.08	2807.00.20	--- Not in bulk Nitric acid; sulphonitric acids.	kg	15%
	2808.00.10	--- In bulk	kg	free
28.09	2808.00.20	--- Not in bulk Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acid, polyphosphoric acids, whether or not chemically defined. - Diphosphorus pentaoxide	kg	15%
	2809.10.10	--- In bulk	kg	free
	2809.10.20	--- Not in bulk - Phosphoric acid and polyphosphoric acids	kg	15%
	2809.20.10	--- In bulk	kg	free
28.10	2809.20.20	--- Not in bulk Oxides of boron; boric acids. --- Oxides of boron	kg	15%
	2810.00.12	---- In bulk	kg	free
	2810.00.12	---- Not in bulk --- Boric acid	kg	15%
	2810.00.21	---- In bulk	kg	free
28.11	2810.00.22	---- Not in bulk Other inorganic acids and other inorganic oxygen compounds of non-metals. - Other inorganic acids - - Hydrogen fluoride (hydrofluoric acid)	kg	15%
	2811.11.10	--- In bulk	kg	free
	2811.11.20	--- Not in bulk - - Other	kg	15%
	2811.19.10	--- In bulk	kg	free
	2811.19.20	--- Not in bulk - Other inorganic oxygen compounds of non-metals - - Carbon dioxide	kg	15%
	2811.21.10	--- Contained in "Sparlet bulbs"	kg	15%
	2811.21.90	--- Other	kg	free
	2811.22.00	-- Silicon dioxide	kg	free
	2811.23.00	-- Sulphur dioxide	kg	15%
	2811.29.00	-- Other	kg	5%
		III.-HALOGEN OR SULPHUR		

28.12		COMPOUNDS OF NON-METALS Halides and halide oxides of non-metals. - Chlorides and chloride oxides		
	2812.10.10	- - - In bulk	kg	free
	2812.10.20	- - - Not in bulk	kg	15%
		- Other		
	2812.90.10	- - - In bulk	kg	free
28.13	2812.90.20	- - - Not in bulk Sulphides of non-metals; commercial phosphorus trisulphide. - Carbon disulphide	kg	15%
	2813.10.10	- - - In bulk	kg	free
	2813.10.20	- - - Not in bulk	kg	15%
		- Other		
	2813.90.10	- - - In bulk	kg	free
	2813.90.20	- - - Not in bulk	kg	15%
28.14		IV.-INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS Ammonia, anhydrous or in aqueous solution. - Anhydrous ammonia		
	2814.10.10	- - - In bulk	kg	free
	2814.10.20	- - - Not in bulk	kg	15%
		- Ammonia in aqueous solution		
	2814.20.10	- - - In bulk	kg	free
	2814.20.20	- - - Not in bulk	kg	15%
28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium. - Sodium hydroxide (caustic soda) - - Solid		
	2815.11.10	- - - In bulk	kg	free
	2815.11.20	- - - Not in bulk	kg	15%
		- - In aqueous solution (soda lye or liquid soda)		
	2815.12.10	- - - In bulk	kg	free
	2815.12.20	- - - Not in bulk	kg	15%
		- Potassium hydroxide (caustic potash)		
	2815.20.10	- - - In bulk	kg	free
	2815.20.20	- - - Not in bulk	kg	15%
	2815.30.00	- Peroxides of sodium or potassium	kg	free

28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium. - Hydroxide and peroxide of magnesium		
	2816.10.10	- - - In bulk	kg	free
	2816.10.20	- - - Not in bulk	kg	15%
		- Oxide, hydroxide and peroxide of strontium or barium		
	2816.40.10	- - - In bulk	kg	free
	2816.40.20	- - - Not in bulk	kg	15%
		- Oxide, hydroxide and peroxide of barium		
28.17		Zinc oxide; zinc peroxide.		
	2817.00.10	- - - In bulk	kg	free
	2817.00.20	- - - Not in bulk	kg	15%
28.18		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide. - Artificial corundum, whether or not chemically defined		
	2818.10.10	- - - In bulk	kg	free
	2818.10.20	- - - Not in bulk	kg	15%
		- Aluminium oxides; other than artificial Corundum		
	2818.20.10	- - - In bulk	kg	free
	2818.20.20	- - - Not in bulk	kg	15%
		- Aluminium hydroxide		
	2818.30.10	- - - In bulk	kg	free
	2818.30.20	- - - Not in bulk	kg	15%
28.19		Chromium oxides and hydroxides. - Chromium trioxide		
	2819.10.10	- - - In bulk	kg	free
	2819.10.20	- - - Not in bulk	kg	15%
		- Other		
	2819.90.10	- - - In bulk	kg	free
	2819.90.20	- - - Not in bulk	kg	15%
28.20		Manganese oxides. - Manganese dioxide		
	2820.10.10	- - - In bulk	kg	free
	2820.10.20	- - - Not in bulk	kg	15%
		- Other		
	2820.90.10	- - - In bulk	kg	free
	2820.90.20	- - - Not in bulk	kg	15%
28.21		Iron oxides and hydroxides; earth		

		colours containing 70% or more by weight of combined iron evaluated as Fe <sub>2</sub> O <sub>3</sub> .		
		- Iron oxides and hydroxides		
	2821.10.10	--- In bulk	kg	free
	2821.10.20	--- Not bulk	kg	15%
		- Earth colours		
	2821.20.10	--- In bulk	kg	free
	2821.20.20	--- Not in bulk	kg	15%
28.22		Cobalt oxides and hydroxides; commercial cobalt oxides.		
	2822.00.10	--- In bulk	kg	free
	2822.00.20	--- Not in bulk	kg	15%
28.23		Titanium oxides.		
		--- Titanium dioxide		
	2823.00.11	---- In bulk	kg	free
	2823.00.12	---- Not in bulk	kg	15%
		--- Other		
	2823.00.91	---- In bulk	kg	free
	2823.00.92	---- Not in bulk	kg	15%
28.24		Lead oxides; red lead and orange lead.		
		- Lead monoxide (litharge, massicot)		
	2824.10.10	- In bulk	kg	free
	2824.10.20	--- Not in bulk	kg	15%
		- Red lead and orange lead		
	2824.20.10	--- In bulk	kg	free
	2824.20.20	--- Not in bulk	kg	15%
		- Other		
	2824.90.10	--- In bulk	kg	free
	2824.90.20	--- Not in bulk	kg	15%
28.25		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.		
		- Hydrazine and hydroxylamine and their inorganic salts		
	2825.10.10	--- In bulk	kg	free
	2825.10.20	--- Not in bulk	kg	15%
		- Lithium oxide and hydroxide		
	2825.20.10	--- In bulk	kg	free
	2825.20.20	--- Not in bulk	kg	15%
		- Vanadium oxides and hydroxides		
	2825.30.10	--- In bulk	kg	free
	2825.30.20	--- Not in bulk	kg	15%

		- Nickel oxides and hydroxides		
	2825.40.10	--- In bulk	kg	15%
	2825.40.20	--- Not in bulk	kg	15%
		- Copper oxides and hydroxides		
	2825.50.10	--- In bulk	kg	free
	2825.50.20	--- Not in bulk	kg	15%
		- Germanium oxides and zirconium dioxide		
	2825.60.10	--- In bulk	kg	free
	2825.60.20	--- Not in bulk	kg	15%
		- Molybdenum oxides and hydroxides		
	2825.70.10	--- In bulk	kg	free
	2825.70.20	--- Not in bulk	kg	15%
		- Antimony oxides		
	2825.80.10	--- In bulk	kg	free
	2825.80.20	--- Not in bulk	kg	15%
		- Other		
	2825.90.10	--- In bulk	kg	free
	2825.90.20	--- Not in bulk	kg	15%
		V.-SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS		
28.26		Fluorides; fluorosilicates, fluoroaluminates and other complex flourine salts.		
		- Fluorides		
		-- Of ammonium or of sodium		
	2826.11.10	--- In bulk	kg	free
	2826.11.20	--- Not in bulk	kg	15%
		-- Of aluminium		
	2826.12.10	--- In bulk	kg	free
	2826.12.20	--- Not in bulk	kg	15%
		-- Other		
	2826.19.10	--- In bulk	kg	free
	2826.19.20	--- Not in bulk	kg	15%
		- Fluorosilicates of sodium or of potassium		
	2826.20.10	--- In bulk	kg	free
	2826.20.20	--- Not in bulk	kg	15%
		- Sodium hexafluoroaluminate (synthetic cryolite)		
	2826.30.10	--- In bulk	kg	free
	2826.30.20	--- Not in bulk	kg	15%
		- Other		

28.27	2826.90.10	--- In bulk	kg	free	
	2826.90.20	--- Not in bulk	kg	15%	
		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.			
		- Ammonium chloride			
	2827.10.10	--- In bulk	kg	free	
	2827.10.20	--- Not in bulk	kg	15%	
		- Calcium chloride			
	2827.20.10	--- In bulk	kg	free	
	2827.20.20	--- Not in bulk	kg	15%	
		- Other chlorides			
		-- Of magnesium			
	2827.31.10	--- In bulk	kg	free	
	2827.31.20	--- Not in bulk	kg	15%	
		-- Of aluminium			
	2827.32.10	--- In bulk	kg	free	
	2827.32.20	--- Not in bulk	kg	15%	
		-- Of iron			
	2827.33.10	--- In bulk	kg	free	
	2827.33.20	--- Not in bulk	kg	15%	
		-- Of cobalt			
	2827.34.10	--- Not in bulk	kg	free	
	2827.34.20	--- Not in bulk	kg	15%	
		-- Of nickel			
	2827.35.10	--- In bulk	kg	free	
	2827.35.20	--- Not in bulk	kg	15%	
		-- Of zinc			
	2827.36.10	--- In bulk	kg	free	
2827.36.20	--- Not in bulk	kg	15%		
	-- Of barium				
2827.39.10	--- In bulk	kg	free		
2827.39.20	--- Not in bulk	kg	15%		
	- Chloride oxides and chloride hydroxides				
	-- Of copper				
2827.41.10	--- In bulk	kg	free		
2827.41.20	--- Not in bulk	kg	15%		
	-- Other				
2827.49.10	--- In bulk	kg	free		
2827.49.20	--- Not in bulk	kg	15%		
	- Bromides and bromide oxides				
	-- Bromides of sodium or of potassium				

	2827.51.10	--- In bulk	kg	free
	2827.51.20	--- Not in bulk	kg	15%
		-- Other		
	2827.59.10	--- In bulk	kg	free
	2827.59.20	--- Not in bulk	kg	15%
		- Iodines and iodine oxides		
	2827.60.10	--- In bulk	kg	free
	2827.60.20	--- Not in bulk	kg	15%
28.28		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.		
		- Commercial calcium hypochlorite and other calcium hypochlorites		
	2828.10.10	--- In bulk	kg	free
	2828.10.20	--- Not in bulk	kg	15%
		- Other		
	2828.90.10	--- In bulk	kg	free
	2828.90.20	--- Not in bulk	kg	15%
28.29		Chlorates and perchlorates; bromates and perbromates; iodates and periodates.		
		- Chlorates		
		-- Of sodium		
	2829.11.10	--- In bulk	kg	free
	2829.11.20	--- Not in bulk	kg	15%
		-- Other chlorates		
	2829.19.10	--- In bulk	kg	free
	2829.19.20	--- Not in bulk	kg	15%
	2829.90.10	- Other		
	2829.90.10	--- In bulk	kg	free
	2829.90.20	--- Not in bulk	kg	15%
28.30		Sulphides; polysulphides whether or not chemically defined		
		- Sodium sulphides		
	2830.10.10	--- In bulk	kg	free
	2830.10.20	--- Not in bulk	kg	15%
		- Zinc sulphide		
	2830.20.10	--- In bulk	kg	free
	2830.20.20	--- Not in bulk	kg	15%
		- Cadmium sulphide		
	2830.30.10	--- In bulk	kg	free
	2830.30.20	--- Not in bulk	kg	15%
		- Other		
	2830.90.10	--- In bulk	kg	free
	2830.90.20	--- Not in bulk	kg	15%



28.31		Dithionites and sulphonylates.		
		- Of sodium		
	2831.10.10	--- In bulk	kg	free
	2831.10.20	--- Not in bulk	kg	15%
		- Other		
	2831.90.10	--- In bulk	kg	free
	2831.90.20	--- Not in bulk	kg	15%
28.32		Sulphites; thiosulphates.		
		- Sodium sulphites		
	2832.10.10	--- In bulk	kg	free
	2832.10.20	--- Not in bulk	kg	15%
		- Other sulphites		
	2832.20.10	--- In bulk	kg	free
	2832.20.20	--- Not in bulk	kg	15%
		- Thiosulphates		
	2832.30.10	--- In bulk	kg	free
	2832.30.20	--- Not in bulk	kg	15%
28.33		Sulphates; alums; perosulphates (persulphates).		
		Sodium sulphates		
		- Disodium sulphates		
	2833.11.10	--- In bulk	kg	free
	2833.11.20	--- Not in bulk	kg	15%
		- - Other		
	2833.19.10	--- In bulk	kg	free
	2833.19.20	--- Not in bulk	kg	15%
		- Other sulphates		
		- - Of magnesium		
	2833.21.10	--- In bulk	kg	free
	2833.21.20	--- Not in bulk	kg	15%
		- - Of aluminium		
	2833.22.10	--- In bulk	kg	free
	2833.22.20	--- Not in bulk	kg	15%
		- - Of chromium		
	2833.23.10	--- In bulk	kg	free
	2833.23.20	--- Not in bulk	kg	15%
		- - Of nickel		
	2833.24.10	--- In bulk	kg	free
	2833.24.20	--- Not in bulk	kg	15%
		- - Of copper		
	2833.25.10	--- In bulk	kg	free
	2833.25.20	--- Not in bulk	kg	15%
		- - Of zinc		
	2833.26.10	--- In bulk	kg	free
	2833.26.20	--- Not in bulk	kg	15%
		- - Of barium		

	2833.27.10	--- In bulk	kg	free
	2833.27.20	--- Not in bulk	kg	15%
		-- Other		
	2833.29.10	--- In bulk	kg	free
28.34	2833.29.20	--- Not in bulk	kg	15%
		-- Alums		
	2833.30.10	--- In bulk	kg	free
	2833.30.20	--- Not in bulk	kg	15%
		- Peroxosulphates (persulphates)		
	2833.40.10	--- In bulk	kg	free
	2833.40.20	--- Not in bulk	kg	15%
		Nitrites; nitrates		
		- Nitrites		
		2834.10.10	--- In bulk	kg
28.35	2834.10.90	--- Not in bulk	kg	15%
		- Nitrates		
		-- Of potassium		
	2834.21.10	--- In bulk	kg	free
	2834.21.20	--- Not in bulk	kg	15%
		-- Of bismuth		
	2834.29.10	--- In bulk	kg	free
	2834.29.20	--- Not in bulk	kg	15%
		Phosphinates (hypophosphites), phosponates (phosphites), phosphates and polyphosphates.		
		- Phosphinates (hypophosphites), phosponates (phosphites)		
	2835.10.10	--- In bulk	kg	free
	2835.10.20	--- Not in bulk	kg	15%
		- Phosphates		
		-- Of mono- or disodium		
	2835.22.10	--- In bulk	kg	free
	2835.22.20	--- Not in bulk	kg	15%
		-- Of trisodium		
	2835.23.10	--- In bulk	kg	free
	2835.23.20	--- Not in bulk	kg	15%
		-- Of potassium		
	2835.24.10	--- In bulk	kg	free
	2835.24.20	--- Not in bulk	kg	15%
	2835.25.00	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	kg	free
	2835.26.00	-- Other phosphates of calcium	kg	free
	2835.29.00	-- Other	kg	free
		- Polyphosphates		
	2835.31.00	-- Sodium triphosphate (sodium	kg	free

28.36	2835.39.00	tripolyphosphate) - - Other Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbonate.	kg	free
	2836.10.00	- Commercial ammonium carbonate and other ammonium carbonates - Disodium carbonate	kg	free
28.37	2836.20.10	- - - Foshe ash-used in industry - - - Crystals (washing soda)	kg	free
	2836.20.21	- - - - In bulk	kg	free
	2836.20.22	- - - - Not in bulk	kg	15%
	2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate) - Potassium carbonates	kg	free
	2836.40.10	- - - In bulk	kg	free
	2836.40.20	- - - Not in bulk - - Calcium carbonate	kg	15%
	2836.50.10	- - - In bulk	kg	free
	2836.50.20	- - - Not in bulk - - Barium carbonate	kg	15%
	2836.60.10	- - - In bulk	kg	free
	2836.60.20	- - - Not in bulk - - Lead carbonate	kg	15%
	2836.70.10	- - - In bulk	kg	free
	2836.70.20	- - - Not in bulk - Other	kg	15%
	2836.91.10	- - - In bulk - - Lithium carbonates	kg	free
	2836.91.20	- - - Not in bulk - - Strontium carbonate	kg	15%
	2836.92.10	- - - In bulk	kg	free
	2836.92.20	- - - Not in bulk - - Other	kg	15%
	2836.99.10	- - - In bulk	kg	free
	2836.99.20	- - - Not in bulk Cyanides, cyanide oxides and complex cyanides.	kg	15%
	2837.11.10	- - - In bulk - Cyanides and cyanide oxides - - Of sodium	kg	free
	2837.11.20	- - - Not in bulk - - Other	kg	15%
	2837.19.10	- - - In bulk	kg	free

	2837.19.20	- - - Not in bulk	kg	15%
		- Complex cyanides		
	2837.20.10	- - - In bulk	kg	free
	2837.20.20	- - - Not in bulk	kg	15%
28.38	2838.00.00	<b>Fulminases, cyanates and thiocyanates.</b>	kg	free
28.39		<b>Silicates; commercial alkali metal silicates.</b>		
		- Of sodium		
		- - Of sodium metasilicates		
	2839.11.10	- - - In bulk	kg	free
	2839.11.20	- - - Not in bulk	kg	15%
		- - Other		
	2839.19.10	- - - In bulk	kg	free
	2839.19.20	- - - Not in bulk	kg	15%
		- - Of potassium		
	2839.20.10	- - - In bulk	kg	free
	2839.20.20	- - - Not in bulk	kg	15%
		- Other		
	2839.90.10	- - - In bulk	kg	free
28.40	2839.90.20	- - - Not in bulk	kg	15%
		<b>Borates; peroxoborates (perborates).</b>		
		- Disodium tetraborate (refined borax)		
		- - Anhydrous		
	2840.11.10	- - - In bulk	kg	free
	2840.11.20	- - - Not in bulk	kg	15%
		- - Other		
	2840.19.10	- - - In bulk	kg	free
	2840.19.20	- - - Not in bulk	kg	15%
		- Other borates		
	2840.20.10	- - - In bulk	kg	free
	2840.20.20	- - - Not in bulk	kg	15%
28.41	2840.30.00	- Peroxoborates (perborates)	kg	free
		<b>Salts of oxometallic or peroxometallic acids.</b>		
		- Aluminates		
	2841.10.10	- - - In bulk	kg	free
	2841.10.20	- - - Not in bulk	kg%	15%
		- Chromates of zinc or of lead		
	2841.20.10	- - - In bulk	kg	free
	2841.20.20	- - - Not in bulk	kg	15%
		- Sodium dichromate		
	2841.30.10	- - - In bulk	kg	free
	2841.30.20	- - - Not in bulk	kg	15%
		- Potassium dichromate		

		- Other chromates and dichromates peroxochromates		
	2841.50.10	- - - In bulk	kg	free
	2841.50.20	- - - Not in bulk	kg	15%
		- Manganites, manganates and permanganates		
	2841.61.00	- - Potassium permanganate	kg	free
	2841.69.00	- - Other	kg	15%
		- Molybdates		
	2841.70.10	- - - In bulk	kg	free
	2841.70.20	- - - Not in bulk	kg	15%
		- Tungstates (wolframates)		
	2841.80.10	- - - In bulk	kg	free
	2841.80.20	- - - Not in bulk	kg	15%
		- Other		
	2841.90.10	- - - In bulk	kg	free
	2841.90.20	- - - Not in bulk	kg	15%

28.42

		Other salts of inorganic acids or peroxoacids, including aluminosilicates whether or not chemically defined, excluding azides.		
	2842.10.00	- Double or complex silicates including aluminosilicates whether or not chemically defined		
	2842.10.10	- - - In bulk	kg	free
	2842.10.20	- - - Not in bulk	kg	15%
		- Other		
	2842.90.10	- - - In bulk	kg	free
	2842.90.20	- - - Not in bulk	kg	15%

28.43

		VI.-MISCELLANEOUS Colloidal precious metals; inorganic or organic compounds of precious metals; whether or not chemically defined; amalgams of precious metals.		
	2843.10.10	- Colloidal precious metals		
	2843.10.20	- - - In bulk	kg	free
		- - - Not in bulk	kg	15%
		- Silver compounds		
		- - Silver nitrate		
	2843.21.10	- - - In bulk	kg	free
	2843.21.20	- - - Not in bulk	kg	15%
		- - Other		
	2843.29.10	- - - In bulk	kg	free

28.44

2843.29.20	- - - Not in bulk - Gold compounds	kg	15%
2843.30.10	- - - In bulk	kg	free
2843.30.20	- - - Not in bulk - Other compounds; amalgams	kg	15%
2843.90.10	- - - In bulk	kg	free
2843.90.20	- - - Not in bulk	kg	15%
	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.		
2844.10.00	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds.	kg	free
2844.20.00	- Uranium enriched in U235 and its compounds, plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products.	kg	free
2844.30.00	- Uranium depleted in U235 and its compounds, thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products.	kg	free

28.45

2844.40.00	- Radioactive elements and isotopes and compounds other than those of subheading No. 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	kg	free
2844.50.00	Spent (irradiated) fuel elements (cartridges) of nuclear reactors Isotopes other than those of heading	kg	free

		No. 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.		
	2845.10.00	- Heavy water (deuterium oxide)	kg	free
28.46	2845.90.00	- Other	kg	free
		Compounds, inorganic or organic of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.		
		- Cerium compounds		
	2846.10.10	- - - In bulk	kg	free
	2846.10.20	- - - Not in bulk	kg	15%
		- Other		
	2846.90.10	- - - In bulk	kg	free
	2846.90.20	- - - Not in bulk	kg	15%
28.47	2847.00.00	Hydrogen peroxide, whether or not solidified with urea.	kg	free
28.48	2848.00.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	kg	free
28.49		Carbides, whether or not chemically defined.		
	2849.10.00	- Of calcium	kg	free
	2849.20.00	- Of silicon	kg	free
28.50	2849.90.00	- Other	kg	free
		Hydrides, nitrites, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49.		
	2850.00.10	- - - In bulk	kg	free
28.51	2850.00.20	- - - Not in bulk	kg	15%
		Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.		
	2851.00.10	- - - In bulk	kg	free
	2851.00.20	- - - Not in bulk	kg	15%

(As amended by Act No. 9 of 1997, No.4 of 1999 and No. 1 of 2002)

## CHAPTER 29

### Organic chemicals

#### Notes

- Except where the context otherwise requires, the headings of this Chapter apply only to
  - Separate chemically defined organic compounds, whether or not containing impurities;

- (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
- (c) The products of headings 29.36 to 29.39 or the sugar ethers and sugar esters, sugar acetals and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
- (d) The products mentioned in (a), (b) or (c) above dissolved in water;
- (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
- (f) The products mentioned in (a), (b), (c), (d) or (e) above, except products of heading 29.36, with an added stabilizer (including an anti caking agent) necessary for their preservation or transport;
- (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above, except products of heading 29.36, with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than general use.
- (h) The following products, diluted to standard strengths, for the production of azo dyes; diazonium salts, coupers used for these salts and diazotisable amines and their salts.

## 2. This Chapter does not cover

- (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
- (b) Ethyl alcohol (heading 22.07 or 22.08);
- (c) Methane or propane (heading 27.11);
- (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
- (e) Urea (heading 31.02 or 31.05);
- (f) Colouring matter of vegetable or animal origin (heading 32.03); synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
- (g) Enzymes (heading 35.07);
- (h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquified-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm<sup>3</sup> (heading 36.06);
- (i) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
- (k) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).

3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numeric order.

4. In heading 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purpose of heading 29.29.

For the purposes of heading 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in heading 29.05 to 29.20.

- 5. (a) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound.
- (b) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding.
- (c) Subject to Note 1 to Section VI and Note 2 to Chapter 28
  - (1) Inorganic salts of organic compounds such as acid-phenol-or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound; and
  - (2) Salts forms between organic compounds of sub-Chapters I to X or heading



29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol-or enol-function compounds) from which they are formed, whichever occurs last in numeric order in the Chapter.

(d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).

(e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

6. The compounds of heading Nos 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

Heading 29.30 (organ-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or Compound derivatives).

7. Heading 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids or imides of polybasic acids.

These provisions apply only when the rings-position hetero-atoms are those resulting from the cyclising function or functions here listed.

8. For the purposes of heading 29.37:

(a) the term "hormones" included hormone-releasing or hormones-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);

(b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading";

**Subheading Note**

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "other" in the series of subheadings concerned.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
29.01	2901.10.10	I.-HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES Acyclic hydrocarbons. - Saturated - - - In bulk	kg	free	

2901.10.20	- - - Not in bulk - Unsaturated - - Ethylene	kg	15%
2901.21.10	- - - In bulk	kg	free
2901.21.20	- - - Not in bulk - - Propene (propylene)	kg	15%
2901.22.10	- - - In bulk	kg	free
2901.22.20	- - - Not in bulk - - Butane (butylene) and isomers thereof	kg	15%
2901.23.10	- - - In bulk	kg	free
2901.23.20	- - - Not in bulk - - Buta-1,3-diene and isoprene	kg	15%
2901.24.10	- - - In bulk	kg	free
2901.24.20	- - - Not in bulk - - Other	kg	15%
2901.29.10	- - - In bulk	kg	free

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
29.02	2901.29.20	- - - Not in bulk Cyclic hydrocarbons. - Cyclanes, cyclenes and cycloterpenes - - Cyclohexane	kg	15%	
	2902.11.10	- - - In bulk	kg	free	
	2902.11.20	- - - Not in bulk - - Other	kg	15%	
	2902.19.10	- - - In bulk	kg	free	
	2902.19.20	- - - Not in bulk - Benzene	kg	15%	
	2902.20.10	- - - In bulk	kg	free	
	2902.20.20	- - - Not in bulk - Toluene	kg	15%	
	2902.30.10	- - - In bulk	kg	free	
	2902.30.20	- - - Not in bulk - Xylenes - - o-Xylene	kg	15%	
	2902.41.10	- - - In bulk	kg	free	
	2902.41.20	- - - Not in bulk - - m-Xylene	kg	15%	
	2902.42.10	- - - In bulk	kg	free	
	2902.42.20	- - - Not in bulk - - p-Xylene	kg	15%	
	2902.43.10	- - - In bulk	kg	free	

29.03	2902.43.20	- - - Not in bulk - - Mixed xylene isomers	kg	15%
	2902.44.10	- - - In bulk	kg	free
	2902.44.20	- - - Not in bulk - Styrene	kg	15%
	2902.50.10	- - - In bulk	kg	free
	2902.50.20	- - - Not in bulk - Ethylbenzene	kg	15%
	2902.60.10	- - - In bulk	kg	free
	2902.60.20	- - - Not in bulk - Cumene	kg	15%
	2902.70.10	- - - In bulk	kg	free
	2902.70.10	- - - Not in bulk - - Other	kg	15%
	2902.90.10	- - - In bulk	kg	free
	2902.90.20	- - - Not in bulk Halogenated derivatives of hydrocarbons.	kg	15%
	2903.11.00	- - Chloromethane (methyl chloride) and	kg	free
	2903.12.00	chloroethane (ethyl chloride)	kg	free
	2903.13.00	- - Dichloromethane (methylene - - Chloroform (trichloromethane)	kg	free free chloride)
2903.14.00	- - Carbon tetrachloride	kg	free	

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	2903.15.00	- - 1,2-Dichloroethane (ethylene dichloride)	kg	free	
	2903.19.00	- - Other - Unsaturated chlorinated derivatives of acyclic hydrocarbons	kg	free	
	2903.21.00	- - Vinyl chloride (chloroethylene)	kg	free	
	2903.22.00	- - Trichloroethylene	kg	free	
	2903.23.00	- - Tetrachloroethylene (perchloroethylene)	kg	free	
	2903.29.00	- - Other	kg	free	
	2903.30.00	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	kg	free	

	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens		
2903.41.00	- - Trichlorofluoromethane	kg	free
2903.42.00	- - Dichlorodifluoromethane	kg	free
2903.43.00	- - Trichlorotrifluoroethanes	kg	free
2903.44.00	- - Dichlorotetrafluoroethanes and chloropentafluoroethane	kg	free
2903.45.00	- - Other derivatives perhalogenated only with fluorine and chlorine	kg	free
2903.46.00	- - Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	kg	free
2903.47.00	- - Other perhalogenated derivatives	kg	free
2903.49.00	- - Other	kg	free
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons		
2903.51.00	- -	kg	free
	1,2,3,4,5,6-Hexachlorocyclohexane		
2903.59.00	- - Other	kg	free
	- Halogenated derivatives of aromatic hydrocarbons		
2903.61.00	- - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	kg	free
2903.62.00	- - Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane)	kg	free
2903.69.00	- - Other	kg	free
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.		
	- Derivatives containing only sulpho groups, their salts and ethyl esters		
2904.10.10	- - - In bulk	kg	free
2904.10.20	- - - Not in bulk	kg	15%
	- Derivatives containing only nitro or only nitroso groups		
2904.20.10	- - - In bulk	kg	free
2904.20.20	- - - Not in bulk	kg	15%
	- Other		
2904.90.10	- - - In bulk	kg	free
2904.90.20	- - - Not in bulk	kg	15%

Statistical

Heading	H S Code	Description of Goods	Unit of Quantity	Duty Rate	Remarks	
29.05		II.-ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.				
	2905.11.00	- Saturated monohydric alcohols -- Methanol (methyl alcohol)	kg	free		
	2905.12.00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	kg	free		
	2905.13.00	-- Butan-1-ol (n-butyl alcohol)	kg	free		
	2905.14.00	-- Other butanols	kg	free		
	2905.15.00	-- Pentanol (amyl alcohol) and isomers thereof	kg	free		
	2905.16.00	-- Octanol (octyl alcohol) and isomers thereof	kg	free		
	2905.17.00	-- Dodecan-1 ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	kg	free		
	2905.19.00	-- Other - Unsaturated monohydric alcohols	kg	free		
	2905.22.00	-- Acyclic terpene alcohols	kg	free		
	2905.29.00	-- Other - Diols	kg	free		
	2905.31.00	-- Ethylene glycol (ethanediol)	kg	free		
	2905.32.00	-- Propylene glycol (propane-1,2-diol)	kg	free		
	2905.39.00	-- Other - Other polyhydric alcohols	kg	free		
	2905.41.00	-- 2-Ethyl-2-(hydroxymethyl) propane- 1,3-diol (trimethylolpropane)	kg	free		
	2905.42.00	-- Pentaerythritol	kg	free		
	2905.43.00	-- Mannitol	kg	free		
	2905.44.00	-- D-glucitol (sorbitol)	kg	free		
	2905.45.00	-- Glycerol	kg	free		
	2905.49.00	-- Other	kg	free		
	2905.50.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	kg	free		
	2905.51.00	-- Ethchlorvynol (INN)	kg	free		
	2905.59.00	-- Other	kg	free		
	29.06		Cyclic alcohols and their			

	halogenated, sulphonated, nitrated or nitrosated derivatives. - Cyclanic, cyclenic or cycloterpenic		
2906.11.00	-- Menthol	kg	free
2906.12.00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	kg	free
2906.13.00	-- Sterols and inositols	kg	free
2906.14.00	-- Terpeneols	kg	free
2906.19.00	-- Other - Aromatic	kg	free
2906.21.00	-- Benzyl alcohol	kg	free
2906.29.00	-- Other	kg	free

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
29.07		III.-PHENOLS, PHENOL ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES Phenols; phenol-alcohols. - Monophenols			
	2907.11.00	-- Phenols (hydroxybenzene) and its salts	kg	free	
	2907.12.00	-- Cresols and their salts	kg	free	
	2907.13.00	-- Octylphenol, non ylphenol and their isomers; salts thereof	kg	free	
	2907.14.00	-- Xylenols and their salts	kg	free	
	2907.19.00	-- Other - Polyphenols	kg	15%	
	2907.21.00	-- Resorcinol and its salts	kg	free	
	2907.22.00	-- Hydroquinone (quinol) and its salts			
	2907.23.00	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	kg	free	
29.08	2907.29.00	-- Other Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols. - Derivatives containing only halogen substituents and their salts	kg	free	

29.09	2908.10.10	- - - In bulk	kg	free
	2908.10.20	- - - Not in bulk	kg	15%
		- Derivatives containing only sulpho groups, their salts and esters;		
	2908.20.10	- - - In bulk	kg	free
	2908.20.20	- - - Not in bulk	kg	15%
		- Other		
	2908.90.10.	- - - In bulk	kg	free
	2908.90.20	- - - Not in bulk	kg	15%
		IV.-ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
		Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, etherperoxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives. - Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives - - Diethyl ether		

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	2909.11.10	- - - In bulk	kg	free	
	2909.11.20	- - - Not in bulk	kg	15%	
		- - Other			
	2909.19.10	- - - In bulk	kg	free	
	2909.19.20	- - - Not in bulk	kg	15%	
		- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated, derivatives			

2909.20.10	- - - In bulk	kg	free
2909.20.20	- - - Not in bulk	kg	15%
	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives;		
2909.30.10	- - - In bulk	kg	free
2909.30.20	- - - Not in bulk	kg	15%
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives		
	- - 2,2'-Oxydiethanol (diethylene glyco, digol)		
2909.41.10	- - - In bulk	kg	free
2909.41.20	- - - Not in bulk	kg	15%
	- - Monomethyl ethers of ethylene glycol or of diethylene glycol		
2909.42.10	- - - In bulk	kg	free
2909.42.20	- - - Not in bulk	kg	15%
	- - Monobutyl ethers of ethylene glycol or of diethylene glycol		
2909.43.10	- - - In bulk	kg	free
2909.43.20	- - - Not in bulk	kg	15%
	- - Other monoalkylethers of ethylene glycol or of diethylene glycol		
2909.44.10	- - - In bulk	kg	free
2909.44.20	- - - Not in bulk	kg	15%
	- - Other		
2909.49.10	- - - In bulk	kg	free
2909.49.20	- - - Not in bulk	kg	15%
	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives		
2909.50.10	- - - In bulk	kg	free
2909.50.20	- - - Not in bulk	kg	15%
2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated sulphonated, nitrated or nitrosated derivatives	kg	free
	Epoxides, epoxyalcohols, epoxyphenols, and epoxyethers, with a three- membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	- Oxirane (ethylene oxide)		



2910.10.10	- - - In bulk	kg	free
2910.10.20	- - - Not in bulk	kg	15%
	- Methyloxirane (propylene oxide)		

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
29.11	2910.20.10	- - - In bulk	kg	free	
	2910.20.20	- - - Not in bulk	kg	15%	
		- 1-Chloro-2,3-epoxypropane (epichlorohydrin)			
	2910.30.10	- - - In bulk	kg	free	
	2910.30.20	- - - Not in bulk	kg	15%	
		- Other			
	2910.90.10	- - - In bulk	kg	free	
	2910.90.20	- - - Not in bulk	kg	15%	
		Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		2911.00.10	- - - In bulk	kg	free
29.12	2911.00.90	- - - Not in bulk	kg	15%	
		V.-ALDEHYDE-FUNCTION COMPOUNDS			
		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.			
		- Acyclic aldehydes without other oxygen function			
	2912.11.00	- - Methanal (formaldehyde)	kg	free	
	2912.12.00	- - Ethanal (acetaldehyde)	kg	free	
	2912.13.00	- - Butanal (butyraldehyde, normal isomer)	kg	free	
	2912.19.00	- - Other	kg	free	
		- Cyclic aldehydes without other oxygen function			
	2912.21.00	- - Benzaldehyde	kg	free	
	2912.29.00	- - Other	kg	free	
	2912.30.00	- Aldehyde-alcohols	kg	free	
	- Aldehydes-esters, aldehyde-phenols and aldehydes with other oxygen function				
2912.41.00	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	kg	free		
2912.42.00	- - Ethylvanillin (3-ethoxy-4-	kg	free		

29.13	2912.49.00	hydroxybenzaldehyde - - Other	kg	free	
	2912.50.00	- Cyclic polymers of aldehydes	kg	free	
	2912.60.00	- Paraformaldehyde	kg	free	
	2913.00.10	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12 - - - In bulk	kg	free	
	2913.00.20	- - - Not in bulk	kg	15%	
29.14		VI.-KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
<i>Heading</i>	<i>H S Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>	<i>Remarks</i>
	2914.11.00	- Acyclic ketones without other oxygen function - - Acetone	kg	free	
	2914.12.00	Butanone (methyl ethyl ketone	kg	free	
	2914.13.00	- - 4-Methylpentan-2-one (methyl isobutyl ketone	kg	free	
	2914.19.00	- - Other	kg	free	
	2914.21.00	- Cyclanic, cyclenic or cyclosterpenic ketones without other oxygen function - - Camphor	kg	free	
	2914.22.00	- - Cyclohexanone and methylcyclohexanones	kg	free	
	2914.23.00	- - Ionones and methylionones	kg	free	
	2914.29.00	- - Other	kg	free	
	2914.31.00	- Aromatic ketones without other oxygen function - - Phenylacetone (phenylpropan-2-one)	kg	free	
	2914.39.00	- - Other	kg	free	
	2914.40.00	- - Ketone-alcohols and ketone-aldehydes	kg	free	
	2914.50.00	- - Ketone-phenols and ketones with other oxygen function - Quinones	kg	free	

29.15	2914.61.00	- - Anthraquinone	kg	free
	2914.69.00	- - Other	kg	free
	2914.70.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	kg	free
	VII.-CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.			
	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Formic acid, its salts and esters			
	2915.11.00	- - Formic acid	kg	free
	2915.12.00	- - Salts of formic acid	kg	free
	2915.13.00	- - Esters of formic acid	kg	free
	- Acetic acid and its salts; acetic anhydride			
	2915.21.00	- - Acetic acid	kg	free
	2915.22.00	- - Sodium acetate	kg	free
	2915.23.00	- - Cobalt acetates	kg	free
	2915.24.00	- - Acetic anhydride	kg	free
	2915.29.00	- - Other	kg	free
	- Esters of acetic acid			
	2915.31.00	- - Ethyl acetate	kg	free
	2915.32.00	- - Vinyl acetate	kg	free
	2915.33.00	- - n-Butyl acetate	kg	free
	2915.34.00	- - Isobutyl acetate	kg	free
2915.35.00	- - 2-Ethoxyethyl acetate	kg	free	

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	2915.39.00	- - Other	kg	free	
	2915.40.00	- Mono-, di- or trichloroacetic acids, their salts and esters	kg	free	
	2915.50.00	- Propionic acid, its salts and esters	kg	free	
	2915.60.00	- Butyric acids, valeric acid, their salts and esters	kg	free	
	2915.70.00	- Palmitic acids, stearic acids, their salts and esters	kg	free	
	2915.90.00	- Other	kg	free	

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	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		
2916.11.00	- - Acrylic acid and its salts	kg	free
2916.12.00	- - Esters of acrylic acid	kg	free
2916.13.00	- - Methacrylic acid and its salts	kg	free
2916.14.00	- - Esters of methacrylic acid	kg	free
2916.15.00	- - Oleic, linoleic or linolenic acids, their salts and esters	kg	free
2916.19.00	- - Other	kg	free
2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	free
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		
2916.31.00	- - Benzoic acid, its salts and esters	kg	free
2916.32.00	- - Benzoyl peroxide and benzoyl chloride	kg	free
2916.34.00	- - Phenylacetic acid and its salts	kg	free
2916.35.00	- - Esters of phenylacetic acid	kg	free
2916.39.00	- - Other	kg	free
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		
2917.11.00	- - Oxalic acid, its salts and esters	kg	free
2917.12.00	- - Adipic acid, its salts and esters	kg	free
2917.13.00	- - Azelaic acid, sebacic acid, their salts and esters	kg	free
2917.14.00	- - Maleic anhydride	kg	free
2917.19.00	- - Other	kg	free

2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	free
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<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
29.18		- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives			
	2917.31.00	- - Dibutyl orthophthalates	kg	free	
	2917.32.00	- - Dioctyl orthophthalates	kg	free	
	2917.33.00	- - Dinonyl or didecyl orthophthalates	kg	free	
	2917.34.00	- - Other esters of orthophthalic acid	kg	free	
	2917.35.00	- - Phthalic anhydride	kg	free	
	2917.36.00	- - Terephthalic acid and its salts	kg	free	
	2917.37.00	- - Dimethyl terephthalate	kg	free	
	2917.39.00	- - Other Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids their halogenated, sulphonated, nitrated or nitrosated derivatives.	kg	free	
		- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives			
	2918.11.00	- - Lactic acid, its salts and esters	kg	free	
	2918.12.00	- - Tartaric acid	kg	free	
	2918.13.00	- - Salts and esters of tartaric acid	kg	free	
	2918.14.00	- - Citric acid	kg	free	
	2918.15.00	- - Salts and esters of citric acid	kg	free	
	2918.16.00	- - Gluconic acid, its salts and esters	kg	free	
	2918.19.00	- - Other Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	free	
	2918.21.00	- - Salicylic acid and its salts	kg	free	
	2918.22.00	- - O-Acetylsalicylic acid, its salts and esters	kg	free	

	2918.23.00	-- Other esters of salicylic acid and their salts	kg	free	
	2918.29.00	-- Other	kg	free	
	2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacides and their derivatives	kg	free	
	2918.90.00	- Other	kg	free	
29.19		VIII.-ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	2919.00.10	--- In bulk	kg	free	
	2919.00.20	--- Not in bulk	kg	15%	

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
29.20		Esters of other inorganic acids, of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated sulphonated, nitrated or nitrosated derivatives. - Thiophosphoric esters (phosphorothiates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives			
	2920.10.10	--- In bulk	kg	free	
	2920.10.20	--- Not in bulk	kg	15%	
		- Other			
	2920.90.10	--- In bulk	kg	free	
	2920.90.20	--- Not in bulk	kg	15%	
29.21		IX.-NITROGEN-FUNCTION COMPOUNDS Amine-function compounds. - Acyclic monoamines and their derivatives; salts thereof - - Methylamine, di- or trimethylamine and their salts			
	2921.11.10	--- In bulk	kg	free	

2921.11.20	- - - Not in bulk	kg	15%
	- - Diethylamine and its salts		
2921.12.10	- - - In bulk	kg	free
2921.12.20	- - - Not in bulk	kg	15%
	- Other		
2921.19.10	- - - In bulk	kg	free
2921.19.20	- - - Not in bulk	kg	15%
	- Acyclic polyamines and their derivatives; salts thereof		
	- - Ethylenediamine and its salts		
2921.21.10	- - - In bulk	kg	free
2921.21.20	- - - Not in bulk	kg	15%
	- - Hexamethylenediamine and its salts		
2921.22.10	- - - In bulk	kg	free
2921.22.20	- - - Not in bulk	kg	15%
	- - Other		
2921.29.10	- - - In bulk	kg	free
2921.29.20	- - - Not in bulk	kg	15%
2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	kg	free
	- Aromatic monoamines and their derivatives; salts thereof		
	- - Aniline and its salts		
2921.41.10	- - - In bulk	kg	free
2921.41.20	- - - Not in bulk	kg	15%
	- - Aniline derivatives and their salts		
2921.42.10	- - - In bulk	kg	free
2921.42.20	- - - Not in bulk	kg	15%
	- - Toluidines and their derivatives; salts thereof		
2921.43.10	- - - In bulk	kg	free

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	2921.43.20	- - - Not in bulk - - Diphenylamine and its derivatives; salts thereof	kg	15%	
	2921.44.10	- - - In bulk	kg	free	
	2921.44.20	- - - Not in bulk - - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine	kg	15%	

	(beta-naphthylamine) and their derivatives; salts thereof		
2921.45.10	- - - In bulk	kg	free
2921.45.20	- - - Not in bulk	kg	15%
	- - Other		
	-- Amfetamine (INN),benzfetamine (INN),dexamfetamine (INN),etilamfetamine (INN),fencamfamin (INN), lefetamine(INN), levanfetamine (INN),mefenorex (INN) and	kg	free
2921.46.10	phentermine (INN); salts thereof:	kg	15%
2921.46.20	--- In bulk		
	--- Not in bulk		
2921.49.10	- - - In bulk	kg	free
2921.49.20	- - - Not in bulk	kg	15%
	- Aromatic polyamines and their derivatives; salts thereof		
	- - o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives, salts thereof		
2921.51.10	- - - In bulk	kg	free
2921.51.20	- - - Not in bulk	kg	15%
	- Other		
2921.59.10	- - - In bulk	kg	free
2921.59.20	- - - Not in bulk	kg	15%
	Oxygen-function amino-compounds.		
	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof		
	- - Monoethanolamine and its salts		
2922.11.10	- - - In bulk	kg	free
2922.11.20	- - - Not in bulk	kg	15%
	- - Diethanolamine and its salts		
2922.12.10	- - - In bulk	kg	free
2922.12.20	- - - Not in bulk	kg	15%
	- - Triethanolamine and its salts		
2922.13.10	- - - In bulk	kg	free
2922.13.20	- - - Not in bulk	kg	15%
	-- Destrpropoxyphene (INN) and its salts:	kg	free
2922.14.10	- - In bulk	kg	15%
	- - Not in bulk		
	- - Other		
2922.19.10	- - - In bulk	kg	free



2922.19.20	- - - Not in bulk - Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof - - Aminohydroxynaphthalenesulphonic acids and their salts	kg	15%
2922.21.10	- - In bulk	kg	free
2922.21.20	- - - Not in bulk - - Anisidines, dianisidines, phenetidines, and their salts	kg	15%
2922.22.10	- - - In bulk	kg	free
2922.22.20	- - - Not in bulk - - Other	kg	15%
2922.29.10	- - - In bulk	kg	free

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	2922.29.20	- - - Not in bulk	kg	15%	
	2922.30.00	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof  -- Amfempramone(INN) methadone (INN), and normethadone (INN); - - In bulk	kg	free	
	2922.31.10	- - Not in bulk	kg	free	
	2922.31.20	- - Other: - - In bulk	kg	15%	
	2922.39.10	- - Not in bulk	kg	free	
	2922.39.20	- - Lysine and its esters; salts thereof - Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof	kg	15%	
	2922.41.10	- - - In bulk	kg	free	
	2922.41.20	- - - Not in bulk - - Glutamic acid and its salts	kg	15%	
	2922.42.10	- - - In bulk	kg	free	
	2922.42.20	- - - Not in bulk	kg	15%	

	2922.43.00	-- Anthranilic acid and its salts	kg	free
	2922.44.00	-- Tilidine (INN) and its salts	kg	free
		-- Other		
	2922.49.10	--- In bulk	kg	free
	2922.49.20	--- Not in bulk	kg	15%
		- Amino-alcohol-phenols, amino-acid- phenols and other amino- compounds with oxygen function		
	2922.50.10	--- In bulk	kg	free
	2922.50.20	--- Not in bulk	kg	15%
29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids whether or not chemically defined.		
		- Choline and its salts		
	2923.10.10	--- In bulk	kg	free
	2923.10.20	--- Not in bulk	kg	15%
		- Lecithins and the phosphoaminolipids		
	2923.20.10	--- In bulk	kg	free
	2923.20.20	--- Not in bulk	kg	15%
		- Other		
	2923.90.10	--- In bulk	kg	free
	2923.90.20	--- Not in bulk	kg	15%
29.24		Carboxamide-function compounds; amide-function compounds of carbonic acid.		
		- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof		
		-- Meprobamate (INN):		
	2924.11.10	--- In bulk	kg	free
	2924.11.20	--- Not in bulk	kg	15%
		-- Other:		
	2924.19.10	-- In bulk	kg	free
		-- Not in bulk	kg	15%
		-- Ureines and their derivatives; salts thereof		
	2924.21.10	--- In bulk	kg	free
	2924.21.20	--- Not in bulk	kg	15%
	2924.23.00	-- 2-Acetamidobenzoic acid (N - Acetylanthranillic acid) and its salts	kg	free
		-- Ethinamate (INN):	kg	free
	2924.24.10	--- In bulk	kg	free
	2924.24.20	--- Not in bulk	kg	15%

	2924.29.10	-- Other -- In bulk	kg	free	
	2924.29.20	-- Not in bulk	kg	15%	
<i>Heading</i>	<b>H S Code</b>	<b>Description of Goods</b>	<b>Statistical Unit of Quantity</b>	<b>Duty Rate</b>	<b>Remarks</b>
29.25		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds. - Imides and their derivatives; salts thereof			
	2925.11.00	-- Saccharin and its salts	kg	free	
	2925.12.00	-- Glutethimide (INN)	kg	free	
	2925.19.00	-- Other - Imines and their derivatives; salts thereof	kg	free	
	2925.20.10	--- In bulk	kg	free	
	2925.20.20	--- Not in bulk	kg	15%	
29.26		Nitrile-function compounds. - Acrylonitrile			
	2926.10.10	--- In bulk	kg	free	
	2926.10.20	--- Not in bulk - 1-Cyanoguanidine (dicyandiamide)	kg	15%	
	2926.20.10	--- In bulk	kg	free	
	2926.20.20	--- Not in bulk	kg	15%	
	2926.30.00	--- Fenproporex (INN), and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane) - Other	kg	free	
	2926.90.10	--- In bulk	kg	free	
	2926.90.20	--- Not in bulk	kg	15%	
29.27		Diazo-, azo- or azoxy-compounds.			
	2927.00.10	--- In bulk	kg	free	
	2927.00.20	--- Not in bulk	kg	15%	
29.28		Organic derivatives of hydrazine or of hydroxylamine.			
	2928.00.10	--- In bulk	kg	free	
	2928.00.20	--- Not in bulk	kg	15%	
29.29		Compounds with other nitrogen- functions. - Isocyanates			
	2929.10.10	--- In bulk	kg	free	

29.30	2929.10.20	---- Not in bulk Other	kg	15%
	2929.90.10	--- In bulk	kg	free
	2929.90.20	--- Not in bulk	kg	15%
		X.-ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES		
		Organo-sulphur compounds. - Dithiocarbonates (xanthates)		
	2930.10.10	--- In bulk	kg	free
	2930.10.20	--- Not in bulk - Thiocarbamates and dithiocarbamates	kg	15%
	2930.20.10	--- In bulk	kg	free
	2930.20.20	--- Not in bulk - Thiuram mono-, di-, or tetrasulphides	kg	15%
	2930.30.10	--- In bulk	kg	free
	2930.30.20	--- Not in bulk - Methionine	kg	15%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
29.31	2930.40.10	--- In bulk	kg	free	
	2930.40.20	--- Not in bulk - Other	kg	15%	
	2930.90.10	--- In bulk	kg	free	
	2930.90.20	--- Not in bulk Other organo-inorganic compounds.	kg	15%	
29.32	2931.00.10	--- In bulk	kg	free	
	2931.00.20	--- Not in bulk Heterocyclic compounds with oxygen hetero-atom(s) only. - Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure	kg	15%	
	2932.11.00	-- Tetrahydrofuran	kg	free	
	2932.12.00	-- 2-Furaldehyde (furfuraldehyde)	kg	free	
	2932.13.00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg	free	
	2932.19.00	-- Other - Lactones	kg	free	

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2932.21.00	-- Coumarin, methylcoumarins and ethylcoumarins	kg	free
2932.29.00	-- Other lactones - Other	kg	free
2932.91.00	-- Isosafrole	kg	free
2932.92.00	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	kg	free
2932.93.00	-- Piperonal	kg	free
2932.94.00	-- Safrole	kg	free
2932.95.00	-- Tetrahydrocannabinols (all isomers)	kg	free
2932.99.00	-- Other Heterocyclic compounds with nitrogen hetero-atom(s) only. - Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure	kg	free
2933.11.00	-- Phenazone (antipyrin) and its derivatives	kg	free
2933.19.00	-- Other - Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure	kg	free
2933.21.00	-- Hydantoin and its derivatives	kg	free
2933.29.00	-- Other - Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure	kg	free
2933.31.00	-- Pyridine and its salts	kg	free
2933.32.00	-- Piperidine and its salts	kg	free
2933.33.00	-- Alfentanil (INN), anileridin (INN), bezitramide (INN), bromazepam (INN), Difenoxin (INN), Diphemoxylate (INN), Dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), intermediate A, phencyclidine (INN), (PCP), pipradrol (INN) Phenoperidine (INN), piritramide (INN), propiram (INN) and trimeperidime (INN); salts thereof.	kg	free
2933.39.00	-- Other	kg	free
2933.40.00	- Compounds containing a	kg	free

2933.41.00	quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	kg	free
2933.49.00	- Compounds containing in the structure a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure	kg	free <sup>9</sup>
2933.52.00	-- Levorphanol (INN) and its salts	kg	
2933.53.00	-- Other	kg	free
2933.54.00	- - Malonylurea (barbituric acid) and its salts	kg	free
2933.55.00	-- Allobarbitol (INN), amobarbitol (INN), barbital (INN), butalbital(INN), butobarbitol (INN),cyclobarbitol (INN),Methylphenobarbitol (INN),Pentobarbitol (INN), Phenobarbitol(INN), secbutabarital (INN),secobarbitol (INN) and vinylbital(INN), salts thereof	kg	free
	-- Other derivatives if malonylurea (barbituric acid); salts thereof	kg	free
	-- Loprazolam (INN),mecloqualone (INN),methaqualone(INN) and zipeprol (INN);salts thereof		

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	2933.59.00	- - Other	kg	free	
	2933.61.00	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure	kg	free	
	2933.69.00	- - Melamine	kg	free	
	2933.71.00	- - Other	kg	free	
	2933.72.00	- Lactams	kg	free	
	2933.79.00	- - 6-Hexanelactam (epsilon-caprolactam)	kg	free	
	2933.91.00	-- Clobasom (INN) andmethyprylon (INN)	kg	free	
		- - Other lactams	kg	free	
		- - Other			
		-- Alprazolam (INN), camazepam(INN), chlordiazepoxide (INN),clonazepam (INN),			

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2933.99.00	<p>chorazepate,delorazepam (INN),diazepam (INN), estazolam(INN), ethylloflazepate (INN),fludiazepam (INN),flunitrazepam (INN),flurazepam (INN), lorazepam(INN), lormetazepam (INN),mazindol (INN), medazepam(INN), midazolam (INN),nimetazepam (INN), nitrazepam (INN), nordazepam(INN), oxazepam (INN),prazempa (INN), Pinazepam(INN), pyrovalerone (INN),tenazepam (INN), tetrazepam(INN) and triazolam (INN);salts thereof</p> <p>-- Other</p> <p>Nucleic acids and their salts whether or not chemically defined; other heterocyclic compounds.</p> <p>- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure</p>	kg kg	free free
2934.10.10	- - - In bulk	kg	free
2934.10.20	- - - Not in bulk	kg	15%
	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated) not further fused		
2934.20.10	- - - In bulk	kg	free
2934.20.20	- - - Not in bulk	kg	15%
	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated) not further fused		
2934.30.10	- - - In bulk	kg	free
2934.30.20	- - - Not in bulk	kg	15%
	- Other		
	-- Aminorex (INN), brotizolam(INN), clotiazepam (INN),cloxazolam (INN),dextromoramide (INN),haloxazolam (INN), ketazolam(INN), mesocarb (INN),oxazolam (INN),		

		pemoline(INN), phendimetrasine (INN),phenmetrazine (INN), and sufentanil (INN); salts thereof:			
	2934.91.10	- - - In bulk	kg	free	
	2934.91.20	- - - Not in bulk	kg	15%	
		- - Other:			
	3934.99.10	- - In bulk	kg	free	
29.35	3934.99.20	- - Not in ulk	kg	15%	
		Sulphonamities.			
	2935.00.10	- - - In bulk	kg	free	
	2935.00.20	- - - Not in bulk	kg	15%	
		XI.-PROVITAMINS, VITAMINS AND HORMONES.			
29.36		Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.			
	2936.10.00	- Provitamins, unmixed	kg	5%	
		- Vitamins and their derivatives, unmixed		5%	
	2936.21.00	- - Vitamins A and their derivatives	kg	5%	
	2936.22.00	- - Vitamins B1 and its derivatives	kg	5%	
	2936.23.00	- - Vitamins B2 and its derivatives	kg		
	2936.24.00	- - D- or DL-Pantothenic acid (Vitamins B or Vitamin B5) and its derivatives	kg	5%	
	2936.25.00	- - Vitamins B6 and its derivatives	kg	5%	
	2936.26.00	- - Vitamin B12 and its derivatives	kg	5%	
	2936.27.00	- - Vitamin C and its derivatives	kg	5%	
	2936.28.00	- - Vitamin E and its derivatives	kg	5%	
	2936.29.00	- - Other vitamins and their derivatives	kg	5%	
<i>Heading.</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
29.37	2936.90.00	- Other, including natural concentrates Hormones, prostaglandins, thrombosanes and leukotrienes, natural or reproduced by synthesis; derivatives an structural analogues thereof, including chain modified	kg	5%	



	polypeptides, used primarily as hormones.		
	-Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
2937.11.00	-- Somatotropin, its derivatives and structural analogues:	kg	5%
2937.12.00	- Insulin and its salts	kg	free
2937.19.00	- Other	kg	5%
	-Steroidal hormones, their derivatives and analogues:		
2937.21.00	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	kg	5%
2937.29.00	-- Other	kg	5%
	- Catecholamine hormones, their derivatives and structural analogues:		
2937.31.00	--Epinephrine	kg	5%
2937.39.00	--Epinephrine	kg	5%
2937.40.00	-Other	kg	5%
2937.50.00	--Amino-Acid derivatives		
	-- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	kg	5%
2937.90.00	-- Other	kg	5%
	<b>XII.-GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES</b>		
	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		
	-- Concentrates of poppy straw;buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), morphine nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof:		
2938.11.10	- - - In bulk	kg	free
2938.11.20	- - - Not in bulk	kg	15%

29.38

29.39		- Other		
	2938.90.10	--- In bulk	kg	free
	2938.90.20	--- Not in bulk	kg	15%
		Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		
		-- Concentrates of poppy straw;buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), morphine nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof:		
	2939.11.10	--- In bulk	kg	free
	2939.11.20	--- Not in bulk	kg	15%
		- Alkaloids of cinchona and their derivatives; salts thereof		
		- Quinine and its salts		
	2939.19.10	--- In bulk	kg	free
	2939.19.20	--- Not in bulk	kg	15%
		- Other		
	2939.29.10	--- In bulk	kg	free
	2939.29.20	--- Not in bulk	kg	15%
	- Caffeine and its salts			
2939.30.10	--- In bulk	kg	free	

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	2939.30.20	--- Not in bulk	kg	15%	
		- Ephedrine and its salts			
	2939.41.00	-- Ephedrine and its salts	kg	free	
	2939.42.00	-- Pseudoephedrine (INN) and its salts	kg	free	
	2939.43.00	- Cathine (INN) and its salts	kg	free	
	2939.49.00	-- Other	kg	15%	
		- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof			
	2939.51.00	--- Fentylline (INN) and its salts	kg	free	
	2939.59.00	--- Other	kg	15%	
		- Alkaloids of rye ergot and their derivatives; salts thereof			

	2939.61.00	- - Ergometrine (INN) and its salts	kg	free	
	2939.62.00	- - Ergotamine (INN) and its salts	kg	free	
	2939.63.00	- - Lysergic acid and its salts	kg	free	
	2939.69.00	- - Other	kg	15%	
		- Nicotine and its salts			
		- Other			
	2939.80.10	- - - In bulk	kg	free	
	2939.80.20	- - - Not in bulk	kg	15%	
		XIII.-OTHER ORGANIC COMPOUNDS			
29.40		Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39.			
	2940.00.10	- - - In bulk	kg	free	
	2940.00.20	- - - Not in bulk	kg	15%	
29.41		Antibiotics.			
		- Penicillins and their derivatives with a penicillinic acid structure; salts thereof			
	2941.10.10	- - - In bulk	kg	free	
	2941.10.20	- - - Not in bulk	kg	15%	
		- Streptomycins and their derivatives; salts thereof			
	2941.20.10	- - - In bulk	kg	free	
	2941.20.20	- - - Not in bulk	kg	15%	
		- Tetracyclines and their derivatives; salts thereof			
	2941.30.10	- - - In bulk	kg	free	
	2941.30.20	- - - Not in bulk	kg	15%	
		- Chloramphenicol and its derivatives; salts thereof			
	2941.40.10	- - - In bulk	kg	free	
	2941.40.20	- - - Not in bulk	kg	15%	
		- Erythromycin and its derivatives, salt thereof			
	2941.50.10	- - - In bulk	kg	free	

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	2941.50.20	- - - Not in bulk - Other	kg	15%	
	2941.90.10	- - - In bulk	kg	free	

29.42	2941.90.20	- - - Not in bulk	kg	15%
	Other organic compounds.			
	2942.00.10	- - - In bulk	kg	free
	2942.00.20	- - - Not in bulk	kg	15%

(As amended by Act No. 9 of 1997 and No.1 of 1998)

## CHAPTER 30

### Pharmaceutical Products

#### Notes

1. This Chapter does not cover
  - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters) (Section IV);
  - (b) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
  - (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medical uses (heading 33.01);
  - (d) Preparations of heading 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
  - (e) Soap or other products of heading 34.01 containing added medicaments;
  - (f) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
  - (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).
2. For the purposes of heading 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
3. For the purposes of headings 30.03 and 30.04 and of Note 4(d) to this Chapter, the following are to be treated;
  - (a) As unmixed products
    - (1) Unmixed products dissolved in water;
    - (2) All goods of Chapter 28 or 29; and
    - (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
  - (b) As products which have been mixed
    - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
    - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials;

and

  - (3) Salts and concentrates obtained by evaporating natural mineral waters.
4. Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature
  - (a) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
  - (b) Sterile laminaria and sterile laminaria tents;
  - (c) Sterile absorbable surgical or dental haemostatics;
  - (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients, which have been mixed together for such uses;
  - (e) Blood-grouping reagents;
  - (f) Dental cements and other dental filings; bone reconstruction cements;
  - (g) First-aid boxes and kits;
  - (h) Chemical contraceptive preparations based on hormones or spermicides; and
  - (i) Gel preparations of a kind applied on the body for gynaecological or surgical lubrication or for diagnostic purposes.

(As amended by Act No. 1 of 2002)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
<b>30.01</b>	3001.10.00	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; herapin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included. - Glands and other organs, dried, whether or not powdered	-	free	

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
<b>30.02</b>	3001.20.00	- Extracts of glands or other organs or of their secretions - Other	-	free	
	3001.90.10	- - - Heparin and its salts	kg	free	
	3001.90.90	- - - Other	kg	free	
	3002.10.00	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. - Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	kg	free	
	3002.20.00	- Vaccines for human medicine	-	free	
<b>30.03</b>	3002.30.00	- Vaccines for veterinary medicine	-	free	
	3002.90.00	- Other	-	free	
		Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed			

30.04		together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.				
	3003.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	-	free		
	3003.20.00	- Containing other antibiotics - Containing hormones or other products of heading No. 29.37 but not containing antibiotics	-	free		
	3003.31.00	- - Containing insulin	-	free		
	3003.39.00	- - Other	-	free		
	3003.40.00	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No.29.37 or antibiotics	-	free		
	3003.90.00	- Other Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	-	free		
	3004.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	-	free		
	3004.20.00	- Containing other antibiotics Containing hormones or other products of heading No. 29.37 but not containing antibiotics	-	free		
	3004.31.00	- - Containing insulin	-	free		
	3004.32.00	- - Containing adrenal cortical hormones	-	free		
	3004.39.00	- - Other	-	free		
	As amended by Act No. 1 of 2003					
	<i>Heading</i>			Statistical	Duty	
	H S Code	Description of Goods	Unit of Quantity	Rate	Remarks	
	3004.40.00	- Containing alkaloids or	-	free		

		derivatives thereof but not containing hormones, other products of heading No.29.37 or antibiotics		
	3004.50.00	- Other medicaments containing vitamins or other products of heading No. 29.36	-	free
30.05	3004.90.00	- Other Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes, excluding medicaments in the form of transdermal administration systems of Heading No. 30.04.	-	free
	3005.10.00	- Adhesive dressings and other articles having an adhesive layer - Other	kg	5%
	3005.90.10	- - Cotton wool	kg	5%
30.06	3005.90.20	- - Wadding Pharmaceutical goods specified in Note 4 to this Chapter.	-	5%
	3006.10.00	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	-	5%
	3006.20.00	- Blood-grouping reagents	-	5%
	3006.30.00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient - Dental cements and other dental fillings; bone reconstruction cements	-	5%
	3006.40.10	- - - Bone reconstruction cements	kg	5%
	3006.40.20	- - - Dental cements and other dental fillings	-	5%
	3006.50.00	- First-aid boxes and kits - Chemical contraceptive preparations based on hormones or	-	free

	spermicides		
3006.60.10	- - - Chemical contraceptive preparations based on spermicides	kg	free
3006.60.20	- - - Chemical contraceptive preparations based on hormones	-	free
3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments.	kg	free
3006.80.00	- Waste pharmaceuticals	kg	free

(As amended by Act No. 9 of 1997, No.1 of 1998, No. 1 of 2002, No. 1 of 2003 and No. 3 of 2004)

## CHAPTER 31

### Fertilisers

#### Notes

1. This Chapter does not cover.
  - (a) Animal blood of heading 05.11;
  - (b) Separate chemically defined compounds (other than those answering to the description in Note 2(A), 3(A), 4(A) or 5 below); or
  - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).
2. Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05;
  - (A) Goods which answer to one or other of the descriptions given below;
    - (i) Sodium nitrate, whether or not pure;
    - (ii) Ammonium nitrate, whether or not pure;
    - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
    - (iv) Ammonium sulphate, whether or not pure;
    - (v) Double salts (whether or not pure) of mixtures of calcium nitrate and ammonium nitrate;
    - (vi) Double salts (whether or not pure) of mixtures of calcium nitrate and magnesium nitrate;
    - (vii) Calcium cyanamide, whether or not pure or treated with oil;
    - (viii) Urea, whether or not pure;
  - (B) Fertilisers consisting of any of the goods described in (A) above mixed together.
  - (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
  - (D) Liquid fertilisers consisting of the goods of the sub-paragraph A(ii) or (viii) above, or of mixtures of these goods, in an aqueous or ammoniacal solution.
3. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05;
  - (A) Goods which answer to one or other of the descriptions given below;
    - (i) Basic slag;



- (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
  - (iii) Superphosphates (single, double or triple);
  - (iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.
- (B) Fertiliser consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.
- (C) Fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
4. Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05;
- (A) Goods which answer to one or other of the descriptions given below;
- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
  - (ii) Potassium chloride, whether or not pure, except as provided in Note 1(c) above;
  - (iii) Potassium sulphate, whether or not pure;
  - (iv) Magnesium potassium sulphate, whether or not pure;
- (B) Fertilisers consisting of any of the goods described in (A) above mixed together
5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium dihydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
6. For the purposes of heading 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorous or potassium.
- (As amended by Act No. 1 of 2002)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
31.01		Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.			
	3101.00.10	- - - Chemically treated products	kg	free	
	3101.00.20	- - - Guano	kg	free	
	3101.00.90	- - - Other	kg	free	
31.02		Mineral or chemical fertilisers, nitrogenous.			
	3102.10.00	- Urea, whether or not in aqueous solution - Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate	kg	free	
	3102.21.00	- - Ammonium sulphate	kg	free	
	3102.29.00	- - Other	kg	free	

	3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	-	free	
	3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other carbonate or other inorganic non-fertilising substances	-	free	
		- Sodium nitrate			
	3102.50.10	- - - Containing more than 16.3% by weight of nitrogen	kg	free	
	3102.50.90	- - - Other	kg	free	
	3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	kg	free	
		- Calcium cyanamide			
	3102.70.10	- - - Containing more than 2.5% by weight of nitrogen	kg	free	
	3102.70.90	- - - Other	kg	free	
	3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg	free	
	3102.90.00	- Other, including mixtures not specified in the foregoing subheadings	kg	free	
31.03		Mineral or chemical fertilisers, phosphatic.			
	3103.10.00	- Superphosphates	kg	free	
	3103.20.00	- Basic slag	kg	free	
	3103.90.00	- Other	kg	free	
31.04		Mineral or chemical fertilisers, potassic.			
	3104.10.00	- Carnallite, sylvite and other crude natural potassium salts	kg	free	
	3104.20.00	- Potassium chloride	kg	free	
		- Potassium sulphate			
	3104.30.10	- - - Containing more than 52% by weight of K <sub>2</sub> O	kg	free	
	3104.30.90	- - - Other	kg	free	
		- Other			
	3104.90.10	- - - Magnesium sulphate - potassium sulphate containing more than 30% of K <sub>2</sub> O	kg	free	
	3104.90.90	- - - Other	kg	free	
<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks

31.05		Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg.		
	3105.10.00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg	kg	free
	3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg	free
	3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	kg	free
	3105.40.00	- Ammonium dihydrogenorthophosphate (monammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	kg	free
	3105.51.00	- Other mineral or chemical fertilisers containing elements nitrogen and phosphorus	kg	free
	3105.59.00	- - Containing the two fertilising nitrates and phosphates	kg	free
	3105.60.00	- - Other	kg	free
	3105.90.00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg	free
		- Other	kg	free

(As amended by Act No. 9 of 1997 and No. 3 of 2000)

## CHAPTER 32

**Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks**

### Notes

- This Chapter does not cover
  - Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes or other colouring matter put up in forms or packings for retail sale, of heading 32.12);
  - Tannates and other tannin derivatives of products of heading 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
  - Mastics of asphalt or other bituminous mastics (heading 27.15).
- Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the

production of azo dyes.

3. Heading 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06; colouring pigments of heading 25.30 or Chapter 28, metal; flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

4. Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in heading 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.

5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6. The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of

- (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
- (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

(As amended by Act No. 1 of 2002)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.			
	3201.10.00	- Quebracho extract	kg	5%	
	3201.20.00	- Wattle extract	kg	5%	
	3201.90.00	- Other	kg	5%	
32.02		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.			
	3202.10.00	- Synthetic organic tanning substances	kg	5%	
	3202.90.00	- Other	kg	5%	
32.03		Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or			

3203.00.10	animal origin. - - - Annatto, plain or in oil - Other	kg	5%
3203.00.91	- - - - In bulk	kg	5%
3203.00.92	- - - - Not in bulk	kg	5%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined. - Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter			
	3204.11.00	- - Disperse dyes and preparations based thereon	kg	free	
	3204.12.00	- - Acid dyes, whether or not pre-metallised, and preparations based thereon; mordant dyes and preparations based thereon	kg	5%	
	3204.13.00	- - Basic dyes and preparations based thereon	kg	5%	
	3204.14.00	- - Direct dyes and preparations based thereon	kg	5%	
	3204.15.00	- - Vat dyes (including those unsable in that state as pigments) and preparations based thereon	kg	5%	
	3204.16.00	- - Reactive dyes and preparations based thereon	kg	5%	
	3204.17.00	- - Pigments and preparations based thereon	kg	5%	
	3204.19.00	- - Other, including mixtures of colour- ing matter of two or more of the subheading Nos 3204.11 to 3204.19	kg	free	
	3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	kg	5%	
	3204.90.00	- Other	kg	5%	

32.05		Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.			
	3205.00.10	- - - Dry	kg	5%	
	3205.00.90	- - - Other	kg	5%	
32.06		Other colouring matter; preparation as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.			
		- Pigments and preparations based on titanium dioxide			
	3206.11.00	- - Containing 80% or more by weight of titanium dioxide calculated on the dry matter	kg	free	
	3206.19.00	- - Other	kg	5%	
	3206.20.00	- Pigments and preparations based on chromium compounds	kg	5%	
	3206.30.00	- Pigments and preparations based on cadmium compounds	kg	5%	
		- Other colouring matter and other preparations			
		- - Ultramarine and preparations based thereon			

(As amended by Act No. 3 of 2006)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	3206.41.10	- - - Laundry blue dye	kg	5%	
	3206.41.90	- - - Other	kg	5%	
	3206.42.00	- - Lithopone and other pigments and preparations based on zinc sulphide	kg	5%	
	3206.43.00	- - Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	kg	5%	
	3206.49.00	- - Other	kg	5%	
	3206.50.00	- Inorganic products of a kind used as luminophores	kg	5%	
32.07		Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes,			

	engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.		
	3207.10.00 - Prepared pigments, prepared opacifiers, prepared colours and similar preparations	kg	5%
	3207.20.00 - Vitriifiable enamels and glazes, engobes (slips) and similar preparations	kg	5%
	3207.30.00 - Liquid lustres and similar preparations	kg	5%
	3207.40.00 - Glass frit and other glass, in the form of powder, granules or flakes	kg	5%
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.		
	- Based on polyesters		
	3208.10.10 - - - Varnishes and lacquers unpigmented	litre	25%
	3208.10.90 - - - Other	litre	25%
	- Based on acrylic or vinyl polymers		
	3208.20.10 - - - Varnishes and lacquers unpigmented	litre	25%
	3208.20.90 - - - Other	litre	25%
	- Other		
	3208.90.10 - - - Varnishes and lacquers unpigmented	litre	25%
	3208.90.90 - - - Other	litre	25%
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.		
	- Based on acrylic or vinyl polymers		
	309.10.10 - - - Varnishes and lacquers unpigmented	litre	25%
	3209.10.90 - - - Other	litre	25%
	- Other		

3209.90.10	- - - Varnishes and lacquers unpigmented	litre	25%
3209.90.90	- - - Other	litre	25%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
32.10		Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.			
	3210.00.10	- - - Varnishes and lacquers unpigmented	kg	25%	
	3210.00.90	- - - Other	kg	25%	
32.11	3211.00.00	Prepared driers	kg	5%	
32.12		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.			
	3212.10.00	- Stamping foils - Other	kg	15%	
	3212.90.10	- - - Dyes in forms for retail sale or packings	kg	15%	
	3212.90.90	- - - Other	kg	5%	
32.13		Artists', students' or signboard paintings' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.			
	3213.10.00	- Colours in sets	kg	15%	
	3213.90.00	- Other	kg	15%	
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceiling or the like.			
	3214.10.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg	15%	
	3214.90.00	- Other	kg	15%	



32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.		
		- Printing ink	kg	15%
	3215.11.00	- - Black	kg	15%
	3215.19.00	- - Other	kg	15%
	3215.90.00	- Other	kg	15%

(As amended by Act No.4 of 1999 and No. 1 of 2002)

## CHAPTER 33

### Essential oils and resinoids; perfumery, cosmetic or toilet preparations

#### Notes

- This Chapter does not cover
  - Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
  - Soap or other products of heading 34.01; or
  - Gum, wood or sulphate turpentine or other products of heading 38.05.
- The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
- Headings 33.03 to 33.07 apply, inter alia to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
- The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, inter alia, to the following products scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and non-wovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
33.01		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils, in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.			
		- Essential oils of citrus fruit			
	3301.11.00	- - Of bergamot	kg	5%	
	3301.12.00	- - Of orange	kg	5%	
	3301.13.00	- - Of lemon	kg	5%	
	3301.14.00	- - Of lime	kg	5%	

33.02	3301.19.00	-- Other - Essential oils other than those of citrus fruit	kg	5%	
	3301.21.00	-- Of geranium	kg	5%	
	3301.22.00	-- Of jasmine	kg	5%	
	3301.23.00	-- Of lavender or of lavandin	kg	5%	
	3301.24.00	-- Of peppermint (mentha piperita)	kg	5%	
	3301.25.00	-- Of other mints	kg	5%	
	3301.26.00	-- Of vetiver	kg	5%	
	3301.29.00	-- Other	kg	5%	
	3301.30.00	- Resinoids - Other - - Aqueous distillates containing more than 2% of alcohol by volume at a temperature of 10.50°C	kg	5%	
	3301.90.11	- - - - For medical use	kg	5%	
	3301.90.19	- - - - Other	kg	5%	
	3301.90.90	- - - Other Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.	kg	5%	
<i>Heading</i>	<i>H S Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>	<i>Remarks</i>
33.03 33.04	3302.10.00	- Of a kind used in the food or drink industries - Other	kg	5%	
	3302.90.10	- - - In bulk	kg	15%	
	3302.90.20	- - - Not in bulk	kg	5%	
	3303.00.00	Perfumes and toilet waters.	litre	25%	
		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.			
	3304.10.00	- Lip make-up preparations	kg	25%	
	3304.20.00	- Eye make-up preparations	kg	25%	
	3304.30.00	- Manicure pedicure preparations	kg	25%	

		- Other		
	3304.91.00	- - Powders, whether or not compressed	kg	25%
33.05	3304.99.00	- - Other	kg	25%
		Preparations for use on the hair.		
	3305.10.00	- Shampoos	kg	25%
	3305.20.00	- Preparations for permanent waving or straightening	kg	25%
	3305.30.00	- Hair lacquers	kg	25%
33.06	3305.90.00	- Other	kg	25%
		Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.		
	3306.10.00	- Dentifrices	kg	25%
	3306.20.00	- Yarn used to clean between the teeth (dental floss)	kg	25%
33.07	3306.90.00	- Other	kg	25%
		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included, prepared room deodorants, whether or not perfumed or having disinfectant properties.		
	3307.10.00	- Pre-shave, shaving or after-shave preparations	kg	25%
	3307.20.00	- Personal deodorants and antiperspirants	kg	25%
	3307.30.00	- Perfumed bath salts and other bath preparations	kg	25%
		- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites		
	3307.41.00	- - "Agarbatti" and other odoriferous preparations which operate by burning	kg	25%
	3307.49.00	- - Other	kg	25%
	3307.90.00	- Other	kg	25%

(As amended by Act No. 9 of 1997 and Act No.4 of 1999)

## CHAPTER 34

**Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster**

**Notes**

1. This Chapter does not cover
  - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17;
  - (b) Separate chemically defined compounds; or
  - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).
2. For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations."
3. For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature
  - (a) Give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
  - (b) Reduce the surface tension of water to  $4.5 \times 10^{-2}$  N/m (45 dyne/cm) or less
4. In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
5. In heading 34.04 subject to the exclusion provided below, the expression "artificial waxes and prepared waxes" applies only to
  - (A) Chemically produced organic products of a waxy character, whether or not water-soluble;
  - (B) Products obtained by mixing different waxes;
  - (C) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

**The heading does not apply to**

- (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
- (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed or dissolved in a liquid medium (headings 34.05, 38.09, etc).

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
<b>34.01</b>		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap, organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not			

		containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent. - Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent - - For toilet use (including medicated products)			
	3401.11.10	- - - Shaving soap	quintal	*	
	3401.11.20	- - - Medicated soap	quintal	25%	

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
34.02	3401.11.90	-- Other	quintal	*	
		-- Other	quintal		
	3401.19.10	-- Medicated products	quintal	25%	
	3401.19.90	-- Other: - Soap in other forms	quintal	*	
	3401.20.10	-- Medicated	quintal	25%	
	3401.20.90	-- Other	quintal	*	
	3401.30.00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap. Organic surface-active agents (other than soap); surface- active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01. - Organic surface-active agents, whether or not put up for retail sale	quintal	25%	
	3402.11.00	-- Anionic	kg	5%	
	3402.12.00	-- Cationic	kg	5%	
	3402.13.00	-- Non-ionic	kg	5%	
	3402.19.00	-- Other	kg	#	
	3402.20.00	- Preparations put up for retail sale	kg	#	

		- Other		
	3402.90.10	- - - Wetting agents and spreaders, in liquid powder form specially prepared for use in conjunction with spray fluids for the prevention or treatment of disease in plants or trees	kg	5%
34.03	3402.90.90	- - - Other Lubricating preparations, (including cutting oil preparations, bolt or nut release preparations, anti-trust or anti- corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals. - Containing petroleum oils or oils obtained from bituminous minerals - - - Preparations for the treatment of textile materials, leather, furskins or other materials	kg	15%
	3403.11.11	- - In bulk	kg	free
	3403.11.12	- - Not in bulk	kg	5%
	3403.11.20	- - - Grease (mineral) - - Other	kg	5%
	3403.19.11	- - - In bulk	kg	free
	3403.19.12	- - - Not in bulk	kg	5%
	3403.19.20	- - - Greases - Other	kg	5%
	3403.91.00	- - Preparations for the treatment of textile materials, leather, furskins or other materials	kg	free
34.04	3403.99.00	- - Other Artificial waxes and prepared waxes - Of chemically modified lignite	kg	free
	3404.10.10	- - - In bulk	kg	5%
	3404.10.20	- - - Not in bulk	kg	15%
	3404.20.10	- Of poly (oxyethylene) (polyethleneglycol:	kg	5%

3404.20.20	-- In bulk	kg	15%
	-- Not in bulk		

\* 25% or K2,500 per kg whichever is the greater  
# 25% or K1,200 per kg whichever is the greater

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
34.05		- Of polyethylene glycol			
	3404.20.10	- - - In bulk	kg	5%	
	3404.20.20	- - - Not in bulk	kg	5%	
		- Other			
	3404.90.10	- - In bulk	kg	5%	
	3404.90.20	- - - Not in bulk	kg	5%	
		Polishes and creams, for footwater, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwoven, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04.			
	3405.10.00	- Polishes, creams and similar preparations for footwear or leather	kg	25%	
	3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	kg	25%	
	3405.30.00	- Polishes and similar preparations for coachwork, other than metal polishes	kg	25%	
34.06	3405.40.00	- Scouring pastes and powders and other scouring preparations	kg	25%	
	3405.90.00	- Other	kg	25%	
	3406.00.00	Candles, tapers and the like	kg	25% or k2000 per kg whichever is the	

34.07		Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impressions compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (or calcined gypsum or calcium sulphate).		greater
	3407.00.10	Dental goods	kg	free
	3407.00.90	Other	kg	25%

(As amended by Act No. 9 of 1997, No.4 of 1999 , No. 3 of 2000, No. 2 of 2001 and No. 1 of 2002)

## CHAPTER 35

### Albuminoidal substances; modified starches; glues; enzymes

#### Notes

- This Chapter does not cover
  - Yeasts (heading 21.02);
  - Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
  - Enzymatic preparations for pre-tanning (heading 32.02);
  - Enzymatic soaking or washing preparations and other products of Chapter 34;
  - Hardened proteins (heading 39.13); or
  - Gelatin products of the printing industry (Chapter 49).
- For the purposes of heading 34.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%. Such products with a reducing sugar content exceeding 10% fall in heading 17.02.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
35.01		Casein, caseinates and other casein derivatives; casein glues.			
	3501.10.10	- Casein - - - In bulk	kg	25%	
	3501.10.20	- - - Not in bulk	kg	25%	
		- Other			
	3501.90.10	- - - Casein glues	kg	25%	
		- - Other			



	3501.90.91	----- In bulk	kg	25%	
35.02	3501.90.92	----- Not in bulk	kg	25%	
		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey protein calculated on the dry matter), albuminates and other albumin derivatives.			
		- Egg albumin			
	3502.11.00	-- Dried	kg	25%	
	3502.19.00	-- Other	kg	25%	
	3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	kg	25%	
35.03	3502.90.00	- Other	kg	25%	
		Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01.			
	3503.00.10	--- In bulk	kg	5%	
35.04	3503.00.20	--- Not in bulk	kg	25%	
	3504.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide power, whether or not chromed.	kg	25%	
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.			
	3505.10.00	- Dextrins and other modified starches	kg	5%	
	3505.20.00	- Glues	kg	5%	
<i>Heading</i>	<i>H S Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>	<i>Remarks</i>
35.06		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1kg.			

35.07	3506.10.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1kg - Other	kg	25%
	3506.91.10	- - Adhesives based on polymers of heading 39.01 to 39.13 or on rubber or plastics (including artificial resins) -- When imported in bulk for use in Tyre retreading or remoulding	kg	5%
	3506.91.20	-- Other	kg	5%
	3506.99.00	- - Other Enzymes; prepared enzymes not elsewhere specified or included.	kg	5%
	3507.10.00	- Rennet and concentrates thereof	kg	5%
	3507.90.00	- Other	kg	5%

(As amended by Act No.1 of 1998, No.4 of 1999 and No. 1 of 2002)

## CHAPTER 36

### Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

#### Note

- This Chapter does not cover separate chemically defined compounds other than those described in Note 2(a) or (b) below.
- The expression "articles of combustible materials" in heading 36.06 applies only to
  - Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
  - Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm<sup>3</sup>; and
  - Resin torches, firelighters and the like.

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
36.01	3601.00.00	Propellent powders.	kg	25%	
36.02		Prepared explosives, other than propellent powders.			
	3602.00.10	- - - Dynamite	kg	15%	
	3602.00.20	- - - Gelignite	kg	15%	
	3602.00.30	- - - Dynagel	kg	15%	
	3602.00.90	- - - Other	kg	15%	
36.03		Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.			
	3603.00.10	- - - Unassembled	No.	5%	
	3603.00.90	- - - Other	No.	25%	

36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.		
	3604.10.00	- - Fireworks	-	25%
	3604.90.00	- - Other	-	15%
36.05	3605.00.00	Matches, other than pyrotechnic articles of heading No.36.04.	per 100	25%
36.06		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.		
	3606.10.00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm <sup>3</sup>		25%
	3606.90.00	- Other		15%

(As amended by Act No.4 of 1999 and No. 1 of 2002)

## CHAPTER 37

### Photographic or cinematographic goods

#### Notes

1. This Chapter does not cover waste or scrap
2. In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
37.01		Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.			
	3701.10.00	- For X-ray		free	
	3701.20.00	- Instant print film		15%	
	3701.30.00	- Other plates and film, with any side exceeding 255mm		15%	
		- Other			
	3701.91.00	- - For colour photography (polychrome)		15%	
	3701.99.00	- - Other		15%	
37.02		Photographic film in rolls,			

	sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.			
3702.10.00	- For X-ray			free
3702.20.00	- Instant print film			25%
	- Other film, without perforations, of a width not exceeding 105mm			
3702.31.00	- - For colour photography (polychrome)	m <sup>2</sup>		25%
3702.32.00	- - Other, with silver halide emulsion	m <sup>2</sup>		25%
3702.39.00	- - Other	m <sup>2</sup>		25%
	- Other film, without perforations, of a width exceeding 105mm			
3702.41.00	- - Of a width exceeding 610mm and a length exceeding 200m, for colour photography (polychrome)	m <sup>2</sup>		25%
3702.42.00	- - Of a width exceeding 610mm and of a length exceeding 200m, other than for colour photography	m <sup>2</sup>		25%
3702.43.00	- - Of a width exceeding 610mm and of a length not exceeding 200m	m <sup>2</sup>		25%
3702.44.00	- - Of a width exceeding 105mm but not exceeding 610mm	m <sup>2</sup>		25%
	- Other film, for colour photography (polychrome)			
3702.51.00	- - Of a width not exceeding 16mm and of a length not exceeding 14m	m <sup>2</sup>		25%
3702.52.00	- - Of a width not exceeding 16mm and of a length exceeding 14m	m <sup>2</sup>		25%
3702.53.00	- - Of a width exceeding 16m m but not exceeding 35mm and of a length not exceeding 30m, for slides	m <sup>2</sup>		25%
3702.54.00	- - Of a width exceeding 16mm but not exceeding 35 mm and of a length not exceeding 30m, other than for slides	m <sup>2</sup>		25%
3702.55.00	- - Of a width exceeding 16mm but not exceeding 35mm and of a length exceeding 30m	m <sup>2</sup>		25%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	3702.56.00	- - Of a width exceeding 35mm	m <sup>2</sup>	25%	

		- Other		
	3702.91.00	- - Of a width not exceeding 16mm	m <sup>2</sup>	25%
	3702.93.00	- - Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m	m <sup>2</sup>	25%
	3702.94.00	- - Of a width exceeding 16mm but not exceeding 35mm and of a length exceeding 30m	m <sup>2</sup>	25%
37.03	3702.95.00	- - Of a width exceeding 35mm Photographic paper, paperboard and textiles, sensitised, unexposed.	m <sup>2</sup>	25%
	3703.10.00	- In rolls of a width exceeding 610mm	kg	25%
	3703.20.00	- Other, for colour photography (polychrome)	kg	25%
	3703.90.10	- Other - - - For X-ray	kg	free
37.04	3703.90.90	- - - Other Photographic plates, film, paperboard and textiles, exposed but not developed.	kg	25%
	3704.00.10	- - - For X-ray	kg	free
	3704.00.20	- - - Cinematographic	kg	25%
37.05	3704.00.90	- - - Other Photographic plates and film, exposed and developed, other than cinematograph film.	kg	25%
	3705.10.00	- For offset reproduction	kg	25%
	3705.20.00	- Microfilms	kg	25%
37.06	3705.90.00	- Other Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.	kg	25%
	3706.10.00	- Of a width of 35mm or more	m <sup>2</sup>	25%
37.07	3706.90.00	- Other Chemical preparations for photographic uses (other than varnishes, glues adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	m <sup>2</sup>	25%
	3707.10.00	- Sensitising emulsions		25%
	3707.90.00	- Other		25%

(As amended by Act No. 1 of 2002)

## CHAPTER 38

### Miscellaneous chemical products

#### Notes

1. This Chapter does not cover

- (a) Separate chemically defined elements or compounds with the exception of the following
  - (1) Artificial graphite (Heading 38.01);
  - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
  - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
  - (4) Certified reference materials specified in Note below;
  - (5) Products specified in Note 3 (a) or (c) below.
- (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs generally (heading 21.06).
- (c) Ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3(a) or 3(b) of Chapter 26 (heading 26.20);
- (d) Medicaments (heading 30.03 or 30.04) or
- (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2(A) For the purpose of heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values for the certified properties, the method used to determine these value and the degree of certainty associated with each value and which are suitable for analytical calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature";

3. Heading 38.24, includes the following goods which are not to be classified in any other heading of the nomenclature

- (a) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
- (b) Fusel oil; Dippel's oil;
- (c) Ink removers put up in packings for retail sale;
- (d) Stencil correctors and other correcting fluids put up in packings for retail sale; and
- (e) Ceramic firing testers, fusible (for example, Seger cones).

4. Throughout the Nomenclature, "municipal waste" means waste of a kind collected from house holds, hotels, restaurants, hospitals, shops, offices etc., road and pavement sweepings as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste" however, does not cover-

- (a) individual materials or articles segregated from the waste, such as waste plastics, rubber, wood paper textiles, glass or metals and

- spent batteries which fall in their appropriate headings of the Nomenclature;  
 (b) industrial waste;  
 (c) waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or  
 (d) clinical waste, as defined in paragraph (a) of Note 6 below:

5. For the purposes of heading 38.25 "sewage sludge "means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertilizer is excluded (Chapter 31).

6. For the purpose of heading 38.25, expression "other waste " applies to-  
 (a) clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or procedure, which often contain pathogens and pharmaceutical substances and require special disposal procedure (for example, soiled dressings, used gloves and used syringes);  
 (b) waste of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and  
 (c) waste organic solvents;  
 (d) other waste from chemicals or allied industries; but the expression "other wastes "does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

**Subheading Note**

1. For the purpose of subheadings 3825.41.00 and 3825.49.00,

"waste or organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

*(As amended by Act No. 1 of 2002)*

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
38.01		Artificial graphite; colloidal or semi- colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.			
	3801.10.00	- Artificial graphite	kg	15%	
	3801.20.00	- Colloidal or semi-colloidal graphite	kg	15%	
	3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg	15%	
38.02	3801.90.00	- Other	kg	15%	
		Activated carbon; activated natural mineral products; animal black, including spent animal black.			
	3802.90.00	- Activated carbon	kg	15%	
	3802.90.00	- Other	kg	15%	
38.03	3803.00.00	Tall oil, whether or not refined.	kg	15%	
38.04	3804.00.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 38.03.	kg	15%	
38.05		Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude			

		para-cymene; pine oil containing alpha- terpineol as the main constituents.			
<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
38.06	3805.10.00	- Gum, wood or sulphate turpentine oils	kg	15%	
	3805.20.00	- Pine oil	litre	15%	
	3805.90.00	- Other	kg	15%	
		Rosins and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.			
38.07	3806.10.00	- Rosin and resin acids	kg	15%	
	3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	kg	15%	
	3806.30.00	- Ester gums	kg	15%	
38.08	3806.90.00	- Other	kg	15%	
	3807.00.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	kg	15%	
		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).			
		- Insecticides:			
	3808.10.10	- - For use in agriculture or	kg	15%	
	3808.10.90	horticulture	kg	15%	
		- - Other			
		- Fungicides			
	3808.20.10	- - For use in agriculture or	kg	free	
	3808.20.90	horticulture	kg	5%	
		- - Other			
	3808.30.00	- Herbicides, anti-sprouting products and plant-growth regulators	kg	free	
		- Disinfectants			
	3808.40.10	- - For use in agriculture or	kg	15%	



38.09	3808.40.90	horticulture - - Other - Other	kg	15%		
	3808.90.10	- - For use in agriculture or	kg	15%		
	3808.90.90	horticulture - - Other	kg	15%		
		Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or the like industries, not elsewhere specified or included.				
	3809.10.00	- With a basis of amylaceous substances - Other	kg	5%		
	3809.91.00	- - Of a kind used in the textile industry or like industries	kg	5%		
	3809.92.00	- - Of a kind used in the paper or like industries	kg	5%		
	3809.99.00	- - Of a kind used in the leather or like industries	kg	15%		
	38.10		Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.			
		3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	kg	15%	
3810.90.00		- Other	kg	15%		
<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks	
38.11		Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparation and other prepared				

		additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.		
	3811.11.00	- Anti-knock preparations - - Based on lead compounds	kg	15%
	3811.19.00	- - Other	kg	15%
	3811.21.00	- Additives for lubricating oils - - Containing petroleum oils or oils obtained from bituminous minerals	kg	free
	3811.29.00	- - Other	kg	free
38.12	3811.90.00	- Other Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.	kg	15%
	3812.10.00	- Prepared rubber accelerators	kg	15%
	3812.20.00	- Compound plasticisers for rubber or plastics	kg	15%
	3812.30.00	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	kg	15%
38.13	3813.00.00	Preparations and charges for fire- extinguishers; charged fire- extinguishing grenades.	kg	15%
38.14		Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.		
	3814.00.10	- - - Paint removers	kg	15%
	3814.00.90	- - - Other	litre	15%
38.15		Reactions initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.		
	3815.11.00	- Supported catalysts - - With nickel or nickel compounds as the active substance	kg	15%
	3815.12.00	- - With precious metal or precious metal compounds as the active substance	kg	15%
	3815.19.00	- - Other	kg	15%
	3815.90.00	- Other	kg	15%
38.16	3816.00.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 38.01.	kg	5%
38.17		Mixed alkylbenzenes and mixed		

	3817.10.00	alkynaphthalenes, other than those of heading No. 27.07 or 29.02.			
		- Mixed alkylbenzens and mixed Alkynaphthalenes, other than those of Heading 27.07 or 29.02	kg	free	
	3817.20.00	- Mixed alkynaphthalenes	kg	free	
38.18	3818.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	kg	15%	

(As amended by Act No. 3 of 2004)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
38.19	3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	kg	15%	
38.20	3820.00.00	Anti-freezing preparations and prepared de-icing fluids.	kg	15%	
38.21	3821.00.00	Prepared culture media for development of micro-organisms.	kg	free	
38.22	3822.00.00	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading No. 30.02 or 30.06 certified reference materials.	kg	free	
38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.			
	3823.11.00	- Industrial monocarboxylic fatty acids; acid oils from refining	kg	15%	
	3823.12.00	- - Stearic acid	kg	15%	
	3823.13.00	- - Oleic acid	kg	15%	
	3823.19.00	- - Tall oil fatty acids	kg	15%	
	3823.70.00	- - Other	kg	15%	
38.24		- Industrial fatty alcohols	kg	15%	
		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included;			
	3824.10.00	- Prepared binders for foundry moulds or cores	kg	15%	
	3824.20.00	- Naphthionic acids, their water-insoluble salts and their esters	kg	15%	
	3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	kg	15%	

38.25	3824.40.00	- Prepared additives for cements, mortars or concretes	kg	15%
	3824.50.00	- Non-refractory mortars and concretes	kg	15%
	3824.60.00	- Sorbitol other than that of subheading No. 2905.44	kg	15%
	3824.71.00	- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	kg	15%
		- - Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine		
	3824.79.00	- - Other	kg	15%
	3824.90.00	- - Other	kg	5%
		<b>Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.</b>		
		- Municipal waste		
		- Sewage sludge		
		- Clinical waste		
		- Waste organic solvents:		
	3825.10.00	-- Halogenated	kg	15%
	3825.20.00	-- Other	kg	15%
	3825.30.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	kg	15%
	- Other waste from chemical or allied industries			
	-- Mainly containing organic constituents			
3825.41.00	-- Other	kg	15%	
3825.49.00	- Other	kg	15%	
3825.50.00		kg	15%	
3825.61.00		kg	15%	
3825.69.00		kg	15%	
3825.90.00		kg	15%	

(As amended by Act No. 9 of 1997, No.4 of 1999, No. 3 of 2000, No. 2 of 2001 and No. 1 of 2002)

## Section VII PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

### Notes.

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are

- (a) Having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
- (b) Presented together; and
- (c) Identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2. Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental

to the primary use of the goods, fall in Chapter 49.

## CHAPTER 39

### Plastics and articles thereof

#### Notes

1. Throughout the Nomenclature, the expression "plastics" means those materials of heading 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

#### 2. This Chapter does not cover

- (a) Waxes of heading 27.12 or 34.04;
- (b) Separate chemically defined organic compounds (Chapter 29);
- (c) Heparin or its salts (heading 30.01);
- (d) Solutions (other than collodions) consisting of any of the products specified in heading 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
- (e) Organic surface-active agents or preparations of heading 34.02;
- (f) Run gums or ester gums (heading 38.06);
- (g) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (h) Synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof;
- (i) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (k) Plaits, wickerwork or other articles of Chapter 46;
- (l) Wall coverings of heading 48.14;
- (m) Goods of Section XI (textiles and textile articles);
- (n) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (o) Imitation jewellery of heading 71.71;
- (p) Articles of Section XVI (machines and mechanical or electrical appliances);
- (q) Parts of aircraft or vehicles of Section XVII;
- (r) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (s) Articles of Chapter 91 (for example, clock or watch cases);
- (t) Articles of Chapter 92 (for example, musical instruments or parts thereof);
- (u) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (v) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (w) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

#### 3. Heading 39.01 to 39.11 apply to goods of a kind produced by chemical synthesis, falling in the following categories

- (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
- (b) Resins not highly polymerised, of the coumarone-indene type (heading 39.11);
- (c) Other synthetic polymers with an average of at least 5 monomer units;
- (d) Silicones (heading 39.10);
- (e) Resoles (heading 39.09) and other prepolymers.

#### 4. The expression "copolymers" covers all polymers in which no single monomer unit

contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6. In heading 39.01 to 39.14, the expression "primary forms" applies only to the following forms

(a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;

(b) Block of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (heading 39.01 to 39.14).

8. For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products of agarden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastic (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In heading 39.20 to 39.21, the expression "plates, sheet, flim, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut, they become articles ready for use).

11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II

(a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 litres;

(b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;

(c) Gutters and fittings thereof;

(d) Doors, windows and their frames and thresholds for doors;

(e) Balconies, balustrades, fencing, gates and similar barriers;

(f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;

(g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;

(h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and

- (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

**Subheading Notes**

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions

- (a) Where there is subheading named "other" in the same series
- (1) The designation in a subheading of a polymer by the prefix "poly" (e.g. polyethylene and polyamide-6,6) means that the constituent monomer 95% or more by weight of the total polymer content.
  - (2) The copolymers named in subheadings 39013.30, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.
  - (3) Chemically modified polymers are to be classified in the subheading named "other" provided that the chemically modified polymers are not more specifically covered by another subheading
  - (4) Polymers not meeting (1), (2) or (3) above are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.
- (b) Where there is no subheading named "other" in the same series
- (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
  - (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2. For the purposes of subheading 3920.43, the word "plasticisers" includes secondary plasticisers

*(As amended by Act No. 1 of 2002)*

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
39.01		I.-PRIMARY FORMS Polymers of ethylene, in primary forms. - Polyethylene having a specific gravity of less than 0.94 - - - Liquid or paste			

3901.10.11	---- Pigmented	kg	free
3901.10.19	---- Other	kg	free
	--- Other primary forms, not pigmented		
3901.10.21	---- In bulk	kg	free
3901.10.22	---- Not in bulk	kg	free
3901.10.90	--- Other primary forms, pigmented	kg	free
	- Polyethylene having a specific gravity of 0.94 or more		
	--- Liquid or paste		
3901.20.11	---- Pigmented	kg	free
3901.20.19	---- Other	kg	free
	--- Other primary forms, pigmented		
3901.20.21	---- In bulk	kg	free
3901.20.22	---- Not in bulk	kg	free
3901.20.90	--- Other primary forms, pigmented	kg	free
	- Ethylene-vinyl acetate copolymers.		
	--- Liquid or paste		
3901.30.11	---- Pigmented	kg	free

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	3901.30.19	---- Other	kg	free	
		--- Other primary forms, pigmented			
	3901.30.21	---- In bulk	kg	free	
	3901.30.22	---- Not in bulk	kg	free	
	3901.30.90	--- Other primary forms, pigmented	kg	free	
		- Other			
		--- Liquid or paste			
	3901.90.11	---- Pigmented	kg	free	
	3901.90.19	---- Other	kg	free	
		--- Other primary forms, not pigmented			
	3901.90.21	---- In bulk	kg	free	
	3901.90.22	---- Not in bulk	kg	free	
	3901.90.90	--- Other primary forms, pigmented	kg	free	
39.02		Polymers of propylene or of other olefins; in primary forms.			



	- Polypropylene			
	--- Liquid or paste			
3902.10.11	---- Pigmented	kg	free	
3902.10.19	---- Other	kg	free	
	--- Other primary forms, not pigmented			
3902.10.21	---- In bulk	kg	free	
3902.10.22	---- Not in bulk	kg	free	
3902.10.90	--- Other primary forms, pigmented	kg	free	
	- Polyisobutylene			
	--- Liquid or paste			
3902.20.11	---- Pigmented	kg	free	
3902.20.19	---- Other	kg	free	
	--- Other primary forms, not pigmented			
3902.20.21	---- In bulk	kg	free	
3902.20.22	---- Not in bulk	kg	free	
3902.20.90	--- Other primary forms, pigmented	kg	free	
	- Propylene copolymers			
	--- Liquid or paste			
3902.30.11	---- Pigmented	kg	free	
3902.30.19	---- Other	kg	free	
	--- Other primary forms, not pigmented			
3902.30.21	---- In bulk	kg	free	
3902.30.22	---- Not bulk	kg	free	
3902.30.90	--- Other primary forms, pigmented	kg	free	
	- Other			
	--- Liquid or paste			
3902.90.11	---- Pigmented	kg	free	
3902.90.19	---- Other	kg	free	
	--- Other primary forms, not pigmented			
3902.90.21	---- In bulk	kg	free	
3902.90.22	---- Not in bulk	kg	free	
3902.90.90	--- Other primary forms, pigmented	kg	free	

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
39.03		Polymers of styrene, in primary forms.			

	- Polystyrene		
	- - Expansible		
	- - - Liquid or paste		
3903.11.11	- - - - Pigmented	kg	free
3903.11.19	- - - - Other	kg	free
	- - - Other primary forms, not pigmented		
3903.11.21	- - - - In bulk	kg	free
3903.11.22	- - - - Not in bulk	kg	free
3903.11.90	- - - Other primary forms, pigmented	kg	free
	- - Other		
	- - - Liquid or paste		
3903.19.11	- - - - Pigmented	kg	free
3903.19.19	- - - - Other	kg	free
	- - - Other primary forms, not pigmented		
3903.19.21	- - - - In bulk	kg	free
3903.19.22	- - - - Not in bulk	kg	free
3903.19.90	- - - Other primary forms, pigmented	kg	free
	- Styrene-acrylonitrile (SAN) copolymers		
	- - - Liquid or paste		
3903.20.11	- - - - Pigmented	kg	free
3903.20.19	- - - - Other	kg	free
	- - - Other primary forms, not pigmented		
3903.20.21	- - - - In bulk	kg	free
3903.20.22	- - - - Not in bulk	kg	free
3903.20.90	- - - Other primary forms, pigmented	kg	free
	- Acrylonitrile-butadiene-styrene (ABS) copolymers		
	- - - Liquid or paste		
3903.30.11	- - - - Pigmented	kg	free
3903.30.19	- - - - Other	kg	free
	- - - Other primary forms, not pigmented		
3903.30.21	- - - - In bulk	kg	free
3903.30.22	- - - - Not in bulk	kg	free
3903.30.90	- - - Other primary forms, pigmented	kg	free
	- Other		
	- - - Liquid or paste		
3903.90.11	- - - - Pigmented	kg	free

39.04	3903.90.19	----- Other --- Other primary forms, not pigmented	kg	free
	3903.90.21	----- In bulk	kg	free
	3903.90.22	----- Not in bulk	kg	free
	3903.90.90	--- Other primary forms, pigmented	kg	free
		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.		

