



