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
		- Poly(vinyl) chloride, not mixed with any other substances			
		--- Liquid or paste			
	3904.10.11	----- Pigmented	kg	free	
	3904.10.19	----- Other --- Other primary forms, not pigmented	kg	free	
	3904.10.21	----- In bulk	kg	free	
	3904.10.22	----- Not in bulk	kg	free	
	3904.10.90	--- Other primary forms, pigmented	kg	free	
		- Other poly(vinyl) chloride			
		-- Non-Plasticised			
		--- Liquid or paste			
	3904.21.11	----- Pigmented	kg	free	
	3904.21.19	----- Other --- Other primary forms, not pigmented	kg	free	
	3904.21.21	----- In bulk	kg	free	
	3904.21.22	----- Not in bulk	kg	free	
	3904.21.90	--- Other primary forms, pigmented	kg	free	
		-- Plasticised			
		--- Liquid or paste			
	3904.22.11	----- Pigmented	kg	free	
	3904.22.19	----- Other --- Other primary forms, not pigmented	kg	free	
	3904.22.21	----- In bulk	kg	free	
	3904.22.22	----- Not in bulk	kg	free	
	3904.22.90	--- Other primary forms, pigmented	kg	free	

	- Vinyl chloride-vinyl acetate copolymers		
	- - - Liquid or paste		
3904.30.11	- - - - Pigmented	kg	free
3904.30.19	- - - - Other	kg	free
	- - - Other primary forms, not pigmented		
3904.30.21	- - - - In bulk	kg	free
3904.30.22	- - - - Not in bulk	kg	free
3904.30.90	- - - Other primary forms, pigmented	kg	free
	- Other Vinyl chloride copolymers		
	- - - Liquid or paste		
3904.40.11	- - - - Pigmented	kg	free
3904.40.19	- - - - Other	kg	free
	- - - Other primary forms, not pigmented		
3904.40.21	- - - - In bulk	kg	free
3904.40.22	- - - - Not in bulk	kg	free
3904.40.90	- - - Other primary forms, pigmented	kg	free
	- Vinylidene chloride polymers		
	- - - Liquid or paste		
3904.50.11	- - - - Pigmented	kg	free
3904.50.19	- - - - Other	kg	free

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
		- - - Other primary forms, not pigmented			
	3904.50.21	- - - - In bulk	kg	free	
	3904.50.22	- - - - Not in bulk	kg	free	
	3904.50.90	- - - Other primary forms, pigmented	kg	free	
		- Fluoro-polymers			
		- - Polytetrafluoroethylene			
		- - - Liquid or paste			
	3904.61.11	- - - - Pigmented	kg	free	
	3904.61.19	- - - - Other	kg	free	
		- - - Other primary forms, not pigmented			
	3904.61.21	- - - - In bulk	kg	free	
	3904.61.22	- - - - Not in bulk	kg	free	
	3904.61.90	- - - Other primary forms, pigmented	kg	free	

		-- Other			
		--- Liquid or paste			
	3904.69.11	---- Pigmented	kg	free	
	3904.69.19	---- Other	kg	free	
		--- Other primary forms, not pigmented			
	3904.69.21	---- In bulk	kg	free	
	3904.69.22	---- Not in bulk	kg	free	
	3904.69.90	--- Other primary forms, pigmented	kg	free	
39.05	3904.90.00	- Other Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	kg	free	
		- Poly(vinyl) acetate			
	3905.12.00	-- In aqueous dispersion	kg	free	
	3905.19.00	-- Other	kg	free	
		- Vinyl acetate copolymers			
	3905.21.00	-- In aqueous dispersion	kg	free	
	3905.29.00	-- Other	kg	free	
	3905.30.00	- Poly(vinyl) alcohol, whether or not containing unhydrolysed acetate groups	kg	free	
		- Other			
	3905.91.00	-- Copolymers	kg	free	
39.06	3905.99.00	-- Other Acrylic polymers in primary forms.	kg	free	
		- Poly(methyl methacrylate)			
		--- Liquid or paste			
	3906.10.11	---- Pigmented	kg	free	
	3906.10.19	---- Other	kg	free	
		--- Other primary forms, not pigmented			
	3906.10.21	---- In bulk	kg	free	
	3906.10.22	---- Not in bulk	kg	free	
	3906.10.90	--- Other primary forms, pigmented	kg	free	
		- Other			
		--- Liquid or paste			
<i>Heading</i>			Statistical	Duty	
	H S Code	Description of Goods	Unit of Quantity	Rate	Remarks
	3906.90.11	---- Pigmented	kg	free	
	3906.90.19	---- Other	kg	free	

39.07

	- - - Other primary forms, not pigmented		
3906.90.21	- - - - In bulk	kg	free
3906.90.22	- - - - Not in bulk	kg	free
3906.90.90	- - - Other primary forms, pigmented	kg	free
	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.		
	- Polyacetals		
	- - - Liquid or paste (including emulsions, dispersions and solutions)		
3907.10.11	- - - - Pigmented	kg	free
3907.10.19	- - - - Other	kg	free
	- - - Other primary forms, not pigmented		
3907.10.21	- - - - In bulk	kg	free
3907.10.22	- - - - Not in bulk	kg	free
3907.10.30	- - - Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms	kg	free
3907.10.90	- - - Other	kg	free
	- Other polyethers		
	- - - Liquid or paste (including emulsions, dispersions and solutions)		
3907.20.11	- - - - Pigmented	kg	free
3907.20.19	- - - - Other	kg	free
	- - - Other primary forms, not pigmented		
3907.20.21	- - - - In bulk	kg	free
3907.20.22	- - - - Not in bulk	kg	free
3907.20.30	- - - Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms	kg	free
3907.20.90	- - - Other primary forms, pigmented	kg	free
	- Epoxide resins		
	- - - Liquid or paste (including emulsions, dispersions and solutions)		
3907.30.11	- - - - Pigmented	kg	free
3907.30.19	- - - - Other	kg	free

	- - - Other primary forms, not pigmented		
3907.30.21	- - - - In bulk	kg	free
3907.30.22	- - - - Not in bulk	kg	free
3907.30.30	- - - Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms	kg	free
3907.30.90	- - - Other primary forms, pigmented - Polycarbonates	kg	free

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
		- - - Liquid or paste (including emulsions, dispersions and solutions)			
	3907.40.11	- - - - Pigmented	kg	free	
	3907.40.19	- - - - Other	kg	free	
		- - - Other primary forms, not pigmented			
	3907.40.21	- - - - In bulk	kg	free	
	3907.40.22	- - - - Not in bulk	kg	free	
	3907.40.30	- - - Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms	kg	free	
	3907.40.90	- - - Other primary forms, pigmented - Alkyd resins	kg	free	
		- - - Liquid or paste (including emulsions, dispersions and solutions)			
	3907.50.11	- - - - Pigmented	kg	free	
	3907.50.19	- - - - Other			
		- - - Other primary forms, not pigmented			
	3907.50.21	- - - - In bulk	kg	free	
	3907.50.22	- - - - Not in bulk	kg	free	
	3907.50.30	- - - Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms	kg	free	
	3907.50.90	- - - Other primary forms, pigmented - Poly(ethylene terephthalate)	kg	free	
		- - - Liquid or paste (including emulsions, dispersions and			

	solutions)			
3907.60.11	- Other polyesters			
	- - Unsaturated			
	- - - Liquid or paste (including emulsions, dispersions and solutions)			
3907.60.19	- - - - Other	kg	free	
	- - - - Other primary forms, not pigmented			
3907.60.21	- - - - In bulk	kg	free	
3907.60.22	- - - - Not in bulk	kg	free	
3907.60.30	- - - Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms	kg	free	
3907.60.90	- - - Other primary forms, pigmented	kg	free	
	- Other polyesters, Unsaturated			
	- - - Liquid or paste (including emulsions, dispersions and solutions)			
3907.91.11	- - - - Pigmented	kg	free	
3907.91.19	- - - - Other	kg	free	
	- - - - Other primary forms, not pigmented			
3907.91.21	- - - - In bulk	kg	free	
3907.91.22	- - - - Not in bulk	kg	free	
3907.91.30	- - - Blocks, lumps, (including moulding powders), granules, flakes and similar bulk forms	kg	free	

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	3907.91.90	- - - Other primary forms, pigmented	kg	free	
		- - Other			
		- - - Liquid or paste (including emulsions, dispersions and solutions)			
	3907.99.11	- - - - Pigmented	kg	free	
	3907.99.19	- - - - Other	kg	free	
		- - - - Other primary forms, not pigmented			
	3907.99.21	- - - - In bulk	kg	free	
	3907.99.22	- - - - Not in bulk	kg	free	
	3907.99.30	- - - Blocks, lumps (including	kg	free	



39.08	3907.99.90	moulding powders), granules, flakes and similar bulk forms - - - Other primary forms, pigmented Polyamides in primary forms. - Polyamide-6, -11, -12, -6, -6, 9, -6.10, or -6,12 - - - Liquid or paste (including emulsions, dispersions and solutions)	kg	free
	3908.10.11	- - - - Pigmented	kg	free
	3908.10.19	- - - - Other - - - Other primary forms, not pigmented	kg	free
	3908.10.21	- - - - In bulk	kg	free
	3908.10.22	- - - - Not in bulk	kg	free
	3908.10.30	- - - Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms	kg	free
	3908.10.90	- - - Other primary forms, pigmented - Other - - - Liquid or paste (including emulsions, dispersions and solutions)	kg	free
	3908.90.11	- - - - Pigmented	kg	free
	3908.90.19	- - - - Other - - - Other primary forms, not pigmented	kg	free
	3908.90.21	- - - - In bulk	kg	free
	3908.90.22	- - - - Not in bulk	kg	free
	3908.90.30	- - - Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms	kg	free
	3908.90.90	- - - Other primary forms, pigmented	kg	free
	39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms. - Urea resins, thiourea resins - - - Liquid or paste (including emulsions, dispersions and solutions)	
3909.10.11		- - - - Pigmented	kg	free
3909.10.19		- - - - Other - - - Other primary forms, not pigmented	kg	free

3909.10.21	----- In bulk	kg	free
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<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	3909.10.22	----- Not in bulk	kg	free	
	3909.10.30	--- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms	kg	free	
	3909.10.90	--- Other primary forms, pigmented - Melamine resins --- Liquid or paste (including emulsions, dispersions and solutions)	kg	free	
	3909.20.11	----- Pigmented	kg	free	
	3909.20.19	----- Other --- Other primary forms, not pigmented	kg	free	
	3909.20.21	----- In bulk	kg	free	
	3909.20.22	----- Not in bulk	kg	free	
	3909.20.30	--- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms	kg	free	
	3909.20.90	--- Other primary forms, pigmented - Other amino-resins --- Liquid or paste (including emulsions, dispersions and solutions)	kg	free	
	3909.30.11	----- Pigmented	kg	free	
	3909.30.19	----- Other --- Other primary forms, not pigmented	kg	free	
	3909.30.21	----- In bulk	kg	free	
	3909.30.22	----- Not in bulk	kg	free	
	3909.30.30	--- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms	kg	free	
	3909.30.90	--- Other primary forms, pigmented - Phenolic resins --- Liquid or paste (including emulsions, dispersions and solutions)	kg	free	
	3909.40.11	----- Pigmented	kg	free	

3909.40.19	----- Other --- Other primary forms, not pigmented	kg	free
3909.40.21	----- In bulk	kg	free
3909.40.22	----- Not in bulk	kg	free
3909.40.30	--- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms	kg	free
3909.40.90	--- Other primary forms, pigmented - Polyurethanes --- Liquid or paste (including emulsions, dispersions and solutions)	kg	free
3909.50.11	----- Pigmented	kg	free
3909.50.19	----- Other --- Other primary forms, not pigmented	kg	free
3909.50.21	----- In bulk	kg	free

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
39.10	3909.50.22	----- Not in bulk	kg	free	
	3909.50.30	--- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms	kg	free	
	3909.50.90	--- Other primary forms, pigmented Silicones in primary forms. --- Liquid or paste (including emulsions, dispersions and solutions)	kg	free	
	3910.00.11	----- Pigmented	kg	free	
	3910.00.19	----- Others --- Other primary forms, not pigmented	kg	free	
	3910.00.21	----- In bulk	kg	free	
	3910.00.22	----- Not in bulk	kg	free	
	3910.00.30	--- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms	kg	free	
	3910.00.90	--- Other primary forms, pigmented Petroleum resins, coumarone-indene resins,	kg	free	
	39.11				

	polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.		
	- Petroleum resins, coumarone, indene or coumarone-indene resins, and polyterpenes		
	- - - Liquid or paste (including emulsions, dispersions and solutions)		
3911.10.11	- - - - Pigmented	kg	free
3911.10.19	- - - - Other	kg	free
	- - - Other primary forms, not pigmented		
3911.10.21	- - - - In bulk	kg	free
3911.10.22	- - - - Not in bulk	kg	free
3911.10.30	- - - Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms	kg	free
3911.10.90	- - - Other primary forms, pigmented	kg	free
	- Other		
	- - - Liquid or paste (including emulsions, dispersion and solutions)		
3911.90.11	- - - - Pigmented	kg	free
3911.90.19	- - - - Other	kg	free
	- - - Other primary forms, not pigmented		
3911.90.21	- - - - In bulk	kg	free
3911.90.22	- - - - Not in bulk	kg	free
3911.90.30	- - - Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms	kg	free
3911.90.90	- - - Other primary forms, pigmented	kg	free
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.		
	- Cellulose acetates		
3912.11.00	- - Non-plasticised	kg	free
3912.12.00	- - Plasticised	kg	free
<i>Heading No.</i>		<i>Statistical Unit of</i>	<i>Duty</i>

	H S Code	Description of Goods	Quantity	Rate	Remarks
	3912.20.00	- Cellulose nitrates (including collodions)	kg	free	
	3912.31.00	- Cellulose ethers - - Carboxymethylcellulose and its salts	kg	free	
	3912.39.00	- - Other	kg	free	
39.13	3912.90.00	- Other Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary form.	kg	free	
	3913.10.00	- Alginic acid, its salts and esters	kg	free	
39.14	3913.90.00	- Other	kg	free	
	3914.00.00	Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms.	kg	free	
39.15		II.-WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES Waster, parings and scrap, of plastics.			
		- Of polymers of ethylene			
	3915.10.10	- - - Waste and scrap	kg	15%	
	3915.10.90	- - - Other primary forms, pigmented	kg	15%	
		- Of polymers of styrene			
	3915.20.10	- - - Waste and scrap	kg	15%	
	3915.20.90	- - - Other	kg	15%	
		- Of polymers of vinyl chloride			
	3915.30.10	- - - Waste and scrap	kg	15%	
	3915.30.90	- - - Other	kg	15%	
		- Of other plastics			
	3915.90.10	- - - Waste and scrap	kg	15%	
39.16	3915.90.90	- - - Other Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	kg	15%	
		- Of polymers of ethylene			
	3916.10.10	- - - Monofil, of which any cross-sectional dimension exceeds 1 mm	kg	15%	
	3916.10.20	- - - Rods, sticks and profile shapes,	kg	15%	

	whether or not surface worked but not otherwise worked		
3916.10.90	- - - Other	kg	15%
	- Of polymers of vinyl chloride		
3916.20.10	- - - Monofil, of which any cross-sectional dimension exceeds 1 mm	kg	15%
3916.20.20	- - - Rods, sticks and profile shapes, whether or not surface worked but not otherwise worked	kg	15%
3916.20.90	- - - Other	kg	15%
	- Of other plastics		
3916.90.10	- - - Monofil, of which any cross-sectional dimension exceeds 1 mm	kg	15%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
39.17	3916.90.20	- - - Rods, sticks and profile shapes, whether or not surface worked but not otherwise worked	kg	15%	
	3916.90.90	- - - Other Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics. - Artificial guts (sausage casings) of hardened protein or of cellulosic materials	kg	15%	
	3917.10.10	- - - Sausages casings	kg	25%	
	3917.10.90	- - - Other	kg	25%	
		- Tubes, pipes and hoses, rigid			
		- - Of polymers of ethylene			
	3917.21.10	- - - Garden hose of an internal diameter not exceeding 30.00mm	kg	25%	
	3917.21.20	- - - Rigid, of an internal diameter not exceeding 203.00mm	kg	15%	
	3917.21.90	- - - Other	kg	15%	
		- - Of polymers of propylene			
	3917.22.10	- - - Garden hose of an internal diameter not exceeding 30.00mm	kg	25%	
	3917.22.20	- - - Rigid, of an internal diameter not exceeding 203.00mm	kg	15%	
	3917.22.90	- - - Other	kg	15%	
		- - Of polymers of vinyl chloride			
	3917.23.10	- - - Garden hose of an internal diameter not exceeding 30.00mm	kg	25%	
	3917.23.20	- - - Rigid of an internal diameter	kg	15%	

3917.23.90	not exceeding 30.00mm - - - Other	kg	15%
3917.29.10	- - Of other plastics - - - Garden hose of an internal diameter not exceeding 30.00mm	kg	25%
3917.29.20	- - - Rigid, of an internal diameter not exceeding 203.00mm	kg	15%
3917.29.30	- - - Plastic pipe and tube fittings	kg	15%
3917.29.90	- - - Other - Other tubes, pipes and hoses - - Flexible, tubes, pipes and hoses, having a minimum burst pressure of 27.6MPa	kg	15%
3917.31.10	- - Garden hose of an internal diameter not exceeding 30.00mm	kg	25%
3917.31.20	- - - Flexible, of an internal diameter not exceeding 50.00mm	kg	15%
3917.31.30	- - - Plastic pipe and tube fittings	kg	15%
3917.31.90	- - - Other - - Other, not reinforced or otherwise combined with other materials, without fittings	kg	15%
3917.32.10	- - - Garden hose of an internal diameter not exceeding 30.00mm	kg	25%
3917.32.20	- - - Flexible of an internal diameter not exceeding 50.00mm	kg	15%
3917.32.30	- - - Plastic pipe and tube fittings	kg	15%

As amended by Act No. 1 of 2003

<i>Heading</i>		Statistical Unit of Quantity	Duty Rate	Remarks
	H S Code	Description of Goods		
	3917.32.90	- - - Other - - Other, not reinforced or otherwise combined with other materials, with fittings	kg	15%
	3917.33.10	- - - Plastic pipe and tube fittings	kg	15%
	3917.33.90	- - - Other - - Other	kg	15%
	3917.39.10	- - - Garden hose of an internal diameter not exceeding 50.00mm	kg	25%
	3917.39.20	- - - Rigid, of an internal diameter not exceeding 203.00mm	kg	15%
	3917.39.30	- - - Flexible, of an internal diameter not exceeding 203.00mm	kg	15%
	3917.39.40	- - - Plastic pipe and tube fittings	kg	15%
	3917.39.90	- - - Other	kg	15%

		- Fittings		
	3917.40.10	- - - Plastic pipe and tube fittings	kg	15%
	3917.40.90	- - - Other	kg	15%
39.18		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.		
		- Of polymers of vinyl chloride		
	3918.10.10	- - - Floor coverings	m <sup>2</sup>	25%
	3918.10.90	- - - Other	kg	25%
		- Of other plastics		
	3918.90.10	- - - Floor coverings	m <sup>2</sup>	25%
39.19	3918.90.90	- - - Other	kg	25%
		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.		
		- In rolls of a width not exceeding 20cm.		
	3919.10.10	- - - Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready for use	kg	25%
	3919.10.90	- - - Other	kg	25%
		- Other		
	3919.90.10	- - - Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready use	kg	25%
39.20	3919.90.90	- - - Other	kg	25%
		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.		
		- Of polymers of ethylene		
	3920.10.10	- - - Imitation leather	kg	25%
	3920.10.90	- - - Other	kg	25%
		- Of polymers of propylene		
As amended by Act No. 1 of 2003				
	<i>Heading</i>		Statistical Unit of	Duty



H S Code	Description of Goods	Quantity	Rate	Remarks
3920.20.10	- - - Imitation leather	kg	25%	
3920.20.20	- - - For use in the manufacture of electric cables	kg	5%	
3920.20.90	- - - Other - Of polymers of styrene	kg	25%	
3920.30.10	- - - Imitation leather	kg	25%	
3920.30.90	- - - Other -Containing by weight not less than 6% of plasticisers:	kg	25%	
3920.43.10	- - - Imitation leather	kg	25%	
3920.43.90	- - - Other - - Of poly(methyl methacrylate)	kg	25%	
3920.51.10	- - - Imitation leather	kg	25%	
3920.51.90	- - - Other - - Other	kg	25%	
3920.59.10	- - - Imitation leather	kg	25%	
3920.59.90	- - Other - Of polycarbonates, alkyd resins, polyallyl esters or other polyesters	kg	25%	
3920.61.10	- - - Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready for use	kg	15%	
3920.61.90	- - - Other - - Of poly(ethylene terephthalate)	kg	25%	
3920.62.10	- - - Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready for use	kg	15%	
3920.62.90	- - - Other - - Of other polyesters	kg	25%	
3920.63.10	- - Of Poly (ethylene terephthalate)	kg	15%	
3920.63.90	- - - Other - - Of other polyesters	kg	25%	
3920.69.10	- - - Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready for use	kg	15%	

	3920.69.90	- - - Other - Of cellulose or its chemical derivatives	kg	25%	
	3920.71.10	- - Of regenerated cellulose - - - Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready for use	kg	15%	
As amended by act No. 1 of 2003					
<i>Heading</i>			Statistical		
	H S Code	Description of Goods	Unit of Quantity	Duty Rate	Remarks
	3920.71.90	- - - Other - - Of vulcanised fibre	kg	25%	
	3920.72.10	- - - Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready for use.	kg	15%	
	3920.72.90	- - - Other - - Of cellulose acetate	kg	25%	
	3920.73.10	- - - Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready for use.	kg	15%	
	3920.73.90	- - - Other - - Of other cellulose derivatives	kg	25%	
	3920.79.10	- - - Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready for use	kg	15%	
	3920.79.90	- - - Other - Of other plastics - - Of poly(vinyl butyral)	kg	25%	
	3920.91.10	- - - Plates, sheets, film, foil and strip, whether or not printed on otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they	kg	15%	

3920.91.90	become articles ready for use - - - Other	kg	25%
3920.92.10	- - Of polyamides - - - Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready for use	kg	15%
3920.92.90	- - - Other - - Of amino-resins	kg	25%
3920.93.10	- - - Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready for use.	kg	15%
3920.93.90	- - - Other - - Of phenolic resins	kg	25%
3920.94.10	- - - Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready for use.	kg	15%
3920.94.90	- - - Other - - Of other plastics	kg	25%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
39.21	3920.99.10	- - - Plates, sheets, film, foil and strip, whether or not printed or otherwise surface worked uncut or cut into rectangles but not further worked even if when so cut, they become articles ready for use.	kg	15%	
	3920.99.90	- - - Other Other plates, sheets, film, foil and strip, of plastics. - Cellular - - Of polymers of styrene	kg	25%	
	3921.11.10	- - - Imitation leather	kg	25%	
	3921.11.20	---- For further processing into tarpaulins	kg	15%	
	3921.11.30	- - - For green houses	kg	15%	

3921.11.90	--- Other	kg	25%
	-- Of polymers of vinyl chloride		
3921.12.10	--- Imitation leather	kg	25%
3921.12.20	--- For further processing into	kg	15%
3921.12.30	tarpaulins	kg	15%
	--- For green houses		
3921.12.90	--- Other	kg	25%
	-- Of polyurethane		
3921.13.10	--- Imitation leather	kg	25%
	- Of polyurethane		
3921.13.20	--- Upper lining foil	kg	5%
3921.13.30	--- For green houses	kg	15%
3921.13.90	--- Other	kg	25%
	-- Of regenerated cellulose		
3921.14.10	--- Imitation leather	kg	25%
3921.14.20	--- For further processing into	kg	15%
3921.14.30	tarpaulins	kg	15%
	--- For green houses		
3921.14.90	--- Other	kg	25%
	-- Of other plastics		
3921.19.10	--- Imitation leather	kg	25%
3921.19.20	--- For further processing into	kg	15%
3921.19.30	tarpaulins	kg	15%
	--- For green houses		
3921.19.90	--- Other	kg	25%
	- Other		
3921.90.10	--- Imitation leather	kg	25%
	- Other		
3921.90.20	--- Upper lining foil of	kg	5%
3921.90.30	polyurethane	kg	15%
	--- For green houses		
3921.90.90	--- Other	kg	25%
39.22	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics. - Baths, sinks, shower-baths and wash-basins		
3922.10.10	--- Sanitary and hygienic	kg	25%
3922.10.90	--- Other	kg	25%
	- Lavatory seats and covers		
3922.20.10	--- Sanitary and hygienic	kg	25%
3922.20.90	--- Other	kg	25%
	- Other		
3922.90.10	--- Sanitary and hygienic	kg	25%
3922.90.20	--- Cisterns fitted with mechanisms	kg	25%

39.23	3922.90.90	Other Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics. - Boxes, cases, crates and similar articles	kg	25%
	3923.10.10	- - - Boxes, cases and similar containers	kg	25%
	3923.10.90	- - - Other - Sacks and bags (including cones) - - Of polymers of ethylene	kg	25%
	3923.21.10	- - - Reels, centres and cones	kg	25%
	3923.21.90	- - - Other	kg	25%

(As amended by Act No. 3 of 2006)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
39.24	3923.29.10	- - Of other plastic - - - Reels, centres and cones	kg	25%	
	3923.29.90	- - - Other - Carboys, bottles, flasks and similar articles	kg	25%	
	3923.30.10	- - - Preformed polyethylene profiles, being semi-finished articles suitable only for use in the manufacture of bottles	kg	5%	
	3923.30.90	- - - Other	kg	25%	
	3923.40.00	- Spools, cops, bobbins and similar supports	kg	25%	
	3923.50.00	- Stoppers, lids, caps and other closures	kg	15%	
	3923.90.00	- Other Tableware, kitchenware, other household articles and toilet articles, of plastics. - Tableware and kitchenware	kg	25%	
	3924.10.10	- - - Tableware, household utensils and ornaments	kg	25%	
	3924.10.90	- - - Other	kg	25%	
	3924.90.00	- Other	kg	25%	
39.25	3925.10.00	Builders' ware of plastics, not elsewhere specified or included. - Reservoirs, tanks, vats and similar	kg	25%	

		containers, of a capacity exceeding 300 litres		
	3925.20.00	- Doors, windows and their frames and thresholds for doors	kg	25%
	3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	kg	25%
	3925.90.00	- Other	kg	25%
39.26		Other articles of plastics and articles of other materials of heading Nos 39.01 to 39.14.		
	3926.10.00	- Office or school supplies	kg	25%
	3926.20.10	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)		
	3926.20.90	--- Articles and clothing accessories, not elsewhere specified, for use in the textile industry	kg	Free
	3926.30.00	--- Other	kg	25%
	3926.40.00	- Fittings for furniture, coachwork or the like	kg	25%
	3926.90.10	- Statuettes and other ornamental articles	kg	25%
	3926.90.91	- Other		
	3926.90.99	- - - Laboratory and pharmaceutical ware, not elsewhere specified	kg	15%
		- - - Other:		
		- - - Parts for the manufacture of pots and pans	kg	15%
		- - - Other	kg	25%

(As amended by Act No. 9 of 1997, Act No.4 of 1999, No. 3 of 2000, No. 1 of 2002, No. 3 of 2004 and No. 3 of 2006)

## CHAPTER 40

### Rubber and articles thereof

#### Notes

1. Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

#### 2. This Chapter does not cover.

- Goods of Section XI (textiles and textile articles),
- Footwear or parts thereof of Chapter 64;
- Headgear or parts thereof (including bathing caps) of Chapter 65;
- Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
- Articles of Chapter 90 92, 94, or 96; or
- Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of heading 40.11 to 40.13).

3. In heading 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms

- (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
- (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4. In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to

- (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(b) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted.
- (b) Thioplasts (TM); and
- (c) Natural, rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5. (a) Heading 40.01 and 40.02 do not apply to any rubber or mixture of rubber which has been compounded, before or after coagulation, with

- (i) Vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
  - (ii) Pigments or other colouring matter, other than those added solely for the purpose of identification;
  - (iii) Plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b);
- (b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material
- (i) Emulsifiers or not anti-tack agents,
  - (ii) Small amounts of breakdown products of emulsifiers;
  - (iii) Very small amounts of the following heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers viscosity-control agents, or similar special-purpose additives.

6. For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5mm, is to be classified as strip, rods or profile shapes, of heading No. 40.08.

8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated covered or laminated with rubber or made for textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 40.08 the expression "rods" and "profile shapes" apply only to such products,

whether or not cut to length or surface-worked but not otherwise worked.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gum, in primary forms or in plates, sheets or strip.			
	4001.10.00	- Natural rubber latex, whether or not pre-vulcanised	kg	free	
	4001.21.00	- Natural rubber in other forms	kg	free	
	4001.22.00	- - Smoked sheets	kg	free	
	4001.22.00	- - Technically specified natural rubber (TSNR)	kg	free	
	4001.29.00	- - Other	kg	free	
40.02	4001.30.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	kg	free	
		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.			
		- Styrene-butadiene rubber (SBR), carboxylated styrene-butadiene rubber (XSBR)			
	4002.11.00	- - Latex	kg	free	
	4002.19.00	- - Other	kg	free	
	4002.20.00	- Butadiene rubber (BR)	kg	free	
		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR)			
	4002.31.00	- - Isobutene-isoprene (butyl) rubber (IIR)	kg	free	
	4002.39.00	- - Other	kg	free	
		- Chloroprene (chlorobutadiene) rubber (CR)			
	4002.41.00	- - Latex	kg	free	
	4002.49.00	- - Other	kg	free	
	- Acrylonitrile-butadiene rubber (NBR)				



4002.51.00	- - Latex	kg	free
4002.59.00	- - Other	kg	free
4002.60.00	- Isoprene rubber (IR)	kg	free
4002.70.00	-	kg	free
	Ethylene-propylene-non-conjugated diene rubber (EPDM)		
4002.80.00	- Mixtures of any product of heading No. 40.01 with any product of this heading	kg	free
	- Other.		
4002.91.00	- - Latex	kg	free
4002.99.00	- - Other	kg	free

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
40.03	4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	kg	free	
40.04	4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	kg	free	
40.05		Compound rubber, unvulcanised, in primary forms or in plates, sheets or strip.			
		- Compounded with carbon black or silica			
	4005.10.20	- - - Not in bulk	kg	free	
	4005.10.10	- - - In bulk	kg	free	
	4005.20.00	- Solutions; dispersions other than those of subheading No.4005.10	kg	free	
		- Other			
	4005.91.00	- - Plates, sheets and strip	kg	free	
	4005.99.00	- - Other	kg	free	
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.			
	4006.10.00	- "Camel-back" strips for retreading rubber tyres	kg	15%	
	4006.90.00	- Other	kg	25%	
40.07	4007.00.00	Vulcanised rubber thread and cord.	kg	15%	
40.08		Plates, sheets, strip rods and profile shapes, of vulcanised rubber other than hard rubber.			
		- Of cellular rubber			
		- - Plates, sheets and strip			
	4008.11.10	- - - Floor coverings	kg	25%	
	4008.11.20	- - - Imitation leather	kg	25%	

40.09	4008.11.90	- - - Other	kg	25%
	4008.19.00	- - Other	kg	25%
		- Of non-cellular rubber		
	4008.21.00	- - Plates, sheets and strip	kg	25%
	4008.29.00	- - Other	kg	25%
		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).		
		- Not reinforced or otherwise combined with other materials,	kg	25%
	4009.11.00	--Without fittings	kg	25%
	4009.12.00	--With fittings	kg	25%
		-Reinforced or otherwise combined only with metal:		
	4009.21.00	- Without fittings	kg	25%
	4009.22.00	-With fittings	kg	25%
		-Reinforced or otherwise combined only with textile materials:		
	4009.31.00	- Without fittings	kg	25%
4009.32.00	- With fittings	kg	25%	
	-Reinforced or otherwise combined with other materials:			
4009.41.00	- Without fittings	kg	25%	
4009.42.00	- With fittings	kg	25%	
40.10		Conveyor or transmission belts or belting, of Vulcanised rubber.		
		- Conveyor belts or belting		

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	4010.11.00	- - Reinforced only with metal	kg	25%	
	4010.12.00	- - Reinforced only with textile materials	kg	25%	
	4010.13.00	- - Reinforced only with plastics	kg	25%	
	4010.19.00	- - Other	kg	25%	
		- Transmission belts or belting			
	4010.31.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed of an outside circumference exceeding 60cm but not exceeding 180cm	kg	25%	
	4010.32.00	- - Endless transmission belts of trapezoidal cross-section (V-belts),			

40.11

	ther than V-ribbed of an outside circumference exceeding 60cm but not exceeding 180cm	kg	25%
4010.33.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), ther than V-ribbed of an outside circumference exceeding 180cm but not exceeding 240cm	kg	25%
4010.34.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), ther than V-ribbed of an outside circumference exceeding 180cm but not exceeding 240cm	kg	25%
4010.35.00	--Endless synchronous belts, of an outside circumferemce exceeding 60cm but not exceeding 150cm	kg	25%
4010.36.00	--Endless synchronous belts, of an outside circumferemce exceeding 60cm but not exceeding 150cm	kg	25%
4010.39.00	- - Other	kg	25%
	New pneumatic tyres, of rubber.		
4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	kg	*
4011.21.00	- Of a kind used on buses or lorries	kg	*
4011.22.00	- Having a load index not exceeding 121	kg	*
	- Having a load index exceeding 121		
4011.30.00	- Of a kind used on aircraft	kg	25%
4011.40.00	- Of a kind used on motorcycles	kg	25%
4011.50.00	- Of a kind used on bicycles	kg	free
	- Other		
4011.61.00	- - Having "herring-bone" or similar tread		
	--Of a kind used on agricultural or forestry vehicles and machines	kg	25%
4011.62.00	--Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm (24 inches)	kg	25%
4011.63.00	--Of a kind used on construction and industrial handling vehicles and machines and having a rim size not exceeding 61cm (24 inches)	kg	25%
4011.69.00	--Other	kg	*

40.12	4011.92.10	-Other - - - Of a kind used on agricultural or forestry vehicles and machines	kg	25%	
	4011.93.00	- - - Of a kind used on construction vehicles and machines	kg	25%	
	4011.99.00	- - - Other Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	kg	*	
	4012.11.00	- Retreaded tyres - - - Of a kind used on motor cars(including station wagons and racing cars)	kg	*	
	4012.12.00	- - - Of a kind used on buses or lorries	kg	*	
	* 25% or K3000 per kg whichever is the greater				
<i>Heading</i>	<i>H S Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>	<i>Remarks</i>
40.13	4012.13.00	- - Of a kind used on aircraft	kg	25%	
	4012.19.00	- - - Other -- Other	kg	*	
	4012.90.10	- - Used pneumatic tyres	kg	*	
	4012.90.90	- - - Other Inner tubes, of rubber	kg	25%	
	4013.10.00	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	kg	25%	
	4013.20.00	- Of a kind used on bicycles - Other	kg	25%	
	4013.90.90	- - - Other	kg	25%	
40.14		Hygienic or pharmaceutical articles (including teats) of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.			
40.15	4014.10.00	- Sheath contraceptives		free	
	4014.90.00	- Other		free	
		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes; of vulcanised rubber other than hard rubber.			
	4015.11.00	- Gloves, mittens and mitts - - Surgical - Other	kg	free	
	4015.19.10	- - - For sporting purposes	kg	15%	

\* 25% or K3000 per kg whichever is the greater

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
40.16	4015.19.90	- Other	kg	15%	
		- Other			
	4015.90.10	- - - Raincoats	No.	15%	
	4015.90.90	- - - Other	No.	15%	
		Other articles of vulcanised rubber other than hard rubber.			
		- Of cellular rubber			
	4016.10.10	- - - Specially designed for scientific use	kg	free	
	4016.10.20	- - - Packaging and lagging	kg	15%	
	4016.10.30	- - - Stoppers	kg	15%	
	4016.10.40	- - - Washers, joints, sealing rings and discs	kg	15%	
	4016.10.50	- - - Mats	kg	15%	
	4016.10.60	- - - Smokers requisites	kg	15%	
	4016.10.90	- - - Other	kg	15%	
		- Other			
	4016.91.00	- - Floor coverings and mats	kg	15%	
	4016.92.00	- - Erasers	kg	15%	
	4016.93.00	- - Gaskets, washers and other seals	kg	15%	
	4016.94.00	- - Boat or dock fenders, whether or not inflatable	kg	15%	
	4016.95.00	- - Other inflatable articles	kg	15%	
	- - Other				
4016.99.10	- - Specially designed for scientific use	kg	free		
4016.99.20	- - - Packaging and lagging	kg	15%		
4016.99.30	- - - Stoppers	kg	15%		
4016.99.60	- - - Smokers requisites	kg	15%		
4016.99.90	- - - Other	kg	15%		
40.17		Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.			
	4017.00.10	- - - Scrap waste and powder	kg	15%	
	4017.00.20	- - - Piping and tubing	kg	15%	
	4017.00.30	- - - Specially designed for scientific use	kg	free	
	4017.00.90	- - - Other	kg	15%	

(As amended by Act No. 9 of 1997, No.1 of 1998, No.4 of 1999 and No. 1 of 2002)

## Section VIII

### RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES

# THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS, ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

## CHAPTER 41

### Raw hides and skins (other than furskins) and leather

#### Notes

1. This Chapter does not cover
  - (a) Parings or similar waste, of raw hides or skins (heading 05.11);
  - (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
  - (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian, or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.
2. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 41.11.

#### Subheading Note

2. (A) Heading 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).

(B) For the purposes of headings 41.04 to 41.06 the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying:

(As amended by Act No. 1 of 2002)

Heading No.	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
41.01	4101.20.00	Raw hides and skin of bovine "including buffalo" or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether not dehaired or split.		15%	
	4101.50.00	- Whole hides and skins of a weight per skin not exceeding 8Kg when simply dried, 10 kg when dry-salted, or 16 Kg when fresh, wet-salted or otherwise preserved.	kg	15%	
	41.01.90.00	- Whole hides and skins of a weight exceeding 16kg - Other, including butts, bends and bellies	kg kg	15%	
41.02		Rawskins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.			

41.03	4102.10.00	- With wool on	kg	15%
		- Without wool on		
	4102.21.00	- - Pickled	kg	15%
	4102.29.00	- - Other	kg	15%
		Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or Note 1(c) to this Chapter.		

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
41.04	4103.10.00	- Of goats or kids	No.	15%	
	4103.20.00	- Of reptiles	No.	15%	
	4103.30.00	- Of swine	No.	15%	
	4103.90.00	- Other	No.	15%	
		Tanned or crust hides skins of bovine (including buffalo) or equine animals, without hair on, whether or not split but not further prepared.			
		- In the wet state (including wet blue):			
	4104.11.00	- Full grains, unsplit, grain splits	kg	15%	
	4104.19.00	- Other	kg	15%	
		- In the dry state (crust):	kg	15%	
	4104.41.00	- Full grains, unsplit, grain splits	kg	15%	
41.05	4104.49.00	- Other	kg	15%	
		Tanned or crust hides and skins of sheep or lamb, without wool on, whether or not split but not further prepared.			
	4105.10.00	- - In the wet state (including wet blue)	kg	15%	
41.06	4105.30.00	- - In the dry state (crust)	kg	15%	
		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split but not further prepared.			
	4106.21.00	- In the wet state (including wet blue)	kg	15%	
	4106.22.00	- In the dry state (crust)	kg	15%	
		- Of swine:			

	4106.31.00	- In the wet state (including wet	kg	15%	
	4106.32.00	blue)	kg	15%	
	4106.40.00	- In the dry state (crust)	kg	15%	
		- Of reptiles			
	4106.91.00	- Other:	kg	15%	
	4106.92.00	- In the wet state (including wet	kg	15%	
		blue)			
		- In the dry state (crust)			
41.07		Leather further prepared after			
		tanning or crusting, including			
		parchment -dressed leather, of			
		bovine (including buffalo) or			
		equine animals, without hair on,			
		whether or not split, other than			
		leather of heading 41.14			
		- Whole hides and skins:			
	4107.11.00	- Full grains, unsplit	kg	15%	
	4107.12.00	- Grains splits	kg	15%	
	4107.19.00	- - Other			
		- Other, including sides:			
	4107.91.00	- Full grains, unsplit	kg	15%	
	4107.92.00	- Grain splits	kg	15%	
	4107.99.00	- Other	kg	15%	
41.12	4112.00.00	Leather further prepared after tanning or			
		crusting, including parchment-dressed leather, of			
		sheep or lmb without wool on, whether or not split,			
		other than leather of heading 41.14			
41.13		Leather further prepared after tanning or	kg	15%	
		crusting, including parchment-dressed leather, of			
		other animals, without wool or hair on, whether or			
		not split, other than leather of heading 41.14			
			kg	15%	
	4113.10.00	- Of goats or kids	kg	15%	
	4113.20.00	- Of swine	kg	15%	
	4113.30.00	- Of reptiles	kg	15%	
	4113.90.00	- Other	kg	15%	

<i>Heading.</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
41.14		<b>Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.</b>			
	4114.10.00	- Chamois (including combination chamois) leather - Patent leather and patent laminated leather; metallised leather	kg	15%	
	4114.20.00	<b>Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust,</b>	kg	15%	
41.15					



	<b>powder and flour.</b> - Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls - Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles, leather dust, powder and flour		
4115.10.00			
4115.20.00		kg	15%
		kg	15%

(As amended by Act No. 9 of 1997 and No. 1 of 2002)

## CHAPTER 42

**Articles of leather; Saddlery and Harness; Travel Goods, Handbags and similar containers; Articles of Animal Gut (other than silk-worm gut)**

### Notes

1. This Chapter does not cover
  - (a) Sterile Surgical catgut or similar sterile suture materials (Heading 30.03)
  - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (Heading 43.03 or 43.04);
  - (c) Made up Articles of Netting (Heading 56.08);
  - (d) Articles of Chapter 64;
  - (e) Head gear or parts thereof of Chapter 65;
  - (f) Whips, riding-crops or other articles of heading No. 66.02;
  - (g) Cuff-links, bracelets or other imitation jewellery (Heading No. 71.17);
  - (h) Fittings or trimmings for harness, such as stir ups, bits, horse brasses and buckles, separately presented (generally Section XV);
  - (i) Strings, skins for drums or the like, or other parts of musical instruments (Heading 92.09);
  - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
  - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
  - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of Heading 96.06
2. (A) In addition to the provisions of Note 1 above, Heading 42.02 does not cover
  - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (Heading 39.23);
  - (b) Articles of plaiting materials (Heading 46.02),

(B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
3. For the purposes of Heading 42.03, the expression "articles of apparel and clothing accessories" applies, inter alia to gloves (including sports gloves, mittens and mitts), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (Heading 91.13).

(As amended by Act No. 1 of 2002)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
42.01	4201.00.00	Saddlery and harness for any animal (including traces, leads, knee pads muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	kg	25%	
42.02		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rack sacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette- cases, tobacco-pouches, toolbags, sports bags, bottle-cases, jewellery boxes, powder boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.			

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	4202.11.00	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers - - With outer surface of leather, of composition leather or of patent leather	kg	25%	
	4202.12.00	- - With outer surface of plastics or of textile materials	kg	25%	
	4202.19.00	- - Other - Handbags, whether or not with shoulder strap, including those without handle	kg	25%	
	4202.21.00	- - With outer surface of leather, of composition leather or of patent leather	kg	25%	
	4202.22.00	- - With outer surface of plastic	kg	25%	

	4202.29.00	sheeting or of textile materials - - Other	kg	25%
	4202.31.00	- Articles of a kind normally carried in the pocket or in the handbag - - With outer surface of leather, of composition leather or of patent leather	kg	25%
	4202.32.00	- - With outer surface of plastic sheeting or of textile materials	kg	25%
	4202.39.00	- - Other	kg	25%
	4202.91.00	- Other - - With outer surface of leather, of composition leather or of patent leather	kg	25%
	4202.92.00	- - With outer surface of plastic sheeting or of textile materials	kg	25%
42.03	4202.99.00	- - Other Articles of apparel and clothing accessories, of leather or of composition leather.	kg	25%
	4203.10.00	- Articles of apparel	kg	25%
	4203.21.00	- Gloves, mittens and mitts - - Specially designed for use in sports	kg	25%
	4203.29.00	- - Other	kg	25%
	4203.30.00	- Belts and bandoliers	kg	25%
	4203.40.00	- Other clothing accessories	kg	25%
42.04	4204.00.00	Articles of leather or of composition leather, of a kind used in a machinery or mechanical appliances or for other technical uses.	kg	15%
42.05	4205.00.00	Other articles of leather or of composition leather.	kg	25%
42.06		Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.		
	4206.10.00	- Catgut	kg	25%
	4206.90.00	- Other	kg	25%

(As amended by Act No. 9 of 1997 and No. 1 of 2002)

## CHAPTER 43

### Furskins and artificial fur; manufactures thereof

#### Notes

1. Throughout the Nomenclature references to "furskins", other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.

2. This Chapter does not cover;

- (a) Bird skins or parts of bird skins with their feathers or down (heading 05.05 or 67.01);
- (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1(c) to that Chapter);
- (c) Gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 42.03);

- (d) Articles of Chapter 64  
(e) Headgear or parts thereof of Chapter 65; or  
(f) Articles of Chapter 95 (for example, toys, games, sport requisites).

3. Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

4. Articles of apparel and clothing accessories (except those excluded by note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified under heading 43.03 or 43.04 as the case may be.

5. Throughout the nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibre gummed or sewn on leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01)

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03.			
	4301.10.00	- Of mink, whole, with or without head, tail or paws	kg	25%	
	4301.30.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	kg	25%	
	4301.60.00	- Of fox, whole, with or without head, tail or paws	kg	25%	
	4301.70.00	- Of seal, whole, with or without head, tail or paws	kg	25%	
	4301.80.00	- Other furskins, whole, with or without head, tail or paws	kg	25%	
	4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg	25%	
43.02		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other			

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
		materials) other than those of heading No. 43.03. - Whole skins, with or without head, tail or paws, not assembled			
	4302.11.00	- - Of mink	kg	25%	
	4302.13.00	- - Of lamb, the following Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	kg	25%	
	4302.19.00	- - Other	kg	25%	
	4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	kg	25%	
	4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	kg	25%	
43.03		Articles of apparel, clothing accessories and other articles of furskin.			
	4303.10.00	- Articles of apparel and clothing accessories	kg	25%	
	4303.90.00	- Other	kg	25%	
43.04	4304.00.00	Artificial fur and articles thereof.	kg	25%	

(As amended by act No. 1 of 2002)

## Section IX

# WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

## CHAPTER 44

### Wood and articles of wood; wood charcoal

#### Notes

1. This Chapter does not cover

- (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purpose (heading 12.11);
- (b) Bamboos or other materials of a woody nature of a kind used primarily for plating, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
- (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
- (d) Activated charcoal (heading 38.02);
- (e) Articles of heading 42.02;

- (f) Goods of Chapter 46;
- (g) Footwear or parts thereof of Chapter 64;
- (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (i) Goods of heading 68.08;
- (k) Imitation jewellery of heading 71.17;
- (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (n) Parts of firearms (heading 93.05);
- (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
- (r) Articles of Chapter 97 (for example, works of art).

2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3. Heading 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood they apply to such articles of wood.

4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

**Subheading Note.**

1. For the purposes of subheadings 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression "tropical wood" means one of the following types of wood

Abura, Acajou d'Afrique, Afromosia, Ako, Alan, Andiroba, Aningré, Avodirée, Azobé, Balau, Balsa, Bossé clair, Bossée foncé, Cativo, Cedro, Dabema, dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçcaranduba, Mahogany, Makoré, mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauri, Teak, Tiama, Tola, Virola, White Meranti, White Seraya, Yellow Meranti.

(As amended by Act No. 1 of 2002)

<i>Heading</i>	H S Code	Description of Goods	Unit of Quantity	Duty Rate	Remarks
44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.			
	4401.10.00	- Fuel wood, in logs in billets, in twigs, in faggots, or in similar forms - Wood in chips or particles	tonne	25%	
	4401.21.00	- - Coniferous	Tonne	25%	
	4401.22.00	- - Non-coniferous	Tonne	25%	
	4401.30.00	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	Tonne	25%	
44.02	4402.00.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	kg	25%	
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.			
	4403.10.00	- Treated with paint, stains, creosote or other preservatives	m3	25%	
	4403.20.00	- Other, Coniferous - Other, of tropical wood specified in Subheading Note 1 to this Chapter	m3	25%	
	4403.41.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	m3	25%	
	4403.49.00	- - Other - Other	m3	25%	
	4403.91.00	- - Of oak (Quercus spp.)	m3	25%	
	4403.92.00	- - Of beech (Fangus spp.)	m3	25%	
	4403.99.00	- - Other	m3	25%	
44.04		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.			
	4404.10.00	- Coniferous	kg	25%	
	4404.20.00	- Non-coniferous	kg	25%	

44.05	4405.00.00	Wood wool; wood flour.	kg	25%
44.06		Railway or tramway sleepers (cross-ties) of wood.		
	4406.10.00	- Not impregnated	m3	25%
	4406.90.00	- Other	m3	25%
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planned, sanded or end-jointed, of thickness exceeding 6mm.		
	4407.10.00	- Coniferous - Of tropical wood specified in Subheading Note 1 to this Chapter	m3	25%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	4407.24.00	- - Virola, Mahogany (Swietenia spp.) Imbuia and Balsa	m3	25%	
	4407.25.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	m3	25%	
	4407.26.00	- - White Lauan, White, Meranti - - White Seraya, Yellow Meranti and Alan.	m3	25%	
	4407.29.00	- - Other - Other	m3	25%	
	4407.91.00	- - Of Oak (Quercus spp.)	m3	25%	
	4407.92.00	- - Of Beech (Fangus spp.)	m3	25%	
44.08	4407.99.00	- - Other Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded, sliced or end-jointed, of a thickness not exceeding 6mm.	m3	25%	
	4408.10.00	- Coniferous - Of tropical wood specified in Subheading Note 1 to this Chapter	m3	15%	
	4408.31.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	m3	15%	
	4408.39.00	- - Other	m3	15%	
44.09	4408.90.00	- Other Wood (including strips and friezes for parquet floorings, not assembled) continuously shaped	m3	15%	



		(tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed.			
	4409.10.00	- Coniferous	kg	25%	
44.10	4409.20.00	- Non-coniferous	kg	25%	
		Particle board and similar board(for example, oriented strand board and wafer board) of wood or other ligeneous materials, whether or not agglomerated with resins or other organic binding substances.			
		- Oriented strand board and waferboard, of wood			
	4410.21.00	-- Unworked or not further worked than sanded	kg	25%	
	4410.29.00	-- - Other	kg	25%	
		-- Other, of wood:			
	4410.31.00	- Unworked or not further worked than sanded	kg	25%	
	4410.32.00	- Surface - covered with melanine-impregnated paper	kg	25%	
	4410.33.00	- Surface -Covered with decorative laminates of plastics	kg	25%	
	4410.39.00	- Other	kg	25%	
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.			
		- Fibreboard of a density exceeding 0.8g/cm3			
	4411.11.00	- - Not mechanically worked or surface covered	kg	25%	
	4411.19.00	- - Other	kg	25%	
		- Fibreboard of a density exceeding 0.5g/cm3 but not exceeding 0.8g/cm3			
<i>Heading</i>	<i>H S Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>	<i>Remarks</i>
	4411.21.00	- - Not mechanically worked or surface covered	kg	25%	
	4411.29.00	- - Other	kg	25%	
		- Fibreboard of a density exceeding			

		0.35/cm <sup>3</sup> but not exceeding 0.5g/cm <sup>3</sup>		
	4411.31.00	- - Not mechanically worked or surface covered	kg	25%
	4411.39.00	- - Other	kg	25%
		- Other		
	4411.91.00	- - Not mechanically worked or surface covered	kg	25%
44.12	4411.99.00	- - Other	kg	25%
		Plywood, veneered panels and similar laminated wood.		
		- Plywood consisting solely of sheets of wood, each ply not exceeding 6mm thickness		
	4412.13.00	- - With at least one outer ply of tropical wood specified in Sub-heading Note 1 to this Chapter	kg	25%
	4412.14.00	- - Other, with at least one outer ply of non-coniferous wood	kg	25%
	4412.19.00	- - Other	kg	25%
		- Other, with at least one outer ply of non-coniferous wood		
	4412.22.00	- - With at least one ply of tropical wood specified in		
		- - Subheading Note 1 to this Chapter	kg	25%
	4412.23.00	- - Other, containing at least one layer of particle board	kg	25%
	4412.29.00	- - Other	kg	25%
		- Other		
	4412.92.00	- - With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	kg	25%
	4412.93.00	- - Other, containing at least one layer of particle board	kg	25%
	4412.99.00	- - Other	kg	25%
44.13	4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.	kg	25%
44.14	4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	kg	25%
44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.		
	4415.10.00	- Cases, boxes crates, drums and similar packing; cable-drums	kg	25%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	4415.20.00	- Pallets, box pallets and other load boards; pallet collars	kg	25%	
44.16	4416.00.00	Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood, including staves.	kg	25%	
44.17	4417.00.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	kg	25%	
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.			
	4418.10.00	- Windows, french-windows and their frames	kg	25%	
	4418.20.00	- Doors and their frames and thresholds	kg	25%	
	4418.30.00	- Parquet panels	m <sup>3</sup>	25%	
	4418.40.00	- Shuttering for concrete constructional work	kg	25%	
	4418.50.00	- Shingles and shakes	kg	25%	
	4418.90.00	- Other	kg	25%	
44.19	4419.00.00	Tableware and kitchenware, of wood.	kg	25%	
44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.			
	4420.10.00	- Statuettes and other ornaments, of wood	kg	25%	
	4420.90.00	- Other	kg	25%	
44.21		- Other articles of wood.			
	4421.10.00	- Clothes hangers	kg	25%	
		- Other			
	4421.90.10	- Spools, cops, bobbins, sewing thread reels and the like, of turned wood	kg	25%	
	4421.90.90	- Other	kg	25%	

(As amended by Act No. 9 of 1997 and No. 1 of 2002)

## CHAPTER 45

Cork and articles of cork

## Note

1. This Chapter does not cover

- (a) Footwear or parts of footwear of Chapter 64;
- (b) Headgear or parts of headgear of Chapter 65; or
- (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.			
	4501.10.00	- Natural cork, raw or simply prepared	kg	15%	
	45091.90.00	- Other	kg	15%	
45.02		Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).			
	4502.00.10	- - - Of a type suitable for use as packing or lagging for engines, machinery, piping and buildings	kg	15%	
	4502.00.20	- - - Strips, reinforced with paper, of a type used for tipping cigarettes	kg	15%	
	4502.00.30	- - - Floor coverings	kg	15%	
	4502.00.90	- - - Other	kg	15%	
45.03		Articles of natural cork.			
	4503.10.00	- Corks and stoppers - Other	kg	15%	
	4503.90.10	- - - Washers	kg	15%	
	4503.90.90	- - - Other	kg	15%	
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.			
	4504.10.00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs - Other	kg	15%	
	4504.90.10	- - - Stoppers, cork, discs for lining crown corks or other stoppers	kg	15%	
	4504.90.20	- - - Washers	kg	15%	
	4504.90.90	- - - Other	kg	15%	

## CHAPTER 46

**Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork**

**Note**

1. In this Chapter, the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

**2. This Chapter does not cover**

- (a) Wall coverings of heading 48.14;
- (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
- (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
- (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
- (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3. For the purposes of heading 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

*(As amended by Act No. 1 of 2002)*

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
<b>46.01</b>		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).			
	4601.20.00	- Mats, matting and screens of vegetable materials	kg	25%	
	4601.91.00	- - Of vegetable materials	kg	25%	
	4601.99.00	- - Other	kg	25%	
<b>46.02</b>		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.			
	4602.10.00	- Of vegetable materials	kg	25%	
	4602.90.00	- Other	kg	25%	

*(As amended by Act No. 1 of 2002)*

**Section X**

**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR**

# PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

## CHAPTER 47

### Pulp of Wood or Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard

#### Note

1. For the purposes of heading 47.02, the expression "chemical wood pulp, dissolving grades" means chemical pulp having by weight an insoluble fraction of 92% or more for Soda or Sulphate Wood pulp or 88% or more for Sulphite Wood pulp after one hour in a Caustic Soda solution containing 18% Sodium Hydroxide (NaOH) at 20°C, and for Sulphite Wood pulp an ash content that does not exceed 0.15% by weight.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
47.01	4701.00.00	Mechanical wood pulp	kg	5%	
47.02	4702.00.00	Chemical wood pulp, dissolving grades	kg	5%	
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades			
		- Unbleached			
	4703.11.00	- - Coniferous	kg	5%	
	4703.19.00	- - Non-coniferous	kg	5%	
		- Semi-bleached or bleached			
	4703.21.00	- - Coniferous	kg	5%	
	4703.29.00	- - Non-coniferous	kg	5%	
47.04		Chemical wood pulp, sulphite, other than dissolving grades.			
		- Unbleached			
	4704.11.00	- - Coniferous	kg	5%	
	4704.19.00	- - Non-coniferous	kg	5%	
		- Semi-bleached or bleached			
	4704.21.00	- - Coniferous	kg	5%	
	4704.29.00	- - Non-coniferous	kg	5%	
47.05	4705.00.00	Wood pulp obtained by a combination of Mechanical and chemical pulping processes	kg	5%	
47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.			
	4706.10.00	- Cotton linters pulp	kg	5%	
	4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard.	kg	5%	
		- Other			
	4706.91.00	- - Mechanical	kg	5%	
	4706.92.00	- - Chemical	kg	5%	

47.07	4706.93.00	- - Semi-Chemical Recovered (waste and scrap) paper or paperboard.	kg	5%	
	4707.10.00	- Of unbleached kraft paper or paperboard or of corrugated paper or paper board	kg	5%	
	4707.20.00	- Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg	5%	
<i>Heading</i>	<b>H S Code</b>	<b>Description of Goods</b>	<b>Statistical Unit of Quantity</b>	<b>Duty Rate</b>	<b>Remarks</b>
	4707.30.00	- Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter).	kg	5%	
	4707.90.00	- Other, including unsorted waste and scrap	kg	5%	

(As amended by Act No. 1 of 2002)

## CHAPTER 48

### Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard

#### Notes

- For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboards (irrespective of thickness or weight per square metre).
- This Chapter does not cover
  - Articles of Chapter 30
  - Stamping foils of heading 32.12;
  - Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
  - Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading .34.01), or with polishes, creams or similar preparations (heading 34.05);
  - Sensitised paper or paperboard of heading 37.01 to 37.04;
  - Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
  - Paper - reinforced stratified sheeting of plastic, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
  - Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
  - Articles of heading 42.02 (for example, travel goods);
  - Articles of Chapter 46 (manufactures of plaiting material);
  - Paper yarn or textile articles of paper yarn (Section XI);
  - Articles of Chapter 64 or Chapter 65
  - Abrasive paper or paperboard (heading 68.05) or paperboard-backed mica (heading 68.14) (paper or paperboard coated with mica powder are, however, to be classified in this Chapter);
  - Metal foil backed with paper or paperboard (Section XV);
  - Articles of heading 92.09; or
  - Articles of Chapter 95 (for example toys, games, sports requisites) or Chapter 96 (for example, buttons).
- Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and

paperboard which have been subjected to calendaring, super-calendaring, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding, or webs of cellulose fibres which have been otherwise processed.

4. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 Mpa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40g/m<sup>2</sup> and not more than 65g/m<sup>2</sup>.

5. For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paper board made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical processes and satisfying any of the following criteria:

- (a) Containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
  1. Weighing not more than 80g/m<sup>2</sup>; or
  2. Coloured throughout the mass; or
- (b) Containing more than 8% ash, and
  1. Weighing not more than 80g/m<sup>2</sup>; or
  2. Coloured throughout the mass; or
- (c) Containing more than 3% ash and having a brightness of 60% or more or
- (d) Containing more than 3% ash but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kpa.m<sup>2</sup>/g; or
- (e) Containing 3% ash or less, having a brightness of 60% or more, and a burst index equal to or less than 2.5 kpa.m<sup>2</sup>/g.

For paper or paperboard weighing more than 150g/m<sup>2</sup>

- (a) Coloured throughout the mass or
- (b) Having a brightness of 60% or more and
  1. A caliper of 225 micrometers (microns) or less, or
  2. A caliper more than 225 micrometres (microns) and but not more than 508 micrometres (microns) and an ash content more than 3%; or
- (c) Having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content more than 8%.  
Heading No.48.02 does not, however, cover filter paper or paperboard (including tea-bag paper), or felt paper or paperboard.

6. In this Chapter, Kraft paper and paperboard means paper and paperboard of which not less than 80% by weight of total fibre content consists of fibres obtained by the Chemical Sulphate or Soda process.

7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the nomenclature.

8. (A) Headings 48.01, 48.02, 48.04 to 48.08, 48.10 and 48.11 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibre
- (a) In strips or rolls of a width exceeding 15cm; or
  - (b) In rectangular (including square) sheets with one side exceeding 36cm and the other side exceeding 15cm in the unfolded state.

Except that handmade paper and paperboard in any size or shape as made directly and



having all its edges decked remains classified, subject to the provisions of Note 6, heading 48.02.

(B) Headings 48.03 and 48.09 apply only to paper, cellulose wadding and webs of cellulose fibres;

(a) In strips or rolls of a width exceeding 36cm; or

(b) In rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15cm in the unfolded state.

9. For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to

(a) Paper in rolls, of a width of not less than 45cm and not more than 160cm, suitable for wall or ceiling decoration

(i) Grained, embossed, surface-coloured, design-printed or otherwise surface decorated (e.g with a textile flock), whether or not coated or covered with transparent protective plastics;

(ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc;

(iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design printed or otherwise decorated; or

(iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven

(b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

(c) Wall coverings of paper made up of several panels, rolls or sheets, printed so as to make a scene, design or motif when applied to a wall. Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.15.

10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11. Heading 48.23 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

#### Subheading Notes

1. For the purposes of subheadings 4804.11 and 4804.19, "kraft liner" means machine-finished or machine-glazed paper and paperboard of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the Chemical sulphate or soda processes, in rolls, weighing more than 115g/m<sup>2</sup> and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight	Minimum Mullen Bursting Strength
g/m <sup>2</sup>	kPa
115	393
125	417
200	637
300	824
400	961

2. For the purposes of Subheading 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60/gm<sup>2</sup> but not more than 115gm<sup>2</sup> and meeting one of the following sets of specifications

(a) Having a mullen burst index of not less than 3.7 kPa. m<sup>2</sup>/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.

(b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight

Weight g/m <sup>2</sup>	Minimum Tear mN		Minimum Tensile KN/m	
	Machine Direction	Machine Direction Plus Cross Direction	Cross Direction	Machine Direction Plus Cross Direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purposes of Subheading 4805.11 "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23°C.

6. Subheading 4805.12 covers paper in rolls, made mainly of straw pulp obtained by a semi chemical process, weighing 130g/m<sup>2</sup> or more, and having CMT 30 (corrugated medium tests with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23C.

7. Subheading 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp or recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. these products have a Mullen burst index of not less than 2kPa.m<sup>2</sup>/g.

5. For the purposes of Subheading 4805.30 "sulphate wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical Sulphate process; having an ash content not exceeding 8% and having a mullen burst index of not less than "1.47 kPa.m<sup>2</sup>/g."

6. For the purposes of Subheading 4810.22 "light-weight coated paper" means paper, coated on both sides, of total weight not exceeding 72g/m<sup>2</sup>, with a coating weight not exceeding 15g/m<sup>2</sup> per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

(As amended by Act No. 1 of 2002 and No. 1 of 2003)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
48.01	4801.00.00	Newsprint, in rolls or sheets	kg	5%	
48.02		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch cards and punch type paper, in rolls or rectangular (including squares) sheets, of any size, other than paper of heading No. 48.01 or 48.03; hand-made paper and paperboard;			
	4802.10.00	- Hand-made paper and paperboard	kg	5%	
	4802.20.00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat- sensitive or electro-sensitive paper or paperboard	kg	5%	
	4802.30.00	- Carbonising base paper	kg	5%	
	4802.40.00	- Wallpaper base	kg	5%	

Heading	Statistical Unit of	Duty
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	H S Code	Description of Goods	Quantity	Rate	Remarks
		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres			
	4802.54.00	-- Weighing less than 40g/m <sup>2</sup>	kg	5%	
	4802.55.00	-- Weighing 40g/m <sup>2</sup> or more but not more than 150/m <sup>2</sup>	kg	5%	
	4802.56.00	--- Weighing 40g/m <sup>2</sup> or more but not more than 150/m <sup>2</sup> in sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state			
	4802.57.00	--- Weighing 40g/m <sup>2</sup> or more but not more than 150/m <sup>2</sup>	kg	5%	
	4802.58.00	--- Weighing more than 150g/m <sup>2</sup>	kg	5%	
		-- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:			
	4802.61.00	-- In rolls	kg	5%	
	4802.62.00	-- In sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	kg	5%	
48.03	4803.00.00	<b>Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.</b>	kg	5%	
48.04		<b>Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No.48.02 or 48.03.</b>			
		- Kraftliner			
	4804.11.00	-- Unbleached	kg	5%	
	4804.19.00	-- Other	kg	5%	
		- Sack kraft paper			
	4804.21.00	-- Unbleached	kg	5%	
	4804.29.00	-- Other	kg	5%	
		- Other kraft paper and paperboard weighing 150g/m <sup>2</sup> or less			
	4804.31.00	-- Unbleached	kg	5%	
	4804.39.00	-- Other	kg	5%	
		- Other kraft paper and paperboard weighing more than 150g/m <sup>2</sup> but less than 225g/m <sup>2</sup> .			

4804.41.00	- - Unbleached	kg	5%
4804.42.00	- - Bleached uniformly throughout the mass and of which more than that 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg	5%
4804.49.00	- - Other - Other kraft paper and paperboard weighing 225g/m <sup>2</sup> or more	kg	5%
4804.51.00	- - Unbleached	kg	5%
4804.52.00	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process.	kg	5%
4804.59.00	- - Other	kg	5%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
<b>48.05</b>		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter. -Fluting paper			
	4805.11.00	- Semi-chemical fluting paper	kg	5%	
	4805.12.00	- - Straw fluting paper	kg	5%	
	4805.19.00	- - Other - Testliner (recycled liner board)	kg	5%	
	4805.24.00	- - Weighing 150g/m <sup>2</sup> or less	kg	5%	
	4805.25.00	- - Weighing more than 150g/m <sup>2</sup> Other	kg	5%	
	4805.30.00	- Sulphite wrapping paper	kg	5%	
	4805.40.00	- Filter paper and paperboard	kg	5%	
	4805.50.00	- Felt paper and paperboard - Other	kg	5%	
	4805.91.00	- Weighing 150g/m <sup>2</sup> or less	kg	5%	
	4805.92.00	- Weighing more than 150g/m <sup>2</sup> but less than 225g/m <sup>2</sup>	kg	5%	
	4805.93.00	- Weighing 225g/m <sup>2</sup> or more	kg	5%	
<b>48.06</b>		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets			
	4806.10.00	- Vegetable parchment	kg	15%	
	4806.20.00	- Greaseproof papers	kg	15%	

	4806.30.00	- Tracing papers	kg	15%
	4806.40.00	- Glassine and other glazed transparent or translucent papers	kg	15%
48.07	4807.00.00	Composite paper or paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.		
	4807.10.00	- Paper and paperboard, laminated internally with bitumen, tar or asphalt	kg	5%
48.08	4807.90.00	- Other Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No. 48.03.	kg	5%
	4808.10.00	- Corrugated paper and paperboard, whether or not perforated	kg	5%
	4808.20.00	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg	5%
	4808.30.00	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	kg	5%
	4808.90.00	- Other	kg	5%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
48.09		Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.			
	4809.10.00	- Carbon or similar copying papers	kg	5%	
	4809.20.00	- Self-copy paper	kg	5%	
48.10	4809.90.00	- Other Paper and paperboard, coated on one or both sides with Kaolin (China Clay) or other inorganic substances, with or without a	kg	5%	

	binder, and with no other coating, whether or not surface-coloured surface-decorated or printed, in rolls or rectangular (including square) sheets of any size.		
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres		
4810.13.00	- - In rolls	kg	5%
4810.14.00	- - In sheets with one side not exceeding 435mm and the other side not exceeding 298mm in the unfolded state	kg	5%
4810.19.00	- Other	kg	5%
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:		
4810.22.00	- - Light-weight coated paper	kg	5%
4810.29.00	- Other	kg	5%
	- Kraft paper and paperboard other than that of a kind used for writing, printing or other graphic purposes		
4810.31.00	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150g/m <sup>2</sup> or less	kg	5%
4810.32.00	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150g/m <sup>2</sup>	kg	5%
4810.39.00	- - Other	kg	5%
	- - Other paper and paperboard		
4810.92.00	- - Multi-ply	kg	5%
4810.99.00	- - Other	kg	5%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
48.11		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading No. 48.03, 48.09 or 48.10.			
	4811.10.00	- Tarred, bituminised or asphalted paper and paperboard	kg	5%	
	4811.41.00	- Gummed or adhesive paper and paperboard	kg	15%	
	4811.49.00	- - Self-adhesive	kg	15%	
		- - Other	kg	15%	
	4811.51.00	- Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives)	kg	5%	
	4811.59.00	- - Bleached, weighing more than 150g/m <sup>2</sup>	kg	5%	
	4811.60.00	- - Other	kg	5%	
	4811.90.00	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	kg	5%	
		- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	kg	5%	
48.12	4812.00.00	<b>Filter blocks, slabs and plates, of paper pulp.</b>	kg	15%	
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.			
	4813.10.00	- In the form of booklets or tubes	kg	15%	
	4813.20.00	- In rolls of a width not exceeding 5cm	kg	5%	
	4813.90.00	- Other	kg	15%	
48.14		Wallpaper and similar wall coverings; window transparencies of paper.			
	4814.10.00	- "Ingrain" paper	kg	25%	
	4814.20.00	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side,	kg	25%	

	4814.30.00	with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics - Wallpaper and similar wall coverings consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	kg	25%	
48.15	4814.90.00	- Other	kg	25%	
48.16	4815.00.00	Floor coverings on a base of paper or of paperboard, whether or not cut to size. Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	kg	25%	
<i>Heading</i>	<b>H S Code</b>	<b>Description of Goods</b>	<b>Statistical Unit of Quantity</b>	<b>Duty Rate</b>	<b>Remarks</b>
	4816.10.00	- Carbon or similar copying papers	kg	25%	
	4816.20.00	- Self-copy paper	kg	25%	
	4816.30.00	- Duplicator stencils	kg	25%	
48.17	4816.90.00	- Other Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	kg	25%	
	4817.10.00	- Envelopes	kg	25%	
	4817.20.00	- Letter cards, plain postcards and correspondence cards	kg	25%	
48.18	4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36cm, or cut to size or shape; handkerchiefs, cleaning tissues,	kg	25%	



	towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.		
4818.10.00	- Toilet paper	kg	25%
4818.20.00	- Handkerchiefs, cleaning or facial tissues and towels	kg	25%
4818.30.00	- Tablecloths and serviettes - Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	kg	25%
4818.40.10	-- Sanitary towel and tampons	kg	5%
4818.40.20	-- Napkins and napkin liners for babies	kg	25%
4818.40.90	-- Other	kg	25%
4818.50.00	- Articles of apparel and clothing accessories	kg	25%
4818.90.00	- Other	kg	25%
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard, of a kind used in offices, shops or the like.		
4819.10.00	- Cartons, boxes and cases, of corrugated paper or paperboard	kg	25%
4819.20.00	- Folding cartons, boxes and cases, of non corrugated paper or paperboard	kg	25%
4819.30.00	- Sacks and bags, having a base of a width of 40cm or more	kg	25%
4819.40.00	- Other sacks and bags, including cones - Other packing containers, including record sleeves	kg	25%
4819.50.10	- - - Pictorial seed packets	kg	25%
4819.50.90	- - - Other	kg	25%

(As amended by Act No. 3 of 2006)

Heading	Statistical Unit of	Duty
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	H S Code	Description of Goods	Quantity	Rate	Remarks
48.20	4819.60.00	- Box files, letter trays, storage boxes and similar articles of a kind used in offices, shops. Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paper board; albums for samples or for collections and book covers, of paper or paperboard.	kg	25%	
	4820.10.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	kg	25%	
	4820.20.00	- Exercise books	kg	25%	
	4820.30.00	- Binders (other than book covers), folders and file covers	kg	25%	
	4820.40.00	- Manifold business forms and interleaved carbon sets	kg	25%	
	4820.50.00	- Albums for samples or for collections	kg	25%	
	48.21	4820.90.00	- Other Paper or paperboard labels of all kinds, whether or not printed.	kg	25%
4821.10.00		- Printed	kg	25%	
4821.90.00		- Other	kg	15%	
48.22		Bobbins, spools, cops and similar supports of paper pulp, paper or paper- board (whether or not perforated or hardened).			
	4822.10.00	- Of a kind used for winding textile yarn	kg	25%	
48.23	4822.90.00	- Other Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size of shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres. - Gummed or adhesive paper in	kg	25%	

	strips or rolls		
4823.12.00	- - Self-adhesive	kg	25%
4823.19.00	- - Other	kg	25%
4823.20.00	- Filter paper and paperboard	kg	25%
4823.40.00	- Rolls, sheets and dials, printed for self- recording apparatus	kg	25%
	- Other paper and paperboard, of a kind used for writing, printing or other graphic purposes		
4823.60.00	- Trays, dishes, plates, cups and the like, of paper or paperboard	kg	25%
4823.70.00	- Moulded or pressed articles of paper pulp	kg	25%
4823.90.00	- Other	kg	25%

(As amended by Act No. 9 of 1997, Act No.1 of 1998, No.4 of 1999, No. 3 of 2000 and No. 1 of 2002)

## CHAPTER 49

### Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

#### Notes

1. This Chapter does not cover
  - (a) Photographic negatives or positives on transparent bases (chapter 37);
  - (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23)
  - (c) Playing cards or other goods of Chapter 95; or
  - (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photocopied, thermocopied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising materials.
4. Heading 49.01 also cover
  - (a) A collection of printed reproductions of for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
  - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
  - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11

5. Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.

6. For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text subsidiary.

(As amended by Act No. 1 of 2002)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.			
	4901.10.10	- In single sheets, whether or not folded	kg	free	
	4901.10.90	- - Brochures and leaflets	kg	free	
	4901.91.00	- Other	kg	free	
	4901.99.00	- - Dictionaries and encyclopaedias, and serial instalments thereof	kg	free	
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising materials.			
	4902.10.00	- Appearing at least four times a week	kg	free	
	4902.90.10	- Other	kg	free	
	4902.90.90	- - Appearing at least once a fortnight other than those of heading 4902.10.00	kg	15%	
49.03	4903.00.00	- - Other	kg	free	
49.04	4904.00.10	Children's picture, drawing or colouring books.	kg	free	
	4904.00.90	-- In book form	kg	free	
49.05		-- Other	kg	free	
		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps and topographical plans and globes, printed.			

(As amended by No. 4 of 2005)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	4905.10.10	- Globes	kg	25%	
	4905.10.90	- - - Incorporating advertising matter	kg	free	
	4905.91.10	- - - Other	kg	25%	
		- Other			
		- - In book form.			
		- - - Incorporating advertising matter			

	4905.91.90	- - - Other	kg	free
49.06	4905.99.00	- - Other Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	kg	free
	4906.00.10	- - - Plans and drawings	kg	free
	4906.00.20	- - - Manuscripts and typescripts	kg	free
49.07	4906.00.90	- - - Other Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes, cheque forms; stock, share or bond certificates and similar documents of title.	kg	free
	4907.00.10	- - - Postage, revenue and similar stamps stamp-impressed paper	kg	free
	4907.00.20	- - - Banknotes and other paper currency; documents of title (for example, stock, share and bond certificates)	kg	free
49.08	4907.00.30	- - - Cheque forms and cheque books	kg	15%
	4908.10.00	Transfers (decalcomanias). - Transfers (decalcomanias), vitrifiable	kg	15%
49.09	4908.90.00	- Other Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	kg	15%
	4909.00.10	- - - Approved pictorial cards, of religious subjects	kg	25%
49.10	4909.00.90	- - - Other	kg	25%
49.11	4910.00.00	Calenders of any kind, printed, including calendar blocks.	kg	25%
	4911.10.00	Other printed matter, including printed pictures and photographs. - Trade advertising material,	kg	25%

	commercial catalogues and the like		
	- Other		
4911.91.00	- - Pictures, designs and photographs	kg	25%
	- - Other		
4911.99.10	- - Scratch cards for prepaid telecommunications air time	kg	15%
	- - Other		
4911.99.90	- - Other	kg	25%

(As amended by Act No. 9 of 1997, Act No.1 of 1998, No.4 of 1999, No. 3 of 2000 and No. 1 of 2002)

## Section XI TEXTILES AND TEXTILE ARTICLES

### Notes

1. This Section does not cover

- (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.03);
- (b) Human hair or Articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
- (c) Cotton linters or vegetable materials of Chapter 14;
- (d) Asbestos of heading 25.24 or Articles of asbestos or other products of heading 68.12 or 68.13;
- (e) Articles of heading 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
- (f) Sensitised textiles of headings 37.01 to 37.04;
- (g) Monofilament of which any cross-sectional dimension exceeds 1mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (i) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04
- (l) Articles of textiles materials of heading 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) Hair-nets or other headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;
- (q) Abrasive-coated textile material (heading No. 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
- (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
- (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
- (v) Articles of Chapter 97.

2. (A) Goods classifiable in Chapter 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

(B) For the purposes of the above rule

- (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
  - (b) The choice of appropriate heading shall be effected by determining first the chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
  - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
  - (d) Where a Chapter of a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (C) and (B) above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.
3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables";
- (a) Of silk or waste silke, measuring more than 20,000 decitex;
  - (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
  - (c) Of true hemp or flax;
    - (i) Polished or glazed, measuring 1,429 decitex or more; or
    - (ii) Not polished or glazed, measuring more than 20,000 decitex;
  - (d) Of coir, consisting of three or more plies;
  - (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
  - (f) Reinforced with metal thread.
- (B) Exceptions
- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
  - (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
  - (c) Silk worm gut of heading 50.60 and monofilament of Chapter 54;
  - (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above, and
  - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.
4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up
- (a) On cards, reels, tubes or similar supports, or a weight (including support) not exceeding
    - (i) 85g in the cases of silk, waste silk or man-made filament yarn; or
    - (ii) 125g in other cases;
  - (b) In balls, hanks or skeins of a weight not exceeding
    - (i) 85g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
    - (ii) 125g in the case of all other yarns of less than 2,000 decitex; or
    - (iii) 500g in other cases;
  - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding
    - (i) 85g in the case of silk, waste silk or man-made filament; or
    - (ii) 125g in other cases.
- (B) Exceptions
- (a) Single yarn of any textile material, except
    - (i) Single yarn of wool or of fine animal hair, unbleached; and
    - (ii) Single yarn of wool or of fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
  - (b) Multiple (folded) or cabled yarn, unbleached;
    - (i) Of silk or waste silk, however put up; or
    - (ii) Of other textile material except wool or fine animal hair, in hanks of skeins;
  - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and

- (d) Single, multiple (folded) or cabled yarn of any textile material
  - (i) In cross-reeled hanks or skeins; or
  - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
- 5. For the purposes of heading .52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn;
  - (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000g;
  - (b) Dressed for use as sewing thread and
  - (c) With a final "Z" twist.
- 6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following
 

Single yarn of nylon or other polyamides, or of polyesters	60cN/tex
Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters	
53cN/tex	
Single, multiple (folded) or cabled yarn of viscose rayon	27cN/tex
- 7. For the purposes of this Section, the expression "made up" means
  - (a) Cut otherwise than into squares or rectangles;
  - (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
  - (c) Hemmed or with rolled edges, or with a knotted fringe at any of the edges but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
  - (d) Cut to size and having undergone a process of drawn thread work;
  - (e) Assembled by sewing or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
  - (f) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
- 8. For the purposes of Chapters 50 to 60
  - (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
  - (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
- 9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
- 10. Elastic products consisting of textile materials combined with rubber threads as classified in this Section.
- 11. For the purposes of this Section, the expression "impregnated" includes "dipped".
- 12. For the purposes of this Section, the expression "polyamides" includes "aramids".
- 13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of heading 61.01 to 61.14 and heading 62.01 to 62.11.

**Subheading Notes**

1. In this Section and where applicable, throughout the nomenclature, the following expressions have the meanings hereby assigned to them

- (a) **Elastomeric yarn**  
 Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within



period of five minutes, to a length not greater than one and half times its original length.

**(b) Unbleached yarn**

Yarn which

- (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
- (ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

**(c) Bleached yarn**

Yarn which

- (i) has undergone a bleaching process, is made of bleached fibres or unless the content otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
- (ii) consists of a mixture of unbleached and bleached fibres; or
- (iii) is multiple (folder) or cabled and consists of unbleached and bleached yarns.

**(d) Coloured (dyed or printed) yarn**

Yarn which

- (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (iii) is obtained from silvers or rovings which have been printed; or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, mutatis mutandis, to monofilament and to strip or the like of Chapter 54.

**(e) Unbleached woven fabric**

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

**(f) Bleached woven fabric**

Woven fabric which

- (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- (ii) consists of bleached yarn; or
- (iii) consists of unbleached and bleached yarn.

**(g) Dyed woven fabric**

Woven fabric which

- (i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires) in the piece; or
- (ii) consists of coloured yarn of a single uniform colour.

(h) **Woven fabric of yarns of different colours**

Woven fabric (other than printed woven fabric) which

- (i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
- (ii) consists of unbleached or bleached yarn and coloured yarn; or
- (iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

(ij) **Printed woven fabric**

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

The definition at (e) to (ij) apply, *mutatis mutandis*, to knitted or crocheted fabric.

(k) **Plain weave**

A fabric construction in which each yarn of the weft passes alternatively over and under successive yarns of the warp and each yarn of the warp passes alternatively over and under successive yarns of the weft.

2. (A) Products of Chapter 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of chapter 50 to 55 or of heading 58.09 consisting of the same textile materials.

(B) For the application of this rule

- (a) where appropriate, only the part which determines the classification under interpretative rule 3 shall be taken into account;
- (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabrics;
- (c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

(As amended by Act No.1 of 2002)

## CHAPTER 50

### Silk

Heading.	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
50.01	5001.00.00	Silk-worm cocoons suitable for reeling.	kg	15%	
50.02	5002.00.00	Raw silk (not thrown).	kg	15%	
50.03		Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).			
	5003.10.00	- Not carded or combed	kg	15%	
	5003.90.00	- Other	kg	15%	

50.04	5004.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	kg	15%
50.05	5005.00.00	Yarn spun from silk waste, not put up for retail sale.	kg	15%
50.06	5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk worm gut.	kg	15%
50.07		Woven fabrics of silk or of silk waste.		
	5007.10.00	- Fabrics of noil silk	m <sup>2</sup>	15%
	5007.20.00	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	m <sup>2</sup>	15%
	5007.90.00	- Other fabrics	m <sup>2</sup>	15%

## CHAPTER 51

### Wool, fine or coarse animal hair; horsehair yarn and woven fabric

#### Note

1. Throughout the Nomenclature

- (a) "Wool" means the natural fibre grown by sheep or lambs;
- (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora. Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk rat;
- (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) horsehair (heading 05.03).

(As amended by Act No. 1 of 2002)

Heading.	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
51.01		Wool, not carded or combed.			
		- Greasy, including fleece-washed wool			
	5101.11.00	- - Shorn wool	kg	15%	
	5101.19.00	- - Other	kg	15%	
		- Degreased, not carbonised			
	5101.21.00	- - Shorn wool	kg	15%	
	5101.29.00	- - Other	kg	15%	
	5101.00.00	- - Carbonised	kg	15%	
51.02		Fine or coarse animal hair, not carded or combed.			
		- Fine animal hair			
	5102.11.00	- Of Kashmir (cashmere) goats	kg	15%	
	5102.19.00	- Other	kg	15%	
	5102.20.00	- Coarse animal hair	kg	15%	
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.			
	5103.10.00	- Noils of wool or of fine animal hair	kg	15%	

	5103.20.00	- Other waste of wool or of fine animal hair	kg	15%
	5103.30.00	- Waste of coarse animal hair	kg	15%
51.04	5104.00.00	- Garnetted stock of wool or of fine or coarse animal hair.	kg	15%
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).		
	5105.10.00	- Carded wool - Wool tops and other combed wool:	kg	15%
	5105.21.00	- - Combed wool in fragments	kg	15%
	5105.29.00	- - Other	kg	15%
		Fine animal hair, carded or combed:		
	5105.31.00	- Of Kashmir (cashmere) goats	kg	15%
	5105.39.00	- Other	kg	15%
	5105.40.00	- Coarse animal hair, carded or combed	kg	15%
51.06		Yarn of carded wool, not put up for retail sale.		
	5106.10.00	- Containing 85% or more by weight of wool	kg	15%
	5106.20.00	- Containing less than 85% by weight of wool	kg	15%
51.07		Yarn of combed wool, not put up for retail sale.		
	5107.10.00	- Containing 85% or more by weight of wool	kg	15%
	5107.20.00	- Containing less than 85% by weight of wool	kg	15%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.			
	5108.10.00	- Carded	kg	15%	
	5108.20.00	- Combed	kg	15%	
51.09		Yarn of wool or of fine animal hair, put up for retail sale.			
	5109.10.00	- Containing 85% or more by weight of wool or of fine animal hair	kg	15%	
	5109.90.00	- Other	kg	15%	
51.10	5110.00.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	kg	15%	

51.11		Woven fabrics of carded wool or of carded fine animal hair. - Containing 85% or more by weight of wool or of fine animal hair - - Of a weight not exceeding 300g/m <sup>2</sup>		
	5111.11.10	- - - Blanketing	m <sup>2</sup>	15%
	5111.11.90	- - - Other	m <sup>2</sup>	15%
		- - Other		
	5111.19.10	- - - Blanketing	m <sup>2</sup>	15%
	5111.19.90	- - - Other	m <sup>2</sup>	15%
		- Other, mixed mainly or solely with man-made filaments		
	5111.20.10	- - - Blanketing	m <sup>2</sup>	15%
	5111.20.90	- - - Other	m <sup>2</sup>	15%
		- Other, mixed mainly or solely with man-made staple fibres		
	5111.30.10	- - - Blanketing	m <sup>2</sup>	15%
	5111.30.90	- - - Other	m <sup>2</sup>	15%
	5111.90.00	- Other	m <sup>2</sup>	15%
51.12		Woven fabrics of combed wool or of combed fine animal hair. - Containing 85% or more by weight of wool or of fine animal hair - - Of a weight not exceeding 200g/m <sup>2</sup>		
	5112.11.10	- - - Blanketing	m <sup>2</sup>	15%
	5112.11.90	- - - Other	m <sup>2</sup>	15%
		- - Other		
	5112.19.10	- - - Blanketing	m <sup>2</sup>	15%
	5112.19.90	- - - Other	m <sup>2</sup>	15%
		- Other, mixed mainly or solely with man-made filaments		
	5112.20.10	- - - Blanketing	m <sup>2</sup>	15%
	5112.20.90	- - - Other	m <sup>2</sup>	15%
		- Other, mixed mainly or solely with man-made staple fibres		
	5112.30.10	- - - Blanketing	m <sup>2</sup>	15%
	5112.30.90	- - - Other	m <sup>2</sup>	15%
	5112.90.00	- Other	m <sup>2</sup>	15%
51.13	5113.00.00	Woven fabrics of coarse animal hair or horsehair.	m <sup>2</sup>	15%

(As amended by Act No.1 of 1998, No.4 of 1999 and No. 1 of 2002)

## CHAPTER 52

**Cotton**

**Subheading Note**

1. For the purposes of subheading 5209.42 and 5211.42, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

(As amended by Act No. 1 of 2002)

<i>Heading.</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
52.01	5201.00.00	Cotton, not carded or combed	kg	15%	
52.02		Cotton waste (including yarn waste and garnetted stock).			
	5202.10.00	- Yarn waste (including thread waste) - Other	kg	15%	
	5202.91.00	- - Garnetted stock	kg	15%	
	5202.99.00	- - Other	kg	15%	
52.03	5203.00.00	Cotton, carded or combed.	kg	15%	
52.04		Cotton sewing thread, whether or not put up for retail sale.			
		- Not put up for retail sale			
	5204.11.00	- - Containing 85% or more by weight of cotton	kg	15%	
	5204.19.00	- - Other	kg	15%	
	5204.20.00	- Put up for retail sale	kg	15%	
52.05		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.			
	5205.11.00	- Single yarn, of uncombed fibres - Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	15%	
	5205.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	15%	
	5205.13.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	15%	
	5205.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	15%	
	5205.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	kg	15%	

5205.21.00	- Single yarn, of combed fibres - - Measuring 714.29 decitex or more (exceeding 14 metric number)	kg	15%
5205.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	15%
5205.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	15%
5205.24.00	- - Measuring less than 192.31 decitex but not less 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	15%

<i>Heading.</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	5205.26.00	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	kg	15%	
	5205.27.00	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	kg	15%	
	5205.28.00	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	kg	15% Multiple (folded) or cabled yarn, of uncombed fibres	
	5205.31.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	15%	
	5205.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number)	kg	15%	

5205.33.00	but not exceeding 43 metric number per single yarn) - - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 14 metric number but not exceeding 52 metric number per single yarn)	kg	15%
5205.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	15%
5205.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) - Multiple (folded) or cabled yarn, of combed fibres	kg	15%
5205.41.00	- - Measuring per single yarn 714.29 decitex or more (no exceeding 14 metric number per single yarn)	kg	15%
5205.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	15%
5205.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	15%
5205.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number- per single yarn)	kg	15%
5205.46.00	- - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number	kg	15%



5205.47.00	but not exceeding 94metric number per single yarn) - - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	kg	15%
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<i>Heading.</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
52.06	5205.48.00	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	kg	15%	
	5206.11.00	- Single yarn, of uncombed fibres - - Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	15%	
	5206.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43metric number)	kg	15%	
	5206.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	15%	
	5206.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	15%	
	5206.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	kg	15%	
	5206.21.00	- Single yarn, of combed fibres - - Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	15%	
	5206.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric	kg	15%	

5206.23.00	number but not exceeding 43 metric number) - - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	15%
5206.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	15%
5206.25.00	- - Measuring less than 125 decitex (exceeding 80 metric number) Multiple (folded) or cabled yarn, or uncombed fibres	kg	15%
5206.31.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	15%
5206.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number per single yarn)	kg	15%
5206.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	15%
5206.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	15%
5206.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	15%

<i>Heading .</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	5206.41.00	- Multiple (folder) or cabled yarn, of combed fibres - - Measuring per single yarn 741.29 decitex or more (not exceeding 14metric number per single yarn)	kg	15%	

	5206.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	15%
	5206.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 52 metric number per single yarn)	kg	15%
	5206.44.00	- - Measuring per single yarn less than 191.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	15%
	5206.45.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	15%
52.07		Cotton yarn (other than sewing thread) put up for retail sale.		
	5207.10.00	- Containing 85% or more by weight of cotton	kg	15%
52.08	5207.90.00	- Other Woven fabrics of cotton, containing 85% or more by weight of cotton weighing not more than 200g/m.	kg	15%
	5208.11.10	- - Plain weave, weighing not more than 100g/m <sup>2</sup> -- Grey fabric including loomstead specially imported for further processing in the textile industry	kg	Free *
	5208.11.90	-- Other - - Plain weave, weighing more than 100g/m <sup>2</sup>	kg	
	5208.12.10	-- Grey fabric including loomstead specially imported for further processing in the textile industry -- Other	kg	Free
	5208.12.90	-- Other Fabrics - - 3-thread or 4-thread twill, including cross twill	kg	Free
	5208.13.00	--- Grey fabric including loomstead specially imported for further processing in the textile industry	m <sup>2</sup>	15%
	5208.19.10	--Other * 25% or K7,000 per Kg whichever is greater	kg	Free
	5208.19.90		kg	*
	5208.21.00	- - Plain weave, weighing not more than 100g/m <sup>2</sup>	m <sup>2</sup>	15%
	5208.22.00	- - Plain weave, weighing more than 100g/m <sup>2</sup>	m <sup>2</sup>	15%
	5208.23.00	- - 3-thread or 4-thread twill,	m <sup>2</sup>	15%

5208.29.00	including cross twill - - Other fabrics	m <sup>2</sup>	15%
5208.31.00	- Dyed - - Plain weave, weighing not more than 100g/m <sup>2</sup>	m <sup>2</sup>	*
5208.32.00	- - Plain weave, weighing more than 100g/m <sup>2</sup>	m <sup>2</sup>	*
5208.33.00	- - 3-thread or 4-thread twill, including cross twill	m <sup>2</sup>	*
5208.39.00	- - Other fabrics	m <sup>2</sup>	*
5208.41.00	- Of yarns of different colours - - Plain weave weighing not more than 100g/m <sup>2</sup>	m <sup>2</sup>	*
5208.42.00	- - Plain weave weighing more than 100/gm <sup>2</sup>	m <sup>2</sup>	*

\* 15% or K3,500 per kg which ever is the greater  
(As amended by Act No. 3 of 2004)

<i>Heading.</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
52.09	5208.43.00	- - 3-thread or 4 thread twill, including cross will	m <sup>2</sup>	15%	
	5208.49.00	- - Other fabrics - Printed	m <sup>2</sup>	*	
	5208.51.00	- - Plain weave, weighting not more than 100g/m <sup>2</sup>	m <sup>2</sup>	*	
	5208.52.00	- - Plain weave, weighing more than 100g/m <sup>2</sup>	m <sup>2</sup>	*	
	5208.53.00	- - 3-thread or 4-thread twill, including cross twill	m <sup>2</sup>	*	
	5208.59.00	- - Other fabrics Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m <sup>2</sup> . - Unbleached	m <sup>2</sup>	*	
	5209.11.00	- - Plain weave	m <sup>2</sup>	15%	
	5209.12.00	- - 3-thread or 4-thread twill, including cross twill	m <sup>2</sup>	15%	
	5209.19.00	- - Other fabrics - Bleached	m <sup>2</sup>	15%	
	5209.21.00	- - Plain weave	m <sup>2</sup>	15%	
	5209.22.00	- - 3-thread or 4-thread twill, including cross-twill	m <sup>2</sup>	15%	
	5209.29.00	- - Other fabrics - Dyed	m <sup>2</sup>	15%	
	5209.31.00	- - Plain weave	m <sup>2</sup>	*	

52.10	5209.32.00	-- 3-thread or 4-thread twill, including cross-twill	m <sup>2</sup>	*
	5209.39.00	-- Other fabrics - Of yarns of different colours	m <sup>2</sup>	*
	5209.41.00	-- Plain weave	m <sup>2</sup>	*
	5209.42.00	-- Denim	m <sup>2</sup>	*
	5209.43.00	-- Other fabrics of 3-thread twill, including cross twill	m <sup>2</sup>	*
	5209.49.00	-- Other fabrics - Printed	m <sup>2</sup>	*
	5209.51.00	-- Plain weave	m <sup>2</sup>	*
	5209.52.00	-- 3-thread or 4-thread twill including cross twill	m <sup>2</sup>	*
	5209.59.00	-- Other fabrics Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m <sup>2</sup> . - Unbleached	m <sup>2</sup>	*
	5210.11.00	-- Plain weave	m <sup>2</sup>	15%
	5210.12.00	-- 3-thread or 4-thread twill, including cross twill	m <sup>2</sup>	15%
	5210.19.00	-- Other fabrics - Bleached	m <sup>2</sup>	15%
	5210.21.00	-- Plain weave	m <sup>2</sup>	15%
	5210.22.00	-- 3-thread of 4-thread twill, including cross twill	m <sup>2</sup>	15%
	5210.29.00	-- Other fabrics	m <sup>2</sup>	15%

\* 15% or K3,500 per kg which ever is the greater  
(As amended by Act No. 3 of 2004)

<i>Heading.</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
		- Dyed			
	5210.31.00	-- Plain weave	m <sup>2</sup>	*	
	5210.32.00	-- 3-thread or 4-thread twill, including cross twill	m <sup>2</sup>	*	
	5210.39.00	-- Other fabrics - Of yarns of different colours	m <sup>2</sup>	15%	
	5210.41.00	-- Plain weave			
	5210.42.00	-- 3-thread or 4-thread twill, including cross twill	m <sup>2</sup>	15%	
	5210.49.00	-- Other fabrics - Printed	m <sup>2</sup>	15%	
	5210.51.00	-- Plain weave	m <sup>2</sup>	15%	

52.11	5210.52.00	-- 3-thread or 4-thread twill, including cross twill	m <sup>2</sup>	15%		
	5210.59.00	-- Other fabrics Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly solely with man-made fibres, weighing more than 200g/m <sup>2</sup> .	m <sup>2</sup>	*		
	5211.11.00	-- Plain weave	m <sup>2</sup>	15%		
	5211.12.00	-- 3-thread or 4-thread twill, including cross twill	m <sup>2</sup>	15%		
	5211.19.00	-- Other fabrics - Bleached	m <sup>2</sup>	15%		
	5211.21.00	-- Plain weave	m <sup>2</sup>	15%		
	5211.22.00	-- 3 thread or 4-thread twill, including cross twill	m <sup>2</sup>	15%		
	5211.29.00	-- Other fabrics - Dyed	m <sup>2</sup>	15%		
	5211.31.00	-- Plain weave	m <sup>2</sup>	*		
	5211.32.00	-- 3-thread or 4-thread twill, including cross twill	m <sup>2</sup>	*		
	5211.39.00	-- Other fabrics - Of yarns of different colours	m <sup>2</sup>	*		
	5211.41.00	-- Plain weave	m <sup>2</sup>	*		
	5211.42.00	-- Denim	m <sup>2</sup>	*		
	5211.43.00	-- Other fabrics of 3-thread or 4- thread twill, including cross twill	m <sup>2</sup>	15%		
	5211.49.00	-- Other fabrics - Printed	m <sup>2</sup>	15%		
	5211.51.00	-- Plain weave	kg	15%		
	5211.52.00	-- 3-thread or 4-thread twill, including cross twill	m <sup>2</sup>	15%		
	52.12	5211.59.00	-- Other fabrics Other woven fabrics of cotton. - Weighing not more than 200g/m <sup>2</sup>	kg	15%	
		5212.11.00	-- Unbleached	m <sup>2</sup>	15%	
		5212.12.00	-- Bleached	m <sup>2</sup>	15%	
5212.13.00		-- Dyed	m <sup>2</sup>	15%		
5212.14.00		-- Of yarns of different colours	m <sup>2</sup>	15%		
	5212.15.00	-- Printed	m <sup>2</sup>	*		
* 15% or K3,500 per kg which ever is the greater						
<i>Heading.</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks	
		- Weighing more than 200g/m <sup>2</sup>				

5212.21.00	-- Unbleached	m <sup>2</sup>	15%
5212.22.00	-- Bleached	m <sup>2</sup>	15%
5212.23.00	-- Dyed	m <sup>2</sup>	*
5212.24.00	-- Of yarns of different colours	m <sup>2</sup>	*
5212.25.00	-- Printed	m <sup>2</sup>	*

\* 15% or K3,500 per kg which ever is the greater  
(As amended by Act No. 9 of 1997, No.4 of 1999, No. 3 of 2000 and No. 3 of 2004)

## CHAPTER 53

### Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

Heading.	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).			
	5301.10.00	- Flax, raw or retted - - Flax, broken, scuthched, hackled or otherwise processed, but not spun	kg	15%	
	5301.21.00	- - Broken or scuthched	kg	15%	
	5301.29.00	- - Other	kg	15%	
	5301.30.00	- Flax tow and waste	kg	15%	
53.02		True hemp(Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).			
	5302.10.00	- True hemp, raw or retted	kg	15%	
	5302.90.00	- Other	kg	15%	
53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).			
	5303.10.00	- Jute and other textile bast fibres, raw or retted	kg	free	
	5303.90.00	- Other	kg	15%	
53.04		Sisal and other textile fibres of the genus, Agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).			
	5304.10.00	- Sisal and other textile fibres of the	kg	15%	

53.05	5304.90.00	genus Agave, raw - Other Coconut, abaca (Manila hemp or Musa textilis Nee), ramiw and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock). - Of coconut (coir)	kg	15%
	5305.11.00	- - Raw	kg	15%
	5305.19.00	- - Other - Of abaca	kg	15%
	5305.21.00	- - Raw	kg	15%
	5305.29.00	- - Other - Other	kg	15%
	5305.91.00	- - Raw	kg	15%
53.06	5305.99.00	- - Other Flax yarn.	kg	15%
	5306.10.00	- Single	kg	15%
53.07	5306.20.00	- Multiple (folded) or cabled Yarn of jute of other textile bast fibres of heading No. 53.03.	kg	15%
	5307.10.00	- Single	kg	15%

<i>Heading.</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
53.08	5307.20.00	- Multiple (folded) or cabled Yarn of other vegetable textile fibres; paper yarn.	kg	15%	
	5308.10.00	- Coir yarn	kg	15%	
	5308.20.00	- True hemp yarn	kg	15%	
	5308.30.00	- Paper yarn	kg	15%	
53.09	5308.90.00	- Other Woven fabrics of flax. - Containing 85% or more by weight of flax			
	5309.11.00	- - Unbleached or bleached	m <sup>2</sup>	15%	
	5309.19.00	- - Other - Containing less than 85% by weight of flax	m <sup>2</sup>	15%	
	5309.21.00	- - Unbleached of bleached	m <sup>2</sup>	15%	
53.10	5309.29.00	- - Other Woven fabrics of jute or other	m <sup>2</sup>	15%	



		textile bast fibres of heading No. 53.03.		
		- Unbleached		
	5310.10.10	- - - Hessian	m <sup>2</sup>	15%
	5310.10.90	- - - Other	m <sup>2</sup>	15%
		- Other		
	5310.90.10	- - - Hessian	m <sup>2</sup>	15%
	5310.90.90	- - - Other	m <sup>2</sup>	15%
53.11	5311.00.00	Woven fabrics of other vegetable textile fibres; woven fabrics paper yarn.	m <sup>2</sup>	15%

(As amended by Act No. 2 of 2001 and No. 1 of 2002)

## CHAPTER 54

### Man-made filaments

#### Notes

1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing process, either

- (a) By polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
- (b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as Viscose rayon, cellulose acetate, cupro or alginates.

The term "synthetic" and "artificial", used in relation to fibres, mean synthetic fibre as defined at (a); artificial; fibres as defined at (b).

The term "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials"

2. Heading 54.02 and 5403 do not apply to synthetic or artificial filament tow of Chapter 55.

(As amended by Act No. 1 of 2002)

Heading.	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.	kg	Free	
	5401.10.00	- Of synthetic filaments	kg	15%	
	5401.20.00	- Of artificial filaments	kg	15%	
54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic man filament of less than 67 decitex.			
	5402.10.00	- High tenacity yarn of nylon or other polyamides	kg	5%	
	5402.20.00	- High tenacity yarn of polyesters	kg	5%	
		- Textured yarn			
	5402.31.00	- - Of nylon or other polyamides,	kg	free	

54.03	5402.32.00	measuring per single yarn not more than 50 tex - - Of nylon or other polyamides, measuring per single yarn more than 50 tex	kg	free		
	5402.33.00	- - Of polyesters	kg	free		
	5402.39.00	- - Other - Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre	kg	5%		
	5402.41.00	- - Of nylon or other polyamides	kg	5%		
	5402.42.00	- - Of polyesters, partially oriented	kg	5%		
	5402.43.00	- - Of polyesters, other	kg	5%		
	5402.49.00	- - Other - Other yarn, single, with a twist exceeding 50 turns per metre	kg	5%		
	5402.51.00	- - Of nylon or other polyamides	kg	5%		
	5402.52.00	- - Of polyesters	kg	5%		
	5402.59.00	- - Other - Other yarn, multiple (folded) or cabled	kg	5%		
	5402.61.00	- - Of nylon or other polyamides	kg	5%		
	5402.62.00	- - Of polyesters	kg	5%		
	5402.69.00	- - Other Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	kg	5%		
	(As amended by Act No. 1 of 2002 and No. 3 2006)					
	<i>Heading</i>	<i>H S Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>	<i>Remarks</i>
		5403.10.00	- High tenacity yarn of viscose rayon	kg	5%	
	5403.20.00	- Textured yarn - Other yarn, single	kg	5%		
	5403.31.00	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	kg	5%		
	5403.32.00	- Of viscose rayon, with a twist				
	5403.33.00	- exceeding 120 turns per metre	kg	5%		
	5403.39.00	- - Of cellulose acetate - - Other - Other yarn, including (folded) or cabled	kg kg kg	5% 5% 5%		

	5403.41.00	-- Of viscose rayon	kg	5%	
	5403.42.00	-- Of cellulose acetate	kg	5%	
	5403.49.00	-- Other	kg	5%	
54.04		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5mm.			
	5404.10.00	- Monofilament	kg	15%	
	5404.90.00	- Other	kg	15%	
54.05	5405.00.00	Artificial monofilament of 67 decitex or more and of which cross-sectional dimension exceeds 1mm, strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5mm.	kg	15%	
54.06		Man-made filament yarn (other than sewing thread), put up for retail sale.			
	5406.10.00	- Synthetic filament yarn	kg	15%	
	5406.20.00	- Artificial filament yarn	kg	15%	
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.			
		- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters			
	5407.10.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free	
	5407.10.90	- - - Other	m <sup>2</sup>	15%	
		- Woven fabrics obtained from strip or the like			
	5407.20.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free	
	5407.20.90	- - - Other	m <sup>2</sup>	15%	
		- Fabrics specified in Note 9 to Section XI			
	5407.30.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free	
	5407.30.90	- - - Other	m <sup>2</sup>	15%	
		- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides			
		- - Unbleached or bleached			
	5407.41.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free	

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
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5407.41.90	- - - Other	m <sup>2</sup>	15%
	- - Dyed		
5407.42.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free
5407.42.90	- - - Other	m <sup>2</sup>	15%
	- - Of yarns of different colours		
5407.43.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free
5407.43.90	- - - Other	m <sup>2</sup>	15%
	- - Printed		
5407.44.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free
5407.44.90	- - - Other	m <sup>2</sup>	15%
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments		
	- - Unbleached or bleached		
5407.51.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free
5407.51.90	- - - Other	m <sup>2</sup>	15%
	- - Dyed		
5407.52.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free
5407.52.90	- - - Other	m <sup>2</sup>	15%
	- - Of yarns of different colours		
5407.53.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free
5407.53.90	- - - Other	m <sup>2</sup>	15%
	- - Printed		
5407.54.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free
5407.54.90	- - - Other	m <sup>2</sup>	15%
	- Other woven fabrics, containing 85% or more by weight of polyester filaments		
5407.61.00	- - Containing 85% or more by weight of non-textured polyester filaments	m <sup>2</sup>	15%
5407.69.00	- - Other	m <sup>2</sup>	15%
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments		
	- - Unbleached or bleached		
5407.71.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free
5407.71.20	- - - Fabric exceeding 300mm in width	m <sup>2</sup>	15%
5407.71.90	- - - Other	m <sup>2</sup>	15%
	- - Dyed		
5407.72.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free
5407.72.20	- - - Fabric exceeding 300mm in width	m <sup>2</sup>	15%
5407.72.90	- - - Other	m <sup>2</sup>	15%
	- - Of yarns of different colours		

5407.73.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free
5407.73.20	- - - Fabric exceeding 300mm in width	m <sup>2</sup>	15%
5407.73.90	- - - Other - - Printed	m <sup>2</sup>	15%
5407.74.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free
5407.74.20	- - - Fabric exceeding 300mm in width	m <sup>2</sup>	15%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	5407.74.90	- - - Other - Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton - - Unbleached or bleached	m <sup>2</sup>	15%	
	5407.81.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free	
	5407.81.20	- - - Fabric exceeding 300mm in width	m <sup>2</sup>	15%	
	5407.81.90	- - - Other - - Dyed	m <sup>2</sup>	15%	
	5407.82.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free	
	5407.82.20	- - - Fabric exceeding 300mm in width	m <sup>2</sup>	15%	
	5407.82.90	- - - width - - - Other - - Of yarns of different colours	m <sup>2</sup> m <sup>2</sup>	15% 15%	
	5407.83.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free	
	5407.83.20	- - - Fabric exceeding 300mm in width	m <sup>2</sup>	15%	
	5407.83.90	- - - Other - - Printed	m <sup>2</sup>	15%	
	5407.84.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free	
	5407.84.20	- - - Fabric exceeding 300mm in width	m <sup>2</sup>	15%	
	5407.84.90	- - - Other - Other woven fabrics - - Unbleached or bleached	m <sup>2</sup>	15%	
	5407.91.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free	
	5407.91.20	- - - Fabric exceeding 300mm in width	m <sup>2</sup>	15%	
	5407.91.90	- - - Other - - Dyed	m <sup>2</sup>	15%	
	5407.92.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free	
	5407.92.20	- - - Fabric exceeding 300mm in width	m <sup>2</sup>	15%	

54.08	5407.92.90	width - - - Other - - Of yarns of different colours	m <sup>2</sup>	15%	
	5407.93.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free	
	5407.93.20	- - - Fabric exceeding 300mm in width	m <sup>2</sup>	15%	
	5407.93.90	- - - Other - - Printed	m <sup>2</sup>	15%	
	5407.94.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free	
	5407.94.20	- - - Fabric exceeding 300mm in width	m <sup>2</sup>	15%	
	5407.94.90	- - - Other Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05. - Woven fabrics obtained from high tenacity yarn of viscose rayon	m <sup>2</sup>	15%	
	5408.10.10	- - Mosquito and fruit tree netting	m <sup>2</sup>	free	
	5408.10.20	- - Fabric exceeding 300m in width	m <sup>2</sup>	15%	

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	5408.10.90	- - Other - Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like - - Unbleached or bleached	m <sup>2</sup>	15%	
	5408.21.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free	
	5408.21.20	- - - Fabric exceeding 300mm in width	m <sup>2</sup>	15%	
	5408.21.90	- - - Other - - Dyed	m <sup>2</sup>	15%	
	5408.22.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free	
	5408.22.20	- - Fabric exceeding 300mm in width	m <sup>2</sup>	15%	
	5408.22.90	- - - Other - - Of yarns of different colours	m <sup>2</sup>	15%	
	5408.23.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free	
	5408.23.20	- - - Fabric exceeding 300mm in width	m <sup>2</sup>	15%	
	5408.2390	- - - Other - - Printed	m <sup>2</sup>	15%	
	5408.24.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free	
	5408.24.20	- - - Fabric exceeding 300mm in	m <sup>2</sup>	15%	

	width		
5408.24.90	- - - Other	m <sup>2</sup>	15%
	- Other woven fabrics		
	- - Unbleached or bleached		
5408.31.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free
5408.31.20	- - - Fabric exceeding 300mm in width	m <sup>2</sup>	15%
5408.31.90	- - - Other	m <sup>2</sup>	15%
	- - Dyed		
5408.32.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free
5408.32.20	- - - Fabric exceeding 300mm in width	m <sup>2</sup>	15%
5408.32.90	- - - Other	m <sup>2</sup>	15%
	- - Of yarns of different colours		
5408.33.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free
5408.33.20	- - - Fabric exceeding 300mm in width	m <sup>2</sup>	15%
5408.33.90	- - - Other	m <sup>2</sup>	15%
	- - Printed		
5408.34.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	free
5408.34.20	- - - Fabric exceeding 300mm in width	m <sup>2</sup>	15%
5408.34.90	- - - Other	m <sup>2</sup>	15%

(As amended by No. 1 of 2002)

## CHAPTER 55

### Man-made staple fibres

#### Notes

1. Heading 55.01 and 55.02 apply to man-made filament tow consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications

- (a) Length of tow exceeding 2m;
- (b) Twist less than 5 turns per metre;
- (c) Measuring per filament less than 67 decitex;
- (d) Synthetic filament two only; the tow must be drawn, that is to say be incapable of being stretched by more than 100% of its length
- (e) Total measurement of tow more than 20 000 decitex.

Tow of a length not exceeding 2m is to be classified in heading 55.03 or 55.04.

(As amended by Act No. 1 of 2002)

Heading.	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
55.01		Synthetic filament tow.			
	5501.10.00	- Of nylon or other polyamides	kg	5%	
	5501.20.00	- Of polyesters	kg	5%	
	5501.30.00	- Acrylic or modacrylic	kg	free	

55.02	5501.90.00	- Other	kg	5%	
55.03	5502.00.00	Artificial filament tow. Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	kg	5%	
	5503.10.00	- Of nylon or other polyamides	kg	5%	
	5503.20.00	- Of polyesters	kg	5%	
	5503.30.00	- Acrylic or modacrylic	kg	free	
	5503.40.00	- Of polypropylene	kg	5%	
55.04	5503.90.00	- Other Artificial staple fibre, not carded, combed or otherwise processed for spinning.	kg	5%	
	5504.10.00	- Of viscose rayon	kg	5%	
55.05	5504.20.00	- Other Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	kg	5%	
	5505.10.00	- Of synthetic fibres	kg	free	
55.06	5505.20.00	- Of artificial fibres Synthetic staple fibres, carded combed or otherwise processed for spinning.	kg	free	
	5506.10.00	- Of nylon or other polyamides	kg	5%	
	5506.20.00	- Of polyester	kg	5%	
	5506.30.00	- Acrylic or modacrylic	kg	5%	
	5506.90.00	- Other	kg	5%	
55.07	5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	kg	5%	
55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.			
	5508.10.00	- Of synthetic staple fibres	kg	15%	
55.09	5508.20.00	- Of artificial staple fibres Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	kg	15%	

Heading.	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
		- Containing 85% or more by weight of staple fibres of nylon or other polyamides			
	5509.11.00	- - Single yarn	kg	5%	
	5509.12.00	- - Multiple (folded) or cabled yarn	kg	5%	
		- Containing 85% or more by			



		weight of polyester staple fibres		
	5509.21.00	- - Single yarn	kg	5%
	5509.22.00	- - Multiple (folded) or cabled yarn	kg	5%
		- Containing 85% or more by weight of acrylic or modacrylic staple fibre		
	5509.31.00	- - Single yarn	kg	5%
	5509.32.00	- - Multiple (folded) or cabled yarn	kg	5%
		- Other yarn, containing 85% or more by weight of synthetic staple fibre		
	5509.41.00	- - Single yarn	kg	5%
	5509.42.00	- - Multiple (folded) or cabled yarn	kg	5%
		- - Yarn, of polyester staple fibres		
	5509.51.00	- - Mixed mainly or solely with artificial staple fibres	kg	5%
	5509.52.00	- - Mixed mainly or solely with wool or fine animal hair	kg	5%
	5509.53.00	- - Mixed mainly or solely with cotton	kg	5%
	5509.59.00	- Other	kg	5%
	5509.61.00	- - Mixed mainly or solely with wool or fine animal hair	kg	5%
	5509.62.00	- - Mixed mainly or solely with cotton	kg	5%
	5509.69.00	- - Other	kg	5%
		- Other yarn		
	5509.91.00	- - Mixed mainly or solely with wool or fine animal hair	kg	5%
	5509.92.00	- - Mixed mainly or solely with cotton	kg	5%
	5509.99.00	Other	kg	5%
55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.		
		- Containing 85% or more by weight of artificial staple fibres		
	5510.11.00	- - Single yarn	kg	5%
	5510.12.00	- - Multiple (folded) or cabled yarn	kg	5%
	5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	kg	5%
	5510.30.00	- Other yarn, mixed mainly or solely with cotton	kg	5%
	5510.90.00	- Other yarn	kg	5%
55.11		Yarn (other than sewing thread) of man-made staple fibres, put up for		

5511.10.00	retail sale. - Of synthetic staple fibres, containing 85% or more by weight of such fibres	kg	15%
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<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
55.12	5511.20.00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	kg	15%	
	5511.30.00	- Of artificial staple fibres Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres. - Containing 85% or more by weight of polyester staple fibres	kg	15%	
	5512.11.00	-- Unbleached or bleached	m <sup>2</sup>	15%	
	5512.19.00	-- Other - Containing 85% or more by weight of acrylic or modacrylic staple fibres	m <sup>2</sup>	15%	
	5512.21.00	-- Unbleached or bleached	m <sup>2</sup>	15%	
	5512.29.00	-- Other - Other	m <sup>2</sup>	15%	
55.13	5512.91.00	-- Unbleached or bleached	m <sup>2</sup>	15%	
	5512.99.00	-- Other Woven fabrics of synthetic staple fibres, containing less than 85% by weight or such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m <sup>2</sup> . - Unbleached or bleached	m <sup>2</sup>	15%	
	5513.11.00	-- Of polyester staple fibres, plain weave	m <sup>2</sup>	15%	
	5513.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m <sup>2</sup>	15%	
	5513.13.00	-- Other woven fabrics of polyester staple fibres	m <sup>2</sup>	15%	
	5513.19.90	-- Other	Kg	*	
	5513.21.00	-- Of polyester staple fibres, plain weave	m <sup>2</sup>	15%	
	5513.22.00	-- 3-thread 4-thread twill, including cross twill, of polyester staple fibres	m <sup>2</sup>	15%	
	5513.23.00	-- Other woven fabrics of polyester	m <sup>2</sup>	15%	

	staple fibres		
	- - Other woven fabrics		
5513.29.10	--- Of polyester staple fibres imported for further processing in the textile industry	kg	Free
5513.29.90	- Other	kg	*
5513.31.00	- - Of polyester staple fibres, plain weave	m <sup>2</sup>	15%
5513.32.00	- - 3-thread 4-thread twill, including cross twill of polyester staple fibres	m <sup>2</sup>	15%
5513.33.00	- - Other woven fabrics of polyester staple fibres	m <sup>2</sup>	15%
	- - Other woven fabrics		
5513.39.10	Of polyester staple fibres imported for further processing in the textile industry	kg	Free
5513.39.90	- Other	kg	*
5513.41.00	- - Of polyester staple fibres, plain weave	m <sup>2</sup>	15%
5513.42.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m <sup>2</sup>	15%

\* 25% or K7,000 per kg whichever is greater  
(As amended by Act No. 3 of 2006)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	5513.43.00	- - Other woven fabrics of polyester staple fibres	m <sup>2</sup>	15%	
	5513.49.00	- - Other woven fabrics	m <sup>2</sup>	15%	
55.14		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m <sup>2</sup> .			
		- Unbleached or bleached			
	5514.11.00	- - Of polyester staple fibres, plain weave	m <sup>2</sup>	15%	
	5514.12.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m <sup>2</sup>	15%	
	5514.13.00	- - Other woven fabrics of polyester staple fibres	m <sup>2</sup>	15%	
	5514.19.00	- - Other woven fabrics			

55.15	5514.21.00	- Dyed - - Of polyester staple fibres, plain weave	m <sup>2</sup>	15%	
	5514.22.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m <sup>2</sup>	15%	
	5514.23.00	- - Other woven fabrics of polyester staple fibres	m <sup>2</sup>	15%	
	5514.29.00	- - Other woven fabrics	m <sup>2</sup>	15%	
	5514.31.00	- Of yarns of different colours - - Of polyester staple fibres, plain weave	m <sup>2</sup>	15%	
	5514.32.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m <sup>2</sup>	15%	
	5514.33.00	- - Other woven fabrics of polyester staple fibres	m <sup>2</sup>	15%	
	5514.39.00	- - Other woven fabrics	m <sup>2</sup>	15%	
	5514.41.00	- Printed - - Of polyester staple fibres, plain weave	m <sup>2</sup>	15%	
	5514.42.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m <sup>2</sup>	15%	
	5514.43.00	- - Other woven fabrics of polyester staple fibres	m <sup>2</sup>	15%	
	5514.49.00	- - Other woven fabrics Other woven fabrics of synthetic staple fibres.	m <sup>2</sup>	15%	
	5515.11.00	- Of polyester staple fibres - - Mixed mainly or solely with viscose rayon staple fibres	m <sup>2</sup>	15%	
	5515.12.00	- - Mixed mainly or solely with man-made filaments	m <sup>2</sup>	15%	
	5515.13.00	- - Mixed mainly or solely with wool or fine animal hair	m <sup>2</sup>	15%	
	5515.19.00	- - Other	m <sup>2</sup>	15%	
	5515.21.00	- Of acrylic or modacrylic staple fibres - - Mixed mainly or solely with man-made filaments	m <sup>2</sup>	15%	

Heading No.	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	5515.22.00	- - Mixed mainly or solely with	m <sup>2</sup>	15%	

55.16	5515.29.00	wool or fine-animal hair - - Other	m <sup>2</sup>	15%
	5515.91.00	- Other woven fabrics - - Mixed mainly or solely with man-made filaments	m <sup>2</sup>	15%
	5515.92.00	- - Mixed mainly or solely with wool or fine animal hair	m <sup>2</sup>	15%
	5515.99.00	- - Other Woven fabrics of artificial staple fibres.	m <sup>2</sup>	15%
		- Containing 85% or more by weight of artificial staple fibres		
	5516.11.00	- - Unbleached or bleached	m <sup>2</sup>	15%
	5516.12.00	- - Dyed	m <sup>2</sup>	15%
	5516.13.00	- - Of yarns of different colours	m <sup>2</sup>	15%
	5516.14.00	- - Printed	m <sup>2</sup>	15%
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments		
	5516.21.00	- - Unbleached or bleached	m <sup>2</sup>	15%
	5516.22.00	- - Dyed	m <sup>2</sup>	15%
	5516.23.00	- - Of yarns of different colours	m <sup>2</sup>	15%
	5516.24.00	- - Printed	m <sup>2</sup>	15%
		- Containing less than 85% by weight or artificial staple fibres, mixed mainly or solely with wool or fine animal hair		
	5516.31.00	- - Unbleached or bleached	m <sup>2</sup>	15%
	5516.32.00	- - Dyed	m <sup>2</sup>	15%
	5516.33.00	- - Of yarns of different colours	m <sup>2</sup>	15%
	5516.34.00	- - Printed	m <sup>2</sup>	15%
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton		
	5516.41.00	- - Unbleached or bleached	m <sup>2</sup>	15%
	5516.42.00	- - Dyed	m <sup>2</sup>	15%
	5516.43.00	- - Of yarns of different colours	m <sup>2</sup>	15%
	5516.44.00	- - Printed	m <sup>2</sup>	15%
		- Other		
	5516.91.00	- - Unbleached or bleached	m <sup>2</sup>	15%
	5516.92.00	- - Dyed	m <sup>2</sup>	15%
5516.93.00	- - Of yarns or different colours	m <sup>2</sup>	15%	
5516.94.00	- - Printed	m <sup>2</sup>	15%	

(As amended by Act No. 9 of 1997 and No. 3 of 2000)

## CHAPTER 56

### Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

#### Notes

1. This Chapter does not cover
  - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading No. 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading No. 38.09) where the textile material is present merely as a carrying medium;
  - (b) Textile products of heading 58.11;
  - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
  - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.15); or
  - (e) Metal foil on a backing of felt or nonwovens (Section XV).
2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by stitching-bonding process using fibres from the web itself.
3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 56.02 and 56.03 do not, however, cover

- (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
- (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
- (c) Plates, sheets or strips of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile is present merely for reinforcing purposes (Chapter 39 or 40).  
No account is taken of whether the plastics or rubber existed in liquid or solid form at the time they were combined with textile material.

4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

(As amended by Act No. 1 of 2002)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
56.01	5601.10.10	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5mm in length (flock), textile dust and mill neps. - Sanitary towels and tampons, napkins, and napkin liners for babies and similar sanitary articles, of wadding --- Sanitary towel and tampons --- Napkins and napkin liners for	kg	5%	
			kg	15%	

56.02	5601.10.90	babies --- Other	kg	15%
	5601.21.00	- - Of cotton	kg	15%
	5601.22.00	- - Of man-made fibres	kg	15%
	5601.29.00	- - Other	kg	15%
	5601.30.00	- Textile flock and dust and mill neps	kg	15%
		Felt, whether or not impregnated, coated, covered or laminated.		
	5602.10.00	- Needleloom felt and stitch-bonded fibre fabrics	m <sup>2</sup>	25%
		- Other felt, not impregnated, coated, covered or laminated		
	5602.21.00	- - Of wool or fine animal hair	m <sup>2</sup>	25%
	5602.29.00	- - Of other textile materials	m <sup>2</sup>	15%

(As amended by Act No.3 of 2006)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
56.03	5602.90.00	- Other Non-wovens, whether or not impregnated, coated, covered or laminated.	m <sup>2</sup>	25%	
		- Of man-made filaments			
	5603.11.00	- - Weighing not more than 25g/m <sup>2</sup>	m <sup>2</sup>	25%	
	5603.12.00	- - Weighing more than 25g/m <sup>2</sup> but not more than 70g/m <sup>2</sup>	m <sup>2</sup>	25%	
	5603.13.00	- - Weighing more than 70g/m <sup>2</sup> but not more than 150g/m <sup>2</sup>	m <sup>2</sup>	25%	
	5603.14.00	- - Weighing more than 150g/m <sup>2</sup>	m <sup>2</sup>	25%	
		- Other			
	5603.91.00	- - Weighing not more than 25g/m <sup>2</sup>	m <sup>2</sup>	25%	
	5603.92.00	- - Weighing more than 25g/m <sup>2</sup> but not more than 70g/m <sup>2</sup>	m <sup>2</sup>	25%	
	5603.93.00	- - Weighing more than 70g/m <sup>2</sup> but not more than 150g/m <sup>2</sup>	m <sup>2</sup>	25%	
56.04	5603.94.00	- - Weighing more than 150g/m <sup>2</sup>	m <sup>2</sup>	25%	
	5604.10.00	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics. - Rubber thread and cord, textile covered	kg	25%	

	5604.20.00	- High tenacity yarn of polyesters, of nylon or other polyamide or of viscose rayon, impregnated or coated	kg	25%
56.05	5604.90.00 5605.00.00	- Other Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	kg kg	25% 25%
56.06	5606.00.00	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	kg	25%
56.07		Twine, cordage, rope and tables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.		
	5607.10.00	- Of jute or other textile bast fibre of heading No. 53.03	kg	25%
		- Of sisal or other textile fibre of the genus Agave	kg	25%
	5607.21.00	- - Binder or baler twine	kg	25%
	5607.29.00	- - Other	kg	25%
	5607.30.00	- Of abaca (Manila hemp or Musa textiles Nee) or other hard (leaf) fibre	kg	25%
		- Of polyethylene or polypropylene		

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	5607.49.00	- - Other	kg	25%	
	5607.50.00	- Of other synthetic fibres	kg	25%	
56.08	5607.90.00	- Other Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	kg	25%	
		- Of man-made textile materials			
	5608.11.00	- - Made up fishing nets	kg	25%	
	5608.19.00	- - Other	kg	25%	
	5608.90.00	- Other	kg	25%	
56.09	5609.00.00	Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	kg	25%	

(As amended by Act No. 9 of 1997, No.1 of 1998, No.4 of 1999 and No. 1 of 2002)

## CHAPTER 57



**Carpets and other textile floor coverings**

**Notes**

1. For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor covering in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2. This Chapter does not cover floor covering underlays.

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
<b>57.01</b>		Carpets and other textile floor coverings, knotted, whether or not made up.			
	5701.10.00	- Of wool or fine animal hair	m <sup>2</sup>	25%	
	5701.90.00	- Of other textile materials	m <sup>2</sup>	25%	
<b>57.02</b>		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up I in, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.			
	5702.10.00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	m <sup>2</sup>	25%	
	5702.20.00	- Floor coverings of coconut fibres (coir)	m <sup>2</sup>	25%	
		- Other, of pile construction, not made up			
	5702.31.00	- - Of wool or fine animal hair	m <sup>2</sup>	25%	
	5702.32.00	- - Of man-made textile materials	m <sup>2</sup>	25%	
	5702.39.00	- - Of other textile materials	m <sup>2</sup>	25%	
		- Other, of pile construction, made up			
	5702.41.00	- - Of wool or fine animal hair	m <sup>2</sup>	25%	
	5702.42.00	- - Of man-made textile materials	m <sup>2</sup>	25%	
	5702.49.00	- - Of other textile materials	m <sup>2</sup>	25%	
		- Other, not of pile construction, not made up			
	5702.51.00	- - Of wool or fine animal hair	m <sup>2</sup>	25%	
	5702.52.00	- - Of man-made textile materials	m <sup>2</sup>	25%	
	5702.59.00	- - Of other textile materials	m <sup>2</sup>	25%	
		- Other, not of pile construction, made up			
	5702.91.00	- - Of wool or fine animal hair	m <sup>2</sup>	25%	
	5702.92.00	- - Of man-made textile materials	m <sup>2</sup>	25%	
	5702.99.00	- - Of other textile materials	m <sup>2</sup>	25%	
<b>57.03</b>		Carpets and other textile floor			

		coverings, tufted, whether or not made up.		
	5703.10.00	- Of wool or fine animal hair	m <sup>2</sup>	25%
	5703.20.00	- Of nylon or other polyamides	m <sup>2</sup>	25%
	5703.30.00	- Of other man-made textile materials	m <sup>2</sup>	25%
57.04	5703.90.00	- Of other textile materials Carpets and other textile floor coverings, of felt, not tufted or flopped, whether or not made up.	m <sup>2</sup>	25%
	5704.10.00	- Tiles, having a maximum surface area of 0.3m <sup>2</sup>	m <sup>2</sup>	25%
	5704.90.00	- Other	m <sup>2</sup>	25%
57.05	5705.00.00	Other carpets and other textile floor coverings, whether or not made up.	m <sup>2</sup>	25%

(As amended by Act No. 9 of 1997)

## CHAPTER 58

### Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

#### Notes

- This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
- Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
- For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
- Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
- For the purposes of heading 58.06, the expression "narrow woven fabrics" means
  - Woven fabrics of a width not exceeding 40cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
  - Tubular woven fabrics of a flattened width not exceeding 30cm; and
  - Bias binding with folded edges, of a width when unfolded not exceeding 30cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.

- In heading 58.10, the expression "embroidery" means inter alia embroidery with metal or glass thread on a visible ground of the textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
- In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
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58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06.			
	5801.10.00	- Of wool or fine animal hair - Of cotton	m <sup>2</sup>	25%	
	5801.21.00	- - Uncut weft pile fabrics	m <sup>2</sup>	25%	
	5801.22.00	- - Cut corduroy	m <sup>2</sup>	25%	
	5801.23.00	- - Other weft pile fabrics	m <sup>2</sup>	25%	
	5801.24.00	- - Warp pile fabrics, épinglé (uncut)	m <sup>2</sup>	25%	
	5801.25.00	- - Warp pile fabrics, cut	m <sup>2</sup>	25%	
	5801.26.00	- - Chenille fabrics - Of man-made fibres	m <sup>2</sup>	25%	
	5801.31.00	- - Uncut weft pile fabrics	m <sup>2</sup>	25%	
	5801.32.00	- - Cut corduroy	m <sup>2</sup>	25%	
	5801.33.00	- - Other weft pile fabrics	m <sup>2</sup>	25%	
	5801.34.00	- - Warp pile fabrics épinglé (uncut)	m <sup>2</sup>	25%	
	5801.35.00	- - Warp pile fabrics, cut	m <sup>2</sup>	25%	
	5801.36.00	- - Chenille fabrics	m <sup>2</sup>	25%	
	5801.90.00	- Of other textile materials	m <sup>2</sup>	25%	
58.02		Terry toweling and similar woven terry fabrics, other than narrow fabrics of heading No.58.06; tufted textile fabrics, other than products of heading No.57.03.			
	5802.11.00	- Terry toweling and similar woven terry fabrics, of cotton - - Unbleached	kg	25%	
	5802.19.00	- - Other	kg	25%	

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	5802.20.00	- Terry toweling and similar woven terry fabrics, other textile materials	kg	25%	
	5802.30.00	- Tufted textile fabrics	kg	25%	
58.03		Gauze, other than narrow fabrics of heading No.58.06.			
		- Of cotton			
	5803.10.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	25%	
	5803.10.20	- - - Other, unbleached	m <sup>2</sup>	25%	
	5803.10.90	- - - Other	m <sup>2</sup>	25%	
		- Of other textile materials			
	5803.90.10	- - - Mosquito and fruit tree netting	m <sup>2</sup>	25%	
	5803.90.20	- - - Other, unbleached	m <sup>2</sup>	25%	
	5803.90.90	- - - Other	m <sup>2</sup>	25%	

58.04		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02 to 60.06.			
	5804.10.00	- Tulles and other net fabrics	m <sup>2</sup>	25%	
		- Mechanically made lace			
	5804.21.00	- - Of man-made fibre	m <sup>2</sup>	25%	
	5804.29.00	- - Of other textile materials	m <sup>2</sup>	25%	
	5804.30.00	- Hand-made lace	m <sup>2</sup>	25%	
58.05	5805.00.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	m <sup>2</sup>	25%	
58.06		Narrow woven fabrics, other than goods of heading No.58.07; narrow fabrics consisting of warp without weft assembled by mean of an adhesive (bolducs).			
	5806.10.00	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	kg	5%	
	5806.20.00	- Other woven fabrics, containing by weight 50% or more of elastomeric yarn or rubber thread	kg	25%	
		- Other woven fabrics			
	5806.31.00	- - Of cotton	kg	25%	
	5806.32.00	- - Of man-made fibre	kg	15%	
	5806.39.00	- - Of other textile materials	kg	25%	
	5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg	25%	
58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.			
	5807.10.00	- Woven	kg	25%	
	5807.90.00	- Other	kg	25%	
58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.			
<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks

58.09	5808.10.00	- Braids in the piece	kg	25%
	5808.90.00	- Other	kg	25%
	5809.00.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes not elsewhere specified or included.	m <sup>2</sup>	25%
58.10		Embroidery in the piece, in strips or in motifs.		
	5810.10.00	- Embroidery without visible ground	m <sup>2</sup>	25%
58.11		- Other embroidery		
	5810.91.00	- - Of cotton	m <sup>2</sup>	25%
	5810.92.00	- - Of man-made fibres	m <sup>2</sup>	25%
	5810.99.00	- - Of other textile materials	m <sup>2</sup>	25%
	5811.00.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or other wise, other than embroidery of heading No. 58.10.	m <sup>2</sup>	25%

(As amended by Act No. 9 of 1997, No. 3 of 2000 and No. 1 of 2002)

## CHAPTER 59

### Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for Industrial use

#### Notes

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of heading 60.02 to 60.06

#### 2. Heading 59.03 applies to

(a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than

- (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, account should be taken of any resulting change of colour;
- (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7mm, at a temperature between 10 degrees celsius and 30 degrees celsius (usually Chapter 39);
- (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
- (4) Fabrics partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
- (5) Plates, sheets or strips of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
- (6) Textile products or heading 58.11.

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.

3. For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the

back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).

4. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means

- (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
  - (i) Weighing not more than 1500g/m<sup>2</sup>; or
  - (ii) Weighing more than 1500g/m<sup>2</sup> and containing more than 50% by weight of textile material;
- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04;
- (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

5. Heading 59.07 does not apply to

- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change or colour;
- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (heading 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
- (h) Metal foil on a backing of textile fabrics (Section XV).

6. Heading 59.10 does not apply to

- (a) Transmission or conveyor belting, of textile materials, of a thickness of less than 3mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

7. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI

- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only
  - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
  - (ii) Bolting cloth;
  - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
  - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
  - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
  - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) Textile articles (other than those of heading 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.			
	5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of			
	5901.90.00	- books or the like - Other	kg kg	5% 5%	
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.			
	5902.10.00	- Of nylon or other polyamides	kg	5%	
	5902.20.00	- Of polyesters	kg	5%	
	5902.90.00	- Other	kg	5%	
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02.			
	5903.10.10	- With poly(vinyl chloride) - - - For book binding	kg	5%	
	5903.10.20	- - - Imitation leather	kg	free	

(As amended by Act No. 3 of 2006)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	5903.10.90	Other - With polyurethane	kg	25%	
	5903.20.10	- - - For book binding	kg	5%	
	5903.20.20	- - - Imitation leather	kg	25%	
	5903.20.90	- - - Other - Other	kg	25%	
	5903.90.10	- - - For book binding	kg	5%	
	5903.90.20	- - - Imitation leather	kg	25%	
	5903.90.90	- - - Other	kg	25%	

59.04		Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.		
	5904.10.00	- Linoleum	kg	15%
		- Other		
	59.4.90.00	- Other	kg	15%
59.05	5905.00.00	Textile wall coverings	kg	25%
59.06		Rubberised textile fabrics, other than those of heading No. 59.02.		
	5906.10.00	- Adhesive tape of a width not exceeding 20cm	kg	5%
		- Other		
	5906.91.00	- - Knitted or crocheted	kg	15%
	5906.99.00	- - Other	kg	15%
59.07		Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.		
	5907.00.10	- - - Painted canvas being theatrical scenery, studio back-cloths and the like.	kg	25%
		- - - Other		
	5907.00.90	- - - Other	kg	15%
59.08		Textile wicks, woven, plaited or knitted for lamps, stoves, lighters, candles or the like; Incandescent gas mantles and tubular knitted gas mantle fabric thereof, whether or not impregnated.		
	5908.00.10	- - - Candle wick	kg	25%
	5908.00.20	- - - Lamp wick	kg	25%
	5908.00.90	- - - Other	kg	25%
59.09	5909.00.00	Textile hosepiping and similar textile tubing, with or without lining, amour or accessories of other materials.	kg	5%
59.10		Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.		
	5910.00.00	- - - Conveyor and elevator belts and belting	kg	5%

Statistical



Heading	H S Code	Description of Goods	Unit of Quantity	Duty Rate	Remarks
59.11	5910.00.20	- - - Transmission belts and belting Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	kg	5%	
	5911.10.00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams).	kg	5%	
	5911.20.00	- Bolting cloth, whether or not made up - Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper making or similar machines (for example, for pulp or asbestos-cement)	kg	5%	
	5911.31.00	- - Weighing less than 650g/m <sup>2</sup>	kg	5%	
	5911.32.00	- - Weighing 650g/m <sup>2</sup> or more	kg	5%	
	5911.40.00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	kg	5%	
	5911.90.00	- Other	kg	5%	

(As amended by Act No. 1 of 2002)

## CHAPTER 60

### Knitted or crocheted fabrics

#### Notes

- This Chapter does not cover
  - Crochet lace of heading 58.04;
  - Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
  - Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.1.
- This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
- Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

(As amended by Act No. 1 of 2002)

			Statistical		
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Heading	H S Code	Description of Goods	Unit of Quantity	Duty Rate	Remarks
60.01		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.			
	6001.10.00	- "Long pile" fabrics - Looped pile fabrics	m <sup>2</sup>	25%	
	6001.21.00	- - Of cotton	m <sup>2</sup>	25%	
	6001.22.00	- - Of man-made fibres	m <sup>2</sup>	25%	
	6001.29.00	- - Of other textile materials - Other	m <sup>2</sup>	25%	
	6001.91.00	- - Of cotton	m <sup>2</sup>	25%	
	6001.92.00	- - Of man-made fibres	m <sup>2</sup>	25%	
	6001.99.00	- - Of other textile materials	m <sup>2</sup>	25%	
	60.02		Knitted or crocheted fabrics of a width not exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.		
6002.40.00		-Containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of subheading 60.01 -Other	m <sup>2</sup>	25%	
6002.90.00		<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.0 or 60.02</b> - O wool or fine animal hair - Of cotton	m <sup>2</sup>	25%	
60.03		<b>Knitted or crocheted fabrics of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01</b>			
	6003.10.00	- Of synthetic fibres	m <sup>2</sup>	25%	
	6003.20.00	- Of artificial fibres	m <sup>2</sup>	25%	
	6003.30.00	- Other	m <sup>2</sup>	25%	
	6003.40.00	<b>Knitted or crocheted fabrics of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01</b>	m <sup>2</sup>	25%	
	6003.90.00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread - Other	m <sup>2</sup>	25%	
60.04		<b>Warp knit fabrics (including those made on galloway knitting machines), other than those of heading 60.01 to heading 60.04</b>			
	6004.10.00	- Of wool or fine animal hair	m <sup>2</sup>	25%	
	6004.90.00	- Of cotton -- Unbleached or bleached -- Dyed -- Of yarns of different colours -Printed	m <sup>2</sup>	25%	
60.05		<b>Other knitted or crocheted fabrics</b>			
	6005.10.00	- Of synthetic fibres: - Unbleached or bleached: - Dyed - Of yarns of different colours	m <sup>2</sup>	25%	
	6005.21.00	- Printed	m <sup>2</sup>	25%	
	6005.22.00	- Of artificial fibres:	m <sup>2</sup>	25%	
	6005.23.00	- Unbleached or bleached	m <sup>2</sup>	25%	
	6005.24.00	- Dyed - Of yarns of different colours - Printed	m <sup>2</sup>	25%	
	6005.31.00	- Printed	m <sup>2</sup>	25%	
	6005.32.00	- Other	m <sup>2</sup>	25%	
	6005.33.00	<b>Other knitted or crocheted fabrics</b> -Of wool or fine animal hair	m <sup>2</sup>	25%	
	6005.34.00	- Of cotton:	m <sup>2</sup>	25%	

		- Unbleached or bleached		
	6005.41.00	- Dyed	m2	25%
	6005.42.00	- Of yarns of different colours	m2	25%
	6005.43.00	- Printed	m2	25%
	6005.44.00	- Of synthetic fibres:	m2	25%
	6005.90.00	- Unbleached or bleached	m2	25%
		- Dyed		
		- Of yarns of different colours		
	6006.10.00	- Printed	m2	25%
		- Of artificial fibres		
		- - Unbleached or bleached		
	6006.21.00	- Dyed	m2	25%
	6006.22.00	- Of yarns of different colours	m2	25%
	6006.23.00	- Printed	m2	25%
	6006.24.00	- Of artificial fibres	m2	25%
	6006.31.00		m2	25%
	6006.32.00		m2	25%
	6006.33.00		m2	25%
<b>60.06</b>	6006.34.00		m2	25%
	6006.41.00		m2	25%
	6006.42.00		m2	25%
	6006.43.00		m2	25%
	6006.44.00		m2	25%
	6006.90.00		m2	25%

(As amended by Act No. 1 of 2002)

## CHAPTER 61

### Articles of apparel and clothing accessories, knitted or crocheted

#### Notes

1. This Chapter applies only to made up knitted or crocheted articles.
2. **This Chapter does not cover**
  - (a) Goods of heading 62.12;
  - (b) Worn clothing or other worn articles of heading 63.09; or
  - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. **For the purposes of heading 61.03 and 61.04;**
  - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising
    - One suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
    - One garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's

or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind; dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
- one to two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits, or ski suits, of heading 61.12.

4. Heading 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10cm x 10cm. Heading 61.05 does not cover sleeveless garments.

5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purposes of heading 61.11;

- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86cm; it also covers babies' napkins;
- (b) Articles which are, prima facie, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

7. For the purpose of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of

- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising
  - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and-brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or

compatible size.

8. Garments which are, prima facie, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments of this Chapter which cannot be identified as either men's or boy's garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

10. Articles of this Chapter may be made of metal thread.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No.61.03.			
	6101.10.00	- Of wool or fine animal hair	kg	25%	
	6101.20.00	- Of cotton	kg	25%	
	6101.30.00	- Of man-made fibres	kg	25%	
61.02	6101.90.00	- Of other textile materials	kg	25%	
		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No.61.04.			
	6102.10.00	- Of wool or fine animal hair	kg	25%	
	6102.20.00	- Of cotton	kg	25%	
61.03	6102.30.00	- Of man-made fibres	kg	25%	
	6102.90.00	- Of other textile materials	kg	25%	
		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
		- Suits			
	6103.11.00	- - Of wool or fine animal hair	kg	25%	
	603.12.00	- - Of synthetic fibres	kg	25%	
	6103.19.00	- - Of other textile materials	kg	25%	

	- Ensembles		
6103.21.00	-- Of wool or fine animal hair	kg	25%
6103.22.00	-- Of cotton	kg	25%
6103.23.00	-- Of synthetic fibres	kg	25%
6103.29.00	-- Of other textile materials	kg	25%
	- Jackets and blazers		

<i>Heading No.</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks	
61.04	6103.31.00	-- Of wool or fine animal hair	kg	25%		
	6103.32.00	-- Of cotton	kg	25%		
	6103.33.00	-- Of synthetic fibres	kg	25%		
	6103.39.00	-- Of other textile materials	kg	25%		
		- Trousers, bib and brace overalls, breeches and shorts				
	6103.41.00	-- Of wool or fine animal hair	kg	25%		
	6103.42.00	-- Of cotton	kg	25%		
	6103.43.00	-- Of synthetic fibres	kg	25%		
	6103.49.00	-- Of other textile materials	kg	25%		
		Women's or girls' suits, ensembles, jackets, dresses, skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwears) knitted or crocheted.				
		- Suits				
	6104.11.00	-- Of wool or fine animal hair	kg	25%		
	6104.12.00	-- Of cotton	kg	25%		
	6104.13.00	-- Of synthetic fibres	kg	25%		
	6104.19.00	-- Of other textile materials	kg	25%		
		- Ensembles				
	6104.21.00	-- Of wool or fine animal hair	kg	25%		
	6104.22.00	-- Of cotton	kg	25%		
	6104.23.00	-- Of synthetic fibres	kg	25%		
	6104.29.00	-- Of other textile materials	kg	25%		
		- Jackets and blazers				
	6104.31.00	-- Of wool or fine animal hair	kg	25%		
	6104.32.00	-- Of cotton	kg	25%		
	6104.33.00	-- Of synthetic fibres	kg	25%		
	6104.39.00	-- Of other textile materials	kg	25%		
		- Dresses				
	6104.41.00	-- Of wool or fine animal hair	kg	25%		
	6104.42.00	-- Of cotton	kg	25%		
	6104.43.00	-- Of synthetic fibres	kg	25%		
	6104.44.00	-- Of artificial fibres	kg	25%		
	6104.49.00	-- Of other textile materials	kg	25%		

		- Skirts and divided skirts		
	6104.51.00	-- Of wool or fine animal hair	kg	25%
	6104.52.00	-- Of cotton	kg	25%
	6104.53.00	-- Of synthetic fibres	kg	25%
	6104.59.00	-- Of other textile materials	kg	25%
		- Trousers, bib and brace overalls, breeches and shorts		
	6104.61.00	-- Of wool or fine animal hair	kg	25%
	6104.62.00	-- Of cotton	kg	25%
	6104.63.00	-- Of synthetic fibres	kg	25%
	6104.69.00	-- Of other textile materials	kg	25%
<b>61.05</b>		Men's or boy's shirts, knitted or crocheted.		
	6105.10.00	- Of cotton	kg	25%
	6105.20.00	- Of man-made fibres	kg	25%
	6105.90.00	- Of other textile materials	kg	25%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
<b>61.06</b>		Women's or girl' blouses, shirts and shirt-blouses, knitted or crocheted			
	6106.10.00	- Of cotton	kg	25%	
	6106.20.00	- Of man-made fibres	kg	25%	
	6106.90.00	- Of other textile materials	kg	25%	
<b>61.07</b>		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
		- Underpants and briefs			
	6107.11.00	-- Of cotton	kg	25%	
	6107.12.00	-- Of man-made fibres	kg	25%	
	6107.19.00	-- Of other textile materials	kg	25%	
		- Nightshirts and pyjamas			
	6107.21.00	-- Of Cotton	kg	25%	
	6107.22.00	-- Of man-made fibres	kg	25%	
	6107.29.00	-- Of other textile materials	kg	25%	
		- Other			
	6107.91.00	-- Of cotton	kg	25%	
	6107.92.00	-- Of man-made fibres	kg	25%	
	6107.99.00	-- Of other textile materials	kg	25%	
<b>61.08</b>		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.			

		- Slips and petticoats		
	6108.11.00	-- Of man-made fibres	kg	25%
	6108.19.00	-- Of other textile materials	kg	25%
		- Briefs and panties		
	6108.21.00	-- Of cotton	kg	25%
	6108.22.00	-- Of man-made fibres	kg	25%
	6108.29.00	-- Of other textile materials	kg	25%
		- Nightdresses and pyjamas		
	6108.31.00	-- Of cotton	kg	25%
	6108.32.00	-- Of man-made fibres	kg	25%
	6108.39.00	-- Of other textile materials	kg	25%
		- Other		
	6108.91.00	-- Of cotton	kg	25%
	6108.92.00	-- Of man-made fibres	kg	25%
	6108.99.00	-- Of other textile materials	kg	25%
<b>61.09</b>		T-shirts, singlets and other vests, knitted or crocheted		
	6109.10.00	- Of cotton	kg	25%
<b>61.10</b>	6109.90.00	- Of other textile materials	kg	25%
		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.		
		- Of wool or fine animal hair		
	6110.11.00	--Of wool	kg	25%
	6110.12.00	--Of Kashmir (cashmere) goats	kg	25%
	6110.19.00	- Other	kg	25%
<b>61.11</b>		Babies' garments and clothing accessories, knitted or crocheted.		

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	6111.10.00	- Of wool or fine animal hair	kg	25%	
	6111.20.00	- Of cotton	kg	25%	
	6111.30.00	- Of synthetic fibres	kg	25%	
	6111.90.00	- Of other textile materials	kg	25%	
<b>61.12</b>		Track suits, ski suits and swimwear, knitted or crocheted.			
		- Track suits			
	6112.11.00	-- Of cotton	kg	25%	
	6112.12.00	-- Of synthetic fibres	kg	25%	
	6112.19.00	-- Of other textile materials	kg	25%	
	6112.20.00	- Ski suits	kg	25%	
		- Men's or boys' swimwear			
	6112.31.00	-- Of synthetic fibres	kg	25%	
	6112.39.00	-- Of other textile materials	kg	25%	



		- Women's or girls' swimwear			
	6112.41.00	- - Of synthetic fibres	kg	25%	
	6112.49.00	- - Of other textile materials	kg	25%	
61.13	6113.00.00	Garments, made up of knitted or crocheted fabrics heading No.59.03, 59.06 or 59.07.	kg	25%	
61.14		Other garments, knitted or crocheted.			
	6114.10.00	- Of wool or fine animal hair	kg	25%	
	6114.20.00	- Of cotton	kg	25%	
	6114.30.00	- Of man-made fibres	kg	25%	
61.15	6114.90.00	- Of other textile materials	kg	25%	
		Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.			
		- Panty hose and tights			
	6115.11.00	- - Of synthetic fibres, measuring per single yarn less than 67 decitex	kg	25%	
	6115.12.00	- - Of synthetic fibres, measures per single yarn 67 decitex or more	kg	25%	
	6115.19.00	- - Of other textile materials	kg	25%	
	6115.20.00	- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex.	kg	25%	
		- Other			
	6115.91.00	- - Of wool or fine animal hair	kg	25%	
	6115.92.00	- - Of Cotton	kg	25%	
	6115.93.00	- - Of synthetic fibres	kg	25%	
61.16	6115.99.00	- - Of other textile materials	kg	25%	
		Gloves, mittens and mitts, knitted or crocheted.			
	6116.10.00	- Impregnated, coated or covered with plastics or rubber.	kg	25%	
		- Other			
	6116.91.00	- - Of wool or fine animal hair	kg	25%	
	6116.92.00	- - Of cotton	kg	25%	
	6116.93.00	- - Of synthetic fibres	kg	25%	
	6116.99.00	- - Of other textile materials	kg	25%	
<i>Heading .</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.			

6117.10.00	- Shawls, scarves, mufflers, mantillas, veils and the like	kg	25%
6117.20.00	- Ties, bow ties and cravats	kg	25%
6117.80.00	- Other accessories	kg	25%
6117.90.00	- Parts	kg	25%

(As amended by Act No. 9 of 1997, No.1 of 1998, No.4 of 1999 and No. 1 of 2002)

## CHAPTER 62

### Articles of apparel and clothing accessories, not knitted or crocheted

#### Notes

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).

2. This Chapter does not cover;

- (a) Worn clothing or other worn articles of heading 63.09; or
- (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3. For the purposes of headings 62.03 and 62.04;

- (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising.

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of other shirt front), but has shiny silk or imitation silk lapels.

- (b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising

- one garment designed to cover the upper part of the body, with the exception of

waistcoats which may also form a second upper garment, and  
 -one or two different garments, designed to cover the lower part of the body and  
 consisting of trousers, bib and brace overalls, breeches, shorts (other than  
 swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style,  
 colour and composition; they also must be of corresponding or compatible size. The term  
 "ensemble" does not apply to track suits or ski suits, of heading 62.11.

4. For the purposes of heading 62.09.

(a) The expression "babies" garments and clothing accessories" mean articles for young children of a body height not exceeding  
 86cm; it also covers babies' napkins;

(b) Articles which are, prima facie, classifiable both in heading 62.09 and in other heading of this Chapter are to be classified in  
 heading 62.09

5. Garments which are, prima facie, classifiable both in heading No. 62.10 and in other  
 headings of this Chapter, excluding heading No. 62.09 are to be classified in heading 62.10

6. For the purposes of heading 62.11, "ski suits" means garments or sets of garments  
 which, by their general appearance and texture, are identifiable as intended to be worn  
 principally for skiing (cross-country or alpine). They consist either of

(a) a "ski overall", that is, a one-piece garment to cover the upper and the lower parts of the body; in addition to sleeves and a  
 collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising  
 -one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed  
 by a slide fastener (zipper), possible with a waistcoat in addition, and  
 -one pair of trousers whether or not extending above waist-level, one pair of  
 breeches or one bib and brace overall. The "ski ensemble" may also consist of an  
 overall similar to the one mentioned in paragraph (a) above and a type of padded,  
 sleeveless jacket worn over the overall. All the components of a "ski ensemble"  
 must be made up in a fabric of the same colour; they also must be of corresponding  
 or compatible size.

7. Scarves and articles of the scarf type, square or approximately square, of which no side  
 exceeds 60m, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of  
 which any side exceeds 60cm are to be classified in heading 62.14.

8. Garments of this Chapter designed for left over right closure at the front shall be  
 regarded as men's or boys' garments and those designed for right over left closure at the  
 front as women's or girls' garments. These provision do not apply where the cut of the  
 garment clearly indicates that it is designed for one or other of the garments of this Chapter  
 which cannot be identified as either men's or boys' garments or as women's or girls'  
 garments are to be classified in heading for women's or girls' garments.

9. Articles of this Chapter may be made of metal thread.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
62.01		Men's or boys' overcoats, car-coats, cloaks. anoraks (including ski-jackets), wind cheaters, wind-jackets and similar articles,			

		other than those of heading No. 62.03. - Overcoats, raincoats, car-coats, capes, cloaks and similar articles			
	6201.11.00	- - Of wool of fine animal hair	No.	25%	
	6201.12.00	- - Of cotton	No.	25%	
	6201.13.00	- - Of man-made fibres	No.	25%	
	6201.19.00	- - Of other textile materials	No.	25%	
		- Other;			
	6201.91.00	- - Of wool or fine animal hair	No.	25%	
	6201.92.00	- - Of cotton	No.	25%	
	6201.93.00	- - Of man-made fibres	No.	25%	
	6201.99.00	- - Of other textile materials	No.	25%	
62.02		Women's or girls' overcoats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 6204. - Overcoats, raincoats, car-coats, capes, cloaks and Daimler articles			
	6202.11.00	- - Of wool or fine animal hair	No.	25%	
	6202.12.00	- - Of cotton	No.	25%	
	6202.13.00	- - Of man-made fibres	No.	25%	
	6202.19.00	- - Of other textile materials	No.	25%	
		- Other			
	6202.91.00	- - Of wool or fine animal hair	No.	25%	
	6202.92.00	- - Of cotton	No.	25%	
	6202.93.00	- - Or man-made fibres	No.	25%	
	6202.99.00	- - Of other textile materials	No.	25%	
62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear). - Suits			

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	6203.11.00	- - Of wool or fine animal hair	No.	25%	
	6203.12.00	- - Of synthetic fibres	No.	25%	
	6203.19.00	- - Of other textile materials	No.	25%	
		- Ensembles			
	6203.21.00	- - Of wool or fine animal hair	No.	25%	
	6203.22.00	- - Of cotton	No.	25%	
	6203.23.00	- - Of synthetic fibres	No.	25%	

62.04

6203.29.00	-- Other textile materials	No.	25%
	- Jackets and blazers		
6203.31.00	-- Of wool or fine animal hair	No.	25%
6203.32.00	-- Of cotton	No.	25%
6203.33.00	-- Of synthetic fibres	No.	25%
6203.39.00	-- Of other textile materials	No.	25%
	- Trousers, bib and brace overalls, breeches and shorts		
6203.41.00	-- Of cotton	No.	25%
6203.42.00	-- Of cotton	No.	25%
6203.43.00	-- Of synthetic fibres	No.	25%
6203.49.00	-- Other textile materials	No.	25%
	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).		
	- Suits		
6204.11.00	-- Of wool or fine animal hair	No.	25%
6204.12.00	-- Of cotton	No.	25%
6204.13.00	-- Of synthetic fibres	No.	25%
6204.19.00	-- Of other textile materials	No.	25%
	- Ensembles		
6204.21.00	-- Of wool or fine animal hair	No.	25%
6204.22.00	-- Of cotton	No.	25%
6204.23.00	-- Of synthetic fibres	No.	25%
6204.29.00	-- Of other textile materials	No.	25%
	- Jackets and blazers		
6204.31.00	-- Of wool or fine animal hair	No.	25%
6204.32.00	-- Of cotton	No.	25%
6204.33.00	Of synthetic fibres	No.	25%
6204.39.00	-- Of other textile materials	No.	25%
	- Dresses		
6204.41.00	-- Of wool or fine animal hair	No.	25%
6204.42.00	-- Of cotton	No.	25%
6204.43.00	-- Of synthetic fibres	No.	25%
6204.44.00	-- Of artificial fibres	No.	25%
6204.49.00	-- Of other textile materials	No.	25%
	- Skirts and divided skirts		
6204.51.00	-- Of wool or fine animal hair	No.	25%
6204.52.00	-- Of cotton	No.	25%
6204.53.00	-- Of synthetic fibres	No.	25%
6204.59.00	-- Of other textile materials	No.	25%
	- Trousers, bib and brace overalls, breeches and shorts		

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
62.05	6204.61.00	-- Of wool or fine animal hair	No.	25%	
	6204.62.00	-- Of cotton	No.	25%	
	6204.63.00	-- Of synthetic fibres	No.	25%	
	6204.69.00	-- Of other textile materials	No.	25%	
62.06		Men's or boy's shirts.			
	6205.10.00	- Of wool or fine animal	No.	25%	
	6205.20.00	- Of cotton	No.	25%	
	6205.30.00	- Of man-made fibres	No.	25%	
62.07	6205.90.00	- Of other textile materials	No.	25%	
		Women's or girls' blouses, shirts and shirt-blouses.			
	6206.10.00	- Of silk or silk waste	No.	25%	
	6206.20.00	- Of wool or fine animal hair	No.	25%	
62.08	6206.30.00	- Of cotton	No.	25%	
	6206.40.00	- Of man-made fibres	No.	25%	
	6206.90.00	- Of other textile materials	No.	25%	
		Men's or boys' singlets and other vests, underpants, briefs, night-shirts, pyjamas, bathrobes, dressing gowns and similar articles.			
62.08		- Underpants and briefs			
	6207.11.00	-- Of cotton	No.	25%	
	6207.19.00	-- Of other textile materials	No.	25%	
		- Night-shirts and pyjamas.			
62.08	6207.21.00	-- Of cotton	No.	25%	
	6207.22.00	-- Of man-made fibres	No.	25%	
	6207.29.00	-- Of other textile materials	No.	25%	
		- Other			
62.08	6207.91.00	-- Of cotton	No.	25%	
	6207.92.00	-- Of man-made fibres	No.	25%	
	6207.99.00	-- Of other textile materials	No.	25%	
		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, nightgowns, bathrobes, dressing gowns and similar articles.			
62.08		- Slips and petticoats			
	6208.11.00	-- Of man-made fibres	No.	25%	
	6208.19.00	-- Of other textile materials	No.	25%	
		- Nightdresses and pyjamas			
62.08	6208.21.00	-- Of cotton	No.	25%	
	6208.22.00	-- Of man-made fibres	No.	25%	
	6208.29.00	-- Other textile materials	No.	25%	

62.09	6208.91.00	- Other		
		- - Of cotton		25%
	6208.92.00	- - Of man-made fibres		25%
	6208.99.00	- - Of other textile materials		25%
		Babies' garments and clothing accessories.		
	6209.10.00	- Of wool or fine animal hair	No.	25%
	6209.20.00	- Of cotton	No.	25%
	6209.30.00	- Of synthetic fibres	No.	25%
	6209.90.00	- Of other textile materials	No.	25%

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
62.10		Garments, made up of fabrics of heading No. 56.02, 56.03, 5903, 5906 or 59.07.			
	6210.10.00	- Of fabrics of heading No. 56.02 or 56.03	No.	25%	
	6210.20.00	- Other garments, of the type described in subheadings 6201.11 to 6201.19	No.	25%	
	6210.30.00	- Other garments, of the type described in subheadings 6202.11 to 6202.19	No.	25%	
	6210.40.00	- Other men's or boys' garments	No.	25%	
	6210.50.00	- Other women's or girls' garments	No.	25%	
62.11		Track suits, ski suits and swimwear; other garments.			
		- Swimwear			
	6211.11.00	- - Men's or boys'	No.	25%	
	6211.12.00	- - Women's or girls'	No.	25%	
	6211.20.00	- Ski suits	No.	25%	
		- Other garments, men's or boys			
	6211.31.00	- - Of wool or fine animal hair	No.	25%	
	6211.32.00	- - Of cotton	No.	25%	
	6211.33.00	- - Of man-made fibres	No.	25%	
	6211.39.00	- - Of other textile materials	No.	25%	
		- Other garments, women's or girls'			
	6211.41.00	- - Of wool or fine animal hair	No.	25%	
	6211.42.00	- - Of cotton	No.	25%	
	6211.43.00	- - Of man-made fibres	No.	25%	
	6211.49.00	- - Of other textile materials	No.	25%	
62.12		Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether			

		or not knitted or crocheted.		
	6212.10.00	- Brassieres	No.	25%
	6212.20.00	- Girdles and panty-girdles	No.	25%
	6212.30.00	- Corselettes	No.	25%
62.13	6212.90.00	- Other Handkerchiefs.	No.	25%
	6213.10.00	- Of silk or silk waste	kg	25%
	6213.20.00	- Of cotton	kg	25%
62.14	6213.90.00	- Of other textile materials Shawls, scarves, mufflers, mantillas, veils and the like.	kg	25%
	6214.10.10	- Of silk or silk waste - - - Weighing not more than 340g each	No.	25%
	6214.10.90	- - - Other	kg	25%
	6214.20.10	- Of wool or fine animal hair - - - Weighing not more than 340g each	No.	25%
	6214.20.90	- - - Other - Of synthetic fibres	kg	25%

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	6214.30.10	- - - Weighing not more than 340g each	No.	25%	
	6214.30.90	- - - Other - Of artificial fibres	kg	25%	
	6214.40.10	- - - Weighing not more than 340g each	No.	25%	
	6214.40.90	- - - Other - Of other textile materials	kg	25%	
	6214.90.10	- - - Weighing not more than 340g each	No.	25%	
62.15	6214.90.90	- - - Other Ties, bow ties and cravats.	kg	25%	
	6215.10.00	- Of silk or silk waste	kg	25%	
	6215.20.00	- Of man-made fibres	kg	25%	
62.16	6215.90.00	- Of other textile materials	kg	25%	
62.17	6216.00.00	Gloves, mittens and mitts.	pair	25%	
		Other made up clothing accessories; parts of garments or clothing accessories, other than those of heading No. 62.12.			
	6217.10.00	- Accessories	kg	25%	
	6217.90.00	- Parts	kg	25%	



(As amended by Act No. 9 of 1997)

## CHAPTER 63

### Other made up textile articles; sets; worn clothing and worn textile articles; rags

#### Notes

1. Sub-Chapter I applies only to made up articles, of any textile fabric
2. **Sub-Chapter I does not cover**
  - (a) Goods of Chapter 56 to 62; or
  - (b) Worn clothing or other worn articles, of heading 63.09.
3. **Heading 63.09 applies only to the following goods**
  - (a) Articles of textile materials
    - (i) Clothing and clothing accessories, and parts thereof.
    - (ii) Blankets and travelling rugs;
    - (iii) Bed linen table linen, toilet linen and kitchen linen;
    - (iv) Furnishing articles, other than carpets of headings 5701 to 5705 and tapestries of heading 5805;
  - (b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements

- (i) They must show signs of appreciable wear, and
- (ii) They must be presented in bulk or in bales, sacks or similar packings.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
63.01		I.-OTHER MADE UP TEXTILE ARTICLES			
		Blankets and travelling rugs.			
	6301.10.00	- Electric blankets	kg	25%	
	6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	kg	25%	
	6301.30.00	- Blankets (other than electric blankets) and travelling rugs, of cotton	kg	25%	
63.02	6301.40.00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	kg	25%	
	6301.90.00	- Other blankets and travelling rugs	kg	25%	
		Bed linen, table linen, toilet linen and kitchen linen.			
	6302.10.00	- Bed linen, knitted or crocheted	kg	25%	
	- Other linen, printed				
	6302.21.00	- - Of cotton	kg	25%	

6302.22.00	-- Of man-made fibres	kg	25%
6302.29.00	-- Of other textile materials	kg	25%
	- Other bed linen		
6202.31.00	-- Of cotton	kg	25%
6302.32.00	-- Of man-made fibres	kg	25%
6302.39.00	-- Of other textile materials	kg	25%
6302.40.00	- Table linen, knitted or crocheted	kg	25%
	- Other table linen		
6302.51.00	-- Of cotton	kg	25%
6302.52.00	-- Of flax	kg	25%
6302.53.00	-- Of man-made fibres	kg	25%
6302.59.00	-- Of other textile materials	kg	25%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
		- Toilet linen and kitchen, linen, of terry towelling or similar terry fabrics, of cotton			
	6302.60.10	--- Knitted or crocheted towels	kg	25%	
	6302.60.90	--- Other	kg	25%	
		-- Other			
		-- Of cotton			
	6302.91.10	--- Knitted or crocheted towels	kg	25%	
	6302.91.90	--- Other	kg	25%	
		-- Of flax			
	6302.92.10	--- Knitted or crocheted towels	kg	25%	
	6302.92.90	--- Other	kg	25%	
		-- Of man-made fibres			
	6302.93.10	--- Knitted or crocheted towels	kg	25%	
	6302.93.90	--- Other	kg	25%	
		-- Of other textile materials			
	6302.99.10	--- Knitted or crocheted towels	kg	25%	
	6302.99.90	--- Other	kg	25%	
<b>63.03</b>		Curtains (including drapes) and interior blinds; curtain or bed valances.			
		- Knitted or crocheted			
	6303.11.00	-- Of cotton	kg	25%	
	6303.12.00	-- Of synthetic fibres	kg	25%	
	6303.19.00	-- Of other textile materials	kg	25%	
		- Other			
	6303.91.00	-- Of cotton	kg	25%	
	6303.92.00	-- Of synthetic fibres	kg	25%	
	6303.99.00	-- Of other textile material	kg	25%	
<b>63.04</b>		Furnishing articles, excluding those			

		of heading No. 94.04		
		- Bedspreads		
	6304.11.00	- - Knitted or crocheted	kg	25%
	6304.19.00	- - Other	kg	25%
		- Other		
	6304.91.00	- - Knitted or crocheted	kg	25%
		- - Not knitted or crocheted, of		
	6304.92.10	cotton	kg	free
	6304.92.90	- - Mosquito nets	kg	25%
		- - Other		
		- - Not knitted or crocheted, of		
	6304.93.10	synthetic fibres;	kg	free
	6304.93.90	- - Mosquito nets	kg	25%
		- - Other		
		- - Not knitted or crocheted, or other		
		textile materials:		
	6304.99.10	- - Mosquito nets	kg	free
	6304.99.90	- - Other	kg	25%
<b>63.05</b>		Sacks and bags, of a kind used for		
		the packing of goods		
	6305.10.00	- Of jute or of other textile bast	kg	25%
		fibres of heading No. 5303		
	6305.20.00	- Of cotton		
		- Of man-made textile materials		
	6305.32.00	- - Flexible intermediate bulk	kg	25%
		containers		
	6305.33.00	- - Other, of polyethylene or	kg	25%
		polypropylene strip or the like		
	6305.39.00	- - Other	kg	25%
	6305.90.00	- Of other textile materials	kg	25%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
<b>63.06</b>		Tarpaulins, awnings, and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.			
		- Tarpaulins, awnings and sun blinds			
	6306.11.00	- - Of cotton	kg	25%	
	6306.12.00	- - Of synthetic fibres	kg	25%	
	6306.19.00	- - Of other materials	kg	25%	
		- Tents			
	6306.21.00	- - Of cotton	kg	25%	
	6306.22.00	- - Of synthetic fibres	kg	25%	
	6306.29.00	- - Of other textile materials	kg	25%	

		- Sails		
	6306.31.00	- - Of man-made fibres	kg	25%
	6306.39.00	- - Of other textile materials	kg	25%
		- - Pneumatic mattresses		
	6306.41.00	- - Of cotton	kg	25%
	6306.49.00	- - Of other textile materials	kg	25%
		- Other		
	6306.91.00	- - Of cotton	kg	25%
	6306.99.00	- - Of other textile materials	kg	25%
63.07		Other made up articles, including dress patterns.		
	6307.10.00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	m <sup>2</sup>	25%
	6307.20.00	- Life jackets and life-belts	kg	free
	6307.90.00	- Other	m <sup>2</sup>	25%
63.08	6308.00.00	II.-SETS Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table-cloths or serviettes, or similar textile articles, put up in packing for retail sale.	kg	25%
63.09	6309.00.00	III.-WORN CLOTHING AND WORN TEXTILE ARTICLES RAGS Worn clothing and other worn articles	kg	25%
63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.		
	6310.10.00	- Sorted	kg	*
	6310.90.00	- Other	kg	*

\* 25% or K2,500 per kg whichever is the greater.

(As amended by Act No. 9 of 1997, No.1 of 1998, No. 2 of 1998, No.4 of 1999 and No. 2 of 2001)

## Section XII

### **FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR**

## CHAPTER 64

### Footwear, gaiters and the like; parts of such articles

#### Notes

1. This Chapter does not cover

- (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;

- (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI)
- (c) Worn footwear of heading 63.09;
- (d) Articles of asbestos (heading 68.12);
- (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
- (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.
3. For the purposes of this Chapter
- (a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
- (b) the term "leather" refers to the goods of headings 41.04 to 41.09.
4. Subject to Note 3 to this Chapter
- (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories of reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
- (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.
- Subheading Note**
1. For the purposes of subheadings 6402.12 6402.19, 6403.12 6403.19 and 6404.11, the expression 'sports footwear' applies only to
- (a) footwear which is designed for a sporting activity and has, or provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
- (b) skating boots, ski-boots and cross-country ski footwear; snowboard boots, wrestling boots, boxing boots and cycling shoes.  
(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
64.01		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing plugging or similar processes.			
	6401.10.00	- Footwear incorporating a protective metal toe-cap	pair	25%	
	6401.91.00	- Other footwear			
	6401.92.00	- - Covering the knee	pair	25%	
		- - Covering the ankle but not covering the knee	pair	25%	

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
64.02	6401.99.00	- - Other Other footwear with outer soles and uppers of rubber or plastics.	pair	25%	

		- Sports footwear		
	6402.12.00	- - Ski-boots and cross-country ski footwear and snowboard boots.	pair	25%
	6402.19.00	- - Other	pair	25%
	6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	pair	25%
	6402.30.00	- Other footwear, incorporating a protective metal toe-cap	pair	25%
	6402.91.00	- Other footwear		
		- - Covering the ankle	pair	25%
	6402.99.00	- - Other	pair	25%
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.		
		- Sports footwear		
	6403.12.00	- - Ski-boots, cross-country ski footwear and snowboard boots	pair	25%
	6403.19.00	- - Other	pair	25%
	6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	pair	25%
	6403.30.00	- Footwear made on a base or platform of wood, not having an inner in sole or a protective metal toe-cap	pair	25%
	6403.40.00	- Other footwear, incorporating a protective metal toe-cap	pair	25%
		- Other footwear with outer soles of leather		
	6403.51.00	- - Covering the ankle	pair	25%
	6403.59.00	- - Other	pair	25%
		- Other footwear		
	6403.91.00	- - Covering the ankle	pair	25%
	6403.99.00	- - Other	pair	25%
64.04		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.		
		- Footwear with outer soles of rubber or plastics		
	6404.11.00	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	pair	25%
	6404.19.00	- - Other	pair	25%

64.05	6404.20.00	- Footwear with outer soles of leather or composition leather Other footwear.	pair	25%
	6405.10.00	- With uppers of leather or composition leather	pair	25%
	6405.20.00	- With uppers of textile materials	pair	25%
	6405.90.00	- Other		

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
64.06		Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.			
	6406.10.00	- Uppers and parts thereof, other than stiffeners	kg	15%	
	6406.20.00	- Outer soles and heels, of rubber or plastics - Other	kg	15%	
	6406.91.00	- - Of wood	kg	15%	
	6406.99.00	- - Of other materials	kg	15%	

(As amended by Act No. 9 of 1997)

## CHAPTER 65

### Headgear and parts thereof

#### Notes

- This Chapter does not cover
  - Worn headgear of heading 63.09;
  - Asbestos headgear (heading 68.12); or
  - Dolls' hats, other toy hats or carnival articles of Chapter 95
- Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
65.01	6501.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	No.	15%	
65.02	6502.00.00	Hat-shapes, plaited or made by assembling stripes of any material, neither blocked to shape, nor with made brims, nor lined nor trimmed.	No.	15%	
65.03	6503.00.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No.	No.	25%	

65.04	6504.00.00	<b>65.01, whether or not lined or trimmed. Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.</b>	No.	25%
65.05		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any materials, whether or not lined or trimmed.		
	6505.10.00	- Hair-nets	No.	25%
	6505.90.90	- Other	No.	25%
65.06		Other headgear, whether or not lined or trimmed.		
	6506.10.00	- Safety headgear	No.	5%
		- Other		
	6506.91.00	-- Of rubber or of plastics	No.	25%
	6506.92.00	-- Of furskin	No.	25%
	6506.99.00	-- Of other materials	No.	25%
65.07	65.07.00.00	<b>Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.</b>	kg	25%

## CHAPTER 66

### Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof

#### Notes

- This Chapter does not cover
  - Measure walking-sticks or the like (heading 90.17);
  - Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93; or
  - Goods falling within Chapter 95 (for example, toy umbrellas as and toy sun umbrellas).
- Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
<b>66.01</b>		<b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).</b>			
	6601.10.00	- Garden or similar umbrellas	No.	25%	
		- Other			
	6601.91.00	-- Having a telescopic shaft	No.	25%	
	6601.99.00	-- Other	No.	25%	



66.02		Walking-sticks, seat-sticks, whips, riding-crops and the like		
	6602.00.10	- - - Specifically designed for use by cripples	No.	free
	6602.00.90	- - - Other	No.	25%
66.03		Parts, trimmings and accessories of articles of heading No. 66.01 or 66.02.		
	6603.10.00	- Handles and knobs		25%
	6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)		25%
	6603.90.00	- Other		25%

(As amended by Act No. 9 of 1997)

## CHAPTER 67

### Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

#### Notes

1. This Chapter does not cover

- (a) Straining cloth of human hair (heading 59.11);
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
- (c) Footwear (Chapter 64);
- (d) Headgear or hair-nets (Chapter 65); or
- (e) Toys, sports requisites or carnival articles (chapter 95); or
- (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2. Heading 67.01 does not cover

- (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
- (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding, or
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3. Heading 67.02 does not cover

- (a) Articles of glass (Chapter 70); or
- (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another similar methods.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
67.01	6701.00.00	Skins and other parts of birds with their feathers or down, feathers, down parts of feathers and articles thereof (other than goods falling within heading No. 05.05 and worked quills and scapes).	kg	25%	
67.02		Artificial flowers, foliage and fruit and parts thereof, articles made of artificial flowers, foliage or fruit.			
	6702.10.00	- Of plastics	-	25%	
	6702.90.00	- Of other materials	-	25%	
67.03	6703.00.00	Human hair, dressed, thinned, bleached or otherwise worked, wool or other animal hair or	-	25%	

67.04		other textile materials, prepared for use in making wigs and the like.		
		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.		
		- Of synthetic textile materials		
	6704.11.00	- - Complete wigs	-	25%
	6704.19.00	- - Other	-	25%
6704.20.00	- Of human hair	-	25%	
6704.90.00	- Of other materials	-	25%	

(As amended by Act No. 9 of 1997)

### Section XIII

## ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

### CHAPTER 68

#### Articles of stone, plaster, cement, asbestos, mica or similar materials

#### Notes

1. This Chapter does not cover
  - (a) Goods of Chapter 25;
  - (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
  - (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
  - (d) Articles of Chapter 71;
  - (e) Tools or parts of tools, of Chapter 82;
  - (f) Lithographic stones of heading 84.42;
  - (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
  - (h) Dental burrs (heading 90.18);
  - (i) Articles of Chapter 91 (for example, clocks and clock cases);
  - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting, fittings, prefabricated buildings);
  - (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
  - (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or
  - (n) Articles of Chapter 97 (for example, works of art).
2. In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

(As amended by Act No. 1 of 2002)

<i>Heading</i>		Statistical	
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	H S Code	Description of Goods	Unit of Quantity	Duty Rate	Remarks
68.01	6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	kg	15%	
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).			
	6802.10.00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	kg	15%	
	6802.21.00	- - Marble, travertine and alabaster	kg	15%	
	6802.22.00	- - Other calcareous stone	kg	15%	
	6802.23.00	- - Granite	kg	15%	
<i>Heading</i>			Statistical Unit of Quantity	Duty Rate	Remarks
	H S Code	Description of Goods			
	6802.29.00	- - Other stone	kg	15%	
		- Other			
	6802.91.00	- - Marble, travertine and alabaster	kg	15%	
	6802.92.00	- - Other calcareous stone	kg	15%	
	6802.93.00	- - Granite	kg	15%	
	6802.99.00	- - Other stone	kg	15%	
68.03	6803.00.00	Worked slate and articles of slate or of agglomerated slate.	kg	15%	
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated			

		natural or artificial abrasives, or of ceramics, with or without parts of other materials.		
	6804.10.00	- Millstones and grindstones for milling, grinding or pulping	kg	5%
		- Other millstones, grindstones, grinding wheels and the like		
	6804.21.00	- - Of agglomerated synthetic or natural diamond	kg	5%
	6804.22.00	- - Of other agglomerated abrasives or of ceramics	kg	5%
	6804.23.00	- - Of natural stone	kg	5%
	6804.30.00	- Hand sharpening or polishing stones	kg	5%
68.05		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.		
	6805.10.00	- On a base of woven textile fabric only	kg	5%
	6805.20.00	- On a base of paper of paperboard only	kg	5%
68.06	6805.30.00	- On a base of other materials	kg	5%
		Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat insulating, sound insulating, or sound- absorbing mineral materials, other than those of heading No. 68.11 or 68.12 or of Chapter 69.		
	6806.10.00	- Slag wool, rock wool and similar mineral wools (including Intermixtures thereof), in bulk, sheets or rolls	kg	5%
	6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including inter- mixtures thereof)	kg	5%
68.07	6806.90.00	- Other	kg	5%
		Articles of asphalt or of similar material (for example, petroleum		

	6807.10.00	bitumen or coal tar pitch). - In rolls	kg	5%	
	6807.90.00	- Other	kg	15%	

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
68.08	6808.00.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	kg	15%	
68.09		Articles of plaster or of compositions based on plaster. - Boards, sheets, panels, tiles and similar articles, not ornamented			
	6809.11.00	- - Faced or reinforced with paper or paperboard only	kg	5%	
	6809.19.00	- - Other	kg	15%	
68.10	6809.90.00	- Other articles	kg	15%	
		Articles of cement, of concrete or of artificial stone, whether or not reinforced. - Tiles, flagstone, bricks and similar articles			
	6810.11.00	- - Building blocks and bricks	No.	15%	
	6810.19.00	- - Other	kg	15%	
		- Other articles			
	6810.91.00	- - Prefabricated structural components for building or civil engineering	kg	15%	
	6810.99.00	- - Other	kg	15%	
68.11		Articles of asbestos- cement, of cellulose fibre-cement or the like.			
	6811.10.00	- Corrugated sheets	kg	25%	
	6811.20.00	- Other sheets, panels, tiles and similar articles	kg	25%	
	6811.30.00	- Tubes, pipes and tube or pipe fittings	kg	25%	
68.12	6811.90.00	- Other articles	kg	25%	
		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of			

68.13	6812.50.00	heading No. 68.11 or 68.13. - Clothing, clothing accessories, footwear and headgear	kg	5%	
	6812.60.00	- Paper, millboard and felt	kg	5%	
	6812.70.00	- Compressed asbestos fibre jointing, in sheets or rolls	kg	5%	
	6812.90.00	- Other Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.	kg	5%	
<i>Heading</i>	<b>H S Code</b>	<b>Description of Goods</b>	<b>Statistical Unit of Quantity</b>	<b>Duty Rate</b>	<b>Remarks</b>
68.14	6813.10.00	- Brake linings and pads	kg	15%	
	6813.90.00	- Other Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.	kg	15%	
68.15	6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg	15%	
	6814.90.00	- Other Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat) not elsewhere specified or included.	kg	15%	
	6815.10.00	- Non-electrical articles of graphite or other carbon	kg	15%	
	6815.20.00	- Articles of peat - Other articles	kg	15%	
	6815.91.00	- - Containing magnesite, dolomite or chromite	kg	15%	
	6815.99.00	- - Other	kg	15%	

(As amended by Act No.4 of 1999)

## CHAPTER 69

**Ceramic products**

**Note**

1. This Chapter applies only to ceramic products which have been fired after shaping, Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.

**2. This Chapter does not cover**

- (a) Products of heading 28.44;
- (b) Articles of heading 68.04
- (c) Articles of Chapter 71 (for example, imitation jewellery);
- (d) Cermets of heading 81.13;
- (e) Articles of Chapter 82;
- (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading No. 85.47;
- (g) Artificial teeth (heading 90.21);
- (h) Articles of Chapter 91 (for example, clocks and clock cases);
- (i) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (j) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (k) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
- (l) Articles of Chapter 97 (for example, works of art).

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
69.01	6901.00.00	<b>I.-GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS</b> <b>Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.</b>	kg	15%	
69.02	6902.10.00	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths. - Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>	No.	15%	
	6902.20.00	- Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products	No.	15%	
69.03	6902.90.00	- Other Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods),	No.	15%	

6903.10.00	other than those of siliceous fossil meals or of similar siliceous earths. - Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	kg	15%
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Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	6903.20.00	- Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> )	kg	15%	
69.04	6903.90.00	- Other II.-OTHER CERAMIC PRODUCTS Ceramic building bricks, flooring blocks, support or filler tiles and the like.	kg	15%	
	6904.10.00	- Building bricks	No.	15%	
69.05	6904.90.00	- Other Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	No.	15%	
	6905.10.00	- Roofing tiles	No.	15%	
69.06	6905.90.00	- Other	kg	15%	
69.07	6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	kg	15%	
	6907.10.00	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing. - Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm	m <sup>2</sup>	15%	
69.08	6907.90.00	- Other Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like whether or not on a backing.	m <sup>2</sup>	15%	
	6908.10.00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is	m <sup>2</sup>	15%	



69.09	6908.90.00	capable of being enclosed in a square the side of which is less than 7cm - Other Ceramic wares for laboratory, chemical or other technical uses/ ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods. - Ceramic wares for laboratory, chemical or other technical uses	m <sup>2</sup>	15%	
69.10	6909.11.00	- - Of Porcelain or china	kg	15%	
	6909.12.00	- - Other	kg	15%	
	6909.90.00	- Other Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns urinals and similar sanitary fixtures.	kg	15%	
	6910.10.00	- Of porcelain or china	kg	25%	
<i>Heading</i>	<b>H S Code</b>	<b>Description of Goods</b>	<b>Statistical Unit of Quantity</b>	<b>Duty Rate</b>	<b>Remarks</b>
69.11	6910.90.00	- Other Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	kg	25%	
69.12	6911.10.00	- Tableware and kitchenware	kg	25%	
	6911.90.00	- Other	kg	25%	
	6912.00.00	<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.</b>	kg	25%	
69.13		Statuettes and other ornamental ceramic articles.			
69.14	6913.10.00	- Of porcelain or china	kg	25%	
	6913.90.00	- Other		25%	
	6914.10.00	Other ceramic articles - Of porcelain or china		25%	
	6914.90.00	- Other		25%	

(As amended by Act No. 9 of 1997)

## CHAPTER 70

### Glass and glassware

## Notes

1. This Chapter does not cover
  - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes frit, other glass in the form of powder, granules or flakes);
  - (b) Articles of Chapter 71 (for example, imitation jewellery)
  - (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material heading 85.47.
  - (d) Optical fibre, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
  - (e) Lamps or lighting fittings, illuminated signs, illuminated name plates or the like, having a permanently fixed light source, parts thereof of heading 94.05;
  - (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
  - (g) Buttons, fitted vacuum flasks, scent or similar sprays other articles of Chapter 96.
2. For the purposes of heading 70.03, 70.04 and 70.05
  - (a) Glass is not regarded as "worked" by reason of any process it has undergone before annealing
  - (b) Cutting to shape does not affect the classification of glass in sheets;
  - (c) The expression "absorbent reflecting, or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading 70.19, the expression "glass wool" means
  - (a) Mineral wools with a silica (SiO<sub>2</sub>) content not less than 60% by weight;
  - (b) Mineral wools with a silica (SiO<sub>2</sub>) content less than 60 but with an alkaline oxide K<sub>2</sub>O or Na<sub>2</sub>O content exceeding 5% by weight or boric oxide (B<sub>2</sub>O<sub>3</sub>) content exceeding 2% by weight. Mineral wool's which do not comply with the above specifications fall in heading No. 68.06.
5. Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

### Subheading Note

1. For the purposes of subheading 7013.21, 7013.31, the expression "lead crystal" means only glass having minimum lead monoxide (Bo) content by weight of 24%.  
(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
70.01	7001.00.00	Cullet and other waste and scrap of glass; glass in the mass.	kg	15%	
70.02		Glass in balls (other than microspheres of heading No. 7018), rods or tubes unworked.			
	7002.10.00	- Balls	kg	15%	
	7002.20.00	- Rods	kg	15%	
		- Tubes			
	7002.31.00	- - Of fused quartz or other fused silica	kg	15%	
	7002.32.00	- - Of other glass having a linear coefficient of expansion not exceeding 5 ´ 10 <sup>-6</sup> per Kelvin within a temperature range of 0°C	kg	15%	

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	7002.39.00	of 0°C to 300°C - - Other	kg	15%	
<b>70.03</b>		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. - Non-wired sheets			
	7003.12.00	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer.	m <sup>2</sup>	15%	
	7003.19.00	- - Other	m <sup>2</sup>	15%	
	7003.20.00	- Wired sheets	m <sup>2</sup>	15%	
	7003.30.00	- Profiles	m <sup>2</sup>	15%	
<b>70.04</b>		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
	7004.20.00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer.	m <sup>2</sup>	15%	
	7004.90.00	- Other	m <sup>2</sup>	15%	
<b>70.05</b>		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
	7005.10.00	- Non-wired glass, having an absorbent, reflecting or non reflecting layer	m <sup>2</sup>	15%	
	7005.21.00	- Other non-wired glass - - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	m <sup>2</sup>	15%	
	7005.29.00	- - Other	m <sup>2</sup>	15%	
	7005.30.00	- Wired glass	m <sup>2</sup>	15%	
<b>70.06</b>	7006.00.00	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engrayed, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	m <sup>2</sup>	15%	

70.07		Safety glass, consisting of toughened (tempered) or laminated glass. - Toughened (tempered) safety glass			
	7007.11.00	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	No.	15%	
	7007.19.00	- - Other - Laminated safety glass	kg	15%	
	7007.21.00	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessel.	No.	15%	
	7007.29.00	- - Other	kg	15%	
70.08	7008.00.00	Multiple-walled insulating units of glasses.	m <sup>2</sup>	15%	
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.			
	7009.10.00	- Rear-view mirrors for vehicles - Other	No.	15%	
	7009.91.00	- - Unframed	No.	15%	

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
70.10	7009.92.00	- - Framed Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	No. kg	15% 15%	
	7010.10.00	- Ampoules	kg	5%	
	7010.20.00	- Stoppers, lids and other closures - Other, of a capacity			
70.11	7010.90.00	- Other Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.	kg	15%	
	7011.10.00	- For electric lighting	No.	15%	
	7011.20.00	- For cathode-ray tubes	No.	15%	
	7011.90.00	- Other	No.	15%	
70.12	7012.00.00	Glass inners for vacuum flasks or for other vacuum vessels.	No.	15%	
70.13		Glassware of a kind used for tables, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No.			

	70.10 or 70.18).			
	7013.10.00	- Of glass-ceramics - Drinking glasses other than of glass- ceramics	kg	15%
	7013.21.00	- - Of lead crystal	kg	15%
	7013.29.00	- - Other - Glass of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics	kg	15%
	7013.31.00	- - Of lead crystal	kg	15%
	7013.32.00	- - Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	kg	15%
	7013.39.00	- - Other - Other glassware	kg	15%
	7013.91.00	- - Of lead crystal	kg	15%
	7013.99.00	- - Other	kg	15%
70.14	7014.00.00	Signalling glassware and optical elements of glass (other than those of heading No. 70.15), not optically worked.	-	15%
70.15		Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glass.		
	7015.10.00	- Glasses for corrective spectacles	-	15%
	7015.90.00	- Other	-	15%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
70.16		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells			

		or similar forms.		
	7016.10.00	- Glass cubes and other glass smallwares, whether or not on a baking, for mosaics or, similar decorative purposes	-	15%
70.17	7016.90.00	- Other Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	-	15%
	7017.10.00	- Of fused quartz or other fused silica		
	7017.20.00	- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	-	5%
70.18	7017.90.00	- Other Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.	-	5%
	7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	kg	15%
	7018.20.00	- Glass microspheres not exceeding 1mm in diameter		15%
70.19	7018.90.00	- Other Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).		15%
		- Silvers, rovings, yarn and chopped strands		
	7019.11.00	- - Chopped strands, of a length of not more than 50mm	kg	5%
	7019.12.00	- - Rovings	kg	5%
	7019.19.00	- - Other - Thin sheets (voiles, webs, mats, mattresses, boards and similar non-woven products	kg	5%
	7019.31.00	- - Mats		15%

7019.32.00	- - Thin sheets (voiles)	kg	15%
7019.39.00	- - Other		15%
7019.40.00	- Woven fabrics of rovings		15%
	- Other woven fabrics		
7019.51.00	- - Of a width not exceeding 30cm		15%

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
70.20	7019.52.00	- - Of a width exceeding 30cm, plain weave, weighing less than 250g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136 tex		15%	
	7019.59.00	- - Other		15%	
	7019.90.00	- Other		15%	
	7020.00.10	- - - Specially designed for agricultural purposes		15%	
	7020.00.90	- - - Other		15%	

(As amended by Act No. 9 of 1997)

## Section XIV

### NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

## CHAPTER 71

**Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metals and articles thereof; imitation jewellery; coin**

### Notes

1. Subject to note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly
  - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed); or
  - (b) Of precious metal or of metal clad with precious metal, are to be classified with in this Chapter.
2. (a) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing. Note does not apply to such articles(\*).
- (b) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover
  - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43)
  - (b) Sterile surgical suture materials, dental fillings and other goods of Chapter 30;
  - (c) Goods of Chapter 32 (for example, lustres);
  - (d) Supported catalysts (heading 38.15);
  - (e) Articles of heading 42.02 or 42.03 referred to in Note 2 (B) to Chapter 42;

- (f) Articles of heading 43.03 or 43.04;
  - (g) Goods of Section XI (textiles and textile articles);
  - (h) Footwear; headgear or other articles of Chapter 64 or 65;
  - (ij) Umbrellas, walking-sticks and other articles of Chapter 66;
  - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22).
  - (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
  - (m) Arms or parts thereof (Chapter 93);
  - (n) Articles covered by Note 2 to Chapter 95;
  - (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
  - (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 9705) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
4. (a) The expression "precious metal" means silver, gold and platinum.
- (b) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium, and ruthenium.
- (c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.

(\* ) The underlined portion of this note constitutes an optional text.

5. For the purposes of this Chapter, any alloy (including sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight of the alloy. Alloys of precious metal are to be classified according to the following rules

- (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum,
- (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated only as alloy of gold;
- (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. Subject to Note 1 (a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the nomenclature.

9. For the purposes of heading 71.13, the expression "articles of jewellery" means

- (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
- (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

10. For the purpose of heading 71.14, the expression "articles of goldsmiths" or silversmiths' wares' includes such articles as ornaments, tableware, toiletware, smokers' requisites and other articles of household, office or religious use.

11. For the purposes of heading 71.17, the expression "imitation jewellery" means articles



of jewellery within the meaning of paragraph

- (a) Of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

**Subheading Notes**

1. For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through the sieve having mesh aperture of 0.5mm.
2. Notwithstanding the provisions of Chapter Note 4(b), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium or ruthenium.
3. For the classification of alloys in the subheadings of heading 71.10 each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
71.01		I.-NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.			
	7101.10.00	- Natural pearls	-	25%	
71.02	7101.21.00	- - Unworked	-	25%	
	7101.22.00	- - Worked	-	25%	
	7102.10.00	Diamonds, whether or not worked, but not mounted or set. - Unsorted	kg	15%	

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
71.03	7102.21.00	- Industrial - - Unworked or simply sawn, cleaved or bruted	kg	15%	
	7102.29.00	- - Other - Non-industrial	kg	15%	
	7102.31.00	- - Unworked or simply sawn, cleaved or bruted	-	25%	
	7102.39.00	- - Other Precious stones (other than diamonds) and semi-precious stones, whether or not worked or	-	25%	

		graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.		
	7103.10.00	- Unworked or simply sawn or roughly shaped	-	25%
		- Otherwise worked		
	7103.91.00	- - Rubies, sapphires and emeralds	-	25%
71.04	7103.99.00	- - Other	-	25%
		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.		
	7104.10.00	- Piezo-electric quartz	-	15%
	7104.20.00	- Other, unworked or simply sawn or roughly shaped	-	25%
71.05	7104.90.00	- Other	-	25%
		Dust and powder of natural or synthetic precious or semi-precious stones.		
	7105.10.00	- Of diamonds	-	25%
	7105.90.00	- Other	-	25%
71.06		<b>II.-PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL</b>		
		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.		
	7106.10.00	- Powder	g	15%
		- Other		
	7106.91.00	- - Unwrought	g	15%
71.07	7106.92.00	- - Semi-manufactured	g	15%
		Base metals clad with silver, not further worked than semi-manufactured.		
	7107.00.10	- - - Bars, rods, sections, tubes and wire	gm	15%
	7107.00.20	- - - Sheets, plates and strips	gm	15%
71.08	7107.00.30	- - - Other	gm	15%
		Gold (including gold plated with		

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
		platinum) unwrought or in semi-manufactured forms, or in powder form.			
71.09	7108.11.00	- Non-monetary - - Powder	gm	15%	
	7108.12.00	- - Other unwrought forms	gm	15%	
	7108.13.00	- - Other semi-manufactured forms	gm	15%	
	7108.20.00	- Monetary Base metals or silver, clad with gold, not further worked than semi-manufactured.	gm	15%	
71.10	7109.00.10	- - - Bars, rods, sections, tubes and wire	gm	15%	
	7109.00.20	- - - Sheets, plates and strips	gm	15%	
	7109.00.30	- - - Other Platinum, unwrought or in semi-manufactured forms, or in powder form.	gm	15%	
	7110.11.00	- Platinum - - Unwrought or in powder form	gm	15%	
	7110.19.00	- - Other - Palladium	gm	15%	
	7110.21.00	- - Unwrought or in powder form	gm	15%	
	7110.29.00	- - Other - Rhodium	gm	15%	
	7110.31.00	- - Unwrought or in powder form	gm	15%	
	7110.39.00	- - Other - Iridium, osmium and ruthenium	gm	15%	
71.11	7110.41.00	- - Unwrought or in powder form	gm	15%	
	7110.49.00	- - Other	gm	15%	
71.12	7111.00.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	gm	15%	
	7112.30.00	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal. - Ash containing precious metal or precious metal compounds - Other	gm	15%	
	7112.91.00	- Of gold, including metal clad	gm	15%	

71.13	7112.92.00	with gold but excluding sweepings containing other precious metals - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	gm	15%
	7112.99.00	- Other III.-JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal. - Of precious metal whether or not plated or clad with precious metal	gm	15%
	7113.11.00	- - Of silver, whether or not plated or	-	25% clad with other precious metal
	7113.19.00	- - Of other precious metal, whether or not plated or clad with precious metal.	-	25%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
71.14	7113.20.00	- - Of base metal clad with precious metal Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal. - Of precious metal whether or not plated or clad with precious metal	-	25%	
	7114.11.00	- - Of silver, whether or not plated or clad with other precious metal	-	25%	
	7114.19.00	- - Of other precious metal, whether or not plated or clad with precious metal	-	25%	
	7114.20.00	- - Of base metal clad with precious metal	-	25%	

71.15		Other articles of precious metal or of metal clad with precious metal.		
	7115.10.00	- Catalysts in the form of wire cloth or grill or platinum	-	25%
	7115.90.00	- Other	-	25%
71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural synthetic or reconstructed).		
	7116.10.00	- Of natural or cultured pearls	-	25%
	7116.20.00	- Of precious or semi-precious stones (natural, synthetic, or reconstructed)	-	25%
71.17		Imitation jewellery.		
		- Of base metal, whether or not plated with precious metal		
	7117.11.00	- - Cuff-links and studs	-	25%
	7117.19.00	- - Other	-	25%
	7117.90.00	- Other	-	25%
71.18		Coin.		
	7118.10.00	- Coin (other than gold coin), not being legal tender	-	15%
	7118.90.00	- Other	-	free

(As amended by Act No. 3 of 2000 and No. 1 of 2002)

## Section XV BASE METALS AND ARTICLES OF BASE METAL

### Notes

1. This Section does not cover

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (heading 32.07 to 32.10, 32.12, 32.13 or 32.15)
- (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
- (c) Headgear or parts thereof of heading 65.06 or 65.07;
- (d) Umbrella frames and other articles of heading 66.03;
- (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
- (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
- (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
- (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles; or
- (n) Articles of Chapter 97 (for example, works of art).

2. Throughout the Nomenclature, the expression "parts of general use" means

- (a) Articles of heading 73.07, 73.12, 73.15, 73.17 and 73.18 and similar articles of other base metal;
- (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
- (c) Articles of heading 83.01, 83.02, 83.08, 83.10, and frames and mirrors, of base metal, of heading 83.06.

In chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 8 to 81.

3. Throughout the Nomenclature, the expression "base metals" means iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74)

- (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
- (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
- (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets and intermetallic compounds).

6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes references to alloys which, by virtue of Note 5 above are to be classified as alloys of that metal.

7. Classification of composite articles

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by over each of the other metals.

For this purpose

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
- (c) A cermet of heading 81.13 is regarded as a single base metal.

8. In this Section, the following expressions have the meanings hereby assigned to them

(a) **Waste and scrap**

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up wear or other reasons.

(b) **Powders**

Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

*(As amended by Act No. 1 of 2002)*

## CHAPTER 72

### Iron and steel

#### Notes

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them

(a) **Pig Iron**

- Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits
- not more than 10% of chromium
- not more than 6% of manganese
- not more than 3% of phosphorus
- not more than 8% of silicon
- a total of not more than 10% of other elements.

(b) **Spiegeleisen**

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) **Ferro-alloys**

Alloys in pigs, blocks, lumps or similar primary forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following

- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

(d) **Steel**

Ferrous materials other than those of heading No. 72.03 which (with the exception of certain types produced in the form of castings) are usually malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) **Stainless steel**

Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of Chromium, with or without other elements.

(f) **Other alloy steel**

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead.
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon

- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

**(g) Remelting scrap ingots of iron or steel**

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

**(h) Granules**

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.

**(ij) Semi-finished products**

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections. These products are not presented in coils.

**(k) Flat-rolled products**

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of width which exceeds 150mm and measures at least twice the thickness.

Flat-rolled products including those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozengers) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

**(l) Bars and rods, hot-rolled, in irregularly wound coils**

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

**(m) Other bars and rods**

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definitions of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including



squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may  
-have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);  
-be twisted after rolling.

(n) **Angles, shapes and sections**

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire. Chapter 72 does not include products of heading No. 73.01 or 73.02.

(o) **Wire**

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) **Hollow drill bars and rods**

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definitions are to be classified in heading No. 73.04

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

**Subheading Notes**

1. In this Chapter the following expressions have the meanings hereby assigned to them

(a) **Alloy pig iron**

Pig iron containing, by weight, separately or together

-more than 0.2% of chromium

-more than 0.3% of copper

-more than 0.3% of nickel

-more than 0.1% of any of the following elements aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) **Non-alloy free-cutting steel**

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions

-0.08% or more of sulphur

-0.1% or more of lead

-more than 0.05% of selenium

-more than 0.01% of tellurium

-more than 0.05% of bismuth.

(c) **Silicon-electrical steel**

Alloy steels containing, by weight, at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain, by weight, not more than 1% of aluminium but no other elements in proportion that would give the steel the characteristics of another alloy steel.

(d) **High speed steel**

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

(e) Silico-manganese steel

Alloy steels containing by weight

-not more than 0.7% of carbon

-0.5% or more but not more than 1.9% of manganese, and

-0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the subheading of heading 72.02 the following rule should be observed

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1(c) must each exceed 10% by weight.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
72.01		<b>I.-PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM</b>			
		Pig iron and spiegeleisen in pigs, blocks, or other primary forms.			
	7201.10.00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	kg	Free	
	7201.20.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	kg	Free	
72.02	7201.50.00	- Alloy pig iron spiegeleisen Ferro-alloys.	kg	Free	
		- Ferro-manganese			
	7202.11.00	- - Containing by weight more than 2% of carbon	kg	Free	
	7202.19.00	- - Other	kg	Free	
		- Ferro-silicon			
	7202.21.00	- - Containing by weight more than 55% of silicon	kg	Free	
	7202.29.00	- - Other	kg	Free	
	7202.30.00	- - Ferro-silicon-manganese	kg	Free	
	- Ferro-chromium				
	7202.41.00	- - Containing by weight more than 4% of carbon	kg	Free	

	7202.49.00	- - Other	kg	Free
	7202.50.00	- Ferro-silico-chromium	kg	Free
	7202.60.00	- Ferro-nickel	kg	Free
	7202.70.00	- Ferro-molybdenum	kg	Free
	7202.80.00	- Ferro-tungsten and ferro-silica-tungsten	kg	Free
		- Other		
	7202.91.00	- - Ferro-titanium and ferro-silica-titanium	kg	Free
	7202.92.00	- - Ferro-Vanadium	kg	Free
	7202.93.00	- - Ferro-niobium,	kg	Free
	7202.99.00	- - Other	kg	Free
72.03		Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having minimum purity by weight of 99.94% in lumps, pellets or similar forms.		
	7203.10.00	- Ferrous products obtained by direct reduction of iron ore.	kg	Free
	7203.90.00	- Other	kg	Free
72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.		
	7204.10.00	- Waste and scrap of cast iron	kg	Free
		- Waste and scrap of alloy steel		
	7204.21.00	- - Of stainless steel	kg	Free
	7204.29.00	- - Other	kg	Free
	7204.30.00	- Waste and scrap of tinned iron or steel	kg	Free
		- Other waste and scrap		

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	7204.41.00	- - Turnings, shavings, chips, milling waste, sawdust, fillings, trimmings and stampings, whether or not in bundles.	kg	Free	
	7204.49.00	- - Other	kg	Free	
72.05	7204.50.00	- Remelting scrap ingots	kg	Free	
		Granules and powders of pig iron, spiegeleisen, iron or steel.			
	7205.10.00	- Granules	kg	Free	
		- Powders			

	7205.21.00	-- Of alloy steel	kg	Free
	7205.29.00	-- Other	kg	Free
72.06		II.-IRON AND NON-ALLOY STEEL Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03).		
	7206.10.00	- Ingots	kg	Free
72.07	7206.90.00	- Other Semi-finished products of iron or non- alloy steel. - Containing by weight less than 0.25% of carbons	kg	Free
	7207.11.00	-- Of rectangular (including square) cross-section, the width	kg	Free measuring less than twice thickness
	7207.12.00	-- Other, of rectangular (other than square) cross-section.	kg	Free
	7207.19.00	-- Other	kg	Free
72.08	7207.20.00	- Containing by weight 0.25% or more of carbon Flat-rolled products of iron or non-alloy steel, of width of 600 mm or more, hot-rolled, not clad plated or coated.	kg	Free
	7208.10.00	- In coils, not further worked than hot- rolled, with patterns in relief - Other, in coils, not further worked than hot-rolled, pickled	kg	Free
	7208.25.00	-- Of a thickness of 4.75 mm or more	kg	Free
	7208.26.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	Free
	7208.27.00	-- Of a thickness of less than 3 mm - Other, in coils, not further worked than hot-rolled	kg	Free
	7208.36.00	-- Of a thickness exceeding 10 min	kg	Free
	7208.37.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	Free

7208.38.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	kg	Free
7208.39.00	- - Of a thickness of less than 3 mm	kg	Free
7208.40.00	- Not in coils, not further worked than hot-rolled, with patterns in relief - Other, not in coils, not further worked than not-rolled	kg	Free
7208.51.00	- - Of a thickness exceeding 10 mm	kg	Free

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
72.09	7208.52.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	Free	
	7208.53.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	kg	Free	
	7208.54.00	- - Of a thickness of less than 3 mm	kg	Free	
	7208.90.00	- Other Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold reduced), not clad, plated or coated. - In coils, not further worked than cold rolled (cold reduced)	kg	Free	
	7209.15.00	- - Of a thickness of 3 mm or more	tonne	Free	
	7209.16.00	- - Of a thickness exceeding 1 mm but less than 3 mm	tonnet	Free	
	7209.17.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	tonne	Free	
	7209.18.00	- - Of a thickness of less than 0.5 mm - Not in coils, not further worked than cold rolled (cold-reduced)	tonne	Free	
	7209.25.00	- - Of a thickness of 3 mm or more	tonne	Free	
	7209.26.00	- - Of a thickness exceeding 1 mm but less than 3 mm	tonne	Free	
72.10	7209.27.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	tonne	Free	
	7209.28.00	- - Of a thickness of less than 0.5 mm	tonne	Free	
	7209.90.00	- Other Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or	tonne	Free	

72.11		more, clad, plated or coated.		
	7210.11.00	- Plated or coated with tin		
	7210.12.00	- - Of a thickness of 0.5 mm or more	tonne	Free
	7210.20.00	- - Of a thickness of less than 0.5 mm	tonne	Free
	7210.30.00	- Plated or coated with lead, including terne-plate	tonne	Free
	7210.41.00	- Electrolytically plated or coated with zinc	tonne	15%
	7210.49.00	- - Corrugated	tonne	15%
	7210.50.00	- Other	tonne	15%
	7210.61.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	tonne	Free
	7210.69.00	- Plated or coated with aluminum	tonne	Free
	7210.70.00	- - Plated or coated with aluminium-zinc alloys	tonne	Free
7210.90.00	- - Other	tonne	Free	
		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.		
		- Not further worked than hot-rolled		

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
72.12	7211.13.00	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	tonne	Free	
	7211.14.00	- - Other, of a thickness of 4.75 mm or more	tonne	Free	
	7211.19.00	- - Other	tonne	Free	
	7211.23.00	- Not further worked than cold-rolled (cold-reduced)	tonne	Free	
	7211.29.00	- - Containing by weight less than 0.25% of carbon	tonne	Free	
	7211.90.00	- - Other	tonne	Free	
		Flat-rolled products of iron or non-alloy steel, of a width of less than			

		600 mm, clad, plated or coated.		
	7212.10.00	- Plated or coated with tin	tonne	Free
	7212.20.00	- Electrolytically plated or coated with zinc	tonne	15%
	7212.30.00	- Otherwise plated or coated with zinc	tonne	15%
	7212.40.00	- Painted, varnished or coated with plastics	tonne	Free
	7212.50.00	- Otherwise plated or coated	tonne	Free
	7212.60.00	- Clad	tonne	Free
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or Non-alloy steel.		
	7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	tonne	Free
	7213.20.00	- Other, of free-cutting steel	tonne	Free
		- Other		
	7213.91.00	- - Of circular cross-section measuring less than 14 mm in diameter	tonne	Free
	7213.99.00	- - Other	tonne	Free
72.14		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.		
	7214.10.00	- Forged	tonne	15%
		- Containing indentations, ribs, grooves or other deformations produced during the rolling process	tonne	Free
	7214.20.00	or twisted after rolling	tonne	15%
	7214.20.90	- Twisted after rolling	tonne	15%
		- Other		
	7214.30.00	- Other, of free-cutting steel	tonne	15%
		- Other		
	7214.91.00	- - Of rectangular (other than square) cross-section	tonne	Free
	7214.99.00	- - Other	tonne	Free
72.15		Other bars and rods of iron or non-alloy steel.		
	7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	tonne	Free
	7215.50.00	- Other, not further worked than cold-formed or cold-finished	tonne	Free

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks	
72.16	7215.90.00	- Other Angles, shapes and sections of iron or non-alloy steel.	tonne	Free		
	7216.10.00	- U, I or H sections, not further worked than hot-rolled, hot drawn or extruded, of a height of less than 80 mm - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm or more	tonne	Free		
	7216.21.00	- - L sections	tonne	Free		
	7216.22.00	- - T sections - U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80mm or more	tonne	Free		
	7216.31.00	- - U sections	tonne	Free		
	7216.32.00	- - I sections	tonne	Free		
	7216.33.00	- - H sections	tonne	Free		
	7216.40.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	tonne	Free		
	7216.50.00	- Other angles, shapes and sections, not further worked than hot-rolled, hot drawn or extruded - Angles, shapes and sections, not further worked than cold-formed or cold-finished	tonne	Free		
	7216.61.00	- - Obtained from flat rolled products	tonne	Free		
	7216.69.00	- - Other - Other	tonne	Free		
	7216.91.00	- - Cold-formed or cold-finished from flat-rolled products	tonne	Free		
	7216.99.00	- - Other Wire of iron or non-alloy steel.	tonne	Free		
	72.17	7217.10.00	- Not plated or coated, whether or not polished	tonne	5%	
		7217.20.00	- Plated or coated with zinc	tonne	Free	
		7217.30.00	- Plated or coated with other base	tonne	Free	



	7217.90.00	metals - Other	tonne	5%
72.18		III.-STAINLESS STEEL Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	tonne	Free
	7218.10.00	- Ingots and other primary forms - Other	tonne	Free
	7218.91.00	-- Of rectangular (other than square) cross-section	tonne	Free
72.19	7218.99.00	-- Other Flat-rolled products of stainless steel, of a width of 600 mm or more. - Not further worked than hot-rolled in coils	tonne	Free
	7219.11.00	-- Of a thickness exceeding 10 mm	tonne	Free
	7219.12.00	-- Of a thickness of 4.75mm or more but not exceeding 10mm	tonne	Free
	7219.13.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	tonne	Free

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	7219.14.00	-- Of a thickness of less than 3 mm - Not further worked than hot-rolled, not in coils	tonne	Free	
	7219.21.00	-- Of a thickness exceeding 10mm	tonne	Free	
	7219.22.00	-- Of a thickness of 4.75mm or more but not exceeding 10mm	tonne	Free	
	7219.23.00	-- Of a thickness of 3mm or more but less than 4.75mm	tonne	Free	
	7219.24.00	-- Of a thickness of less than 3mm - Not further worked than cold-rolled (cold-reduced)	tonne	Free	
	7219.31.00	-- Of a thickness of 4.75 mm or more	tonne	Free	
	7219.32.00	-- Of a thickness of 3mm or more but less than 4.75mm	tonne	Free	
	7219.33.00	-- Of a thickness exceeding 1mm but less than 3mm	tonne	Free	
	7219.34.00	-- Of a thickness of 0.5mm or more but not exceeding 1mm	tonne	Free	
	7219.35.00	-- Of a thickness of less than 0.5mm	tonne	Free	
	7219.90.00	- Other	tonne	Free	

72.20		Flat-rolled products of stainless steel, of a width of less than 600 mm.		
	7220.11.00	- Not further worked than hot-rolled - - Of a thickness of 4.75mm or more	tonne	Free
	7220.12.00	- - Of a thickness of less than 4.75mm	tonne	Free
	7220.20.00	- Not further worked than cold-rolled (cold- reduced)	tonne	Free
	7220.90.00	- Other	tonne	Free
72.21	7221.00.00	<b>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.</b>	tonne	Free
72.22		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel. - Bars and rods, not further worked than hot-rolled, hot drawn or extruded		
	7222.11.00	- - Of circular cross-section	tonne	Free
	7222.19.00	- - Other	tonne	Free
	7222.20.00	- Bars and rods, not further worked than cold-formed or cold finished	tonne	Free
	7222.30.00	- Other bars and rods	tonne	Free
	7222.40.00	- Angles, shapes and sections	tonne	Free
72.23	7223.00.00	<b>Wire of stainless steel.</b>	tonne	Free
		<b>IV.-OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL</b>		
72.24		Other alloy steel ingots or other primary forms; semi-finished products of other alloy steel.		
	7224.10.00	- Ingots and other primary forms	tonne	Free
	7224.90.00	- Other	tonne	Free
72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more. Of silicon-electrical steel		

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	7225.11.00	- - Grain-oriented	kg	Free	
	7225.19.00	- - Other	kg	Free	
	7225.20.00	- Of high speed steel	kg	Free	
	7225.30.00	- Other, not further worked than hot- rolled, in coils	kg	Free	

	7225.40.00	- Other, not further worked than hot- rolled, not in coils	kg	Free
	7225.50.00	- Other, not further worked than cold- rolled (cold-reduced)	kg	Free
		- Other		
	7225.91.00	- - Electrolytically plated or coated with zinc	kg	Free
	7225.92.00	- - Otherwise plated or coated with zinc	kg	Free
	7225.99.00	- - Other	kg	Free
72.26		Flat-rolled products of other alloy steel of a width of less than 600 mm.		
		- Of silicon-electrical steel		
	7226.11.00	- - Grain-oriented	tonne	Free
	7226.19.00	- - Other	tonne	Free
	7226.20.00	- Of high speed steel	tonne	Free
		- Other		
	7226.91.00	- - Not further worked than hot-rolled	tonne	Free
	7226.92.00	- - Not further worked than cold-rolled (cold-reduced)	tonne	Free
	7226.93.00	- - Electrolytically plated or coated with zinc	tonne	Free
	7226.94.00	- - Otherwise plated or coated with zinc	tonne	Free
	7226.99.00	- - Other	tonne	Free
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.		
	7227.10.00	- Of high speed steel	tonne	Free
	7227.20.00	- Of silico-manganese steel	tonne	Free
	7227.90.00	- Other	tonne	Free
72.28		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.		
	7228.10.00	- Bars and rods, of high speed steel	tonne	Free
	7228.20.00	- Bars and rods, of silica-manganese steel	tonne	Free
	7228.30.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	tonne	Free
	7228.40.00	- Other bars and rods, not further worked than forged	tonne	Free
	7228.50.00	- Other bars and rods, not further	tonne	Free

		worked than cold-formed or cold-finished		
	7228.60.00	- Other bars and rods	tonne	Free
	7228.70.00	- Angles, shapes and sections	tonne	Free
	7228.80.00	- Hollow drill bars and rods	tonne	Free
72.29		Wire of other alloy steel.		
	7229.10.00	- Of high speed steel	tonne	Free
	7229.20.00	- Of silica-manganese steel	tonne	Free
	7229.90.00	- Other	tonne	Free

(As amended by Act No. 9 of 1997, No.4 of 1999, No. 3 of 2000 and No. 2 of 2001)

## CHAPTER 73

### Articles of iron or steel

#### Notes

1. In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.
2. In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross sectional dimension exceeds 16mm.

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.			
	7301.10.00	- Sheet piling	tonne	15%	
	7301.20.00	- Angles, shapes and sections	tonne	15%	
73.02		Railway or tramway track construction material of iron or steel, the following rails, check rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (crossties), fish plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.			
	7302.10.00	- Rails	tonne	free	
	7302.30.00	- Switch-blades, crossing frogs, point rods and other crossing pieces	tonne	free	
	7302.40.00	- Fish-plates and sole plates	tonne	free	
	7302.90.00	- Other	tonne	free	
73.03		Tubes, pipes and hollow profiles, of			

73.04		cast-iron.		
	7303.00.10	- - - Down piping and guttering	kg	25%
	7303.00.90	- - - Other	kg	25%
		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.		
	7304.10.00	- Line pipe of a kind used for oil or gas pipelines	kg	15%
		- Casing, tubing and drill pipe, or a kind used in drilling for oil or gas		
	7304.21.00	- - Drill pipe	kg	15%
	7304.29.00	- - Other	kg	15%
		- Other, of circular cross-section, of iron or non-alloy steel	kg	15%
	7304.31.00	- - Cold-drawn or cold-rolled (cold-reduced)	kg	15%
	7304.39.00	- - Other	kg	15%
		- Other, of circular cross-section, of stainless steel		
	7304.41.00	- - Cold-drawn or cold-rolled (cold-reduced)	kg	15%
7304.49.00	- - Other			
	- Other, of circular cross-section, of other alloy steel	kg	15%	
7304.51.00	- - Cold-drawn or cold-rolled(cold reduced)	kg	15%	

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
73.05	7304.59.00	- - Other	kg	15%	
	7304.90.00	- Other	kg	15%	
		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.			
		- Line pipe of a kind used for oil or gas pipelines			
	7305.11.00	- - Longitudinally submerged arc welded	kg	15%	
	7305.12.00	- - Other, longitudinally welded	kg	15%	
	7305.19.00	- - Other	kg	15%	
	7305.20.00	- Casing of a kind used in the drilling for oil or gas	kg	15%	
	- Other, welded				

73.06	7305.31.00	- - Longitudinally welded	kg	15%
	7305.39.00	- Other	kg	15%
		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.		
	7306.10.00	- Line pipe of a kind used for oil or gas pipelines	kg	15%
	7306.20.00	- Casing and tubing of a kind used in the drilling for oil or gas	kg	15%
	7306.30.00	- Other, welded, of circular cross-section, of iron or non-alloy steel	kg	15%
	7306.40.00	- Other, welded, of circular cross-section, of stainless steel	kg	15%
	7306.50.00	- Other, welded, of circular cross-section, of other alloy steel	kg	15%
	7306.60.00	- Other, welded, of non-circular cross-section	kg	15%
	7306.90.00	- Other	kg	15%
73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves) of iron or steel.		
		- Cast fittings		
	7307.11.00	- - Of non-malleable cast iron	kg	15%
	7307.19.00	- - Other	kg	15%
		- Other, of stainless steel		
	7307.21.00	- - Flanges	kg	15%
	7307.22.00	- - Threaded elbows, bends and sleeves	kg	15%
	7307.23.00	- - Butt welding fittings	kg	15%
	7307.29.00	- - Other	kg	15%
		- Other		
7307.91.00	- - Flanges	kg	25%	
7307.92.00	- - Threaded elbows, bends and sleeves	kg	15%	
7307.93.00	- - Butt welding fittings	kg	15%	
7307.99.00	- - Other	kg	15%	

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
73.08		Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts,			

		roofs, roofing frame- works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.		
	7308.10.00	- Bridges and bridge-sections	tonne	15%
	7308.20.00	- Towers and lattice masts	tonne	15%
	7308.30.00	- Doors, windows and their frames and thresholds for doors	kg	15%
	7308.40.00	- Equipment for scaffolding, shuttering propping, or pitpropping - Other	tonne	15%
	7308.90.10	- - - Gates of a kind used for agricultural or railway fencing	tonne	15%
	7308.90.20	- - - Minclead frames and super-structures	tonne	15%
	7308.90.30	- - - Shaft guide rails	tonne	15%
	7308.90.40	- - - Smoke stacks	tonne	15%
	7308.90.50	- - - Spiral and gravity chutes	tonne	15%
	7308.90.90	- - - Other	tonne	15%
73.09	7309.00.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat insulated but not fitted with mechanical or thermal equipment.	No.	15%
73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. - Of a capacity of 50 litres or more		
	7310.10.10	- - - Milk cans and churns	kg	5%
	7310.10.90	- - - Other	kg	15%
		- Of a capacity of less than 50 litres - - Cans which are to be closed by soldering or crimping		
	7310.21.10	- - - Milk cans and churns	kg	5%
	7310.21.90	- - - Other	kg	15%
		- - Other		
	7310.29.10	- - - Milk cans and churns	kg	5%
	7310.29.90	- - - Other	kg	15%
73.11	7311.00.00	Containers for compressed or liquefied gas, of iron	No.	15%

73.12		or steel Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.			
	7312.10.00	- Stranded wire, ropes and cables	No.	15%	
<i>Heading</i>	<i>H S Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>	<i>Remarks</i>
73.13	7312.90.00	- Other Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	kg	15%	
	7313.00.10	- - - Imported for use in a farming or other agricultural enterprise	kg	15%	
73.14	7313.00.90	- - - Other Cloth (including endless bands) grill, netting and fencing, or iron or steel wire; expanded metal of iron or steel.	kg	15%	
	7314.12.00	- Woven cloth - - Endless bands for machinery, of stainless steel	kg	25%	
	7314.13.00	- - Other endless bands for machinery	kg	15%	
	7314.14.00	- - Other woven cloth, of stainless steel	kg	15%	
	7314.19.00	- - Other	kg	15%	
	7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100cm <sup>2</sup> or more	kg	15%	
	7314.31.00	- Other grill, netting and fencing, welded at the intersection - - Plated or coated with zinc	kg	15%	
	7314.39.00	- - Other - Other cloth, grill, netting and fencing	kg	15%	
	7314.41.00	- - Plated or coated with zinc	kg	15%	
	7314.42.00	- - Coated with plastics	kg	15%	
	7314.49.00	- - Other	kg	15%	
	7314.50.00	- Expanded metal	kg	15%	



73.15		Chain and parts thereof of iron or steel. - Articulated link chain and parts thereof			
	7315.11.00	- - Roller chain	kg	15%	
	7315.12.00	- - Other chain	kg	15%	
	7315.19.00	- - Parts	kg	15%	
	7315.20.00	- Skid chain - Other chain	kg	15%	
	7315.81.00	- - Stud-link	kg	15%	
	7315.82.00	- - Other, welded link	kg	15%	
	7315.89.00	- - Other	kg	15%	
	7315.90.00	- Other parts	kg	15%	
73.16	7316.00.00	Anchors, grapnels and parts thereof, of iron or steel.	kg	15%	
73.17		Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.			

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	7317.00.10	- - - Drawing pins	kg	15%	
	7317.00.20	- - - Wire nails	kg	15%	
	7317.00.30	- - - Hook nails and ring nails	kg	15%	
	7317.00.90	- - - Other	kg	15%	
73.18		Screws, bolts, nuts, coach screws, screw hoods, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. - Threaded articles			
	7318.11.00	- - Coach screws	kg	15%	
	7318.12.00	- - Other wood screws	kg	15%	
	7318.13.00	- - Screw hooks and screw rings	kg	15%	
	7318.14.00	- - Self-tapping screws	kg	15%	
	7318.15.00	- - Other screws and bolts, whether or not with their nuts or washers	kg	15%	
	7318.16.00	- - Nuts	kg	15%	
	7318.19.00	- - Other - Non-threaded articles	kg	15%	
	7318.21.00	- - Spring washers and other lock washers	kg	15%	

	7318.22.00	-- Other washers	kg	15%	
	7318.23.00	-- Rivets	kg	15%	
	7318.24.00	-- Cotter and cotter-pins	kg	15%	
73.19	7318.29.00	-- Other Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	kg	15%	
	7319.10.00	- Sewing, darning or embroidery needles	kg	15%	
	7319.20.00	- Safety pins	kg	15%	
	7319.30.00	- Other pins	kg	15%	
73.20	7319.90.00	- Other Springs and leaves for springs, of iron or steel.	kg	15%	
	7320.10.00	- Leaf-springs and leaves therefor	kg	15%	
	7320.20.00	- Helical springs	kg	15%	
73.21	7320.90.00	- Other Stoves, ranges, grate, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, or iron or steel.	kg	15%	
	7321.11.00	- Cooking appliances and plate warmers -- For gas fuel or for both gas and other fuels	kg	25%	
	7321.12.00	-- For liquid fuel	kg	25%	
	7321.13.00	-- For solid fuel - Other appliances	kg	25%	
	7321.81.00	-- For gas fuel or for both gas and other fuels	kg	25%	
	7321.82.00	-- For liquid fuel	kg	25%	
<i>Heading</i>	<i>H S Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>	<i>Remarks</i>
	7321.83.00	-- For solid fuel	kg	25%	
73.22	7321.90.00	- Parts Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters	kg	25%	

		and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.		
	7322.11.00	- Radiators and parts thereof - - Of cast iron	tonne	15%
	7322.19.00	- - Other	tonne	15%
73.23	7322.90.00	- Other Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, or iron or steel.	tonne	15%
	7323.10.00	- - Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like - Other	No.	25%
	7323.91.00	- - Of cast iron, not enamelled	No.	25%
	7323.93.00	- - Of stainless steel	kg	25%
	7323.94.00	- - Of iron (other than cast iron) or steel, enamelled	kg	25%
73.24	7323.99.00	- Other Sanitary ware and parts thereof, of iron or steel.	kg	25%
	7324.10.00	- Sinks and wash basins, of stainless steel - Baths	No.	25%
	7324.21.00	- - Of cast iron, whether or not enamelled	No.	25%
	7324.29.00	- - Other	No.	25%
73.25	7324.90.00	- Other, including parts Other cast articles of iron or steel.	No.	25%
	7325.10.10	- - - Of non-malleable cast iron - - - For agricultural or scientific purposes; tradesmen's tools	kg	15%
	7325.10.90	- - - Other - Other	kg	25%
	7325.91.00	- - Grinding balls and similar articles for mills - - Other	kg	25%
	7325.99.10	- - - For agricultural or scientific purposes; tradesmen's tools	kg	15%

73.26	7325.99.90	- - - Other Other articles of iron steel. - Forged or stamped, but not further worked	kg	25%
	7326.11.00	- - Grinding balls and similar articles for mills - Other	kg	25%

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	7326.19.10	- - - For agricultural or scientific purposes; tradesmen's tools	kg	15%	
	7326.19.90	- - - Other - Articles of iron or steel wire	kg	25%	
	7326.20.10	- - - For agricultural or scientific purposes; tradesmen's tools	kg	15%	
	7326.20.90	- - - Other - Other	kg	25%	
	7326.90.10	- - - For agricultural or scientific purposes; tradesmen's tools	kg	15%	
	7326.90.90	- - - Other	kg	25%	
	7326.90.91	- - - Can ends for use in	kg	15%	
	7326.90.99	manufacture - - - Other	kg	25%	

(As amended by Act No. 9 of 1997, No.1 of 1998, No.4 of 1999, No.3 of 2000 and No. 1 of 2002)

## CHAPTER 74

### Copper and articles thereof

#### Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them

(a) Refined copper

Metal containing at least 99.85% by weight of copper; or

Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table

**TABLE - Other elements**

Element	Limiting content % by weight
Ag Silver	0.25
As Arsenic	0.5
Cd Cadmium	1.3
Cr Chromium	1.4
Mg Magnesium	0.8
Pb Lead	1.5
S Sulphur	0.7
Sn Tin	0.8
Te Tellurium	0.8
Zn Zinc	1
Zr Zirconium	0.3
Other elements*, each	0.3

\*Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) **Copper alloys**

Metallic substances other than unrefined copper in which copper predominates by weight each of the other elements, provided that

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (ii) the total content by weight of such other elements exceeds 2.5%.

(c) **Master alloys**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphides (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 28.48.

(d) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight of equal length and parallel). Products, with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by a simple trimming or de-scaling) provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 7403.

(e) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, (including "flattened circles" and "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight of equal length and parallel). Products with a rectangular (including square), triangular or polygonal

cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

In the case of heading 74.14, however, the term "wire" applies only to products, whether or not in coils, or any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(g) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 74.03) coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are

- of a rectangular (including square) shape with a thickness not exceeding one-tenth of the width.
- of a shape other than rectangular or square, of any size, provided that they do not the character of articles or products of other headings.
- Heading 74.09 and 74.10 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) **Tubes and pipes**

Hollow product, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes-and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges collars or rings.

**Subheading Note**

1. In this Chapter the following expressions have the meanings hereby assigned to them

(a) **Copper-zinc base alloys (brasses)**

Alloys of copper and zinc, with or without other elements. When other elements are present

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)), and
- any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

(b) **Copper-tin base alloys (bronzes)**

Alloys of copper and tin, with or without the elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) **Copper-nickel-zinc base alloys (nickel silvers)**

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight (see copper-zinc alloys (brasses)).

(d) **Copper-nickel base alloys**

Alloys of copper and nickel, with or without other elements but in any case containing by not more than 1% of zinc. When other elements are present, nickel predominates by weight each of such other elements.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
<b>74.01</b>		Copper mattes; cement copper (precipitated copper).			
	7401.10.00	- Copper mattes	tonne	15%	
	7401.20.00	- Cement copper (precipitate copper)	tonne	15%	
<b>74.02</b>	7402.00.00	Unrefined copper; copper anodes for electrolytic refining.	tonne	15%	
<b>74.03</b>		Refined copper and copper alloys, unwrought.			
		- Refined copper			
	7403.11.00	- - Cathodes and sections of cathodes	tonne	15%	
	7403.12.00	- - Wire-bars	tonne	15%	
	7403.13.00	- - Billets	tonne	15%	
	7403.19.00	- - Other	tonne	15%	
		- Copper alloy			
	7403.21.00	- - Copper-zinc base alloys (brass)	tonne	15%	
	7403.22.00	- - Copper-tin base alloys (bronze)	tonne	15%	
	7403.23.00	- - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	tonne	15%	
	7403.29.00	- - Other copper alloys (other than master alloys of heading No. 74.05)	tonne	15%	
<b>74.04</b>	7404.00.00	Copper waste and scrap.	tonne	15%	
<b>74.05</b>	7405.00.00	Master alloys of copper.	tonne	15%	
<b>74.06</b>		Copper powders and flakes.			
	7406.10.00	- Powders of non-lamellar structure	kg	15%	
	7406.20.00	- Powders of lamellar structures; flakes	kg	15%	
<b>7407</b>		Copper bars, rods and profiles.			
	7407.10.00	- Of refined copper	kg	15%	
		- Of copper alloys			
	7407.21.00	- - Of copper-zinc base alloys (brass)	kg	15%	
	7407.22.00	- - Of copper-nickel base alloys	kg	15%	

74.08	7407.29.00	(cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) -- Other Copper wire. - Of refined copper	kg	15%
	7408.12.00	-- Of which the maximum cross-sectional dimension exceeds 6mm	kg	15%
	7408.19.00	-- Other	kg	15%
	7408.21.00	-- Of copper alloys -- Of copper zinc base alloys (brass)	kg	15%
	7408.22.00	-- Of copper-nickel base alloys (cupro- nickel) or copper nickel-zinc base alloys (nickel silver)	kg	15%
74.09	7408.29.00	-- Other Copper plates, sheets and strip, of a thickness exceeding 0.15mm. - Of refined copper	kg	15%
	7409.11.00	-- In coils	tonne	15%
	7409.19.00	-- Other - Of copper-zinc base alloys (brass)	tonne	15%
	7409.21.00	-- In coils	tonne	15%
	7409.29.00	-- Other	tonne	15%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
74.10	7409.31.00	- Of copper-tin base alloys (bronze) -- In coils	tonne	15%	
	7409.39.00	-- Other	tonne	15%	
	7409.40.00	- Of copper-nickel base alloys (cupro- nickel) or copper-nickel-zinc base alloys (nickel-silver)	tonne	15%	
	7409.90.00	- Of other copper alloys Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials of a thickness (excluding any backing) not exceeding 0.15mm. - Not backed	tonne	15%	
	7410.11.00	-- Of refined copper	tonne	15%	
	7410.12.00	-- Of copper alloys - Backed	tonne	15%	



74.11	7410.21.00	- - Of refined copper	tonne	15%	
	7410.22.00	- - Of copper alloys	tonne	15%	
74.12	7411.10.00	Copper tubes and pipes. - Of refined copper	kg	15%	
	7411.21.00	- Of copper alloys - - Of copper-zinc base alloys (brass)	kg	15%	
74.13	7411.22.00	- - Of copper-nickel base alloys (cupro- nickel) or copper-nickel-zinc base alloys (nickel-silver)	kg	15%	
	7411.29.00	- - Other Copper tube and pipe fittings (for example, couplings, elbows, sleeves).	kg	15%	
74.14	7412.10.00	- Of refined copper	kg	25%	
	7412.20.00	- Of copper alloys	kg	25%	
74.15	7413.00.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	kg	25%	
74.15	7414.20.00	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper. - Cloth	kg	15%	
	7414.90.00	- Other Nails, tacks, drawing pins, staples (other than those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.	kg	15%	
	7415.10.00	- Nails and tacks, drawing pins, staples and similar articles	kg	15%	
	7415.21.00	- Other articles, not threaded - - Washers (including spring washers)	kg	15%	
	7415.29.00	- - Other - Other threaded articles	kg	15%	
	7415.33.00	- - Screws; bolts and nuts	kg	15%	
	7415.39.00	- - Other	kg	15%	
<i>Heading</i>	<b>H S Code</b>	<b>Description of Goods</b>	<b>Statistical Unit of Quantity</b>	<b>Duty Rate</b>	<b>Remarks</b>
74.16	7416.00.00	Copper springs.	kg	15%	
74.17	7417.00.00	Cooking or heating apparatus of a kind used for	kg	25%	

74.18		domestic purposes, non-electrical, and parts thereof, of copper. Table, kitchen or other household articles and parts thereof, of copper; pot scourer and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper. - Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like		
	7418.11.00	- - Pot scourers and scouring or polishing pads, gloves and the like	kg	25%
	7418.19.00	- - Other	kg	25%
	7418.20.00	- Sanitary ware and parts thereof	kg	25%
74.19		Other articles of copper.		
	7419.10.00	- Chain and parts thereof - Other	kg	25%
	7419.91.00	- - Cast, moulded, stamped or forged, but not further worked - - Other	kg	25%
	7419.99.10	- - - Fittings for electric wiring	kg	25%
	7419.99.20	- - - Vats and tanks	kg	15%
	7419.99.30	- - - Other articles for mining, agricultural or manufacturing purposes	kg	15%
	7419.99.90	- - - Other	kg	25%

(As amended by Act No. 9 of 1997, No.1 of 1998, No. 3 of 2000 and No. 1 of 2002 )

## CHAPTER 75

### Nickel and articles thereof

#### Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-sections exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or

de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes). The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat surfaced products (other than the unwrought products of heading 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products other headings.

Heading 75.06 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading Notes**

1. In this Chapter, the following expression shall have the meanings hereby assigned to them

(a) **Nickel, not alloyed**

Metal containing by weight at least 99% of nickel plus cobalt, provided that

- (i) the cobalt content to weight does not exceed 1.5%, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table.

**TABLE - Other elements**

Element	Limiting content % by weight
Fe Iron	0.5
O Oxygen	0.4
Other elements, each	0.3

(b) **Nickel alloys**

Metallic substances in which nickel predominates by weight over each of the other elements provided that

- (i) the content by weight of cobalt exceeds 1.5%
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

2. Notwithstanding the provision of Chapter Note 1 (c), for the purposes of subheading 7508.10, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.			
	7501.10.00	- Nickel mattes	kg	5%	
	7501.20.00	- Nickel oxide sinters other intermediate products of nickel metallurgy.	kg	5%	
75.02		Unwrought nickel			
	7502.10.00	- Nickel, not alloyed	kg	5%	
	7502.20.00	- Nickel alloys	kg	5%	
75.03	7503.00.00	<b>Nickel waste and scrap.</b>	kg	5%	
75.04	7504.00.00	<b>Nickel powders and flakes</b>	kg	5%	
75.05		Nickel bars, rods, profiles and wire			
		- Bars, rods and profiles			
	7505.11.00	- - Of nickel, not alloyed	kg	15%	
	7505.12.00	- - Of nickel alloys	kg	15%	
		- Wire			
	7505.21.00	- - Of nickel, not alloyed	kg	15%	
	7505.22.00	- - Of nickel alloys	kg	15%	
75.06		Nickel plates, sheets, strip and foil.			
	7506.10.00	- Of nickel, not alloyed	kg	15%	
	7606.20.00	- Of nickel alloys	kg	15%	
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves.			

75.08	7507.11.00	- Tubes and pipes	kg	25%
		- - Of nickel, not alloyed		
	7507.12.00	- - Of nickel alloys		
	7507.20.00	- Tube or pipe fittings		
		Other articles of nickel		
	7508.10.00	- Cloth, grill and netting, of nickel wire		
	7508.90.00	- Other	kg	15%

## CHAPTER 76

### Aluminium and articles thereof

#### Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, or the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth or the width.

(d) **Plates, sheets, strip and foil**

Flat surfaced products (other than the unwrought products of heading 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides straight, of equal length and parallel of a uniform thickness, which are

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 76.06 and 76.07 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

**(e) Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading Notes**

1. In this Chapter the following expressions have the meanings hereby assigned to them

**(a) Aluminium, not alloyed**

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table

**TABLE - Other elements**

Element	Limiting content % by weight
Fe + Si (iron + silicon)	1
Other elements <sup>(1)</sup> , each	0.1 <sup>(2)</sup>
<sup>(1)</sup> Other elements, are for example, Cr, Cu, Mg, Mn, Ni, Zn. <sup>(2)</sup> Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%	

**(b) Aluminium alloys**

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1%

2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross sectional dimension exceeds 6mm

*(As amended by Act No. 1 of 2002)*

<i>Heading</i>	H S Code	Description of Goods	Unit of Quantity	Duty Rate	Remarks
<b>76.01</b>		Unwrought aluminium.			
	7601.10.00	- Aluminium, not alloyed	kg	5%	
	7601.20.00	- Aluminium alloys	kg	5%	
<b>76.02</b>	7602.00.00	Aluminium waste and scrap.	kg	5%	
<b>76.03</b>		Aluminium powders and flakes.			
	7603.10.00	- Powders of non-lamellar structure	kg	5%	
	7603.20.00	- Powders of lamellar structure; flakes	kg	5%	
<b>76.04</b>		Aluminium bars, rods and profiles.			
	7604.10.00	- Of aluminium, not alloyed	kg	5%	
		- Of aluminium alloys			
	7604.21.00	- - Hollow profiles	kg	5%	
	7604.29.00	- - Other	kg	free	
<b>76.05</b>		Aluminium wire.			
		- Of aluminium, not alloyed			
	7605.11.00	- - Of which the maximum cross-sectional dimensions exceeds 7mm	kg	free	
	7605.19.00	- - Other	kg	25%	
		- Of aluminium alloys			
	7605.21.00	- - Of which the maximum cross-sectional dimensions exceeds 7mm	kg	15%	
	7605.29.00	- - Other	kg	15%	
<b>76.06</b>		Aluminium plates, sheets and strips, of a thickness exceeding 0.2mm.			
		- Rectangular (including square)			
	7606.11.00	- - Of aluminium, not alloyed	kg	15%	
	7606.12.00	- - Of aluminium alloys	kg	15%	
		- Other			
	7606.91.00	- - Of aluminium, not alloyed	kg	15%	
	7606.92.00	- - Of aluminium alloys	kg	5%	

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
<b>76.07</b>		Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.			
		- Not backed			
	7607.11.00	- - Rolled but not further worked	kg	5%	
	7607.19.00	- - Other	kg	15%	
	7607.20.00	- Backed	kg	15%	

76.08		Aluminium tubes and pipes.		
		- Of aluminium, not alloyed		
	7608.10.10	- - - Irrigation pipes	kg	5%
	7608.10.90	- - - Other	kg	15%
		- Of aluminium alloys		
	7608.20.10	- - - Irrigation pipes	kg	5%
	7608.20.90	- - - Other	kg	15%
76.09	7609.00.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	kg	15%
76.10		Aluminium structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.		
	7610.10.00	- Doors, windows and their frames and thresholds for doors	kg	15%
		- Other		
	7610.90.10	- - - Props and similar equipment, for use in scaffolding, coffering, shuttering or pit-propping	kg	15%
	7610.90.20	- - - Pylons and masts for supporting electric power lines	kg	15%
	7610.90.90	- - - Other	kg	15%
76.11	7611.00.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	No.	15%
76.12		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat - insulated, but not fitted with mechanical or thermal equipment.		
	7612.10.00	- Collapsible tubular containers	kg	25%
		- Other		
	7612.90.10	- - - Milk cans	kg	5%
	7612.90.90	- - - Other	kg	15%



<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
76.13	7613.00.00	Aluminium containers for compressed or liquified gas.	kg	15%	
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.			
	7614.10.00	- With steel core	kg	25%	
	7614.90.00	- Other	kg	25%	
76.15		Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.			
		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like			
	7615.11.00	- - Pot scourers and scouring or polishing pads, gloves and the like	kg	25%	
	7615.19.00	- - Other	kg	25%	
		- Sanitary ware and parts thereof			
	7615.20.10	- - - Flush cisterns	kg	25%	
	7615.20.90	- - - Other	kg	25%	
76.16		Other articles of aluminium.			
	7616.10.00	- Nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	kg	25%	
		- Other			
	7616.91.00	- - Cloth, grill, netting and fencing, of aluminium wire	kg	25%	
	7616.99.00	- - Other	kg	25%	

(As amended by Act No. 9 of 1997, No.4 of 1999 and No. 3 of 2000)

## CHAPTER 77

Reserved for possible future use in the Harmonised System

## CHAPTER 78

Lead and articles thereof

## Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or descaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, or the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat surfaced products (other than the unwrought products of heading 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

-of the rectangular (including square) shape with a thickness not exceeding one-tenth of the width.

-of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 78.04 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do

not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading Note**

1. In this Chapter the expression "refined lead" means

Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table

**TABLE - Other elements**

Element	Limiting content % by weight
Erg Silver	0.02
As Arsenic	0.005
Bi Bismuth	0.05
Ca Calcium	0.002
Cd Cadmium	0.002
Cu Copper	0.08
Fe Iron	0.002
S Sulphur	0.002
Sb Antimony	0.005
Sn Tin	0.005
Te Tellurium	0.001
Zn Zinc	0.002
Other elements	0.001

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
78.01		Unwrought lead.			
	7801.10.00	- Refined lead	kg	5%	
		- Other			
	7801.91.00	- - Containing by weight antimony as the principal other element	kg	5%	
	7801.99.00	- Other			
78.02	7802.00.00	Lead waste and scrap.	kg	5%	
78.03		Lead bars, rods, profiles and wire.			
	7803.00.10	- - - Solder	kg	15%	
	7803.00.90	- - - Other	kg	15%	
78.04		Lead plates, sheets, strip and foil; lead powders and flakes.			

		- Plates, sheets, strip and foil		
	7804.11.00	- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2mm	kg	15%
	7804.19.00	- - Other	kg	15%
	7804.20.00	- Powders and flakes	kg	15%
78.05	7805.00.00	Lead tubes, pipes and tube or pipe fittings (for example, coupling, elbows, sleeves).	kg	25%
78.06		Other articles of lead.		
	7806.00.10	- - - Containers (for example, pliable tubes) for the conveyance or packing of goods	kg	15%
	7806.00.20	- - - Packing, lagging, caulking and the like	kg	15%
	7806.00.30	- - - Other articles for agricultural, mining or manufacturing purposes (excluding vats and tanks)	kg	15%
	7806.00.40	- - - Keels for yachts or other boats	No.	25%
	7806.00.90	- - - Other	-	15%

## CHAPTER 79

### Zinc and articles thereof

#### Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them

(a) **Bars and rods**

Rolled; extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products of the same forms and dimensions which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat surfaced products (other than the unwrought products of heading 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides straight, of equal length and parallel of a uniform thickness, which are

-of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

-of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 79.05 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading Note**

1. In this Chapter the following expressions have the meaning hereby assigned to them

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5% of zinc.

(b) **Zinc alloys**

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) **Zinc dust**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
79.01		Unwrought zinc.			
	7901.11.00	Zinc, not alloyed Containing by weight 99.9% or more of zinc	kg	5%	
	7901.12.00	Containing by weight less than 99.9% of zinc	kg	5%	
	7901.20.00	Zinc alloys	kg	5%	
79.02	7902.00.00	Zinc waste and scrap.	kg	5%	
79.03		Zinc dust, powders and flakes.			
	7903.10.00	Zinc dust	kg	5%	
	7903.90.00	Other	kg	5%	
79.04	7904.00.00	Zinc bars, rods, profiles and wire.	kg	15%	
79.05	7905.00.00	Zinc plates, sheets, strip and foil.	kg	15%	
79.06	7906.00.00	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbow sleeves).	kg	15%	
79.07	7907.00.00	Other articles of zinc.	kg	15%	

(As amended by Act No. 7 of 1997)

## CHAPTER 80

### Tin and articles thereof

#### Note

1. In this Chapter the following expressions have the meanings hereby assigned to them

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils which have a uniform solid cross-section along their whole length

in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

**(b) Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character articles or products of other headings.

**(c) Wire**

Rolled, extruded or drawn products, in coils, which have a uniform cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including flattened circles" and modified rectangles, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have rectangular (including modified rectangular") cross-section exceeds one-tenth of the width.

**(d) Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

of rectangular (including square) shape with a thickness not exceeding one-tenth of the width.

of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles of products of other headings.

Headings 80.04 and 80.05 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

**(e) Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-section concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading Note.**

1. In this Chapter the following expressions have the meanings hereby assigned to them

**(a) Tin, not alloyed**

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table

**TABLE - Other elements**

Element	Limiting content % by weight
Bi Bismuth	0.1
Cu Copper	0.4

**(b) Tin alloys**

Metallic substances in which tin predominates by weight over each of the other elements provided that

- (i) the total content by weight of such other elements exceeds 1%; or
  - (ii) the content by weight of their bismuth or copper is equal to or greater than the limit specified in the foregoing table.
- (As amended by Act No. 1 of 2002)

<i>Heading</i>	H S Code	Description of Goods	Unit of Quantity	Duty Rate	Remarks
<b>80.01</b>		Unwrought tin			
	8001.10.00	- Tin, not alloyed	kg	free	
	8001.20.00	- Tin alloys	kg	5%	
<b>80.02</b>	8002.00.00	Tin waste and scrap.	kg	5%	
<b>80.03</b>		Tin bars, rods, profiles and wire.			
	8003.00.10	- - - Solder	kg	15%	
	8003.00.90	- - - Other	kg	15%	
<b>80.04</b>	8004.00.00	Tin plates, sheets and strip, of a thickness exceeding 0.2mm.	kg	15%	
<b>80.05</b>	8005.00.00	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2mm; tin powders and flakes.	kg	15%	
<b>80.06</b>	8006.00.00	Tin tubes, pipes and tubes or pipe fittings (for example, couplings, elbows, sleeves).	kg	15%	
<b>80.07</b>		Other articles of tin.			
	8007.00.10	- - - For agricultural, mining or manufacturing purposes	kg	15%	
	8007.00.90	- - - Other	kg	15%	

## CHAPTER 81

### Other base metals; cermets; articles thereof

#### Subheading Note

1. Note 1 to Chapter 74, defining "bars and rods", "profiles, "wire" and "plates, sheets strip and foil" applies, mutatis mutandis to this Chapter.

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
<b>81.01</b>		Tungsten (wolfram) and articles thereof, including waste and scrap.			
	8101.10.00	- Powders	kg	5%	
		- Other			
	8101.94.00	- - Unwrought tungsten, including bars and rods obtained simply by sintering;	kg	5%	
	8101.95.00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg	5%	
	8101.96.00	- - Wire	kg	5%	
	8101.97.00	- - Wastw and scrap	kg	5%	
<b>81.02</b>		Molybdenum and articles thereof, including waste and scrap.			
	8102.10.00	- Powders	kg	5%	
		- Other			
	8102.94.00	- - Unwrought molybdenum,	kg	5%	

		including bars and rods obtained simply by sintering;			
	8102.95.00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg	5%	
	8102.96.00	- - Wire	kg	5%	
81.03	8102.97.00	- - Waste and scrap	kg	5%	
		Tantalum and articles thereof, including waste and scrap.			
	8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	kg	5%	
81.04	8103.30.00	- Waste and scrap	kg	5%	
		Magnesium and articles thereof, including waste and scrap.			
	8104.11.00	- Unwrought magnesium	kg	5%	
		- - Containing at least 99.8% by weight of magnesium			
	8104.19.00	- - Other	kg	5%	
	8104.20.00	- Waste and scrap	kg	5%	
	8104.30.00	- Raspings, turnings and granules, graded according to size; powders	kg	5%	
81.05	8104.90.00	- Other	kg	5%	
		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.			
	8105.20.00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	tonne	5%	
81.06	8105.30.00	- Waste and scrap	kg	5%	
	8106.00.00	<b>Bismuth and articles thereof, including waste and scrap.</b>	kg	5%	

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
81.07		Cadmium and articles thereof, including waste and scrap.			
	8107.20.00	- Unwrought cadmium; powders	tonne	5%	
	8107.30.00	- Waste and scrap	kg	5%	
81.08		Titanium and articles thereof, including waste and scrap.			
	8108.20.00	- Unwrought titanium; powders	kg	5%	
	8108.30.00	- Waste and scrap	kg	5%	
81.09		Zirconium and articles thereof,			



		including waste and scrap		
	8109.20.00	- Unwrought zirconium; powders	kg	5%
	8109.30.00	- Waste and scrap	kg	5%
81.10		<b>Antimony and articles thereof, including waste and scrap.</b>	kg	5%
	8110.10.00	- Unwrought antimony; powders	kg	
	8110.20.00	- Waste and scrap	kg	5%
	8110.90.00	- Other	kg	5%
81.11	8111.00.00	<b>Managanese and articles thereof, including waste and scrap.</b>	kg	5%
81.12		<b>Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.</b>		
		- Beryllium		
	8112.12.00	- - Unwrought; powders	kg	5%
	8112.13.00	- - Waste and scrap		
	8112.19.00	- - Other	kg	5%
		- Chromium		
	8112.21.00	- - Unwrought; powders	kg	5%
	8112.22.00	- - Waste and scrap	kg	5%
	8112.29.00	- - Other	kg	5%
	8112.30.00	- Germanium	kg	5%
	8112.40.00	- Vanadium	kg	5%
		- Thallium		
	8112.51.00	- - Unwrought; powders	kg	5%
	8112.52.00	- - Waste and scrap	kg	5%
	8112.59.00	- - Other	kg	5%
		- Other		
	8112.92.00	Unwrought; waste and scrap; powders	kg	5%
	8112.99.00	- - Other	kg	5%
81.13	8113.00.00	<b>Cermets and articles thereof, including waste and scrap.</b>	kg	5%

(As amended by Act No. 1 of 2002)

## CHAPTER 82

### Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

#### Notes

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of

- (a) Base metal;
- (b) Metal carbides or cements;
- (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of

which they are parts, except parts separately specified as such and tool-holders for and tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.

3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
82.01		Hand tools, the following spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and prunners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.			
	8201.10.00	- Spades and shovels	No.	15%	
	8201.20.00	- Forks	No.	15%	
	8201.30.00	- Mattocks, picks, hoes and rakes	No.	15%	
	8201.40.00	- Axes, bill hooks and similar hewing tools	No.	15%	
	8201.50.00	- Secateurs and similar one-handed prunners and shears (including poultry shears)	No.	15%	
	8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	No.	15%	
	8201.90.00	- Other hand tools of a kind used in agriculture, horticulture or forestry	No.	15%	
	82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).		
8202.10.00		- Hand saws	kg	15%	
8202.20.00		- Band saw blades	kg	15%	
		- Circular saw blades (including slitting or slotting saw blades)			
8202.31.00		- - With working part of steel	kg	15%	
8202.39.00		- - Other, including parts	kg	15%	
8202.40.00		- Chain saw blades	kg	15%	
	- Other saw blades				
8202.91.00	- - Straight saw blades, for working	kg	15%		

82.03	8202.99.00	metal - - Other Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	kg	15%	
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<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
82.04	8203.10.00	- Files, rasps and similar tools	kg	15%	
	8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	kg	15%	
	8203.30.00	- Metal cutting shears and similar tools	kg	15%	
	8203.40.00	- Pipe-cutters, bold croppers, perforating punches and similar tools	kg	15%	
82.05		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles. - Hand-operated spanners and wrenches			
	8204.11.00	- - Non adjustable	kg	15%	
	8204.12.00	- - Adjustable	kg	15%	
	8204.20.00	- Interchangeable spanner sockets, with or without handles	kg	15%	
		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal- operated grinding wheels with frameworks.			
	8205.10.00	- Drilling, threading or tapping tools	kg	15%	
	8205.20.00	- Hammers and sledge hammers	kg	15%	
	8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	kg	15%	
	8205.40.00	- Screwdrivers - Other hand tools (including glaziers' diamonds)	kg	15%	
	8205.51.00	- - Household tools	kg	15%	

	8205.59.00	- - Other	kg	15%
	8205.60.00	- Blow lamps	kg	15%
	8205.70.00	- Vices, clamps and the like	kg	15%
	8205.80.00	- Anvils; portable forges; hand or pedal- operated grinding wheels with frameworks	kg	15%
	8205.90.00	- Sets of articles of two or more of the foregoing subheadings	kg	15%
82.06	8206.00.00	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale	kg	15%
82.07		Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.		
	8207.13.00	- Rock drilling or earth boring tools		
	8207.13.00	- - With working part of cermets	kg	15%
	8207.19.00	- - Other, including parts	kg	15%
	8207.20.00	- Dies for drawing or extruding metal	kg	15%
	8207.30.00	- Tools for pressing, stamping or punching	kg	15%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	8207.40.00	- Tools for tapping or threading	kg	15%	
	8207.50.00	- Tools for drilling, other than for rock drilling	kg	15%	
	8207.60.00	- Tools for boring or broaching	kg	15%	
	8207.70.00	- Tools for milling	kg	15%	
	8207.80.00	- Tools for turning	kg	15%	
	8207.90.00	- Other interchangeable tools	kg	15%	
82.08		Knives and cutting blades, for machines or for mechanical appliances.			
	8208.10.00	- For metal working	kg	15%	
	8202.20.00	- For wood working	kg	15%	
	8208.30.00	- For kitchen appliances or for machines used by the food industry	kg	15%	
	8208.40.00	- For agricultural, horticultural or forestry machines	kg	5%	

82.09	8208.90.00	- Other	kg	15%
	8209.00.00	Plates, sticks, tips and the like for tools, unmounted of cermets.	kg	15%
82.10	8210.00.00	Hand-operated mechanical appliances, weighing 10kg or less, used in the preparation, conditioning or serving of food or drink.	kg	25%
82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No., 82.08, and blades therefor.		
	8211.10.00	- Sets of assorted articles	kg	25%
		- Other		
	8211.91.00	- - Table knives having fixed blades	kg	25%
	8211.92.00	- - Other knives having fixed blades	kg	25%
	8211.93.00	- - Knives having other than fixed blades	kg	25%
	8211.94.00	- - Blades	kg	25%
	8211.95.00	- - Handles of base metal	kg	25%
82.12		Razors and razor blades (including razor blade blanks in strips).		
	8212.10.00	- Razors	per 100	15%
	8212.20.00	- Safety razor blades, including razor blade blanks in strips	kg	15%
	8212.90.00	- Other parts	kg	15%
82.13		Scissors, tailors' shears and similar shears, and blades therefor.		
	8213.00.10	- - - For agricultural or professional use	No.	15%
	8213.00.90	- - - Other	No.	15%
82.14		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers, and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).		
	8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners, and blades therefor	kg	25%
		- Manicure or pedicure sets and instruments (including nail files)		
	8214.20.10	- - - Professional types	kg	25%

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	8214.20.90	- - - Other	kg	25%	
		- Other			
	8214.90.10	- - - Other agricultural or	kg	15%	

82.15	8214.90.90	professional articles of cutlery (for example secateurs, butchers cleavers, hair clippers) - - - Other	kg	25%
	8215.10.00	Spoons, forks, ladles, skimmers, cake- servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware. - Sets of assorted articles containing at least one article plated with precious metal	kg	25%
	8215.20.00	- Other sets of assorted articles - Other	kg	25%
	8215.91.00	- - Plated with precious metal	kg	25%
	8215.99.00	- - Other	kg	25%

(As amended by Act No. 9 of 1997, and No.1 of 1998)

## CHAPTER 83

### Miscellaneous articles of base metal

#### Notes

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent article. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

2. For the purpose of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75mm, or those having a diameter (including, where appropriate, tyres) exceeding 75mm provided that the width of the wheel or tyre fitted thereto is less than 30mm

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
83.01		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.			
	8301.10.00	- Padlocks	kg	25%	
	8301.20.00	- Locks of a kind used for furniture	kg	25%	
	8301.30.00	- Other locks	kg	25%	
	8301.40.00	- Clasps and frames with clasps, incorporating locks	kg	25%	
	8301.50.00	- Parts	kg	25%	
	8301.70.00	- Keys presented separately	kg	25%	
83.02		Base metals mountings, fittings and			

		similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat- racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.			
	8302.10.00	- Hinges	kg	25%	
	8302.20.00	- Castors	kg	25%	
	8302.30.00	- Other mountings, fittings and similar articles suitable for motor vehicles	kg	25%	
		- Other mountings, fittings and similar articles			
	8302.41.00	- - Suitable for buildings	kg	25%	
	8302.42.00	- - Other, suitable for furniture	kg	25%	
	8302.49.00	- - Other	kg	25%	
	8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	kg	25%	
	8302.60.00	- Automatic door closers	kg	25%	
83.03	8303.00.00	Armoured or reinforced safes, strong- boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	kg	25%	
83.04	8304.00.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 94.03.	kg	25%	
<i>Heading</i>	<b>H S Code</b>	<b>Description of Goods</b>	<b>Statistical Unit of Quantity</b>	<b>Duty Rate</b>	<b>Remarks</b>
83.05		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging }, of base metal.			
	8305.10.00	- Fittings for loose-leaf binders or files	kg	25%	
	8305.20.00	- Staples in strips	kg	25%	
	8305.90.00	- Other, including parts	kg	25%	
83.06		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or			

		similar frames, of base metal; mirrors of base metal.		
	8306.10.00	- Bells, gongs and the like		25%
		- Statuettes and other ornaments		25%
	8306.21.00	- - Plated with precious metal		25%
	8306.29.00	- - Other		25%
	8306.30.00	- Photograph, picture or similar frames; mirrors		25%
83.07		Flexible tubing of base metal, with or without fittings.		
	8307.10.00	- Of iron or steel	kg	25%
83.08	8307.90.00	- Of other base metal	kg	25%
		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods of other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.		
		- Hooks, eyes and eyelets		
	8308.10.10	- - - Hooks	kg	5%
	8308.10.20	- - - Eyes and eyelets	kg	15%
	8308.20.00	- Tubular or bifurcated rivets	kg	25%
	8308.30.00	- Other, including parts	kg	25%
83.09		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.		
	8309.10.00	- Crown corks	per 100	25%
	8309.90.00	- Other	per 100	25%
83.10	8310.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05.	kg	25%
83.11		Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.		
	8311.10.00	- Coated electrodes of base metal,	kg	25%



	8311.20.00	for electric arc-welding - Cored wire of base metal, for electric arc- welding	kg	25%	
<i>Heading</i>	<b>H S Code</b>	<b>Description of Goods</b>	<b>Statistical Unit of Quantity</b>	<b>Duty Rate</b>	<b>Remarks</b>
	8311.30.00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	kg	25%	
	8311.90.00	- Other, including parts	kg	25%	

(As amended by Act No.4 of 1999 and Act No. 3 of 2006)

## Section XVI

### **MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES**

#### Notes

1. This section does not cover.

- (a) Transmission or conveyor belts or belting, of plastics, of Chapter 39, or of vulcanised rubber (heading 40.10); or other of a kind used in machinery or mechanical or electrical appliance or for other technical uses, of vulcanised rubber (heading 40.16); articles of a kind used in machinery or mechanical or electrical or for other technical uses, of vulcanised rubber (heading 40.6), 1
- (b) Articles of leather or of composition leather (heading 42.04) or of furskin (heading 43.03) of a kind used in machinery or mechanical appliances or for other technical uses; machinery or mechanical appliances or for other technical uses;
- (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44, or 48 or Section XV); Section XV);
- (d) Perforated cards for jacquard or similar machines, (for example, Chapter 39 or 48 or Section XV);
- (e) Transmission or convey or belts and belting of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of heading 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked Sapphires and diamonds for styli (heading 85.22); of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastic (Chapter 39);
- (h) Drill pipe (heading 73.04);
- (i) Endless belts of metal wire or strip (Section XV);
- (k) Articles of Chapter 82 or 83;
- (l) Articles of Section XVII;
- (m) Articles of Chapter 90;
- (n) Clocks, watches and other articles of Chapter 91;
- (o) Interchangeable tools of Heading 82.07 or brushes of a kind used as parts of machines of heading 96.03;
- (p) Articles of Chapter 95; and
- (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).

2.. Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47)

are to be classified according to the following rules.

- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than heading 84.09, 84.31, 84.48, 84.66, 84.73, 84.85, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of heading 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
- (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.85 or 85.48.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5. For the purpose of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85. Such units presented separately are also to be classified in heading No. 84.71. Heading No. 84.71 does not cover machines incorporating or working in conjunction with an automatic data, processing machine and performing a specific function. Such machines are classified in the headings appropriate to their respective functions or, failing that, in residual headings.

*(As amended by Act No.1 of 1998 and No. 1 of 2002)*

## **CHAPTER 84**

### **Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof**

#### **Notes**

1. This Chapter does not cover
  - (a) Millstone, grindstones or other articles of Chapter 68;
  - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
  - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (Heading 70.19 or 70.20);
  - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapter 74 to 76 or 78 to 81);
  - (e) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
  - (f) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the heading 84.01 to 84.24 and at the same time to a description in one or other of the heading 85.25 to 84.80 is to be classified under the appropriate heading of the former group and not latter.

Heading 84.19 does not, however, cover

- (a) Germination plant, incubators or brooders (heading 84.36);
- (b) Grain dampening machines (heading 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 85.51); or

(e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

**Heading 84.22 does not cover**

- (a) Sewing machines for closing bags or similar containers (heading 84.52); or
- (b) Office machinery of heading 84.72.

**Heading No. 84.24 does not cover**

- (a) Ink-jet printing machines (heading 84.43 or 84.71).

3. A machine-tool for working any material which answers to a description in heading No. 84.56 and at the same to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64, or 84.65 is to be classified in heading 84.56.

4. Heading 84.57 applies only to machine-tools for working metal, other than lathes including turning centres), which can carry out different types of machining operations either

- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station); or
- (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5. (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means

- (a) Digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user (3) performing arithmetical computations specified by the user; and (4) executing, without human intervention, a processing program which requires them to modify their execution, by a logical decision during the procession run;
  - (b) Analogue machines capable of simulating mathematical models and comprising at least analogue elements. control elements;
  - (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph (E) below, a unit is to be regarded as being a part of the complete system if it meets all of the following conditions
- (a) It is of a kind solely or principally used in an automatic data processing system;
  - (b) It is connectable to the central processing unit either directly or through one or more other units; and
  - (c) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.
- (C) Separately presented units of an automatic data processing machine are to be classified in heading 84.71.
- (D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (B) (b) and (B) (c) above, are in all cases to be classified as units of heading 84.71.
- (E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading 84.82 applies, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or more than 0.05mm, whichever is less. Other steel balls are to be classified in heading 73.26.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other materials or from a combination of such material.

8. For the purposes of heading 84.70, the term 'pocket size' applies only to machines the dimensions of which do not exceed 170mm ´ 100mm ´ 45mm.

**Subheading Notes**

1. For the purposes of Subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the

conditions laid down in note 5 (B) to Chapter 84 and which comprise at least a central processing unit, one input (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

2. Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

(As amended by Act No. 1 of 2002)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
<b>84.01</b>		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.			
	8401.10.00	- Nuclear reactors	kg	5%	
	8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	kg	5%	
	8401.30.00	- Fuel elements (cartridges), non-irradiated	kg	5%	
<b>84.02</b>	8401.40.00	- Parts of nuclear reactors	kg	5%	
		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.			
		- Steam or other vapour generating boilers			
	8402.11.00	- - Watertube boilers with a steam production exceeding 45 t per hour	tonne	5%	

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	8402.12.00	- - Watertube boilers with a steam production not exceeding 45 t per hour	tonne	5%	
	8402.19.00	- - Other vapour generating boilers, including hybrid boilers	tonne	5%	
	8402.20.00	- Super-heated water boilers	tonne	5%	
	8402.90.00	- Parts	tonne	5%	
<b>84.03</b>		Central heating boilers other than those of heading No. 84.02.			
	8403.10.00	- Boilers	tonne	15%	
	8403.90.00	- Parts	tonne	15%	
<b>84.04</b>		Auxilliary plant for use with boilers of heading No. 84.02 or 84.03 (for			

		example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.		
	8404.10.00	- Auxiliary plant for use with boilers of heading No. 84.02 or 84.03	tonne	5%
	8404.20.00	- Condensers for steam or other vapour power units	kg	5%
84.05	8404.90.00	- Parts Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	tonne	5%
	8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators, with water process gas generators, with or without their purifiers	kg	5%
84.06	8405.90.00	- Parts Steam turbines and other vapour turbines.	kg	5%
	8406.10.00	- Turbines for marine propulsion - Other turbines	kg	5%
	8406.81.00	- - Of an output exceeding 40mw	kg	5%
	8406.82.00	- - Of an output not exceeding 40mw	kg	5%
84.07	8406.90.00	- Parts Spark-ignition reciprocating or rotary internal combustion piston engines.	kg	5%
	8407.10.00	- Aircraft engines - Marine propulsing engines;	No.	15%
	8407.21.00	- - Outboard motors	No.	15%
	8407.29.00	- - Other - Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87	kg	15%
	8407.31.00	- - Of a cylinder capacity not exceeding 50cc	No.	15%
	8407.32.00	- - Of a cylinder capacity exceeding 50cc but not exceeding 250cc	No.	15%
	8407.33.00	- - Of a cylinder capacity exceeding 250cc but not exceeding 1,000cc	No.	15%

8407.34.00	- - Of a cylinder capacity exceeding 1,000cc	No.	15%
8407.90.00	- Other engines	No.	15%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
<b>84.08</b>		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).			
	8408.10.00	- Marine propulsion engines - Engines of a kind used for the propulsion of vehicles of Chapter 87	No.	15%	
	8408.20.10	- - - Agricultural tractor engines	No.	15%	
	8408.20.90	- - - Other	No.	15%	
	8408.90.00	- Other engines	No.	15%	
<b>84.09</b>		Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.			
	8409.10.00	- For aircraft engines - Other	kg	15%	
	8409.91.00	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines - - Other	kg	15%	
	8409.99.10	- - - For agricultural tractor engines	kg	15%	
	8409.99.90	- - - Other	kg	15%	
<b>84.10</b>		Hydraulic turbines, water wheels, and regulators therefor.			
	8410.11.00	- Hydraulic turbines and water wheels; - - Of a power not exceeding 1,000 kW	No.	free	
	8410.12.00	- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW	No.	free	
	8410.13.00	- - Of a power exceeding 10,000 kW	No.	free	
	8410.90.00	- Parts, including regulators	No.	free	
<b>84.11</b>		Turbo-jets, turbo-propellers and other gas turbines.			
	8411.11.00	- Turbo-jets - - Of a thrust not exceeding 25 kN		5%	
	8411.12.00	- - Of a thrust exceeding 25 kN - Turbo-propellers		5%	
	8411.21.00	- - Of a power not exceeding 1,100 kW		5%	

84.12	8411.22.00	-- Of a power exceeding 1,100 kW - Other gas turbines		5%
	8411.81.00	-- Of a power not exceeding 5,000 kW		5%
	8411.82.00	-- Of a power exceeding 5,000 kW Parts		5%
	8411.91.00	-- Of turbo-jets or turbo-propellers		5%
	8411.99.00	-- Other Other engines and motors.	kg	5%
	9412.10.00	- Reaction engines other than turbo-jets - Hydraulic power engines and motors		15%
	8412.21.00	-- Linear acting (cylinders)		15%
	8412.29.00	-- Other - Pneumatic power engines and motors	kg	15%
	8412.31.00	-- Linear acting (cylinders)		15%
	8412.39.00	-- Other - Other		15%
	8412.80.10	-- Wind engines (windmills)	kg	5%
	8412.80.90	-- Other	kg	25%
	8412.90.00	- Parts		15%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.			
	8413.11.00	- Pumps fitted or designed to be fitted with a measuring device -- Pumps for dispensing fuel or lubricants, of the types used in filling stations or in garages -- Other	kg	15%	
	8413.19.10	--- Domestic paraffin pumps	kg	15%	
	8413.19.90	--- Other	kg	15%	
	8413.20.00	- Hand pumps, other than those of subheading No. 8413.11 or 8413.19	kg	15%	
	8413.30.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	kg	15%	
	8413.40.00	- Concrete pumps	kg	15%	
	8413.50.00	- Other reciprocating positive displacement pumps	kg	15%	

84.14	8413.60.00	- Other rotary positive displacement pumps	kg	15%		
	8413.70.00	- Other centrifugal pumps	kg	15%		
		- Other pumps; liquid elevators				
	8413.81.00	- - Pumps	kg	15%		
	8413.82.00	- Liquid elevators	kg	15%		
		- Parts				
	8413.91.00	- - Of pumps	kg	15%		
	8413.92.00	- - Of liquid elevators	kg	15%		
		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.				
	8414.10.00	- Vacuum pumps		15%		
	8414.20.00	- Hand- or foot-operated air pumps	kg	15%		
	8414.30.00	- Compressors of a kind used in refrigerating equipment	kg	15%		
	8414.40.00	- Air compressors mounted on a wheeled chassis for towing	kg	15%		
		- Fans				
8414.51.00	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W		15%			
8414.59.00	- - Other		15%			
8414.60.00	- Hoods having a maximum horizontal side exceeding 120cm		15%			
8414.80.00	- Other		15%			
8414.90.00	- Parts		15%			
84.15		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.				
	8415.10.00	- Window or wall types, self-contained or split system	kg	25%		
	8415.20.00	- Of a kind used for persons, in motor vehicles	kg	25%		
<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks	
		- Other				



84.16	8415.81.00	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	kg	25%
	8415.82.00	- - Other, incorporating a refrigerating unit	kg	25%
	8415.83.00	- - Not incorporating a refrigerating unit	kg	25%
	8415.90.00	- Parts		
84.17		Furnace burners for liquid fuel, for pulverished solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances		
	8416.10.00	- Furnace burners for liquid fuel	kg	free
	8416.20.00	- Other furnace burners, including combination burners	kg	free
	8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	kg	free
	8416.90.00	- Parts	kg	free
84.18		Industrial or laboratory furnaces and ovens, including incinerators, non- electric.		
	8417.10.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	kg	free
	8417.20.00	- Bakery ovens, including biscuit ovens	kg	free
	8417.80.00	- Other	kg	free
	8417.90.00	- Parts	kg	free
		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15.		
	8418.10.00	- Combined refrigerator-freezers, fitted with separate external doors	kg	25%
		- Refrigerators, household type		
	8418.21.00	- - Compression-type	No.	25%
	8418.22.00	- - Absorption-type, electrical	No.	25%
	8418.29.00	- - Other	No.	25%
	8418.30.00	- Freezers of the chest type, not exceeding 800 litres capacity	No.	25%

8418.40.00	- Freezers of the upright type, not exceeding 900 litres capacity	No.	25%
8418.50.00	- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	No.	25%
8418.61.00	- Other refrigerating or freezing equipment; heat pumps - - Compression type units whose condensers are heat exchangers - - Other	No.	25%
8418.69.10	- - Refrigerating or freezing equipment for cold rooms	kg	5%
8418.69.90	- Other	kg	25%
8418.91.00	- - Furniture designed to receive refrigerating or freezing equipment	kg	25%
8418.99.00	- - Other	kg	25%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
<b>84.19</b>		Machinery, plant or laboratory equipment, whether or not electrically heated, (excluding furnaces, ovens and other equipment of heading 85.14) for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric. - Instantaneous or storage water heaters, non-electric			
	8419.11.00	- - Instantaneous gas water heaters	kg	15%	
	8419.19.00	- - Other	kg	15%	
	8419.20.00	- Medical, surgical or laboratory sterilisers - Dryers	kg	5%	
	8419.31.00	- - For agricultural products	kg	free	
	8419.32.00	- - For wood, paper pulp, paper or paper-board	kg	free	

	8419.39.00	- - Other	kg	5%	
	8419.40.00	- Distilling or rectifying plant	kg	5%	
	8419.50.00	- Heat exchange units	kg	5%	
	8419.60.00	- Machinery for liquefying air or other gases	kg	5%	
		- Other machinery, plant and equipment			
	8419.81.00	- - For making hot drinks or for cooking or heating food	kg	5%	
	8419.89.00	- - Other	kg	5%	
84.20	8419.90.00	- Parts	kg	5%	
		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.			
	8420.10.00	- Calendering or other rolling machines	kg	free	
		- Parts			
	8420.91.00	- - Cylinders	kg	free	
84.21	8420.99.00	- - Other	kg	free	
		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.			
		- Centrifuges, including centrifugal dryers			
	8421.11.00	- - Cream separators	No.	15%	
	8421.12.00	- - Cloths-dryers	No.	25%	
	8421.19.00	- - Other	kg	15%	
		- Filtering or purifying machinery and apparatus for liquids			
	8421.21.00	- - For filtering or purifying water	kg	15%	
	8421.22.00	- - For filtering or purifying beverages other than water	kg	15%	
	8421.23.00	- - Oil or petrol filters for internal combustion engines	kg	15%	
	8421.29.00	- - Other	kg	15%	
<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
		- Filtering or purifying machinery and apparatus for gases			
	8421.31.00	- - Intake air filters for internal combustion engines	kg	15%	
	8421.39.00	- - Other	kg	15%	
		- Parts			

84.22	8421.91.00	- - Of centrifuges, including centrifugal dryers	kg	15%
	8421.99.00	- - Other	kg	15%
		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.		
		- Dish washing machines		
	8422.11.00	- - Of the household type	No.	25%
	8422.19.00	- - Other	No.	15%
	8422.20.00	- Machinery for cleaning or drying bottles or other containers	No.	15%
	8422.30.00	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	No.	free
	8422.40.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	No.	5%
	84.23	8422.90.00	- Parts	No.
		Weighing machinery (excluding balances of a sensitivity of 5cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.		
8423.10.00		- Personal weighing machines, including baby scales; household scales	No.	15%
8423.20.00		- Scales for continuous weighing of goods on conveyors	No.	15%
8423.30.00		- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scale	No.	15%
		- Other weighing machinery		
	8423.81.00	- - Having a maximum weighing	No.	15%

8423.82.00	capacity not exceeding 30kg - - Having a maximum weighing capacity exceeding 30kg but not exceeding 5,000kg	No.	15%
8423.89.00	- - Other	No.	15%
8423.90.00	- Weighing machine weights of all kinds; parts of weighing machinery	kg	15%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
<b>84.24</b>		Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.			
	8424.10.00	- Fire extinguishers, whether or not charged	kg	15%	
	8424.20.00	- Spray guns and similar appliances	kg	15%	
	8424.30.00	- Steam or sand blasting machines and similar jet projecting machines	kg	15%	
		- Other appliances			
	8424.81.00	- - Agricultural or horticultural	kg	free	
	8424.89.00	- - Other	kg	15%	
	8424.90.00	- Parts	kg	15%	
<b>84.25</b>		Pulley tackle and hoists, other than skip hoists; winches and capstans; jacks.			
		- Pulley tackle and hoists, other than skip hoists or hoists of a kind used for raising vehicles			
	8425.11.00	- - Powered by electric motor	kg	15%	
	8425.19.00	- - Other	kg	15%	
	8425.20.00	- Pit-head winding gear; winches specially designed for use underground	kg	15%	
		- Other winches; capstans			
	8425.32.00	- - Powered by electric motor	kg	15%	
	8425.39.00	- - Other	kg	15%	
		- Jacks; hoists of a kind used for raising vehicles			
	8425.41.00	- - Built-in jacking systems of a type used in garages	kg	15%	

84.26	8425.42.00	-- Other jacks and hoists, hydraulic	kg	15%
	8425.49.00	-- Other	kg	15%
		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.		
		- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers		
	8426.11.00	-- Overhead travelling cranes on fixed support	kg	15%
	8426.12.00	-- Mobile lifting frames on tyres and straddle carriers	kg	15%
	8426.19.00	-- Other	kg	15%
	8426.20.00	- Tower cranes	kg	15%
	8426.30.00	- Portal or pedestal jib cranes	kg	15%
		- Other machinery, self-propelled		
	8424.41.00	-- On tyres	kg	15%
	8426.49.00	-- Other	kg	15%
	- Other machinery			
8426.91.00	-- Designed for mounting on road vehicles	kg	15%	

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
84.27	8426.99.00	-- Other Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	kg	15%	
	8427.10.00	- Self-propelled trucks powered by an electric motor	No.	5%	
	8427.20.00	- Other self-propelled trucks	No.	15%	
84.28	8427.90.00	- Other trucks	No.	15%	
		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).			
	8428.10.00	- Lifts and skip hoists	kg	15%	
	8428.20.00	- Pneumatic elevators and conveyors	kg	15%	
		- Other continuous-action elevators and conveyors, for goods or materials			
8428.31.00	-- Specially designed for	kg	15%		

		underground use		
	8428.32.00	- - Other, bucket type	kg	15%
	8428.33.00	- - Other, belt type	kg	15%
	8428.39.00	- - Other	kg	15%
	8428.40.00	- Escalators and moving walkways	kg	15%
	8428.50.00	- Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	kg	15%
	8428.60.00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	kg	15%
84.29	8428.90.00	- Other machinery Self-propelled bulldozers, angledozers, graders, levellers, scrappers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers. - Bulldozers and angledozers	kg	15%
	8429.11.00	- - Track laying	No.	5%
	8429.19.00	- - Other	No.	5%
	8429.20.00	- Graders and levellers	No.	5%
	8429.30.00	- Scrapers	No.	5%
	8429.40.00	- Tamping machines and road rollers - Mechanical shovels, excavators and shovel loaders	No.	5%
	8429.51.00	- - Front-end shovel loaders	No.	5%
	8429.52.00	- - Machinery with a 360° revolving superstructure	No.	5%
84.30	8429.59.00	- - Other Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile extractors; snow- ploughs and snow-blowers.	No.	5%
	8430.10.00	- Pile-drivers and pile-extractors	No.	5%
	8430.20.00	- Snow ploughs and snow-blowers - Coal or rock cutters and tunnelling machinery	No.	5%
	8430.31.00	- - Self-propelled	No.	5%
	8430.39.00	- - Other	No.	5%

(As amended by Act No. 4 of 2005)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
		- Other boring or sinking machinery			
	8430.41.00	- - Self-propelled	No.	5%	
	8430.49.00	- - Other	No.	5%	
	8430.50.00	- Other machinery, self-propelled	No.	5%	
		- Other machinery, not self-propelled			
	8430.61.00	- - Tamping or compacting machinery	No.	5%	
	8430.69.00	- - Other	No.	5%	
<b>84.31</b>		Parts suitable for use solely or principally with the machinery of headings Nos. 84.25 to 84.30.			
	8431.10.00	- Of machinery of heading No. 84.25	kg	15%	
	8431.20.00	- Of machinery of heading No. 84.27	kg	15%	
		- Of machinery of heading No. 84.28			
	8431.31.00	- - Of lifts, skip hoists or escalators	kg	15%	
	8431.39.00	- - Other	kg	15%	
		- Of machinery of heading No. 84.26, 84.29 or 84.30			
	8431.41.00	- - Buckets, shovels, grabs and grips	kg	5%	
	8431.42.00	- - Bulldozer or angledozer blades	kg	5%	
	8431.43.00	- - Parts for boring or sinking machinery of subheading No. 8430.41 or 8430.49	kg	5%	
	8431.49.00	- - Other	kg	5%	
<b>84.32</b>		Agricultural, horitcultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.			
	8432.10.00	- Ploughs	No.	free	
		- Harrows, sacrificers, cultivators, weeders and hoes			
	8432.21.00	- - Disc harrows	No.	free	
	8432.29.00	- - Other	No.	free	
	8432.30.00	- Seeders, planters and transplanters	No.	free	
	8432.40.00	- Manure spreaders and fertiliser distributors	No.	free	
	8432.80.00	- Other machinery	kg	free	



84.33	8432.90.00	- Parts Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37. - Mowers for lawns, parks or sports grounds	kg	free
	8433.11.00	- - Powered, with the cutting device rotating in a horizontal plane	kg	15%
	8433.19.00	- - Other	kg	15%
	8433.20.00	- Other mowers, including cutter bars for tractor mounting	kg	free
	8433.30.00	- Other haymaking machinery	kg	free
	8433.40.00	- Straw or fodder balers, including pick- up balers	kg	free

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
		- Other harvesting machinery; threshing machinery			
	8433.51.00	- - Combine harvester-threshers	No.	free	
	8433.52.00	- - Other threshing machinery	No.	free	
	8433.53.00	- - Root or tuber harvesting machines	No.	free	
	8433.59.00	- - Other	No.	free	
	8433.60.00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	No.	free	
84.34	8433.90.00	- Parts Milking machines and dairy machinery.	kg	free	
	8434.10.00	- Milking machines	kg	free	
	8434.20.00	- Dairy machinery	kg	free	
84.35	8434.90.00	- Parts Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.	kg	free	
	8435.10.00	- Machinery	Quintal	free	
84.36	8435.90.00	- Parts Other agricultural, horticultural, forestry, poultry-keeping or bee-	Quintal	free	

	8436.10.00	keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders. - Machinery for preparing animal feeding stuffs	kg	free	
	8436.21.00	- Poultry-keeping machinery; poultry incubators and brooders	No.	free	
	8436.29.00	- - Other	kg	free	
	8436.80.00	- Other machinery	kg	free	
	8436.91.00	- Parts			
	8436.91.00	- - Of poultry-keeping machinery or poultry incubators and brooders	kg	free	
	8436.99.00	- - Other	kg	free	
84.37		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.			
	8437.10.00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	No.	free	
	8437.80.00	- Other machinery	kg	free	
84.38	8437.90.00	- Parts	kg	free	
		Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.			
<i>Heading</i>	<i>H S Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>	<i>Remarks</i>
	8438.10.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	kg	free	
	8438.20.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	kg	free	
	8438.30.00	- Machinery for sugar manufacture	kg	free	
	8438.40.00	- Brewery machinery	kg	free	
	8438.50.00	- Machinery for the preparation of	kg	free	

		meat or poultry		
	8438.60.00	- Machinery for the preparation of fruits, nuts or vegetables	kg	free
	8438.80.00	- Other machinery	kg	free
84.39	8438.90.00	- Parts Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.	kg	free
	8439.10.00	- Machinery for making pulp of fibrous cellulosic material	kg	free
	8439.20.00	- Machinery for making paper or paperboard	kg	free
	8439.30.00	Machinery for finishing paper or paperboard	kg	free
		- Parts		
	8439.91.00	- - Of machinery for making pulp of fibrous cellulosic material	kg	free
84.40	8439.99.00	- - Other Book-binding machinery, including book-sewing machines.	kg	free
	8440.10.00	- Machinery	kg	free
84.41	8440.90.00	- Parts Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.	kg	free
	8441.10.00	- Cutting machines	kg	free
	8441.20.00	- Machines for making bags, sacks or envelopes	kg	free
	8441.30.00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	kg	free
	8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard	kg	free
	8441.80.00	- Other machinery	kg	free
84.42	8441.90.00	- Parts Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks,	kg	free

8442.10.00	plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished). - Phototype-setting and composing machines	kg	free
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<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks	
84.43	8442.20.00	- Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	kg	free		
	8442.30.00	- Other machinery, apparatus and equipment	kg	free		
	8442.40.00	- Parts of the foregoing machinery, apparatus or equipment	kg	free		
	8442.50.00	- Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	kg	free		
		Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 84.42; ink jet printing machines, other than those of heading 84.71; machines for uses ancillary to printing.				
		- Offset printing machinery				
	8443.11.00	- - Reel fed	kg	free		
	8443.12.00	- - Sheet fed, office type (sheet size not exceeding 22 ´ 36cm)	kg	free		
	8443.19.00	- - Other	kg	free		
		- Letterpress printing machinery, excluding flexographic printing				
	8443.21.00	- - Reel fed	kg	free		
	8443.29.00	- - Other	kg	free		
	8443.30.00	- Flexographic printing machinery	kg	free		
	8443.40.00	- Gravure printing machinery	kg	free		

		- Other printing machinery		
	8443.51.00	- - Ink-jet printing machines	kg	free
	8443.59.00	- - Other	kg	free
	8443.60.00	- Machines for uses ancillary to printing	kg	free
	8443.90.00	- Parts	kg	free
84.44	8444.00.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	kg	free
84.45		Machines for preparing textile fibres; spinning doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47.		
		- Machines for preparing textile fibres		
	8445.11.00	- - Carding machines	kg	free
	8445.12.00	- - Combing machines	kg	free
	8445.13.00	- - Drawing or roving machines	kg	free
	8445.19.00	- - Other	kg	free
	8445.20.00	- Textile spinning machines	kg	free
	8445.30.00	- Textile doubling or twisting machines	kg	free
	8445.40.00	- Textile winding (including weft-winding) or reeling machines	kg	free
	8445.90.00	- Other	kg	free
84.46		Weaving machines (looms).		

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	8446.10.00	- For weaving fabrics of a width not exceeding 30cm	kg	free	
		- For weaving fabrics of a width exceeding 30cm, shuttle type	kg	free	
	8446.21.00	- - Power looms	kg	free	
	8446.29.00	- - Other			
	8446.30.00	- For weaving fabrics of a width exceeding 30cm, shuttleless type	kg	free	
84.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.			

84.48

8447.11.00	- Circular knitting machines - - With cylinder diameter not exceeding 165mm	kg	Free
8447.12.00	- - With cylinder diameter exceeding 165mm	kg	Free
8447.20.00	- Flat knitting machines; stitch-bonding machines	kg	Free
8447.90.00	- Other Auxiliary machinery for use with machines of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles). - Auxiliary machinery for machines of heading No. 84.44, 84.45, 84.46 or 84.47	kg	Free
8448.11.00	- - Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	kg	free
8448.19.00	- - Other	kg	free
8448.20.00	- Parts and accessories of machines of heading No. 84.44 or their auxiliary machinery - Parts and accessories of machines of heading No. 84.45 or their auxiliary machinery	kg	free
8448.31.00	- - Card clothing	kg	free
8448.32.00	- - Of machines for preparing textile fibres, other than card clothing	kg	free
8448.33.00	- - Spindles, spindle flyers, spinning rings and ring travellers	kg	free
8448.39.00	- - Other - Parts and accessories of weaving machines (looms) or of their auxiliary machinery	kg	free
8448.41.00	- - Shuttles	kg	free

8448.42.00	- - Reeds for looms, healds and heald- frames	kg	free
8448.49.00	- - Other	kg	free

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
		- Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery			
	8448.51.00	- - Sinkers, needles and other articles used in forming stitches	kg	free	
<b>84.49</b>	8448.59.00	- - Other Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	kg	free	
	8449.00.10	- - - Hand spinning wheels, not being industrial machinery	No.	free	
<b>84.50</b>	8449.00.90	- - - Other Household or laundry-type washing machines, including machines which both wash and dry.	kg	free	
	8450.11.00	- Machines, each of a dry linen capacity not exceeding 10kg	No.	25%	
	8450.12.00	- - Fully-automatic machines	No.	25%	
		- - Other machines, with built-in centrifugal drier	No.	25%	
	8450.19.00	- - Other	No.	25%	
	8450.20.00	- Machines, each of a dry linen capacity exceeding 10kg	No.	25%	
<b>84.51</b>	8450.90.00	- Parts Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or	kg	25%	

84.52	8451.10.00	pinking textile fabrics. - Dry-cleaning machines - Drying machines	No.	25%
	8451.21.00	- - Each of a dry linen capacity not exceeding 10kg	No.	25%
	8451.29.00	- - Other	No.	15%
	8451.30.00	- Ironing machines and presses (including fusing presses)	No.	15%
	8451.40.00	- Washing, bleaching or dyeing machines	No.	5%
	8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	No.	Free
	8451.80.00	- Other machinery	No.	5%
	8451.90.00	- Parts Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.	kg.	15%
	8452.10.00	- Sewing machines of the household type - Other sewing machines	kg	5%
	8452.21.00	- - Automatic units	kg	free
	8452.29.00	- - Other	kg	free

(As amended by Act No. 3 of 2006)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
84.53	8452.30.00	- Sewing machine needles	kg	Free	
	8452.40.00	- Furniture, bases and covers for sewing machines and parts thereof	kg	Free	
	8452.90.00	- Other parts of sewing machines Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.	kg	Free	
	8453.10.00	- Machinery for preparing, tanning or working hides, skins or leather	kg	free	
	8453.20.00	- Machinery for making or repairing footwear	kg	free	
	8453.80.00	- Other machinery	kg	free	



84.54	8453.90.00	- Parts Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	kg	free
	8454.10.00	- Converters	kg	free
	8454.20.00	- Ingot moulds and ladles	kg	free
	8454.30.00	- Casting machines	kg	free
84.55	8454.90.00	- Parts Metal-rolling mills and rolls therefor.	kg	free
	8455.10.00	- Tube mills - Other rolling mills	kg	free
	8455.21.00	- - Hot or combination hot and cold	kg	free
	8455.22.00	- - Cold	kg	free
	8455.30.00	- Rolls for rolling mills	kg	free
84.56	8455.90.00	- Other parts Machine-tools for working any material, by removing of material by laser or other light or photon beam, ultrasonic, electro-discharge, electro- chemical, electro beam, ionic-beam or plasma arc processes.	kg	free
	8456.10.00	- Operated by laser or other light or photon beam processes	kg	5%
	8456.20.00	- Operated by ultrasonic processes	kg	5%
	8456.30.00	- Operated by electro-discharge processes - Other	kg	5%
	8456.91.00	- - For dry-etching patterns on semiconductor materials	kg	5%
84.57	8456.99.00	- - Other Machining centres, unit construction machines (single station) and multi- station transfer machines, for working metal.	kg	5%
	8457.10.00	- Machining centres	kg	5%
	8457.20.00	- Unit construction machines (single station)	kg	5%
84.58	8457.30.00	- Multi-station transfer machines Lathes (including turning centres) for removing metal. - Horizontally lathes	kg	5%
	8458.11.00	- - Numerically controlled	kg	5%
	8458.19.00	- - Other	kg	5%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks	
84.59		- Other lathes				
	8458.91.00	- - Numerically controlled	kg	5%		
	8458.99.00	- - Other	kg	5%		
		Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading No. 84.58				
	8459.10.00	- Way-type unit head machines	kg	5%		
	8459.21.00	- Numerically controlled	kg	5%		
	8459.29.00	- - Other	kg	5%		
		- Other boring-milling machines				
	8459.31.00	- - Numerically controlled	kg	5%		
	8459.39.00	- - Other	kg	5%		
	8459.40.00	- Other boring machines	kg	5%		
		- Milling machines, knee-type				
	8459.51.00	- - Numerically controlled	kg	5%		
	8459.59.00	- - Other	kg	5%		
	- Other milling machines					
8459.61.00	- - Numerically controlled					
8459.69.00	- - Other	kg	5%			
8459.70.00	- Other threading or tapping machines	kg	5%			
84.60		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 8461.				
		- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01mm				
	8460.11.00	- - Numerically controlled	kg	5%		
	8460.19.00	- - Other	kg	5%		
	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01mm					

84.61	8460.21.00	- - Numerically controlled	kg	5%
	8460.29.00	- - Other	kg	5%
		- Sharpening (tool or cutter grinding) machines		
	8460.31.00	- - Numerically controlled	kg	5%
	8450.39.00	- - Other	kg	5%
	8460.40.00	- Honing or lapping machines	kg	5%
	8460.90.00	- Other	kg	5%
		Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, or cermets, not elsewhere specified or included.		
	8461.20.00	- Shaping or slotting machines	kg	5%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
84.62	8461.30.00	- Broaching machines	kg	5%	
	8461.40.00	- Gear cutting, gear grinding or gear finishing machines	kg	5%	
	8461.50.00	- Sawing or cutting off machines	kg	5%	
	8461.90.00	- Other	kg	5%	
		Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.			
	8462.10.00	- Forging or die-stamping machines (including presses) and hammers	kg	5%	
		- Bending, folding, straightening or flattening machines (including presses)			
	8462.21.00	- - Numerically controlled	kg	5%	
	8462.29.00	- - Other	kg	5%	
		- Shearing machines (including presses), other than combined punching and shearing machines			
	8462.31.00	- - Numerically controlled	kg	5%	
	8462.39.00	- - Other	kg	5%	

		- Punching or notching machines (including presses) (including combined punching and shearing machines			
	8462.41.00	- - Numerically controlled	kg	5%	
	8462.49.00	- - Other	kg	5%	
		- Other			
	8462.91.00	- - Hydraulic presses	kg	5%	
	8462.99.00	- - Other	kg	5%	
84.63		Other machine-tools for working metal, or cermets, without removing material.			
	8463.10.00	- Draw-benches for bars, tubes, profiles, wire or the like	kg	5%	
	8463.20.00	- Thread rolling machines	kg	5%	
	8463.30.00	- Machines for working wire	kg	5%	
	8463.90.00	- Other	kg	5%	
84.64		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.			
	8464.10.00	- Sawing machines	kg	5%	
	8464.20.00	- Grinding or polishing machines	kg	5%	
	8464.90.00	- Other	kg	5%	
84.65		Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.			
	8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	kg	5%	
		- Other			

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	8465.91.00	- - Sawing machines	kg	free	
	8465.92.00	- - Planing, milling or moulding (by cutting) machines	kg	free	
	8465.93.00	- - Grinding, sanding or polishing machines	kg	free	
	8465.94.00	- - Bending or assembling machines	kg	free	
	8465.95.00	- - Drilling or morticing machines	kg	free	
	8465.96.00	- - Splitting, slicing or paring	kg	free	

84.66	8465.99.00	machines - - Other	kg	free
		Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.56 to 84.65, including work or tool holders, self- opening die-heads, diving heads, and other special attachments for machine- tools; tool holders for any type of tool for working in the hand.		
	8466.10.00	- Tool holders and self-opening die-heads	kg	5%
	8466.20.00	- Work holders	kg	5%
	8466.30.00	- Dividing heads and other special attachments for machine-tools - Other	kg	5%
	8466.91.00	- - For machines of heading No. 84.64	kg	5%
	8466.92.00	- - For machines of heading No. 84.65	kg	5%
	8466.93.00	- - For machines of heading Nos. 84.56 to 84.61	kg	5%
	8466.94.00	- - For machines of heading No. 84.62 or 84.63	kg	5%
	84.67		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor. - Pneumatic	
8467.11.00		- - Rotary type (including combined rotary-percussion)	kg	5%
8467.19.00		- - Other -With self contained electric motor:	kg	5%
8467.21.00		--Drills of all kinds	kg	5%
8467.22.00		--Saws	kg	5%
8467.29.00		--Other	kg	15%
8467.81.00		- - Chain saws	kg	5%
8467.89.00		- - Other - Parts	kg	5%
8467.91.00		- - Of chain saws	kg	5%
8467.92.00		- - Of pneumatic tools	kg	5%
84.68	8467.99.00	- - Other	kg	5%
		Machinery and apparatus for soldering, brazing, or welding, whether or not capable of cutting,		

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
84.69	8468.10.00 8468.20.00  8468.80.00 8468.90.00	other than those of heading No. 85.15; gas-operated surface tempering machines and appliances. - Hand-held blow pipes - Other gas-operated machinery and apparatus - Other machinery and apparatus - Parts Typewriters other than printers of heading No. 84.71; word-processing machines.	kg kg  kg kg	5% 5%  5% 5%	
84.70	8469.11.00 8469.12.00 8469.20.00 8469.30.00  8470.10.00   8470.21.00 8470.29.00 8470.30.00 8470.40.00 8470.50.00 8470.90.00	- Automatic typewriters and word-processing machines - - Word-processing machines - - Automatic typewriters - Other typewriters, electric - Other typewriters, non-electric Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers. - Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions - Other electronic calculating machines - - Incorporating a printing device - - Other - Other calculating machines - Accounting machines - Cash registers - Other	No. No. No. No.  No.   No. No. No. No. No. No.	15% 15% 15% 15%  15%   15% 15% 15% 15% 15% 15%	

84.71		Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.		
	8471.10.00	- Analogue or hybrid automatic data processing machines	No.	15%
	8471.30.00	- Portable digital automatic data processing machines; weighing not more than 10kg, consisting of at least a central processing unit, a keyboard and a display	No.	15%
		- Other digital automatic data processing machines		
	8471.41.00	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	No.	15%
		- - Other, presented in the form of systems		
	8471.49.00	- Digital processing units other than those of subheadings 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	No.	15%
	8471.50.10	---Network File Services	No.	5%
	8471.50.90	---Other	No.	5%
	8471.60.00	- Input or output units, whether or not containing storage units in the same housing	No.	15%
	8471.70.00	- Storage units	No.	15%
	8471.80.00	- Other units of automatic data processing machines	No.	15%

(As amended by Act No. by 1 of 2003 and No. 4 of 2006)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
84.72	8471.90.00	- Other Other office machines (for example, hectograph or stencil duplicating	No.	15%	

		machines, addressing machines, automatic banknote dispensers, coin- sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).		
	8472.10.00	- Duplicating machines	No.	15%
	8472.20.00	- Addressing machines and address plate embossing machines	No.	15%
	8472.30.00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	No.	15%
	8472.90.00	- Other	No.	15%
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72.		
		- Parts and accessories of the machines of the heading No. 84.69		
	8473.10.10	- - - Braille	kg	Free
	8473.10.90	- - - Other	kg	15%
		- Parts and accessories of the machines of the heading No. 84.70		
	8473.21.00	- - Of the electronic calculating machines of subheading No. 8470.10, 8470.21 or 8470.29	kg	15%
	8472.29.00	- - Other	kg	15%
	8473.30.00	- Parts and accessories of the machines of heading No. 84.71	kg	free
	8473.40.00	- Parts and accessories of the machines of heading No. 84.72	kg	15%
	8473.50.00	- Parts and accessories equally suitable for use with machines of two or more of the heading Nos 84.69 to 84.72	kg	15%
84.74		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery		



		for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.		
8474.10.00		- Sorting, screening, separating or washing machines	kg	free
8474.20.00		- Crushing or grinding machines - Mixing or kneading machines	kg	free
8474.31.00		- - Concrete or mortar mixers	kg	free
8474.32.00		- - Machines for mixing mineral substances with bitumen	kg	free
8474.39.00		- - Other	kg	free
8474.80.00		- Other machinery	kg	free

(As amended by Act No. 3 of 2006)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
84.75	8474.90.00	- Parts Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.	kg	free	
	8475.10.00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes Machines for manufacturing or hot working glass or glassware	kg	free	
	8475.21.00	- Machines for making optical fibres and preforms thereof	kg	free	
	8475.29.00	- - Other	kg	free	
84.76	8475.90.00	- Parts Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines. - Automatic beverage-vending machines	kg	free	
	8476.21.00	- - Incorporating heating or refrigerating devices	No.	15%	
	8476.29.00	- - Other	No.	15%	

84.77	8476.81.00	- - Other machines - - Incorporating heating or refrigerating devices	No.	15%	
	8476.89.00	- - Other	No.	15%	
	8476.90.00	- Parts	kg	15%	
		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.			
	8477.10.00	- Injection-moulding machines	kg	free	
	8477.20.00	- Extruders	kg	free	
	8477.30.00	- Blow moulding machines	No.	free	
	8477.40.00	- Vacuum moulding machines and other thermoforming machines	No.	free	
		- Other machinery for moulding or otherwise forming			
	8477.51.00	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	kg	free	
	- otherwise forming inner tubes	kg	free		
8477.59.00	- - Other	kg	free		
8477.80.00	- Other machinery	kg	free		
8477.90.00	- Parts	kg	free		
84.78		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.			
	8478.10.00	- Machinery	No.	free	
	8478.90.00	- Parts	kg	free	
84.79		Machines and mechanical appliances, having individual functions, not specified or included elsewhere in this Chapter.			
	8479.10.00	- Machinery for public works, building or the like	kg	5%	
<i>Heading</i>	<i>H S Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>	<i>Remarks</i>
	8479.20.00	- Machinery for the extraction or preparation of animal or fixed	kg	free	
	8479.30.00	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	kg	free	

	8479.40.00	- Rope or cable-making machines	kg	free
	8479.50.00	- Industrial robots, not elsewhere specified or included	kg	5%
	8479.60.00	- Evaporative air coolers	kg	5%
		- Other machines and mechanical appliances		
	8479.81.00	- - For treating metal, including electric wire coil-winders	kg	5%
	8479.82.00	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	kg	5%
	8479.89.00	- - Other	kg	5%
84.80	8479.90.00	- Parts Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.	kg	5%
	8480.10.00	- Moulding boxes for metal foundry	kg	5%
	8480.20.00	- Mould bases	kg	5%
	8480.30.00	- Moulding patterns	kg	5%
		- Moulds for metal carbides		
	8480.41.00	- - Injection or compression types	kg	5%
	8480.49.00	- - Other	kg	5%
	8480.50.00	- Moulds for glass	kg	5%
	8480.60.00	- Moulds for mineral materials	kg	5%
		- Moulds for rubber or plastics		
	8480.71.00	- - Injection or compression types	kg	5%
84.81	8480.79.00	- - Other Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	kg	5%
	8481.10.00	- Pressure-reducing valves	kg	15%
	8481.20.00	- Valves for oleohydraulic or pneumatic transmissions	kg	15%
	8481.30.00	- Check valves	kg	15%
	8481.40.00	- Safety or relief valves	kg	15%
	8481.80.00	- Other appliances	kg	15%
84.82	8481.90.00	- Parts Ball or roller bearings	kg	15%
	8482.10.00	- Ball bearings	kg	15%
	8482.20.00	- Tapered roller bearings, including	kg	15%

	cone and tapered roller assemblies		
8482.30.00	- Spherical roller bearing	kg	15%
8482.40.00	- Needle roller bearings	kg	15%
8482.50.00	- Other cylindrical roller bearings	kg	15%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
84.83	8482.80.00	- Other, including combined ball/roller bearings - Parts	kg	15%	
	8482.91.00	- - Balls, needles and rollers	kg	15%	
	8482.99.00	- - Other Transmission shafts (including camshafts and crankshafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear-boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).	kg	15%	
	8483.10.00	- Transmission shafts (including camshafts and crankshafts) and cranks	kg	15%	
	8483.20.00	- Bearing housings, incorporating ball or roller bearings	kg	15%	
	8483.30.00	- Bearing housings, not incorporating ball or roller bearings, plain shaft bearings	kg	15%	
	8483.40.00	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	kg	15%	
	8483.50.00	- Flywheels and pulleys, including pulley blocks	kg	15%	
	8483.60.00	- Clutches and shaft couplings (including universal joints)	kg	15%	
	8483.90.00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	kg	15%	
84.84		Gaskets and similar joints of metal			

		sheeting combined with other material or two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.		
	8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	kg	15%
	8484.20.00	- Mechanical seals	kg	15%
	8484.90.00	- Other	kg	15%
84.85		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter		
	8485.10.00	- Ships, or boats propellers and blades therefor	-	15%
	8485.90.00	- Other	kg	15%

(As amended by Act No.1 of 1998, No.4 of 1999, No. 3 of 2000 and No. 1 of 2002)

## CHAPTER 85

**Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles**

### Notes

1. This Chapter does not cover
  - (a) Electrically warmed blankets, bed pads, foot-muffs or the like electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person
  - (b) Articles of glass of heading 70.11; or
  - (c) Electrically heated furniture of Chapter 94
2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42. However, metal tank mercury arc rectifiers remain classified in heading 85.04
3. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes
  - (a) Vacuum cleaners, including dry and wet vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
  - (b) Other machines provided the weight of such machines does not exceed 20kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22) household washing machines (heading 84.50, roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading No. 84.52), electric scissors (heading 84.67) or to electrothermic appliances) heading 85.16).

4. For purposes of heading 85.34, "printed circuits" are circuits obtained by forming on an

insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other components (for example, inductances, resistors, elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances.

5. For purposes of headings 85.41 and 85.42;

- (A) "Diodes, transistors and similar semi-conductor devices" are semi-conductor devices the operation of which depends on variations in resistivity on the application of an electric field;
- (B) "Electronic integrated circuits and microassemblies" are;
  - (a) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc) are created in the mass (essentially) and on the surface of a semi-conductor material doped silicon, for example) and are inseparably associated;
  - (b) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc) obtained by semi-conductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc). These circuits may also include discrete components.
  - (c) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnections.

For the classification of the articles defined in this Note, heading 85.41 and 85.42 shall take precedence over any other headings in the Nomenclature which might cover them by reference to, in particular, their function.

6. Records, tapes and other media of heading 85.23 or 85.24 remain classified in those headings, when presented with apparatus for which they are intended. This note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.

7. For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, not capable of being recharged.

**Subheading Note**

1. Subheading 8519.92 and 8527.12 cover only cassette-players with built-in-amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170mm x 100mm x 45 mm.
  2. For the purposes of subheading 8542.10, the term "smart cards" means cards which have embedded in them electronic intergrated circuit (microprocessor) of any type in the form of a chip and which may or may not have a magnetic stripe.
- (As amended by Act No. 1 of 2002)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
<b>85.01</b>		Electric motors and generators (excluding generating sets).			
	8501.10.00	- Motors of an output not exceeding 37.5W	No.	5%	
	8501.20.00	- Universal AC/DC motors of an output exceeding 37.5W	No.	5%	
	8501.31.00	- Other DC motors; DC generators; - - Of an output not exceeding 750W	No.	5%	
	8501.32.00	- - Of an output exceeding 750W	No.	5%	

		but not exceeding 75kW		
	8501.33.00	- Of an output exceeding 75kW but not exceeding 375kW	No.	5%
	8501.34.00	- - Of an output exceeding 375kW	No.	5%
	8501.40.00	- Other AC motors single-phase	No.	5%
	8501.51.00	- Other AC motors, multi-phase; - - Of an output not exceeding 750W	No.	5%
	8501.52.00	- - Of an output exceeding 750W but not exceeding 75kW	No.	5%
	8501.53.00	- - Of an output exceeding 75kW	No.	5%
		- AC generators (alternators)		
	8501.61.00	- - Of an output not exceeding 75k VA	No.	5%
	8501.62.00	- - Of an output exceeding 75kVA but not exceeding 375k VA	No.	5%
	8501.63.00	- - Of an output exceeding 375k VA but not exceeding 750 kVA	No.	5%
	8501.64.00	- - Of an output exceeding 750k VA	No.	5%
85.02		Electric generating sets and rotary converters. - Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines)		
	8502.11.00	- - Of an output not exceeding 75k VA	No.	5%
	8502.12.00	- - Of an output exceeding 75k VA but not exceeding 375k VA	No.	5%
	8502.13.00	- - Of an output exceeding 375kVA	No.	5%
	8502.20.00	- Generating sets with spark-ignition internal combustion piston engines	kg	5%
		- Other generating sets		
	8502.31.00	- - Wind-powered	No.	5%
	8502.39.00	- - Other	No.	5%
	8502.40.00	- Electric rotary converters	No.	5%
85.03	8503.00.00	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02	No.	5%
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.		
	8504.10.00	- Ballasts for discharge lamps of tubes	No.	5%
		- Liquid dielectric transformers		
	8504.21.00	- - Having a power handling capacity not exceeding 650k VA	No.	5%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	8504.22.00	- - Having a power handling capacity exceeding 650k VA but not exceeding 10,000k VA	No.	5%	
	8504.23.00	- - Having a power handling capacity exceeding 10,000k VA - Other transformers	No.	5%	
	8504.31.00	- - Having a power handling capacity not exceeding 1k VA	No.	5%	
	8504.32.00	- - Having a power handling capacity exceeding 1k VA but not exceeding 16k VA	No.	5%	
	8504.33.00	- - Having a power handling capacity exceeding 16k VA but not exceeding 500k VA	No.	5%	
	8504.34.00	- - Having a power handling capacity exceeding 500k VA	No.	5%	
	8504.40.00	- Static converters	No.	free	
	8504.50.00	- Other inductors	No.	5%	
	8504.90.00	- Parts	kg	5%	
85.05		Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads. - Permanent magnets and articles intended to become permanent magnets after magnetisation			
	8505.11.00	- - Of metal	kg	5%	
	8505.19.00	- - Other	kg	5%	
	8505.20.00	- Electro-magnetic couplings, clutches and brakes	kg	5%	
	8505.30.00	- Electro-magnetic lifting heads	kg	5%	
	8505.90.00	- Other, including parts	kg	5%	
85.06		Primary cells and primary batteries			
	8506.10.00	- Manganese dioxide	No.	*	
	8506.30.00	- Mercuric oxide	No.	*	
	8506.40.00	- Silver oxide	No.	*	
	8506.50.00	- Lithium	No.	*	



	8506.60.00	- Air-zinc	No.	*	
	8506.80.00	- Other primary cells and primary batteries	No.	*	
85.07	8506.90.00	- Parts Electric accumulators, including separators therefor, whether or not rectangular (including square).	kg	15%	
	8507.10.00	- Lead-acid, of a kind used for starting piston engines	No.	#	
	8507.20.00	- Other lead-acid accumulators	No.	#	
	8507.30.00	- Nickel-cadmium	No.	15%	
	8507.40.00	- Nickel-iron	No.	15%	
	8507.80.00	- Other accumulators	No.	#	
85.08	8507.90.00	- Parts Electro-mechanical tools for working in the hand, with self-contained electric motor.	kg	free	
	8508.10.00	- Drills of all kinds	kg	5%	
	8508.20.00	- Saws	kg	5%	
* 15% or K1100 per kg whichever is the greater # 25% or K30,000 each whichever is the greater					
<i>Heading</i>			Statistical	Duty	
	H S Code	Description of Goods	Unit of Quantity	Rate	Remarks
	8508.80.00	- Other tools	kg	5%	
85.09	8508.90.00	- Parts Electro-mechanical domestic appliances, with self-contained electric motor.	kg	5%	
	8509.10.00	- Vacuum cleaners, including dry and wet vacuum cleaners	No.	25%	
	8509.20.00	- Floor polishers	No.	25%	
	8509.30.00	- Kitchen waste disposers	No.	25%	
	8509.40.00	- Food grinders and mixers, fruit or vegetable juice extractors	No.	25%	
	8509.80.00	- Other appliances	No.	25%	
85.10	8509.90.00	- Parts Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.	kg	25%	
	8510.10.00	- Shavers - Hair clippers	kg	15%	
	8510.20.10	- - - Agricultural clippers (for example, for sheep, cattle, horses)	kg	5%	
	8510.20.90	- - - Other	kg	15%	
	8510.30.00	- Hair-removing appliances	kg	15%	
	8510.90.00	- Parts	kg	15%	

85.11		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto- dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.			
	8511.10.00	- Sparking plugs	kg	15%	
	8511.20.00	- Ignition magnetos-dynamos; magnetic flywheels	kg	15%	
	8511.30.00	- Distributors; ignition coils	kg	15%	
	8511.40.00	- Starter motors and dual purpose starter-generators	kg	15%	
	8511.50.00	- Other generators	kg	15%	
	8511.80.00	- Other equipment	kg	15%	
	8511.90.00	- Parts	kg	15%	
85.12		Electrical lighting or signalling equipment (excluding articles of heading No. 85.39) windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.			
	8512.10.00	- Lighting or visual signalling equipment of a kind used on bicycles	kg	15%	
	8512.20.00	- Other lighting or visual signalling equipment	kg	15%	
	8512.30.00	- Sound signalling equipment	kg	15%	
	8512.40.00	- Windscreen wipers, defrosters and demisters	kg	15%	
	8512.90.00	- Parts	kg	15%	

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
85.13	8513.10.00	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than by lighting equipment of heading No. 85.12. - Lamps	No.	15%	

85.14	8513.90.00	- Parts Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for heat treatment of materials by induction or dielectric loss	No.	15%	
	8514.10.00	- Resistance heated furnaces and ovens	kg	5%	
	8514.20.00	- Furnaces and ovens functioning by induction or dielectric loss	kg	5%	
	8514.30.00	- Other furnaces and ovens	kg	5%	
	8514.40.00	- Other equipment for heat treatment of materials by induction or dielectric loss	kg	5%	
85.15	8514.90.00	- Parts Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electro beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metal or cermets. - Brazing or soldering machines and apparatus	kg	5%	
	8515.11.00	- - Soldering irons and guns	kg	5%	
	8515.19.00	- - Other - Machines and apparatus for resistance welding of metal	kg	5%	
	8515.21.00	- - Fully or partly automatic	kg	5%	
	8515.29.00	- - Other - Machines and apparatus for arc (including plasma arc) welding of metal	kg	5%	
	8515.31.00	- - Fully or partly automatic	kg	5%	
	8515.39.00	- - Other	kg	5%	
	8515.80.00	- Other machines and apparatus	kg	5%	
	85.16	8515.90.00	- Parts Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus and soil heating apparatus;	kg	5%

8516.10.00	<p>electro-thermic hair- dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45.</p> <p>- Electric instantaneous or storage water heaters and immersion heaters</p> <p>- Electric space heating apparatus and electric soil heating apparatus</p>	No.	25%
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<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
85.17	8516.21.00	- - Storage heating radiators	No.	25%	
	8516.29.00	- - Other	kg	25%	
		- Electro-thermic hair-dressing or hand-drying apparatus			
	8516.31.00	- - Hair dryers	No.	25%	
	8516.32.00	- - Other hair-dressing apparatus	No.	25%	
	8516.33.00	- - Hand-drying apparatus	No.	25%	
	8516.40.00	- Electric smoothing irons	No.	25%	
	8516.50.00	- Microwave ovens	No.	25%	
	8516.60.00	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	No.	25%	
		- Other electro-thermic appliances			
	8516.71.00	- - Coffee or tea makers	No.	25%	
	8516.72.00	- - Toasters	No.	25%	
	8516.79.00	- - Other	kg	25%	
	8516.80.00	- Electric heating resistors	No.	25%	
	8516.90.00	- Parts	kg	25%	
		Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones.			
	8517.11.00	- Telephone sets, videophones			
	- - Line telephone sets with cordless handsets	kg	15%		

85.18	8517.19.00	- - Other - Fascimile machines and teleprinters	kg	15%
	8517.21.00	- - Facsimile machines	kg	15%
	8517.22.00	- - Teleprinters	kg	15%
	8517.30.00	- - Telephonic or telegraphic switching apparatus	kg	15%
	8517.50.00	- Other apparatus, for carrier-current line systems or for digital line systems	kg	15%
	8517.80.00	- Other apparatus	kg	15%
	8517.90.00	- Parts Microphone and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers, electric sound amplifier sets.	kg	15%
	8518.10.00	- Microphones and stands therefor - Loudspeakers, whether or not mounted in their enclosures:	kg	25%
	8518.21.00	- - Single loudspeakers, mounted in their enclosures	No.	25%
	8518.22.00	- - Multiple loudspeakers, mounted in the same enclosure	No.	25%
	8518.29.00	- - Other	kg	25%
	8518.30.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one more or more loudspeakers	No.	25%

As amended by Act No. 1 of 2003)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
85.19	8518.40.00	- Audio-frequency electric amplifiers	No.	25%	
	8518.50.00	- Electric sound amplifier sets	No.	25%	
	8518.90.00	- Parts Turntables (record-decks), record-players, cassette-players and other sound reproduction apparatus, not incorporating a sound recording	kg	25%	

	device.		
	8519.10.00 - Coin-or disc-operated record-players,	No.	25%
	- Other record-players		
	8519.21.00 - - Without loudspeaker	No.	25%
	8519.29.00 - - Other	No.	25%
	- Turntables (record-decks)		
	8519.31.00 - - With automatic record changing mechanism	No.	25%
	8519.39.00 - - Other	No.	25%
	8519.40.00 - Transcribing machines	No.	25%
	- Other sound reproducing apparatus		
	8519.92.00 - - Pocket-size cassette-players	No.	25%
	8519.93.00 - - Other, cassette-type	No.	25%
	9519.99.00 - - Other	No.	25%
85.20	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.		
	8520.10.00 - Dictating machines not capable of operating without an external source of power	No.	25%
	8520.20.00 - Telephone answering machines	No.	25%
	- Other magnetic tape recorders incorporating sound reproducing apparatus		
	8520.32.00 - - Digital audio type	No.	25%
	8520.33.00 - - Other cassette-type	No.	25%
	8520.39.00 - - Other	No.	25%
	8520.90.00 - Other	No.	25%
85.21	Video recording or reproducing apparatus, whether or not incorporating a video turner		
	8521.10.00 - Magnetic tape-type	No.	25%
	8521.90.00 - Other	-	25%
85.22	Parts and accessories suitable for use solely or principally with the apparatus of heading Nos. 85.19 to 85.21		
	8522.10.00 - Pick-up cartridges	-	25%
	8522.90.00 - Other	-	25%
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.		

8523.11.00	- - Of a width not exceeding 4mm	-	15%
8523.12.00	- - Of a width exceeding 4mm but not exceeding 6.5mm	-	15%
8523.13.00	- - Of a width exceeding 6.5mm	No.	15%
8523.20.00	- Magnetic discs	-	25%
8523.30.00	- Cards incorporating a magnetic stripe	-	25%

(As amended by Act No. 1 of 2003 and No. 4 of 2005)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks	
85.24	8523.90.00	- Other Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.	No.	25%		
	8524.10.00	- Gramophone records - Discs for laser reading systems	-	25%		
	8524.31.00	- - For reproducing phenomena other than sound or image	-	25%		
	8524.32.00	- - For reproducing sound only	-	25%		
	8524.39.00	- - Other	-	25%		
	8524.40.00	- Magnetic tapes for reproducing phenomena other than sound or image - Other magnetic tapes	-	25%		
	8524.51.00	- - Of a width not exceeding 4mm	-	25%		
	8524.52.00	- - Of a width exceeding 4mm but not exceeding 6.5mm	-	25%		
	8524.53.00	- - Of a width exceeding 6.5mm	No.	25%		
	8524.60.00	- Cards incorporating a magnetic stripe - Other	No.	25%		
	8524.91.00	- - For reproducing phenomena other than sound or image	No.	25%		
	85.25	8524.99.00	- - Other Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television	No.	25%	

		cameras, still image video cameras and other video camera recorders, digital cameras.		
	8525.10.00	- Transmission apparatus	No.	15%
		- Transmission apparatus incorporating reception apparatus	No.	15%
	8525.20.10	--Cellular Mobile Telephones		5%
	8525.20.90	--Other		15%
	8525.30.00	- Television cameras	No.	25%
	8525.40.00	- Still image video cameras and other video camera recorders; digital cameras	No.	25%
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.		
	8526.10.00	- Radar apparatus	kg	15%
		- Other		
	8526.91.00	- - Radio navigational aid apparatus	kg	15%
85.27	8526.92.00	- - Radio remote control apparatus	kg	15%
		Reception apparatus for radio-telephony, radio-telegraphy or radio- broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.		
		- Radio-broadcast receivers capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy		

(As amended by no. 4 of 2005)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	8527.12.00	- - Pocket-size radio cassette-players	No.	25%	
	8527.13.00	- - Other apparatus combined with sound recording or reproducing apparatus	No.	25%	
	8527.19.00	- - Other	No.	25%	
		- Radio-broadcast receivers not capable of operating without an			



		external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy		
	8527.21.00	- - Combined with sound recording or reproducing apparatus	No.	25%
	8527.29.00	- - Other - Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy	No.	25%
	8527.31.00	- - Combined with sound recording or reproducing apparatus	No.	25%
	8527.32.00	- - Not combined with sound recording or reproducing apparatus but combined with a clock	No.	25%
	8527.39.00	- - Other	kg	25%
85.28	8527.90.00	- Other apparatus Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors. - Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	kg	25%
	8528.12.00	- - Colour	No. & kg	25%
	8528.13.00	- - Black and white or other monochrome - Video monitors	No. & kg	25%
	8528.21.00	- - Colour	No. & kg	25%
	8528.22.00	- - Black and white or other monochrome	No. & kg	25%
85.29	8528.30.00	- Video projectors Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28.	No. & kg	25%
	8529.10.00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	kg	25%
85.30	8529.90.00	- Other Electrical signalling, safety or traffic control equipment for	kg	25%

		railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 86.08).		
	8530.10.00	- Equipment for railways or tramways	kg	free
	8530.80.00	- Other equipment	kg	5%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
85.31	8530.90.00	- Parts Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms) other than those of heading No. 85.12 or 85.30.	kg	5%	
	8531.10.00	- Burglar or fire alarms and similar apparatus	kg	15%	
	8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	kg	15%	
	8531.80.00	- Other apparatus	kg	15%	
85.32	8531.90.00	- Parts Electrical capacitors, fixed, variable or adjustable (pre-set).	kg	15%	
	8532.10.00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	kg	15%	
		- Other fixed capacitors			
	8532.21.00	- - Tantalum	kg	15%	
	8532.22.00	- - Aluminium electrolytic	kg	15%	
	8532.23.00	- - Ceramic dielectric, single layer	kg	15%	
	8532.24.00	- - Ceramic dielectric, multilayer	kg	15%	
	8532.25.00	- - Dielectric of paper or plastics	kg	15%	
	2532.29.00	- - Other	kg	15%	
	8532.30.00	- Variable or adjustable (pre-set) capacitors	kg	15%	
85.33	8532.90.00	- Parts Electrical resistors (including rheostats and potentiometers), other than heating resistors.	kg	15%	
	8533.10.00	- Fixed carbon resistors, composition or film type	kg	15%	

	8533.21.00	- Other fixed resistors - - For a power handling capacity not exceeding 20 W	kg	15%
	8533.29.00	- - Other - Wirewound variable resistors, including rheostats and potentiometers	kg	15%
	8533.31.00	- - For a power handling capacity not exceeding 20 W	kg	15%
	8533.39.00	- - Other	kg	15%
	8533.40.00	- Other variable resistors, including rheostats and potentiometers	kg	15%
85.34	8533.90.00	- Parts	kg	15%
85.35	8534.00.00	Printed circuits. Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts.	kg	15%
	8535.10.00	- Fuses	kg	15%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	8535.21.00	- Automatic circuit breakers - - For a voltage of less than 72.5 kV	kg	15%	
	8535.29.00	- - Other	kg	15%	
	8535.30.00	- Isolating switches and make-and-break switches	kg	15%	
	8535.40.00	- Lightning arresters, voltage limiters and surge suppressors	kg	15%	
85.36	8535.90.00	- Other Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lampholders, junction boxes), for a voltage not exceeding 1,000V.	kg	15%	
	8536.10.00	- Fuses	kg	15%	
	8536.20.00	- Automatic circuit breakers	kg	15%	
	8536.30.00	- Other apparatus for protecting	kg	15%	

		electrical circuits			
		- Relays			
85.37	8536.41.00	- - For a voltage not exceeding 60V	kg	15%	
	8536.49.00	- - Other	kg	15%	
	8536.50.00	- Other switches	kg	15%	
		- Lamp-holders, plugs and sockets			
	8536.61.00	- - Lamp-holders	kg	15%	
	8536.69.00	- - Other	kg	15%	
	8536.90.00	- Other apparatus	kg	15%	
		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No. 85.17.			
	8537.10.00	- For a voltage not exceeding 1,000V	kg	15%	
85.38	8537.20.00	- For a voltage exceeding 1,000V	kg	15%	
		Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 85.37.			
	8538.10.00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 85.37, not equipped with their apparatus	kg	15%	
85.39	8538.90.00	- Other	kg	15%	
		Electrical filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps, arc- lamps.			
	8539.10.00	- Sealed beam lamp units	No.	15%	
		- Other filament lamps, excluding ultra- violet or infra-red lamps			
	8539.21.00	- - Tungsten halogen	No.	15%	
	8539.22.00	- - Other, of a power not exceeding 200W and for a voltage exceeding 100V	No.	15%	
<i>Heading</i>			Statistical	Duty	
	H S Code	Description of Goods	Unit of Quantity	Rate	Remarks

85.40	8539.29.00	- - Other - Discharge lamps, other than ultra-violet lamps	No.	15%
	8539.31.00	- - Fluorescent, hot cathode	No.	15%
	8539.32.00	- - Mercury or sodium vapour lamps; metal halide lamps	No.	15%
	8539.39.00	- - Other - Ultra-violet or infra-red lamps; arc- lamps	No.	15%
	8539.41.00	- - Arc-lamps	No.	15%
	8539.49.00	- - Other	No.	15%
	8539.90.00	- Parts Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filed valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes. - Cathode-ray television picture tubes, including video monitor cathode-ray tubes	kg	15%
	8540.11.00	- - Colour	kg	15%
	8540.12.00	- - Black and white or other monochrome	kg	15%
	8540.20.00	- Television camera tubes, image converters and intensifiers; other photo-cathode tubes	kg	15%
	8540.40.00	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4mm	kg	15%
	8540.50.00	- Data/graphic display tubes, black and white or other monochrome	kg	15%
	8540.60.00	- Other cathode-ray tubes - Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid- controlled tubes	kg	15%
	8540.71.00	- - Magnetrons	kg	15%
	8540.72.00	- - Klystrons	kg	15%
	8540.79.00	- - Other - Other valves and tubes	kg	15%
	8540.81.00	- - Receiver or amplifier valves and tubes	kg	15%
	8540.89.00	- - Other - Parts	kg	15%

85.41	8540.91.00	- - Of cathode-ray tubes	kg	15%	
	8540.99.00	- - Other	kg	15%	
		Diodes, transistors and similar semiconductor devices; photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.			
	8541.10.00	- Diodes, other than photosensitive or light emitting diodes Transistors, other than photosensitive transistors	kg	15%	
	8541.21.00	- - With a dissipation rate of less than 1W	kg	15%	
<i>Heading</i>	<b>H S Code</b>	<b>Description of Goods</b>	<b>Statistical Unit of Quantity</b>	<b>Duty Rate</b>	<b>Remarks</b>
85.42	8541.29.00	- - Other	kg	15%	
	8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices	kg	15%	
	8541.40.00	- Photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	kg	free	
	8541.50.00	- Other semi-conductor devices	kg	free	
	8541.60.00	- Mounted piezo-electric crystals	kg	15%	
	8541.90.00	- Parts	kg	15%	
		Electronic integrated circuits and micro assemblies			
		- Monolithic digital integrated circuits			
	8542.10.00	- - Cards incorporating an electronic integrated circuit ("smart" cards) - Monolithic interfrated circuits:	kg	15%	
	8542.21.00	- - Digital	kg	15%	
8542.29.00	- - Other	kg	15%		
8542.60.00	- - Hybrid intergrated circuits	kg	15%		
85.43	8542.70.00	- Electronic microassemblies	kg	15%	
		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.			

85.44	8543.11.00	- Particle accelerators - - Ion implanters for doping semi conductor materials	kg	15%
	8543.19.00	- - Other	kg	15%
	8543.20.00	- Signal generators	kg	15%
	8543.30.00	- Machines and apparatus for electro- plating, electrolysis or electrophoresis	kg	15%
	8543.40.00	- Electric fence energisers - Other machines and apparatus	kg	15%
	8543.81.00	- - Proximity cards and tags	kg	15%
	8543.89.00	- - Other	kg	15%
	8543.90.00	- Parts Insulated (including enamelled or anodised) wire, cable, (including co- axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up on individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.	kg	15%
	8544.11.00	- Winding wire - - Of copper	kg	25%
	8544.19.00	- - Other	kg	25%
	8544.20.00	- Co-axial cable and other co-axial electric conductors	kg	25%
	8544.30.00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	kg	25%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	8544.41.00	- Other electric conductors, for a voltage not exceeding 80V - - Fitted with connectors	kg	25%	
	8544.49.00	- - Other - Other electric conductors, for a voltage exceeding 80V but not exceeding 1,000V	kg	25%	
	8544.51.00	- - Fitted with connectors	kg	25%	
	8544.59.00	- - Other	kg	25%	
	8544.60.00	- Other electric conductors, for a voltage exceeding 1,000V	kg	25%	
	8544.70.00	- Optical fibre cables	kg	25%	

85.45		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.		
		- Electrodes		
	8545.11.00	- - Of a kind used for furnaces	kg	free
	8545.19.00	- - Other	kg	15%
	8545.20.00	- Brushes	kg	15%
	8545.90.00	- Other	kg	15%
85.46		Electrical insulators of any material		
	8546.10.00	- Of glass	kg	15%
	8546.20.00	- Of ceramic	kg	15%
	8546.90.00	- Other	kg	15%
85.47		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No. 85.46; electrical conduit tubing and joints therefor, of a base metal lined with insulating materials.		
	8547.10.00	- Insulating fittings of ceramics	kg	15%
	8547.20.00	- Insulating fittings of plastics	kg	15%
	8547.90.00	- Other	kg	15%
85.48		Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.		
	8548.10.00	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	kg	15%
	8548.90.00	- Other	kg	15%

(As amended by Act No. 9 of 1997, No.4 of 1999, No. 3 of 2000 and No. 1 of 2002)

## Section XVII



# VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

## Notes

1. This Section does not cover articles of heading 95.01, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 90.06.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this section
  - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 8484) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
  - (b) Parts of general use as defined in note 2 to section XV, of base metal (section XV), or similar goods of plastics (Chapter 39);
  - (c) Articles of Chapter 82 (tools);
  - (d) Articles of heading 83.83;
  - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82, or provided they constitute integral parts of engines or motors, articles of heading 84.83;
  - (f) Electrical machinery or equipment (Chapter 85);
  - (g) Articles of Chapter 90;
  - (h) Articles of Chapter 91;
  - (i) Arms (Chapter 93);
  - (k) Lamps or lighting fittings of heading 94.05; or
  - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principle use of that part or accessory.
4. Aircraft specially constructed so that they can also be used as road vehicles are classified as aircraft.
5. Air-cushion vehicles are to be classified within this Section with the vehicles are most akin as follows
  - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains)
  - (b) In Chapter 87 if designed to travel over land or over both land and water;
  - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushions vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, signalling, safety or traffic control equipment for hovertrain transport system as signalling, safety or traffic control equipment for railways.

*(As amended by Act No. 1 of 2002)*

## CHAPTER 86

**Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds**

### Notes

1. This Chapter does not cover
  - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);

(b) Railway or tramway track construction material of iron or steel of heading 73.02; or

(c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2. **Heading 86.07 applies, inter alia, to**

(a) Axles, wheels, wheels sets (running gear), metal tyres, hoops and hubs and other parts of wheels;

(b) Frames, underframes, bogies and bissel-bogies;

(c) Axle boxes; brake gear;

(d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;

(e) Coachwork.

3. **Subject to the provisions of Note 1 above, heading 86.08 applies, inter alia, to**

(a) Assembled track, turntables, platform buffers, loading gauges;

(b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical including electro-mechanical) signalling; safety or traffic control equipment, whether or not they are fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
<b>86.01</b>		Rail locomotives powered from an external source of electricity or by electric accumulators.			
	8601.10.10	- Powered from an external source of electricity - - - Specially constructed for use underground in mines	No.	5%	
	8601.10.90	- - - Other - Powered by electric accumulators	No.	5%	
	8601.20.10	- - - Specially constructed for use underground in mines	No.	5%	
	8601.20.90	- - - Other	No.	5%	
<b>86.02</b>		Other rail locomotives; locomotive tenders.			
	8602.10.00	- Diesel-electric locomotives	No.	5%	
	8602.90.00	- Other	No.	5%	
<b>86.03</b>		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 86.04.			
	8603.10.00	- Powered from an external source of electricity	No.	5%	
	8603.90.00	- Other	No.	5%	
<b>86.04</b>	8604.00.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	No.	free	
<b>86.05</b>	8605.00.00	Railway or tramway passengers coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04).	No.	5%	

86.06		Railway or tramway goods vans and wagons, not self-propelled.		
	8606.10.00	- Tank wagons and the like	No.	free
	8606.20.00	- Insulated or refrigerated vans and wagons, other than those of subheading No. 8606.10	No.	free
	8606.30.00	- Self-discharging vans and wagons, other than those of subheading No. 8606.10 or 8606.20	No.	free
	8606.91.00	- Other	No.	free
	8606.92.00	- - Covered and closed	No.	free
	8606.99.00	- - Open, with non-removable sides of a height exceeding 60cm	No	free
		- - Other	No	5%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
86.07		Parts of railway or tramway locomotives or rolling-stock. Bogies, bissel-bogies, axles and wheels, and parts thereof			
	8607.11.00	- Driving bogies and bissel-bogies	kg	free	
	8607.12.00	- - Other bogies and bissel-bogies	kg	free	
	8607.19.00	- - Other, including parts	kg	free	
		- Brakes and parts thereof			
	8607.21.00	- - Air brakes and parts thereof	kg	free	
	8607.29.00	- - Other	kg	free	
	8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	kg	free	
		- Other			
	8607.91.00	- - Of locomotives	kg	free	
	8607.99.00	- - Other	kg	free	
86.08		Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.			
	8608.00.10	- - - Track fixtures and fittings	tonne	free	
	8608.00.90	- - - Other	tonne	free	
86.09	8609.00.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	No.	5%	

(As amended by Act No. 3 of 2000)

## CHAPTER 87

### Vehicles, other than railway or tramway rolling-stock, and parts and accessories thereof

#### Notes

1. This Chapter does not cover railway or tramway rolling stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.  
Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in heading 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.01.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
87.01		Tractors (other than tractors of heading No. 87.09).			
	8701.10.00	- Pedestrian controlled tractors	No.	Free	
	8701.20.00	- Road tractors or semi-trailers	No.	15%	
	8701.30.00	- Track-laying tractors	No.	15%	
		- Other			
	8701.90.10	-- For use in agriculture or	No.	5%	
	8701.90.90	horticulture	No.	5%	
		-- Other			
87.02		Motor vehicles for the transport of ten or more persons, including the driver			
	8702.10.00	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)	No.	#	
	8702.90.00	- Other	No.	#	
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.			
	8703.10.00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	No	*	

	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine		
	-- Of a cylinder capacity not exceeding 1,000cc		
8703.21.10	--- Ambulances	No.	15%
8703.21.20	--- Prison vans	No.	15%
8703.21.30	--- Hearses	No.	15%
8703.21.90	--- Other	No.	*
	-- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc		
8703.22.10	--- Ambulances, prison vans and hearses	No.	15%
8703.22.20	hearses	No.	15%
8703.22.30	- Prison vans	No.	15%
	- Hearses		
8703.22.90	--- Other	No.	*
	- Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc		
8703.23.10	--- Ambulances	No.	15%
8703.23.20	--- Prison vans	No.	15%
8703.23.30	-- Hearses	No.	15%
8703.23.90	--- Other	No.	*
	- Of a cylinder capacity exceeding 3,000cc		

\*25% or K500,000 per vehicle, whichever is the greater

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	8703.24.10	--- Ambulances	No.	15%	
	8703.24.20	--- Prison vans	No.	15%	
	8703.24.30	-- Hearses	No.	15%	
	8703.24.90	--- Other	No.	*	
		- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel);			
		-- Of a cylinder capacity not exceeding 1500cc			
	8703.31.10	--- Ambulances	No.	15%	
	8703.31.20	-- Prison vans	No.	15%	
	8703.31.30	-- Hearses	No.	15%	
	8703.31.90	--- Other	No.	15%	
		-- Of a cylinder capacity exceeding 1500cc but not exceeding 2500cc			

	8703.32.10	- - - Ambulances	No.	15%
	8703.32.20	- - - Prison vans	No.	15%
	8703.32.30	- - Hearses	No.	15%
	8703.32.90	- - - Other	No.	*
		- - Of a cylinder capacity exceeding 2500cc		
	8703.33.10	- - - Ambulances	No.	15%
	8703.33.20	- - - Prison vans	No.	15%
	8703.33.30	- - Hearses	No.	15%
	8703.33.90	- - - Other	No.	*
		- Other		
	8703.90.10	- - - Ambulances	No.	15%
	8703.90.20	- - - Prison vans	No.	15%
	8703.90.30	- - Hearses	No.	15%
	8703.90.90	- - - Other	No.	*
87.04		Motor vehicles for the transport of goods.		
	8704.10.00	- Dumpers designed for off-highway use	No.	15%
		- Other, with compression-ignition internal combustion piston engine diesel or semi-diesel)		
		- - g.v.w. not exceeding 5 tonnes		
	8704.21.10	- - - Dual purpose vehicles specifically designed for the transport of both persons and goods (for example, twin-cab type pick-up vehicles)	No.	15%
	8704.21.90	- - - Other	No.	#
		- - g.v.w. exceeding 5 tonnes but not, exceeding 20 tonnes		
	8704.22.10	- - - Dual purpose vehicle specifically designed for the transport of both persons and goods (for example, twin-cab type pick-up vehicles)	No.	#
	8704.22.90	- - - Other	No.	#
	8704.23.00	- - g.v.w. exceeding 20 tonnes	No.	15%
		- Other, with spark-ignition internal combustion piston engine		
		- - g.v.w. not exceeding 5 tonnes		
	8704.31.10	- - - Dual purpose vehicles specifically designed for the transport of both persons and goods (for example, twin-cab type pick-up vehicles)	No.	#

8704.31.90	- - - Other - - g.v.w. exceeding 5 tonnes	No.	#
8704.32.10	- - - Dual purpose vehicles specifically designed for the transport of both persons and goods (for example, twin-cab type pick-up vehicles)	No.	#
8704.32.90	- - - Other	No.	#

\*25% or K2 million per vehicle, whichever is the greater  
#15% or K2 million per vehicle, whichever is the greater

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
87.05	8704.90.10	- Other - - - Dual purpose vehicles specifically designed for the transport of both persons and goods (for example, twin-cab type pick-up vehicles)	No.	#	
	8704.90.90	- - - Other Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile work shops, mobile radiological units).	No.	#	
87.06	8705.10.00	- Crane lorries	No.	15%	
	8705.20.00	- Mobile drilling derricks	No.	15%	
	8705.30.00	- Fire fighting vehicles	No.	15%	
	8705.40.00	- Concrete-mixer lorries	No.	15%	
	8705.90.00	- Other	No.	15%	
87.07	8706.00.00	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05. Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05.	No.	15%	
87.08	8707.10.00	- For the vehicles of heading No. 87.03	No.	15%	
	8707.90.00	- Other Parts and accessories of the motor vehicles of headings Nos. 87.01 to	No.	15%	

	87.05.			
8708.10.00	- Bumpers and parts thereof	kg	15%	
	- Other parts and accessories of bodies (including cabs)			
8708.21.00	- - Safety seat belts	kg	15%	
8708.29.00	- - Other	kg	15%	
	- Brakes and servo-brakes and parts thereof	kg	15%	
8708.31.00	- - Mounted brake linings	kg	15%	
8708.39.00	- - Other	kg	15%	
8708.40.00	- Gear boxes			
8708.50.00	- Drive-axles with differential, whether or not provided with other transmission components	kg	15%	
8708.60.00	- Non-driving axles and parts thereof	kg	15%	
8708.70.00	- Road wheels and parts and accessories thereof	kg	15%	
8708.80.00	- Suspension shock-absorbers	kg	15%	
	- Other parts and accessories			
8708.91.00	- - Radiators	kg	15%	
8708.92.00	- - Silencers and exhaust pipes	kg	15%	
8708.93.00	- - Clutches and parts thereof	kg	15%	
8708.94.00	- - Steering wheels, steering columns and steering boxes	kg	15%	
8708.99.00	- - Other	kg	15%	

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
87.09		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the types used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.			
		- Vehicles			
	8709.11.00	- - Electrical	No	15%	
	8709.19.00	- - Other	No	15%	
	8709.90.00	- Parts	kg	15%	
87.10	8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	No.	15%	
87.11		Motorcycles (including mopeds)			



		and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.		
	8711.10.00	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc	No.	15%
	8711.20.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	No.	15%
	8711.30.00	- With reciprocating internal combustion piston engine or a cylinder capacity exceeding 250 cc but not exceeding 500 cc	No.	15%
	8711.40.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	No.	15%
	8711.50.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	No.	15%
87.12	8711.90.00	- Other	No.	15%
87.13	8712.00.00	Bicycles and other cycles (including delivery tricycles) not motorised.	No.	25%
		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.		
	8713.10.00	- Not mechanically propelled	No.	free
	8713.90.00	- Other	No.	free
87.14		Parts and accessories of vehicles of heading Nos 87.11 to 87.13.		
		- Of motorcycles (including mopeds)		
	8714.11.00	- - Saddles	kg	15%
	8714.19.00	- - Other	kg	15%
	8714.20.00	- Of carriages for disabled persons	kg	free
		- Other		
	8714.91.00	- - Frames and forks, and parts thereof	kg	15%
	8714.92.00	- - Wheel rims and spokes	kg	5%
	8714.93.00	- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket wheels	kg	5%
	8714.94.00	- - Brakes, including coaster braking hubs and hub brakes, and parts thereof	kg	5%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
87.15 87.16	8714.95.00	- - Saddles	kg	5%	
	8714.96.00	- - Pedals and crank-gear, and parts thereof	kg	5%	
	8714.99.00	- - Other	kg	5%	
	8715.00.00	<b>Baby carriages and parts thereof.</b>	kg	15%	
		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.			
	8716.10.00	- Trailers and semi-trailers of the caravan type, for housing or camping	No.	15%	
	8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	No.	15%	
		- Other trailers and semi-trailers for the transport of goods			
	8716.31.00	- - Tanker trailers and tanker semi-trailers	No.	15%	
	8716.39.00	- - Other	No.	15%	
	8716.40.00	- Other trailers and semi-trailers	No.	15%	
8716.80.00	- Other vehicles	No.	15%		
8716.90.00	- Parts	kg	15%		

(As amended by Act No. 9 of 1997, No.4 of 1999, No. 3 of 2000, No. 2 of 2001 and No. 1 of 2002)

## CHAPTER 88

### Aircraft, spacecraft, and parts thereof

#### Subheading Note

1. For the purposes of subheading 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

(As amended by Act No. 1 of 2002)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
88.01		Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.			
	8801.10.00	- Gliders and hang gliders	No	5%	
	8801.90.00	- Other	No	5%	
88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital			

	and spacecraft launch vehicles.		
	- Helicopters		
	- - Of an unladen weight not exceeding 2,000kg		
8802.11.10	- - - For use by scheduled commercial airlines	No.	5%
8802.11.90	- - - Other	No.	5%
	- - Of an unladen weight exceeding 2,000kg		
8802.12.10	- - - For use by scheduled commercial airlines	No.	5%
8802.12.90	- - - Other	No.	5%
	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000kg		
8802.20.10	- - - For use by commercial airlines	No.	5%
8802.20.90	- - - Other	No.	5%
	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000kg but not exceeding 15,000kg		
8802.30.10	- - - For use by scheduled commercial airlines	No.	5%
8802.30.90	- - - Other	No.	5%
	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000kg		
8802.51.10	- - - Of a kind used solely or principally for military purposes	No.	5%
8802.59.00	- - - Other	No.	free
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	No.	5%
88.03	Parts of goods of heading Nos. 88.01 or 88.02		
8803.10.00	- Propellers and rotors and parts thereof	kg	5%
8803.20.00	- Under- carriage and parts thereof	kg	5%
8803.31.00	- Other parts of aeroplanes or helicopters		
	--Of aeroplanes or helicopters of Subheadingg Nos.8802.13.00,	kg	5%
8803.39.00	8802.21.00, 8802.31.00, 8802.41.00 and 8802.51.00	kg	5%
	--Other		
8803.90.00	- Other	kg	5%

88.04	8804.00.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	-	5%	
<i>Heading</i>	<i>H S Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>	<i>Remarks</i>
88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.			
	8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	-	5%	
	8805.21.00	- Ground flying trainers and parts thereof	kg	5%	
	8805.29.00	--Air combat simulators and parts thereof	kg	5%	
		--Other			

(As amended by Act No. 9 of 1997, No.1 of 1998, No. 3 of 2000 and No. 1 of 2002)

## CHAPTER 89

### Ships, boats and floating structures

#### Note

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

(As amended by Act No. 1 of 2002)

<i>Heading</i>	<i>H S Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>	<i>Remarks</i>
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.			
	8901.10.00	- Cruise ships, excursion boats and similar vessels principally designed for the transport of person; ferry-boats of all kinds	No.	25%	
	8901.20.00	- Tankers	No.	25%	
	8901.30.00	- Refrigerated vessels, other than those of subheading No. 8901.20	No.	25%	
	8901.90.00	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	No.	25%	
8902	8902.00.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	No.	5%	
89.03		Yachts and other vessels for			

		pleasure or sports; rowing boats and canoes.		
	8903.10.00	- Inflatable	No.	25%
		- Other		
	8903.91.00	- - Sailboats, with or without auxilliary motor	No.	25%
	8903.92.00	- - Motor boats, other than outboard motorboats	No.	25%
	8903.99.00	- - Other	No.	25%
89.04	8904.00.00	Tugs and pusher craft.	No.	25%
89.05		Light-vessels, fire, floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.		
	8905.10.00	- Dredgers	No.	5%
	8905.20.00	- Floating or submersible drilling or production platforms	No.	5%
	8905.90.00	- Other	No.	5%
89.06		Other vessels, including warships and lifeboats other than rowing boats. --Warships		
	8906.10.00	-Other	No.	5%
	8906.90.00		No.	5%
89.07		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).		
	8907.10.00	- Inflatable rafts	No.	5%
	8907.90.00	- Other	No.	5%
89.08	8908.00.00	Vessels and other floating structures for breaking up.	No.	5%

(As amended by Act No.1 of 1998 and No. 1 of 2002)

## Section XVIII

### OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

## CHAPTER 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

### Notes

1. This Chapter does not cover

(a) Articles of a kind used in machines, appliance or for other technical uses, of vulcanised rubber other than hard rubber (heading

- 40.16), of leather or of composition leather (heading 42.04), or of textile material (heading 95.11);
- (b) Supporting belts or other support articles of textile, material, whose intended effect on the organ to be supported or held drives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, support for joints or muscles (Section XI);
  - (c) Refractory goods of heading .69.03; ceramic wares for laboratory, chemical or other technical uses, of heading .69.09;
  - (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being in optical elements (heading 83.06 or Chapter 71);
  - (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
  - (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
  - (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); paper or paperboard cutting machines of all kinds (heading 84.41); lifting or handling machinery (headings .84.25 to 84.28); fittings for adjusting work or tools on machine-tools, of heading No.84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example alignment telescopes); calculating machines (heading .84.70); valves or other appliances of heading 84.81;
  - (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19 or 85.20); sound-heads (heading 85.22); still image video cameras, other video camera recorders and digital cameras and other video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26) numerical apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
  - (ij) Searchlights or spotlights of heading 85.22, still image video cameras and other video camera recorders (heading .85.25).
  - (k) Articles of Chapter 95;
  - (l) Capacity measures, which are to be classified according to their constituent material; or
  - (m) Spools, reels or similar supports (which are to be classified to their constituent material, for example, in heading 9.23 or Section XV).

**2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules;**

- (a) Parts or accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.85, 85.48 or 90.33) are in all cases to be classified in their respective headings;
- (b) Other parts or accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
- (c) All other parts and accessories are to be classified in heading 90.33.

**3. The provision of Note 4 to Section XVI apply also to this Chapter**

**4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.**

**5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.**

**6. For the purposes of heading 90.21, the expression "orthopaedic appliances means appliances for:**

- Preventing or correcting bodily deformities; or
- Supporting or holding parts of the body following an illness, operation or injury.

**Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.**

**7. Heading 90.32 applies only to**

- (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
90.01		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarising material, lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.			
	9001.10.00	- Optical fibres, optical fibre bundles and cables	kg	free	
	9001.20.00	- Sheets and plates of polarising material	-	15%	
	9001.30.00	- Contact lenses	-	15%	
	9001.40.00	- Spectacle lenses of glass	-	free	
	9001.50.00	- Spectacle lenses of other materials	-	15%	
	9001.90.00	- Other	-	15%	
90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.			
		- Objective Lenses			
	9002.11.00	- - For cameras, projectors or photographic enlargers or reducers	-	15%	
	9002.19.00	- - Other	-	15%	
	9002.20.00	- Fitters	-	15%	
	9002.90.00	- Other	-	15%	
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.			
		- Frames and mountings			
		- - Of plastics			
	9003.11.10	- - For spectacles	-	15%	
	9003.11.90	- - Other	-	15%	
	9003.19.10	- - For spectacles	-	15%	

90.04	9003.19.90	-- Other	-	15%
		-- Parts		
	9003.90.10	-- For spectacles	-	15%
	9003.90.90	-- Other	-	15%
		Spectacles, goggles and the like, corrective, protective or other.		
90.05	9004.10.00	- Sunglasses	-	15%
	9004.90.00	- Other	-	free
		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor; but not including instruments for radio-astronomy.		

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
90.06	9005.10.00	- Binoculars	-	15%	
	9005.80.00	- Other instruments	-	15%	
	9005.90.00	- Parts and accessories (including mountings)	-	15%	
		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39.			
	9006.10.00	- Cameras of a kind used for preparing printing plates or cylinders	No.	25%	
	9006.20.00	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	-	15%	
	9006.30.00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examinations of internal organs; comparison cameras for forensic or criminological purposes	No.	15%	
	9006.40.00	- Instant print cameras	No.	15%	
		- Other cameras			
	9006.51.00	-- With a through-the-lens viewfinder (single lens reflex (SLR), for roll film of a width not exceeding 35mm	No.	25%	
9006.52.00	-- Other, for roll film of a width less	No.	25%		



		than 35mm		
	9006.53.00	- - Other, for roll film of a width of 35mm	kg	25%
	9006.59.00	- Other	kg	25%
		- Photographic flashlight apparatus and flashbulbs		
	9006.61.00	- - Discharge lamp ("electronic") flashlight apparatus	kg	25%
	9006.62.00	- - Flashbulbs, flashcubes and the like	kg	25%
	9006.69.00	- - Other	kg	25%
		- Parts and accessories		
	9006.91.00	- - For cameras	kg	25%
	9006.99.00	- - Other	kg	25%
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.		
		- Cameras		
	9007.11.00	- - For film of less than 16mm width or for double-8mm film	No.	25%
	9007.19.00	- - Other	No.	25%
	9007.20.00	- Projectors	No.	25%
		- Parts and accessories		
	9007.91.00	- - For cameras	kg	25%
	9007.92.00	- - For projectors	kg	25%
90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.		
	9008.10.00	- Slide projectors	No.	25%
	9008.20.00	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	No.	25%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	9008.30.00	- Other image projectors	No.	25%	
	9008.40.00	- Photographic (other than cinematographic) enlargers and reducers	No.	25%	
90.09	9008.90.00	- Parts and accessories Photocopying apparatus incorporating an optical system or of the contact type and	kg	25%	

		thermocopying apparatus. - Electrostatic photocopying apparatus		
	9009.11.00	- - Operating by reproducing the original image directly onto the copy (direct process)	kg	15%
	9009.12.00	- - Operating by reproducing the original image via an intermediate onto the copy (indirect process) - Other photocopying apparatus	kg	15%
	9009.21.00	- - Incorporating an optical system	No.	15%
	9009.22.00	- - Of the contact type	No.	15%
	9009.30.00	- Thermo-copying apparatus	No.	15%
	9009.90.00	- Parts and accessories	kg	15%
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semi-conductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.		
	9010.10.00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper. - Apparatus for the projection or drawing of circuit patterns on sensitised semi-conductor materials	No.	15%
	9010.41.00	- - Direct write-on-wafer apparatus	No.	15%
	9010.42.00	- - Step and repeat aligners	No.	15%
	9010.49.00	- - Other	No.	15%
	9010.50.00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	No.	15%
	9010.60.00	- Projection screens	No.	25%
90.11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or		

90.12	9011.10.00	microprojection. - Stereoscopic microscopes		free	
	9011.20.00	- Other microscopes, for microphotography, microcinematography or microprojection		free	
	9011.80.00	- Other microscopes		free	
	9011.90.00	- Parts and accessories Microscopes other than optical microscopes; diffraction apparatus.	kg	free	
<i>Heading</i>	<i>H S Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>	<i>Remarks</i>
90.13	9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus		free	
	9012.90.00	- Parts and accessories Liquid crystal devices not constituting articles provided for more especially in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.	kg	free	
	9013.10.00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	-	15%	
	9013.20.00	- Laser, other than laser diodes	-	15%	
90.14	9013.80.00	- Other devices, appliance and instruments	-	15%	
	9013.90.00	- Parts and accessories Direction finding compasses; other navigational instruments and appliances.	kg	15%	
	9014.10.00	- Direction finding compasses	-	free	
	9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	-	free	
90.15	9014.80.00	- Other instruments and appliances	-	free	
	9014.90.00	- Parts and accessories Surveying (including photogrammetrical surveying), hydrographic, oceanographic,	kg	free	

		hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.		
	9015.10.00	- Rangefinders	-	25%
	9015.20.00	- Theodolites and tachymeters(tacheometers)	-	15%
	9015.30.30	- Levels	-	15%
	9015.40.00	- Photogrammetrical surveying instruments and appliances	-	15%
	9015.80.00	- Other instruments and appliances	kg	15%
90.16	9015.90.00	- Parts and accessories	-	15%
90.17	9016.00.00	Balances of a sensitivity of 5cg or better, with or without their weights.	kg	15%
		Drawing, marking or mathematical calculating instrument, (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.		
	9017.10.00	- Drawing tables and machines, whether or not automatic	-	15%
	9017.20.00	- Other drawing, marking-out or mathematical calculating instruments	-	15%
	9017.30.00	- Micrometers, callipers and gauges	-	15%
	9017.80.00	- Other instruments	-	15%
	9017.90.00	- Parts and accessories	-	15%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
90.18		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. - Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters)			

	9018.11.00	- - Electro-cardiographs	-	5%
	9018.12.00	- - Ultrasonic scanning apparatus	-	5%
	9018.13.00	- - Magnetic resonance imaging apparatus	-	5%
	9018.14.00	- - Scintigraphic apparatus	-	5%
	9018.19.00	- - Other	-	5%
	9018.20.00	- Ultra-violet or infra-red ray apparatus	-	5%
		- Syringes, needles, catheters, cannulae and the like		
	9018.31.00	Syringes, with or without needles	-	5%
	9018.32.00	- Tubular metal needles and needles for sutures	-	5%
	9018.39.00	- Other	-	5%
		- Other instruments and appliances, used in dental science		
	9018.41.00	- - Dental drill engines, whether or not combined on a single base with other dental equipment	-	5%
	9018.49.00	- - Other	-	5%
	9018.50.00	- Other ophthalmic instruments and appliances	-	5%
90.19	9018.90.00	- Other instruments and appliances Mechano-therapy appliances; massage apparatus; psychological aptitude- testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	-	5%
	9019.10.00	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing- apparatus	-	5%
	9019.20.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	-	5%
90.20	9020.00.00	<b>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.</b>	-	5%
90.21		- Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to		

	compensate for a defect or disability. - Artificial joints and other orthopaedic or fracture appliances		
9021.11.00	- - Artificial joints	-	Free
9021.19.00	- - Other - Artificial teeth and dental fittings	-	Free
9021.21.00	- - Artificial teeth	-	Free

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
90.22	9021.29.00	- - Other	-	Free	
	9021.30.00	- Other artificial parts of the body	-	Free	
	9021.40.00	- Hearing aids, excluding parts and accessories	-	Free	
	9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	-	Free	
	9021.90.00	- Other Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like. - Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus	-	Free	
	9022.12.00	- - Computed tomography apparatus	kg	free	
	9022.13.00	- - Other, for dental uses	kg	free	
	9022.14.00	- - Other, for medical, surgical or veterinary uses	kg	free	
	9022.19.00	- - For other uses - Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or	kg	free	

		radiotherapy apparatus			
	9022.21.00	- - For medical, surgical, dental or veterinary uses	kg	free	
	9022.29.00	- - For other uses	kg	free	
	9022.30.00	- X-ray tubes	kg	free	
	9022.90.00	- Other, including parts and accessories	kg	free	
90.23	9023.00.00	Instruments, apparatus and models, designed for demonstration purposes (for example, in education or exhibitions), unsuitable for other uses.	-	15%	
90.24		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).			
	9024.10.00	- Machines and appliances for testing metals	-	15%	
	9024.80.00	- Other machines and appliances	-	15%	
90.25	9024.90.00	- Parts and accessories	-	15%	
		Hydrometers and similar floating instruments, thermometers, pyrometer, barometers, hydrometers and psychrometers, recording or not, and any combination of these instruments.			
		- Thermometers and pyrometers, not combined with other instruments			
		- - Liquid filled, for direct reading			
	9025.11.10	- - - Household or general purpose instruments	-	15%	
<i>Heading</i>	<i>H S Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>	<i>Remarks</i>
	9025.11.90	- - - Other	-	15%	
		- - Other			
	9025.19.10	- - - Household or general purpose instruments	-	15%	
	9025.19.90	- - - Other	-	15%	
		- Other instruments			
	9025.80.10	- - - Household or general purpose instruments	-	15%	
	9025.80.90	- - - Other		15%	
	9025.90.00	- Parts and accessories	kg	15%	

90.26		Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases, (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32.		
	9026.10.00	- For measuring or checking the flow or level of liquids	-	15%
	9026.20.00	- For measuring or checking pressure	-	15%
	9026.80.00	- Other instruments or apparatus	-	15%
	9026.90.00	- Parts and accessories	kg	15%
90.27		Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.		
	9027.10.00	- Gas or smoke analysis apparatus	-	15%
	9027.20.00	- Chromatographs and electrophoresis instruments	-	15%
	9027.30.00	- Spectrometers, spectrophotometers and spectographs using optical radiations (UV, visible, IR)	-	free
	9027.40.00	- Exposure meters	-	15%
	9027.50.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	-	free
	9027.80.00	- Other instruments and apparatus	No.	15%
	9027.90.00	- Microtomes; parts and accessories	kg	15%
90.28		Gas, liquid or electricity supply or productions meters, including calibrating meters thereof.		
	9028.10.00	- Gas meters	No.	15%
	9028.20.00	- Liquid meters	No.	15%
	9028.30.00	- Electricity meters	No.	15%
	9028.90.00	- Parts and accessories	kg	15%



90.29		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than articles of heading No. 90.14 or 90.15; stroboscopes.			
<i>Heading</i>	<i>H S Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>	<i>Remarks</i>
9030	9029.10.00	- Revolution counters, production, counters, taximeters, mileometers, pedometers and the like	kg	15%	
	9029.20.00	- Speed indicators and tachometers; stroboscopes	kg	15%	
	9029.90.00	- Parts and accessories Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiation.	kg	15%	
	9030.10.00	- Instruments and apparatus for measuring or detecting ionising radiations	-	free	
	9030.20.00	- Cathode-ray oscilloscopes and cathode-ray oscillographs - Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device	-	15%	
	9030.31.00	- - Multimeters	-	15%	
	9030.39.00	- - Other	-	15%	
	9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) - Other instruments and apparatus	-	15%	
	9030.82.00	- - For measuring or checking semiconductor wafers or devices	-	15%	
	9030.83.00	- - Other, with a recording device	-	15%	

90.31	9030.89.00	- - Other	-	15%
	9030.90.00	- - Parts and accessories Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.	kg	15%
	9031.10.00	- Machines for balancing mechanical parts	-	15%
	9031.20.00	- Test benches	-	15%
	9031.30.00	- Profile projectors - Other optical instruments and appliances	No.	15%
	9031.41.00	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticules used in manufacturing semiconductor devices	-	free
	9031.49.00	- - Other	-	15%
90.32	9031.80.00	- Other instruments, appliances and machines	-	15%
	9031.90.00	- Parts and accessories Automatic regulating or controlling instruments and apparatus.	kg	15%

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
90.33	9032.10.00	- Thermostats	-	15%	
	9032.20.00	- Manostats	-	15%	
	9032.81.00	- Other instruments and apparatus - - Hydraulic or pneumatic	-	15%	
	9032.89.00	- - Other	-	15%	
	9032.90.00	- Parts and accessories Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	kg	15%	
	9033.00.10	- - - For scientific apparatus	-	free	
	9033.00.20	- - - For medical or surgical apparatus	-	free	
	9033.00.90	- - - Other	-	15%	

(As amended by Act No. 9 of 1997, No.4 of 1999 and No. 1 of 2002)

## CHAPTER 91

**Clocks and watches and parts thereof**

**Notes**

1. This Chapter does not cover
  - (a) Clock or watch glasses or weights (classified according to their constituent material);
  - (b) Watch chains (heading 71.13 or 71.17, as the case may be);
  - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
  - (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
  - (e) Articles of heading 84.12 constructed to work without an escapement;
  - (f) Ball bearings (heading 84.82), or
  - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading 91.01 covers only watches with case wholly of precious metal or metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.
3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or by any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12mm in thickness and 50mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

*(As amended by Act No. 1 of 2002)*

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
<b>91.01</b>		Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.			
		- Wrist-watches, electrically operated, whether or not incorporating a stop- watch facility			
		- - With mechanical display only			
	9101.11.10	- - - Braille	No.	free	
	9101.11.90	- - - Other	No.	25%	
	9101.12.00	- - With opto-electronic display only	No.	25%	
		- - Other			
	9101.19.10	- - - Braille	No.	free	
	9101.19.90	- - - Other	No.	25%	
		- Other wrist-watches, whether or not incorporating a stop-watch			

	facility		
	-- With automatic winding		
9101.21.10	--- Braille	No.	free
9101.21.90	--- Other	No.	25%
	-- Other		
9101.29.10	--- Braille	No.	free
9101.29.90	--- Other	No.	25%
	- Other		
	-- Electrically operated		
9101.91.10	--- Braille	No.	free
9101.91.90	--- Other	No.	25%
	-- Other		

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
<b>91.02</b>	9101.99.10	--- Braille	No.	free	
	9101.99.90	--- Other	No.	25%	
		Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No.91.01.			
		- Wrist-watches, electrically operated, whether or not incorporating a stop- watch facility			
		-- With mechanical display only			
	9102.11.10	--- Braille	No.	free	
	9102.11.90	--- Other	No.	25%	
	9102.12.00	-- With opto-electronic display only	No.	25%	
		--- Other			
	9102.19.10	--- Braille	No.	free	
	9102.19.90	--- Other	No.	25%	
		- Other wrist-watches, whether or not incorporating a stop-watch facility			
		-- With automatic winding			
	9102.21.10	--- Braille	No.	free	
	9102.21.90	--- Other	No.	25%	
		-- Other			
	9102.29.10	--- Braille	No.	free	
	9102.29.90	--- Other	No.	25%	
		-- Electrically operated			
9102.91.10	--- Braille	No.	free		
9102.91.90	--- Other	No.	25%		
	-- Other				

91.03	9102.99.10	--- Braille	No.	free
	9102.99.90	--- Other	No.	25%
		Clocks with watch movements, excluding clocks of heading No.91.04. - Electrically operated		
91.04	9103.10.10	--- Braille	No.	free
	9103.10.90	--- Other	No.	25%
		- Other		
91.04	9103.90.10	--- Braille	No.	free
	9103.90.90	--- Other	No.	25%
91.05	9104.00.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels. Other clocks. - Alarm clocks - - Electrically operated	No.	25%
91.05	9105.11.10	--- Braille	No.	free
	9105.11.90	--- Other	No.	25%
		- Other		
91.05	9105.19.10	--- Braille	No.	free
	9105.19.90	--- Other	No.	25%
		- Wall clocks - - Electrically operated		
	9105.21.10	--- Braille	No.	free

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
91.06	9105.21.90	--- Other	No.	25%	
		- - Other			
	9105.29.10	--- Braille	No.	free	
	9105.29.90	--- Other	No.	25%	
		- Other			
		- - Electrically operated			
	9105.91.10	--- Braille	No.	free	
	9105.91.90	--- Other	No.	25%	
		- Other			
		9105.99.10	--- Braille	No.	free
	9105.99.90	--- Other	No.	25%	
		Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movements or with synchronous motor (for example, time-registers, time-records). - Time registers; time-recorders			

	9106.10.10	- - - Specially designed for use with scientific machinery or professional appliances	No.	5%	
	9106.10.90	- - - Other	No.	25%	
	9106.20.00	- Parking meters	No.	25%	
		- Other			
	9106.90.10	- - - Specially designed for use with scientific machinery or professional appliances	No.	5%	
	9106.90.90	- - - Other	No.	25%	
91.07	9107.00.00	Time switches with clock or watch movement or with synchronous motor.	kg	5%	
91.08		Watch movements, complete and assembled.			
		- Electrically operated			
	9108.11.00	- - With mechanical display only or with a device to which a mechanical display can be incorporated	kg	25%	
	9108.12.00	- - With opto-electronic display only	kg	25%	
	9108.19.00	- - Other	kg	25%	
	9108.20.00	- With automatic winding	kg	25%	
		- Other			
91.09	9108.99.00	- - Other	kg	25%	
		Clock movements, complete and assembled.			
		- Electrically operated	kg	25%	
	9109.11.00	- - Of alarm clocks	kg	25%	
	9109.19.00	- - Other	kg	25%	
91.10	9109.90.00	- Other	kg	25%	
		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.			
		- Of watches			

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	9110.11.00	- - Complete movements, unassembled or partly assembled (movement sets)	kg	25%	
	9110.12.00	- - Incomplete movements, assembled	kg	25%	
	9110.19.00	- - Rough movements	kg	25%	

91.11	9110.90.00	- Other Watch cases and parts thereof.	kg	25%
	9111.10.00	- Cases of precious metal or of metal clad with precious metal	kg	25%
	9111.20.00	- Cases of base metal, whether or not gold-or silver-plated	kg	25%
91.12	9111.80.00	- Other cases	kg	25%
	9111.90.00	- Parts Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	kg	25%
	9112.20.00	- Cases	kg	25%
91.13	9112.90.00	- Parts Watch straps, watch bands and watch bracelets, and parts thereof.	kg	25%
	9113.10.00	- Of precious metal or of metal clad with precious metal		25%
	9113.20.00	- Of base metal, whether or not gold-or silver plated		25%
91.14	9113.90.00	- Other Other clock or watch parts		25%
	9114.10.00	- Springs, including hair-springs	kg	25%
	9114.20.00	- Jewels - Dials	kg	25%
	9114.30.10	- - - Braille	kg	free
	9114.30.90	- - - Other	kg	25%
	9114.40.00	- Plates and bridges	kg	25%
	9114.90.00	- Other	kg	25%

(As amended by Act No. 9 of 1997 and No. 1 of 2002)

## CHAPTER 92

### Musical instruments; parts and accessories of such articles

#### Notes

1. This Chapter does not cover

- (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for the use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
- (c) Toy instruments or apparatus (heading 95.03);
- (d) Brushes for cleaning musical instruments (heading 96.03); or
- (e) Collectors' pieces or antiques (heading 97.05 or 97.06).

2. Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments

Cards, disc and rolls of heading 92.09 presented with an instrument are to be treated as

separate article and not as forming a part of such instrument.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.			
	9201.10.00	- Upright pianos	No.	15%	
	9201.20.00	- Grand pianos	No.	15%	
	9201.90.00	- Other	No.	15%	
92.02		Other stringed musical instruments (for example, guitars, violins, harps).			
	9202.10.00	- Played with a bow	No.	15%	
	9202.90.00	- Other	No.	15%	
92.03	9203.00.00	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.	No.	15%	
92.04		Accordions and similar instruments; mouth organs.			
	9204.10.00	- Accordions and similar instruments	No.	15%	
	9204.20.00	- Mouth organs	No.	15%	
92.05		Other wind musical instruments (for example, clarinets, trumpets, bagpipes).			
	9205.10.00	- Brass-wind instruments	No.	15%	
	9205.90.00	- Other	No.	15%	
92.06		Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas).			
	9206.00.90	- - - Carillon of bells for public buildings and other tower or turret bells	No.	15%	
	9206.00.90	- - - Other	No.	15%	
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).			
	9207.10.00	- Keyboard instruments, other than accordions	No.	15%	
	9207.90.00	- Other	No.	15%	
			Statistical		



<i>Heading</i>	H S Code	Description of Goods	Unit of Quantity	Duty Rate	Remarks
92.08		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and mouth-blow sound signalling instruments.			
	9208.10.00	- Musical boxes	No.	15%	
	9208.90.00	- Other	No.	15%	
92.09		Parts (for example, mechanisms for musical boxes) and accessories (for example, cards dics and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.			
	9209.10.00	- Metronomes, tuning forks and pitch	kg	15%	
	9209.20.00	- Mechanisms for musical boxes	kg	15%	
	9209.30.00	- Musical instruments strings	kg	15%	
		- Other			
	9209.91.00	- - Parts and accessories for pianos	kg	15%	
	9209.92.00	- - Parts and accessories for the musical instruments of heading No.92.02	kg	15%	
	9209.93.00	Parts and accessories for the musical instruments of heading No.92.03	kg	15%	
	9209.94.00	- - Parts and accessories for the musical instruments of heading No.92.07	kg	15%	
	9209.99.00	- - Other	kg	15%	

## **Section XIX**

### **ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

#### **CHAPTER 93**

##### **Arms and ammunition; parts and accessories thereof**

##### **Notes**

1. This Chapter does not cover

(a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);

- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) Armoured fighting vehicles (heading 87.10);
- (d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
- (e) Bows, arrows, fencing foils or toys (Chapter 95); or
- (f) Collectors' pieces or antiques (heading 97.05 or 97.06)

2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
93.01		Military weapons, other than revolvers, pistols and arms of heading No. 93.07			
		- - - Guns and rifles			
	9301.00.11	- - - - Single barrel	No.	15%	
	9301.00.12	- - - - Double barrel or more	No.	15%	
	9301.00.90	- - - Other	No.	15%	
93.02	9302.00.00	Revolvers and pistols, other than those of heading No. 93.03 or 93.04.	No.	25%	
93.03		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).			
	9303.10.00	- Muzzle-loading firearms	No.	15%	
	9303.20.00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	No.	15%	
	9303.30.00	- Other sporting, hunting or target shooting rifles	No.	15%	
		- Other			
	9303.90.10	- - - Captive-bolt humane killers	No.	15%	
	9303.90.20	- - - Very pistols	No.	15%	
	9303.90.90	- - - Other	No.	15%	
93.04	9304.00.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07.	No.	15%	
93.05		Parts and accessories of articles of			

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	9305.10.00	headings Nos. 93.01 to 93.04. - Of revolvers or pistols - Of shotguns or rifles of heading No. 93.03	No.	15%	
93.06	9305.21.00	- - Shotgun barrels	kg	15%	
	9305.22.00	- - Shotgun butts	kg	15%	
	9305.29.00	- - Other	kg	15%	
	9305.90.00	- Other Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.	kg	15%	
	9306.10.00	- Cartridges for riveting or similar tools for captive-bolt humane killers and parts thereof - Shotgun cartridges and parts thereof; air gun pellets	No.	15%	
	9306.21.00	- - Cartridges	kg	25%	
	9306.29.00	- - Other	kg	25%	
	9306.30.00	- Other cartridges and parts thereof	kg	25%	
93.07	9306.90.00	- Other	kg	25%	
	9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	No.	15%	

(As amended by Act No.4 of 1999)

## Section XX MISCELLANEOUS MANUFACTURED ARTICLES

### CHAPTER 94

**Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name plates and the like; prefabricated buildings**

#### Notes

1. This Chapter does not cover
  - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
  - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors) of heading 70.09;
  - (c) Articles of Chapter 71;
  - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
  - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for

- sewing machines (heading 84.52);
- (f) Lamps or lighting fittings of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading 85.17 (heading 85.18), of headings 85.19 to 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
- (h) Articles of heading 87.14;
- (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
- (k) Articles of Chapter 91 (for example, clocks and clock cases); or
- (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially construed for games (heading 95.04) furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).

2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other

- (a) Cupboards, bookcases, other shelved furniture and other unit furniture;
- (b) Seats and beds.
3. (a) In heading 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
- (b) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

(As amended by Act No. 1 of 2002)

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
94.01		Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof.			
	9401.10.00	- Seats of a kind used for aircraft	kg	25%	
	9401.20.00	- Seats of a kind used for motor vehicles	kg	25%	
	9401.30.00	- Swivel seats with variable height adjustment	kg	25%	
	9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds	kg	25%	
Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	9401.50.00	- Seats of cane, osier, bamboo or similar materials	kg	25%	

		- Other seats, with wooden frames		
	9401.61.00	- - Upholstered	kg	25%
	9401.69.00	- - Other	kg	25%
		- Other seats, with metal frames		
	9401.71.00	- - Upholstered	kg	25%
	9401.79.00	- - Other	kg	25%
	9401.80.00	- Other seats	kg	25%
	9401.90.00	- Parts	kg	25%
94.02		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs having rotating as well as both reclining and elevating movements; parts of the foregoing articles.		
	9402.10.00	- Dentists', barbers' or similar chairs and parts thereof	kg	free
	9402.90.00	- Other	kg	free
94.03		Other furniture and parts thereof.		
	9403.10.00	- Metal furniture of a kind used in offices	kg	25%
	9403.20.00	- Other metal furniture	kg	25%
	9403.30.00	- Wooden furniture of a kind used in offices	kg	25%
	9403.40.00	- Wooden furniture of a kind used in the kitchen	kg	25%
	9403.50.00	- Wooden furniture of a kind used in the bedroom	kg	25%
	9403.60.00	- Other wooden furniture	kg	25%
	9403.70.00	- Furniture of plastics	kg	25%
	9403.80.00	- Furniture of other materials, including cane, osier, bamboo or similar materials	kg	25%
	9403.90.00	- Parts	kg	25%
94.04		Mattress supports; articles of bedding and similar furnishings (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.		
	9404.10.00	- Mattress supports	kg	25%

94.05	9404.21.00	- Mattresses - - Of cellular rubber or plastics, whether or not covered	kg	25%	
	9404.29.00	- - Of other materials	kg	25%	
	9404.30.00	- Sleeping bags	kg	25%	
	9404.90.10	- Quilting applications and pads for manufacture of mattresses	kg	15%	
	9404.90.90	--Other Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	kg	25%	
	As amended by Act No. 1 of 2003)				
<i>Heading</i>	<b>H S Code</b>	<b>Description of Goods</b>	<b>Statistical Unit of Quantity</b>	<b>Duty Rate</b>	<b>Remarks</b>
94.06	9405.10.00	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	kg	25%	
	9405.20.00	- Electric table, desk, bedsides or floor- standing lamps	kg	25%	
	9405.30.00	- Lighting sets of a kind used for Christmas trees	kg	25%	
	9405.40.00	- Other electric lamps and lighting fittings	kg	25%	
	9405.50.00	- Non-electrical lamps and lighting fittings	kg	25%	
	9405.60.00	- Illuminated signs, illuminated name- plates and the like - Parts	kg	25%	
	9405.91.00	- - Of glass	kg	25%	
	9405.92.00	- - Of plastics	kg	25%	
	9405.99.00	- - Other <b>Prefabricated buildings</b>	kg	25%	
	9406.00.10	- - Green houses	-	15%	
	9406.00.90	- - Other	-	25%	

## CHAPTER 95

**Toys, games and sports requisites; parts and accessories thereof**

**Notes**

1. This Chapter does not cover
  - (a) Christmas tree candles (heading 34.06);
  - (b) Fireworks or other pyrotechnic articles of heading 36.04;
  - (c) Yarns, monofilaments, cords or gut or the like for fishing, cut length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
  - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
  - (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
  - (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
  - (g) Sports footwear (other than skating boots with ice or roller skates attached), of Chapter 64, or sports headgear of Chapter 65;
  - (h) Walking sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
  - (i) Unmounted glass eyes for dolls other toys, of heading 70.18;
  - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (l) Bells, gongs or the like of heading No. 83.06;
  - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) or radio remote control apparatus (heading 85.26);
  - (n) Sports vehicles (other than bobsleighs, toboggans and the like of Section XVII);
  - (o) Children's bicycles (heading 92.08);
  - (p) Sports craft such as canoes and skiffs (Chapter 89), or means of propulsion (Chapter 44 for such articles made of wood);
  - (q) Spectacles, goggles and the like, for sports or outdoor games (heading 90.04);
  - (r) Decoy calls and whistles (heading 92.08);
  - (s) Arms or other articles of Chapter 93;
  - (t) Electric garlands of all kinds (heading 94.05); or
  - (u) Rackets strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or metal clad with precious metals constitute only minor constituents.
3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles
4. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, e.g "pet toys (classification in their own appropriate heading).

(As amended by Act No. 1 of 2002)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
<b>95.01</b>	9501.00.00	<b>Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.</b>	No.	25%	
<b>95.02</b>		<b>Dolls representing only human beings.</b>			
	9502.10.00	- Dolls, whether or not dressed	-	25%	
	9502.91.00	- - Parts and accessories thereof, footwear and headgear	-	25%	
	9502.99.00	- - Other	-	25%	

95.03		Other toys; reduced-size ("scale") models and similar recreational models, working or not, puzzles of all kinds.			
	9503.10.00	- Electric trains, including tracks, signals and other accessories therefor	-	25%	
<i>Heading</i>	<i>H S Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>	<i>Remarks</i>
	9503.20.00	- Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading No. 9503.10	-	25%	
	9503.30.00	- Other construction sets and constructional toys - Toys representing animals or non-human creatures	-	25%	
	9503.41.00	- - Stuffed	-	25%	
	9503.49.00	- - Other	-	25%	
	9503.50.00	- Toy musical instruments and apparatus	-	25%	
	9503.60.00	- Puzzles	-	25%	
	9503.70.00	- Other toys, put up in sets or outfits	-	25%	
	9503.80.00	- Other toys and models, incorporating a motor	-	25%	
95.04	9503.90.00	- Other Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.	-	25%	
	9504.10.00	- Video games of a kind used with a television receiver	-	25%	
	9504.20.00	- Articles and accessories for billiards	-	25%	
	9504.30.00	- Other games, operated by coins bank notes (paper currency), discs or other similar articles, other than bowling alley equipment	-	25%	
	9504.40.00	- Playing cards	pack	25%	
	9504.90.00	- Other	-	25%	
95.05		Festive, carnival of other entertainment articles, including conjuring tricks and novelty jokes.			



95.06	9505.10.00	- Articles for Christmas festivities	25%
	9505.90.00	- Other	25%
		Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table tennis) or out-door games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.	
		- Snow-skis and other snow-skis equipment	
	9506.11.00	- - Ski	15%
	9506.12.00	- - Ski-fastenings (ski-bindings)	15%
	9506.19.00	- - Other	15%
		- Water-skis, surf-boards, sailboards and other water-sports equipments	
	9506.21.00	- - Sailboards	15%
	9506.29.00	- - Other	15%
		- Golf club and other golf equipment	
	9506.31.00	- - Clubs, complete	15%
	9506.32.00	- - Balls	15%
	9506.39.00	- - Other	15%
	9506.40.00	- Articles and equipment for table-tennis	15%
	Tennis, badminton or similar rackets, whether or not strung		
9506.51.00	- - Lawn-tennis rackets, whether or not strung	15%	

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	9506.59.00	- - Other		15%	
		- Balls, other than golf balls and table- tennis balls			
	9506.61.00	- - Lawn-tennis balls		15%	
	9506.62.00	- - Inflatable		15%	
	9506.69.00	- - Other		15%	
	9506.70.00	- Ice skates and roller skates, including skating boots with skates attached		15%	
		- Other			
	9506.91.00	- - Articles and equipment for general physical exercise,		15%	

95.07	9506.99.00	gymnastics or athletics - - Other Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds", (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites.	15%
	9507.10.00	- Fishing rods	25%
	9507.20.00	- Fish-hooks, whether or not snelled	25%
	9507.30.00	- Fishing reels	25%
	9507.90.00	- Other	25%
95.08	9508.00.00	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.	25%

## CHAPTER 96

### Miscellaneous manufactured articles

#### Notes

1. This Chapter does not cover

- (a) Pencils for cosmetic or toilet uses (Chapter 33);
- (b) Articles of Chapter 66 (for example, parts of umbrellas or, walking sticks);
- (c) Imitation jewellery (heading 71.17);
- (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
- (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for the use in dentistry or for medical, surgical or veterinary purposes (heading 90.18);
- (g) Articles of Chapter 91 (for example, clock or watch cases);
- (h) Musical instruments or parts or accessories thereof (Chapter 92);
- (i) Articles of Chapter 93 (arms and parts thereof);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) Articles of Chapter 95 (toys, games, sports requisites); or
- (m) Works of art, collectors' piece or antiques (Chapter 97).

2. In heading 96.02 the expression "vegetable or mineral carving material" means

- (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
- (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and minerals substitutes for jet.

3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms, or which require only such further minor processes as trimmings to shape at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15

include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

(As amended by Act No. 1 of 2002)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
96.01	9601.10.00	Worked ivory, bone tortoise-shell, horn, antlers, coral, mother-of-pearl, and other animal carving material, and articles of these materials (including articles obtained by moulding).	kg	25%	
	9601.90.00	- Worked ivory and articles of ivory - Other	kg	25%	
96.02		Worked vegetable or mineral carving material and articles of these materials, moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked or, unhardened gelatine (except gelatin of heading No. 35.03) and articles of unhardened gelatin.			

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
96.03	9602.00.10	- - - Honeycombs, of artificial wax		15%	
	9602.00.90	- - - Other		25%	
	9603.10.00	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees). - Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without	kg	25%	

		handles			
		- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances			
	9603.21.00	- - Tooth brushes, including dental-plate brushes	per 10	25%	
	9603.29.00	- - Other	kg	25%	
	9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	kg	25%	
	9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading No. 9603.30); paint pads and rollers	kg	25%	
	9603.50.00	- Other brushes constituting parts of machines, appliances or vehicles	kg	25%	
	9603.90.00	- Other	kg	25%	
96.04	9604.00.00	Hand sieves and hand riddles.	No.	25%	
96.05	9605.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	-	25%	
96.06		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.			
	9606.10.00	- Press-fasteners, snap-fasteners and press-studs and parts thereof	-	25%	
		- Buttons			
	9606.21.00	- - Of plastics, not covered with textile material	-	25%	
	9606.22.00	- - Of base metal, not covered with textile material	-	25%	
	9606.29.00	- - Other			
	9606.30.00	- Button moulds and other parts of buttons; button blanks	-	25%	
96.07		Slide fasteners and parts thereof.			
		- Slide fasteners			
	9607.11.00	- - Fitted with chain scoops of base metal	-	25%	
	9607.19.00	- - Other	-	25%	
	9607.20.00	- Parts	-	25%	
<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks

96.08		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen- holder, pencil-holders and similar holders; parts (including caps and clips of the foregoing articles, other than those of heading No. 96.09.		
	9608.10.00	- Ball point pens	No.	25%
	9608.20.00	- Felt tipped and other porous-tipped pens and markers - Fountain pens, stylograph pens and other pens	-	15%
	9608.31.00	- - Indian ink drawing pens	-	15%
	9608.39.00	- - Other	-	15%
	9608.40.00	- Propelling or sliding pencils	No.	15%
	9608.50.00	- Sets of articles from two or more of the foregoing subheadings	-	15%
	9608.60.00	- Refill for ball point pens, comprising the ball point and ink-reservoir - Other	-	15%
	9608.91.00	- - Pen nibs and nib points	-	free
	9608.99.00	- - Other	-	15%
96.09		Pencils (other than pencils of heading No. 96.08), crayons, pencils leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.		
	9609.10.00	- Pencils and crayons, with leads encased in a rigid sheath	-	15%
	9609.20.00	- Pencil leads, black or coloured - Other	- -	15%
	9609.90.10	--Drawing and Writing chalk	No.	25%
	9609.90.90	--Other	No.	15%
96.10	9610.00.00	Slates and boards, with writing or drawing surfaces, whether or not framed.	-	15%
96.11	96.11.00.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	-	25%
96.12		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads,		

96.13	9612.10.00	whether or not inked, with or without boxes - Ribbons	kg	25%	
	9612.20.00	- Ink-pads	kg	25%	
		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.			
	9613.10.00	- Pocket lighters, gas fuelled, non-refillable	-	25%	
	9613.20.00	- Pocket lighters, gas fuelled, refillable	-	25%	
	9613.80.00	- Other lighters	-	25%	
(As amended by Act No. 1 of 2003 and Act No. 4 of 2005)					
<i>Heading</i>			Statistical	Duty	
	H S Code	Description of Goods	Unit of Quantity	Rate	Remarks
96.14	9613.90.00	- Parts Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	kg	25%	
	9614.20.00	- Pipes and pipe bowls	-	25%	
96.15	9614.90.00	- Other Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No.85.16, and parts thereof.	-	25%	
	9615.11.00	- Combs, hair-slides and the like - - Of hard rubber or plastics	-	25%	
	9615.19.00	- - Other	-	25%	
96.16	9615.90.00	- Other Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for application of cosmetics or toilet preparations.	-	25%	
	9616.10.00	- Scent sprays and similar toilet sprays, and mounts and heads therefor	-	25%	
	9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	-	25%	
96.17	9617.00.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners.	No.	25%	
96.18	9618.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window	-	25%	

| | **dressings.** | | |  
 (As amended by Act No. 9 of 1997 and No. 1 of 2002)

## **Section XXI**

### **WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

#### **CHAPTER 97**

##### **Works of art, collectors' pieces and antiques**

##### **Notes**

1. This Chapter does not cover
  - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like of heading 49.07
  - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
  - (c) Pearls, natural or cultured, or precious or semi-precious stones (heading 71.01 to 71.03);
2. For the purposes of heading 97.02, the expression "original engravings, paints and lithographs" means impressions produced directly in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
4. (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this chapter and not in any other Chapter of the Nomenclature.  
 (b) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and value normal to those articles

(As amended by Act No. 1 of 2002)

<i>Heading</i>	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
<b>97.01</b>		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 49.06 and other hand-painting or hand-decorated manufactured articles; collages and similar decorative plaques.			
	9701.10.00	- Paintings, drawings and pastels	-	free	
	9701.90.00	- Other	-	free	
<b>97.02</b>	9702.00.00	<b>Original engravings, prints and lithographs.</b>	-	free	
<b>97.03</b>	9703.00.00	<b>Original sculptures and statuary, in any material</b>	-	free	
<b>97.04</b>	9704.00.00	<b>Postage or revenue stamps, stamp- postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or unused, other than those of heading 49.07.</b>	-	15%	
<b>97.05</b>	9705.00.00	<b>Collections and collectors' pieces of zoological,</b>	-	free	

97.06		botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.		
		Antiques of an age exceeding one hundred years.		
	9706.00.10	- - - Antique carpets	m <sup>2</sup>	free
	9706.00.90	- - - Other	-	free

(As amended by Act No. 1 of 2002)

## CHAPTER 98

Reserved for future use

## Section XXII

## ADDITIONAL ZAMBIAN SPECIAL TRANSACTIONS TARIFF

## CHAPTER 99

Goods for special uses; goods subject to certain conditions or limitations

Heading	H S Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
99.01					
99.02	9902.00.00	Goods (excluding alcoholic beverages, cigars, cigarettes and manufactured tobacco, merchandise for sale or industrial or commercial use) imported by a traveller for his own use or for the use of his family, in his accompanied baggage or on his person, provided that the goods may, at the discretion of the traveller, be entered under their appropriate headings in this tariff and provided that all dutiable goods shall then be so entered	-	25%	
99.03	9903.00.00	Goods (excluding alcoholic beverages, cigars, cigarettes and manufactured tobacco, merchandise for sale or industrial or commercial use) imported in a single consignment and provided that the goods may, at the discretion of the importer, be entered under their appropriate headings in this tariff and provided that all dutiable goods shall then be so entered. This heading does not apply to any goods imported by the same person in multiple consignments, irrespective of the source of supply, within any period of ninety days.	-	25%	
99.04	9904.00.00	Goods (excluding motor vehicles), being merchandise for sale or industrial or commercial use, the total value of which does not exceed the equivalent of one hundred and fifty United States dollars; provided that the goods may, at the discretion of the importer, be entered under their appropriate headings, in which case all the goods shall then be so entered.	-	25%	

(As amended by Act No. 9 of 1997 and As amended by Act No. 1 of 2003))



# SECOND SCHEDULE

## (Section 76)

### EXCISE TARIFF

Heading No.	Description of Goods	Harmonised Commodity Description and Coding System Heading No.	Statistical Unity of Quantity	Duty Rate	Remarks
1.	(1) Waters, including natural or artificial waters, aerated, not containing added sugar or other sweetening matter nor flavoured Packed Mineral waters, not aerated	2201.10.11	dekalitre	10%	
2.	(1) Beer made from malt (a) Opaque beer  * K145.00 per litre	2203.00.10	dekalitre	*	
3.	(1) Wine of fresh grapes, including fortified wines, grape must other than that of Heading No. 20.09 (2) Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances (3) Other fermented beverages (for example, cider, perry, mead).	22.04 22.05 2206.00.00	litre litre litre	125% 125% 125%	
4.	(1) Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher (a) For use in process of manufacture (b) Other  (2) Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	2207.10.00 2207.19.00  Ex. 22.08	litre litre  litre	125% 125%  125%	
5.	(1) Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes (2) Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco extracts and essences	24.02 24.03	kg kg	125% 125%	
6.	(1) Petroleum oils and oils obtained from bituminous minerals, other than crude; 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 (a) petroleum spirit (motor spirit) (b) white spirit (c) other light oils (d) kerosene (paraffin)	2710.00.19 2710.00.30 2710.00.39 Ex.	dekalitre dekalitre dekalitre dekalitre	60% 15% 15% 15%	

(e) low-sulphur gas-oils	2710.00.50 Ex. 2710.00.50	dekalitre	30%
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(As amended by Act No. 4 of 2005)

Heading No.	Description of Goods	Harmonised Commodity Description and Coding System Heading No.	Statistical Unity of Quantity	Duty Rate	Remarks
7.	(f) automotive gas-oils (diesel) (g) other fuel oils (2) Petroleum gases and other gaseous hydro-carbons Electrical energy	2710.00.60 2710.00.70 Ex. 27.11 2716.00.00	dekalitre tonne kg 100KWH	30% 30% 30% 5%	
8.		-	-	free	
9.	1. Perfumes and toilet waters 2. Beauty or make-up preparations for the care of the skin (other than medicaments, including sun screen or sun tan preparations; manicure or pedicure preparations. 3. Preparations for use on hair 4. Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations,	3303.00.00 33.04 33.05 33.07		20% 20% 20%	
10.	not elsewhere specified or				

included; prepared room deodorants, wther or not perfumed or having disinfectant properties.		
	8702.10.10	25%
1. Motor vehicles for the transport of ten but not exceeding sixteen persons including the driver.	8702.90.10	25%
(a) Diesel or semi-diesel, of a sitting capacity of ten but not exceeding fourteen persons including the driver;	8703.10.00	15%
	8703.21.90	15%
	8703.22.90	15%
	8703.23.90	25%
(b) Other, of a sitting capacity of ten but not exceeding fourteen persons including the driver	8703.24.90	25%
	8703.31.90	15%
	8703.32.90	25%
	8703.33.90	25%
	8703.90.90	25%
2. Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	8704.21.10	10%
	8704.21.90	10%
	8704.22.10	10%
	8704.22.90	10%
	8704.31.10	10%
	8704.31.90	10%
	8704.32.10	10%
	8704.32.90	10%
	8704.90.10	10%
	8704.90.90	10%
3. Motor vehicles for the transport of goods.		

(As amended by Act No. 9 of 1997, No.4 of 1999, No. 3 of 2000, No. 2 of 2001, No. 1 of 2002, No. 1 of 2003 and No. 3 of 2006)

## **THIRD SCHEDULE**

### **Repealed by Act No. 4 of 1999**

(Amendment of Third Schedule by S.I. No. 15 of 2003)

## **FOURTH SCHEDULE**

## **(Section 77)**

# **SURTAX TARIFF**

Description of Goods	Surtax Rate		Remark
10. Carbon emissions from vehicles of headings 8702, 8703 and 8704 excluding emissions from ambulances and prison vans.	Engine Capacity	Unit Tax (ZMK)	Carbon emission tax is payable on importation including temporal importation and thereafter per annum
	Motor Cycles	50,000	
	0 – 1500 cc	50,000	
	1501 – 2000 cc	100,000	
	2001 – 3000 cc	150,000	
3001 cc +	200,000		

*(As amended by Act No. 2 of 2001 and No. 3 of 2006)*

## **FIFTH SCHEDULE**

### **Section 85 and 88**

## **VALUATION OF GOODS FOR THE PURPOSE OF THE TARIFF**

**1. (1) In this Schedule-**

Interpretation

"computed value" means the value determined in accordance with clause 7;

"country of export" means the country from which the goods are deemed to be shipped pursuant to this Act and the country from which any goods are exported;

"deductive value" means the value determined in accordance with clause 6;

"goods of the same class or kind" means imported goods that-

(a) are within a group or range of imported goods produced by a particular industry or industry sector that includes identical goods or similar goods in relation to the goods being valued; and

(b) for the purposes of-

(i) Clause 6, were exported from any country; and

(ii) Clause 7, were produced in and exported from the country in and from which the goods being valued were produced and exported:

"identical goods" means imported goods that-

(a) are the same in all respects, including physical characteristics, quality, and reputation, as the goods being valued, except for minor differences in appearance that do not affect the value of the goods;

(b) are produced in the country in which the goods being valued were produced; and

(c) are produced by or on behalf of the person who produced the goods being valued but does not include imported goods where engineering, development work, artwork, design work, plans, or sketches undertaken in Zambia were supplied, directly or indirectly, by the buyer of those imported goods free of charge or at a reduced cost for use in connection with the production and sale for export of those imported goods;

"price paid or payable", in relation to any goods, means the aggregate of all amounts paid or payable by the buyer to or for the benefit of the seller in respect of the goods;

"to produce" includes to grow, to manufacture, and to mine;

"similar goods" means imported goods that-

(a) closely resemble the goods being valued in respect of component materials and parts and characteristics and are functionally and commercially interchangeable with the goods being valued having regard to the quality and reputation of the goods and the goods being valued;

(b) are produced in the country in which the goods being valued were produced; and

(c) are produced by or on behalf of the person who produced the goods being valued but does not include imported goods where engineering, development work, artwork, design work, plans, or sketches undertaken in Zambia were supplied, directly or indirectly by the buyer of those goods imported free of charge or at a reduced cost for use in connection with the production and sale for export of those imported goods;

"sufficient information" in respect of the determination of any amount, difference, or adjustment, means objective and quantifiable information that clearly establishes the accuracy of the amount, difference, or adjustment; and

"transaction value" means the value determined in accordance with clauses 2 and 3.

(2) For the purposes of this Schedule, persons shall be deemed to be related only if-

(a) they are officers or directors of one another's business;

- (b) they are legally recognised partners in business;
- (c) they are employer and employee;
- (d) any person directly or indirectly owns, controls, or holds 5 percent or more of the outstanding voting stock or shares of both of them;
- (e) one of them directly or indirectly controls the other;
- (f) both of them are directly or indirectly controlled by a third person;
- (g) they together directly or indirectly control a third person. or
- (h) they are members of the same family.

(3) For the purposes of this Schedule persons shall be deemed to be members of the same family if-

- (a) they are connected by blood relationship within the fourth degree of relationship;
- (b) they are married to one another or if one is married to a person who is connected within the fourth degree of relationship to the other; or
- (c) one has been adopted as the child of the other or as a child of a person who is within the third degree of relationship to the other.

(4) For the purposes of this Schedule, where there are no goods that were produced by or on behalf of the person who produced the goods being valued and that are otherwise identical goods or similar goods, goods that were produced by or on behalf of a different person and that are otherwise identical goods or similar goods shall be deemed to be identical goods or similar goods, as the case may be.

(5) For the purposes of this Schedule, charges for interest under a financing arrangement entered into by the buyer and relating to the purchase of imported goods shall not be regarded as part of the customs value where-

- (a) the charges are distinguished from the price actually paid or payable for the goods;
- (b) such goods are actually sold at the price declared as the price actually paid or payable;
- (c) the buyer, if required, can demonstrate that-
  - (i) the financing arrangement was made in writing; and
  - (ii) the claimed rate of interest does not exceed the level of such transaction prevailing in the country where, and at the time when, the finance was provided.

(6) For the purpose of this Schedule, the value of any goods imported under a hire or leasing contract shall be the total rental or lease charges paid or payable, as the case may be, and the other provisions of this Schedule shall apply with necessary modification.

*(As amended by Act No. 4 of 1999 and No. 3 of 2000)*

2. (1) The customs value of imported goods shall be their transaction value, that is, the price paid or payable for the goods when sold for export to Zambia, adjusted in accordance with clause 3-

(a) if there are no restrictions respecting the disposition or use of the goods by the buyer, other than restrictions that--

(i) are imposed by law;

(iii) do not substantially affect the value of the goods;

(b) (a) if the sale of the goods or the price paid or payable for the goods is not subject to some condition or consideration in respect of which a value cannot be determined;

(c) (b) where any part of the proceeds of any subsequent resale, disposal, or use of the goods by the buyer is to accrue, directly or indirectly, to the seller, the price paid or payable for the goods includes the value of that part of the proceeds or can be adjusted in accordance with clause 3; or

(d) if the buyer and seller of the goods are not related at the time the goods are sold for export or, where the buyer and seller are related at that time,--

(i) their relationship did not influence the price paid or payable for the goods; or

(ii) the importer demonstrates that the transaction value of the goods meets the requirements set out in sub clause (2) of this clause.

(2) In a sale between related persons, for the purpose of showing that the relationship did not influence the transaction value, the importer shall produce evidence that the transaction value of the goods being valued, taking into consideration any relevant factors including such factors and differences as may be prescribed, closely approximates the customs value of other goods exported at the time or substantially at the same time as the goods being valued, is-

(a) the transaction value of identical goods or similar goods in respect of a sale of those goods for export to Zambia between a seller and buyer who are not related at the time of the sale; or

(b) the deductive value of identical or similar goods determined in accordance with clause 6; or

(c) the computed value of identical or similar goods determined in accordance with clause 7.

(3) Where the Commissioner-General is of the opinion that the relationship between the buyer and seller of any goods influenced the price paid or payable for the goods, the Commissioner-General shall inform the importer, in writing if so requested, of the grounds on which the Commissioner-General formed that

opinion, and shall give the importer a reasonable opportunity to satisfy the Commissioner-General that the relationship did not influence the price.

(4) Where sub clause (2) applies, the importer shall, without limiting the generality of that sub clause, provide the following information:

- (a) the nature of the goods being valued;
- (b) the nature of the industry that produces the goods being valued;
- (c) the season in which the goods being valued are imported;
- (d) whether a difference in values is commercially significant;
- (e) the trade levels at which the sales take place;
- (f) the quantity levels of the sales;
- (g) any of the amounts referred to in clause 3; and
- (h) the costs, charges, or expenses incurred by a seller when the seller sells to a

(5) Where-

(a) in the opinion of the Commissioner-General, the customs value cannot be determined under this clause, or

(b) the Commissioner-General has reason to doubt the truth or accuracy of the declared customs value and, after having sought further explanations or other evidence that the declared customs value represents the total amount actually paid or payable for the imported goods, the Commissioner-General is still not satisfied that the customs value can be determined under this clause-

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the Commissioner-General may determine the customs value of the goods by proceeding sequentially through clauses 4 to 8 under which the customs value can, in the opinion of the Commissioner-General, be determined.

(6) Notwithstanding sub clause (5), on the written request of the importer to the Commissioner-General, the order of consideration of the valuation basis provided for in clauses 6 and 7 shall be reversed.

*(As amended by Act No. 4 of 1999)*

**3.** (1) In determining the transaction value of goods under clause 2, the price paid or payable for the goods shall be adjusted-

(a) by adding thereto amounts, to the extent that each such amount is not otherwise included in the price paid or payable for the goods and is determined on the basis of sufficient information, equal to-



(i) commissions and brokerage in respect of the goods incurred by the buyer, other than fees paid or payable by the buyer to the buyer's agent for the service of representing the buyer overseas in respect of the purchase of the goods;

(ii) the packing costs and charges incurred by the buyer in respect of the goods, including the cost of cartons, cases, and other containers and coverings that are treated for customs purposes as being part of the imported goods and all expenses of packing incidental to placing the goods in the condition in which they are shipped to Zambia; and

(iii) the value of any of the following goods and services:

(A) materials, component parts, and other goods incorporated in the imported goods:

(B) tools, dyes moulds, and other goods utilised in the production of the imported goods:

(C) materials consumed in the production of the imported goods:

(D) engineering, development work, artwork, design work, plans, and sketches undertaken elsewhere than in Zambia and necessary for the production of the imported goods;

determined in accordance with sub clause (2) are supplied, directly or indirectly, by the buyer free of charge or at a reduced cost of use in connection with the production and sale for export of the imported goods, apportioned to the imported goods in a reasonable manner and in accordance with generally accepted accounting principles;

(iv) royalties and license fees, including payments for patents, trademarks, and copyrights in respect of the imported goods that the buyer shall pay, directly or indirectly, as a condition of the sale of the goods for export to Zambia, exclusive of charges for the right to reproduce the imported goods in Zambia;

(v) the value of any part of the proceeds of any subsequent resale, disposal, or use of the goods by the buyer that accrues or is to accrue, directly or indirectly, to the seller;

(vi) the value of any materials, component parts, and other goods incorporated in the imported goods for the purpose of repair to, or refurbishment of, those goods prior to export of the goods to Zambia, and the price paid for the service of repair or refurbishment, as the case may be;

(vii) the costs of transportation and insurance of, and the loading, unloading, and handling charges, and other charges and expenses associated with the transportation of, the imported goods until the goods have left the country of export; and

(viii) the costs of transportation and insurance of, and the loading, unloading, and handling charges, and other charges and expenses associated with the transportation of, the imported goods from the time the goods have left the country of export;

(ix) Subject to paragraphs (vii) and (viii), the cost of insurance shall be the actual cost of insurance incurred on the imported goods:

Provided that where there is insufficient information on the cost of insurance incurred on the imported goods, the cost shall be deemed to be one per centum of the free on board value of the goods.

(b) by deducting therefrom amounts, to the extent that each such amount is otherwise included in the price paid or payable for the goods, equal to any of the following costs, charges, or expenses-

(i) any reasonable cost, charge, or expense that is incurred for the construction, erection, assembly, or maintenance of, or technical assistance provided in respect of, the goods after the goods are imported;

(ii) any reasonable cost, charge, or expense that is incurred in respect of the transportation or insurance of the goods within Zambia and any reasonable cost charge, or expenses associated therewith;

(iii) any customs duties or other taxes payable in Zambia by reason of the importation or sale of goods-

if the cost, charge, or expense is identified separately from the balance of the price paid or payable for the goods;

(c) in respect of carrier media bearing data or instructions, by deducting the value of the data or instructions from the price paid or payable for the goods if:

(i) the value of the data or instructions is distinguished from the cost or value of the carrier media; and

(ii) the data or instructions are not incorporated in data processing equipment.

(2) The value of the goods and services described in subparagraph (iii) of paragraph (a) of sub clause (1) shall be determined-

(a) in the case of materials, components, parts and other goods incorporated in the goods being valued or any materials consumed in the production of the goods being valued-

(i) by ascertaining-

(A) their cost of acquisition where they were acquired by the buyer from a person who was not related to the buyer at the time of their acquisition;

(B) their cost of acquisition incurred by the person related to the buyer, where the goods were acquired by the buyer from a person who was related to the buyer at the time of their acquisition but who did not produce them; or

(C) their cost of production where they were produced by the buyer or a person related to the buyer at the time of their production; and

(ii) by adding thereto-

(A) the cost of their transportation to the place of production of the goods being valued; and

(B) the value added to them by any repairs or modifications made to them

after they were so acquired or produced;

(b) in the case of tools, dyes, moulds, and other goods, utilised in the production of the goods being valued-

(i) by ascertaining-

(A) their cost of acquisition where they were acquired by the buyer from a person who was not related to the buyer at the time they were so acquisition;

(B) their cost of acquisition incurred by the person related to the buyer, where they were acquired by the buyer from a person related to the buyer at the time they were so acquired but who did not produce them; or

(C) their cost of production where they were produced by the buyer or a person related to the buyer at the time of their production;

(ii) by adding thereto-

(A) the cost of their transportation to the place of production of the goods being valued; and

(b) the value added to them by any repairs or modifications made to them after they were so acquired or produced; and

(iii) by deducting therefrom an amount to account for any previous use of the goods made after the goods were so acquired or produced.

(c) in the case of engineering, development work, art work, design work, plans and sketches, undertaken elsewhere than in Zambia and necessary for the production of the goods being valued by ascertaining-

(i) their cost of acquisition or of the lease thereof, where they were acquired or leased by the buyer from a person who was not related to the buyer at the time they were so acquired or leased and are not generally available to the public;

(ii) their cost of acquisition or of the lease thereof incurred by the person related to the buyer, where they were acquired or leased by the buyer from a person related to the buyer at the time they were so acquired or leased, but who did not produce them and are not generally available to the public;

(iii) the cost to the public of obtaining them where they are available generally to the public; or

(iv) the cost of production thereof where they were produced by the buyer or a person related to the buyer at the time of their production.

(3) For the purposes of paragraph (c) of sub clause (1)-

(a) the expression "carrier media" does not include integrated circuits, semi-conductors and similar devices, or articles incorporating such circuits or devices; and

(b) the expression "data or instruction" does not include sound, cinematic, or video recordings.

(4) Where any adjustment in terms of sub clause (3) cannot, in the opinion of the Commissioner-General, be made because of the lack of sufficient information, the transaction value of the goods being valued cannot be

Adjustment of price paid or payable

determined under clause 2.

*(As amended by Act No. 4 of 1999 and No. 3 of 2004)*

4. (1) Subject to sub clauses (2) to (4), where the customs value of imported goods cannot, in the opinion of the Commissioner-General, be determined under clause 2 the customs value of the goods shall be the transaction value of identical goods in respect of a sale of those goods for export to Zambia if that transaction value is the customs value of the identical goods and the identical goods were exported at the same or substantially the same time as the goods being valued and were sold under the following conditions:

(a) to a buyer at the same or substantially the same trade level as the buyer of the goods being valued; and

(b) in the same or substantially the same quantities as the goods being valued.

(2) Where the customs value of imported goods cannot be determined under sub clause (1) because identical goods were not sold under the conditions described in paragraphs (a) and (b) of sub clause (1), there shall be substituted therefor identical goods sold under any of the following conditions:

(a) to a buyer at the same or substantially the same trade level as the buyer of the goods being valued but in quantities different from the quantities in which those goods were sold;

(b) to a buyer at a trade level different from that of the buyer of the goods being valued but in the same or substantially the same quantities as the quantities in which those goods were sold; or

(c) to a buyer at a trade level different from that of the buyer of the goods being valued and in quantities different from the quantities in which those goods were sold.

(3) For the purposes of determining the customs value of imported goods under sub clause (1), the transaction value of identical goods shall be adjusted by adding thereto or deducting therefrom, as the case may be, amounts to account for-

(a) commercially significant differences between the costs, charges, and expenses referred to in clause 3 (1) (a) (vii) in respect of the identical goods and those costs, charges, and expenses in respect of the goods being valued that are attributable to differences in distances and modes of transport

(b) where the transaction value is in respect of identical goods sold under the conditions described in any of paragraphs (a) to (c) of sub clause (2), differences in the trade levels to the buyers of the identical goods and the goods being valued or the quantities in which the identical goods and the goods being valued were sold or both, as the case may be;

if each amount can, in the opinion of the Commissioner-General, be determined on the basis of sufficient information; where any such amount cannot be so determined, the customs value of the goods being valued shall not be determined on the basis of the transaction value of those identical goods under this clause.

(4) Where, in relation to imported goods being valued, there are two or more transaction values of identical goods that meet all the requirements set out in

sub-clauses (1) and (3) or where there is no such transaction value but there are two or more transaction values of identical goods sold under the conditions described in any of paragraphs (a) to (c) of sub-clause (2) that meet all the requirements set out in this clause that are applicable by virtue of sub-clause (2), the customs value of the goods being valued shall be determined on the basis of the lowest such transaction value.

*(As amended by Act No. 4 of 1999)*

**5.** (1) Subject to sub-clause (2) and sub-clauses (2) to (4) of clause 4, where the customs value of imported goods cannot, in the opinion of the Commissioner-General, be determined under clause 4, the customs value of the goods shall be the transaction value of similar goods in respect of a sale of those goods for export to Zambia if that transaction value is the customs value of the similar goods and the similar goods were exported at the same or substantially the same time as the goods being valued and were sold under the following conditions:

(a) to a buyer at the same or substantially the same trade level as the buyer of the goods being valued; and

(b) in the same or substantially the same quantities as the goods being valued.

(2) Sub-clauses (2) to (4) of clause 4 shall apply to this clause in respect of similar goods as if every reference in those sub-clauses to "identical goods" were a reference to "similar goods".

*(As amended by Act No. 4 of 1999)*

**6.** (1) Subject to sub-clauses (5) and (6) of clause 2 where the customs value cannot, in the opinion of the Commissioner-General, be determined under clause 5 the customs value of the goods shall be the deductive value in respect of the goods.

(2) Where the goods being valued or identical goods or similar goods are sold in Zambia in the condition in which they were imported at the same or substantially the same time as the time of importation of goods being valued, the deductive value of the goods being valued shall be the price per unit in respect of sales described in sub-clause (5) determined in accordance with that sub-clause and adjusted in accordance with sub-clause (6) at which the greatest number of units of the goods being valued or identical goods or similar goods are so sold.

(3) Where the goods being sold or identical goods or similar goods are sold in Zambia in the condition in which they were imported before the expiration of ninety days after the importation of the goods being valued but are not so sold at the same or substantially the same time of that importation, the deductive value of the goods being valued shall be the price per unit in respect of sales described in sub-clause (5) determined in accordance with that sub-clause and adjusted in accordance with sub-clause (6) at which the greatest number of units of the goods being valued or identical goods or similar goods are so sold at the earliest date after the importation of the goods being valued.

(4) Where the goods being valued or identical goods or similar goods are not sold in Zambia in the circumstances described in sub-clause (2) or sub-clause (3) but the goods being valued, after being assembled, packed, or further processed in Zambia, are sold in Zambia before the expiration of ninety days after the importation thereof and the importer of the goods being valued requests that this sub-clause be applied in the determination of the customs value of the goods, the deductive value of the goods being valued shall be the price per unit, in respect of sales described in sub-clause (5) determined in accordance with that sub-clause and adjusted in accordance with sub-clause (6) at which the greatest number of units of the goods being valued are so sold.

(5) For the purposes of sub-clauses (2) to (4), the price per unit in respect of any goods being valued or identical goods or similar goods, shall be determined by ascertaining the unit price in respect of sale of the goods at the first trade level after their importation to persons who-

(a) are not related to the persons from whom they buy the goods at the time the goods are sold to them; and

(b) have not supplied, directly or indirectly, free of charge or at a reduced cost for use in connection with the production and sale for export of the goods, any of the goods or services referred to in clause 3 (1) (a) (iii) of this Schedule,- at which the greatest number of units of the goods is sold where, in the opinion of the Commissioner-General, a sufficient number of such sales have been made to permit a determination of the price per unit of the goods.

(6) For the purpose of sub-clauses (2) to (4), the price per unit in respect of any goods being valued or identical goods or similar goods, shall be adjusted by deducting therefrom an amount equal to the aggregate of-

(a) an amount, determined in accordance with sub-clause (7), equal to-

(i) the amount of commission generally earned on a unit basis; or

(ii) the amount for profit and general expenses, including all costs of marketing the goods, considered together as a whole, that is generally reflected on a unit basis in connection with sales in Zambia of goods of the same class or kind as those goods:

(b) reasonable costs, charges and expenses that are incurred in respect of the transportation and insurance of the goods within Zambia and reasonable costs, charges, and expenses associated therewith to the extent that an amount for such costs, charges, and expenses is not deducted in respect of general expenses under paragraph (a);

(c) the costs, charges, and expenses referred to in clause 3 (1) (b) (I) incurred in respect of the goods, to the extent that an amount for such costs, charges, and expenses is not deducted in respect of general expenses under paragraph (a);

(d) any customs duties or other taxes payable in Zambia by reason of the importation or sale of the goods, to the extent that an amount for such duties

and taxes is not deducted in respect of general expenses under paragraph (a);  
and

(e) where sub-clause (4) applies, the amount of the value added to the goods that is attributable to the assembly, packaging, or further processing in Zambia of the goods, if that amount is determined, in the opinion of the Commissioner-General, on the basis of sufficient information.

(7) The amount considered to be equal to the amount of commission or the amount for profit and general expenses referred to in paragraph (a) of sub-clause (6) shall be calculated on a percentage basis and determined on the basis of information prepared in a manner consistent with generally accepted accounting principles that is supplied-

(a) by or on behalf of the importer of the goods being valued; or

(b) where the information supplied by or on behalf of the importer of the goods being valued is not sufficient information, but an examination of sales in Zambia of the narrowest group or range of goods of the same class or kind as the goods being valued from which sufficient information can, in the opinion of the Commissioner-General, be obtained.

(8) Where an amount referred to in paragraph (e) of sub-clause (6) in respect of any goods being valued cannot, in the opinion of the Commissioner-General, be determined on the basis of sufficient information, the customs value of the goods cannot be determined on the basis of the deductive value under sub-clause (4).

*(As amended by Act No. 4 of 1999)*

**7.** (1) Subject to sub-clauses (3) and (5) of clause 2, where the customs value of imported goods cannot, in the opinion of the Commissioner-General be determined under clause 6, the customs value of the goods shall be the computed value in respect of those goods.

(2) The computed value of the goods being valued is the aggregate of amounts equal to-

(a) the costs, charges, and expenses incurred in respect of, or the value of-

(i) materials employed in producing the goods being valued; and

(ii) the production or other processing of the goods being value determined on the basis of-

(A) the commercial accounts of the producer of the goods being valued; or

(B) any other sufficient information relating to the production of the goods being value that are supplied by or on behalf of the producer of the goods and prepared in a manner consistent with the generally accepted accounting principles of the country of production of the goods being valued;

(iii) the costs, charges, and expenses referred to in clause 3 (1) (a) (ii);

(iv) the value of any of the goods and services referred to in clause 3 (1) (a) and (iv), determined and apportioned to the goods being valued as referred to in that clause, whether or not goods and services have been supplied free of

charge or at a reduced cost:

(v) the costs, charges, and expenses incurred by the producer in respect of engineering, development work, artwork, design work, plans, or sketches undertaken in Zambia that were supplied, directly or indirectly, by the buyer of the goods being valued for use in connection with the production and sale for export of those goods to the extent that such elements are charged to the producer of the goods, apportioned to the goods being valued as referred to in clause 3(1) (a) (iii);

(b) the amount, determined in accordance with sub-clause (4), for profit and general expenses, considered together as a whole, generally reflected in sales for export to Zambia of goods of the same class or kind as the goods being valued, made by the producers of the goods to buyers in Zambia who are not related to the producers from whom they buy the goods at the time the goods are sold to them.

(3) For the purpose of this clause, the expression "general expenses" means the direct and indirect costs, charges and expenses of producing and selling goods for export, other than the costs, charges, and expenses referred to in paragraph (a) of sub-clause (2).

(4) The amount of profit and general expenses referred to in paragraph (b) of sub-clause (2) shall be calculated on a percentage basis and determined on the basis of information prepared in a manner consistent with generally acceptable accounting principles of the country of production of the goods being valued and that is supplied-

(a) by or on behalf of the producer of the goods being valued; or

(b) where the information supplied by or on behalf of the producer of the goods being valued is not sufficient information, by an examination of sales for export to Zambia of the narrowest group or range of goods of the same class or kind from which sufficient information can, in the opinion of the Commissioner-General, be obtained.

*(As amended by Act No. 4 of 1999)*

**8.** (1) Where the customs value of imported goods cannot, in the opinion of the Commissioner-General, be determined under clause 7 it shall be determined on information available in Zambia on the basis of a value derived from the methods of valuation set out in clauses 2 to 7 interpreted in a flexible manner and reasonably adjusted to the extent necessary to arrive at a customs value of the goods.

(2) A customs value shall not be determined on the basis of-

(a) the selling price in Zambia of goods produced in Zambia;

(b) a basis which provides for the acceptance of the higher of two alternative values;

(c) the price of goods on the domestic market of the country of exportation;

(d) the cost of production, other than computed values that have been



determined for identical or similar goods in accordance with clause 7;

(e) the price of goods for export to a country other than Zambia, unless the goods were imported into Zambia;

(f) minimum customs values; or

(g) arbitrary or fictitious values.

*(As amended by Act No.4 of 1999)*

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Computed value as  
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value





Residual  
basis of  
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**SIXTH SCHEDULE**

**Section 88A and 163**

## VALUATION OF GOODS FOR PURPOSES OF ASSESSING EXCISE DUTY OR SURTAX PAYABLE ON GOODS MANUFACTURED IN ZAMBIA

1. The value of any goods for the purposes of section 88A of this Act shall be the price at which the goods are sold exclusive of excise duty and surtax and value added tax by a person licensed under section 97 of this Act if such sale is a sale on the open market as defined in clause 4 (9) .  
(As amended by Act No. 4 of 1999)

Value of goods for excise duty and surtax
2. Goods upon which any work has been done by a contractor shall be deemed to have been manufactured by a contractor and the value of any goods manufactured by a contractor shall be their fair market value as determined under clause 4.  
(As amended by Act No. 4 of 1999)

Value of goods manufactured by a contractor
3. Where the value of the goods cannot be determined under clause 1 the value shall be the fair market value of those goods as determined under clause 4.  
  
(As amended by Act No. 4 of 1999)

Value of goods not sold in the open market
4. (1) In determining a fair market value, the Commissioner-General shall-

(a) use only those prices which represent a sale between buyers and sellers independent of each other; and

(b) exclude from the price any excise duty and surtax and value added tax.

(2) For the purposes of this Schedule, the fair market value of any goods shall be determined by proceeding sequentially through sub-clauses (3) to (8) to the first such sub-clause under which fair market value can be determined.

(3) The fair market value of any goods at any date shall be the lowest price for which identical goods in the same or substantially the same quantities are generally sold at that date in the open market in Zambia on sales freely offered and made on ordinary trade terms by a person licensed under section *ninety-seven* of this Act, other than a contractor.

(4) Where, in the opinion of the Commissioner-General, the fair market value cannot be determined under sub-clause (3) , it shall be deemed to be the lowest price for which identical goods in quantities different from those being sold are generally sold at that date in the open market in

Determination of fair market value

Zambia on sales freely offered and made on ordinary trade terms by a person licensed under section *ninety-seven* of this Act, other than a contractor.

(5) Where, in the opinion of the Commissioner-General, the fair market value cannot be determined under sub-clause (4), it shall be deemed to be the lowest price for which similar goods in the same or substantially the same quantities are generally sold at that date in the open market in Zambia on sales freely offered and made on ordinary trade terms by a person licensed under section *ninety-seven* of this Act, other than a contractor.

(6) Where, in the opinion of the Commissioner-General, the fair market value cannot be determined under sub-clause (5), it shall be deemed to be the lowest price for which similar goods in quantities different from those being sold are generally sold at that date in the open market in Zambia on sales freely offered and made on ordinary trade terms by a person licensed under section *ninety-seven* of this Act, other than a contractor.

(7) Where, in the opinion of the Commissioner-General, the fair market value cannot be determined under sub-clause (6), the Commissioner-General shall ascertain the price which the goods would generally fetch at the retail level and deduct from that price such amount as would reasonably represent the profit margin and other costs beyond the manufacturing level on those goods.

(8) Where, in the opinion of the Commissioner-General, the fair market value cannot be determined under sub-clause (7), the Commissioner General shall compute the value of the goods by taking the costs of the production of the goods and adding such amount as reasonably represents the profit margin and other costs to the manufacturing level of those goods.

(9) For the purposes of this clause-

*tical goods*" means goods that are the same in all respects, including physical characteristics, quality, and reputation, as the goods being valued, except for minor differences (if any) in appearance that do not affect the value of the goods;

*lar goods*" means goods that closely resemble the goods being valued in respect of component materials and parts and characteristics and functionality and commercially interchangeable with the goods being valued, having regard to the quality and reputation of the goods being valued;

“a sale in the open market” means-

(i) that the price is the sole consideration;

(ii) that the price is not influenced by any commercial, financial, or other ties, whether by contract or otherwise, between the seller, or any person associated in business with the seller, and the buyer, or any person associated in business with the buyer (other than the relationship created by the sale of the goods in question); and

(iii) that no part of the proceeds of any subsequent resale, use, or disposal of the goods will accrue, either directly or indirectly, to the seller, or to any person associated in business with the seller.

(10) Two persons shall be deemed to be associated in business with each other if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them.

(As amended by Act No. 4 of 1999)

## **SEVENTH SCHEDULE**

(Section 76B)

### **VALUATION OF SERVICES FOR THE PURPOSES OF ASSESSING EXCISE DUTY PAYABLE ON EXCISABLE SERVICES**

1. The value of talk time for the purposes of section <i>seventy-six B</i> shall be the price at which the talk time is sold exclusive of excise duty, surtax and value added tax by a service provider licensed under section <i>one hundred and thirty-nine D</i> .	Value of talk time for excise duty
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## **EIGHTH SCHEDULE**

(Section 76B)

### **SERVICE EXCISE TARRIFF**

Heading No.	Description of Goods	Harmonised Commodity Description and Coding System Heading No.	Statistical Unit Quantity	Duty Rate	Remarks
<b>1.0</b>	Talk time	--	Minute	10%	

## NINTH SCHEDULE

(Section 72A)

### EXPORT TARIFF

HS Code	Description of goods	Statistical Unit of Quantity	Export Duty Rate	Remarks
72.04	<b>Ferrous waste and scrap, remelting scrap ingots of iron or steel</b>			
7204.10.00	- Waste of cast iron	Kg	*	
	- Waste and scrap alloy steel			
7204.21.00	--Of stainless steel;	Kg	*	
7204.29.00	--Other	Kg	*	
7204.30.00	--Waste and scrap tinned iron or steel	Kg	*	
	--Other waste and scrap			
7204.41.00	--Turnings, shavings, chips, milling waste sawdust, fillings, trimmings and stampings, weather or not in bundles	Kg	*	
7204.49.00	--Other	Kg		
72.04.50.00	--Remelting scrap ingots			
7204.74.04.00.00	-Copper waste and scrap	Kg	*	

76.02				
7602.00.00	--Aluminum waste and --scrap	Kg	**	
79.02	-Zinc waste and scrap	Kg	**	
7902.00.00		Kg	**	

\*25% or 80,000 (eighty thousand Kwacha) per tone whichever is greater.

\*\*25% or 1,000,000 (one million Kwacha) per ton which whichever is greater.

## SUBSIDIARY LEGISLATION

CUSTOMS AND EXCISE

CAP. 322

**SECTIONS 13 AND 199-THE CUSTOMS AND  
EXCISE (PORTS OF ENTRY AND ROUTES) ORDER  
Order by the Minister**

***Statutory  
Instruments  
227 of 1971  
247 of 1971  
7 of 1975  
165 of 1975  
119 of 1979  
95 of 1980  
140 of 1980  
57 of 1981  
32 of 1985  
155 of 1986  
128 of 1988  
57 of 1991  
20 of 1992  
68 of 1994***

## **PART I**

## **PRELIMINARY**

1. This Order may be cited as the Customs and Excise (Ports of Entry Title

and Routes) Order.

## PART II

### PORTS OF ENTRY

2. (1) Subject to the other provisions of this Order, the places set out in Part I of the First Schedule are hereby appointed to be the ports for Zambia at or through which alone goods may be imported or exported. Ports of entry

(2) Goods shall not be imported or exported by road, except at or through a port set out in Part II of the First Schedule.

3. The places set out in the Second Schedule are hereby appointed as warehousing ports where bonded warehouses may be established in terms of section *fifty-five* of the Act. Warehousing ports

4. The places set out in the Third Schedule are hereby appointed to be the customs aerodromes at which aircraft entering Zambia may land, from which aircraft leaving Zambia may depart, and through which alone goods may be imported or exported by air. Customs aerodromes

5. (1) Subject to the provisions of sub-paragraph (2), the hours between sunset and sunrise are hereby specified to be the hours during which goods shall not be imported or exported without the special permission in writing of the proper officer. Specified hours

(2) The provisions of sub-paragraph (1) shall not apply in relation to any goods imported or exported-

(a) by ship, aircraft or railway train;

(b) during the hours specified in Part III for the transaction of business at the custom house, customs post or customs aerodrome at or through which the goods are imported or exported.

**6.** Custom houses are hereby appointed at the places set out in the Fourth Schedule for the collection of revenue and the general administration of the provisions of the Act. Custom houses

**7.** (1) Customs posts are hereby appointed at the places set out in Part I of the fifth Schedule for the collection of revenue, for the report of goods imported or exported and for matters incidental thereto. Customs posts

(2) Customs posts are hereby appointed at the places set out in Part II of the Fifth Schedule for the clearance of the baggage of passengers arriving in Zambia by air.

(3) Customs posts are hereby appointed at the places set out in Part III of the Fifth Schedule for the clearance of the baggage of passengers arriving in Zambia by rail.

**8.** (1) The provisions of this paragraph shall not apply in relation to uncustomed goods imported by passengers as their baggage. Entry of uncustomed goods other than passengers' baggage

(2) Uncustomed goods imported by rail through Livingstone and consigned to any of the places set out in the first column of Part I of the Sixth Schedule shall be entered at the custom house at the port of entry set out opposite to such place in the second column thereof.

(3) Uncustomed goods imported by rail through Ndola and consigned to any of the places set out in the first column of Part II of the Sixth Schedule shall be entered at the custom house at the port of entry set out opposite to such place in the second column thereof.

(4) Uncustomed goods imported by air and consigned to any place within Zambia shall, unless otherwise authorised in writing by the proper officer, be entered at the custom house nearest to the customs aerodrome through which the goods are imported.

**9.** Uncustomed goods imported by rail as passengers' baggage shall be Entry of



entered at the custom house at the first port through which the train passes.

passengers'  
baggage

## **PART III**

# **HOURS FOR THE TRANSACTION OF BUSINESS**

**10.** In this Part, unless the context otherwise requires-

Interpretation

"weekday" means any day other than Saturday, Sunday or a public holiday.

**11.** The hours for transacting business at custom houses shall be

(a) for the receipt of bills of entry, 8.30 hours to 12 hours on weekdays only;

Hours for the acceptance of bills of entry and transaction of other business at custom houses

Provided that at Chirundu and Nakonde, bills of entry may be received at all hours of the day or night on all days including Saturdays, Sundays and Public holidays.

(b) for the transaction of other business, from 8.30 hours to 12.30 hours and from 14 hours to 17 hours on weekdays only:

Provided that

(i) at Livingstone the hours shall be from 0800 hours to 1200 hours and from 1400 hours to 1700 hours on weekdays only; and

(ii) at Chirundu and Nakonde such business may be transacted at all hours of day or night including Saturdays, Sundays and public holidays.

*(As amended by S.I. Nos. 247 of 1971 and 7 of 1975)*

**12.** (1) The hours during which the customs posts situated on the border and set out in the first column of Part I of the Seventh Schedule shall be open for the transaction of all business connected with the arrival in or the departure from Zambia of road vehicles other than-

Hours for the clearance of motor traffic and for the transaction of other business at customs posts situated on the border

(a) vehicles engaged in the commercial transportation of goods, imported or exported commercially; or

(b) vehicles imported or exported commercially;

shall be those specified in the second column of Part I of that Schedule.

(2) The hours during which the customs posts situated on the border and set out in the first column of Part II of the Seventh Schedule shall be open for the transaction of-

(a) any business other than that provided for in sub-paragraph (1) and concerned with the importation of goods;

(b) business connected with road vehicles engaged in the commercial transportation of goods, imported commercially;

(c) business connected with vehicles imported commercially;

shall be those specified in the second column of Part II of that Schedule.

(3) The hours during which the customs posts situated on the border and set out in the first column of Part III of the Seventh Schedule shall be open for the transaction of-

(a) any business other than that provided for in sub-paragraph (1) and concerned with the exportation of goods;

(b) business connected with road vehicles engaged in the commercial transportation of goods, exported commercially;

(c) business connected with vehicles exported commercially; shall be those specified in the second column of Part III of that Schedule.

**13.** The hours during which the customs posts set out in the first column of the Eighth Schedule shall be open for the transaction of business shall be those specified in the second column of that Schedule.

Hours for the transaction of business at other customers posts

**14.** Customs facilities shall be provided at the following railway stations for the clearance of passengers' baggage, for such time after the arrival of a passenger train from beyond the borders of Zambia as may be necessary for such clearance and matters incidental thereto:

Hours for the clearance of passenger trains

Livingstone railway station

Ndola railway station

Nakonde Railway Station

**15.** Customs facilities shall be provided at the following customs aerodromes for such time as may be necessary to deal with an aircraft entering or leaving Zambia, and the passengers' baggage and freight carried on board the aircraft and with matters incidental thereto:

Hours for the clearance of aircraft, freight and passengers at customs aerodromes

Chingola

Chipata

Kitwe

Livingstone

Lusaka

Mbala

Ndola

Mfuwe

**16.** If, at the request of any person made to the proper officer, an officer is required to perform any duties outside the hours fixed for the performance of such duties under this Part, such person shall pay for the services of the officer at the rate of fifty kwacha per hour or part thereof.

Payment for special services of officers

*(As amended by S.I. No. 15 of 1982 and S.I. No. 20 of 1992)*

## **FIRST SCHEDULE**

*(Paragraph 2)*

### **PORTS OF ENTRY**

#### **PART I**

*Ports of Entry for Zambia*

Chanida	Lumi River
Chavuma	Lusuntha
Chembe	Lusaka
Chingola	Lusaka Airport
Chipata	
Chipungu	Matanda
Chirundu	Mbala
	Mokambo
Jimbe Bridge	Mpulungu
	Muliashi
Kabwe	Mwami
Kafue	Muyombe
Kariba	
Kashiba	Nakonde
Kasumbalesa	Ndola
Katima Mulilo	Nyala
Kazungula	
Kipushi	Sakania
	Victoria Falls
Livingstone	
Lukwesa	Zombe

*(As amended by and No. 32 of 1985 S.I. No. 165 of 1975)*

#### **PART II**

*Ports for importation and exportation of goods by road*

Chanida	Lusuntha
Chavuma	
Chembe	Matanda
Chirundu	Mbala
Chipungu	Mokambo

Jimbe Bridge	Muliashi Mwami
Kariba Kashiba Kasumbalesa Katima Mulilo Kazungula Kipushi	Nakonde Nyala  Sakania  Victoria Falls
Lukwesa Lumi River	Zombe

*(As amended by S.I. No. 165 of 1975, No. 119 of 1979, No. 57 of 1991 and No. 95 of 1980)*

## **SECOND SCHEDULE**

*(Paragraph 3)*

### **WAREHOUSING PORTS**

Chingola Chipata	Lusaka Lusaka Airport
Kabwe Kafue Kitwe	Mbala Mpulungu
Livingstone	Nakonde Ndola

## **THIRD SCHEDULE**

*(Paragraph 4)*

### **CUSTOMS AERODROMES**

Chingola Airport Chipata Airport	Lusaka Airport
Kitwe Airport	Mbala Airport
Livingstone Airport	Ndola Airport

## **FOURTH SCHEDULE**

*(Paragraph 6)*

## **CUSTOM HOUSES**

Chingola	Lusaka
Chipata	Lusaka Airport
Chirundu	
	Mbala
Kabwe	
Kafue	Nakonde
Kitwe	Ndola

Livingstone  
*(As amended by S.I. No. 95 of 1980 and 165 of 1975)*

## **FIFTH SCHEDULE**

*(Paragraph 7)*

## **CUSTOMS POSTS**

### **PART I**

#### *General Posts*

Chanida	Mokambo
Chavuma	Mongu
Chembe	Mpika
	Mpulungu
Jimbe Bridge	Muliashi
	Mwami
Kariba	Mwinilunga
Kashiba	
Kasumbalesa	Nyala
Katima Mulilo	
Kazungula	Sakania
Kipushi	
	Victoria Falls
Lukwesa	
Lumi River	Zombe
Lusuntha	
Mansa	

(As amended by S.I. No. 32 of 1985)

## PART II

*Posts for clearance of passengers' baggage*

Chingola Airport	Mbala Airport
Chipata Airport	Mfuwe Airport
Kitwe Airport	Ndola Airport

Livingstone Airport  
Lusaka Airport

(As amended by S.I. No. 68 of 1994)

## PART III

*Posts for the clearance of railway train passengers' baggage*

Kapiri Mposhi Railway Station	Ndola Railway Station
Livingstone Railway Station	Nakonde Railway Station

## **SIXTH SCHEDULE**

(Paragraph 8)

### **PORTS OF ENTRY FOR CERTAIN GOODS**

#### PART I

*Goods imported through Livingstone*

<i>Place of Consignment</i>	<i>Port of Entry</i>
Livingstone, stations between Livingstone and Kafue and stations on the branch railway line to Mulobezi. . . . .	Livingstone
Kafue and stations between Kafue and Lusaka. . . . .	Kafue
Lusaka and stations between Lusaka and Kabwe. . . . .	Lusaka
Kabwe and stations between Kabwe and Ndola. . . . .	Kabwe
Ndola and stations on the branch railway line to Luanshya . . . . .	Ndola
Kitwe and Mufulira. . . . .	Kitwe
Chingola and Chililabombwe. . . . .	Chingola

## PART II

### *Goods imported through Ndola*

<i>Place of Consignment</i>	<i>Port of Entry</i>
Ndola, stations on the branch railway line to Luanshya and stations between Ndola and Kabwe. . . . .	Ndola
Kitwe and Mufulira. . . . .	Kitwe
Chingola and Chililabombwe. . . . .	Chingola
Kabwe and stations between Kabwe and Lusaka. . . . .	Kabwe
Lusaka and stations between Lusaka and Kafue. . . . .	Lusaka
Kafue and stations between Kafue and Livingstone. . . . .	Kafue
Livingstone and stations on the branch railway line to Mulobezi . . . . .	Livingstone

## PART III

### *Goods imported through Kapiri Mposhi*

<i>Place of Consignment</i>	<i>Port of Entry</i>
Kapiri Mposhi, stations between Kapiri Mposhi and Mpika . . . . .	Kabwe
Nakonde including the branch railway line to Chinsali . . . . .	Nakonde

## PART IV

### *Goods imported through Nakonde*

<i>Place of Consignment</i>	<i>Port of Entry</i>
Nakonde, stations between Nakonde and Mpika including the branch railway line to Chinsall. . . . .	Nakonde
Mpika and stations between Mpika and Kapiri Mposhi . . . . .	Kabwe

## **SEVENTH SCHEDULE**

(Paragraph 12)

## **HOURS FOR THE TRANSACTION OF BUSINESS AT CUSTOMS POSTS SITUATED ON THE BORDER**



PART I

*For the clearance of motor vehicles not engaged in the transportation of goods*

Customs Posts	Hours
Chanida. . . . .	} All hours of the day or night
Chavuma. . . . .	
Jimbe Bridge. . . . .	
Kashiba. . . . .	
Kasumbalesa. . . . .	
Katima Mulilo. . . . .	
Kipushi. . . . .	
Lukwesa. . . . .	
Lumi River . . . . .	
Lusuntha. . . . .	
Matanda. . . . .	
Mokambo . . . . .	
Mpulungu . . . . .	
Muliashi. . . . .	
Mwami. . . . .	
Muyambe . . . . .	
Nyala. . . . .	
Victoria Falls. . . . .	
Sakania. . . . .	
Zombe. . . . .	
Chembe. . . . .	0600 hours to 2000 hours daily
Kariba. . . . .	(i) 0600 hours to 1800 hours during the months of April to September;
Kazungula . . . . .	(ii) 0600 hours to 1900 hours during the months of October to March 0600 hours to 1800 hours daily

PART II

*For any business connected with the importation of vehicles or goods*

Customs Posts	Hours
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Chanida. . . . .  
 Chavuma. . . . .  
 Chipungu. . . . .  
 Jimbe Bridge. . . . .  
 Kashiba. . . . .  
 Kasumbalesa. . . . .  
 Katima Mulilo. . . . .  
 Kazungula . . . . .  
 Kipushi. . . . .  
 Lukwesa. . . . .  
 Lumi River . . . . .  
 Lusuntha. . . . .  
 Matanda. . . . .  
 Mokambo



0600 hours to 1800 hours daily

.. .. .  
 Mpulungu  
 .. .. .  
 Muliashi. . . . .  
 Mwami. . . . .  
 Nyala. . . . .  
 Sakania. . . . .  
 Zombe. . . . .

Chembe. . . . .  
 Kariba. . . . .

0600 hours to 2000 hours daily  
 (i) 0600 hours to 1800 hours during the months  
 of April to September;  
 (ii) 0600 hours to 1900 hours during the months  
 of October to March

Mpulungu  
 .. .. .

0600 hours to 2400 hours daily  
 All hours of the day or night

Victoria Falls  
 .. .. .

**PART III**

*For any business connected with the exportation of vehicles or goods*  
 Customs Posts Hours

Chanida. . . . .  
 Chavuma. . . . .  
 Chipungu. . . . .  
 Jimbe Bridge. . . . .  
 Kashiba. . . . .  
 Kasumbalesa. . . . .  
 Katima Mulilo. . . . .  
 Kazungula . . . . .  
 Kipushi. . . . .  
 Lukwesa. . . . .  
 Lumi River . . . . .  
 Lusuntha. . . . .  
 Matanda. . . . .  
 Mokambo



0600 hours to 1800 hours daily

.. .. .  
 Mpulungu  
 .. .. .  
 Muliashi. . . . .  
 Mwami. . . . .  
 Nyala. . . . .  
 Sakania. . . . .  
 Zombe. . . . .

Chembe. . . . . 0600 hours to 2000 hours daily  
 Kariba. . . . . (i) 0600 hours to 1800 hours during the months  
 of April to September;  
 (ii) 0600 hours to 1900 hours during the months  
 of October to March  
 Mpulungu 0600 hours to 2400 hours daily  
 .. .. . All hours of the day or night  
 Victoria Falls  
 .. .. .

*(As amended by S.I. No. 7 of 1975, No. 165 of 1975, No. 119 of 1979, No. 95 of 1980,  
 No. 140 of 1980, No. 57 of 1981, No. 32 of 1985, and No., and No. 155 of 1986*

**SECTION 89-THE CUSTOMS AND EXCISE *Statutory*  
 (INDUSTRIAL DRAWBACKS AND REBATES) *Instruments*  
 REGULATIONS 58 of 1996**

**Regulations by the Minister 28 of 1970  
 81 of 1970  
 184 of 1970  
 192 of 1970  
 263 of 1970**

**346 of 1970**  
**98 of 1971**  
**238 of 1971**  
**139 of 1972**  
**162 of 1972**  
**82 of 1973**  
**6 of 1975**  
**83 of 1976**  
**50 of 1980**  
**20 of 1981**  
**81 of 1981**  
**101 of 1981**  
**94 of 1982**  
**155 of 1983**  
**7 of 1983**  
**76 of 1984**  
**136 of 1984**  
**117 of 1984**  
**19 of 1984**  
**11 of 1985**  
**21 of 1992**  
**21 of 1994**

**1.** These Regulations may be cited as the Customs and Excise (Industrial Drawbacks and Rebates) Regulations.

Title

**2.** In these Regulations, unless the context otherwise requires-

Interpretation

"customs tariff" means the customs tariff set out in the First Schedule to the Act;

"form" means the appropriate form prescribed in the First Schedule;

"heading" means a heading of the customs Tariff;

*(As amended by No. 346 of 1970 and No. 11 of 1985)*

**3.** (1) All forms required in terms of these Regulations and the copies thereof shall be completed indelibly in a legible manner.

Prescribed forms

(2) An officer may refuse to accept any form if he considers that any part of it is illegible or that it has not been properly completed.

4. (1) In this regulation, unless the context otherwise requires-  
"manufacture" includes to process, and cognate expressions shall be construed accordingly.

Drawback of  
duty

(2) Subject to the other provisions of this regulation, if the goods are manufactured within Zambia from materials upon which customs or excise duty has been paid those goods shall, when exported to any country, be subject to a drawback of customs or excise duty paid on such materials.

(3) Every manufacturer who intends to claim drawback of customs or excise duty under sub-regulation (2) shall inform the Commissioner General in writing before the commencement of the production of the goods for export.

*(As amended by S.I. No. 21 of 1992)*

(4) Subject to such exceptions as the Commissioner General may allow-

(a) a manufacturer who intends to claim drawback under the provisions of this regulation shall, when entering materials imported or taken out of bond for the purpose of manufacture in terms of this regulation, make a note on the face of the relative bill of entry to the effect that the materials or part of them are intended for manufacture and export under drawback;

(b) no claim for drawback shall be accepted for materials which have not been entered in the manner prescribed in paragraph (a).

(5) The officer to whom clearance is presented shall, if practicable, obtain a sample of the materials described in the bill of entry for retention in the custom house with a copy of the bill of entry.

(6) Every manufacturer shall keep a stock book, in a form approved by the Commissioner General, showing full particulars of all receipts and disposals of materials entered in the manner prescribed in paragraph (a)

of sub-regulation (4) in such manner that the materials may readily be accounted for to the satisfaction of an officer.

(7) The Commissioner General may, after consultation with the manufacturer determine the quantity of any material required to be consumed in the manufacture of any goods and, for the purpose of this regulation, the quantity so determined shall be presumed, in the absence of evidence to the contrary, to have been consumed in the manufacture of such goods.

(8) When a manufacturer wishes to export his goods under drawback he shall, when effecting entry for export of the goods-

(a) present to an officer an application for drawback on Form No. 44 together with the original invoices relative to the material consumed in the manufacture of the goods; and

(b) produce the goods for examination by an officer.

(9) Before he gives authority for export, the officer shall satisfy himself that the material in respect of which drawback is claimed is in fact the material which has been consumed in the manufacture of the goods and, having so satisfied himself, he shall cause customs seals to be placed upon the packages in which the goods have been packed for export.

(10) The consignee's copy of the application shall be returned to the manufacturer after the particulars entered therein have been verified by the officer and the manufacturer shall then be responsible for obtaining signatures of the appropriate declaration of receipt by the persons mentioned therein.

(11) Upon the return of the consignee's copy of the application with the declaration of receipt signed by the persons specified, the officer shall send the relative application for drawback, together with the consignee's copy of the application, to the Commissioner General who shall, if the application is in order, thereupon authorise the payment of the drawback on the materials consumed in the manufacture of the goods according to the tariff in force at the date of export of the goods:

Provided that the amount of the drawback shall not exceed the actual amount of duty paid on the materials.

(12) Notwithstanding the provisions of sub-regulations (10) and (11) relating to the declaration of receipt, the Commissioner General may exempt the manufacturer from production of the declaration of receipt referred to in those sub-regulations if the manufacturer submits to him a declaration on any other customs form signed by the consignee or by a customs officer or other approved official of the country to which the goods have been despatched that the goods have been received in that country.

(13) No claim for drawback in terms of this regulation shall be recognised unless the documents referred to in sub-regulation (8) have been presented and the packages have been produced to an officer for sealing before the goods are despatched.

(14) A manufacturer who has exported his goods under drawback of duty may, if he so wishes, elect to offset the amount of any drawback due to him as a credit against future payment of duty on goods imported subsequently by him:

Provided that a manufacturer who exercises this option shall make an endorsement to this effect on Form No. 44 presented in terms of paragraph (a) of subsection (8) above.

*(As amended by S.I. No. 21 of 1994)*

(15) An exporter who has obtained goods from another person, or a manufacturer who has obtained materials imported or produced by another person, shall be entitled to claim drawback of duty:

Provided that the exporter or manufacturer, as the case may be, complies with the other provisions of this regulation.

*(As amended by S.I. No. 21 of 1994)*

## **FIRST SCHEDULE**

*(Regulation 2)*

### **PRESCRIBED FORMS**

FORMS RELATING TO PAYMENT OF DUTY

*Form No.*

44 Combined payment voucher and application for drawback of duty.

**SECOND SCHEDULE-Revoked by  
S.I. No. 24 of 1988.**

**THIRD SCHEDULE-Revoked by  
S.I. No. 11 of 1985.**

**FOURTH SCHEDULE-Revoked by  
S.I. No. 11 of 1985.**

**FIFTH SCHEDULE-Revoked by  
S.I. No. 11 of 1985.**

**SECTION 89-THE CUSTOMS AND EXCISE  
(SUSPENSION) REGULATIONS**

***Statutory  
Instrument  
14 of 1993  
27 of 1995  
123 of  
1995  
12 of 1996  
39 of 1996***

1. These Regulations may be cited as the Customs and Excise (Suspension) Regulations.

Title

2. The duties appearing in the Customs Tariff, in so far as they apply to the goods appearing in the Schedule thereto, are suspended to an extent sufficient to reduce such duties to the effective rates shown in the Appendix to these Regulations.

Suspension of  
duty on certain  
raw materials



3. Revoked by S.I. No. 12 and No. 39 of 1996.

## APPENDIX

(Regulation 2)

<i>Heading No.</i>	<i>Description of Goods</i>	<i>Effective Rate of Duty</i>
1005.90.00	Other	Free
1103.13.00	Cereal groats, meal and pellets of Maize (corn)	Free

(As amended by S.I. No. 12 and No. 39 of 1996)

### SECTION 198-THE CUSTOMS AND EXCISE (COUNTERVAILING DUTY) (INVESTIGATIONS) REGULATIONS

**Statutory  
Instrument  
54 of 1994**

1. These Regulations may be cited as the Customs and Excise (Countervailing Duty) (Investigations) Regulations.

Title

2. In these Regulations, unless the context otherwise requires-

Interpretation

"complaint" means a complaint under regulation *three*;

"countervailing duty" means the duty chargeable under section *seventy-four A* of the Act;

"domestic value", in relation to any goods, has the meaning ascribed to it in section *seventy-four* of the Act;

"goods of Zambian origin" means goods that are grown, manufactured or produced in Zambia;

"subsidised imports" means goods in respect of which any export compensation, incentive, subsidy or other payment is paid or payable to an exporter, manufacturer or supplier of the goods.

3. (1) A person who considers that-

Complaints

concerning  
export to  
Zambia of  
subsidised  
goods

(a) an industry by which goods of Zambian origin are grown, produced or manufactured has been or is likely to be adversely affected by reason of the importation or likely importation into Zambia of subsidised imports; and

(b) a countervailing duty ought to be imposed on those subsidised imports;

may make a complaint to the Commissioner General in writing in a form approved by the Commissioner General.

(2) The complainant shall furnish the following information in support of his complaint:

(a) a precise description and precise specifications of the subsidised imports;

(b) the country of origin and the country from which the goods are exported to Zambia;

(c) the name and address of the producer of the subsidised imports;

(d) the name and address of the exporter of the goods to Zambia;

(e) the name and address of the importer or seller of the subsidised imports;

(f) the domestic value of the subsidised imports in their country of origin or in the country from which the goods are exported to Zambia;

(g) the cost, including freight and insurance, at which the subsidised imports have been or are likely to be imported into Zambia;

(h) the amount of the export compensation, incentive, subsidy or other payment alleged to be paid or payable in respect of the goods;

(i) a precise description and precise specifications of goods of  
Zambian origin which have been or are likely to be sold in competition  
with the subsidised imports;

(j) the selling price and the cost structure of the goods of Zambian  
origin likely to be affected by the sale of the subsidised imports;

(k) the extent to which the sale of the goods of Zambian origin is  
likely to be adversely affected by the sale of the subsidised imports.

**4.** On receipt of a complaint, it shall be the duty of the Commissioner  
General- Investigation  
and report

(a) forthwith to undertake an investigation into the amount of any  
export compensation, incentive, subsidy or other payment paid or  
payable in respect of the goods to which the complaint relates; and

(b) to report to the Minister the results of his investigation.

**5.** On receipt of the report made by the Commissioner General under  
regulation *four*, the Minister may cause further investigation of the  
complaint to be undertaken in consultation with the Minister responsible  
for trade, to ascertain whether, having regard to all the circumstances of  
the case and to the procedures and conditions stipulated in any  
international trade agreements to which the Republic is a signatory, it  
would be in the public interest to impose a countervailing duty in respect  
of the subsidised imports to which the complaint relates. Further  
investigations  
by the Minister

## **SECTION 89-THE CUSTOMS AND EXCISE (SUSPENSION) (MANUFACTURING INPUTS) REGULATIONS**

***Statutory  
Instrument  
23 of 1994***

**1.** These Regulations may be cited as the Customs and Excise  
(Suspension) (Manufacturing Inputs) Regulations.

Title

**2.** (1) Subject to subsection (2), the duties appearing in the Customs  
tariff, in so far as they apply to manufacturing inputs for the  
manufacture of products in Zambia, are hereby suspended to the  
substantive rate applicable to imported finished articles comparable to  
those so manufactured, if the rate applicable to the imported finished  
article is lower than the rate on the manufacturing inputs.

Suspension of  
duty on  
manufacturing  
inputs

(2) Subsection (1) shall apply, subject to the following conditions:

(a) approval is given for the suspension by the Ministers responsible for finance and industry;

(b) the submission by the importer of written evidence that-

(i) the manufacturing inputs constitute at least twenty-five per centum of the factory cost of the goods to be manufactured; and

(ii) the cost of production based on normal customs duty rates on the manufacturing inputs would render the output uncompetitive in price against similar imported goods; and

(c) any manufacturing inputs entered under suspension of duty shall be used solely for manufacturing purposes and shall not be sold or otherwise disposed of to any person without the payment of the substantive duty.

(3) Any person wishing to obtain a suspension of duty on manufacturing inputs shall apply in writing to the Minister responsible for finance, submitting-

(a) full details of the manufacturing inputs to be imported;

(b) full details of the goods to be manufactured; and

(c) evidence as required by sub-paragraphs (i) and (ii) of paragraph (b) of subsection (2).

(4) For the purposes of this regulation-

"manufacturing inputs" means goods intended for use as component or constituent materials not being of a kind produced in Zambia.

**SECTION 182A-THE CUSTOMS AND EXCISE  
(CLEARING AND FORWARDING AGENTS)  
REGULATIONS**  
*Regulations by the Minister*

*Statutory  
Instrument  
74 of 1994  
Act No.  
13 of 1994*

- |  |                                       |
|--|---------------------------------------|
| <p><b>1.</b> These Regulations may be cited as the Customs and Excise (Clearing and Forwarding Agents) Regulations.</p>  | <p>Title</p>                          |
| <p><b>2.</b> In these Regulations, unless the context otherwise requires-</p> <p>"company" means a company incorporated under the Companies Act or any Act amending or replacing that Act;</p> <p>"customs agency business" means a business whose activities include the doing, for or on behalf of another, of all or any of the things necessary for compliance with any of the things necessary for compliance with any requirements of the Act or any regulations made thereunder in connection with the clearance of goods for importation, warehousing, removal from warehouse or exportation;</p> <p>"licence" means a licence in force under these Regulations, and "licensee" has a corresponding meaning;</p> <p>"manager", in relation to a company, means any person, whether or not an officer of the company, who in the opinion of the Commissioner General is concerned in the management of the company.</p> | <p>Interpretation</p> <p>Cap. 388</p> |
| <p><b>3.</b> (1) An individual shall not carry on a customs agency business.</p> <p>(2) A company that is not a licensee shall not carry on a customs agency business.</p> <p>(3) A person shall not do or offer to do, for fee or reward, for or on behalf of another, any thing necessary for compliance with any requirements of the Act or any regulations made thereunder in connection with the clearance of goods for importation, warehousing, removal from warehouse or exportation, unless the person is-</p> <p>(a) a licensee or the authorised representative of a licensee; or</p> <p>(b) acting for his employer in the normal course of his employment.</p> <p>(4) A person who contravenes this regulation shall be guilty of an offence under the Act.</p>   | <p>Customs agents to be licensed</p>  |

4. (1) For the purposes of this regulation, an application shall not be regarded as duly made unless-

(a) it is made in a form approved by the Commissioner General for the purpose;

(b) it is accompanied by a fee of one thousand fee units (as defined in the Fees and Fines Act); and Cap. 45

(c) it is lodged with the Commissioner General at any of such offices as he may appoint from time to time for the lodgment of such applications.

(2) On application duly made on behalf of a company, the Commissioner General may grant to any company a licence to carry on a customs agency business.

(3) On application duly made by a licensee at least thirty days prior to expiry of his licence, the licence may be renewed for a further term.

(4) Unless sooner revoked, a licence shall remain in force until 31st December next succeeding the date on which it comes into force.

(5) A licence is subject to such conditions as the Commissioner General thinks fit to specify therein on grant or renewal.

*(As amended by Act No. 13 of 1994)*

5. A licence shall not be granted or renewed unless the Commissioner General is satisfied that-

(a) the company concerned, and each director or manager of the company, is of good repute and will act with business integrity;

(b) the company concerned will carry on its customs agency business by means of persons of good repute who will act with business integrity and who are conversant with the provisions of the Act and the Value Added Tax Act and any regulations made under either such Act;

(c) the company concerned will have in its employ, at every port

Licence not to be granted or renewed in certain cases  
Cap. 331

where it intends to carry on customs agency business, a person who holds an Advanced Customs and Excise Certificate or who has other qualifications or experience which the Commissioner General regards as sufficient for the proper supervision of the transaction of such business on the company's behalf;

(d) where the company concerned intends to engage in the business of removing goods in transit which are in bond-

(i) the company is the occupier of sheds or places appointed under subsection (1) of section *seventeen* of the Act into which goods may before entry be removed from a ship, aircraft, pipeline or vehicle; and

(ii) the company will execute a removal and transit bond in such amount as the Commissioner General may from time to time determine at each entry point where it carries on business or will enter into such insurance guarantees or other sureties as the Commissioner General may approve:

Provided that this paragraph shall not apply in respect of a licence under which the licensee's rights are restricted, by the conditions of the licence, to the carrying on of customs agency business only at specified ports and only for the purpose of final clearance at destination.

6. A licence shall not be transferable.

Licence not transferable

7. By notice in writing to the licensee, the Commissioner General may at any time revoke a licence if he is satisfied that-

Revocation of licence

(a) the company concerned or any director or manager of the company has contravened any provision of the Act or the Value Added Tax Act or the regulations under either such Act, or has in connection with the customs agency business of the company committed an act of fraud or dishonesty;

Cap. 331

Cap. 331

(b) the company concerned, or any director or manager of the company, has ceased to be of good repute or has acted in a manner inconsistent with business integrity;

(c) any person employed in connection with the customs agency business of the company has contravened any provision of the Act or the Value Added Tax Act or the regulations under either such Act, or has in connection with the customs agency business of the company committed an act of fraud or dishonesty, if the Commissioner General

has reason to believe that the contravention took place or the act was committed with the knowledge and consent of any director or manager of the company; or

(d) the licence or its renewal was procured by fraud or misrepresentation or was otherwise irregularly obtained.

**8.** A licensee shall not, nor shall its directors, managers or employees, permit the licence or the licensee's name to be used by any person other than a director, manager or employee of the licensee in the course of business. Misuse of licence

**9.** (1) A licensee shall keep records of account, in a correct orderly and itemised manner and separate from other accounts, of all its financial transactions in connection with its customs agency business. Books and accounts

(2) The licensee shall maintain every such record for a period of five years after the date of entry.

(3) The licensee, and every director, manager and employee of the licensee, shall permit any such record to be inspected on demand by any officer appointed under the Act, and shall permit such an officer to make copies of or take extracts from the records.

**10.** Any director, manager or employee of the licensee, who knows that a client of the licensee has not complied with the law or has made an error in or omission from any declaration, document or affidavit which the law requires shall promptly inform the client of the fact of such non-compliance, error or omission. Duty to inform clients of the law

**11.** Every director, manager and employee of the licensee shall exercise due diligence in making financial settlements and payments of any duty, tax or other debt or obligation owing to the Government, and shall cause such settlements and payments to be made in due time and without delay. Diligence in payment of money

**12.** A licensee shall pay customs dues in such manner as the Commissioner General may from time to time direct either generally or in the case of the particular licensee. Mode of payment



**13.** (1) Any applicant or licensee aggrieved by the decision of the Commissioner General not to grant or renew its licence may, within seven days after being informed of the Commissioner General's decision, appeal to the Minister.

Appeals

(2) The applicant or licensee, if dissatisfied with the decision of the Minister, may appeal to the High Court.

**14.** A person who, in connection with any application under these Regulations, gives any information or makes any representation to the Commissioner General or any officer appointed under the Act, knowing the same to be false or misleading in a material particular, shall be guilty of an offence under the Act.

False information in connection with applications

**16.** (1) In this regulation, "the former Regulations" means the Customs and Excise (Clearing and Forwarding) Regulations, 1992.

Transitional provisions  
*S.I. No. 170 of 1992*

(2) A licence granted or renewed under the former Regulations shall be deemed to be a licence granted or renewed under these Regulations.

(3) An application for a licence under the former Regulations shall, if not determined before these Regulations came into force, be dealt with and determined as though it were an application for a licence under these Regulations.

## **SCHEDULE**

*(Regulation 4)*

**Customs Form No. AG1**

REPUBLIC OF ZAMBIA

**Customs and Excise Act**

*(Section 182A)*

CLEARING AND FORWARDING AGENT'S LICENCE

No. ....

whose registered office is situated at  
is hereby licensed to carry on the business of a customs clearing and forwarding agent in  
Zambia.

This licence is issued subject to the following conditions

This licence expires on 31st December, 19.....

Fee units paid.....

.....  
*Commissioner General*

Date .....

(An application for renewal of this licence may be made to the Commissioner General  
not later than 1st December in any year of a licence in respect of the following year.)

*(As amended by Act No. 13 of 1994)*

# **THE CUSTOMS AND EXCISE (SPIRIT REBATE) REGULATIONS**

## ARRANGEMENT OF REGULATIONS

### Regulation

1. Title
2. Interpretation
3. Prescribed forms
4. Grant of rebates
5. Methylation of spirits
6. Obligation of distillers to keep books
7. Grant of authority to use rebated spirits
8. Manner of obtaining rebated spirits
9. Security of rebated spirits
10. Potability of rebated spirits
11. Special provisions with respect to authorised users of rebated spirits
12. Obligation of authorised users to keep books
13. Obligation of authorised users to render returns
14. Prescribed fees
15. Disposals of rebated spirits by authorised users
16. Revocation of authority
17. Remission of duty on rebated spirits which are lost or destroyed
18. Revocation and saving

FIRST SCHEDULE-Prescribed forms

SECOND SCHEDULE-Rebates of customs duties and excise duties

THIRD SCHEDULE-Standards required for denaturants used in the methylation of spirits

**SECTION 89-THE CUSTOMS AND EXCISE (SPIRIT REBATE) REGULATIONS**  
**Regulations by the Minister**

*Statutory  
Instruments  
86 of 1966*

**231 of 1968**  
**18 of 1970**  
**348 of 1970**  
**246 of 1971**  
**8 of 1975**  
**19 of 1986**  
**28 of 1988**  
**Act No.**  
**13 of 1994**

- |           |  |                |
|-----------|--|----------------|
| <b>1.</b> | These Regulations may be cited as the Customs and Excise (Spirit Rebate) Regulations.  | Title          |
| <b>2.</b> | (1) In these Regulations, unless the context otherwise requires-   | Interpretation |
|           | "authorised user" means a person authorised under regulation 7 to use spirits under rebate for a purpose in respect of which a rebate of duty is granted by these Regulations;   |                |
|           | "coloured methylated spirits" means spirits methylated in accordance with these Regulations to every one hundred litres of which has been added three-eighths of a litre of mineral naphtha (petroleum oil) and not less than one hundred and fifty-six milligrammes by weight of powdered methyl dye;                       |                |
|           | "form", when referred to by number, means the appropriate form prescribed in the First Schedule;   |                |
|           | "industrial methylated spirits" means unsweetened and unflavoured spirits of which have been added five parts by volume of wood naphtha to every ninety-five parts by volume of spirits;   |                |
|           | "industrial methylated spirits (R grade)" means unsweetened and unflavoured spirits of the British Pharmacopoeia standard for ninety-five per centum ethyl alcohol to which have added five parts by volume of pure methyl alcohol to every ninety-five parts by volume of such spirits and to which mixture has been added- |                |
|           | (a) one part of quassin solution to every one hundred parts of the mixture; or   |                |
|           | (b) one part of quassin powder to every one thousand parts of the mixture; or  |                |
|           | (c) one part of benzyldiethyl (2:6-xylylcarbamoyl methyl)  |                |

ammonium benzoate to every one hundred thousand parts of the mixture;

"methylated spirits" includes coloured methylated spirits, industrial methylated spirits and industrial methylated spirits (R grade);

"official requisition" means an official requisition issued by an authorised user in terms of sub-regulation (2) of regulation 8;

"rebated" means under rebate of duty granted by these regulations.

(2) Any reference in these Regulations to the letters "B.P.", "B.P.C." or "N.F.", in relation to a preparation, shall be construed as a reference to the formula of that preparation as set out in the most recent edition of the *British Pharmacopoeia*, *British Pharmaceutical Codex* or *National Formulary*, as the case may be, in which it is published.

(As amended by No. 348 of 1970)

**3.** All forms and copies thereof shall be completed indelibly in a legible manner and an officer may refuse to accept any form if he considers that any part of it is illegible or that it has not been properly completed.

Prescribed forms

**4.** (1) Subject to the provisions of these Regulations, a rebate is hereby granted of the whole of the customs duties on spirits specified in Part I of the Second Schedule, on condition that the spirits are imported or taken out of bond by an authorised user.

Grant of rebate

(2) Subject to the provisions of these Regulations, a rebate is hereby granted of the whole of the excise duties on spirits specified in Part II of the Second Schedule when manufactured in Zambia by a distiller-

(a) on the removal of such spirits from licensed premises to an authorised user in pursuance of the terms of-

(i) an official requisition; and

(ii) a removal warrant issued by an officer; or

(b) on the clearance in terms of regulation 53 of the Customs and Excise (General) Regulations, and removal of such spirits from a warehouse under the control of and licensed in the name of such distiller to an authorised user in pursuance of the terms of an official requisition; or

(c) on the methylation of such spirits by a distiller on licensed premises in accordance with regulation 5; or

(d) on the removal from one authorised user to another authorised user;

Provided that nothing contained in this sub-regulation shall be construed as prohibiting the removal of spirits on which the duty has not been paid-

(i) from one distillery to another; or

(ii) from a licensed distillery to a warehouse if the warehouse is under the control of and is licensed in the name of the same person as the distillery;

for use or disposal under rebate.

*(As amended by No. 348 of 1970)*

**5. (1)** Methylated spirits shall only be manufactured in the form of-

Methylation of spirits

(a) coloured methylated spirits; or

(b) industrial methylated spirits; or

(c) industrial methylated spirits (R grade).

(2) Spirits shall be methylated only-

(a) in the presence of an officer;

(b) in a room or store approved by the Commissioner-General for the purpose of methylation;

(c) in such fixed mixing vessels as may be approved by the proper officer for the purpose of methylation, being vessels which are-

(i) equipped with means of taking account of the spirits; and

- (ii) capable of being properly secured; and
- (iii) clearly marked to show the type of methylated spirits contained therein.

(3) The only spirits to be used in methylation shall be unsweetened and unflavoured spirits of a strength of not less than ninety per cent of alcohol by volume determined by Gay Lussac's hydrometer.

(4) No substance shall be added to or mixed with spirits in the course of methylation except-

- (a) denaturants as provided for in these Regulations;
- (b) water in such quantities as will not reduce the strength of methylated spirits below ninety per cent of alcohol by volume determined by Gay Lussac's hydrometer.

(5) Except with the written permission of the Commissioner-General, the quantity of spirits used for methylation at any one time shall not be less than one thousand litres.

(6) Coloured methylated spirits shall be manufactured in accordance with either of the following formulae:

		<i>Litres</i>
(a)	spirits .. .. .	95.0
	wood naphtha .. .. .	3.5
	crude pyridine .. .. .	1.5
		100.0

		<i>Litres</i>
(b)	spirits .. .. .	95.0

4.0	crude butyl alcohol	..	..	..	..	..
1.0	crude pyridine	..	..	..	..	..
					100.0	

(7) Wood naphtha, crude butyl alcohol, crude pyridine, mineral naphtha, methyl violet dye, pure methyl alcohol, quassin solution, quassin powder and benzyldiethyl (2:6-xylylcarbamoyl methyl) ammonium benzoate used in the methylation of spirits shall conform to the standards set out in the Third Schedule.

(8) A distiller may, in addition to other denaturants provided for in these Regulations, add resin in quantities of not less than nineteen grammes per litre to industrial methylated spirits to be supplied by him to furniture makers for polishing furniture.

(9) No denaturants, other than methyl violet dye, shall be used in the methylation of spirits until a sample thereof has been approved by the Commissioner-General.

(10) No denaturants shall be used in the methylation of spirits unless they have been stored in a place or in vessels secured to the satisfaction of the proper officer and opened only with the approval of an officer.

*(As amended by No. 348 of 1970 and S.I. No. 28 of 1988)*

**6.** A distiller who methylates spirits shall keep a book in which shall be clearly recorded daily or at any time when required to do so by an officer in litres and proof litres the quantities and strengths of each type of methylated spirits manufactured and disposed of by him.

Obligation of distillers to keep books

*(As amended by No. 348 of 1970)*

**7.** (1) Subject to the provisions of these Regulations, the Commissioner-General may, in writing, authorise any person to use spirits under rebate for a purpose in respect of which a rebate of duty is granted by these Regulations.

Grant of authority to use rebated spirits



(2) Every authority granted in terms of sub-regulation (1) shall specify-

- (a) the premises on which the spirits are to be used; and
- (b) the purpose for which the spirits are to be used; and
- (c) the manner in which the spirits are to be used.

(3) The Commissioner-General shall not authorise any person to use rebated spirits for any purpose unless he is satisfied that the use of industrial methylated spirits or industrial methylated spirits (R grade) would be unsuitable for or detrimental to that purpose.

(4) The Commissioner-General may, before authorising any person to use rebated spirits require that person-

- (a) to enter into a bond in Form No. 127 with sufficient surety to be approved by the Commissioner-General in a sum likewise to be approved, for the security of duty and for compliance with the provisions of the Act and these Regulations; or
- (b) to furnish the Commissioner-General with a written undertaking that the person will not use or dispose of the spirits otherwise than in accordance with the terms of his authority or the provisions of these Regulations, unless he has first obtained the approval therefor of the proper officer and has paid to that officer an amount equal to the rebate of duty granted on the spirits by these Regulations.

**8.** (1) No authorised user shall obtain rebated spirits which he is authorised to use otherwise than-

Manner of  
obtaining  
rebated spirits

- (a) by importation in accordance with the provisions of regulation 18 of the Customs and Excise (General) Regulations; or
- (b) from a warehouse in accordance with the provisions of regulation 53 of the Customs and Excise (General) Regulations; or

(c) from a distiller; or

(d) from an authorised user in such quantities as may be determined by the Commissioner-General.

(2) An authorised user who wishes to obtain rebated spirits from his supplier in Zambia shall issue such supplier with an official requisition, obtainable from the Commissioner-General in book form, and shall retain the counterfoil thereof. An authorised user who imports rebated spirits shall present a completed official requisition, obtainable from the Commissioner-General in book form, to an officer at the time of making entry of such spirits.

(3) An authorised user who obtains rebated spirits in accordance with the provisions of this regulation shall-

(a) if the spirits were obtained by importation in accordance with the provisions of regulation 18 of the Customs and Excise (General) Regulations, retain a copy of Form No. 84 relating thereto;

(b) if the spirits were obtained from a warehouse in accordance with the provisions of regulation 53 of the Customs and Excise (General) Regulations, retain a copy of Form No. 84 relating thereto;

(c) if the spirits were obtained from a distiller, retain the removal warrant relating thereto;

(d) if the spirits were obtained from another authorised user, retain any delivery notes and invoices relating thereto;

for a period of two years after the date of importation or purchase, as the case may be.

*(As amended by No. 348 of 1970)*

**9.** An authorised user shall ensure that-

(a) any rebated spirits obtained by him in accordance with these Regulations are kept in a secure place under the control of the authorised user or some responsible person appointed by him and are withdrawn from stock only under the supervision of such user or person and in such quantities as are required for immediate use; and

Security of  
rebated spirits

(b) any direction given by a proper officer regarding the location and security of such place and the control to be exercised over withdrawals is complied with.

**10.** (1) An authorised user who uses rebated spirits for a purpose other than the manufacture of flavouring essences, medicinal preparations or potable liquors shall, if the Commissioner-General so requires, render the spirits unpotable, either in the course of manufacture or by special denaturation.

Potability of rebated spirits

(2) Except with the written permission of the Commissioner-General, no authorised user shall purify or recover by distillation or other means any rebated spirits which have been rendered unpotable.

**11.** (1) No authorised user shall use rebated spirits for the purpose of-

Special provisions with respect to authorised users of rebated spirits

(a) manufacturing a medicinal preparation unless such preparation is manufactured under the personal supervision of a pharmacist; or

(b) manufacturing any preparation other than a medicinal preparation, except in accordance with such formula as the Commissioner-General may from time to time approve.

(2) If the Commissioner-General so directs, no authorised user shall carry out any manufacturing operation in which rebated spirits are used unless the operation is supervised by an officer.

(3) Where the operations of an authorised user who uses large quantities of rebated spirits are continuous, the Commissioner-General may, notwithstanding anything in these Regulations contained, make such special arrangements as will protect the revenue in relation to the particular nature of the operation.

**12.** (1) Every authorised user shall keep a stock book, in a form

Obligation of

approved by the Commissioner-General, showing full particulars of all receipts and disposals of rebated spirits in respect of each month and the stock on hand at the end of each month, in such manner that the rebated spirits can readily be accounted for to the satisfaction of an officer:

authorised users  
to keep books

Provided that, if the authorised user is licensed in terms of section *ninety-three* of the Act, the Commissioner-General may allow him to keep such books as will comply with the provisions of section *one hundred and eight* of the Act and this sub-regulation without duplication of work.

(2) If an authorised user fails to keep a stock book in the manner prescribed in sub-regulation (1), any rebated spirits received by the authorised user during the period when the stock book was not so kept shall be deemed to have been used for a purpose other than that for which the rebate was granted unless the authorised user satisfies the Commissioner-General that the rebated spirits were used for the purpose for which the rebate was granted.

**13.** (1) Every authorised user, other than an authorised user to whom the provisions of sub-regulation (2) apply, shall, on or before the fourteenth day of each month, render to the proper officer a correct and legible return in duplicate, in a form approved by the Commissioner-General, of the quantities of rebated spirits on hand at the beginning of and received during the previous month, the quantity used, sold or otherwise disposed of during that month and the quantity on hand at the end of that month:

Obligation of  
authorised users  
to render  
returns

Provided that, if the authorised user is licensed in terms of section *ninety-three* of the Act, the Commissioner-General may allow him to render such returns as will comply with the provisions of section *one hundred and eight* of the Act and this sub-regulation without duplication of work.

(2) An authorised user who is authorised to use spirits solely for scientific, teaching or experimental purposes shall, if required to do so by the Commissioner-General, render to the proper officer such returns as the Commissioner-General may require.

(3) An authorised user who is authorised to use rebated spirits in the

manufacture of potable liquor shall, as soon as he has completed a manufacturing operation, render to the proper officer a return in such form as the Commissioner-General may require.

**14.** (1) Subject to the provisions of this regulation, every authorised user shall- Prescribed fees

(a) on authorisation in terms of these Regulations, pay an authorisation fee of five hundred fee units; and

(b) on or before the 31st January, in each year following the year in which he was authorised in terms of these Regulations, pay an annual fee of five hundred fee units.

(2) No authorisation fee or annual fee shall be payable by an authorised user who is authorised to use rebated spirits solely for scientific, teaching or experimental purposes or in a hospital.

(3) Where an authorised user who has paid a fee under this regulation is granted a further authority in terms of these Regulations, he shall not be liable to pay any additional authorisation fee or annual fee in respect of that further authority.

(4) A person whose authority is revoked under regulation 16 shall not be entitled to a refund of the whole or any portion of an authorisation fee or annual fee which he has paid under this regulation.

*(As amended by S.I. No. 8 of 1975 and Act No. 13 of 1994)*

**15.** No authorised user shall use or dispose of rebated spirits otherwise than in accordance with the terms of his authority or the provisions of these Regulations unless he has first obtained the approval therefor of the proper officer and has paid to that officer an amount equal to the rebate of duty granted on those spirits by these Regulations. Disposals of rebated spirits by authorised users

**16.** (1) If an authorised user dies or ceases to use rebated spirits in accordance with the terms of the authority granted to him under these Regulations, he or his personal representative, as the case may be, shall notify the proper officer thereof. Revocation of authority

(2) The Commissioner-General may revoke any authority granted to an authorised user under these Regulations if the authorised user-

(a) dies; or

(b) ceases to use rebated spirits in accordance with the terms of that authority; or

(c) contravenes or fails to comply with any of the provisions of these Regulations.

(3) If any authority granted to an authorised user is revoked under sub-regulation (2), such user or his personal representative, as the case may be, shall, within a period of time fixed by the Commissioner-General, dispose of any rebated spirits obtained by virtue of such authority in such manner as the Commissioner-General may direct.

**17.** (1) Subject to the provisions of this regulation, the whole of the duty on rebated spirits shall be and is hereby remitted where such spirits-

Remission of duty on rebated spirits which are lost or destroyed

(a) are lost in the course of and by reason of the process of their manufacture on the premises of an authorised user, not being licensed premises; or

(b) are lost, without going into consumption, in the course of manipulation on licensed premises deemed to be a warehouse in terms of subsection (5) of section *fifty-eight* of the Act, to the extent that the losses do not exceed the maximum allowances for deficiencies prescribed by regulation 60 of the Customs and Excise (General) Regulations; or

(c) are lost, without going into consumption, whilst stored in a place on licensed premises set aside for the storage of rebated spirits which is secured by an excise lock and a trader's lock and which is opened only in the presence of an officer; or

(d) are lost, without going into consumption-

(i) in the course of manipulation; or

(ii) whilst stored;

on the premises of an authorised user, not being licensed premises, to the extent that the losses are within either of the following limits:

A. 0.5 per centum of the total proof content of spirits, expressed in litres, held on the premises during the course of the month; or

B. 0.75 per centum of the total proof content of spirits, expressed in litres, withdrawn from stock for manipulation or use during the course of the month; or

(e) are destroyed by accident or lost by accident without going into consumption-

(i) in the course of manufacture on premises other than licensed premises; or

(ii) in the course of manipulation, whether on licensed premises or otherwise; or

(iii) whilst stored, whether on licensed premises or otherwise; or

(iv) whilst in transit from one authorised user to another authorised user.

(2) The duty on rebated spirits referred to in paragraph (c), (d) or (e) of sub-regulation (1) shall only be remitted in cases where the Commissioner-General is satisfied that every reasonable effort was made and precaution taken to prevent their loss or destruction.

(3) An authorised user who wishes the duty on any rebated spirits to be remitted by virtue of paragraph (e) of sub-regulation (1) shall, as soon as possible after the destruction or loss occurred, notify the proper office and shall thereafter submit a written explanation of the circumstances in which the destruction or loss occurred to the proper officer.

*(As amended by No. 348 of 1970)*

**18.** (1) The Customs and Excise (Spirit Rebate) Regulations 1965, are hereby revoked.

Revocation and saving

(2) Any authority to use rebated spirits, other than methylated spirits,

under rebate which was in force under the Regulations revoked by sub-regulation (1) immediately before the \*commencement of these Regulations shall be deemed to have been granted under these Regulations.

(3) Any authorisation fee paid under the Regulations revoked by sub-regulation (1) shall be deemed to have been paid under these Regulations.

(4) Any annual fee paid under the Regulations revoked by sub-regulation (1) in respect of a period expiring after the \*commencement of these Regulations shall be deemed to have been paid under these Regulations.

\*18th March, 1966.

## **FIRST SCHEDULE**

*(Regulation 2)*

### **PRESCRIBED FORMS**

#### **REBATE FORMS**

<i>No.</i>	<i>Description</i>
82	Bill of entry for the clearance of goods for consumption under rebate.
83	Voucher for official correction of a bill of entry in Form No. 82.
84	Bill of entry for the clearance of warehoused goods for consumption under rebate.
85	Voucher for official correction of a bill of entry in Form No. 84.

#### **BOND**

127 Spirit rebate bond.

## **SECOND SCHEDULE**

*(Regulation 4)*

### **PART I**



## **REBATE OF CUSTOMS DUTIES**

*Item*

*Goods*

1. Spirits for use solely for scientific, teaching or experimental purposes.
2. Spirits for use in the manufacture of any medicinal preparations, re-agent, microscopic stain or indicator.

## **PART II**

## **REBATE OF EXCISE DUTIES**

*Item*

*Goods*

1. Spirits for use solely for scientific, teaching or experimental purposes.
2. Spirits for use in the manufacture of any medicinal preparations, re-agent, microscopic stain or indicator.

*(As amended by S.I. No. 19 of 1986)*

6. Spirits for use in the cleaning of the following parts of oil mills:
  - (a) cage and cage bars; and
  - (b) line cocks; and
  - (c) thermometer and viscosity meter housing, together with adjacent piping.
7. Spirits for use in the manufacture of explosives.
8. Spirits for use in the manufacture of any medicinal preparation, re-agent, microscopic stain or indicator.

*(As amended by No. 231 of 1968, Nos. 18 and 348 of 1970 and No. 246 of 1971)*

## **THIRD SCHEDULE**

*(Regulation 5)*

## **STANDARDS REQUIRED FOR DENATURANTS USED IN THE METHYLATION OF SPIRITS**

### **1. WOOD NAPHTHA**

- (1) The wood naphtha must, to the satisfaction of the Commissioner-General, possess such a degree of nauseousness as to render a mixture of one part of the wood naphtha with nineteen parts of spirits unfit for use as a beverage.

(2) The wood naphtha must contain not less than 72 per centum by volume of methyl alcohol.

(3) The volume of wood naphtha required to decolourise a solution containing 0.5 gram of bromine must not exceed 30 ml.

(4) (a) The wood naphtha must be neutral or only slightly alkaline to litmus;

(b) 25 ml of the wood naphtha mixed with 25 ml distilled water should require for neutralisation at least 5 ml of deci-normal acid when methyl orange is used as the indicator.

(5) The wood naphtha must not contain more than 12 grams per 100 ml of acetone, aldehydes and higher ketones, estimated as "acetone" by the formation of iodoform according to Messinger's Method.

(6) The wood naphtha must not contain more than 3 grams per 100 ml of esters, determined by hydrolysis and calculated as methyl acetate.

## 2. CRUDE BUTYL ALCOHOL

(1) The crude butyl alcohol shall be butyl alcohol of water white colour and of a specific gravity of 0.810 to 0.814 at a temperature of 15.6°C.

(2) It should have a refractive index 1.39 to 1.40 at 20°C.

(3) It should have a boiling range of 110°C to 114°C at an atmospheric pressure of 650 mms.

## 3. CRUDE PYRIDINE

(1) Crude pyridine should consist of pyridine bases, and should not be more deeply coloured than a mixture of 2 ml of deci-normal iodine with one litre of water.

(2) It should mix readily and completely with spirits and should give a clear or only slightly opalescent solution when mixed with twice its volume of water.

(3) 10 ml of a 1 per centum solution in water should produce immediately a distinct crystalline precipitate on vigorous shaking after the addition of 5 ml of an aqueous solution of cadmium chloride containing 5 grams of the anhydrous fused salt in 100 ml and an abundant separation of crystals within ten minutes.

(4) A white precipitate should be formed when 10 ml of a 1 per centum solution in water are mixed with 5 ml of Nessler's reagent.

(5) 1 ml of crude pyridine dissolved in 10 ml of distilled water should require not less than 9.5 ml of normal sulphuric acid for neutralisation using Congo Red paper as indicator.

(6) 100 ml slowly heated under the conditions laid down for Benzol

for Motor Fuel by the British Standard Specification B.S. 658:52 should give a distillate of at least 50 ml at a temperature of 140°C and 90 ml at 160°C.

#### 4. MINERAL NAPHTHA (PETROLEUM OIL)

The mineral Naphtha must be petroleum oil of a specific gravity of not less than 0.800 and must possess the characteristic odour and taste of commercial paraffin oil used for burning purposes.

#### 5. METHYL VIOLET DYE (COLOUR INDEX NO. 680)

The methyl violet dye must be in the form of small crystals readily and completely soluble in 95 per centum alcohol.

#### 6. PURE METHYL ALCOHOL

- (1) Specific Gravity at 25°C not more than 0.7864.
- (2) Refractive Index (stated in terms of sodium light of wavelength 589.3  $\mu$  at a temperature of 20°C): no greater than 1.33.
- (3) Acidity: not greater than 0.006 per centum w/v (as acetic acid).
- (4) Distillation: not less than 95 per centum should distil between 60°C and 62°C at an atmospheric pressure of 650 mms.
- (5) Non-Volatile Residue: not greater than 0.01 per centum w/v.
- (6) Acetone: not greater than 0.1 per centum w/v.

#### 7. QUASSIN SOLUTION

- (1) The quassin solution used for denaturing shall be obtained from a source approved by the Commissioner-General.
- (2) The quassin solution must possess such a degree of bitterness that when diluted and tested in the manner set out hereunder it shall taste definitely bitter and be unpalatable to at least three out of five suitably qualified persons comprising a tasting panel nominated by the Commissioner-General.

The quassin solution shall be diluted 1 in 25,000 with distilled water and tested by holding 7.5 ml of the diluted solution in the mouth for thirty seconds.

- (3) It shall consist of a purified extract of quassia wood in spirit, and shall have no more than a pale straw colour.
- (4) When evaporated spontaneously on filter paper it shall have no butyric odour.
- (5) 10 ml shall require not more than 3 ml of 0.1 N sodium hydroxide solution for neutralisation to phenolphthalein.
- (6) Total solids shall not exceed 2 per centum w/v.

## 8. QUASSIN POWDER

- (1) Quassin powder used for denaturing shall be obtained from a source approved by the Commissioner-General.
- (2) The quassin powder must possess such a degree of bitterness that when prepared and tested in the manner set out hereunder it shall taste definitely bitter and be unpalatable to at least three out of five suitably qualified persons comprising a tasting panel nominated by the Commissioner-General.

0.4 gm of the quassin powder shall be dissolved in 20 ml of 95 per centum ethanol, and 0.2 ml of the resulting solution shall be diluted to 1 litre with distilled water and tested by holding 7.5 ml of the diluted aqueous solution in the mouth for thirty seconds.

- (3) It shall consist of a purified isolate from quassia wood standardised by dilution with boric acid powder, and shall have not more than a very pale cream colour.
- (4) The optical density of a solution, obtained by diluting 10 ml of a 1 per centum w/v solution of the powder in 95 per centum ethanol to 1,000 ml with water, shall be not less than 0.400 when measured in a 1 cm cell at a wavelength of 258, water being used in the reference cell.
- (5) The quassin powder shall be freely soluble in alcohol.

## 9. BENZYLDIETHYL (2:6-Xylylcarbamoyl Methyl) AMMONIUM BENZOATE

- (1) Benzyl diethyl (2:6-xylylcarbamoyl methyl) ammonium benzoate ( $C^{28}H^{34}O^3N^2$ ) used for denaturing shall be obtained from a source approved by the Commissioner-General.
- (2) Benzyl diethyl (2:6-xylylcarbamoyl methyl) ammonium benzoate must possess such a degree of bitterness that when prepared and tested in the manner set out hereunder it shall taste definitely bitter and be unpalatable to at least three out of five suitably qualified persons comprising a tasting panel nominated by the Commissioner-General.

The benzyl diethyl (2:6-xylylcarbamoyl methyl) ammonium benzoate shall be dissolved in distilled water and diluted with distilled water to give a solution containing 1 milligram of the solid in 25 litres of water (1 part in 25 million). This diluted solution shall be tested by holding 7.5 ml in the mouth for thirty seconds.

- (3) It shall be very freely soluble in alcohol and water, giving a clear, colourless solution reasonably free from extraneous matter.
- (4) It shall melt between 150°C and 160°C.
- (5) A saturated solution in water shall be neutral or only very faintly alkaline to litmus paper.

## SECTION 206-CUSTOMS AND EXCISE (TARIFF COURT) RULES

*Statutory  
Instrument  
91 of 1997*

Rules by the Attorney-General

1. These Rules may be cited as the Customs and Excise (Tariff Court) Rules. Title

2. In these Rules, unless the context otherwise requires- Interpretation

"appeal" means an appeal under section *two hundred and four*;

"Court" means the Tariff Court established under section *two hundred and three*;

"legal practitioner" means a legal practitioner under the Legal Practitioners Act; Cap. 30

"President" means the President of the Tariff Court; and

"Registrar" means the Registrar of the Court appointed under section *two hundred and three*.

## **PART II**

## **APPEALS PROCEDURE**

3. (1) An appeal shall be commenced by lodging a notice of appeal with the Registrar within the period specified under subsection (1) of section *two hundred and four*. Notice of appeal

(2) A notice of appeal shall be in writing in the form set out in the First Schedule and shall state-

- (a) the details of the decision against which the appeal is made;
- (b) the date of the decision;
- (c) the grounds of appeal; and
- (d) such other information as the Court may require.

(3) The Registrar shall acknowledge receipt of the notice of appeal in writing and shall provide the Commissioner-General copies of all the documents within seven days of receipt thereof.

(4) The Commissioner-General shall, within thirty days of receipt of the documents under sub-rule (3), submit to the Registrar a written statement of the case setting out the facts and reasons for the disputed decision.

(5) The Registrar shall acknowledge receipt of the statement of the case and shall provide the appellant copies within seven days of receipt thereof.

(6) The Court may at any time direct that the statement of the case, or other document relevant to the appeal proceedings be amended on such terms as the Court thinks fit.

(7) A party to an appeal shall, within thirty days of receipt of the copies of the statement of the case, lodge with the Court a list of all documents the party proposes to produce at the hearing and the Registrar shall acknowledge receipt of the list and provide the Commissioner-General with a copy of the list within seven days of receipt thereof.

(8) The President shall-

(a) determine the date, time and place for the hearing of the appeal and issue notice thereof to the parties to the appeal;

(b) cause the notice of hearing to be placed in the Government *Gazette* in accordance with subsection (4) of section *two hundred and*

*three.*

**4.** (1) In the case of a notice of appeal lodged after the expiration of the period specified in sub-rule (1) of rule 3, the appellant shall apply to the Registrar for leave to lodge the appeal out of time and the Registrar shall grant leave if satisfied with the reason for the late lodgement of the appeal. Appeal out of time

(2) Where the Registrar rejects the application to appeal out of time, or if the Court has no jurisdiction to hear the appeal, the Registrar shall so advise the appellant, and the Commissioner-General, within seven days of the decision to reject the application or from the date of receipt of the appeal, as the case may be.

**5.** (1) The Commissioner-General may, within fourteen days from the date of receipt of the notice of appeal, apply to the Registrar for an order directing the appellant to give security for costs. Security for costs

(2) Where an application is made under sub-rule (1), the Registrar shall notify the appellant of the application by the Commissioner-General and the appellant shall have a right to be heard in relation to the application.

(3) The Registrar may make such order as to security for costs, if any, as he thinks fit.

(4) An appellant ordered to give security of costs under this rule may apply to the Registrar for an order to extend time within which any security is to be given and shall serve the Commissioner-General with a copy of the application not less than seven days before the hearing of the application.

(5) At the hearing of an application under sub-rule (4) the Registrar may make such order as to the extension of time and as to the costs of the application as he thinks fit.

(6) Where the appellant fails to give the security of costs or gives the security only in part within the time directed by the Registrar or any extension thereof, all proceedings in the appeal shall be deemed to be stayed, unless the President orders otherwise, and the appeal shall be set

down for such order, whether of dismissal or otherwise, as the President may think fit.

**6.** (1) In proceedings relating to any appeal under these Rules, either party may appear in person or be represented by a legal practitioner. Appearance and hearing

(2) At the hearing of any appeal, the rules of natural justice shall apply but the Court shall not be bound by the rules or practice as to evidence, and may inform itself in relation to any matter in such manner as it thinks fit.

**7.** The hearing of an appeal or any other application under these Rules may be adjourned upon such terms as the President thinks fit. Adjournment of proceedings

**8.** (1) The appellant may abandon his appeal at any time by- Abandonment of appeal

(a) lodging a notice of discontinuance with the Registrar; and

(b) serving a notice of discontinuance to the Commissioner-General.

(2) An abandoned appeal shall be deemed to have been dismissed by the Court.

## **PART III**

### **FEES AND COSTS**

**9.** (1) There shall be paid to the Registrar in connection with any appeal, the fees set out in the Second Schedule. Fees

(2) The Registrar shall not accept a document for which a fee is due unless the proper fee is paid.



(3) When any fee has been paid in respect of any document under these Rules, the Registrar shall, on receipt of the fee, endorse on the original of the document the amount paid and the number of the receipt recording the payment.

**10.** (1) The Registrar shall be the taxing officer for the purpose of any Award of costs taxation of costs of, or incidental to, an appeal.

(2) The taxing officer shall tax any costs in accordance with these Rules and any directions, not inconsistent with these Rules, given by the President.

**11.** Where a taxation of costs is necessary, fourteen days' notice of the taxation, shall be given by the party whose costs are to be taxed with a Notice of taxation of costs copy of the bill of costs to the other party to the appeal:

Provided that, if the place of business and place of residence of the other party are each more than sixty kilometres from the seat of the Court, one month's notice of the taxation shall be given.

**12.** (1) On a taxation of costs, all the costs, charges and expenses as Allowable expenses, etc. appear to the taxing officer to have been necessary or proper for securing justice or for defending the rights of any party shall be allowed to the extent necessary to give effect to any order under rule 5.

(2) Unless the president of the Court otherwise directs, costs shall not be allowed-

(a) to the extent that they appear to the taxing officer to have been incurred through negligent mistake, or by payment of any special fee to a legal practitioner or special charges or expenses to witnesses or other persons, or by other unusual expenses; and

(b) for expenses other than the fees prescribed in the Second Schedule.

(3) The scale of costs prescribed in the Third Schedule shall be adhered to in taxation of costs, except where the taxing officer, having regard to

the circumstances of the particular case, finds it reasonable to allow other expenses, fees or costs.

**13.** (1) A witness attending the Court shall be entitled to allowances and expenses at the rate for the time being prescribed by law for witnesses in criminal matters. Allowances and expenses of witness

(2) Subject to these Rules and to any order under rule 5, allowances and expenses payable to a witness shall be paid by the party who called the witness concerned.

(3) In a taxation of costs, no amount shall be by way of expenses of a witness without proof that the expenses was incurred.

(4) A person who attends as a witness in more than one appeal heard on the same day shall be paid expenses and allowances as if he had attended as a witness at the hearing of one such appeal only:

Provided that, in the taxation of any costs, the amount of expenses of the interest shall be apportioned equally between all the appeals in which the interest was, in the opinion of the taxing officer, a necessary witness.

**14.** (1) Any party aggrieved by the decision of a taxing officer on taxation of costs may, within thirty days after the date of the taxation, apply by notice to the President for review of the decision. Review of decision of taxing officer

(2) A notice of an application for review of a decision shall be served by the applicant on the taxing officer and on the other party to the appeal not later than seven days after the application is made.

(3) The application shall specify the decision to be reviewed and the grounds for the review.

(4) The President may, after hearing both parties to the application for review make such order as he thinks fit with respect to the taxation.

**15.** (1) The taxing officer may, without filing any documents, refer any Referral to

matter arising from a taxation of costs to the President in chambers for a decision. President in chambers

(2) Upon a referral under this rule, the taxing officer and both parties to the appeal may appear before the President who shall decide the matter as he thinks fit.

## **PART IV**

### **MISCELLANEOUS**

**16.** Any notice required to be given or served under these Rules may be given or served personally or by pre-paid registered post addressed to the last known place of residence or place of business of the person for whom the notice is intended. Service of notices

**17.** (1) The Customs and Excise (Tariff Court) Rules, 1971, are hereby revoked. Revocation of S.I. No. 226 of 1971 and savings

(2) Notwithstanding sub-rule (1) an appeal of which notice was given before the commencement of these Rules shall be heard and determined in accordance with the Customs and Excise (Tariff Court) Rules, 1971. S.I. No. 226 of 1971

**FIRST SCHEDULE**

*(Rule 3)*

IN THE TARIFF COURT FOR ZAMBIA

BETWEEN APPELLANT

AND

RESPONDENT

IN THE MATTER OF:

**NOTICE OF APPEAL**

Take notice that I, (Full Names) being dissatisfied with the decision of the Controller of Customs and Excise dated the day of . 19 ..... Appeals to the Tariff Court of Zambia and wish to Appeal on the following grounds.

- 1.
- 2.
- 3.
- 4.
- etc.

The Appellants address for service is at:

Dated at this ..... day of ..... 19 .....

-----  
APPELLANT (OR LEGAL PRACTITIONER)

To: The Commissioner-General

Profund House

Lusaka

## SECOND SCHEDULE

(Rule 8)

### TARIFF COURT FEES

<i>Item</i>	<i>Matter</i>	<i>Amount (Fee Units)</i>
1.	On every appeal to the Court	170
2.	On every search	30
3.	For typewritten copies of judgement or records, for additional copies of orders or for copies of proceedings furnished upon direction of the registrar:	
	The first copy ..... for each folio of 100 words or part thereof	20
	Additional copies ..... for each folio of 100 words or part thereof	3
4.	On certifying any document as an office copy	12
5.	Transcript of shorthand writers' notes ..... 100 words or part thereof	6

### **THIRD SCHEDULE**

*(Rule 12)*

#### **LEGAL PRACTITIONERS' FEES**

Legal practitioners' fees in an appeal shall be in accordance with the tariff of fees prescribed by law for the time being in force except for the following:

Perusal of any necessary documents-

	<i>Amount (Fee Units)</i>
For the first 10 folios ..... per folio	15
For each subsequent folio	6

**SECTION 89-THE CUSTOMS AND EXCISE  
(REFUNDS AND REMISSIONS) (SURTAX)  
REGULATIONS**

*Regulations by the Minister*

**Statutory  
Instruments  
297 of 1968  
347 of 1970  
27 of 1972  
93 of 1972**

1. These Regulations may be cited as the Customs and Excise (Refunds and Remissions) (Surtax) Regulations.

Title

2. A refund or remission of surtax of four ngwee per dekalitre shall be granted, subject to such conditions as the Commissioner-General may impose with respect to the making of claims for such refund or remission, on opaque beer removed by a manufacturer of opaque beer from his licensed premises for disposal to any person approved by the Minister responsible for local government for the purpose of this regulation.

Refund or remission of surtax on opaque beer supplied to an approved person

*(No. 347 of 1970)*

3. A refund or remission of the whole of the surtax on opaque beer shall be granted to the Government of the Republic of Zambia, subject to the condition that a certificate under the hand of a responsible officer of the Government is furnished to the Commissioner-General certifying that the goods are for the exclusive use of the Government of Zambia.

Remission to Government

*(As amended by S.I. No. 19 of 1974)*

**SECTION 190-THE CUSTOMS AND EXCISE  
(INTOXICATING LIQUOR DRAWBACK)  
(INTERNATIONAL AERODROMES) REGULATIONS**

**Statutory  
Instrument  
145 of  
1968**

Regulations by the Minister

1. These Regulations may be cited as the Customs and Excise (Intoxicating Liquor Drawback) (International Aerodromes) Regulations.

Title

2. Subject to the provisions of these Regulations, a drawback of duty shall be paid by the Commissioner-General on any intoxicating liquor

Grant of drawback

which is sold as provided by section *one hundred and ninety* of the Act in quantities not exceeding four sealed containers per person.

**3.** Application for a drawback of duty pursuant to these Regulations shall be made to the proper officer in a form of sales invoice acceptable to the Commissioner-General. Procedure for claiming drawback of duty

**4.** A drawback of duty shall only be granted pursuant to these Regulations when the applicant has satisfied the proper officer-

(a) that the intoxicating liquor upon which drawback of duty was claimed was sold to a person who was in possession at the time of sale of the intoxicating liquor of a passenger's ticket for a scheduled international flight departing from the aerodrome at which the intoxicating liquor was sold directly to a destination outside the Republic; and

(b) that duty has been brought to account on the intoxicating liquor upon which drawback of duty was claimed. Obligations of applicant for drawback of duty

**SECTION 198-THE CUSTOMS AND EXCISE (DUMPING DUTIES) (INVESTIGATION) REGULATIONS**

***Government Notices 20 of 1964 497 of 1964***

Regulations by the Minister

*Statutory Instrument 275 of 1966*

**1.** These Regulations may be cited as the Customs and Excise (Dumping Duties) (Investigation) Regulations. Title

**2.** In these Regulations, unless the context otherwise requires- Interpretation

"goods of Zambian origin" means goods grown, produced or manufactured in Zambia;

"goods the subject-matter of the complaint" means goods in relation to which a complaint is made in terms of regulation 3.



**3.** (1) Any person who considers that an industry in Zambia in which he has an interest has been or is likely to be adversely affected by reason of the import or likely import into Zambia of goods in such circumstances as to be likely to warrant the imposition of a dumping duty may make a complaint to the Commissioner-General and request the Commissioner-General to make an investigation and report in relation to such goods.

Complaints concerning dumping of goods

(2) Any person who makes a complaint in terms of sub-regulation (1) shall, as far as possible, furnish to the Commissioner-General in relation to the goods the subject-matter of the complaint-

- (a) an exact description and specification of such goods;
- (b) the name of the country in which such goods were grown, produced or manufactured;
- (c) the name of the country from which such goods have been or are likely to be exported;
- (d) the name and address of the person by whom such goods were grown, produced or manufactured or by whom such goods were exported;
- (e) the name and address of the importer of the goods;
- (f) the domestic value of such goods in the country in which they were grown, produced or manufactured or, as the case may be, the domestic value of such goods in the country from which they have been or are likely to be exported;
- (g) the price at which such goods have been imported or are likely to be imported into Zambia;
- (h) the price at which such goods have been or are likely to be sold to consumers in Zambia;
- (i) a detailed description of-
  - (i) the goods of Zambian origin which have been or are likely to be sold in competition with the goods the subject-matter of the complaint;

(ii) the extent to which the sale of the goods of Zambian origin is likely to be adversely affected by the sale of goods the subject-matter of the complaint.

*(As amended by No. 275 of 1966)*

4. Upon receipt of a complaint in terms of regulation 3, the Commissioner-General shall forthwith make an investigation as to- Investigation of complaints by Commissioner-General

(a) the domestic value; and

(b) the export price;

of the goods the subject-matter of the complaint and report the result of such investigation to the Minister.

5. Upon receipt of the report made by the Commissioner-General under regulation 4, the Minister may, if he thinks fit, instruct a board or person appointed by the Minister further to investigate the complaint and to report to the Minister whether, having regard to all the circumstances, it would be in the public interest to impose a dumping duty in respect of the goods the subject-matter of the complaint. Investigation of complaints by board or person

*(No. 275 of 1996)*

6. The board or person charged with the investigation of the complaint made in terms of sub-regulation (1) of regulation 3 shall have all the powers, rights, privileges and duties conferred or imposed upon a commissioner by the inquiries Act and the provisions of the said Act shall apply for the purposes of such inquiry. Powers of board or person Cap. 41

**SECTION 89-THE CUSTOMS AND EXCISE (SCHOOL, HOSPITAL, CHURCH AND GENERAL PUBLIC GOOD) (FUNDING) REGULATIONS** *Statutory Instrument 60 of 1996*

Regulations by the Minister

1. These Regulations may be cited as the Customs and Excise (School, Hospital, Church and General Public Good) (Funding) Regulations. Title

2. These Regulations shall apply to an organisation registered under any law in Zambia. Application

**3. For the purposes of these Regulations-**

**Interpretation**

"benefit of the public" means the provision of facilities, goods and services by an organisation and making them available to the public without discrimination or restriction;

"funding" means an amount payable to the Customs and Excise Division of the Zambia Revenue Authority by the ministry responsible for finance for the payment of customs duty and excise duty either as direct payment of customs duty or excise duty on behalf of an organisation, or a refund to the organisation that paid customs duty or excise duty;

"non-profit making" means an activity which is not for profit or gain, of an organisation, to any member or shareholder of such organisation and which is carried on by that organisation in accordance with the organisation's articles of association, rules or other documents constituting or governing its activities and which expressly prohibits it from making a distribution of any kind to any member or shareholder;

"organisation" means any body, institute or other establishment which carries on an activity which is non-profit making.

**4. A funding of customs duty or excise duty paid or payable on the goods except for those set out in the First Schedule of these Regulations, may be made when imported by-**

**Eligibility for funding of customs duty or excise duty**

(a) an organisation which is certified by the ministry responsible for education as being established and operated primarily to provide students with:

(i) courses that are at the primary or secondary level of education;

(ii) courses for which credit may be obtained towards a diploma, certificate, licence, class or rating in respect of a licence issued or approved by the government or courses equivalent to such courses;

(iii) technical courses that develop or enhance students' occupational skills; or

(iv) courses leading to obtaining a degree or diploma;

(b) a medical facility operated for the purpose of providing medical

or hospital care that has been approved by the minister responsible for health where such care is made on a not for profit basis;

(c) such other not for profit activities as an organisation may undertake for the benefit of the public.

**5.** (1) An organisation shall apply to the Permanent Secretary in the ministry responsible for finance for approval as an organisation eligible for funding of customs duty and excise duty under regulation 4.

Application for approval of organisation

(2) The application shall be made in the form set out in the Second Schedule.

(3) The Permanent Secretary shall approve the organisation where he considers that the organisation is eligible for funding of customs duty and excise duty under regulation 4.

**6.** An organisation approved under regulation 5 shall submit applications for funding to the ministry responsible for finance in the form prescribed in the Third Schedule:

Funding restrictions

Provided that-

(a) the funding of customs duty and excise duty applied for has not been previously made under these Regulations;

(b) the organisation has not obtained or is not entitled to obtain a rebate, refund or remission of the customs duty and excise duty claimed under any other provisions of the Act;

(c) the application is for customs duty and excise duty paid or payable after 26th January, 1996;

(d) the application is received within one year after the date the duty was paid or became payable;

(e) the application was submitted by the head office of the organisation, except in the case of an authorised branch or division.

**7.** (1) A branch or division may file separate applications under regulation 5 if the principal body gives specific permission and the branch or division shall state in its application that-

Branch or division

(a) the branch or division carries out some of its activities in a form that renders the branch or division recognisable as a branch or division;

(b) the branch or division maintains a separate accounting system;

(2) The accounting system referred to in paragraph (b) of subsection (1) shall be regarded as separate if-

(a) the recording of receipts and payments for that branch or division are separate from those of the principal body; and

(b) separate financial statements are produced for that branch or division.

**8.** Where a funding is approved in advance of the clearance of goods under the Customs and Excise Act, the ministry responsible for finance may issue a certified payment notice to the Zambia Revenue Authority as a financial instrument for the payment of the amount indicated for settlement by the ministry. Payment to Zambia Revenue Authority Cap. 322

**9.** Where funding is approved subsequent to the payment of duty on eligible goods, the ministry responsible for finance may cause the payment to be made to the bank in Zambia where the organisation approved under regulation 5 maintains its account. Payment to a bank

**10.** The goods on which an organisation is in receipt of a funding under these Regulations shall not be sold or otherwise disposed of to any other person except with the consent of the Permanent Secretary in the ministry responsible for finance, and upon recovery of a funding, if any, at the rate leviable at the date of such sale or disposal on value as may be determined by the Permanent Secretary. Recovery of funding on goods sold

**11.** A funding of customs duty and excise duty paid or payable on sacramental wine shall be made when imported by a religious order or church. Application to churches and religious orders

## **FIRST SCHEDULE**

(Regulation 4)

1. Saloon cars;
2. Aircrafts, including repair and replacement, parts;
3. All electrical appliances of a household or consumer design except for kitchen equipment;
4. All non-electrical household goods except for beds, mattresses and linen;
5. Beer, liquor and wine; and
6. Tobacco products.

## SECOND SCHEDULE

(Regulation 5)

MINISTRY OF FINANCE



CUSTOMS DUTY FUNDING APPLICATION

<sup>1</sup> Organization				
Plot No. Street Town	<sup>2</sup> Principal Address		<sup>3</sup> Postal Address	
<sup>4</sup> Fax Number		<sup>5</sup> Telephone Number		
<sup>6</sup> Description of Activities:				

Are the activities for which your organization is applying for a grant approved by:

	(Circle)	<sup>7</sup> Name of contact person at Ministry	<sup>8</sup> Contact Telephone
Ministry of Education	Yes/No		
Ministry of Health	Yes/No		
Other	Yes/No		

<sup>9</sup> Of other-explain:


<sup>10</sup> What is the annual value of imported goods by your organization (in U.S.\$)

--

<sup>11</sup> How many saloon cars does your organization operate?

--

<sup>12</sup> How many trucks and vanettes does your organization operate?

--

<sup>13</sup> How many buses and mini buses does your organization operate?

--

<sup>14</sup> How many vehicles do you intend to import in 1996?

--

<sup>15</sup> Describe what other goods your organization imports


<sup>16</sup> What is the annual value of goods purchased from local suppliers? (in U.S.\$)

--

<sup>17</sup> Describe what goods your organization purchases locally


<sup>18</sup> Who are Your Accountants?

--

Address

--

Phone No.

--

<sup>19</sup> Who should be our contact at your organization?

Title		Telephone No.	
-------	--	---------------	--

I <sup>20</sup> \_\_\_\_\_ (full name) Declare that the information given is true and complete.

Signature	_____	Date	_____
Title	_____		

---

Reserved for internal use



# THIRD SCHEDULE

(Regulation 5)

MINISTRY OF FINANCE



## LISTING OF EXECUTIVE OFFICERS

Organisation			
Executive Details			
1.	Position		
	Full Name		
	Home Address		
	Home Telephone	Signature	Date
2.	Position		
	Full Name		
	Home Address		
	Home Telephone	Signature	Date
3.	Position		
	Full Name		
	Home Address		
	Home Telephone	Signature	Date
4.	Position		
	Full Name		
	Home Address		

Home Telephone \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

5.

Position \_\_\_\_\_

Full Name \_\_\_\_\_

Home Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Home Telephone \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

# THIRD SCHEDULE

(Regulation 6)

MINISTRY OF FINANCE

REQUEST FOR CUSTOMS DUTY FUNDING

Part A - Identification

<sup>1</sup> Identification Number

--	--	--	--	--	--

<sup>2</sup> Period covered by claim From \_\_\_\_\_ To \_\_\_\_\_

<sup>3</sup> Legal Name of Claimant					
<sup>4</sup> Mailing Address (P.O. Box or Private Bag No.)					
<sup>5</sup> City		<sup>6</sup> Telephone		<sup>7</sup> Fax	
<sup>8</sup> Location (Number, Street, City, Town)					
<sup>9</sup> Contact Person				<sup>10</sup> Telephone	

Part B - Reason

<sup>11</sup> Mark Box	<sup>12</sup> Code	<sup>13</sup> Reason for Funding
	1	Educational Institution as certified by the Ministry of Education
	2	Medical Facility approved by the Minister of Health
	3	Non-Governmental Organisation
	4	Other

Part C - Funding Requested

Total customs duty for which funding is requested in accordance with the information provided on the attached detailed supplement is K

Refund Requested		Request for Payment to ZRA	
------------------	--	----------------------------	--

Part D - Certification

1. The information on this application including accompanying documents is correct and complete to the best of my knowledge.
2. The amount claimed has not previously been funded.
3. Any books, or records as may be required for the verification of this funding will be made available for inspection.

Signature of Authorised Person _____	Date _____
Print Name	

Part E - Advance Funding (For Single Entry Only)

IDF Number	CFR Number	HS Code

Value for Day	Duty

Description of Goods

Part F - Bank Information

The approved amount of the rebate claimed on this application will be deposited by the Ministry of finance to the bank account of the applicant.

Name of Bank		
Full mailing address of Bank		
Bank Telephone No.	Bank Fax No.	Account Number for refund to be deposited

FOR MINISTRY USE ONLY

Date	Amount	Initial	
		Entered	
		Recommended	
		Approved	
		Processed	
		File	

	Entry No.	Date	IDF No.	H.S. Code	Description of Goods
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

**SECTION 82-THE CUSTOMS AND EXCISE  
(SUSPENSION) (COMMON MARKET FOR EASTERN  
AND SOUTHERN AFRICA) REGULATIONS**

***Statutory  
Instrument  
13 of 1996***

Regulations by the Minister

1. These Regulations may be cited as the Customs and Excise (Suspension) (Common Market for Eastern and Southern Africa) Regulations.

Title

2. In these Regulations, unless the context otherwise requires-

Interpretation

"Authority" means the Authority of the Common Market established by Article 7 of the Treaty;

"commodity" means goods described in the Harmonised Commodity Description and Coding System published by the World Customs Organisation;

"Common Market" means the Common Market for Eastern and Southern African States established by Article 1 of the Treaty;

"co-operation" includes the undertaking by the member states in common, jointly or in concert of activities undertaken in furtherance of the objectives of the Common Market as provided for under the Treaty or under any contract or agreement made thereunder or in relation to the objectives of the Common Market;

"customs duty" means import or export duties or other similar charges levied on goods imported or exported and includes suspended duties and fiscal duties or taxes where such duties affect the importation or exportation of such goods but does not include internal duties and taxes such as sales, turnover or consumption taxes, imposed on importation or exportation of goods;

"ex-factory cost" means the value of the total inputs required to produce a given product;

"materials" means raw materials, semi-finished products, ingredients, parts and components used in the production of goods;

"Member State" means a member of the Common Market;

"originated in a Member State" when used with reference to commodities, means commodities which are accepted as originating in the Member States in accordance with Annex III of the Treaty;

"producer" has the meaning assigned to it in Rule 1 of Annex III of the Treaty;

"produced" includes the application of any operation or process as set out in Rule 5 of Annex III to the Treaty;

"thirdy country" means any country other than a Member State;

"Treaty" means the Treaty for the establishment of the Common Market; and

"tribunal" means a judicial organ which applies or interprets the provisions of the Treaty and adjudicates upon such disputes as may be referred to it in accordance with Article 40 of the Treaty.

**3.** (1) Any goods originating in a Member State of the Common Market shall be liable to customs duty at the rate appearing in the Customs Tariff set out in the First Schedule of the Act but which shall be suspended by sixty per centum to an effective rate of forty per centum of the substantive tariff rate. Suspension and reduction of duties

(2) The suspension of duty referred to in sub-regulation (1) shall apply to goods supplied from a Member State and qualifying as originating from a Member State in terms of the protocol on the rules of origin set out in Article 15 of Annex III to the Treaty.

**4.** The country of origin of any goods shall be determined in accordance with Annex III of the Treaty and all importers of goods shall obtain from the manufacturer or supplier of such goods a certificate of origin in the form set out in the Schedule to these Regulations. Determination of origin

**5.** The Customs and Excise (Suspension) (Preferential Trade Area) Revocation of

Regulations, 1992, are hereby revoked.

*Statutory  
Instrument  
172 of 1992*

## **SCHEDULE**

(Regulation 4)

### **CERTIFICATE OF ORIGIN**

1. Exporter (name and office address)	REF. No. .... Common Market for Eastern and Southern African States CERTIFICATE OF ORIGIN
2. Consignee (name and office address)	3. Country, group of countries in which the products are considered as originating from
4. Particulars of transport	5. Changes in tariff classification if applicable
6. For official use	7. Marks and numbers: number and kind of packages: description of goods
8. Customs tariff No.	9. Origin criterion (See overleaf)
10. Gross weight or other quantity	11. Invoice No.
12. DECLARATION BY EXPORTER/ PRODUCERS/SUPPLIERS I, the undersigned, hereby declare that the above details and statements are correct, that all goods are produced in  place, date and signature of declarant	13. CERTIFICATE  It is hereby certified that the above mentioned goods are of  Certificate of Customs or other Designated Authority  STAMP



\* Please delete the description not applicable

## INSTRUCTIONS FOR COMPLETING THE CERTIFICATE OF ORIGIN FORM

- (i) The forms may be completed by any process provided that the entries are indelible and legible.
- (ii) Neither erasures nor super-impositions should be allowed on the certificate. Any alterations should be made by striking out the erroneous entries and making any additions required.
- (iii) Any unused spaces should be crossed out to prevent any subsequent addition.
- (iv) If warranted by export trade requirements, one or more copies may be drawn up in addition to the original.
- (v) The following letters should be used when completing a certificate in the appropriate place:

"P" for goods wholly produced Rule 2.1 (a)

"M" for goods to which the materials content criterion applies (Rule 2.1 (b) (i))

"V" for goods to which the value added criterion applies (Rule 2.1 (b) (ii) and (c)).

### **SECTION 89-THE CUSTOMS AND EXCISE (REBATES, REFUNDS AND REMISSIONS) (GENERAL) REGULATIONS *Regulations by the Minister***

***Statutory  
Instruments  
16 of 1996  
69 of 1996  
13 of 1997***

1. These Regulations may be cited as the Customs and Excise (Rebates, Refunds and Remissions) (General) Regulations.

Title

2. In these Regulations, unless the context otherwise requires-

Interpretation

"carrier" includes the master of a ship and the person in charge of a vehicle;

"motor vehicle" shall have the meaning assigned to it in the Roads and Road Traffic Act and shall, where the context so warrants include a reasonable amount of spare parts for such motor vehicle;

Cap. 464

"original documents" means the invoices, bills of lading, certificates, prescribed form of declaration and other documents which were presented to make entry of the goods on their importation, and shall

include any vouchers of official correction or amended invoices which were presented after importation.

3. (1) Subject to the other provisions of this regulation, a drawback or remission of the whole of the duty paid or payable shall be granted on unused goods which are exported within two years from the date on which duty was paid: Export drawback or remission of duty: general

Provided that, notwithstanding the provisions of subsection (2), duty may be refunded in respect of goods imported or exported by an individual by post under such conditions as may be approved by the Commissioner-General.

(2) In the case of drawback-

(a) the goods shall be despatched only from a place at which there is a custom house or customs post;

(b) except where another procedure is approved by the Commissioner-General-

(i) the exporter, before the goods are exported, shall tender to an officer at the place from which the goods are to be despatched an application for drawback in Form No. 44 together with the original documents related to the goods, in addition to the bill of entry or other document required to be presented prior to exportation;

(ii) after the particulars entered in the application have been verified, the officer shall, in the case of goods exported by post, and may, in the case of goods exported otherwise, seal the packages, and shall sign the appropriate portion of the application and return a copy to the exporter,

(iii) the exporter shall be responsible thereafter for obtaining signatures on the appropriate declaration of receipt on the copy of the application by the persons mentioned therein;

(c) upon receipt of an application coupled with such evidence of exports as may be approved by the Commissioner-General, the Commissioner-General shall authorise payment of the drawback if he is satisfied that the application is in order.

(3) In the case of remission of excise duty or surtax, the goods shall be despatched only by the person who manufactured them.

4. (1) Subject to the provisions of this regulation, a refund or remission shall be granted on the excise duty or surtax, or both, paid on goods manufactured in Zambia which-

Refund or remission of excise duty or surtax on goods destroyed or returned to licensed premises

(a) are destroyed under the supervision of and at a place specified by an officer, or

(b) having been removed from the premises of the manufacturer and having been found to be defective as a result of faulty manufacture or production, are returned unused to such premises within six months from the date of removal for the purpose of removing such defect.

(2) A refund of excise duty paid on beer which is destroyed shall be granted if the Commissioner-General is satisfied that-

(a) such beer has not been removed from the vessel in which it was placed by the brewer except for the purpose of bottling, canning or other packaging; and

(b) no substance, other than finings for the purpose of clarification, has been added to such beer subsequent to its removal from the premises of the brewer, and

(c) no part of such beer consists of waste beer or bottoms, other than bottoms forming naturally in the beer, in the cask or other vessel in which it was contained.

(3) A refund of the excise duty paid on wines and spirits which are destroyed shall be granted if the Commissioner-General is satisfied that-

(a) such wines or spirits have not been removed from the vessel in which they were placed by the manufacturer, except for the purpose of bottling, canning or other packaging; and

(b) no substance, other than finings for the purpose of clarification, has been added to such wines subsequent to their removal from the premises of the manufacturer.

(4) Any person wishing to claim a refund or remission of excise duty or surtax in terms of paragraph (a) of sub-regulation (1) shall make application to the proper officer or, if the said person is at a place where there is no custom house, to the Commissioner-General, who shall-

(a) specify a place for the destruction of the goods; and

(b) appoint an officer to witness the destruction of the goods.

(5) Any person wishing to claim a refund of excise duty or surtax on the return of goods in terms of paragraph (b) of sub-regulation (1) (hereinafter called the claimant) shall, within six months from the date of the removal of the goods from the licensed premises in which they were produced or manufactured, make application in writing to the Commissioner-General for permission to return the goods to the licensed premises stating-

(a) the purpose for which he wishes to return the goods to the licensed premises and the manner in which such purpose is to be accomplished;

(b) full details as to the nature, quantity, weight or volume of goods;

(c) the date on which they were produced or manufactured and the date on which they were removed from the licensed premises; and

(d) the nature and cause of the defect in the goods.

(6) If the Commissioner-General is satisfied as to the accuracy of the statements made by the claimant in respect of paragraphs (a), (b), (c) and (d) of sub-regulation (5) and approves the purpose for which the claimant wishes to return the goods to the licensed premises, he shall authorise their return, under such safeguards as the Commissioner-General may consider suitable and shall appoint an officer to witness the accomplishment of the purpose for which they are returned.

(7) The officer appointed in terms of sub-regulation (4) or (6) as the case may be, shall give such instructions as he considers necessary regarding the manner in which the goods are to be destroyed or otherwise dealt with and having witnessed the destruction or other operation approved by the Commissioner-General, shall furnish a certificate to the person wishing to claim the refund or remission, stating-

(a) that the goods have been destroyed or otherwise dealt with in the manner approved by the Commissioner; and

(b) full details as to the nature, quantity, weight or volume of goods and the amount of duty paid thereon.

(8) When a remission is claimed, particulars of the goods shall be shown in the manufacturer's excise or surtax return and the appropriate certificate issued in terms of sub-regulation (7) shall be attached to the return; and when a refund is claimed, the claimant shall present the appropriate certificate issued in terms of subregulation (7) to the proper officer at the nearest custom house for transmission to the Commissioner-General who shall refund the duty.

(9) Any person wishing to obtain a refund or remission of excise duty or surtax in terms of this regulation shall give such information as the proper officer or the Commissioner-General may require.

(10) Notwithstanding the provisions of this regulation, a remission or refund of excise duty or surtax in respect of opaque beer may be granted under such conditions as may from time to time be determined by the Commissioner-General.

**5.** Application in terms of section *ninety-two* of the Act for refunds of duty alleged to have been overpaid shall, unless otherwise directed by the Commissioner-General, be made in Form No. 45 and shall be accompanied by a voucher for the correction of the bill of entry on which the duty was originally brought to account. Refund of duty overpaid

**6. (1)** Subject to the provisions of this regulation, a remission or refund of duty shall be granted on goods which, before their removal from Refund or remission of

customs control, were destroyed by accident or lost by accident, without going into consumption, either on board ship or on an aircraft or other vehicle or in a pipeline, or in landing, loading, transportation or handling:

duty on goods destroyed by accident or lost by accident while under customs control

Provided that the remission or refund of duty shall only be granted if the Commissioner-General is satisfied that every effort was made and precaution taken to prevent the loss or destruction of the goods.

(2) Any person wishing to claim a remission or refund of duty in terms of this regulation shall submit to the proper officer for transmission to the Commissioner-General an application embodying a written explanation of the circumstances in which the accident came about, together with, if the goods have been entered for consumption in terms of regulation 16 of the Customs and Excise (General) Regulations, a voucher for the official correction of the bill of entry by which the goods were entered.

(3) If, after consideration of the application and explanation submitted in terms of sub-regulation (2) and the report of an officer appointed to investigate the matter, the Commissioner-General is satisfied that the goods have been totally destroyed or rendered valueless or have been lost without going into consumption, and that the goods had not passed out of customs control when destruction or loss took place, and that every reasonable effort was made and precaution taken to prevent their destruction or loss, the duty payable or paid shall be remitted or refunded.

7. (1) Subject to the provisions of this regulation, the importer shall be granted a refund of any duty paid in respect of imported goods which, having been released from customs control, are found to be defective as a result of faulty manufacture or production, and-

Refund or duty on defective goods surrendered after having been released from customs control

(a) are destroyed under the supervision of an officer; or

(b) are surrendered to the Commissioner-General to deal with as he deems fit:

Provided that no refund shall be made unless application to destroy or surrender is made within six months of the date of which duty was paid on the goods.

(2) Any person wishing to claim a refund of duty in terms of subregulation (1) (called the claimant in sub-regulation (3) and (5)) shall make application in writing to the Commissioner-General for permission to destroy or surrender such goods, stating-

(a) full details of the nature, value, quantity, weight or volume of such goods;

(b) particulars of the bill of entry or other documents relating to the payment of duty on such goods;

(c) the nature and cause of the defect in such goods;

and, together with the application, he shall submit the original invoices relating to such goods.

(3) If the Commissioner-General is satisfied-

(a) as to the correctness of the information given in the claimant's application;

(b) that the goods to be surrendered are those described in the bill of entry or other document mentioned in the application and in the invoices submitted with the application; and

(c) that the application has been made not more than six months after duty was paid on the goods;

he shall grant permission to destroy or surrender the goods and shall give such instructions as he may consider necessary for their destruction or surrender.

(4) The Commissioner-General shall appoint an officer to witness the destruction of goods destroyed in terms of this regulation or, if they are

not to be destroyed, to accept the surrender of the goods and to place them in the State warehouse or other place of security.

(5) When the goods have been destroyed or taken into a State warehouse or other place of security, in accordance with subsection (4), the officer shall sign a certificate stating that the goods have been destroyed or taken into a State warehouse or other place of security, as the case may be, giving full details as to the nature, value, quantity, weight or volume of the goods and the amount of duty paid thereon and thereafter the officer shall send the certificate to the Commissioner-General who, upon its receipt, shall refund the duty to the claimant.

(6) Any person who destroys or surrenders goods in terms of this regulation shall be liable for any expense in connection with the transportation of the goods to the place where they are to be destroyed or to a State warehouse or other place of security where they are to be surrendered, and for any expense incurred in their destruction.

**8.** (1) Subject to the other provisions of this regulation a remission of duty on wet goods in bulk shall be granted on the quantitative difference between the goods as reported, or shown on the bill of lading, manifest, consignment note, waybill or other document as having been consigned to Zambia and the goods actually imported into Zambia.

Remission of duty on deficiencies in wet goods in bulk consigned to Zambia

(2) Any person wishing to claim a remission of duty in terms of this regulation shall, as soon as possible after the arrival of the goods and in any case before accepting delivery from the carrier submit to an officer a request for a regauge in Form 51.

(3) The officer shall regauge the drums or casks and shall sign Form No. 51 and a copy of this form shall, subject to the directions of the Commissioner-General, be the authority for entering for consumption or warehousing the quantity of goods as ascertained by the officer.

**9.** (1) Subject to the provisions of this regulation, a rebate of duty shall be granted, in such circumstances and under such conditions as the Commissioner may approve, on goods temporarily imported into Zambia:

Rebate of customs duty on goods temporarily



imported into  
Zambia

Provided that if such goods are not exported from Zambia within a period fixed by the Commissioner-General, duty shall be paid forthwith.

(2) Any person wishing to claim a rebate of duty in terms of sub-regulation (1) shall make application therefor to the proper officer in writing, submitting details of-

(a) the nature, quantity, value and country of origin of the goods to be temporarily imported; and

(b) the purpose for which they are to be temporarily imported into Zambia.

**10.** (1) Subject to the provisions of this regulation, a rebate of the whole or part of the duty shall be granted on goods re-imported into Zambia after having been exported from Zambia, if-

Rebates of duty  
on goods  
re-imported into  
Zambia after  
having been  
exported from  
Zambia

(a) they are identifiable as the goods which were exported; and

(b) evidence is produced to satisfy the proper officer that they-

(i) were exported but not in bond or under drawback of any duty;  
and

(ii) were not subjected to any process of manufacture outside Zambia after they were exported; and

(c) they are in the same condition as they were in when they were exported or, if they are not in that condition, they are substantially the same goods as were exported.

(2) A rebate of the whole duty shall be granted if the proper officer is satisfied that the goods were not exported from Zambia for the purpose of repair, alteration, renovation or a similar operation.

(3) Except in the circumstances mentioned in sub-regulation (2), a rebate of part of the duty shall be granted so that duty shall be payable only on the cost of any repair, alteration or similar operation done to the goods outside Zambia:

Provided that if the complete article is liable to a specific duty or a specific duty additional or alternative to an *ad valorem* duty, the duty payable shall be at the *ad valorem* rate applicable to the article or, if no *ad valorem* rate is applicable, at the rate of *twenty-five* per centum *ad valorem* on the cost of repair, alternation, renovation or similar operation.

(4) Any person wishing to claim a rebate of duty in terms of this regulation shall furnish such evidence and information relevant to the goods as the proper officer or Commissioner-General may require.

**11.** A rebate of duty may, at the discretion of the Commissioner-General, be allowed-

Rebate of duty  
on petty  
consignments

(a) on a single consignment of goods when the total value does not exceed the equivalent of ten United States dollars;

(b) on samples of negligible value; and

(c) on any single consignment of goods (excluding alcoholic beverages, cigars, cigarettes or manufactured tobacco) imported by parcel post or air freight, when the total value of such consignment does not exceed the equivalent of one hundred United States dollars, on condition that-

(i) such consignment is sent to a private person by or on behalf of another person resident outside Zambia;

(ii) such consignment consists only of articles for the personal use of the addressee or his family; and

(iii) such consignment is not imported for sale or industrial or commercial use.

**12.** (1) Subject to the provisions of this regulation, a rebate or remission of duty shall be granted in respect of goods imported or taken out of

Rebate or  
remission of

bond, if such goods are supplied directly to any person who, under the provisions of Article 36 of the Vienna Convention on Diplomatic Relations as applied by the Diplomatic Immunities and Privileges Act, or of any order made under that Act, is exempt from the payment of duty, and a refund of duty shall be granted in respect of motor vehicles and fuel purchased for official purposes from open stocks within Zambia by any such person, under such safeguards as the Commissioner-General may determine:

duty for  
diploomatic  
personnel  
Cap. 21

Provided that in the case of fuel purchased for official use from open stocks within Zambia, a refund of duty shall be granted only in respect of fuel purchased from filling stations designated by the Commissioner-General.

(2) The person claiming rebate of duty shall give a certificate to an officer that articles on which the rebate is claimed are solely for his official or private use and an undertaking that if the articles are sold or otherwise disposed of in Zambia, duty will be paid forthwith at the rate leviable at the date of such sale or disposal.

(3) Rebate in respect of goods produced within Zambia and liable to excise duty shall be granted only in respect of goods which have been supplied from a bonded warehouse or purchased direct from the manufacturer by the claimant.

(4) The applicant for refund of duty in respect of motor vehicles purchased from open stocks within Zambia shall furnish to an officer a statement showing-

(a) the make, production year, engine number, model, registration number and value, as originally entered for payment of duty, of the vehicle on which a refund of duty is sought;

(b) the place at which such duty was paid and the number and date of the relevant customs bill of entry;

and shall sign a certificate to the effect that the vehicle in question is being purchased for his official use.

(5) Refund of duty in terms of sub-regulation (4) shall be granted only in respect of new vehicles.

(6) The applicant for refund of duty in respect of motor fuel purchased from open stocks within Zambia shall furnish to an officer a statement or statements from the supplier or suppliers from which the fuel was purchased, showing the quantity purchased, together with a certificate, signed by the applicant, that the fuel was purchased for his official or private use and an undertaking that, if any of it is sold or disposed of in Zambia, duty will be paid forthwith.

(7) An article on which a rebate or refund has been granted shall not be sold or otherwise disposed of in Zambia by the person who imported or purchased it under rebate or refund except with the consent of the Commissioner-General and the payment of duty at the rate leviable at the date of such sale or disposal.

(8) For the purpose of determining the amount of duty payable on an article sold or disposed of in Zambia after use, the Commissioner-General may take into consideration the depreciation of such article since its importation, removal from bond or purchase from open stocks, and the Commissioner-General shall remit the duty if such sale or disposal is effected more than five years after the date upon which the rebate or refund was first granted.

**13.** (1) Subject to the other provisions of this regulation, a rebate of duty shall be granted in respect of goods not intended for consumption in and temporarily imported into, Zambia by tourists for their own use:

Rebate of duty  
for tourists

Provided that the duty may be remitted on motor vehicles which, having been temporarily imported into Zambia in terms of this regulation, are damaged and surrendered unconditionally to the Commissioner-General.

(2) With the exception of motor vehicles surrendered to the Commissioner-General, the goods shall be exported within twelve months after the date of their importation or they shall be entered for consumption and the full duties shall be paid thereon.

(3) If the owner of a vehicle wishes to surrender it and to claim a remission of duty in terms of the proviso to sub-regulation (1), he shall-

- (a) make a written declaration to the Commissioner stating-
  - (i) that he does not wish to remove the vehicle from Zambia;
  - (ii) that he relinquishes all title to the vehicle and surrenders it unconditionally to the Commissioner-General; and
- (b) deliver the vehicle to the Commissioner-General or make such arrangement as may be necessary to enable the Commissioner-General to take possession of it:

Provided that the Commissioner-General may, if he thinks fit, dispense with these conditions.

(4) A vehicle shall not be surrendered if its permanent importation would be contrary to any written law relating to import control which may for the time being be in force in Zambia.

(5) Vehicles surrendered in terms of sub-regulation (3) may be sold or disposed of in such manner as the Commissioner-General may direct.

**14.** (1) Subject to the provisions of this regulation, rebate of duty shall be granted in respect of samples imported by commercial travellers visiting Zambia and intended solely for use in the taking of orders and not for sale.

Rebate for duty for commercial travellers' samples

(2) The rebate granted in terms of sub-regulation (1) shall be granted only to a traveller who represents a firm established outside Zambia or who is himself a merchant so established and is travelling with samples of his own wares.

(3) A traveller need not accompany his samples on importation and the samples may be cleared by an agent.

(4) Articles imported for purposes of sub-regulation (1), shall be articles intended for use only as samples for the purpose of obtaining orders for similar goods from outside Zambia and shall not be intended for sale or for copying.

(5) A traveller or his agent shall produce the samples to an officer with a list, in duplicate, describing each article in sufficient detail for purposes of identification and showing the values and countries of origin of such articles separately.

(6) For convenience of examination, the contents of each container shall be listed separately and a traveller shall repack each container in accordance with the list when the samples are exported.

(7) On production of the list mentioned in sub-regulation (5) the original shall, after examination and comparison with the articles, be stamped and initialled by the officer referred to in sub-regulation (5), and the duplicate, similarly stamped and initialled, shall be retained in the custom house pending exportation of the samples or shall be forwarded to the proper officer at the port through which the samples are to be exported.

(8) A traveller or his agent shall deposit a sum of money, sufficient to cover the duty on the samples with an officer at the port of importation, pending the exportation of the samples or the payment of duty thereon.

(9) If samples are not exported within twelve months from the date of importation, they shall be entered for consumption and the person who imported them shall be liable for the full duties payable thereon according to their value at the time of importation.

(10) Samples exported within twelve months after importation shall be examined by an officer at the port from which they are to be exported and the traveller shall pay the duty due on any articles which are not produced to the officer and until such duty has been paid, no refund of the traveller's deposit will be granted.

**15.** (1) Subject to the other provisions of this regulation, a rebate of duty shall be granted in respect of household and personal effects (excluding motor vehicles) imported by any person (including a citizen of Zambia) who arrives in, or returns to, Zambia to take up or resume employment or residence (hereinafter referred to as the "new resident") if such new resident proves to the satisfaction of an officer-

Rebate of duty  
on new  
resident's  
effects

(a) that has been resident outside Zambia for a period of not less than five years before the date of his arrival in, or return to, Zambia; and

(b) that such effects were the property of the new resident before the date of his departure for Zambia from his previous country of residence;

(c) that such effects were imported at the time of his arrival in Zambia, or, if there is unreasonable delay, that the delay was due to circumstances beyond the control of the new resident;

(2) Any person claiming rebate of duty in terms of subregulation (1) shall give to an officer a certificate-

(a) that he had, at the date of his arrival in Zambia to take up employment or residence, been resident outside Zambia for a period of not less than five years;

(b) that the effects upon which rebate is claimed were his property before the date of his departure for Zambia from his previous country of residence.

(3) The effects on which a rebate of customs duty has been granted under this regulation shall not be sold or otherwise disposed of in Zambia, except with the consent of the Commissioner-General and on payment of duty, if any, at the rate leviable at the date of sale or disposal.

(4) For the purpose of determining the amount of duty payable on any effects sold or disposed of in Zambia after use, the Commissioner-General may take into consideration the depreciation thereof since importation, and the Commissioner-General shall remit the duty if such sale or disposal is effected more than five years after the date upon which the rebate was first granted.

**16.** (1) A rebate of duty shall be granted in respect of goods imported in his baggage or upon his person by a traveller for his own use:

Rebate of duty on travellers' effects

(a) if such articles have been in use by the traveller prior to importation and are in such quantities as may be considered reasonable by the Commissioner-General; and

(b) food, drink and other consumable articles in such quantities as may be considered reasonable by the Commissioner-General.

(2) A rebate of duty shall be granted on goods not exceeding in value the equivalent of one hundred and fifty United States Dollars for each traveller in respect of goods, other than merchandise, or the goods referred to in sub-regulation (1), imported by the traveller in his accompanied baggage or upon his person and declared by him to an officer:

Provided that if the amount of duty payable by the traveller after the allowance of the rebate does not exceed one thousand Kwacha, that amount shall also be rebated.

**17.** (1) Subject to the provisions of this regulation, a rebate of duty shall be granted in respect of materials imported by a public body, association or institution recognised by the Minister-

Rebate of duty on materials to be used in occupational therapy or for the occupational training of the blind

(a) for use in occupational therapy for the treatment of patients suffering from any disease, deformity or physical incapacity; or

(b) for use in the occupational training of the blind.

(2) The chairman, secretary or other responsible officer of a public body, association or institution importing the materials shall sign a declaration in the body of the relative bill of entry to the effect that the materials are being imported for one or both of the purposes specified in paragraph (a) or (b) of sub-regulation (1) and shall give an undertaking that, if any of the materials are not used for the purpose specified, the duty thereon will be paid.

**18.** (1) Subject to the provisions of this regulation, a rebate, refund or remission of the whole or any part of the duty paid or payable shall be

Rebate, refund or remission of



granted in respect of goods imported or taken out of bond and, in the case of motor vehicles, obtained from open stocks, if the goods are for use in connection with a scientific, relief, agricultural, technical aid or development programme or scheme in Zambia by such organisation as the Minister may, by statutory instrument, approve for the purposes of this regulation.

duty for scientific, relief or other programmes on schemes or business enterprises

(2) Upon the recommendation of the Director-General of the Investment Centre, a rebate, refund or remission of duty payable in respect of machinery and equipment required for the establishment, rehabilitation or expansion of a business enterprise may be granted by statutory instrument to the holder of an Investment certificate issued under Part III of the Investment Act, 1993, issued on or before 26th January, 1996.

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(3) A rebate, refund or remission granted under this regulation shall be granted-

(a) on condition that the goods concerned shall not be sold or otherwise disposed of in Zambia to any person not entitled to import them free of duty, except with the consent of the Commissioner-General and upon payment of duty, if any, at the rate leviable at the date of such sale or disposal; and

(b) on such other conditions as the Minister may in any particular case determine.

(4) A person who wishes to obtain a rebate, refund or remission of duty under this regulation shall make application therefor-

(a) to the Director-General of the Investment Centre, in the case of goods for use in a business enterprise referred to in sub-regulation (2); or

(b) to the Minister, in any other case, giving details of the nature of the programme, scheme or enterprise concerned, of the goods involved and the purposes for which the goods are to be used.

(5) For the purpose of determining the amount of duty payable on an article in accordance with paragraph (a) of sub-regulation (3), the

Commissioner-General may take into consideration the depreciation of the article since it was imported, removed from bond or purchased from open stocks, as the case may be, and the Commissioner-General shall remit the duty if the sale or disposal was effected more than five years after the date when the rebate, refund or remission of duty was granted.

(6) In this regulation-

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"business enterprise" has the same meaning as in the Investment Act.

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"investment Centre" means the Investment Centre constituted under section *four* of the Investment Act.

**19.** (1) Subject to the other provisions of this regulation, a rebate, refund or remission of the whole of the duty paid or payable shall be granted in respect of the importation of personal effects (including not more than one motor vehicle per family) by technical assistance staff or experts working under the auspices of a technical assistance scheme or programme operated in conjunction with such foreign organisations or agencies as the Minister may by statutory instrument approve for the purpose of this regulation.

Rebate or remission of duty for approved technical assistance staff or experts

(2) The rebate, refund or remission shall be granted on the condition that the technical assistance staff or expert is recruited from outside Zambia to work in connection with technical assistance scheme or programme and qualifies for such rebate, refund or remission by virtue of an agreement to which the Republic is a party.

(3) The personal effects, including the motor vehicle so imported, shall not be sold or otherwise disposed of in Zambia to any person not entitled to import them free of duty, except with the consent of the Commissioner and upon payment of duty, if any, at the rate leviable at the date of such sale or disposal.

(4) For the purpose of determining the amount of duty payable on any effects sold or disposed of in Zambia after use, the Commissioner-General may take into consideration the depreciation thereof since its importation, and the Commissioner-General shall remit the duty if such sale or disposal is effected more than five years after the date upon which the rebate was first granted.

**20.** (1) Subject to the provisions of this regulation a rebate of duty shall

Rebate of duty

be granted on goods imported or purchased by the Tanzania/Zambia Railway Authority for its own use.

on goods imported or purchased by Tazara

(2) Any goods on which rebate of duty has been granted under the provisions of this regulation shall not be sold or otherwise disposed of in Zambia except with the consent of the Commissioner-General and on payment of the duty if any, at the rate leviable at the date of such sale or disposal.

*(As amended by S.I. No. 13 of 1997)*

**21.** (1) Subject to the provisions of this regulation, a rebate of duty shall be granted in respect of all plant, machinery, equipment and other goods and materials imported or taken out of bond by persons engaged in the construction or operation of a pipeline:

Rebate of duty on goods for an approved pipeline project

Provided that all such plant, machinery, equipment and other goods and materials are to be built into or to form a part of a pipeline or that they will be used solely for the operation, maintenance or repair of the pipeline.

(2) The importer or the person taking the goods out of bond shall sign a declaration in the body of the relative bill of entry to the effect that the goods described therein will be used solely for the operation, maintenance or repair of the pipeline, and shall give an undertaking that if any of the goods are sold or disposed of in any other manner the duty will be paid forthwith to the Commissioner at the rate leviable at the date of such sale or disposal.

(3) For the purposes of this regulation "pipeline" means a pipeline project for the transportation of refined petroleum products or crude oil as may be approved by the Minister for the purpose of this regulation, and shall include storage tanks, pumping stations and ancillary works and buildings.

(4) For the purpose of determining the amount of duty payable on an article sold or disposed of in Zambia after use, the Commissioner-General may take into consideration the depreciation of such article since its importation or removal from bond, and the

Commissioner-General shall remit the duty if such sale or disposal is effected more than five years after the date when the rebate was first granted.

*(As amended by S.I. No. 13 of 1997)*

**22.** (1) Subject to the provisions of this regulation, a rebate or refund of duty shall be granted in respect of fuel, lubricants and other consumable technical supplies-

Rebate or refund of customs duty on fuel, lubricants and consumable technical supplies for certain aircraft

(a) taken on board any public transport aircraft, except aircraft owned or operated by a private club for the purpose of training or pleasure;

(b) contained in the tanks or other receptacles of any aircraft arriving in Zambia; or

(c) taken on board any aircraft at its last place of departure from Zambia for a place outside Zambia.

(2) In the case of paragraph (a) of sub-regulation (1), the pilot of the aircraft shall subscribe to a certificate or receipt, which shall be sent to the proper officer, setting forth the quantities of fuel, lubricants and other consumable technical supplies taken on board the aircraft and stating the purpose for which the flight is being performed:

Provided that, in the case of aircraft operated for business purposes by persons or firms recognised by the Commissioner-General as operators of commercial aircraft, the purpose of the flight need not be stated.

(3) In the case of paragraph (c) of sub-regulation (1), the pilot of the aircraft shall subscribe to a certificate or receipt, which shall be sent to the proper officer, setting forth the quantities of fuel, lubricants and other consumable technical supplies taken on board aircraft, and there shall be no intermediate landing in Zambia except in such circumstances relating to weather, or the condition of the aircraft, as may compel the pilot to land.

(4) In sub-regulation (1), "public transport aircraft" has the meaning assigned thereto in regulation 2 of the Air Navigation Regulations.

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**23.** (1) Subject to the other provisions of this regulation, a rebate or refund of duty shall be allowed in respect of-

Rebate or  
refund of duty  
on aircraft  
stores and  
equipment for  
aircraft engaged  
in international  
air navigation,  
search or rescue

(a) stores, aircraft equipment, ground equipment and spare parts imported or supplied for use in or for the maintenance of aircraft engaged in international air navigation, except aircraft registered within Zambia;

(b) all aircraft, tools, spare parts and equipment temporarily imported for use in the search, rescue, investigation, repair or salvage of lost or damaged aircraft, if the aircraft, tools, spare parts and equipment are exported within one month of the conclusion of the search, rescue, investigation, repair or salvage.

(2) In the event of articles being imported or supplied out of bond, in terms of paragraph (a) of sub-regulation (1), the owner of the aircraft or his agent shall sign a declaration in the body of the relative bill of entry to the effect that the articles will be used in or for the maintenance of the aircraft, and that the articles will not be sold or otherwise disposed of.

(3) In the event of articles being supplied in terms of paragraph (a) of sub-regulation (1) from duty paid stocks, a refund of the duty paid on the articles shall be made on application subject to a written declaration being made by the owner of the aircraft to the effect that the articles will be used in or for the maintenance of the aircraft, and that the articles will not be sold or otherwise disposed of and the burden of proving the amount of duty on the articles shall be upon the applicant.

(4) Aircraft, tools, spare parts and equipment temporarily imported in

terms of paragraph (b) of sub-regulation (1) shall be admitted under such conditions and safeguards as the Commissioner-General may determine.

**24.** (1) Subject to sub-regulation (2) a rebate of customs duty shall be granted on airline and airline operators' documents imported in pursuance of the Convention of International Civil Aviation, as defined in the Aviation Act.

Rebate of duty on airline and airline operators' documents  
Cap. 444

(2) The documents referred to in sub-paragraph (1) are airway bills, consignment notes, passenger tickets and boarding passes, bank and agent settlement plan documents, excess baggage tickets, miscellaneous charges orders (M. C. O.), damage and irregularity reports, baggage and cargo labels, timetables, and weight and balance documents, for use by airlines and airline operators.

**25.** (1) A holder of a mining right shall apply to the Minister for rebate, refund or remission of the whole or any part of the duty payable in respect of plant, machinery, or equipment as provided under section *ninety-seven* of the Mines and Minerals Act, by furnishing details of the-

Refunds or remissions of duty for mining right holder  
Cap. 213

(a) mining right;

(b) activities carried out in pursuance to the mining right; and

(c) nature, quantity and value of the goods in respect of which the rebate, refund or remission of duty is sought.

(2) A rebate, refund or remission granted under this regulation shall be granted on condition that the goods concerned may not be sold or otherwise disposed of to any person not entitled to import them free of duty except with the approval of the Commissioner-General and on payment of duty, if any, at the rate leviable at the date of such sale or disposal.

*(As amended by S.I. No. 69 of 1996)*

**26.** The Customs and Excise (Rebates, Refunds and Remissions)

Repeal of

(General) Regulations, 1967, are hereby repealed.

Statutory  
Instrument  
*No. 12 of 1967*

## **THE CUSTOMS AND EXCISE (GENERAL) REGULATIONS [ARRANGEMENT OF REGULATIONS]**

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Act No.  
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## **PART I**

### **PRELIMINARY**

1. These Regulations may be cited as the Customs and Excise (General) Regulations.

Title

2. In these Regulations, unless the context otherwise requires-

Interpretation

"carrier" includes the operator of a pipeline, the master of a ship and the person in charge of a vehicle;

"certified invoice" means an invoice in the form prescribed in the Second Schedule or such other form as may be approved by the Commissioner-General;

"railway vehicle" means a train or a road vehicle used by a railway company or administration for the transportation of goods or passengers;

"Road Customs Transit Declaration" means a declaration of goods in transit through the Common Market for Eastern and Southern African States which is in the form prescribed in the Third Schedule;

"re-warehousing" means the removal of goods from one warehouse to another;

"small wood" means wooden vessels of an individual capacity not exceeding 700 litres;

"train" means a railway train or any part thereof.

*(As amended by No. 345 of 1970, and S.I. No. 20 of 1973)*

## **PART II**

## **FORMS**

**3.** (1) Any person transacting business with the Customs and Excise Division shall provide at his own expense all the relative forms specified in the First Schedule, with the exception of forms numbered 31, 38, 47, 48, 49, 50 and 51, and any reference in these Regulations to any form or to the numbering and lettering thereof shall, unless otherwise stated, be construed as a reference to the said form specified in the said Schedule: Prescribed forms

Provided that the Commissioner-General may, at his discretion, approve the acceptance of forms as numbered in the First Schedule which are similar but not identical to those specified in the said Schedule.

(2) (a) Except as otherwise specified, the forms prescribed in the First

Schedule shall be printed in black ink, on paper of dimensions 297 millimetres by 210 millimetres, with-

(i) in the case of forms numbered, 1, 2, 3, 4, 6, 8, 38, 45, 47, 48, 51, 56, 81, 86, 121, 122, 123, 124, 125, 126, 127, 128 and 129, the printing running parallel to the shorter sides;

(ii) in the case of all other specified forms, the printing running parallel to the longer sides.

(b) No person other than the Government Printer shall print or reproduce Form No. 49.

(3) For the purposes of section *one hundred and ninety-four* of the Act, goods entered in Form No. 49 or in Form No. 50 shall be deemed to have been entered by bill of entry.

*(As amended by No. 68 of 1967, No. 20 of 1973, No. 84 of 1985 and No. 95 of 1989)*

4. Any person who is required to complete any form prescribed by these Regulations shall state thereon all particulars specified on such form. He shall also give such information as may be required as to the description, quantities and values of any goods which may be entered on the said form, together with such particulars as may be required for the completion of reliable trade statistics.

Particulars to be entered on forms

5. All forms required in terms of these Regulations and the copies thereof shall be completed indelibly in a legible manner and an officer may refuse to accept any form if he considers that any part of it is illegible or that it has not been properly completed.

Completion of forms in a legible manner

## **PART III**

## **IMPORTATION OF GOODS**

6. (1) Report on the entry into Zambia of vehicles (other than trains) Report of

engaged in the transportation of goods shall be made in Form No. 1, or in such manner as the officer may require, together with such copies as may be required by the officer to whom the report is made.

vehicles,  
aircraft and  
ships entering  
Zambia

(2) When making a report of the landing of an aircraft, in terms of subsection (2) of section *twenty-two* of the Act, the pilot shall-

(a) produce to the officer on duty his journey log book, or such other document as may be approved by the Commissioner-General in place thereof; and

(b) if required to do so by the officer, make a report in writing in Form No. 2, together with such copies as may be required by the officer.

(3) If report of the landing of an aircraft is made, in terms of subsection (6) of section *twenty-two* of the Act, to a magistrate or a police officer, the said magistrate or police officer shall make such arrangements as are in his power for the securing of the aircraft and any goods contained therein and shall, thereafter, report the matter to an officer and carry out any instructions which he may be given by the officer regarding the release or disposal of the aircraft and its contents.

(4) Report of ships arriving in Zambia shall be made in Form No. 3, together with such copies, and copies of a manifest in a form approved by the Commissioner-General, as may be required by the officer to whom the report is made.

(5) Report of the arrival of a ship engaged in coasting trade shall be made by presentation to the proper officer of the report which was completed at the port where the ship was laden.

*(As amended by No. 68 of 1967)*

**7.** Report of goods arriving in Zambia by pipeline shall be made in such manner as the Commissioner-General may specify.

*(No. 336 of 1968)*

Report of  
importations by  
pipeline

**8.** (1) The master of a ship, the pilot of an aircraft, or the person in charge of a railway train, arriving from any place outside Zambia, shall

Declaration and  
sealing of the

declare the unconsumed stores of the ship, aircraft or train which are sealable goods and the said master, pilot or person in charge and every member of the crew of the said ship, aircraft or train shall also individually declare all sealable goods which each has with him, either as his property or in his possession, and shall produce such goods to an officer on demand.

stores of ships,  
aircraft or trains

(2) All sealable goods in a ship, aircraft or railway train which are not or cannot be entered for consumption shall be placed under seal by an officer and the master of the ship, the pilot of the aircraft or the person in charge of the train shall afford every facility for such sealing.

(3) The master of a ship shall not permit any customs seal applied in terms of this regulation to be broken by any person other than an officer while the ship is in Zambian waters until it has left its last port of call in Zambia, and then the seal shall only be broken when all contact between the ship and the shore has ceased.

(4) The pilot of an aircraft shall not permit any customs seal applied in terms of this regulation to be broken by any person other than an officer until the aircraft is in flight from its last place of departure within Zambia for a place outside Zambia.

(5) The person in charge of a railway train shall not allow any seal applied in terms of this regulation to be broken by any person other than an officer until the train has left Zambia.

**9.** (1) With the exception of goods delivered to a place appointed and licensed in terms of subsection (3) of section *seventeen* of the Act, goods delivered into the custody of the Customs and Excise Division on the instructions of an officer and goods entered for warehousing, all uncustomed goods removed from any railway vehicle shall immediately be conveyed to a transit shed or customs area:

Removal of  
goods from  
railway vehicles

Provided that the provisions of this sub-regulation shall not apply to goods removed from one railway vehicle to another such vehicle for onward carriage to the place where the goods are to be entered.

(2) The railway authorities shall immediately notify an officer of any



uncustomed goods which have been delivered to a place appointed and licensed in terms of subsection (3) of section *seventeen* of the Act.

**10.** All goods imported in any vehicle, other than a railway vehicle, shall, upon their removal from such vehicle, be conveyed to a transit shed or customs area, or shall be delivered on the instructions of an officer into the custody of the Customs and Excise Division, unless their entry has been effected and their delivery has been authorised by an officer before they were removed from the vehicle.

Removal of goods from vehicles other than railway vehicles

**11.** (1) No goods shall be discharged from any aircraft which has arrived in Zambia from beyond the borders of Zambia until report in terms of regulation 6 has been made and permission for the discharging of goods has been granted by the proper officer.

Discharge of cargo from aircraft

(2) All uncustomed goods discharged from an aircraft shall immediately be conveyed to a transit shed or customs area, or shall be delivered on the instructions of an officer into the custody of the Customs and Excise Division, and the pilot or owner of the aircraft shall be responsible for such conveyance or delivery.

**12.** (1) No goods shall be discharged from any ship, whether such ship is engaged in the importation of goods or in coasting trade, until report has been made in terms of regulation 6 and permission for the discharging of goods has been granted by the proper officer who shall appoint an officer to supervise the discharging operation.

Discharge of cargo from ships

(2) Except with the written permission of the proper officer, goods shall only be discharged from a ship between sunrise and sunset.

(3) The discharging of goods from a ship shall be carried out in accordance with any instructions given by the officer appointed in terms of sub-regulation (1) and all uncustomed goods shall be conveyed to a transit shed or customs area, or be delivered on the instructions of an officer into the custody of the Customs and Excise Division, immediately after they have been discharged:

Provided that, with the permission of the officer, uncustomed goods may be discharged directly from a ship into a vehicle for conveyance to

their destination subject to the condition that the goods shall not be removed from customs control until they have been entered in the manner prescribed in regulation 16.

(4) The importer of any goods discharged from a ship shall pay to an officer, before taking delivery of the goods, any fees or charges due to the Government in respect of the said goods for lighterage, wharfage, landing and transportation to a transit shed, customs area, State warehouse or other place under customs control. If the said fees or charges are not paid within three months from the date of discharge, the goods may be sold and the fees or charges may be recovered from the proceeds of the sale.

(5) The master of a ship from which goods have been discharged shall, as soon as the discharging operation has been completed or after such further period as the proper officer may allow, deliver to the proper officer a statement specifying such packages, if any, as have been reported in terms of regulation 6 but have not been discharged, and such packages, if any, as have been discharged but have not been reported.

**13.** (1) No goods which have been imported by pipeline shall be discharged from such pipeline until written permission to discharge has been granted by the proper officer, who may appoint an officer to supervise the discharging operation.

Discharge of goods from pipeline

(2) All goods discharged from a pipeline shall be delivered-

(a) to a place appointed and licensed in terms of subsection (3) of section *seventeen* of the Act; or

(b) if so instructed by the proper officer, into the custody of the Customs and Excise Division;

unless their entry has been effected and their delivery has been authorised by the proper officer before their removal from the pipeline.

(No. 336 of 1968)

**14.** (1) Any person-

Declaration by persons entering Zambia

(a) entering Zambia shall make a declaration to an officer, either verbally or in Form No. 47 set out in the First Schedule, of all goods or articles in his possession or custody;

(b) entering or leaving Zambia shall make a declaration either verbally or in Form No. 47A set out in the First Schedule, of any currency in his possession, exceeding five thousand United States Dollars or its equivalent; and

(c) entering Zambia shall produce and deliver up any goods the importation of which is prohibited or restricted:

Provided that a person shall be allowed to retain any goods the importation of which is restricted if he has obtained permission to import the goods in terms of the law providing the restriction.

(2) Notwithstanding sub-regulation (1), where a port of entry gives a person a choice to pass through the customs entry point using either a red or green route, the entry by a person into a green route shall be deemed to be a declaration by that person that such person does not have in his possession-

(a) dutiable goods, other than travellers effects on which a rebate of duty has been granted;

(b) goods or articles for commercial use; and

(c) goods or articles the importation of which is prohibited or restricted.

*(As amended by S.I. No. 46 of 1997)*

**15.** A passenger entering Zambia shall not remove his baggage nor any other goods accompanying him from customs control, or cause them to be removed, until release has been authorised by an officer, neither shall such baggage or goods be delivered by any person responsible for their carriage or safe keeping, until such release has been authorised by an officer.

Control of  
passenger's  
baggage

**16.** (1) Subject to the provisions of regulations 17, 18, 19, 20 and 21 and any other regulations relative to any agreement, the entry of goods on or before importation shall be effected-

Entry of goods  
on importation:  
general

(a) in the case of merchandise to be entered for consumption, with the exception of merchandise to be entered under rebate, by the completion and submission to the proper officer of a bill of entry in Form No. 21, unless the goods are to be entered after sight when Form No. 22 shall be used, and by the payment to the said officer of any duty due on the goods;

(b) in the case of non-merchandise to be entered for consumption with the exception of-

(i) goods to be entered under rebate; and

(ii) articles contained in the baggage of passengers; by the submission to the proper officer of a certified invoice relating to the goods, together with such other evidence as to the nature, quantity, origin and value of the goods as the said officer may require and by the payment to the said officer of any duty due on the goods:

Provided that, if the goods have not been purchased by the importer, the proper officer may dispense with the production of a certified invoice;

(c) in the case of non-merchandise, contained in the baggage of passengers and to be entered for consumption, by the making of a declaration of the goods in terms of regulation 14, by the submission of such evidence as to the nature, quantity, origin and value of the goods as the said officer may require, and by the payment to the said officer of any duty due on the goods;

(d) in the case of goods to be entered for warehousing, by the completion and submission to the proper officer of a bill of entry in Form No. 24, unless the goods are to be entered after sight when Form No. 25 shall be used;

(e) in the case of goods to be removed in bond to a destination within Zambia after a complete declaration has been made, by the completion and submission to the proper officer of a bill of entry in Form No. 28 or in such other form as the Commissioner-General may approve where the goods are to be removed by road;

(f) in the case of goods to be removed in bond to a destination within Zambia, when the proper officer is satisfied that a complete declaration cannot be made at the place from which they are to be removed, by the completion and submission to the proper officer of a bill of entry in Form No. 29 or in such other form as the Commissioner-General may approve where the goods are to be removed by road;

(g) subject to the provisions of regulation 30, in the case of goods to be removed in bond in transit to a destination outside Zambia, by the completion and submission to the proper officer of a bill of entry in Form No. 30;

(h) in the case of travellers' samples, tourists' effects, tourists' motor vehicles and road transport vehicles imported temporarily, by the completion and submission to the proper officer of such declarations as he may require, or as may be prescribed elsewhere in these or any other Regulations relating to customs and excise, together with such security, for the exportation of the goods or vehicles within twelve months from the date of their importation or for the payment of duty failing exportation within that period, as the officer may demand;

(i) in the case of temporary importations other than those mentioned in paragraph (h), in such manner as the Commissioner-General may direct;

(j) in the case of goods to be entered under rebate, except passengers' baggage, and goods imported temporarily, by the completion and submission to the proper officer of a bill of entry in Form No. 82 and by the payment to that officer of any duty due on the goods.

(2) Notwithstanding the provisions of paragraph (a) of sub-regulation (1) but subject to the provisions of regulations 17, 18, 19, 20 and 21 and any other regulations relative to any agreement, the entry for consumption on or before importation of merchandise valued at not more than two kwacha may be affected by the completion and submission to the proper officer of a certified invoice relating to the goods, together with such other evidence as to the nature, quantity, origin and value of the goods as that officer may require and by the payment to him of any duty due on the goods:

Provided that this sub-regulation shall not apply to goods to be entered under rebate.

(3) When a person presents a bill of entry to the proper officer, in terms of paragraph (a), (d), (e), (g) or (j) of sub-regulation (1), he shall, subject to the provisions of sub-regulation (4) and such exceptions as may be allowed by the Commissioner-General, present a certified invoice, in respect of the goods described in the bill of entry, and any other documents relative to the goods which the proper officer may require.

(4) If an importer is unable, when effecting entry of his goods, to present to the proper officer a certified invoice relative to the goods, or any other documents which may be required to be produced in terms of this regulation, or if a certified invoice or other document submitted to the proper officer is incomplete or fails to disclose all the information which that officer may require, the officer may, pending the production of a certified invoice or other document, or pending the production of an amended certified invoice or other document, accept a monetary deposit sufficient to safeguard revenue and shall, thereafter, allow entry of the goods to be made.

(5) If any entry made in terms of this regulation is incorrect, the proper officer may, subject to such conditions as the Commissioner-General may impose, accept a voucher for the correction of the entry in Form No. 23, 23A, 27, 31 or 31A, whichever may be appropriate.

(6) Except in such circumstances as the Commissioner-General may permit, a separate bill of entry shall be delivered in respect of each consignment of goods imported which, in the opinion of the Commissioner-General, constitutes a separate consignment.

*(As amended by No. 312 of 1964 and Act No. 46 of 1997)*

**17.** (1) With the exception of-

Special  
conditions for  
goods  
consigned by  
train to Zambia

(a) the baggage of passengers on trains;

(b) goods despatched to Zambia by passenger train;

(c) goods despatched to Zambia by post and carried by train;

all goods which are consigned by train to Zambia shall on or before a date to be determined by the Commissioner-General be entered in terms of regulation 16 or declared on a bill of sight in terms of regulation 22.

(2) When goods to which the provisions of sub-regulation (1) apply are consigned by train to Zambia, the Zambia Railways shall notify the importer in writing of the despatch of the goods in question by supply him with not less than three copies of such notice, which shall set out the date determined by the Commissioner-General on or before which entry, declaration or payment of duty, as the case may be, shall be made.

(3) When the importer enters, declares or pays duty on goods in terms of sub-regulation (1), he shall present to the proper officer two copies of the written notice sent to him in terms of sub-regulation (2).

(4) If the entry of or declaration of or payment of duty on goods to which the provisions of sub-regulation (1) apply is not made at or before the time of importation of the goods, the goods shall upon importation be dealt with in accordance with the provisions of section *thirty-three* or *thirty-six* of the Act, as may be appropriate:

Provided that, if the goods are removed to a State warehouse in default of entry or declaration in terms of section *thirty-three* or *thirty-six* of the Act, the charges set out in sub-regulation (6) shall cease to accrue on the day on which the goods are so removed.

(5) With effect from a date to be fixed by the Minister by *Gazette* notice, any importer who fails to enter, declare or pay duty on his goods in accordance with the provisions of sub-regulation (1), on or before the date notified to him in terms of sub-regulation (2), shall pay to the Commissioner-General a charge in accordance with the scale of charges set out in sub-regulation (6):

Provided that the Commissioner-General or any officer duly authorised by him may mitigate all or any part of any charge payable in terms of this sub-regulation if he considers that the failure to comply with the

provisions of this regulation has not been due to the neglect or default of the importer concerned.

(6) The charges payable in terms of sub-regulation (5) shall be in accordance with the following scale:

(a) when the entry, declaration or payment of duty is effected on the day following the date determined by the Commissioner-General, on consignments-

- (i) weighing not more than 500 kg.-per consignment K0.40;
- (ii) weighing more than 500 kg. but not more than one tonne-per consignment K0.60;
- (iii) weighing more than one tonne-per tonne or part thereof K0.90;

(b) when the entry, declaration or payment of duty is effected on the second day following the date determined by the Commissioner-General, on consignments-

- (i) weighing not more than 500 kg.-per consignment K0.70;
- (ii) weighing more than 500 kg. but not more than one tonne-per consignment K1.10;
- (iii) weighing more than one tonne-per tonne or part thereof K1.70;

(c) when the entry, declaration or payment of duty is effected on the third or any subsequent day following the date determined by the Commissioner-General, on consignments-

- (i) weighing not more than 500 kg.-per consignment per day K1.00;
- (ii) weighing more than 500 kg. but not more than one tonne-per consignment per day K1.60;
- (iii) weighing more than one tonne-per tonne or part thereof, per day K2.50.

*(As amended by No. 345 of 1970)*

**18.** (1) Subject to the provisions of regulation 8 of the Customs and Excise (Rebates, Refunds and Remissions) (General) Regulations, the entry of spirits or wine imported for consumption under rebate shall be effected by the completion and submission to a proper officer of-

Procedure for the clearance of spirits or wine imported for consumption under rebate



(a) a bill of entry in Form No. 82; or

(b) where a regauge has taken place, a bill of entry in Form No. 82 supported by a voucher for writing off wet goods in Form No. 51;

and by the payment of any duty which may be due on such spirits or wine.

(2) When the proper officer is satisfied that the bill of entry submitted in terms of paragraph (a) or (b) of sub-regulation (1) is in order and that the importer is a person authorised in terms of the provisions of the Act and the Regulations to receive and use spirits or wine under rebate of duty, he shall authorise delivery of the goods by signing a copy of the bill of entry and by returning it to the person who submitted the entry.

(3) A person who has received spirits or wine imported for use under rebate of duty in terms of this regulation shall retain the copy of Form No. 82 and shall produce the form to an officer on request.

*(As amended by No. 312 of 1964)*

**19.** (1) All parcels or packages containing goods which have been imported by post shall be held by the postal authorities for examination at places within Zambia at which there are custom houses, and shall be made available to officers for examination and the assessment of any duty due thereon.

Entry of goods  
imported by  
post

(2) Officers responsible for the examination of goods imported by post shall enter on a form or label, to be affixed to the parcel or package in which the goods are contained, particulars of the nature, quantity, country of origin and value of the goods and the amount of the duty, if any, payable thereon:

Provided that, if the importer wishes the goods to be warehoused without payment of duty, or to be removed or exported in bond, or to be entered under rebate, or if an officer considers it necessary for the goods to be entered in terms of regulation 16, the importer shall enter them in the appropriate manner as set out in regulation 16, and the label affixed to the parcel shall be endorsed with the particulars of the entry in place of the particulars as to the nature, quantity, country of origin, value and duty, which would otherwise be shown thereon.

(3) With the exception of parcels or packages required to be detained by the Customs and Excise division, parcels or packages which have been examined and assessed, or have been entered in terms of regulation 16, shall be released to the postal authorities who shall be responsible for their delivery and the collection of any duty due on the goods contained therein.

(4) All duties collected by postal officials on goods imported by post shall be paid to the Commissioner-General in such manner as may be agreed upon by the Commissioner-General and the Postmaster General.

(5) The correction of any assessment of duty on goods imported by post, or of the particulars relating to the nature, quantity, country of origin or value shown on the form or label mentioned in sub-regulation (2), shall be effected, under such conditions as the Commissioner-General may impose, by the completion and submission of Form No. 31 or 31A.

**20.** (1) The entry of goods imported as freight in aircraft shall be effected-

Entry of goods  
imported as  
freight in  
aircraft

(a) in the manner set out in regulation 16; or

(b) in the manner set out in the ensuing sub-regulations of this regulation, if the pilot or owner of the aircraft in which the goods were imported has entered into a bond in Form No. 124 and has been licensed in terms of section *thirty-nine* of the Act.

(2) All goods imported as freight in aircraft shall be held, by the pilot or the owner of the aircraft, in a transit shed and shall be made available by the pilot or owner to an officer for examination and assessment of any duty due thereon.

(3) Officers responsible for the examination of goods imported as freight in aircraft shall enter on a form or label, to be affixed to the package in which the goods are contained, particulars of the nature, quantity, country of origin and value of the goods and the amount of duty, if any, and the assessment fee payable thereon:

Provided that, if the importer wishes the goods to be warehoused without payment of duty, or to be removed or exported in bond, or to be entered under rebate, or if an officer considers it necessary for the goods to be entered in terms of regulation 16, the importer shall enter them in the appropriate manner as set out in regulation 16, and the label affixed to the package shall be endorsed with particulars of the entry in place of the particulars as to the nature, quantity, country of origin, value and duty which would otherwise be shown thereon.

(4) With the exception of parcels or packages required to be detained by the Customs and Excise Division, parcels or packages which have been examined and assessed, or have been entered in terms of regulation 16, shall be released to the pilot or the owner of the aircraft in which they were imported and the pilot or owner shall be responsible for their delivery and the collection of any duty due thereon.

(5) All packages released in terms of sub-regulation (4) and all duties due thereon shall be accounted for by the pilot or owner of the aircraft in such manner as the Commissioner-General may require and such duties shall be paid to the Commissioner-General within such period as he may specify.

(6) The correction of any assessment of duty on goods imported as freight in aircraft or of the particulars relating to the nature, quantity, country of origin or value shown on the form or label mentioned in sub-regulation (3) shall be effected, under such conditions as the Commissioner-General may impose, by the completion and submission of form No. 31 or 31A.

(7) If any goods imported as freight in aircraft, other than duty free goods which have been entered and goods upon which the duty and fees payable have been paid by the pilot or owner of the aircraft, are not delivered in terms of sub-regulation (4) within ten days after the date on which they were examined, assessed or entered, they shall be delivered, by the person in whose custody they have been left, to the Customs and Excise Division for disposal in terms of subsection (2) of section *thirty-three* of the Act or shall be exported in terms of subsection (3) of section *twenty-eight* of the Act.

**21.** If an importer desires to make entry of his goods after sight, in Sighting of

terms of section *thirty-six* of the Act, he shall present to the proper officer a bill of sight in Form No. 46, together with such copies as that officer may require, and shall thereafter make entry of the goods as required in terms of section *thirty-six* of the Act and in the manner set out in regulation 16. goods

**22.** (1) All importers of goods shall obtain from the manufacturer or supplier of the goods a certified invoice in respect of the goods: Certified invoices

Provided that, if the goods have not been purchased by the importer, the Commissioner-General may relieve the importer of the responsibility for obtaining a certified invoice.

(2) Every certified invoice shall be completed in every detail and signed by the supplier or the manufacturer of the goods described therein and if any clause of the prescribed certificate is not applicable to the goods it shall be deleted and the deletion shall be initialled by the person completing the invoice. The supplier or the manufacturer shall insert opposite to each article described in the invoice, in the column headed "selling price to purchaser", the price charged the purchaser for the article, and, if the sale is not an open market sale, he, further, shall insert in the column headed "open market value in currency of exporting country at factory/warehouse/port of shipment", the value of the article on the open market, and, at the end of the invoice or in the body of it, the rates of discount or the allowances, if any, granted or permitted by him in respect of such or similar goods:

Provided that the Commissioner-General may, at his discretion, accept a facsimile signature on a certified invoice as being binding as if the certified invoice bore an original signature in the handwriting of the person described thereon as signatory.

*(As amended by No. 376 of 1966 and No. 345 of 1970)*

**23.** (1) Subject to the provisions of sub-regulation (3) of regulation 19 and sub-regulation (4) of regulation 20, goods which have been entered within Zambia in terms of regulation 16 shall only be delivered or removed in bond after such delivery or removal has been authorised by an officer in the following manner: Authority for delivery and removal

(a) by the impression of the official customs stamp over the

signature of the officer on any document issued in the course of business by the person in charge of the goods to the importer and required to be returned to the said person before he will deliver the goods or allow them to be removed from his custody; or

(b) by order in writing, in such form as the officer may consider suitable, signed by the said officer and bearing the impression of the official customs stamp, if the person in charge of the goods does not issue a document such as is mentioned in paragraph (a):

Provided that the provisions of this sub-regulation shall not apply to goods which are in the custody of the Customs and Excise Division or to goods which have been lawfully delivered to a place appointed and licensed in terms of subsection (3) of section *seventeen* of the Act.

(2) In the case of goods to be removed in bond by a carrier other than the carrier who brought them to the place where they have been entered for removal in bond in terms of regulation 16, delivery shall only be made to the carrier responsible for their onward carriage.

(3) No goods entered for removal in bond in terms of regulation 16 shall be so removed until their removal has been authorised by the impression of the official customs stamp over the signature of an officer on the consignment note, waybill, bill of lading or other document relative to the despatch of the goods and required by the carrier before he will undertake the carriage of the goods.

**24.** (1) Goods removed in bond within Zambia shall only be consigned to a place-

Removal of goods in bond on first importation

(a) where there is a custom house, in the case of goods which are to be entered for consumption, temporary importation or onward transmission in bond; or

(b) appointed as a warehousing port, in the case of goods which are to be warehoused.

(2) Goods removed in bond to places within Zambia shall be held at

their destination in a transit shed, customs area or in the ship or vehicle in which they have been removed, or they shall be delivered on the instructions of an officer into the custody of the department, until they have been entered for consumption, temporary importation, onward transmission in bond, or warehousing, and authority for their delivery or onward transmission has been granted by an officer.

(3) The removal of goods in bond by road vehicles or aircraft or by ships within Zambian waters may be disallowed by the Commissioner-General and, if allowed, shall be subject, in addition to the other conditions imposed by this regulation, to such further conditions as the Commissioner-General may impose.

**25.** Any person entering goods for removal in bond in terms of paragraph (e), (f) or (g) of sub-regulation (1) of regulation 16 shall-

Security for  
removal in bond

(a) enter into a bond in Form No. 121; or

(b) make application in Form No. 122 and make a monetary deposit to an officer of an amount not less than the duty leviable on the goods as security for the said duty.

**26.** (1) Any wreck as defined in section *forty-two* of the Act shall be deemed to be uncustomed wreck in the absence of evidence to the contrary.

Wreck

(2) Any person in possession or control of any uncustomed wreck shall report to the nearest officer and complete a list in duplicate giving full particulars of all the goods which constitute such wreck and shall declare in writing that the contents of such list are true and correct. Such person shall, if the goods are not immediately entered after examination for payment of duty, for warehousing or for exportation in bond, remove them to a State warehouse or other place approved by the officer for disposal in terms of subsection (2) of section *thirty-three* of the Act:

Provided that, if the importation of the goods is prohibited, they shall be liable to forfeiture unless they are exported in bond within such period as the Commissioner-General may allow.

(3) The lists compiled in terms of sub-regulation (2) shall be handed by the person who has compiled them to the nearest officer who shall retain one copy and shall transmit the original to the proper officer at the

nearest port together with a statement as to the disposal of the goods concerned.

## **PART IV**

# **COASTING TRADE AND GOODS IN TRANSIT**

**27.** (1) Before any coasting ship departs from its place of lading a report in Form No. 4 shall be delivered by the master or the owner of the ship to the proper officer together with such copies as such officer may require. Report of ships engaged in coasting trade

(2) When making a report in terms of sub-regulation (1), the master shall submit to the proper officer copies of all bills of entry for removal in bond relative to any goods to be removed in bond in his ship.

(3) The original of the report mentioned in sub-regulation (1) shall be signed by the proper officer and returned to the master or owner of the ship for the purposes specified in section *forty-five* of the Act, together with the copies of the bills of entry mentioned in sub-regulation (2), for presentation to the proper officers at ports of discharge.

**28.** When fees or charges due to the government in terms of section *forty-six* of the Act have not been paid by the consignor or consignee, as the case may be, an officer may detain the goods pending payment of the fees or charges and, if the fees or charges are not paid within three months from the date on which the services were provided, the goods may be sold and the fees or charges may be recovered from the proceeds of the sale. Payment of fees and charges for lighterage, wharfage, etc.

**29.** (1) Subject to the provisions of this regulation, all goods transported through Zambia shall be entered in the manner set out in paragraph (g) of sub-regulation (1) of regulation 16 at the port at which they first arrive or at such other place as may be directed by an officer at that port. Goods in transit

(2) Goods may be removed by ship in transit through Zambian waters without being entered in terms of paragraph (g) of sub-regulation (1) of regulation 16 subject to the conditions that-

(a) the goods shall not be removed from the ship while it is in Zambian waters, except for the purpose of being transferred to another ship for onward transmission; and

(b) any goods removed from a ship within Zambian waters in terms of paragraph (a) shall immediately be transferred to another ship for onward transmission, or be placed in a transit shed or customs area or be delivered into the custody of the Customs and Excise Division until such time as they are placed on another ship for onward transmission.

(3) Goods may be removed by aircraft in transit through Zambia without being entered in terms of paragraph (g) of sub-regulation (1) of regulation 16 subject to the conditions that-

(a) the goods shall not be removed from the aircraft while it is in Zambia except for the purpose of being transferred to another aircraft for onward transmission;

(b) any goods removed from an aircraft in terms of paragraph (a) shall immediately be transferred to another aircraft for onward transmission, or be placed in a transit shed or customs area or be delivered into the custody of the Customs and Excise Division until such time as they are placed on another aircraft for onward transmission; and

(c) unless the pilot or owner of the aircraft has given security in terms of section *one hundred and eight-two* of the Act, the officer at the aerodrome at which the aircraft makes its first landing in Zambia may take from the pilot or owner such security as he considers necessary to safeguard revenue pending removal of the goods from Zambia.

(4) Where goods are to be removed by train in transit through Zambia, the Commissioner-General may at his discretion dispense with entry in terms of paragraph (g) of sub-regulation (1) of regulation 16 subject to the conditions that-

(a) the goods shall not be removed from the train within Zambia except for the purpose of being transferred to another train for onward



transmission;

(b) any goods removed from a train in terms of paragraph (a) shall immediately be transferred to another train for onward transmission, or be placed in a transit shed or customs area or be delivered into the custody of the Customs and Excise Division until such time as they are placed in another train for onward transmission.

(5) Articles which are not merchandise and are the property of individuals wishing to travel through Zambia by any means may be removed in transit through Zambia under such security as may be required by an officer at the port at which they first arrive.

(6) The removal of goods to and from the territory of Tanzania between Mpulungu and Tunduma shall be effected under such safeguards and conditions as the Commissioner-General may prescribe.

(7) Goods deposited in a transit shed or customs area or delivered into the custody of the Customs and Excise Division in terms of this regulation shall, if they are not loaded for onward transmission within a reasonable period to be determined by the Commissioner-General, be deemed to have been abandoned and shall be disposed of in the manner set out in subsection (2) of section *thirty-three* of the Act.

## PART V

### EXPORTATION OF GOODS

**30.** (1) Subject to the provisions of regulation 52 and any other regulations relative to any agreement, the entry of goods for exportation shall be effected as follows:

Entry of goods  
for exportation

- (a) in the case of goods other than-
  - (i) goods to be exported in bond;
  - (ii) goods to be exported by post;
  - (iii) travellers' samples to be exported temporarily;

- (iv) vehicles to be exported temporarily by road;
- (v) goods to be exported after having been imported under temporary clearance arrangements; or
- (vi) the baggage of passengers, not being merchandise;

by the completion and submission of a bill of entry in Form No. 34, or such other documents as may be approved by the Commissioner-General, to an officer or, in the case of goods to be exported by train from a place other than a port appointed in terms of section *thirteen* of the Act, to the railway official for the time being in charge of the railway station at such place;

(b) in the case of warehoused goods to be exported in bond, in the manner set out in regulation 48;

(c) in the case of goods to be exported by post, by the completion and submission to a postal official of a declaration in Form No. 38; and

(d) in the case of-

- (i) travellers' samples to be exported temporarily;
- (ii) vehicles to be exported temporarily by road;
- (iii) goods to be exported after having been imported under temporary clearance arrangements; or

(iv) the baggage of passengers, not being merchandise;

in such manner as the Commissioner-General may direct.

(2) Bills of entry in Form No. 34 accepted by railway officials and declarations in Form No. 38 accepted by postal officials shall be despatched by them to the nearest custom house for transmission to the Commissioner-General.

(3) If any bill of entry passed in terms of this regulation is incorrect, the proper officer may, subject to such conditions as the Commissioner-General may impose, accept a voucher for the correction of the entry in Form No. 35.

*(As amended by No. 312 of 1964)*

**31.** (1) With the exception of the baggage of passengers which is accompanied by the owners and goods whose entry for exportation has Authority for exportation

been accepted by a railway or a postal official, goods shall only be accepted by a carrier for exportation after such exportation has been authorised by an officer in the following manner:

(a) by the impression of the official customs stamp over the signature of the officer on any consignment note, waybill, bill of lading or other document relative to the despatch of the goods and required by the carrier before he will undertake the carriage of the goods; or

(b) by permission in writing, in such form as the officer may consider suitable, signed by the said officer and bearing the impression of the official customs stamp, if the carrier is himself the exporter or for any other reason does not require a document such as is mentioned in paragraph (a).

(2) In the case of goods whose entry for exportation is presented to a railway or a postal official, acceptance of such entry by such official shall be deemed to be authority in terms of section *forty-seven* of the Act for the acceptance of the goods for exportation.

**32.** (1) Articles which are to be exported from and returned to Zambia may be registered, before exportation takes place, at a custom house or customs post or, in places where there is no custom house or customs post, at the nearest post office if the goods are to be exported by post: Registration of goods on exportation

Provided that-

(i) the articles shall be produced for inspection by the officer or postal official registering them;

(ii) articles shall not be registered unless they can be accurately described when registered and are capable of being identified on their return.

(2) Evidence of registration in Form No. 48 shall be supplied, on request, to persons registering articles in terms of sub-regulation (1).

*(As amended by No. 312 of 1964)*

**33.** In the case of goods exported and intended for shipment overseas Shipment via

through coastal ports in the Republic of South Africa, the exporters shall send a copy of the relative bill of entry passed in Zambia to his agent at the port in the Republic of South Africa to which the goods have been consigned for shipment.

coastal ports in the Republic of South Africa

**34.** (1) No goods shall be laden in any ship, whether such ship is engaged in the exportation of goods or in coasting trade, until application has been made in Form No. 5 to the proper officer for permission to load the said ship and the proper officer has granted such permission and appointed an officer to supervise the loading operation.

Loading of cargo in ships

(2) Except with the written permission of the proper officer goods shall only be laden in a ship between sunrise and sunset.

(3) The loading of goods into a ship shall be carried out in accordance with any instructions given by the officer appointed in terms of sub-regulation (1).

(4) When fees or charges due to the Government in terms of subsection (3) of section *forty-eight* of the Act have not been paid by the person exporting the goods in question before the time when the master of the ship wishes to depart, the goods on which they are due shall be discharged from the ship and taken into the custody of the Customs and Excise Division and, if the fees or charges are not paid within three months after the date of discharge, the goods may be sold and the fees or charges may be recovered from the proceeds of the sale.

**35.** (1) Report of a ship bound for a port outside Zambia shall be made in Form No. 6, together with such copies as may be required by the officer to whom the report is made, and when the officer is satisfied that a correct report has been made, he shall sign the said forms and return copies thereof to the master of the ship as evidence of outward clearance.

Outward clearance of ships

(2) When making report outwards in terms of sub-regulation (1), the master shall submit to the proper officer copies of all bills of entry or other customs documents relating to the exportation of the goods mentioned in the report.

(3) If a ship bound for a port outside Zambia calls at an intermediate port within Zambia, the master of the ship shall obtain a fresh certificate of clearance from the proper officer at the intermediate port before causing or permitting the ship to depart therefrom.

**36.** (1) No operator of a pipeline may commence pumping goods through that pipeline for exportation without the prior written authority of the proper officer, who may appoint an officer to supervise the pumping operation.

Operation of pipeline for the exportation of goods

(2) Before any goods are placed in a pipeline for exportation, the operator of the pipeline shall make a report to the proper officer, in such form as the Commissioner-General may specify, of the goods to be exported and shall comply with such instructions as may be given by any officer appointed to supervise the pumping operation.

(No. 336 of 1968)

**37.** (1) Report of aircraft bound for a place outside Zambia shall be made by the completion and submission to an officer of Form No. 7, together with such copies as may be required by the officer to whom the report is made, or by the submission of such other document as the officer may require. When the officer is satisfied that a correct report has been made, he shall sign the relative form or document and return copies thereof to the pilot or owner of the aircraft as evidence of outward clearance.

Outward clearance of aircraft

(2) If, after outward clearance has been effected at one customs aerodrome within Zambia, an aircraft lands at another place within Zambia, before crossing the border, the pilot or owner shall obtain a fresh clearance before causing or permitting the aircraft to leave Zambia.

**38.** Any goods on which the duties have been paid and which are included in the stores of a ship, aircraft or train may, at the request of the master of the ship, the pilot of the aircraft or the person in charge of the train, be placed under seal by an officer before the ship, aircraft or train leaves Zambia and, if on the return of the ship, aircraft or train, the seal and the compartment upon which it was placed are found to be intact, the goods may be released without payment of duty.

Sealing of duty paid stores of ships, aircraft and trains

**39.** When any goods which have been removed from bond in terms of regulation 52 are placed in a ship or aircraft leaving Zambia, they shall be placed under seal in the ship or aircraft, as the case may be, by an officer and the seal shall not be broken until-

Sealing of non-duty paid stores of ships or aircraft

(a) in the case of a ship, the ship has left its last port of call in Zambia and then only when all contact between the ship and the shore has ceased;

(b) in the case of an aircraft, the aircraft is in flight from its last place of departure within Zambia for a place outside Zambia.

## **PART VI**

# **BONDING OF WAREHOUSES, WAREHOUSING OF GOODS AND REMOVAL OF GOODS FROM WAREHOUSES**

**40.** (1) Before any warehouse is appointed in terms of section *fifty-five* of the Act an application in writing for the appointment of the warehouse shall be made to the proper officer by the proprietor or occupier of the warehouse giving particulars thereof.

Bonding and licensing of warehouses

(2) When an application in terms of sub-regulation (1) has been received by the proper officer he shall inspect the warehouse and, if he is satisfied that-

(a) it is conveniently situated;

(b) its doors are fitted with suitable appliances for affixing the proprietor's or occupier's and customs locks;

(c) its windows or other apertures are secured with iron bars, bolted and clinched inside;

and that in all other respects it is suitable for the warehousing of goods under bond, he shall write a certificate to that effect and shall thereafter

call upon the proprietor or occupier of the warehouse to enter into a bond in Form No. 125.

(3) If the bond referred to in sub-regulation (2) is entered into by a partner in the name of a firm it shall also be executed by such partner individually as joint principal debtor.

(4) Any bond accepted in terms of sub-regulation (2), together with the relative application for appointment, shall be sent to the Commissioner-General who, if he approves the application and the bond, shall appoint the warehouse and issue a licence to the proprietor or occupier after the licence fee has been paid.

(5) Licences issued in terms of sub-regulation (4) shall be displayed prominently in the warehouses to which they refer.

**41.** (1) If any licence issued in respect of a warehouse in terms of regulation 40 is cancelled or is not renewed after it has expired, or if at any time the proper officer is not satisfied that a licensed warehouse provides for the adequate securing of goods under bond, the proper officer shall cause all goods deposited therein immediately to be removed and deposited in a properly licensed warehouse providing adequate security, or in a State warehouse, unless the owner of the goods forthwith enters the goods for payment of duty or exports them under bond.

Compulsory re-warehousing, payment of duty on or exportation of warehoused goods

(2) Any expenses incurred in the removal of goods in terms of subregulation (1) shall be borne by the owner of the goods.

**42.** (1) The proprietor or occupier of a bonded warehouse shall cause to be recorded in a book kept for the purpose, in such manner as the Commissioner-General may require, full particulars of all goods received into or delivered from the warehouse, together with the authorities for such receipts or deliveries, and shall make such book available for inspection by an officer at any time.

Control of warehoused goods and management of warehouses

(2) The proprietor or occupier of a warehouse shall give to an officer a receipt in Form No. 26 for all goods placed in the warehouse.

(3) All goods warehoused shall be stacked in the warehouse in such a manner as to render them accessible to inspection and in accordance with such instructions as may be given by an officer.

(4) The date of warehousing and the name of the importer or owner shall be clearly noted on each particular consignment of goods warehoused.

(5) Goods of an inflammable or dangerous nature or goods likely to cause damage to other goods shall not be placed in a warehouse containing other types of merchandise.

(6) No naked lights shall be allowed in a warehouse except in cases of emergency or under the special authority of an officer.

(7) No public sale shall be conducted within a warehouse.

(8) No warehouse shall be allowed to remain open between sunset and sunrise except with the written permission of an officer.

(9) The proprietor or occupier of a warehouse shall normally be responsible for the locking thereof but the Commissioner-General may require a warehouse to be locked with a customs lock.

(10) Save as is provided in regulation 47, no person other than an officer shall examine any warehoused goods or open or alter the packages in a warehouse except with the permission of the proper officer and in the presence of an officer unless immediate action for the safety of the goods is necessary and, when such action has been taken, the proprietor or occupier of the warehouse or the owner of the goods shall immediately notify the nearest available officer of the fact.

**43.** (1) No person shall warehouse or re-warehouse any goods upon which the duties have not been paid, or enter such goods for warehousing or re-warehousing, unless the warehouse in which they are to be placed has been duly licensed and appointed in terms of regulation 40.

Warehousing of goods



(2) Subject to the provisions of sub-regulation (3), no person shall deposit or secure goods in any warehouse unless such goods have been entered for warehousing or re-warehousing in terms of regulation 16, 44 or 45, as the case may be.

(3) If any person wishes to manufacture goods in bond from non-dutiable materials and dutiable materials, the non-dutiable materials required in the process of manufacture may be warehoused under such conditions as the Commissioner-General may impose.

(4) Packages whose contents are damaged or are not complete as packaged shall not be entered for warehousing or re-warehousing:

Provided that-

(i) packages containing wet goods in bulk, which are not complete as packaged, may be warehoused or re-warehoused if the owner or importer submits to an officer a request for a regauge in Form No. 51 and thereafter pays duty, subject to the provisions of regulation 8 of the Customs and Excise (Rebates, Refunds and Remissions) (General) Regulations, on any deficiency which may be found; and

(ii) if the containers of any wet goods in bulk are damaged, such containers shall, before the goods are warehoused or re-warehoused, be repaired to the satisfaction of an officer, or the goods shall be transferred to sound containers.

(5) Goods which have been entered for warehousing or re-warehousing shall, without delay, be consigned to and deposited in the warehouse specified in the bill of entry and the proprietor or occupier of the warehouse shall sign a receipt for them in Form No. 26 and shall deliver it to an officer.

(6) Any loss or diminution of goods during their transportation to a warehouse shall immediately be reported by the proprietor or occupier of the warehouse to an officer and the owner of the goods shall, subject to the provisions of regulation 57, bring duty to account, by bill of entry in Form No. 32 or 39, according to the nature of the duty, on all packages lost and on all packages the contents of which have diminished during transportation to the warehouse, no allowance being made for the

diminution.

(7) Subject to the provisions of regulation 52, no person shall take goods out of or deliver goods from a warehouse except on an order in writing from an officer.

**44.** (1) The entry for warehousing of goods liable to excise duty or surtax shall be effected by the completion and submission to the proper officer of a bill of entry in Form No. 24.

Procedure for warehousing of excisable goods

(2) After entry has been effected in terms of sub-regulation (1), the proper officer shall authorise the warehousing of the goods by signing a copy of the warehousing entry and returning it to the person who presented the entry.

(3) The manufacturer of any goods liable to excise duty or surtax which have been warehoused in terms of this regulation shall record full particulars of the goods, together with the number and date of the bill of entry relative to their warehousing, in the return required in terms of section *one hundred and eight* of the Act.

(4) Cigarettes shall only be warehoused in terms of this regulation in unbroken packages each containing not less than five hundred cigarettes.

(5) If any bill of entry passed in terms of this regulation is incorrect the proper officer may, subject to such conditions as the Commissioner-General may impose, accept a voucher for the correction of the entry in Form No. 27 together with an application in Form No. 45.

**45.** (1) Subject to the provisions of subsection (3) of section *fifty-eight* of the Act, the entry of goods for removal from a warehouse for re-warehousing at the same or another port, or for removal in bond in order that they may be entered for consumption at another port, shall be effected by the completion and submission to the proper officer of a bill of entry in Form No. 41 and, in the case of goods to be removed from a warehouse to another warehouse at the same port, such bill of entry shall be accompanied by a bill of entry in Form No. 24, completed by the proprietor or occupier of the warehouse to which the goods are to be

Procedure for re-warehousing of goods or for removal in bond to another port

removed.

(2) After entry has been made in terms of sub-regulation (1), the proper officer shall authorise the removal of the goods by signing a copy of the bill of entry in Form No. 41 and returning it to the owner of the goods, and, in the case of goods to be removed to another port, he shall also give authority for the carriage of the goods in the manner set out in sub-regulation (3) of regulation 23.

(3) After authority for removal has been granted in terms of sub-regulation (2), goods to be re-warehoused in the same port shall be removed and re-warehoused in terms of regulation 43 and goods to be re-warehoused at another port shall be conveyed without delay to that port where they shall be deposited in a transit shed or customs area, or shall be delivered into the custody of the Customs and Excise Division, pending their entry for re-warehousing or consumption.

(4) Goods which have been removed in bond from one port to another in terms of this regulation shall, within three days after their arrival at the latter port, be entered for re-warehousing and be duly re-warehoused or shall be entered for consumption, failing which they shall be removed to a State warehouse for disposal in the manner set out in subsection (2) of section *thirty-three* of the Act.

(5) The entry of goods for re-warehousing shall be effected by the completion and submission to the proper officer of a bill of entry in Form No. 24.

(6) The provisions of sub-regulation (3) of regulation 24 shall also apply to removals effected in terms of this regulation.

(7) If any bill of entry passed in terms of this regulation is incorrect, the proper officer may, subject to such conditions as the Commissioner-General may impose, accept a voucher for the correction of the entry in Form No. 27, together with an application in Form No. 45.

**46.** (1) If the owner or importer of any warehoused wet goods wishes to remove such goods to a place on or part of licensed premises approved Procedure for removal of wet

by the Commissioner-General for regauging, racking, blending, mixing, reducing, fining, bottling or other manipulation, he shall

goods from a warehouse for regauging etc.

(a) give not less than twenty-four hours' notice of his intention by the submission to the proper officer of Form No. 51;

(b) not carry out any such removal without the permission of the proper officer;

(c) remove the wet goods direct to the place on or part of the licensed premises approved by the Commissioner-General and return the goods directly on completion of the operation.

(2) Entry shall not be made of nor duty paid on wet goods removed in accordance with the provisions of sub-regulation (1).

**47.** If the owner or importer of any warehoused goods wishes to regauge, rack, blend, mix, reduce, fine, bottle or otherwise manipulate such goods in a warehouse, he shall-

Procedure and notice to be given for the regauging, bottling, etc., of wet goods in a warehouse

(a) give not less than twenty-four hours' notice of his intention by the submission to the proper officer of Form No. 51;

(b) not proceed with any such operation without the approval of the proper officer.

**48.** (1) The entry of goods for removal from a warehouse for exportation in bond shall be effected by the completion and submission to an officer of a bill of entry in Form No. 36.

Procedure for exportation in bond of warehoused goods

(2) After the entry of goods for exportation in bond has been made, the proper officer shall authorise the removal of the goods by signing a copy of the bill of entry in Form No. 36 and by returning it to the remover. He shall also give authority, in the manner set out in regulation 31, for the carrier to accept the goods.

(3) The provisions of sub-regulation (3) of regulation 24 shall also apply to removals effected in terms of this regulation.

(4) If any bill of entry passed in terms of this regulation is incorrect, the proper officer may, subject to such conditions as the Commissioner-General may impose, accept a voucher for the correction of the entry in Form No. 37.

(5) For the purposes of this regulation, the premises of a manufacturer licensed in terms of section *ninety-three* of the Act shall be deemed to be a warehouse.

**49.** (1) Any person who removes goods in bond or exports goods in bond shall, unless he is the proprietor or occupier of the warehouse from which they are removed or exported, give security to the satisfaction of the proper officer at the place from which such goods are despatched for-

Responsibility for duty on goods removed or exported in bond

(a) the safe removal or exportation of such goods; and

(b) the production, within such time as the officer may specify, of such evidence of removal or export as the Commissioner-General may approve.

(2) The security given in terms of sub-regulation (1) shall consist of-

(a) a removal bond in Form No. 121; or

(b) an undertaking in Form No. 122 and a monetary deposit of not less than the duty leviable on the goods.

(3) When goods are removed in bond or exported in bond, the remover or exporter shall be responsible for the duty on the goods until evidence in terms of sub-regulation (1) of safe removal or export has been produced to the proper officer at the place from which the goods were despatched.

*(As amended by No. 312 of 1964)*

**50.** The containers of all goods to be removed or exported in bond shall, before removal or exportation, be marked conspicuously with the

Marking of goods to be

words "In Bond" so far as the nature of the containers and the circumstances permit.

removed or  
exported in  
bond

**51.** (1) The entry of goods for removal from a warehouse for consumption shall be effected by the completion and submission to the proper officer of-

Procedure for  
removal of  
goods from a  
warehouse for  
consumption

(a) a bill of entry in Form No. 39, if the goods are liable to customs duty; or

(b) a bill of entry in Form No. 32, if the goods are liable to excise duty; or

(c) a bill of entry in Form No. 84, if the goods are to be entered under rebate of duty;

and by the payment of the duty due on the goods.

(2) When the proper officer is satisfied that the bill of entry submitted in terms of sub-regulation (1) is in order, he shall authorise delivery of the goods by signing a copy of the relevant bill of entry and returning it to the person who submitted the entry.

(3) On receipt of a copy of the relevant bill of entry signed by an officer in terms of sub-regulation (2), the proprietor or occupier of the warehouse in which the goods to which it refers are lodged shall immediately deliver the goods from the warehouse unless the special permission of the proper officer has been obtained for their retention in the warehouse:

Provided that the permission of the Commissioner-General shall be obtained for their retention for any period in excess of seven days after their entry for consumption.

(4) If any bill of entry passed in terms of this regulation is incorrect the proper officer may, subject to such conditions as the Commissioner-General may impose, accept a voucher for the correction

of the entry in Form No. 33, 40 or 85, whichever may be appropriate, together with an application in Form No. 45.

**52.** (1) The entry of warehoused goods for removal as stores in ships or aircraft shall be effected by the completion and submission to the proper officer of a bill of entry in Form No. 42.

Procedure for removal of goods from a warehouse for use as stores in ships or aircraft

(2) The proper officer may determine the quantities of goods of each kind which are to be entered as stores for a ship or aircraft and, in so determining, shall take into consideration the number of the crew and the passengers and the period during which the ship or aircraft is likely to be on its proposed voyage or journey.

(3) After entry has been made in terms of sub-regulation (1), the proper officer shall authorise the removal of the goods by signing a copy of the relevant bill of entry and returning it to the person who submitted such entry.

(4) After removal has been authorised in terms of sub-regulation (3), the goods shall immediately be removed-

(a) to the ship or aircraft in which they shall be placed under seal by an officer in the manner set out in regulation 39; or

(b) to a place of security where they shall be placed under seal by an officer until they are placed in the ship or aircraft in the manner set out in paragraph (a);

and the master or owner of the ship or the pilot or owner of the aircraft, as the case may be, shall give a receipt for the goods to the officer for transmission to the proper officer.

(5) If any goods entered in terms of sub-regulation (1) are not placed upon the ship or aircraft or in a place of security in terms of sub-regulation (4), the person who entered them for removal shall immediately pay the duty due thereon, or deliver them into the custody of the customs and Excise Division, pending payment of such duty or disposal in the manner set out in subsection (2) of section *thirty-three* of

the Act.

(6) If any bill of entry passed in terms of this regulation is incorrect the proper officer may, subject to such conditions as the Commissioner-General may impose, accept a voucher for the correction of the entry in Form No. 37.

**53.** (1) The entry of spirits or wine for removal from a warehouse for consumption under rebate shall be effected by

Procedure for clearance of spirits or wine from a warehouse for consumption under rebate

(a) a request to a proper officer for a regauge of the spirits or wine, to be removed, by the submission of Form No. 51 not less than twenty-four hours prior to removal;

(b) on completion of the regauge, by the completion and submission to the proper officer of a bill of entry in Form No. 84 supported by an official requisition from the authorised user requiring the spirits or wine;

(c) the payment of any duty which may be due on such spirits or wine or on any losses which may be chargeable in terms of regulation 60.

(2) When the terms of sub-regulation (1) have been complied with, the proper officer shall authorise the removal of the spirits or wine from the warehouse by signing a copy of the bill of entry and by returning it to the proprietor or occupier of the warehouse.

(3) A copy of the bill of entry signed by the proper officer is to accompany the spirits or wine and is to be retained by the authorised user receiving the spirits or wine who shall produce the bill of entry to an officer on request.

**54.** (1) If the owner of any warehoused goods, other than wet goods in bulk, wishes to take samples thereof, he shall-

Taking of samples



(a) obtain permission in writing from the proper officer to remove the samples; and

(b) deposit with the proper officer an amount in cash not less than the duty due on the samples as security for the return of the samples or for the payment of the duty.

(2) Samples of warehoused goods shall only be taken from or returned to the warehouse in the presence of an officer who shall record particulars of the samples taken or returned upon the bill of entry relative to the warehousing of the goods.

(3) Packages from which samples have been taken, in terms of this regulation, and to which the samples have not been returned, shall only be removed from a warehouse-

(a) after they have been entered for exportation in bond, and duty has been brought to account on the samples by a bill of entry in Form No. 39; or

(b) after they have been entered for consumption and duty has been paid on their full contents as accepted at the time of their warehousing or re-warehousing.

**55.** (1) An officer may, on application, permit the owner or importer of warehoused goods to take one sample, not exceeding 0.75 of a litre, of any warehoused wet goods in bulk from each cask, drum, vat, tank or mixing vessel for the purpose of determining quality of strength. Sampling of bulk wet goods in warehouse

(2) Samples of warehoused wet goods in bulk shall only be taken from a warehouse in the presence of an officer, who shall record particulars of the samples taken in the warehouse register kept by the proprietor or occupier of the warehouse and shall deduct the amount of such samples from the quantity of goods originally warehoused.

(3) The Commissioner-General may remit the duty on any samples taken in terms of sub-regulation (1).

*(As amended by No. 345 of 1970)*

**56.** (1) If the owner of any warehoused goods wishes to destroy them in terms of paragraph (a) of subsection (2) of section *sixty-eight* of the Act, he shall submit a voucher in Form No. 43 together with a written statement of his reasons for wishing to destroy the goods to the proper officer for transmission to the Commissioner-General.

Destruction of warehoused goods

(2) If the Commissioner-General grants permission for the goods to be destroyed, an officer shall be appointed to witness their destruction and, when they have been destroyed, the officer shall sign a certificate of destruction in Form No. 43 which shall then be signed by the Commissioner-General as authority for the goods to be written off.

**57.** (1) If the owner of any goods which have been destroyed by accident or lost by accident without going into consumption, whilst in a bonded warehouse, or in a place deemed to be a bonded warehouse in terms of subsection (5) of section *fifty-eight* of the Act or whilst in transit to a bonded warehouse or whilst in transit for export in bond or when removed from a bonded warehouse in terms of paragraph (a) (i) of subsection (3) of section *fifty-eight* of the Act, wishes the duty on the goods to be remitted in terms of subsection (1) of section *sixty-eight* of the Act, he shall submit a voucher in Form No. 43, together with a written explanation of the circumstances in which the accident came about, to the proper officer for transmission to the Commissioner-General.

Goods destroyed by accident or lost by accident

(2) If, after consideration of the voucher and explanation submitted in terms of sub-regulation (1) and the report of any officer appointed to investigate the matter, the Commissioner-General is satisfied that the goods have been totally destroyed or rendered valueless or have been lost without going into consumption, and that every reasonable effort was made and precaution taken to prevent their destruction or loss, he shall remit the duty thereon by the signing of Form No. 43 as authority for the goods to be written off.

**58.** (1) If the owner of any warehoused goods wishes to abandon them in terms of paragraph (b) of subsection (2) of section *sixty-eight* of the Act, he shall submit a voucher in Form No. 43, together with a written statement of his reasons for wishing to abandon the goods, to the proper officer for transmission to the Commissioner-General.

Abandonment of goods

(2) If the Commissioner-General approves of the application submitted in terms of sub-regulation (1), the proper officer authorise the removal of the goods to the State warehouse.

(3) When the goods have been removed, at the owner's expense, to the State warehouse, for disposal in the manner set out in subsection (2) of section *thirty-three* of the Act, the Commissioner-General shall sign Form No. 43, as authority for the goods to be written off.

**59.** Duty to be paid on deficiencies in warehoused goods, other than wet goods in bulk or hydrocarbon oil in bulk, shall be brought to account by Form No. 32 or 39, according to the nature of the duty, and a copy of the form on which duty has been brought to account shall be the authority for writing off such deficiencies in the warehouse register kept by the proprietor or occupier of the warehouse.

Deficiencies in warehoused goods other than wet goods in bulk

*(As amended by No. 336 of 1968 and No. 20 of 1973)*

**60.** (1) If deficiencies are found on regauging wet goods in bulk in a warehouse or in a part of a licensed premises deemed to be a warehouse in terms of subsection (5) of section *fifty-eight* of the Act and such deficiencies are not in excess of the allowances prescribed in sub-regulation (3), or if losses occur in any of the operations mentioned in sub-regulation (1) of regulation 46 or in regulation 47 and such losses are not in excess of the allowances prescribed in sub-regulation (4), the officer shall sign Form No. 51 and a copy of this form shall be the authority for writing off such deficiencies or losses in the warehouse register kept by the proprietor or occupier of the warehouse:

Deficiencies and losses in bulk wet goods in warehouse

Provided that such allowances shall not be made unless the officer is satisfied that no such deficiencies or losses were wilfully or negligently caused.

(2) Where deficiencies or losses occur which are in excess of the allowances prescribed in sub-regulations (3) and (4), duty on the excess shall be brought to account by Form No. 32 or 39, according to the nature of the duty, and a copy of the form on which duty has been brought to account shall be the authority for writing off such deficiencies or losses in the warehouse register kept by the proprietor or occupier of the warehouse.

(3) The following are the maximum allowances for deficiencies in warehoused goods in terms of subsection (4) (a) (i) of section *fifty-eight* of the Act:

(a) in the case of ale, beer, stout and cider in wood in a warehouse-

	<i>Period in warehouse</i>	<i>Allowance</i>
(i)	less than 2 months . .	Nil
(ii)	not less than 2 months and not more than 3 months . .	1%
(iii)	more than 3 months and not more than 6 months . .	2%
(iv)	more than 6 months and not more than 9 months . .	3%
(v)	more than 9 months and not more than 12 months . .	4%
(vi)	more than 12 months . .	5%

All allowances shall be made on the bulk quantity and will be calculated to the nearest one-tenth of a litre:

(b) in the case of spirits in wood in a warehouse-

	<i>Period in warehouse</i>	<i>Allowance</i>	
		<i>In casks of under 36 dekalitres content and over</i>	<i>In casks of 36 dekalitres content and over</i>
(i)	not more than 6 months.	. 7%	5%
(ii)	more than 6 months and not more than 12 months.	.10%	8%
(iii)	more than 12 months and not more than 2 years .	.13%	11%
(iv)	more than 2 years and not more than 3 years .	.16%	14%
(v)	more than 3 years and not more than 4 years .	.19%	17%
(vi)	more than 4 years.	. 22%	20%

All allowances shall be made on the proof quantity and shall be calculated to the nearest one-tenth of a proof litre;

(c) in the case of wine in wood in a warehouse-

<i>Period in warehouse</i>	<i>Allowance</i>
	<i>In casks of</i>

*not less than*  
*In casks of 14 dekalitres* *In casks of*  
*less than and not less 32 dekalitres*  
*14 dekalitres* *32 dekalitres* *content*  
*content content and over*

(i)	less than 6 months. .	Nil	Nil	Nil
(ii)	not less than 6 months and not more than 1 year	2%	1 1/2%	1%
(iii)	more than 1 year and not more than 2 years . .	4%	3%	2%
(iv)	more than 2 years . .	6%	4 1/2%	3%

All allowances shall be on the bulk quantity and shall be calculated to the nearest one-tenth of a litre.

(4) The following allowances for deficiencies in warehoused goods shall be made under subsection (4) (a) (ii) and (iii) of section *fifty-eight* of the Act:

(a) in the case of motor spirit stored unpacked in a bonded warehouse, actual loss not exceeding 0.5 per centum of the estimated delivery from the bonded warehouse during each period of one month, the allowance to be made on the quantity lost and to be calculated to the nearest litre;

(b) in the case of diesel oil stored unpacked in a bonded warehouse, actual loss not exceeding 0.3 per centum of the estimated delivery from the bonded warehouse during each period of one month, the allowance to be made on the quantity lost and to be calculated to the nearest litre;

(c) in the case of liquefied petroleum gas (L.P.G.) stored unpacked in a bonded warehouse, actual loss not exceeding 1 per centum of the estimated delivery from the bonded warehouse during each period of one month, the allowance to be made on the quantity lost and to be calculated to the nearest litre or kilogram, as the case may be;

(d) in the case of all other hydrocarbon oils stored unpacked in a bonded warehouse, actual loss not exceeding 0.5 per centum of the estimated delivery from the bonded warehouse during each period of one month, the allowance to be made on the quantity lost and to be calculated to the nearest litre or kilogram, as the case may be.

*(As amended by S.I. No. 20 of 1973, 43 of 1973 and 5 of 1975)*

(5) The allowances for wet goods in warehouses lost in the following operations shall not exceed the limits indicated hereunder, and such losses shall be calculated:

(a) in the case of ale, beer, stout, cider and wines, in terms of litres and to the nearest one-tenth of a litre;

(b) in the case of spirits, in terms of proof litres and to the nearest one-tenth of a proof litre-

<i>Operation</i>	<i>Maximum % loss allowed</i>
(i) racking	1%
(ii) bottling	2%
(iii) blending	1%
(iv) mixing	1%
(v) fining	1%
(vi) blending and bottling	2%
(vii) mixing and bottling	2%
(viii) racking and blending	2%
(ix) racking and mixing	2%
(x) racking and bottling	2%

(As amended by No. 336 of 1968 and No. 345 of 1970)

**61.** (1) All casks, drums or other bulk containers, containing wet goods manufactured or manipulated in a warehouse, shall, immediately after such goods have been placed therein and before removal from the warehouse, be numbered and marked with the following particulars:

Numbering and marking of casks, drums and cases containing wet goods

(a) the name of the manufacturer or proprietor or occupier of the warehouse;

(b) the description of the goods;

(c) the ullage quantity in litres;

(d) the true alcoholic strength;

(e) the tare or content;

(f) the progressive number of each container, the progressive number commencing with the number one for the first container filled each year, together with the number of the year or the last two figures of the number of the year in which the container was filled.

(2) All cases containing wet goods bottled in a warehouse shall, immediately after such goods have been placed therein and before removal from the warehouse, be numbered and marked with the following particulars:

(a) the name of the manufacturer or proprietor or occupier of the warehouse;

(b) the description of the goods;

(c) the ullage quantity in litres;

(d) the true alcoholic strength;

(e) the bottling operation number, and the progressive number of each case within the bottling operation.

(3) All drums, or other bulk containers, containing hydrocarbon oil manufactured or manipulated in a warehouse or refinery, shall immediately after such oil has been placed therein and before removal from the warehouse or refinery be numbered with the following particulars:

(a) the name of the manufacturer or proprietor or occupier of the warehouse or refinery;

(b) description of the hydrocarbon oil;

(c) the quantity in dekalitres or kilograms, as the case may be;

(d) the true octane rating, flash point and other properties;

(e) the progressive number of each container, the progressive number commencing with the number one for the first container filled each year, together with the number of the year or the last two numbers of the year in which the container was filled.

(4) Particulars required to be marked in terms of sub-regulations 1, 2 and 3 shall be legibly printed on the containers or cases in letters and figures of not less than one centimetre in height.

(As amended by S.I. No. 345 of 1970 and No. 20 of 1973)

**62.** Any goods found in a warehouse which cannot be properly accounted for by their owner or by the proprietor or occupier of the warehouse shall be deemed to be uncustomed goods and shall be-

Goods unaccounted for in a warehouse

(a) entered for warehousing and duly warehoused; or

(b) entered for consumption and removed from the warehouse;

unless their importation is prohibited or restricted, in which case they shall be delivered into the custody of the Customs and Excise Division as goods liable to forfeiture.

## PART VII

# EXCISE AND SURTAX MANAGEMENT

**63.** (1) Any person wishing to manufacture goods liable to excise duty or surtax or any potable liquid, other than honey beer, containing more than two per cent of alcohol by volume, shall make application to the Commissioner-General in writing for a licence in terms of section *ninety-three* of the Act.

Application for licence

(2) The applicant for a licence shall furnish the information required in terms of subsection (1) of section *ninety-four* of the Act and, if required to do so by the Commissioner-General, shall make entry of his premises in the manner set out in subsection (2) of section *ninety-four* of the Act.



(3) Before any licence is issued the applicant thereof shall enter into a bond in Form No. 128.

(4) For the purposes of section *ninety-eight* of the Act, no licence shall be required and no duty will be payable in respect of opaque beer fermented in vessels of a capacity not exceeding twenty-three dekalitres.

(As amended by No. 312 of 1964 and No. 345 of 1970 and S.I. No. 29 of 1988)

- 64.** Every person licensed in terms of section *ninety-three* of the Act shall-
- Obligations on persons licensed in terms of section 93 of the Act
- (a) provide to the satisfaction of the Commissioner-General windows or apertures for the admission of sufficient light in his licensed premises;
  - (b) so long as operations are being carried on after sunset and before sunrise, provide sufficient lighting to the satisfaction of an officer;
  - (c) provide and place to the satisfaction of an officer adequate ladders to enable the officer to examine any plant, vessel or utensil;
  - (d) provide all reasonable facilities to enable officers to exercise their powers under the Act;
  - (e) provide assistance when requested by an officer for carrying out duties requiring assistance;
  - (f) when requested by an officer, remove any rubbish or any obstruction which may hinder an officer in the execution of his duties or which may conceal any operation which is being carried out on the premises;
  - (g) place every vessel or utensil in a convenient position so as to be easy of access;
  - (h) keep correct weights, scales, measures and measuring instruments to the satisfaction of the Commissioner-General available at all times for the use of officers;
  - (i) keep all plant in a secure and clean condition and free from leakage;
  - (j) empty and regauge any vessel whenever required by an officer;
  - (k) if required to do so by an officer, stop the working of any machinery or apparatus for the purpose of examining such machinery or apparatus or of testing or gauging the output thereof;

- (l) stack all manufactured goods so as to be easy of access;
- (m) provide for the safe custody of keys and locks when the said keys and locks are not required to be in use; and
- (n) provide upon his premises such office accommodation, free of rent, as may be required from time to time by an officer who may be required by the Commissioner-General to carry out any duties upon such premises.

**65.** When goods liable to excise duty or surtax, other than the surtax on cigarettes, are removed for consumption from the premises where they have been manufactured, their entry for consumption shall be effected by the completion and submission to the proper officer of a bill of entry in Form No. 32 and by the payment to that officer of the excise duty or surtax due on the goods.

Entry for consumption

**66.** (1) If any manufacturer of goods liable to excise duty or surtax wishes to remove them in bond from his licensed premises to a warehouse, they shall be entered in the manner set out in regulation 45 and for the purposes of this regulation the premises of the manufacturer shall be deemed to be a warehouse.

Entry for removal in bond within Zambia

(2) The manufacturer of any goods which have been removed in bond in terms of this regulation shall record in the return required in terms of section *one hundred and eight* of the Act, full particulars of the goods, together with the number and date of the bill of entry relative to their removal in bond.

**67.** The Commissioner-General may specify forms, certificates and returns to be completed by persons licensed in terms of section *ninety-three* of the Act and all persons so licensed shall carry out such instructions as may be given by an officer regarding the completion and submission of such forms, certificates and returns.

Commissioner-General to specify forms and certificates

*(As amended by No. 312 of 1964)*

**68.** (1) Every pipe used in a distillery or winery shall, unless it is used exclusively for the discharge of water or spent wash, be so fixed and placed as to be capable of being examined for the whole of its length.

Fixing and marking of pipes

(2) Pipes used in a distillery or winery shall be painted and kept painted-

- (a) red if they are for the conveyance of wine, wort or wash;
- (b) blue if they are for the conveyance of low wines or feints;
- (c) black if they are for the conveyance of spirits;
- (d) white if they are for the conveyance of water;
- (e) green if they are for the conveyance of gas;
- (f) yellow if they are for the conveyance of air; and
- (g) silver if they are for the conveyance of steam:

Provided that, subject to the discretion of the Commissioner-General, any or all of the hot pipes of any distilling apparatus may not be required to be so painted.

**69.** (1) Only such cocks and valves as have been approved by the Commissioner-General shall be used in a distillery, refinery or winery.

Cocks and valves to be approved and repairs and alterations to be supervised

(2) A distiller, manufacturer of wine or refiner shall not, unless a proper officer is present and consents-

- (a) for repair or any other purpose, remove or cause to be removed any lock or seal, or any flange, pipe or fitting giving access to hydrocarbon oils, spirits or wine; or
- (b) subject to the terms of subsection (3) of section *ninety-four* of the Act, carry out any alteration to any pipeline, still, safe, receiver, tank or vessel through which hydrocarbon oils, spirits or wine are conveyed or in which hydrocarbon oils, spirits or wine are contained.

*(As amended by S.I. No. 20 of 1973)*

**70.** (1) Every distiller, manufacturer of wine or refiner shall, when required to do so by the proper officer, mark and number every room, place, vessel, utensil, still and piece of machinery on his premises to the satisfaction of such officer.

Markings on rooms, places, vessels, utensils, stills and machinery

(2) Every distiller, manufacturer of wine or refiner shall, when required to do so by the proper officer, mark its capacity on each vat, receiver, tank and vessel on his premises.

*(As amended by S.I. No. 20 of 1973)*

**71.** No person shall obliterate or alter any markings on any room, place, vessel, utensil, still or piece of machinery without the authority of a proper officer.

Markings on rooms, vessels, etc., not to be altered without authority

**72.** Every distiller shall keep a still-house book in which he shall record daily-

Distiller to keep still-house book

(a) the description and the quantity of materials used by him and the quantity and the strength of wash sent to distillation and the quantity and strength of spirits obtained from the materials used; and

(b) the quantity of spirit used in re-distillation and the quantity and strength of rectified spirits obtained therefrom.

**73.** (1) Every distiller shall keep a stock book in which he shall record daily-

Distiller to keep stock book

(a) on the debit side all receipts of spirits into his stock from his still or from any other source; and

(b) on the credit side all disposals and withdrawals of spirits from stock, showing separately disposals and withdrawals of stock on which duty has been paid and on which duty has not been paid.

(2) The stock book referred to in sub-regulation (1) shall be kept by the

distiller for a period of not less than eighteen months after the last entry has been made therein.

**74.** Except with the permission of the Commissioner-General, no spirit receiver which is not built wholly above ground level shall be used as a spirit receiver and no spirits or wines shall be stored in unguaged vessels on the premises of a distiller or manufacturer of wine.

Spirit receivers and storing of spirits and wines

**75.** (1) A distiller shall give the following notices to an officer on a form or in a notice book to be prescribed by the Commissioner-General:

Notices to be given and declarations to be made by a distiller and a manufacturer of wine

(a) not less than twenty-four hours' notice of intention to distil or re-distil;

(b) not less than eight hours' notice of intention to remove wash or spirits from a fermenter for distillation or redistillation, as the case may be;

(c) four hours' notice of intention to rack, regauge, blend, mix, reduce, fine or bottle spirits.

(2) A distiller shall make the following declarations to an officer on a form or in a declaration book to be prescribed by the Commissioner-General:

(a) a declaration of the description and quantity of materials used in making up a fermenter, the estimated yield of proof spirits from such materials, other than spirits for re-distillation, and the quantity and strength of wash or spirits collected in the fermenter; and

(b) at the end of each distillation period, a declaration of the total quantity of materials used in distillation, or the total quantity of spirits used in re-distillation, and the total quantity of spirits and feints produced from such distillation or re-distillation, as the case may be.

(3) A manufacturer of wine shall give such notices and make such declarations concerning his operations as may be required by the Commissioner-General.

(4) Any notice or declaration book prescribed by the Commissioner-General in terms of sub-regulations (1) and (2) shall be kept in a convenient place on the distiller's premises and shall at all times be available to an officer.

(5) Except with the permission of an officer, no spirits shall be withdrawn from the general stock of a distiller for re-distillation.

**76.** Every distiller or manufacturer of wine who acquires spirits or wines in any manner other than by production on his own premises shall submit to an officer, not later than the day following such acquisition, a written return in which shall be specified-

Officer to be notified of spirits or wine acquired by a distiller or manufacturer of wine

- (a) the quantity and strength of such spirits or wines; and
- (b) the name and full address of the person from whom he acquired such spirits or wines.

**77.** (1) No spirits shall be removed from the licensed premises of a distiller and no wine shall be removed from the premises of a manufacturer of wine, except under and in accordance with a removal warrant issued by an officer.

Removal of spirits or wine from the premises of a distiller or manufacturer of wine

(2) An officer may detain any consignment of spirits or wines in transit unless and until a removal warrant, issued in terms of sub-regulation (1), is produced to him.

(3) When spirits or wines on which duty has not been paid are removed by a distiller or manufacturer of wine by rail, the consignment note covering the removal shall be endorsed to the effect that duty has not been paid and with the number of the removal warrant.

**78.** Spirits and wines on which duty has been paid shall not be kept on Duty paid

the licensed premises of a distiller or a manufacturer of wine, except in a room or store set aside solely for the purpose of storing such spirits or wines and approved by the Commissioner-General for this purpose.

spirits and wines not to be kept on licensed premises

**79.** (1) An officer may, on application, permit a person licensed in terms of section *ninety-three* of the Act to take samples of any wet goods which are necessary for the proper conduct of his business from any cask, drum, vat, tank or vessel on his licensed premises for the purpose of determining quality or strength.

Sampling of wet goods on a premises licensed in terms of section 93 of the Act

(2) Samples taken in terms of sub-regulation (1) should only be taken in the presence of the officer who shall, where appropriate, record particulars of the samples taken in the relevant register in which the account of such goods is kept and shall deduct the amount of such samples from the quantity of goods shown therein.

(3) A distiller or a manufacturer of wine may take samples of wet goods from any fermenter, wash-charger, head-tank or spirit safe as may be necessary for the proper conduct of his business in the production of spirits or wine:

Provided that, where possible, any such samples taken shall be returned to the vessel or still from where they came.

**79A.** (1) An officer may, on application, permit a person licensed in terms of section *ninety-three* of the Act to take samples of any hydrocarbon oils which are necessary for the proper conduct of his business from any drum, tank or vessel on his licensed premises for the purposes of determining quality or specification, and such samples shall be taken in the presence of the officer.

Sampling of hydrocarbon oils on premises licensed in terms of section 93 of the Act

(2) The officer shall, where appropriate, record particulars of the samples taken in terms of sub-regulation (1), in the relevant register in which the account of such oil is kept and shall deduct the amount of such samples from the quantity of the oil shown therein.

(3) A refiner may take samples of hydrocarbon oil from any tank or

utensil as may be necessary for the proper conduct of his business in the production of hydrocarbon oil:

Provided that, where possible, any such samples taken shall be returned to the tank or utensil whence they came.

*(As amended by S.I. No. 20 of 1973)*

**80.** In every case where a distiller or manufacturer of wine is required to show the strength of any spirits or wine in any certificate, permit, return or warrant, he shall state the true alcoholic strength-

True alcoholic strength to be shown in certificates, permits, returns and warrants

(a) in the case of spirits, as would be indicated by Gay Lussac's hydrometer after the removal by distillation of the obscuration, if any, in the spirits;

(b) in the case of wines, as would be indicated by Gay Lussac's hydrometer after distillation.

*(As amended by S.I. No. 29 of 1988)*

**81.** (1) The duty payable on spirits lost in the course of and by reason of distillation or re-distillation, or lost, without going into consumption, in the course of removal from a still or spirit receiver to a spirit store or in the course of removal from one fixed vessel to another in a spirit store, shall be remitted.

Allowances for losses of spirits and wines

(2) The duty payable on feints lost, without going into consumption, in the course of removal from a spirit store to a fermenter or in the course of removal from a spirit store to methylation, shall be remitted.

(3) The duty payable on wines lost, without going into consumption, in the course of removal from a fermenter to a wine store and in the course of treatment in a wine store, shall be remitted.

(4) Subject to the provisions of sub-regulations (1), (2) and (3), spirits or wines lost, without going into consumption, in racking in any part of a licensed premises, other than a part of such premises deemed to be a warehouse in terms of subsection (5) of section *fifty-eight* of the Act, shall be liable to excise duty on any loss in excess of one per centum, calculated in the case of spirits on the proof quantity and in the case of wines on the bulk quantity.



(5) The duty payable on spirits lost in the course of-

(a) ageing in small wood;

(b) steeping and similar preliminary manufacturing operations;  
shall be remitted, subject to the conditions-

(i) that such spirits shall be kept at all times in a store under an excise lock and a trader's lock;

(ii) that all manipulation of such spirits shall be carried out under the supervision of an officer.

(6) Spirits or wines lost through evaporation in-

(a) spirit stores; or

(b) wine stores;  
shall not be liable to duty.

**82.** (1) If goods liable to excise duty or surtax are destroyed by accident or lost by accident-

Goods liable to  
excise duty or  
surtax  
destroyed by  
accident or lost  
by accident

(a) in or at a place on licensed premises which is not a place deemed to be a warehouse in terms of subsection (5) of section *fifty-eight* of the Act-

(i) in the course of manufacture; or

(ii) in the course of manipulation; or

(b) whilst in transit in bond or in transit for export in bond or under a non-duty paid warrant for their removal; or

(c) in the case of wines or spirits whilst in a wine or spirit store or a place on licensed premises set aside for the ageing of wines and spirits;

and the licensee wishes the duty to be remitted on any such goods, he shall, as soon as possible after the event, notify the proper officer and shall thereafter submit a written explanation of the circumstances in which the accident came about, together with any form prescribed by the Commissioner-General, to the proper officer for onward transmission to the Commissioner-General.

(2) If, after consideration of the explanation submitted in terms of sub-regulation (1) and the report of any officer appointed to investigate the matter, the Commissioner-General is satisfied that the goods have been totally destroyed or rendered valueless or have been lost without going into consumption, and that every reasonable effort was made and precaution taken to prevent their destruction or loss, he shall remit the duty payable thereon.

**83.** If any materials on which duty has been paid are used in the making of any commodity liable to excise duty or surtax, the excise duty or surtax payable on the finished commodity shall not be reduced in any way by reason of the fact that duty has been paid on the materials.

Commodities made from materials on which duty has been paid

**84.** No manufacturer of cigarettes or dealer in cigarettes shall remove any cigarettes liable to surtax or permit any cigarettes to be removed from his licensed premises, or sell or expose for sale any such cigarettes (whether locally manufactured or not) unless they are securely enclosed in an unbroken container holding-

Packing of cigarettes

(a) ten, twenty or fifty cigarettes; or

(b) such other quantities of cigarettes as may be approved by the Minister who, in so approving, may relate the quantities to the prices at which the cigarettes are sold.

## **PART VIII**

## **GENERAL**

**85.** Application to approve a voucher for the correction of a bill of entry shall, when required by an officer, be made in Form No. 45.

Application to approve

	voucher for correction
<b>86.</b> Any bond required by the Commissioner-General in terms of section <i>one hundred and eighty-two</i> of the Act shall be in Form No. 129.	Bonds for agents and carriers
<b>87.</b> (1) Any person who is to be searched by an officer in terms of subsection (1) of section <i>nine</i> of the Act shall be searched in private.	Search, entry of premises and opening of packages
(2) Before entering any premises in terms of subsection (2) of section <i>nine</i> of the Act an officer shall, when requested to do so by the owner of the premises, produce evidence as to his identity and official status.	
(3) Officers shall exercise reasonable care when opening packages in terms of section <i>eleven</i> of the Act.	
<b>88.</b> The following fees are prescribed in terms of section <i>one hundred and ninety-eight</i> of the Act:	Licensing fees
(a) for every licence issued or renewed in terms of section <i>seventeen</i> of the Act, the sum of 40 fee units shall be paid;	
(b) for every licence issued or renewed in terms section <i>fifty-five</i> of the Act, the sum of 60 fee units shall be paid, so, however, that if any licence is used after the 30th June in any year the sum of 40 fee units shall be paid;	
(c) for every licence issued or renewed in terms of section <i>ninety-three</i> of the Act, the sum of 40 fee units shall be paid;	
<i>(As amended by S.I. No. 23 of 1994 and Act No. 13 of 1994)</i>	
<b>89.</b> (1) Subject to the provisions of this regulation, rent on goods placed in a State warehouse shall be charged at the following rates-	Rent of State warehouse
(a) for the first week or part thereof, per tonne 4 fee units	
(b) for the second week or part thereof, per tonne 6 fee units	

- (c) for the third week or part thereof, per tonne 8 fee units
- (d) for the fourth week or part thereof, per tonne 10 fee units
- (e) for the fifth week or part thereof, per tonne 12 fee units.

(2) For the purposes of sub-regulation (1), a tonne shall be deemed to be 1,000 kilogrammes, 1 cubic metre or 1,000 litres, whichever occupies the least space.

(3) If goods placed in a state warehouse are less than one tonne, proportions of the rates set in sub-regulation (1) shall be paid as follows:

(a) one-quarter of a tonne or less shall be charged as one-quarter of a tonne;

(b) more than one-quarter of a tonne but not exceeding half a tonne shall be charged as half tonne;

(c) more than half a tonne but not exceeding three-quarters of a tonne shall be charged as three-quarters of a tonne;

(d) more than three-quarters of a tonne but less than one tonne shall be charged as one tonne.

*(As amended by S.I. No. 23 of 1992 and Act No. 13 of 1994)*

(4) If goods placed in a State warehouse are more than one tonne but not an exact number of tonnes, the residual fraction of a tonne shall be deemed to be one tonne for the assessment of rent.

(5) Rent shall be charged from the date on which the first part of any goods is placed in a State warehouse up to and including the date of final delivery thereof, or the date of sale, as the case may be.

(6) Notwithstanding the provisions of the foregoing sub-regulations, the Commissioner-General may at his discretion, having regard to the circumstances attending its detention, remit any part of the rent payable on any consignment of goods which has been placed in a State

warehouse.

*(As amended by No. 28 of 1968 and No. 345 of 1970, No. 4 of 1975, No. 16 of 1979, No. 143 of 1988 and No. 23 of 1992)*

**90.** For the purposes of these Regulations, any quantity of partially processed or finished motor spirit, power paraffin, illuminating or heating paraffin, distillate fuel or residual fuel oil shall be calculated at a temperature of twenty degrees Celsius by means of such volume conversion tables as the Commissioner-General may from time to time approve:

Volume  
conversion

Provided that in the case of deliveries to and from premises licensed under subsection (3) of section *seventeen*, or under section *fifty-five*, of the Act, the Commissioner-General may approve the use of a conversion meter.

*(No. 336 of 1968)*

## **FIRST SCHEDULE**

*(Regulation 3)*

*(No. 16 of 1967, No. 20 of 1973, No. 43 of 1973, No. 132 of 1974, No. 5 of 1975, No. 16 of 1975, No. 16 of 1979, No. 57 of 1983, No. 15 of 1986, No. 143 of 1988 and S.I. No. 46 of 1997)*

## **PRESCRIBED FORMS**

### **PART I**

## **REPORT FORMS**

### *Reference*

1. Report on arrival of road vehicles.
2. Report on arrival of aircraft.
3. Report on arrival of Ships.
4. Report of coasting ships.
5. Application for permission to load ships leaving Zambia.
6. Report on departure of ships and account of non-duty-paid stores

shipped.

7. Report of departure of aircraft and statement of stores on board.
8. Report on arrival of hydrocarbon oils through a pipeline.

## PART II

### **BILLS OF ENTRY AND FORMS RELATING TO IMPORTATION, EXPORTATION AND THE PAYMENT OF DUTY**

21. Bill of entry for the clearance of goods for consumption.
22. Bill of entry for the clearance of goods for consumption after sight.
23. Voucher for official correction of a bill of entry in Form No. 21 or 22.
- 23A. Combined payment voucher and voucher for official correction of a bill of entry in Form No. 21 or 22.
24. Bill of entry warehousing/re-warehousing for the warehousing of goods without payment of duty.
25. Bill of entry for the warehousing of goods after sight without payment of duty.
26. Proprietor's receipt for goods warehoused.
27. Voucher for official correction of a bill of entry in Form No. 24, 25, 28, 29, 30 or 41.
28. Bill of entry for the removal of goods in bond on first importation.
29. Bill of entry for the removal of goods in bond on first importation without examination before removal.
30. Bill of entry for the removal of goods in transit through Zambia in bond.
31. Voucher for official correction of entry for petty consignment/baggage/postal parcel/air freight.
- 31A. Combined payment voucher and voucher for official correction of entry for petty consignment/baggage/postal parcel/air freight.
32. Bill of entry for payment of excise duty.
33. Voucher for official correction of a bill of entry in Form No. 32.
34. Bill of entry for the export of goods from open stocks.
35. Voucher for official correction of a bill of entry in Form No. 34.

36. Bill of entry for the export in bond of warehoused goods.
37. Voucher for official correction of a bill of entry in Form No. 36 or 42.
38. Customs declaration for postal parcels and letter packets exported from Zambia.
39. Bill of entry-customs duty paid for warehoused goods.
40. Voucher for official correction of a bill of entry in Form No. 39.
41. Bill of entry for the removal of goods in bond from a bonded warehouse.
42. Bill of entry for the removal of warehoused goods for export as ships stores.
43. Voucher for writing off warehoused goods.
44. Combined payment voucher and application for drawback of duty.
45. Application to pass a voucher for official correction.

*Reference*

46. Bill of sight.
47. Information for travellers going through customs.
- 47A. Currency declaration.
48. General registration certificate.
49. Receipt for duty paid on passengers' baggage or on consignments for which a bill of entry is not required.
50. Return of duty free consignments for which a bill of entry is not required.
51. Operation warrant and voucher for writing off wet goods.
52. Inspector's adjustment entry.
53. Continuation sheet for use with bills of entry in Form Nos. 21 and 22.
54. Continuation sheet for use with bills of entry in Form No. 39.
55. Continuation sheet for use with bills of entry in form No. 23.
56. Application to clear through customs at destination.
58. Bill of entry for payment of surtax.

PART III

**REGISTRATION AND REBATE FORMS**

81. Application to the Commissioner-General of Customs and Excise to be registered as a manufacturer under rebate.
82. Bill of entry for the clearance of goods for consumption under rebate.
83. Voucher for official correction of a bill of entry in Form No. 82.
84. Bill of entry for the clearance of warehoused goods for consumption under rebate.
85. Voucher for official correction of a bill of entry in Form No. 84.
86. Application to transfer goods imported under rebate from one registered manufacturer to another.

#### PART IV

### **BONDS**

121. Removal and transit bond.
122. Application to lodge a cash deposit as security for an obligation.
123. Bond.
124. Air freight bond.
125. Bond on a warehouse.
126. Manufacturer's bond.
127. Spirit rebate bond.
128. Manufacturer's excise bond.
129. Agent's bond.

### **SECOND SCHEDULE**

1. Invoice and certificate of value for exports to Zambia.

### **THIRD SCHEDULE**

1. Customs Transit Declaration.

#### PART I



## **REPORT FORMS**

(Obverse) Customs Form No. 1



REPUBLIC OF ZAMBIA

REPORT ON ARRIVAL OF ROAD VEHICLES  
USED FOR THE TRANSPORTATION OF GOODS TO ZAMBIA

Port of Entry..... Date  
Details of Vehicles: Type and description .....  
Registration Number.....  
Name and Address of Owner

Destination.....

PARTICULAR OF GOODS CARRIED

Identifying Marks and Numbers	Number and Description of Packages	Name and Address of Consignee	Description of Goods in accordance with nomenclature of Customs Tariff	Official use only (Clearance particulars)

Note.-If more convenient a manifest reflecting particulars of goods carried may be attached.

I hereby certify that the particulars shown on this report and in the manifest attached hereto and forming part of this report are true and correct and that all the goods which are being transported in the above-mentioned vehicle have been declared in this report.

.....  
*Signature of Person in Charge of Vehicle.*

Note.-Acceptance of report by a Customs Officer does not entitle this vehicle to proceed until the above goods have been cleared through customs or special authority granted for the vehicle to proceed to another specified customs station for the clearance of these goods (*see overleaf*).

For Official Use		
State whether vehicle was physically examined.	OFFICIAL DATE STAMP	..... <i>Officer of Customs.</i> Number.....

--	--	--

Size: 297 mm. x 210 mm.

(Reverse) **Customs Form No. 1**

Permission is granted for this vehicle to proceed directly to the Customs Office at ..... No goods may be loaded on or removed from this vehicle until final clearance has been made and customs authority for the off-loading of the goods, granted.

.....  
*Officer in Charge.*

DATE STAMP

COLLECTOR/OFFICER IN CHARGE,  
CUSTOMS AND EXCISE,

.....  
All goods carried by this vehicle have been fully cleared.

.....  
*Collector/Officer in Charge, Customs and Excise.*

DATE STAMP

**Customs Form No. 2**



REPORT ON ARRIVAL OF AIRCRAFT

GENERAL DECLARATION

Name and Nationality of Owner or Operator

Aircraft Registration No. .... Country of Registration

Flight No. (if any) ..... Date

Departure from..... Arrival at

via (last aerodrome outside Zambia)

Name and Nationality of Pilot/s

Crew

Names of Passengers .....

(State whether in .....

transit or .....

disembarking) .....

.....

.....

Details of Goods on Board

(Separate details must

be given of sealable

goods on board)

NOTE -If more convenient separate passenger list and/or manifests of goods on board may be attached to this report.

I hereby certify that the particulars shown in this report and in the documents attached hereto and forming part of this report are true and correct.

.....

*Pilot*

**For Official Use Only**

---

OFFICIAL DATE STAMP

Size: 297 mm. x 210 mm.

TIME OF ARRIVAL

*Officer of Customs*

Customs Form No. 3



REPORT ON ARRIVAL OF SHIPS

*(To be completed in respect of every ship arriving in Zambia and carrying passengers and/or uncustomed goods)*

Port of Date....., 19.....

Name of Ship

Tonnage

Country and Port of Registry

Arrived from (last port outside Zambia)

Name and	}	Master
Nationality of		Owner
Number of	}	Crew
Whether ship laden or in ballast		Passengers

I ATTACH the following documents, which shall form part of this Report:

- (a) List of sealable goods (as defined in the Customs and Excise Act) on board (whether such goods are for consumption, stores, or the personal property or in possession of the master or any member of the crew);
- (b) List of passengers;
- (c) Manifest of the goods on board;

and I CERTIFY that the particulars shown in this report and in the documents attached to and forming part of this report are true and complete.

Report received.....19.....

.....  
*Master*

Size: 297 mm. 3 210 mm.

.....  
*Officer of Customs*

**Customs Form No. 4**

REPUBLIC OF ZAMBIA



**REPORT ON ARRIVAL OF SHIPS**

*(This form to be completed in respect of any ship transporting goods from one port in Zambia to another port in Zambia)*

Port of First Departure                      Date....., 19.....

Name of Ship                      Date....., 19.....

Where bound (ports to be mentioned in order of intended voyage)

**PARTICULARS OF CARGO LADEN IN ZAMBIA**

Marks and Number of Packages	Number and Description of Packages	Name and Address of Consignee	Nature of Goods

NOTE.-If a manifest has been prepared and is attached, insert above "as per copy of manifest attached hereto" in place of particulars.

I hereby certify that the particulars shown on this report are correct and that all the cargo laden at this port in the above-mentioned ship has been declared above.

.....  
*Signature*



Report received....., 19.....

Permission for departure of ship granted....., 19.....

.....  
*Officer of Customs*

[P.T.O.]

Size: 297 mm. 3 210 mm.

REVERSE OF FORM NO. 4.

**Particulars of documents attached:**

Copies of Report made on the arrival of ship (No. of copies)

A copy of the Report above-mentioned is to be retained at the following ports where cargo is to be discharged

Copies of bills of Entry in respect of goods received in bond ..... (No. of copies).

(Copies of Bills of Entry in respect of goods removed in bond are to be retained at the ports when the goods to which they refer are discharged)

---

**INTERMEDIATE PORTS**

Report received at on ....., 19.....

All goods consigned to this port have been discharged. \*A supplementary report in respect of goods laden at this port is attached hereto.

Permission for departure of Ship granted ..... , 19.....

.....  
*Officer of Customs*

---

Report received at on ....., 19.....

All goods consigned to this port have been discharged. \*A supplementary report in respect of goods laden at this port is attached hereto.

---

Permission for departure of Ship granted ..... , 19.....

.....  
*Officer of Customs*

---

Report received at on ..... , 19.....

All goods consigned to this port have been discharged. \*A supplementary report in respect of goods laden at this port is attached hereto.

Permission for departure of Ship granted ..... , 19.....

.....  
*Officer of Customs*

---

Report received at on ..... , 19.....

All goods consigned to this port have been discharged. \*A supplementary report in respect of goods laden at this port is attached hereto.

Permission for departure of Ship granted ..... , 19.....

.....  
*Officer of Customs*

---

Report received at on ..... , 19.....

All goods consigned to this port have been discharged. \*A supplementary report in respect of goods laden at this port is attached hereto.

Permission for departure of Ship granted ..... , 19.....

.....  
*Officer of Customs*

---

Report received at on ..... , 19.....

All goods consigned to this port have been discharged. \*A supplementary report in respect of goods laden at this port is attached hereto.

Permission for departure of Ship granted ..... , 19.....

.....  
*Officer of Customs*

---

\*Delete where inapplicable

---

**FINAL PORT OF DISCHARGE**

Report received at on ..... , 19.....

All goods consigned to this port have been discharged.

Report acquitted.

.....  
*Officer of Customs*

NOTE.-This Report to be returned to the Collector of Customs & Excise or other responsible officer at the port

---

of first departure.

---

Customs Form No. 5



APPLICATION FOR PERMISSION TO LOAD SHIPS LEAVING ZAMBIA

Port of      Date....., 19.....

Name of Ship

Number of crew

Permission is requested to load goods on the above-mentioned ship leaving for

.....  
*Signature*

Permission granted on....., 19.....

.....  
*Officer of Customs*

Size: 148 mm. 3 210 mm.

**Customs Form No. 6**



**REPORT ON DEPARTURE OF SHIPS  
AND ACCOUNT OF NON-DUTY-PAID STORES SHIPPED**

*(This form to be completed in respect of any ship departing from Zambia)*

Port of ..... Date....., 19.....

Name of Ship ..... Date....., 19.....

Where bound (ports to be mentioned in order of intended voyage):

**PARTICULARS OF CARGO LADEN IN ZAMBIA**

Marks and Number of Packages	Number and Description of Packages	Name and Address of Consignee	Nature of Goods	Particulars of Clearance

NOTE.-If a manifest has been prepared and is attached, insert above "as per copy of manifest hereto" in place of particulars.

I hereby certify that the particulars shown on this Report are correct, that all the cargo laden in the above mentioned ship has been declared, \*and that dutiable stores placed in bond are as declared in Bill of Entry No. .... of ..... 19.....

.....  
*Signature*

\*Particulars of documents attached to this Report are laden on the reverse of this form.

Report received ..... 19..... Permission for departure of ship  
granted ..... 19.....

\* \*Delete where inapplicable.

.....  
*Officer of Customs*

[P.T.O.]

Size: 297 mm. 3 210 mm.

---

*(Reverse)*

PARTICULARS OF DOCUMENTS

Customs Form No. 7



REPORT OF DEPARTURE OF AIRCRAFT AND STATEMENT OF STORES ON BOARD

*(This form to be completed in respect of any aircraft departing from Zambia)*

Customs Aerodrome            Date.....

Aircraft Registration and Nationality

Number of Crew            Where Bound.....

I ATTACH the manifest of the goods on board and I CERTIFY that the particulars shown in this report and in the manifest are true and complete \*and that dutiable stores placed on board are as declared in Bill of Entry No. .... of ....., 19.....

.....  
*Signature*

Permission for departure of aircraft granted on....., 19.....

.....  
*Officer of Customs*

\*Delete where inapplicable

Size: 148 mm. 3 210 mm.

APPENDIX  
(*Regulation 10 (b)*)



**Customs Form No. 8**



REPORT ON ARRIVAL OF HYDROCARBON OIL  
THROUGH A PIPELINE

Port of entry      Date.....

Country whence consigned

Name and address of operator

Period covered by report: From      To.....

PARTICULARS OF OILS IMPORTED

Quantity in Tonnage/Volume	Name and Address of Consignee	Description of Oil (Batch Number)	Customs use only

I hereby certify that the particulars shown on this report are true and correct and that the oil which is being discharged in the pipeline has been declared in this report.

.....  
*Signature of Operator/Agent*

State whether any physical examination carried out		
--	--	--

.....	OFFICIAL STAMP	Excise Officer  No.
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Size: 297 mm. 3 210 mm.

*(As amended by S.I. No. 20 of 1973)*

**Customs Form No. 21**



**BILL OF ENTRY FOR THE CLEARANCE OF GOODS FOR CONSUMPTION**

PORT OF:	COUNTRY OF SUPPLY:	AFRICAN COASTAL PORT:	METHOD OF TRANSPORT:	RIB NUMBER ..... Date .....
*On First Importation *Removed in Bond from:	Ex  Bonded Warehouse (where applicable)	Gross Weight:	Import Licence:	CARRIER'S ADVICE MANIFEST  NUMBER:

PACKAGES		PARTICULARS OF THE GOODS				Customs Tariff Item	V P
Identifying Marks and Numbers	Number and Type of Packages	Country of Growth, Production or Manufacture	Description of Goods† in accordance with nomenclature of Customs Tariff	Statistical Unit	Weight Volume or Number		
						Amount Bro Forward	

TOTAL . . . [ ] NOTE-All relevant sections of this Bill of Entry must be fully

TC

\_\_\_\_\_ completed.

I, the undersigned, ..... being the \*Importer/Importer's Agent/..... (person), do hereby declare that the above is a true description and complete return of all goods contained in the above-mentioned packages and of the value of such goods, that the values for duty purposes are the true values defined by law (and that no invoices relating to the goods, other than those attached hereto, are or have been in

\*Delete where inapplicable

Date .....

Signature.....

†Unless the Item is specifically mentioned in the Tariff, a full description of its nature must also be given.

Accepted .....

*Officer of Customs*

**Customs Form No. 22**



**BILL OF ENTRY FOR THE CLEARANCE OF GOODS FOR CONSUMPTION AFTER SIGHT**

PORT OF:	COUNTRY OF SUPPLY:	AFRICAN COASTAL PORT:	METHOD OF TRANSPORT:	CARRIER'S AIR NUMBER	
			Rail/Road/Air/Ship (Specify)	PACKA	
Bill of Sight No. .... of ....., 19 ....., refers		Gross Weight:	Import Licence:	R.I ..... Date	
PACKAGES		PARTICULARS OF THE GOODS			Customs Tariff Item
Identifying Marks and Numbers	Number and Type of Packages	Country of Growth, Production or Manufacture	Description of Goods† in accordance with nomenclature of Customs Tariff	Statistical Unit	
					Amount BroughtF
TOTAL . .		NOTE-All relevant sections of this Bill of Entry must be fully completed.			

I, the undersigned, ..... being the \*Importer/Importer's Agent/..... (do hereby declare that the above is a true description and complete return of all goods contained in the above- of the value of such goods, that the values for duty purposes are the true values of the goods as defined by law

relating to the goods, other than those attached hereto, are or have been in my possession).

Date .....

Signature.....

Accepted .....  
Offi

\*Delete where inapplicable

†Unless the Item is specifically mentioned in the Tariff, a full description of its nature must also be given.

**Customs Form No. 23**



**VOUCHER FOR OFFICIAL CORRECTION OF A BILL OF ENTRY IN FORM No. 21 OR 22**

Note-Not to be used where a claim for a refund of duty is made.

PORT OF:		CORRECTING BILL OF ENTRY NUMBER .....					
		OF ....., 19.....					
PACKAGES		PARTICULARS OF THE GOODS				Customs Tariff Item	Val D Pur
Identifying Marks and Numbers	Number and Type of Packages	Country of Growth, Production or Manufacture	Description of Goods† in accordance with nomenclature of Customs Tariff	Statistical Unit	Weight Volume or Number		
TOTAL ..		Total c.i.f. value K .....					
<b>ORIGINALLY ENTERED AS</b>							
TOTAL ..		Total c.i.f. value K .....					
Difference		.....					
				*Importer/Importer's Agent			
				Date ....., 19 .....			
Checked by Officer of Customs .....							
						<b>For Official Use</b> * Approved subject to fine of	

\*Approved Submitted for  
approval .....

*Collector of Customs and Excise*

†Unless the Item is specifically mentioned in the Tariff, a full description of its nature must also be given.

.....

\*Delete where inapplicable

\* Approved

*Commissio*



**Customs Form No. 23A**



COMBINED PAYMENT VOUCHER AND VOUCHER FOR OFFICIAL CORRECTION  
OF A BILL OF ENTRY IN FORM No. 21 OR 22

PORT OF:	CORRECTING BILL OF ENTRY NUMBER .....
	OF ....., 19.....

PACKAGES		PARTICULARS OF THE GOODS				Customs Tariff Item	Va
Identifying Marks and Numbers	Number and Type of Packages	Country of Growth, Production or Manufacture	Description of Goods† in accordance with nomenclature of Customs Tariff	Statistical Unit	Weight Volume or Number		
TOTAL ..		Total c.i.f. value K .....				Amount Brought	TOTAL ..

ORIGINALLY ENTERED AS							
TOTAL ..		Total c.i.f. value K .....				Amount Brought	TOTAL ..

		Date ....., 19 .....				TOTAL ..
Difference		.....				Difference

Checked by Officer of Customs .....

Approved/submitted for approval ..... Collector of Customs and Excise

*Less: Accounting fee*

\* Delete where inapplicable.

† Unless the item is specifically mentioned in the Tariff, a full description of its nature must also be given. Refund Claimed

H.O. R/V	Date of	Cheque	No.: Passed for Payment:	For Official Use * Approved subject to fine of
----------	---------	--------	--------------------------	---

.....	Payment	Number			
Audit Office Examined:			Allocation:	* Approved	
	.....				
	<i>Commissioner-General</i>				

**Customs Form No. 24**



**BILL OF ENTRY \*WAREHOUSING/RE-WAREHOUSING FOR THE WAREHOUSING OF GOODS  
WITHOUT PAYMENT OF DUTY**

PORT OF:	COUNTRY OF SUPPLY:	AFRICAN COASTAL PORT:	METHOD OF TRANSPORT:	CARRIER'S ADVICE OR NUMBER: Packages
*On First Importation *Removed in Bond from:	Ex  Bonded Warehouse (where applicable)	Gross Weight:	Import Licence:	R.I.B. Number: ..... Date .....

GOODS TO BE WAREHOUSED IN.....**WAREHOUSE**.....BO

PACKAGES		PARTICULARS OF THE GOODS			Weight Volume or Number	*Customs/ Excise Tariff Item	V
Identifying Marks and Numbers	Number and Type of Packages	Country of Growth, Production or Manufacture	Description of Goods† in accordance with nomenclature of Customs Tariff	Statistical Unit			
Amount Bt Fwd							

TOTAL . . .  Note: All relevant sections of this Bill of Entry must be fully completed.

I, the undersigned, ..... being the \*Importer/Importer's Agent/..... ( authorised person), do hereby declare that the above is a true description and complete return of all goods covered by the above-mentioned packages, and of the value of such goods, that the values for duty purposes are the true values.

as defined by law \*(and that no invoices relating to the goods, other than those attached hereto, are or have been in your possession).

Date .....

Signature.....

Accepted .....

*Officer of Customs*

\*Delete where inapplicable

†Unless the Item is specifically mentioned in the Customs Tariff, a full description of its nature must also be given.

**Customs Form No. 25**



**BILL OF ENTRY  
FOR THE WAREHOUSING OF GOODS AFTER SIGHT WITHOUT PAYMENT OF DUTY**

PORT OF:	COUNTRY OF SUPPLY:	AFRICAN COASTAL PORT:	METHOD OF TRANSPORT: ..... Rail/Road/Air/Ship (Specify)	CARRIER'S ADVISE NUMBER: / .....Packs
TOTAL C.I.F. VALUE:  K .....		GROSS WEIGHT:	IMPORT LICENCE:	R.I.B. NUMBERS: ..... Date .....

Applicable to all goods except those imported direct overland from a country of supply adjoining Zambia.

Bill of Sight  
No. .... Goods to be Warehoused in.....  
of .....  
19....., refers

PACKAGES		PARTICULARS OF THE GOODS				Customs Tariff Item
Identifying Marks and Numbers	Number and Types of Packages	Country of Growth, Production or Manufacture	Description of Goods† in accordance with nomenclature of Customs Tariff	Statistical Unit	Weight Volume or Number	
Amount Bt Fwd						

Total . . . . .  
Note: All relevant sections of this Bill of Entry must be fully completed.

I, the undersigned, ..... being the \*Importer/Importer's Agent/..... (person), do hereby declare that the above is a true description and complete return of all goods contained in the packages, and of the value of such goods, that the values for duty purposes are the true values of the goods as

that no invoices relating to the goods, other than those attached hereto, are or have been in my possession.

.....Signature

Date .....

19.....

**\*Delete where inapplicable**

*of Customs*

†Unless the Item is specifically mentioned in the Customs Tariff, a full description of its nature must also be given.

**Customs Form No. 26**



**PROPRIETOR'S RECEIPT FOR GOODS WAREHOUSED**

The undermentioned goods were received and taken into.....Bonded w

On....., 19.....

Numbers and Date of Warehousing Entry	Package		Description of Goods as Entered for Warehousing
	Identifying Marks and Numbers	Number and Type of Packages	

Note: All relevant sections of this receipt must be fully completed.

.....  
*Proprietor or Occupier of the Warehouse* Date ....., 19.....  
 This receipt is to be given to an Officer of customs to be filed with the relative Bill of Entry for the warehousing of the goods.

**Customs Form No. 27**



**VOUCHER FOR OFFICIAL CORRECTION OF A BILL OF ENTRY IN FORM**

(For use in respect of Form Nos. 24, 25, 28, 29, 30 or 41)

PORT OF:.....	CORRECTING BILL OF ENTRY NUMBER .....
	OF ....., 19.....

PACKAGES		PARTICULARS OF THE GOODS				*Customs/ Excise Tariff Item	v
Identifying Marks and Number	Number and Types of Packages	Country of Growth, Production or Manufacture	Description of Goods† in accordance with nomenclature of Customs or Excise Tariff	Statistical Unit	Weight Volume or Number		
Total ..		Total c.i.f. value K .....					

**ORIGINALLY ENTERED AS**

Total ..		Total c.i.f. value K .....					

Date ....., 19 .....

\*Importer/Importer's Agent .....

Checked by .....  
approval.....  
Officer of Customs.

Approved/submitted

for  
Collector of Customs and Excise.

\*Approved subject to the payment of a fine of K.....

\*Approved.....

Commissioner-General.

\*\*Insert number of Form.

\* Delete where inapplicable.



† Unless the item is specifically mentioned in the Customs Tariff, a full description of its nature must also be given.

**Customs Form No. 28**

REPUBLIC OF ZAMBIA



**BILL OF ENTRY FOR THE REMOVAL OF GOODS IN BOND ON FIRST IMPORTATION**

To be removed to

(Port)

for account of

<b>PORT OF:</b>	<b>COUNTRY OF SUPPLY:</b>	<b>AFRICAN COASTAL PORT:</b>	<b>METHOD OF TRANSPORT:</b> ..... Rail/Road/Air/Ship (Specify)	<b>R.I.B. NUMBERS:</b> ..... Date .....
<b>C.I.F. VALUE:</b> K ..... Applicable to all goods except those imported over-land from a country of supply adjoining Zambia.		<b>GROSS WEIGHT:</b>	<b>IMPORT LICENCE:</b>	<b>CARRIER'S ADVI</b> <b>MANIFEST NUMI</b> .....Pack

PACKAGES		PARTICULARS OF THE GOODS				Customs Tariff Item
Identifying Marks and Numbers	Number and Types of Packages	Country of Growth, Production or Manufacture	Description of Goods† in accordance with nomenclature of Customs Tariff	Statistical Unit	Weight Volume or Number	

Total . .

Note. - All relevant sections of this Bill of Entry must be full

I, the undersigned, ..... being the \*Importer/Importer's Agent/..... (person), do hereby declare that the above is a true description and complete return of all goods contained in the packages, and of the value of such goods, that the values for duty purposes are the true values of the goods as that no invoices relating to the goods, other than those attached hereto, are or have been in my possession.

Signature.....

Date .....

\*Delete where inapplicable

*of Customs*

†Unless the Item is specifically mentioned in the Customs Tariff, a full description of its nature must also be given.

**Customs Form No. 29**



**BILL OF ENTRY FOR THE REMOVAL OF GOODS IN BOND ON FIRST IMPORTATION WITHOUT EXAMINATION BEFORE**

To be removed to

(Port)

for account of

PORT OF:	COUNTRY OF SUPPLY:	AFRICAN COASTAL PORT:	METHOD OF TRANSPORT: ..... Rail/Road/Air/Ship (Specify)	CARRIER'S ADDRESS MANIFEST NUMBER .....Pa
----------	--------------------	-----------------------	---	---

C.I.F. VALUE: K ..... Applicable to all goods except those imported over-land from a country of supply adjoining Zambia.	GROSS WEIGHT:	IMPORT LICENCE:	R.I.B. NUMBER ..... Date.....
--	---------------	-----------------	-------------------------------------

PACKAGES		PARTICULARS OF THE GOODS				
Identifying Marks and Numbers	Number and Types of Packages	Country of Growth, Production or Manufacture	Description of Goods	Statistical Unit	Weight Volume or Number	Customs Tariff Item

Total . .

**EXAMINATION DEFERRED**

I, the undersigned, ..... being the \*Importer/Importer's Agent/..... ( person), do hereby declare that the above is a true description and complete return of all goods contained in the packages, and of the value of such goods, that the values for duty purposes are the true values of the goods as that no invoices relating to the goods, other than those attached hereto, are or have been in my possession.  
Signature..... Date .....

19.....

\*Delete where inapplicable  
*of Customs*

---

**Customs Form No. 30**



**BILL OF ENTRY FOR THE REMOVAL OF GOODS IN TRANSIT THROUGH ZAMBIA  
IN BOND FOR CONSUMPTION IN ZAMBIA**

PORT OF:	COUNTRY OF SUPPLY:	AFRICAN COASTAL PORT:	METHOD OF TRANSPORT: ..... Rail/Road/Air/Ship (Specify)	GR
PACKAGES		PARTICULARS OF THE GOODS		
Identifying Marks and Numbers	Number and Types of Packages	Country of Growth, Production or Manufacture	Description of Goods† in accordance with nomenclature of Customs Tariff	St ti U
Total . .				

Note. - All relevant sections of this Bill of Entry must be completed.

I, the undersigned, ..... being the \*Importer/Importer's Agent/..... (or my agent) hereby declare that the above description is to the best of my knowledge and belief a true description and complete return of all goods contained in the bill of entry, that no invoices relating to the goods, other than those attached hereto are or have been in my possession, and that the true values of the goods as defined by law and that the goods are now entered for the express purpose of being consumed in Zambia to .....

.....  
*Signature*

*Officer of Customs*

\*Delete where inapplicable  
†Unless the Item is specifically mentioned in the Customs Tariff, a full description of its nature must also be given.

**Customs Form No. 31**



**VOUCHER FOR OFFICIAL CORRECTION OF ENTRY FOR PETTY CONSIGNMENT/BAGGAGE/  
POSTAL PARCEL/AIR FREIGHT**

PORT OF		CORRECTING.....NUMBER.....OF..... (State whether Parcel Post, Baggage or Air Freight)									
		PETTY COLLECTION WARRANT NUMBER ..... OF .....									
PARTICULARS OF GOODS				Customs Tariff Item	Value for Duty Purposes		Duty		Dock Dues		Cl e ( K
Country of Growth, Production or Manufacture	Description of Goods in accordance with nomen- clature of Customs Tariff	Statist- ical Unit	Weight, Volume or Number		K	n	K	n	K	n	
				Amount Brought Forward							
				<b>TOTALS</b>							

**ORIGINALLY ENTERED AS**

				Amount Brought Forward							

TOTALS .. ..  
DIFFERENCES .. ..


Am

Date....., 19.....

.....  
*Officer of Customs*



**Customs Form No. 31A**



COMBINED PAYMENT VOUCHER AND VOUCHER FOR OFFICIAL CORRECTION OF ENTRY FOR

\*PETTY CONSIGNMENT/BAGGAGE/POSTAL PARCEL/AIR FREIGHT

	CORRECTING.....NUMBER..... 19.....
PORT OF .....	PETTY COLLECTION WARRANT NUMBER .....

PARTICULARS OF GOODS						
Country of Growth, Production or Manufacture	Description of Goods in accordance with nomenclature of Customs Tariff	Statistical Unit	Weight, Volume or Number	Customs Tariff Item	Value for Duty Purposes K      n	Duty K      n
				Amount Brought Forward		
TOTALS					..	..

ORIGINALLY ENTERED AS

				Amount Brought Forward		
TOTALS					..	..
DIFFERENCES					..	..

.....  
*Officer of Customs*

Date....., 19.....

*\*Approved/submitted for approval .....*

*Less Accounting Fee . .*

*Collector of Customs and Excise*

*Amount to be*

H.O. R/V No.	Date of Payment:	Cheque Number:	Passed for Payment:
Audit Office Examined:			Allocations
*Delete where applicable			

**Approved:**

.....  
*Commissioner-General of Customs and Excise*

**APPENDIX**  
*(Regulation 2)*

**BILL OF ENTRY FOR PAYMENT OF EXCISE DUTY**

Part of: Page No. .... of .....Pages

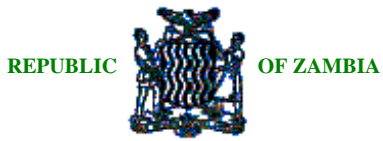
Warehousing Entry No. and date	PACKAGES		PARTICULARS OF THE GOODS			
	Identifying Marks and Nos.	No. and Types of Packages	Description of Goods in accordance with the nomenclature of Excise Tariff	Weight, No. of Volume	Value for Duty Purposes	Excise Tariff Item
						Amount Brought forward
Total . . . . .			Note - All relevant sections of this Bill of Entry must be fully completed Total . . . . .			

I, the undersigned ..... being the  
\*Manufacturer/Owner/.....  
(other authorised person), do hereby declare that the above is a true description and complete return of:

- \*(a) Excisable goods removed for consumption from ..... \*Brewery/Distillery/Factory during the period ....., 19..... to ....., 19....., both dates inclusive.
- \*(b) Excisable goods now to be removed for consumption from ..... Bonded Warehouse.
- \*(c) Excisable goods removed in bond from .....

.....  
\*Delete where inapplicable.

.....Signature  
Date ....., 19.....



VOUCHER FOR OFFICIAL CORRECTION OF A BILL OF ENTRY IN FORM NO.32

PORT.....	CORRECTING BILL OF ENTRY NO. ....					
	OF ....., 19.....					
Warehousing Entry No. and date (if applicable)	PACKAGES		PARTICULARS OF THE GOODS			Excise Tariff Item
	Identifying Marks and Nos.	No. and Types of Packages	Description of Goods in accordance with the nomenclature of Excise Tariff	Weight, Volume or No.	Value for Duty Purposes	
			Amount brought forward			
	Total ..					Total
ORIGINALLY ENTERED AS						
			Amount brought forward			
	Total ..					
	Difference ..					
			..... Total .. <i>Manufacturer or Owner</i> Date ..... Accounting Fee ..			Difference ..  Le

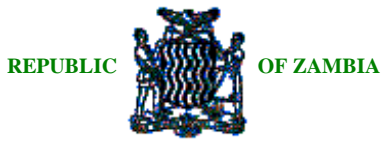
Checked by .....  
*Officer of Customs*

\*Approved/Submitted for  
 approval .....  
*Collector of Customs and Excise*

\*Approved  
 \*Approval subject to the payment of a fine of  
 K .....  
 \*Delete where inapplicable.

For Official Use Add: Amount of Fine imposed Amount to be collected/refunded*
--

.....  
*Con*



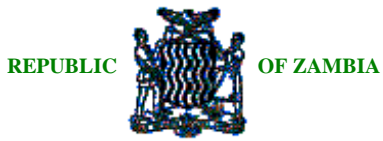
**BILL OF ENTRY FOR THE EXPORT OF GOODS FROM OPEN STOCKS**

PORT OF:	EXCHANGE CONTROL CD FORM:	METHOD OF TRANSPORT:  Rail/Road/Ship/Air (specify)	PORT OF EXIT:
PACKAGES		PARTICULARS OF THE GOODS	
Identifying Marks and Numbers	Number and Type of Packages	Country of Growth, Production or Manufacture	Description of Goods <sup>†</sup> in accordance with the nomenclature of Customs or Excise Tariff
			Statistical Unit
TOTAL ..		NOTE. - All relevant sections of this must be fully completed.	

I, the undersigned.....being the \*Exporter/Exporter's Agent/(.....  
 person), do hereby declare that the above is a true description and complete return of all goods contained in t  
 exportation from Zambia.  
 Signature ..... Date ....., 19.....

\*Delete where inapplicable.

†Unless the Item is specifically mentioned in the Customs Tariff, a full description of its nature must also be given.



VOUCHER FOR OFFICIAL CORRECTION OF A BILL OF ENTRY IN FORM NO.34

PACKAGES		PARTICULARS OF THE GOODS					Customs/ Excise Tariff Item	
Identifying Marks and Numbers	Number and Types of Packages	Country of Growth, Production or Manufacture	Description of Goods† in accordance with the nomenclature of Customs or Excise Tariff	Statistical Unit	Weight, Volume or Number			
TOTAL ..							Amount Brought Forward	
		ORIGINALLY ENTERED AS						
TOTAL ..							Amount Brought Forward	
Difference							TOTAL .. ..	
							Difference .. ..	

by .....

.....  
\*Exporter/Exporter's Agent

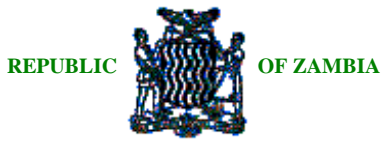
Offi

Date ....., 19.....

**\*Delete where inapplicable.**

†Unless the Item is specifically mentioned in the Customs Tariff, a full description of its nature must also be given.





**BILL OF ENTRY FOR THE EXPORT IN BOND OF WAREHOUSED GOODS**

PORT OF:		NAME OF BONDED WAREHOUSE:		PORT OF EXIT:		AGENT:		
EXPORT LICENCE:		EXCHANGE CONTROL CD FORM:		GROSS WEIGHT:		METHOD OF TRANSPORT: Rail/Road/Ship/Air/.....		
Warehousing Entry Number and Date	PACKAGES		PARTICULARS OF THE GOODS				*Customs/Excise Tariff Item	Warehouse
	Identifying Marks and Numbers	Number and Types of Packages	Country of Growth, Production or Manufacture	Description of Goods as Warehoused	Statistical Unit	Weight, Volume or Number		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Amount Brought Forward								
Total .. ..								

Note.- All relevant sections of this entry must be fully completed (except that particulars in Column (9) which are to be completed by the Consignee's copy).

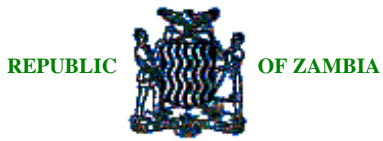
I, the undersigned ..... being the \*Exporter/Exporter's Agent/.....  
(or other authorised person), do hereby declare that the above is a true description and complete return of all the above-mentioned packages which are to be removed from the above-mentioned bonded warehouse for export from Zambia:

Signature .....

Date .....

.....  
*Officer of Customs*

\*Delete where inapplicable.



VOUCHER FOR OFFICIAL CORRECTION OF A BILL OF ENTRY IN FORM No.36 OR 42

PORT OF:		CORRECTING BILL OF ENTRY NUMBER..... OF .....						
Warehousing Entry Number and Date	PACKAGES		PARTICULARS OF THE GOODS AS ON WAREHOUSING ENTRY				*Customs/ Excise Tariff Item	W
	Identifying Marks and Numbers	Number and Types of Packages	Country of Growth, Pro- duction or Manufacture	Description of Goods as Warehoused	Statist- ical Unit	Weight, Volume or Number		
Amount Brought Forward								
Total .. ..								
ORIGINALLY ENTERED AS								
Amount Brought Forward								
Total .. ..								
Difference .. ..								

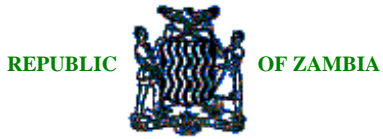
Signature .....  
\*Exporter/Exporter's Agent

Date .....

Checked by.....  
Officer of Custom

\*Delete where inapplicable.





**CUSTOMS DECLARATION**

FOR POSTAL PARCELS AND LETTER PACKETS EXPORTED FROM ZAMBIA.

Name and Address of Addressee.....

.....  
.....

Number of Parcels/Packets	Description and Quantities of Goods contained in the Parcels/Packets	Country of Growth, Production or Manufacture	Value of the Goods

**Caution.** In the event of the above declaration being found  
incorrect in any particular, the goods will be liable to  
seizure .....  
by the Customs authorities.  
*of Sender*

Certified correct.

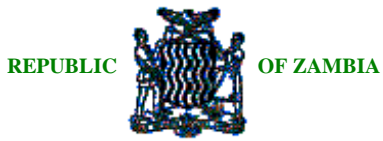
*Signature*

Name and Full Address of Sender

Date , 19.....

NOTE-This form is to be completed and handed to the Postal Authorities at the place of  
despatch.

Size: 297 mm. 3 210 mm.



**BILL OF ENTRY-CUSTOMS DUTY PAID FOR WAREHOUSED GOODS**

PORT:	GROSS WEIGHT:	GOODS TO BE REMOVED FOR CONSUMPTION FROM..... ..... WAREHOUSE						
Warehousing Entry Number and Date	PACKAGES		PARTICULARS OF THE GOODS AS ON THE WAREHOUSING ENTRY				Customs Tariff Item	
	Identifying Marks and Numbers	Number and Types of Packages	Country of Growth, Production or Manufacture	Description of Goods as Warehoused	Satisfical Unit	Weight, Number or Volume		
TOTAL ..			NOTE.- All relevant sections of this Bill of Entry must be fully completed.					Ar

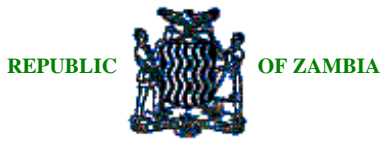
I, the undersigned ..... being the \*Importer/Importer's Agent/.....  
 (other uathorised person), do hereby declare that the above is a true description and complete return of all goods above-mentioned packages, that the value declared are the true values of the goods for duty purposes as defined now entered for payment of the duty due thereon on removal from the above-mentioned warehouse for consumption.

Signature ..... Date ....., 1

\*Delete where inapplicable.

.....  
*Officer of Customs*





VOUCHER FOR OFFICIAL CORRECTION OF A BILL OF ENTRY IN FORM NO.39

PORT OF:	CORRECTING BILL OF ENTRY NUMBER..... OF ....., 19.....
----------	---

Warehousing Entry Number and Date	PACKAGES		PARTICULARS OF THE GOODS				Customs/ Tariff Item	
	Identifying Marks and Numbers	Number and Types of Packages	Country of Growth, Production or Manufacture	Description of the Goods as Warehoused	Statistical Unit	Weight, Volume or Number		
TOTAL ..							Amount	TC

ORIGINALLY ENTERED AS							
							Amount

TOTAL ..		.....	TC
Difference		<i>*Importer'/Importer's Agent</i>	D
		Date.....	D

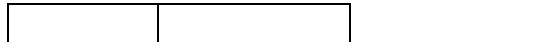
Checked by Officer of Customs .....

\*Approved/submitted for approval .....

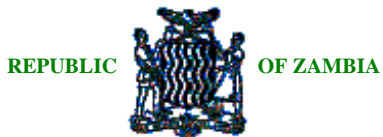
\*Delete where inapplicable. Amount to be \*

H.O.R/V. No.:	Date of Payment:	Cheque Number:	Passed for Payment:	<b>For Official Use</b> *Approved subject to a fine of ... ..
Audit Office Examined			Allocation	*Approved. . . . .





.....  
*Commissioner-Ge*



**BILL OF ENTRY FOR THE REMOVAL OF GOODS IN BOND FROM A BONDED WAREHOUSE**

PORT OF:		NAME OF BONDED WAREHOUSE:		TO BE REMOVED TO <i>(Port)</i>	METHOD OF ..... Rail/Road/Air	
Warehousing Entry Number and Date	PACKAGES		PARTICULARS OF THE GOODS			*Customs/ Excise Tariff Item
	Identifying Marks and Numbers	Number and Types of Packages	Description of the Goods as on Warehousing Entry	Statistical Unit	Weight, Volume or Number	
Amount Brought Forward						
TOTAL						

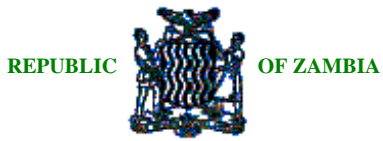
NOTE.- All relevant sections of this Bill of Entry must be fully completed.

I, the undersigned ..... being the \*Importer/Owner/Importer's Agent/..... (or other authorised person), do hereby declare that the above is a true description and complete return of all goods in the above-mentioned packages, that the value declared are the true values of the goods for duty purposes as declared and that the goods are now entered for removal in bond from the above-mentioned warehouse for entry at the above-mentioned port.

Signature ..... Date ....., 19.....

\*Delete where inapplicable.

*Officer of Customs*



**BILL OF ENTRY FOR THE REMOVAL OF WAREHOUSED GOODS FOR EXPORT AS SHIPS' STORES**

PORT OF:		NAME OF BONDED WAREHOUSE:			PORT OF EXIT:		SHIP/AIRCRAFT... <i>Name/Number</i>		
EXPORT LICENCE:		EXCHANGE CONTROL CD FORM:			GROSS WEIGHT:		*OWNER/OPERATOR SHIP/AIRCRAFT:		
Warehousing Entry Number and Date	PACKAGES		PARTICULARS OF THE GOODS					*Customs/ Excise Tariff Item	Ware
	Identifying Marks and Numbers	Number and Types of Packages	Country of Growth, Production or Manufacture	Description of the Goods	Statistical Unit	Weight, Volume or Number			
Amount Brought Forward									
TOTAL			NOTE.- All relevant sections of this entry must be completed.						

I, the undersigned ..... being the \*Exporter/Exporter's Agent/.....  
(or other uathorised person), do hereby declare that the above is a true description and complete return of all above-mentioned packages, which are to be removed from the above-mentioned bonded warehouse for export.

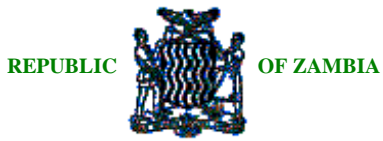
Signature .....

Date .....

.....  
*Officer of Customs*

\*Delete where inapplicable.





VOUCHER FOR WRITING-OFF WAREHOUSED GOODS

PORT OF.....		GOODS TO BE WRITTEN-OFF THE BOOKS OF .....BONDED				
Warehousing Entry Number and Date	PACKAGES		PARTICULARS OF THE GOODS AND AMOUNTS TO BE WRITTEN-OFF			
	Identifying Marks and Numbers	Number and Types of Packages	Country of Growth, Production or Manufacture	Description of Goods as Warehoused	Statistical Unit	Weight, Volume or Number
Amount Brought Forward						
TOTAL .. ..			Note: All relevant sections of this Bill of Entry to be complete			

I, the undersigned ..... being the  
\*Importer/Owner/..... of the above  
goods, hereby request that they should be written off the books of the above-mentioned bonded warehouse with  
duty:

- (a) being deficiencies due to ..... and not to illegal abstraction;
- (b) being goods abandoned by me to the Government of the Republic of Zambia;
- (c) being goods to be destroyed under Customs supervision;
- \*(d) being goods destroyed by accident.

Signature ..... Date ....., 19.....

I certify that the above goods:

- (a) to the best of my knowledge and belief became deficient in the circumstances detailed above, not as a result of illegal abstraction;
- (b) have been abandoned to the said Government and have been secured in and duly recorded in the books of the State Warehouse;
- \*(c) have been destroyed by ..... in my presence;
- \*(d) to the best of my knowledge and belief were destroyed by accident.

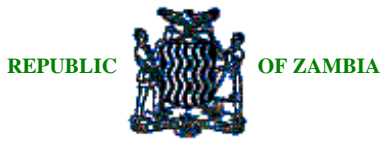
Submitted.....Collector of

Authority is hereby granted for the above goods to be written off the books of.....Bonded Warehouse without payment of duty.

Commis.

\*Delete where inapplicable.





**COMBINED PAYMENT VOUCHER AND APPLICATION FOR DRAWBACK OF DUTY**

DRAWBACK CLAIMED ON *\*(a)* Imported duty-paid goods exported unused and in the form in which they were imported.  
*\*(b)* Excise or surtax-paid goods exported unused.  
*\*(c)* Imported duty-paid materials contained in Zambia manufacturers exported unused.

PORT:		EXPORT LICENCE:	EXCHANGE CONTROL CD FORM:			GROSS WEIGHT:	EX	
Packages in which exported	PARTICULARS OF GOODS OR MATERIALS ON WHICH DRAWBACK IS CLAIMED							
	Identifying Marks and Numbers (1)	Original Packages Identifying Marks and Numbers (2)	Number and Date of Original Entry (3)	Country of Growth, Production or Manufacture (4)	Description of Goods and, in the case of materials, nature and quantity of Zambia manufacturers in which contained (5)	Statistical Unit (6)	Weight, Volume or Number (7)	Tariff Item (8)

TOTAL DRAWBACK CLAIMED

I, the undersigned ..... being the \*Exporter/Exporter's Agent/..... (other authorised person), do hereby declare that the above is a true description and complete return of goods or materials contained in the above packages on which drawback is hereby claimed.

Signature ..... Date ....., 1

I certify that I have satisfied myself of the correctness of the above particulars and declaration and that the



the goods or materials \*were/were not Customs sealed (\*Seals marked.....  
face.....on reverse).

Date .....,  
19.....

*Officer of Customs/Postal Official*  
\*Delete where inapplicable.

TO BE COMPLETED BY APPLICANT

Dr. to.....\*Exporter/Exporter's Agent  
(Full Postal Address) .....  
.....  
.....  
.....

PORT VOUCHER NUMBER:

PORT DATE STAMP:

PORT LIST NUMBER: .....

\* Delete where inapplicable.

FOR HEAD OFFICE USE ONLY

H.O.Date Stamp and Cheque Number:

Passed for Payment:

Allocated:

.....  
*Accountant*

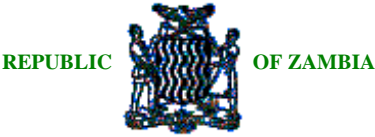
DECLARATION OF EXPORT

I certify that the above packages were accepted by me intact\*\*.....  
.....for transmission to.....  
Office Date Stamp....., 19.....

.....  
*Signature of Postal/Railways or  
other Transport Official*

\*\* Insert "Sealed in the manner described" or "Unsealed".

**Customs Form No. 45**



<b>APPLICATION TO PASS A VOUCHER FOR OFFICIAL CORRECTION</b> <i>(To be submitted in triplicate)</i>		
PORT OFFICE REFERENCE	<b>For Official Use</b>	HEAD OFFICE REFERENCE
Return to: *COLLECTOR/ASSISTANT COMMISSIONER OF CUSTOMS AND EXCISE		
Port:	Original Bill of Entry Number and Date:	Agent:
Has this voucher been submitted on request? If so, state name of officer or letter reference:		Importer:
This section to be completed by Applicant	*COLLECTOR/ASSISTANT COMMISSIONER. *I/We hereby apply for permission to pass the attached voucher for official correction in the following circumstances:  Date..... 19 .....  <div align="right">*Importer/Agent</div>	

<b>For Official Use by Port</b>		
Date received	DATE STAMP  (To be printed in folder form)	Size: 297mm. X 210mm.
*Delete where inapplicable		

**DETAILED REPORT BY EXAMINING OFFICER**

(1) Details of error which is to be corrected by this voucher:

(2) Amount of Duty underpaid: KDetails of error which is to be corrected by this voucher:

(3) Report and recommendations:

Date..... 19

Signature of Examining Officer

The number and date of the original bill of entry and the details shown on this voucher as originally entered have been checked against the official copy of the bill of entry and against any subsequent vouchers of official correction and found to be correct in all respects.

Signature of Examining Officer

**REPORT BY SURVEYOR**

(1) Summary of Application:

(2) History of previous offences and fines:

Date....., 19.....

Surveyor

---

REPORT AND RECOMMENDATIONS BY \*ASSIST  
COMMISSIONER/COLLECTOR

Date....., 19.....

\*Assistant Commissioner/Collector

A fine of K                      is recommended

Principal Internal Audit Officer

---

**COMMISSIONER-GENERAL'S DECISION**

A fine of K                      is proposed

Commissioner-General

Date....., 19.....

---

**\*ASSISTANT COMMISSIONER/COLLECTOR OF CUSTOMS AND EXCISE**

This voucher of official correction is:

- (1)    Approved without the payment of a fine.
- (2)    Approved subject to the payment of a proposed fine of K
- or
- (3)    Requires attention to the following matters.

Date....., 19.....

---

This voucher of official correction has been finally processed as Bill of Entry  
Number..... of.....

\*\*Delete where inapplicable

**Customs Form No. 46**



**BILL OF SIGHT**

PORT OF:	CARRIER'S ADVICE OR MANIFEST NUMBER: <small>Packages</small>	For Official Use (Final Clearance Details)	AGENT:
<b>PACKAGES</b>			<b>IMPORTER</b>
Identify Marks and Numbers	Number and Type of Packages	For Customs Use Only	
			DATE STA
TOTAL .. ..		Note: All relevant sections fo the Bill must be fully completed	

I, the undersigned....., being the  
\*Importer/Importer's Agent/

Bill of Entry

(or other authorised person), do hereby declare that I cannot, for want of sufficient invoice, advice or other information as to the contents of the above packages, make entry thereof.

Date....., 19.....

Signature.....

Accepted.....

*Officer of Customs*

(This box to  
wide)  
Size:210mm



**REPUBLIC OF ZAMBIA**

ZAMBIA REVENUE AUTHORITY

CUSTOMS AND EXCISE DIVISION

INFORMATION FOR TRAVELLERS GOING THROUGH CUSTOMS

1. In terms of Zambian law, you, as a traveller, must make a declaration to Customs of all goods and effects in your possession, whether they are purchased, even from a duty-free shop, or received as gifts.

2. The declaration must be made to Customs either verbally or in writing using Page 3 of this Form. At places which operate self-selection by red or green route, such as Lusaka International Airport, you must opt to enter one or other of these routes. Entry into the green route is deemed to be a declaration that you have nothing to declare.

3. Before choosing red or green you are advised to read carefully the guidance on Page 4 of this Form.

4. If you make a correct declaration you will be allowed to import some or all of your baggage without payment of duties or taxes. The allowances are listed at Page 2 of this Form.

**Remember:** Customs officers have every right, by law, to examine your baggage. If they wish to do so, please co-operate with them.

NOTES FOR TRAVELLERS

CUSTOMS ALLOWANCES

*Tobacco Products*

400 cigarettes or 0.5 Kg pipe tobacco or 0.5 Kg cigars.

*Alcoholic Beverages*

1.5 litres spirits, 2.5 litres wine and 2.5 litres beer.

The allowances for tobacco products and alcoholic beverages are not applicable to persons under the age of 18 years.

*Other Goods* which are not merchandise, not exceeding a value equivalent of US \$150.00.

*Duties and Taxes*

Merchandise and goods which exceed the allowances, which are properly declared, are liable to be assessed for duty and value added tax. Any goods which are not declared are liable to seizure.

*Currency*

There are no currency restrictions in Zambia and travellers are free to bring into, or take out of Zambia any amounts of money, in any currency. However, amounts exceeding the equivalent of US \$5,000, which are being brought into, or taken out of, Zambia should be declared to customs. A simple form for your declaration if you have currency exceeding the equivalent of US \$5,000, will be provided by Customs on request. Currency exceeding the equivalent of US \$5,000, which is not declared, will be seized.

*Prohibited and Restricted Goods*

If you are importing any of the following items, or are in any doubts about your goods, you must declare them to Customs-

- (a) Narcotic drugs;
- (b) Obscene videos, films, books or other such articles;
- (c) Firearms and ammunition;
- (d) Live animals, fish, reptiles and the like; and
- (e) Plants.

Failure to declare such goods will render them liable to seizure.

*Warning:*

Do NOT smuggle

Do NOT carry bags through Customs for someone else

Do NOT try to hide any goods

Do NOT try to mislead the Customs Office

Do ASK the Customs Officer if you are in doubt



CUSTOMS DECLARATION

Surname		Forenames		
Address in Zambia				
Passport No.		Nationality		
Status of Traveller (Tick appropriate box)	Returning Resident	Visitor	In Transit	Immigration

ZAMBIAN RESIDENTS must declare the total value of all articles acquired abroad (whether new or used, whether dutiable or not, and whether purchased as a gift or otherwise) which are in their possession at the time of their arrival.

VISITORS must declare items they are importing which will remain in Zambia (e.g. gifts).

ALL TRAVELLERS must declare all items of merchandise for trade or commercial use, and any prohibited or restricted goods.

GOODS	QUANTITY	VALUE (state actual cost in currency of purchase)	FOR OFFICIAL USE

DECLARATION

I have read the requirements stated in this note and declare that I have made a true and complete statement of goods being imported.

.....

.....

(Signed)

(Date)

## RED AND GREEN ROUTES

Where self-selection Red and Green routes operate, you have the option of making your Customs declaration in either the RED Channel or the GREEN Channel.

You may follow the GREEN ROUTE only if you have:

- # No more than your Customs allowance
- # No commercial goods or merchandise
- # No prohibited or restricted goods

NOTE CAREFULLY that by entering the GREEN CHANNEL you will be deemed to have made a legal declaration that you have nothing to declare other than your Customs allowances

You should follow the RED ROUTE only if you have:

- # More than your Customs allowances
- # Goods for trade or commercial purposes
- # Any prohibited or restricted goods
- # Any doubts or enquiries about your goods or effects

Travellers using the RED ROUTE should make their declaration on Page 3 of this form.

### WARNING

ENTERING THE GREEN CHANNEL, WITH GOOD TO DECLARE OTHER THAN THE CUSTOMS ALLOWANCES IS AN OFFENCE AND COULD RESULT IN A PENALTY OF A FINE OR IMPRISONMENT OR BOTH, AND FOREITURE OF THE GOODS

**Customs Form No. 47A**

**REPUBLIC OF ZAMBIA**

ZAMBIA REVENUE AUTHORITY  
CUSTOMS AND EXCISE DIVISION  
CURRENCY DECLARATION FORM

There is a legal requirement in Zambia for all persons entering or leaving the country to declare all currency notes, in any currency, which they are importing or exporting, and which, in total, exceed in value the equivalent of five thousand United States Dollars. This form is to be used for such declarations.

Name .....

Nationality..... Passport Number

\*\*\*Arriving from..... Port of Entry

\* Delete as appropriate

\*\*\*Departing to..... Port of exit

\* Delete as appropriate

I hereby declare that I have in my possession in the following currency notes:

CURRENCY	AMOUNT	EQUIVALENT US\$

Signed.....

Date

Signature of Customs Officer.....

NOTE: There is no restriction on the amounts of currency which can be imported to, and exported from, Zambia. However, all amounts exceeding five thousand United States Dollars or its equivalent shall be declared and produced to a Customs Officer on request.

\* \*Delete as appropriate

Customs Form No. 48



**GENERAL REGISTRATION CERTIFICATE**

Full Description of Goods (state in respect of each item Serial No. or other identification and whether Customs sealed or not)

I hereby certify that the above-mentioned goods are the property of

residing at

and are being removed from the Republic of Zambia to

for the purpose of

and are to be returned to Zambia in due course.

Port of .....

Date ..... 19.....

Size 297 mm. 3 210 mm.

*Officer of Customs*



**RECEIPT FOR DUTY PAID ON PASSENGERS' BAGGAGE OR ON  
CONSIGNMENTS  
FOR WHICH A BILL OF ENTRY IS NOT REQUIRED**

No. ....

Port of ..... Foreign currency tendered ..... Amount .....

Port of ..... Foreign currency tendered ..... Amount (£, R, \$, etc)

Date ..... 19..... Exchange taken on above currency:  
K

Importer (*Name*) ..... From ..... (*Country*)

Importer (*Address*) ..... Carrier's Advice No. ....  
(*Where applicable*)

Description and Quantity of Goods	Country of Origin	Tariff Item No.	Value		Duty	
			K	n	K	n
Total .. ..						
Less Rebate ..						
TOTAL DUTY K						

Number of  
Passengers .....

RECEIVED from the above-named Importer the sum of ..... kwacha  
..... ngwee in payment of Customs Duty due.

*Officer of Customs*





**RETURN OF DUTY FREE CONSIGNMENTS FOR WHICH A BILL OF ENTRY IS NOT REQUIRED**

Port of:

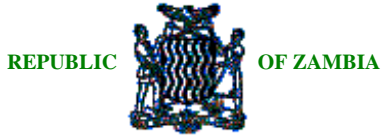
Importer's Name and Address	Carrier's Advice No.	Description and Quantity of Goods	Country of:		Tariff item	Value
			Supply	Origin		

(This form is for official use only)



Part 3. *Blending/Mixing/Fining of:				% Imptd. Spts.....			Part 4. Racking or Bottling				
(finished product)				Deficiency			*Vessel/Casks/ Drums/Cases- Marks and Nos.	No. of *Casks/ Drums/ Cases	Per *Vessel/Cask/D		
Vessel	Litres	Strength	Proof Litres	Allowed	Charged	Total			Bot tles	Litres	Stre
Obscuration (if any).....											
Register and Ledger Folios.....											
Excess Losses to A/C											
Excess Losses to A/C { B/E .....											
D/P Wt.....											
I hereby request permission to *regauge/blend/ mix/ fine/rack/reduce/bottle the goods specified in Part 1 above and request that any allowable deficiencies due to ..... be written off. ..... <i>Signature of Applicant</i> Date .....					†I certify that the above *blend/mixture has been made in accordance with the formula approved by the Controller. ..... <i>Signature of</i> Date..... † In respect of blending and mixing only.			I certify that the particulars is hereby given for the a off. ..... Date .....			

\* Delete where inapplicable. (To be printed in red ink.) Size: 210 mm. x 297 mm.



INSPECTOR'S ADJUSTMENT ENTRY

Pa

Details of Clearance	Particulars	D
		Brought Forward: . . . . .
		Total . . . . .

.....  
*Inspector*

.....  
*Importer*

.....  
*Officer*

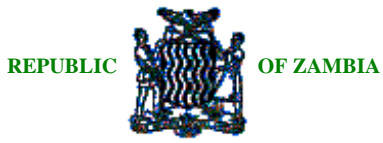
Date....., 19.....



**CONTINUATION SHEET FOR USE WITH BILLS OF ENTRY IN FORM Nos. 21 AND 22**

Packages		Particulars of the Goods				Customs Tariff Item
Identifying Marks and Numbers	Number and Types of Packages	Country of Growth, Production or Manufacture	Description of Goods† in accordance with nomenclature of Customs Tariff	Statistical Unit	Weight Volume or Number	
Sub-Total						Amount Brought Forward

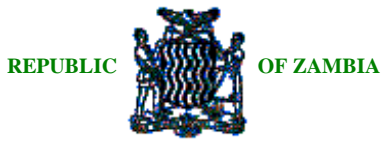
Note:-All relevant sections of this Bill of Entry must be fully completed.  
 † Unless the item is specifically mentioned in the Customs Tariff, a full description of its nature must be given.



CONTINUATION SHEET FOR USE WITH BILLS OF ENTRY IN FORM No.39

Warehousing Entry Number and Date	PACKAGES		PARTICULARS OF THE GOODS AS ON THE WAREHOUSING ENTRY				Customs Tariff Item
	Identifying Marks and Numbers	Number and Types of Packages	Country of Growth, Production or Manufacture	Description of the Goods as Warehoused	Statistical Unit	Weight, Number or Volume	
SUB-TOTAL							SUB

NOTE.- All sections of this Bill of Entry must be fully completed



CONTINUATION SHEET FOR USE WITH BILLS OF ENTRY IN FORM No.23

PACKAGES		PARTICULARS OF THE GOODS				Customs Tariff Item	Value
Identifying Marks and Numbers	Number and Types of Packages	Country of Growth, Production or Manufacture	Description of the Goods	Statistical Unit	Weight, Number or Volume		
SUB-TOTAL						SUB-TOTAL .	

ORIGINALLY ENTERED AS

SUB-TOTAL						SUB-TOTAL	

REPUBLIC OF ZAMBIA



**APPLICATION TO CLEAR THROUGH CUSTOMS AT  
DESTINATION**

*(To be submitted in triplicate)*

I, do hereby declare that I am the importer of  
the undermentioned articles:

MOTOR VEHICLE: Make

Engine No.

Registration No.

Mileage

ARTICLES:

I am employed by  
at

I hereby undertake-

(a) To report to the Customs Office at ..... within ..... days.

(b) To clear and pay any duty leviable on the undermentioned vehicle and  
articles at that office.

I understand that-

(a) This application does not constitute entry for customs purposes.

(b) If there is any change in the amount of duty payable between the date  
of my entry into Zambia and the  
date of payment of duty, I will be liable to the higher duty.

(c) Authority given to proceed to another Customs office for clearance  
and payment of duty does not authorise



non-compliance with any other law relating to the use of this motor vehicle.

Signed

at.....this.....day  
of....., 19....., in the  
presence of.....

*Officer of Customs*

PERMISSION GRANTED

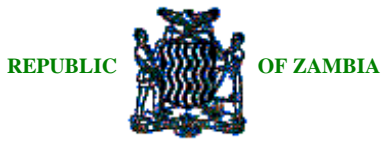
NUMBER AND DATE

.....  
*Officer of Customs*

FINAL CLEARANCE DETAILS:

..... of  
..... of  
..... of

Size: 297 mm. X 210 mm.



CONTINUATION SHEET FOR USE WITH BILLS OF ENTRY IN FORM No.23

PACKAGES		PARTICULARS OF THE GOODS				Surtax Tariff Item	Surtax Duty		
Warehousing Entry Number and Date	Identifying Marks and Numbers	Number and Types of Packages	Description of Goods in accordance with nomenclature of Surtax Tariff	Statistical Unit	Weight, Number or Volume		K	n	
						Amount B/Fwd			
TOTAL:			NOTE.- All relevant sections of this Bill of Entry must be fully completed.						
			TOTAL:						

I, the undersigned .....being the  
 \*Manufacturer/Owner .....  
 (other authorised person), do hereby declare that the above is a true description and complete return of:

- \*(a) Surtaxable goods removed for consumption from .....\*Brewery/Distillery/Factory during the period.....  
 ....., 19.....to....., 19....., both date inclusive.
- \*(b) Surtaxable goods now to be removed for consumption from.....Bonded Warehouse.
- \*(c) Surtaxable goods removed in bond from.....

.....  
*Officer of Customs*  
 \*Delete where inapplicable.

.....Signature  
 Date....., 19.....

**PART III**  
**REGISTRATION AND REBATE FORMS**

**Customs Form No. 81**  
**(Page 1)**



**APPLICATION TO THE CONTROLLER OF CUSTOMS AND EXCISE TO BE REGISTERED AS A MANUFACTURER UNDER REBATE AND/OR FOR AN EXTENSION OF REBATES CURRENTLY GRANTED**

*(If there is insufficient space on this form, the information required may be shown on separate schedules and attached)*

1. Industry in which registration, and/or an extension of rebates is sought
  
  
  
  
  
  
  
  
  
  
2. State other industrial or commercial activities (if any) carried out on the same site by applicant or any other person

**Section A.-To be Completed by All Applicants**

(NOTE.-Applicants seeking registration in an existing rebated industry need only complete Section A and the declaration at the end of this form)

1. (a) Trading name
- (b) Postal address
- (c) Situation of factory: (i) Stand No.  
(ii) Street and Street No. *(if any)*
  
- (d) State whether factory is situated in an industrial area, commercial trading area, etc
  
  
  
- (e) Give details of use of adjoining buildings or buildings on adjoining sites or stands

2. (a) Brief description of premises, including dimensions

(b) Cost of building (*if owned*)

(c) Annual rent of building (*if rented*)

3. Cost of plant and machinery (if additional machinery is to be purchased if the rebate is granted, separate details should be given).

4. (a) Number of operatives employed (factory staff only).

(i) Supervisory

(ii) Skilled

(iii) Unskilled

(b) Will any additional operatives be employed if this application is successful? If "yes" give number

### **Section B**

*(To be completed in full by applicants seeking recognition of an industry not previously recognised for rebate purposes or seeking an extension in a recognised industry)*

1. Reason for making application

Size: 297 mm. 3 210 mm.

(To be printed in folder form.)

**Customs Form No. 81**

**Section B (Continued)** (Page 2)

2. Details of articles to be manufactured and imported materials used therefore on which rebate of duty is being requested.

Type of article to be manufactured	Imported materials to be used for which a rebate of duty is now requested	Country of origin of materials for which a rebate duty is now requested	Alternative countries of origin and country of supply where this differs from the country of origin	Estimate for
				Quantity (State units)

Note.- 1. It should be quite clear which materials are required for each type of manufactured article.  
2. Rebates will not be granted in respect of wrappers or packing materials.

(Page 3)

Section B

3. Please state below approximate quantity of locally produced materials to be used annually, and for what purpose.

Locally produced materials annual consumption			Purpose for which locally produced materials will be used
Material	Estimated quantity (Unit)	Value K	

4. Describe the process of manufacture involved

5. If manufacturing operations have not yet commenced state proposed starting date

6. Are the parts or materials on which rebate is sought of a type manufactured or produced in Zambia, and if so, why are local parts or materials not used?

7. Please give detailed examples of factory cost, total cost and profit margin, with, and without benefit of rebate, showing value of imported and local raw materials separately. (Individual examples should be given for each category of articles.)

8. Anticipated effect of Rebate.

Item	Sales value of present monthly production	Sales value of present monthly capacity	Expected sales value per month if rebate is granted

9. Please give names of other firms known to you, engaged in the same industry in Zambia

(Page 4)

DECLARATION

---

I have made myself acquainted with the regulations and understand that-

1. On approval of my application I will be required to enter into a bond for whatever amount may be considered necessary;
2. I will be eligible to receive goods under rebate of duty only when I have entered into a bond and have been registered as a manufacturer under rebate and, then, only such goods as have been specified in that part of the regulations dealing with the industry in which I am registered;
3. Goods entered under rebate of duty must immediately be conveyed to, and stored in, a store or place approved by an officer of customs for the purposes of storing rebated goods; that such store or place must have provision for the affixing of customs locks and that it may not be used for any purpose other than the storing of rebated goods;
4. Rebated goods must not be moved from the approved store to any other place of storage on the same or other premises without prior permission of an officer of customs, unless immediate action for the safety of the goods is necessary;
5. No goods on which a rebate of duty has been granted shall be transferred to another registered manufacturer or sold or disposed of, without the prior permission of the Commissioner-General. In the case of goods for sale or disposal to a person other than a registered manufacturer, prior payment of the duty due must be made. In the case of sale or disposal to another registered manufacturer a receipt for the goods in the prescribed form must be obtained from the manufacturer and furnished to an officer of customs within 14 days of the transfer being authorised;
6. An approved form of stock book must be kept up to date in which all receipts and disposals of rebated goods are recorded in such manner as will enable me to account readily for all such goods to the satisfaction of an officer of customs;
7. My books must be made available to an officer of customs on demand, and my premises may be inspected by such officer at any time;
8. Should I be unable to account satisfactorily for any goods on which a rebate has been allowed, I become liable for the full duty on the full consignment and this must be paid on demand;
9. If I do not pay the annual registration fee on or before the 31st January in any year my registration will be cancelled on the 1st February of that year;
10. In addition to other penalties, my registration is liable to be cancelled if I fail to



comply with the terms of my bond;

11. I may be called upon to carry out under supervision of an officer of customs, at such time as the Commissioner-General may deem necessary, any manufacturing operations in which materials acquired under rebate are being used and to pay fees at the prescribed rates for the special attendance of such officer.

This information given in the questionnaire and in any schedule attached hereto is to the best of my knowledge and belief true and correct.

(Signed)

for)

Dated at.....on the.....day of....., 19.....



TOTAL . .

TOTA

NOTE-All relevant sections of this Bill of Entry must be fully completed.

I, the undersigned, ..... being the \*Importer/Importer's Agent/..... (other authorised person), do hereby declare that the above is a true return of all goods contained in the above-mentioned packages and of the values of such goods, that the value is the true values of the goods as defined by law, and that no invoices relating to attached hereto are of have been in

Signature.....

Date ....., 19.....

.....  
*Officer of Customs*

\*Delete where inapplicable.

†Unless the Item is specifically mentioned in the Tariff, a full description of its nature must also be given.

**Customs Form No. 83**



VOUCHER FOR OFFICIAL CORRECTION OF BILL OF ENTRY IN FORM No.82

PORT OF..... CORRECTING BILL OF ENTRY NUMBER.....OF.....19.....

PACKAGES		PARTICULARS OF THE GOODS				Customs Tariff Item	Value for Duty Purposes K
Identifying Marks and Numbers	Number and Types of Packages	Country of Growth, Production or Manufacture	Description of the Goods	Statistical Unit	Weight Number or Volume		
							Amount Brought

TOTAL . . . . . TOTAL NET DUTY P . . . . .

ORIGINALLY ENTERED AS

							Amount Brought

TOTAL . . . . . TOTAL . . . . .

Difference . . . . . \*Importer/Importer's Agent Date..... Difference . . . . .

Checked by Officer of Customs .....

\*Less/Add Accounting Fee . . . . .

\*Approved/submitted for approval .....

Amount to be \*collected/refund

\*Delete where inapplicable.

Collector of Customs and Excise

H.O.R/v. No.:	Date of	Cheque	Passed for
---------------	---------	--------	------------

For Official Use  
\*Approved subject to a fine of . . . . .

Audit Office  
Examined:

Payment

Number:

Payment:

Allocation:

\*Approved .. ..

.....  
*Commission-C*

**Customs Form No. 84**



**BILL OF ENTRY FOR THE CLEARANCE OF GOODS FOR CONSUMPTION**

.....REBATE  
(State type of Rebate)

PORT OF:..... | GOODS TO BE REMOVED FOR CONSUMPTION FROM.....

Warehousing Entry Number and Date	PACKAGES		PARTICULARS OF THE GOODS AS ON WAREHOUSING ENTRY				Customs/Excise Tariff Item	H
	Identifying Marks and Numbers	Number and Types of Packages	Country of Growth, Production or Manufacture	Description of the Goods	Statistical Unit	Weight Volume or Number		
TOTAL .. ..			NOTE-All sections of this Bill of Entry must be fully completed.					TOTAL NET PAYABLE .

I, the undersigned, ..... being the \*Importer/Importer's Agent/..... (other authorised person), do hereby declare that the above is a true complete return of all goods contained in the above-mentioned packages, that the values declared for duty paid and that the goods are now entered for payment of the duty due thereon or removed from the above bonded warehouse for consumption.

Signature..... Date ....., 19.....

.....  
Officer of Customs

\*Delete where inapplicable.

**Customs Form No. 85**



VOUCHER FOR OFFICIAL CORRECTION OF BILL OF ENTRY IN FORM

PORT OF..... CORRECTING BILL OF ENTRY NUMBER.....OF.....  
 BONDED WAREHOUSE:

Warehousing Entry Number and Date	PACKAGES		PARTICULARS OF THE GOODS				Customs/Excise Tariff Item	Value as Warehouse K
	Identifying Marks and Numbers	Number and Types of Packages	Country of Growth, Production or Manufacture	Description of the Goods	Statistical Unit	Weight Volume or Number		
								Amount Brou

TOTAL ..

TOTAL NET DUTY

ORIGINALLY ENTERED AS

								Amount Broug

TOTAL ..

TOTAL ..

.....  
 \*Importer/Importer's Agent

Difference

Date.....

Difference

Checked by Officer of Customs .....

\*Less/Add Accounting Fee

\*Approved/submitted for approval .....

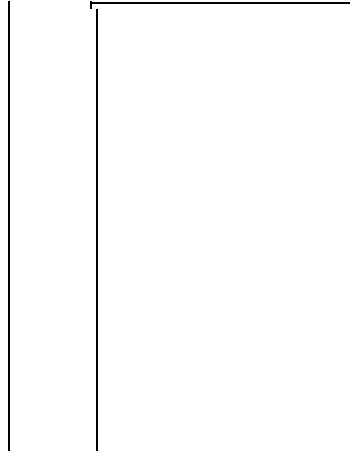
Amount to be \*colle

\*Delete where inapplicable.

Collector of Customs and Excise

H.O.R/v. No.:	Date of Payment	Cheque Number:	Passed for Payment:	For Official
Audit Office Examined:		Allocation:		*Approved subject to a fine of
				*Approved





*Commission-General*

**Customs Form No. 86**



**APPLICATION TO TRANSFER GOODS IMPORTED UNDER  
REBATE FROM ONE REGISTERED MANUFACTURER TO  
ANOTHER**

-----

**DECLARATION ON TRANSFER OF REBATED STOCKS  
TO A MANUFACTURER UNDER REBATE  
TO THE COLLECTOR OF CUSTOMS AND EXCISE,**

.....

I/We hereby apply to transfer the undermentioned goods entered per  
Bill of Entry No.

of , 19 .....under rebate of duty to Messrs .....  
of .....

Date .....  
*Signature of Importer*

**PARTICULAR OF GOODS**

**Permission granted**

*Collector of Customs and Excise*

**Received in full the goods described above, which I/we hereby certify  
are to be used in the manufacture of**

**Date .....**

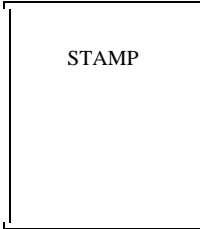
***Signature of Manufacturer to whom transferred.***

**Size: 297 mm. X 210 mm.**

PART IV

BONDS

**Customs Form No. 121**



REMOVAL AND TRANSIT BOND

KNOW ALL MEN BY THESE PRESENTS that we,  
 ..... of ..... as Principal,  
 and..... of ..... , as Surety,  
 are held and firmly bound unto the Government of the Republic of Zambia in the sum  
 of ..... kwacha of good and lawful money of Zambia, to be paid to the said  
 Government to which payment will and truly to be made, we bind ourselves, and each of us,  
 jointly and severally, each and for the whole, our heirs, executors and administrators, and  
 every of them, firmly by these presents.

WHEREAS the above-bounden Principal is desirous to remove in bond, without  
 payment of the duty thereon, from the Port of

\*(a) to ..... , the following goods, that is to say:  
 ; or

\*(b) to any place within the Republic of Zambia or to any place beyond the borders of the  
 Republic of Zambia, such goods as may be entered by the said Principal at the said Port for  
 such removal;

NOW the conditions of the above-written bond are such that:

- (i) if the said goods and every part thereof are duly delivered at the said place  
 to which they are to be removed, without alteration or diminution; and
- (ii) if all such goods as are entered for removal under this bond to a place  
 within the Republic of Zambia are properly entered at a port of entry according to law and  
 within.....days of the date of entry for removal a certificate of entry at that port,  
 signed by an officer of customs, is delivered to the proper officer of customs at the port  
 from which such goods were removed; and
- (iii) if all such goods as are entered for removal under this bond to a place  
 beyond the borders of the Republic of Zambia are declared in writing in the prescribed form  
 by the consignee thereof and by an officer of customs or other Government official in the  
 country of destination to have been received in full at such place and if such declaration is  
 within .....days of the date of entry for removal of such goods delivered to the proper

officer at the port from which such goods were removed; then the above-written bond shall be void, but otherwise shall remain in full force.

Signed, sealed and delivered by the above-bounden Principal at

this.....day of.....,  
19.....

For and on behalf of

.....

.....(Signature)

(Full

Names)

.....(Designation)

In the presence of-

Witness .....(Signature)

(Full Names)

Witness .....(Signature)

(Full Names)

Signed, sealed and delivered by the above-bounden Surety at

this.....day of.....,  
19.....

For and on behalf of

.....

.....(Signature)

(Full

Names)

.....(Designation)

In the presence of-

Witness .....(Signature)

(Full Names)

Witness .....(Signature)

(Full Names)

\*Delete where inapplicable

---

**FOR CUSTOMS PURPOSES ONLY**

No. ....

.....

Commissioner-General (To be printed in red ink)

Size: 297 mm. X 210 mm.

**Customs Form No. 122**



**Application to Lodge a Cash Deposit as Security for an Obligation**  
Incurred Under the Laws Relating to Customs and Excise  
and Undertaking to Discharge such Obligation

Address  
Date , 19.....

I, the undersigned being  
desirous of-

\*(a) removing to for examination the  
goods described in Bill of Sight No. ....of.....,  
19.....  
without payment of the duty due thereon;

\*(b) removing in bond from ..... to  
the goods described in Bill of Entry No. ....of.....,  
19.....;

\*(c) taking delivery of the goods described in Bill of Entry No.  
of....., 19..... without the production of the  
following

\*documents/..... namely:

required by the proper officer of customs in substantiation of the particulars  
declared on the said Bill of Entry;

\*(d)

hereby make application to be permitted so to do and to lodge with the \*Collector of  
Customs and

Excise/..... at

a deposit of K ..... as security pending-

\*(a) production of the said goods at .....  
within ..... days

or such period thereafter as the Commissioner-General may allow;

\*(b) delivery of the said goods to the said place and production to the said  
\*Commissioner-General

of

Customs and Excise/..... within ..... days  
of the date of the said entry of:

\*(i) Declaration of Entry of the said goods at the said Port of Entry in the  
Republic signed by an officer of customs at the said Port of Entry; or

\*(ii) Declaration of receipt at the said place outside the Republic signed by the  
consignee and by an officer of customs or other Government Official at the said place;

\*(c) production within ..... days of the said

\*Collector of Customs and

Excise/..... of the said

\*documents/.....;

\*(d)

and, further I undertake that I will duly fulfil the obligations secured by the said deposit and  
that, in default, such deposit shall be liable to forfeiture to the Government of the Republic  
of Zambia.

.....Signature

Deposit accepted *vide* Deposit Receipt

No. .... of .....

Collector of Customs and Excise  
Port

\* Delete where inapplicable

of .....

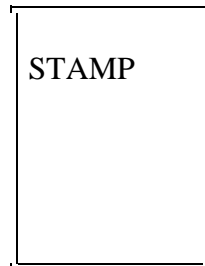
Size: 297 mm. ´ 210 mm.

**Customs Form No. 123**

REPUBLIC



OF ZAMBIA



**BOND**

KNOW ALL MEN BY THESE PRESENTS that we,

..... of ..... as Principal,

and..... of , as Surety,  
are held and firmly bound unto the Government of the Republic of Zambia in the sum  
of ..... kwacha of good and lawful money of the Republic of Zambia, to be paid to  
the said Government, to which payment well and truly to be made, we bind ourselves, and  
each of us, jointly and severally, each and for the whole, our heirs, executors and  
administrators, and every of them, firmly by these presents.

WHEREAS the above-bounden Principal is desirous to take delivery at  
(Name of Place)

without payment of the duty thereon, of uncustomed goods consigned to the said place by  
\*rail/road/air/water and delivered at the said place and whereas the said Principal has been  
licensed accordingly by the Commissioner-General;

NOW the conditions of the above-written bond are such that if the said goods and every  
part thereof

are properly entered at the Custom House

within ..... days of the date of delivery at the said place and if all other  
requirements of the Customs and Excise Act in respect of the said goods are complied with;  
the above-written bond shall be void, but otherwise shall remain in full force.

Signed, sealed and delivered by the above-bounden Principal at

this.....day of.....,  
19.....

For and on behalf of

.....

.....(Signature)

(Full

Names)

.....(Designation)

In the presence of-

Witness .....(Signature)

(Full Names)

Witness .....(Signature)

(Full Names)

Signed, sealed and delivered by the above-bounden Surety at

this.....day of.....,  
19.....

For and on behalf of

.....



.....(Signature)

(Full

Names)

.....(Designation)

In the presence of-

Witness

.....(Signature)

(Full Names)

Witness

.....(Signature)

(Full Names)

\*Delete where inapplicable

---

**FOR CUSTOMS PURPOSES ONLY**

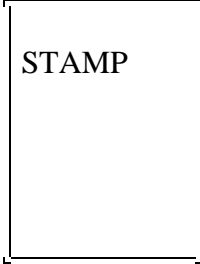
No. ....

.....

*Commissioner-General* (To be printed in red ink)

Size: 297 mm. X 210 mm.

**Customs Form No. 124**



**AIR FREIGHT BOND**

KNOW ALL MEN BY THESE PRESENTS that we,  
..... of ..... as Principal,  
and..... of ..... , as Surety,  
are held and firmly bound unto the Government of the Republic of Zambia  
in the sum of ..... kwacha of good and lawful money of the  
Republic of Zambia, to be paid to the said Government, to which payment  
well and truly to be made, we bind ourselves, and each of us, jointly and  
severally, each and for the whole, our heirs, executors and administrators,  
and every of them, firmly by these presents.

WHEREAS the above-bounden Principal is desirous that the entry of  
goods imported into the Republic of Zambia as freight in aircraft, owned or  
operated by the said Principal, or by any other owner or operator for whom  
the said Principal is the lawful agent, shall be made in terms of subsection  
(1) of section *thirty-nine* of the Customs and Excise Act, and whereas the  
said Principal has been licensed accordingly by the Commissioner-General;

NOW the conditions of the above-written bond are such that if in respect  
of the said goods and every part of them all the requirements of the said Act  
have been complied with; then the above-written bond shall be void, but  
otherwise shall remain in full force.

Signed, sealed and delivered by the above-bounden Principal at

this.....day of.....,  
19.....

For and on behalf of

.....

.....(Signature)

(Full

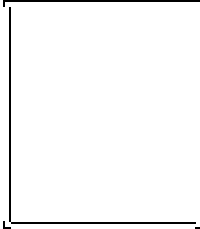
Names)

.....(Designation)

In the presence of-

Witness

.....(Signature)



(Full Names)

Witness .....(Signature)

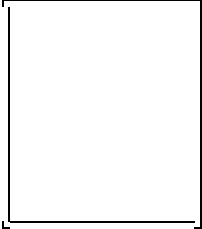
(Full Names)

Signed, sealed and delivered by the above-bounden Surety at

this.....day of.....,  
19.....

For and on behalf of

.....



.....(Signature)

(Full

Names)

.....(Designation)

In the presence of-

Witness .....(Signature)

(Full Names)

Witness .....(Signature)

(Full Names)

---

**FOR CUSTOMS PURPOSES ONLY**

No. ....

.....

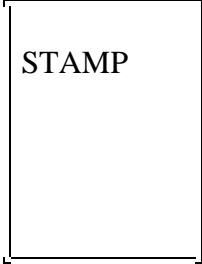
*Commissioner-General*

Size: 297 mm. X 210 mm.

**Customs Form No. 125**



REPUBLIC OF ZAMBIA



**BOND ON A WAREHOUSE**

KNOW ALL MEN BY THESE PRESENTS that we,  
..... of ..... as Principal,  
and..... of ..... , as Surety,  
are held and firmly bound unto the Government of the Republic of Zambia in the sum  
of ..... kwacha of good and lawful money of the Republic of Zambia, to be paid to  
the said Government, to which payment well and truly to be made, we bind ourselves, and  
each of us, jointly and severally, each and for the whole, our heirs, executors and  
administrators, and every one of them, firmly by these presents.

WHEREAS the above-bounden Principal is the proprietor of a certain warehouse being  
  
situate  
and known as Bonded  
Warehouse, which warehouse has been approved by the Commissioner-General, and is to  
be licensed and appointed in terms of the Customs and Excise Act, for the warehousing and  
securing of goods without payment of the duties due thereon;

AND WHEREAS the Commissioner-General, without prejudice to his right at any time  
to require that the form or amount of such security may be altered, has required the said  
proprietor to give such security as is provided by this bond;

NOW the conditions of the above-written bond are such that:

- (i) if all the goods which are now or may hereafter from time to time be  
deposited in the said warehouse are kept in such warehouse securely and without alteration  
or diminution except as may be allowed by law until delivered therefrom; and
- (ii) if no part of such goods is delivered from such warehouse except upon  
entry thereof in terms of the said Act and authorisation of such delivery by the proper  
officer of customs; and
- (iii) if all such goods are as entered by the said Principal for removal under  
this bond to a place within the Republic of Zambia are delivered to and properly entered at  
a port of entry according to law and within ..... days of the date of entry for removal  
a certificate of entry at that port, signed by an officer of customs, is delivered to the proper  
officer of customs at the port from which such goods were removed; and
- (iv) if all such goods are entered by the said Principal for exportation under  
this bond to a place beyond the borders of Zambia are delivered to such place and are  
declared in writing in the prescribed form by the consignee thereof and by an officer of

customs or other government official in the country of destination to have been received in full at such place, and if such declaration is within ..... days of the date of entry for exportation of such goods delivered to the proper officer at the port from which such goods were removed;

then the above-written bond shall be void, but otherwise shall remain in full force.

Signed, sealed and delivered by the above-bounden Principal at

this.....day of.....,  
19.....

For and on behalf of

.....

.....(Signature)

(Full

Names)

.....(Designation)

In the presence of-

Witness .....(Signature)

(Full Names)

Witness .....(Signature)

(Full Names)

Signed, sealed and delivered by the above-bounden Surety at

this.....day of.....,  
19.....

For and on behalf of

.....

.....(Signature)

(Full

Names)

.....(Designation)

In the presence of-

Witness .....(Signature)

(Full Names)

Witness .....(Signature)

(Full Names)

---

**FOR CUSTOMS PURPOSES ONLY**

No. ....

Warehouse appointed by Gazette Notice No. ....  
of ..... 19 .....

.....

---

*Commissioner-General* (To be printed in red ink)

Size: 297 mm. X 210 mm.

**Customs Form No. 126**



REPUBLIC OF ZAMBIA

STAMP

**MANUFACTURER'S BOND**

KNOW ALL MEN BY THESE PRESENTS that we,  
..... of as Principal,  
and..... of , as Sureties,  
are held and firmly bound unto the Government of the Republic of Zambia in the sum  
of ..... kwacha of good and lawful money of the Republic of Zambia, to be paid to  
the said Government, to which payment well and truly to be made, we bind ourselves, and  
each of us, jointly and severally, each and for the whole, our heirs, executors and  
administrators, and every of them, firmly by these presents.

WHEREAS the above-bounden Principal is desirous, under the provisions of the  
Customs and Excise Act, of using in  
the .....Industry materials in respect of which a  
rebate of the Customs duty ordinarily payable has been granted;

NOW the conditions of the above-written bond are such that:  
(i)if all or part of such materials, held, imported or taken out of bond by the said  
Principal or received by him from another person, under rebate, for use in the said industry,  
have been used solely in such industry for the purpose in respect of which rebate has been  
granted; and  
(ii)if the amount of duty rebated has been paid to the proper officer of customs, on the  
whole of every consignment of such materials of which any part has not been so used in  
such industry, or on such part of such consignment as the Commissioner-General may  
direct;  
then the above-written bond shall be void, but otherwise shall remain in full force.

Signed, sealed and delivered by the above-bounden Principal at

this.....day of.....,  
19.....

For and on behalf of  
.....

.....(Signature)  
(Full

Names) .....(Designation)

In the presence of-

Witness .....(Signature)  
(Full Names)

Witness .....(Signature)  
(Full Names)

Signed, sealed and delivered by the above-bounden Surety at

this.....day of.....,  
19.....

For and on behalf of

.....

.....(Signature)

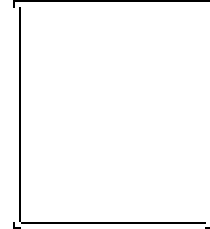
(Full

Names) .....(Designation)

In the presence of-

Witness .....(Signature)  
(Full Names)

Witness .....(Signature)  
(Full Names)



---

**FOR CUSTOMS PURPOSES ONLY**

No. ....

.....

Commissioner-General (To be printed in green ink)

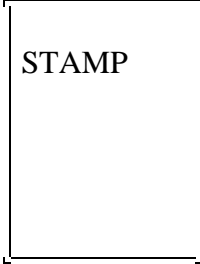
Size: 297 mm. X 210 mm.



**Customs Form No. 127**



REPUBLIC OF ZAMBIA



**SPIRIT REBATE BOND**

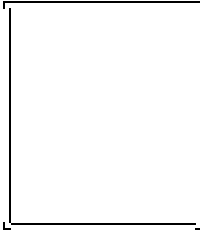
KNOW ALL MEN BY THESE PRESENTS that we,  
..... of ..... as Principal,  
and..... of ..... , as Sureties,  
are held and firmly bound unto the Government of the Republic of Zambia in the sum  
of ..... kwacha of good and lawful money of the Republic of Zambia, to be paid to  
the said Government, to which payment well and truly to be made, we bind ourselves, and  
each of us, jointly and severally, each and for the whole, our heirs, executors and  
administrators, and every of them, firmly by these presents.

WHEREAS the above-bounden Principal is desirous, under the provisions of the  
Customs and Excise Act, of using, for manufacturing purposes, spirits in respect of which a  
rebate of the customs or excise duty ordinarily payable has been granted;

NOW the conditions of the above-written bond are such that if the said Principal:  
(i) does not engage in any attempt, by himself, or in collusion with others, to  
defraud the said Government of any duty on spirits obtained by him under rebate; and  
(ii) renders truly and completely all the returns and statements prescribed or  
required in terms of the said Act; and  
(iii) in all respects complies with the terms of the said Act; and  
(iv) complies with such other conditions as the Commissioner-General may  
require;  
then the above-written bond shall be void, but otherwise shall remain in full force.

Signed, sealed and delivered by the above-bounden Principal at  
this.....day of.....,  
19.....

For and on behalf of  
.....



.....(Signature)  
(Full  
Names) .....(Designation)

In the presence of-

Witness .....(Signature)  
(Full Names)

Witness .....(Signature)  
(Full Names)

Signed, sealed and delivered by the above-bounden Surety at

this.....day of.....,  
19.....

For and on behalf of

.....

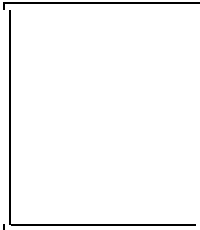
.....(Signature)  
(Full

Names) .....(Designation)

In the presence of-

Witness .....(Signature)  
(Full Names)

Witness .....(Signature)  
(Full Names)



---

**FOR CUSTOMS PURPOSES ONLY**

No. ....

.....

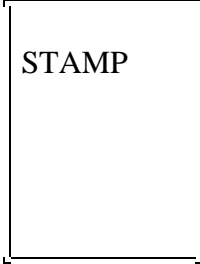
*Commissioner-General* (To be printed in green ink)

Size: 297 mm. X 210 mm.

**Customs Form No. 128**



REPUBLIC OF ZAMBIA



**MANUFACTURER'S EXCISE BOND**

KNOW ALL MEN BY THESE PRESENTS that we,  
..... of , as Principal,  
and..... of , as Sureties,  
are held and firmly bound unto the Government of the Republic of Zambia in the sum  
of ..... kwacha of good and lawful money of the Republic of Zambia, to be paid to  
the said Government, to which payment well and truly to be made, we bind ourselves, and  
each of us, jointly and severally, each and for the whole, our heirs, executors and  
administrators, and every of them, firmly by these presents.

WHEREAS the above-bounden Principal is the owner or occupier of the premises situate  
and  
known as

and has applied to the Commissioner-General for the licensing of the said premises in terms  
of the Customs and Excise Act for the manufacture of goods subject to excise and/or surtax  
duty;

NOW the conditions of this obligation are such that if the said Principal-  
(i) does not engage in any attempt, by himself, or in collusion with others, to  
defraud the said Government of any duty or surtax on any goods manufactured by him; and  
(ii) renders truly and completely all the returns, statements and inventories  
prescribed or required under any of the provisions of the said Act; and  
(iii) in all respects complies with all the requirements of the said Act with respect  
to the manufacturing of goods liable to excise duty and/or surtax and pays such duty and/or  
surtax as and when required under the provisions of the said Act; and  
(iv) complies with such other conditions as the Commissioner-General may  
require;  
then the above-written bond shall be void, but otherwise shall remain in full force.

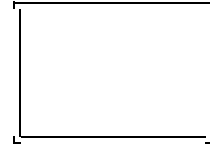
---

Signed, sealed and delivered by the above-bounden Principal at  
this.....day of.....,  
19.....



For and on behalf of

.....



.....(Signature)

(Full

Names)

.....(Designation)

In the presence of-

Witness

.....(Signature)

(Full Names)

Witness

.....(Signature)

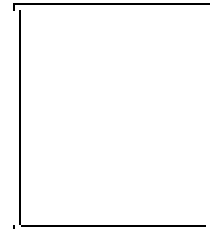
(Full Names)

Signed, sealed and delivered by the above-bounden Surety at

this.....day of.....,  
19.....

For and on behalf of

.....



.....(Signature)

(Full

Names)

.....(Designation)

In the presence of-

Witness

.....(Signature)

(Full Names)

Witness

.....(Signature)

(Full Names)

---

**FOR CUSTOMS PURPOSES ONLY**

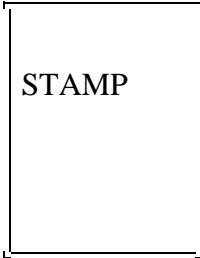
No. ....

.....

*Commissioner-General* (To be printed in purple)

Size: 297 mm. X 210 mm.

**Customs Form No. 129**



**AGENT'S BOND**

KNOW ALL MEN BY THESE PRESENTS that we,  
..... of ..... as Principal  
and..... of ..... and  
..... of ..... , as Sureties,  
are held and firmly bound unto the Government of the Republic of Zambia in the sum  
of ..... kwacha of good and lawful money of the said Republic, to be paid to the  
said Government, to which payment well and truly to be made, we bind ourselves, and each  
of us, jointly and severally, each and for the whole, our heirs, executors and administrators,  
and every one of them, firmly by these presents.

WHEREAS the above-bounden Principal is a .....  
and in that capacity is desirous from time to time to act, in matters specified in the laws  
relating to Customs and Excise, on behalf of and as agent for importers and/or exporters  
and/or other persons upon whom obligations are placed in terms of the said laws;

NOW the conditions of the above-written bond are such that if the said Principal, when  
acting as aforesaid, duly observes and fulfils all the requirements of the said laws, in respect  
of the matter in which he is so acting; then the above-written bond shall be void, but  
otherwise shall remain in full force.

Signed, sealed and delivered by the above-bounden Principal at  
this.....day of.....,  
19.....

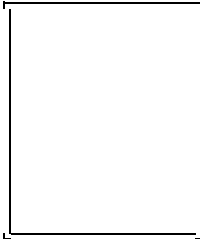
For and on behalf of  
.....

.....(Signature)  
(Full

Names) .....(Designation)

In the presence of-

Witness .....(Signature)  
(Full Names)



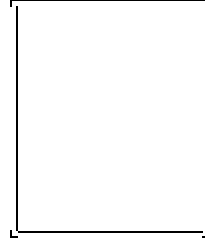
Witness .....(*Signature*)  
(*Full Names*)

Signed, sealed and delivered by the above-bounden Surety at

this.....day of.....,  
19.....

For and on behalf of

.....



.....(*Signature*)  
(*Full*

*Names*) .....(*Designation*)

In the presence of-

Witness .....(*Signature*)  
(*Full Names*)

Witness .....(*Signature*)  
(*Full Names*)

---

**FOR CUSTOMS PURPOSES ONLY**

No. ....

.....

*Commissioner-General* (To be printed in red)

Size: 297 mm. X 210 mm.

## APPENDIX

(Paragraph 2)

### SECOND SCHEDULE

(Regulation 2)

FORM OF INVOICE

REPUBLIC OF ZAMBIA

INVOICE AND CERTIFICATE OF VALUE FOR EXPORTS TO ZAMBIA

Insert Full Names and Address	Exporter		Status of Exporter <i>(delete terms inapplicable)</i> Manufacturer/Grower/Producer/Supplier		
			Reference Numbers and Date		
	Consignee		Purchaser (if not Consignee)		
	FOR OFFICIAL USE ONLY		Place and Country from which consigned		
Country of Origin					
Conditions of sale (e.g. F.O.B., C.I.F., consign special arrangement).					
	Ship/Aircraft, etc.	Port of Loading	Please state whether this is an open market sale (see clause 5 below).	Note: If this is an open market sale in terms of clause 5 below this column need not be completed	Open Market Sale currency country warehouse shipment cash discount *deduct RATE OF
	Port of Discharge	Final Destination of Goods			
	Marks and numbers; number and kind of packages; description of goods:			(State units)	@

	Selling Price to Purchaser	
	Amount (state currency)	State if included
Enumerate the following charges and state if each amount has been included in the total selling price to purchaser		
1. Value of outside packages/ containers .. .. .		
2. Labour in packing goods into outside packages/ containers .. .. .		
3. Inland transport and insurance charges to dock/airport area .. .. .		
4. Dock and Port charges ..		
5. Overseas freight .. .. .		
6. Overseas insurance .. .		
7. Details of any other charges relating to delivery of goods .. .. .		
8. Duty or taxes remitted on selling price .. .. .		
9. Royalties (state full particulars) .. .. .		
10. Commission and similar charge (state full particulars) .. .. .		

Total
-------

**VALUE AND ORIGIN CLAUSES**

(1) This invoice is correct in all respects and is a true statement of the quantity and description of the goods actually paid or to be paid for them, and

(2) No different invoice of these goods has been issued to anyone.

(3) Unless otherwise declared overleaf, the goods described in this invoice are sold for exportation.

(4) No arrangement or understanding has been made for these goods, by way of discount, rebate, or otherwise, of any nature whatsoever which is not fully disclosed in writing and will be made or entered into by the seller or anyone on behalf of either of them.

(5) An open market sale is a sale in which the goods are sold and where there is no common business purpose, contract, or other relationship between the buyer and the seller, or contract or otherwise (other than the contract of sale).

(6) The open market values shown in the column headed "Open Market Value in currency of exporting country" are those at which the said exporter would be prepared to supply identically similar goods in the country of exportation at the time of exportation, on a free sale in the open market to all independent purchasers trading at the same level of trade as that of the importer in Zambia and include any duty or taxes leviable in respect of the goods before

I, THE authori exporte enquiri THIS I sheets, ACCO CLAU that I v authori their ne such ac be requ this cer  Full na
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they are delivered for home consumption. Any remission or drawback of duty or taxes which have been or will be allowed on exportation by the revenue authorities in the country of exportation are as shown in the table.

**signature**

**Place a**

**Signature**

(7) "Exporting country" means the country where the goods are physically held prior to export to Zambia, but does not include any country through which such goods may pass in transit to Zambia.

**FORM OF INVOICE CONTINUATION SHEET**

Consignor (Exporter)		Date Reference No., etc.			
Consignee		Page ..... of ..... pages			
Marks and numbers; number and kind of packages; description of goods	Quality	Open Market Value in Currency of exporting country		Selling Price to Purchaser (State Currency)	
	(State units)	@	Amount	@	Amount
TOTAL			TOTAL		

Size 297 mm X 210 mm. This form is to be printed on a separate sheet and, when used, is to be securely attached to the Invoice and Certificate of Value for Export to Zambia.

*(As amended by S.I. No. 57 of 1983)*

## APPENDIX

(Regulation 5)

### THIRD SCHEDULE

(Regulation 2)

#### CUSTOMS TRANSIT DECLARATION DECLARATION DE TRANSIT DOUNAIER

1. Consignor (name and address)/Expéditeur (nom et adresse)	2. Customs office of departure Bureau de douane de départ
4. Consignee (name and address)/Destinataire (nom et adresse)	5. Declarant (name and address)/
6. Lorry owner/Prop. du camion	7. Lorry reg. No./No. des. plaques
10. Driver/Chauffeur	8. Country whence consigned Pays d'expédition
11. Place of loading/Lieu d'embarquement	12. Documents attached
14. Via	Documents joints
15. Office of destination/Bureau de destination	

16. B/L No* No. connt	17. Shipping marks; Con- tainer No./Harques d'expedition; No.de conteneur	18. Number and kind of packages: description of goods/Nombre et nature de colis: designation des mar- chandises	19. Commodity No./No. nomenclature	20. C k b
	22. Total number of packages Nombre total de colis		23. Total gross weight, kg Poids brut total, kg	

24. Customs value* Valeur en douane*	25. Customs duties Droits de douane	26. Sales taxes value* Valeur de taxes a la vente*	27. Sales taxes Taxes a la vente
29. Bond amount Montant de la caution	30. Registered bond Caution enregistree		31. I, the undersigned, declare that the Declarations are true and correct and undertaken by the appropriate authorities concerning operation. Je soussigne declare que les renseignements Declaration sont sinceres et veritables et donnees par les autorites competentes  ..... (Date and signature of declarant)
32. Bond No. No. de la caution	Date, signature		

\*If required/Au besoin

	33. Office of entry/Bureau d'entree Stamp/Timbre	34. Office of exit/Bureau de sortie								
<p>1st transit country</p> <p>le pays de transit</p>	<p>I have verified that the packages etc. specified in this declaration conform to the description given and that they are undamaged.</p> <p>Je certifie apres le controle que les colis repris sur la presente declaration sont conformes a la description qui en est donnee et qu'ils sont intacts.</p> <p>Seals/Scelles</p> <table border="0" data-bbox="414 630 1258 737"> <tr> <td data-bbox="414 630 532 695">[ ]</td> <td data-bbox="532 630 828 695">on means of transport sur moyens de transport</td> <td data-bbox="828 630 950 695">[ ]</td> <td data-bbox="950 630 1258 695">intact/intacts</td> </tr> <tr> <td data-bbox="414 695 532 737">[ ]</td> <td data-bbox="532 695 828 737">on package/sur colis</td> <td data-bbox="828 695 950 737">[ ]</td> <td data-bbox="950 695 1258 737">affixed/apposes</td> </tr> </table>	[ ]	on means of transport sur moyens de transport	[ ]	intact/intacts	[ ]	on package/sur colis	[ ]	affixed/apposes	<p>Means of transport/package National transit requirement</p> <p>Moyens de transport/colis exportes sous s Operation de transit national accomplie.</p>
[ ]	on means of transport sur moyens de transport	[ ]	intact/intacts							
[ ]	on package/sur colis	[ ]	affixed/apposes							
	35. Date, signature	36. Date, signature								

<p>2nd country</p> <p>2e pays de transit</p>	<p>37. Office of entry/Bureau d'entree      Stamp/Timbre</p> <p>Means of transport/package imported with seals intact. Moyens de transport/colis importes sous scellement intact.</p> <p><b>Documents checked</b> Documents verifies</p> <p><b>Additional seals</b> <b>Scellements supplementaires</b>      <b>Numbers/Numeros</b> -----No/Non      -----Yes/Oui</p>	<p>38. Office of exit/Bureau</p> <p>Means of transport/packages exported v National transit requirements satisfied.</p> <p><b>Moyens de transport/colis</b> Operation de transit national accompie</p>
	<p>39. Date, signature</p>	<p>40. Date, signature</p>

<p>3rd transit country</p> <p>3e pays de transit</p>	<p>41. Office of entry/Bureau d'entree      Stamp/Timbre</p> <p>Means of transport/package imported with seals intact. Moyens de transport/colis importes sous scellement intact.</p> <p><b>Documents checked</b> Documents verifies</p> <p><b>Additional seals</b> <b>Scellements supplementaires</b>      <b>Numbers/Numeros</b> -----No/Non      -----Yes/Oui</p>	<p>42. Office of exit/Bureau</p> <p>Means of transport/packages exported v National transit requirements satisfied.</p> <p><b>Moyens de transport/colis</b> Operation de transit national accomplie</p>
	<p>43. Date, signature</p>	<p>44. Date, signature</p>



<p>Country of destination</p> <p>Pays destination</p>	<p>45. Office of entry/Bureau d'entree      Stamp/Timbre</p> <p>-----Transferred to office of final destination</p> <p>-----Transfert au bureau de destination finale</p> <p>-----Transit operation completed</p> <p>-----Operation de transit terminee</p>	<p>46. Office of final destination Bureau de destination</p> <p>Means of transport/packages exported v Moyens de transport/colis importes sou</p> <p><b>Documents checked</b> Documents verifies</p> <p>Transit operation completed</p> <p>Operation de transit terminee</p>
	<p>43. Date, signature</p>	<p>44. Date, signature</p>

**SECTION 89-THE CUSTOMS AND EXCISE  
(REMISSION)  
(KAFIRONDA ZAMBIA LIMITED) REGULATIONS**

Regulations by the Minister

1. These Regulations may be cited as the Customs and Excise (Remission) (Kafironda Zambia Limited) Regulations.
2. The Commissioner shall remit the whole duty payable on the goods set out in the Schedule to these Regulations when imported by Kafironda Zambia Limited up to a value of five million five hundred and twenty thousand United States Dollars.

**SCHEDULE  
*(Regulation 2)***

Quantity	Description of Goods	Approximate Value
		US\$
135 000	Powergel explosives	3,000,000.00
11 250	Maginum 365 explosives	370,000.00
45 000	Magnum buster explosives	1,340,000.00
33 750	Energex explosive	800,000.00
	Total	5,520,000.00

**SECTION 89-THE CUSTOMS AND EXCISE  
(REMISSION)  
(MFUWE TRAILS ZAMBIA LIMITED) REGULATIONS**

Regulations by the Minister

1. These Regulations may be cited as the Customs and Excise (Remission) (Mfuwe Trails Zambia Limited) Regulations.

2. The Commissioner shall remit the whole duty payable on the goods set out in the Schedule to these Regulations when imported by Mfuwe Trails Zambia Limited up to the value of seven hundred thousand United States Dollars.

## SCHEDULE (Regulation 2)

<i>Quantity</i>	<i>Description of Goods</i>	<i>Value in US Dollars US</i>
36 sets	Bathroom materials	16,270
20 sets	Mixers, bath tubs, shower trays	27,800
66 sets	Vanity basin ceramic and sink mixers	9,270
06 Units	Stainless steel sinks C/W sink mixers	1,260
421	Building materials	353,125
1	Electric generator	30,000
2	Water pump	10,000
2	Submersible water pump C/W spares	3,500
	Ironmongery	16,000
	Electrical fittings	70,000
1	Coldroom unit/blast freezers	14,000
4	Freezers	3,000
2	Fridge	1,500
20	Room bar fridge	6,000
40	Ceiling fans	4,800
2	Ice making machines	6,000
1	Electric stove	2,000
1	Gas stove	2,000
1	Industrial oven	3,000
2	Television sets	2,000
	Furniture	80,000
2	Video cassette recorders	1,800
	Assorted kitchen utensils	20,675
1	Laundry spin dryer	5,000

1	Laundry tumble dryer	5,000
1	Laundry washing machine	6,000
	TOTAL	700,000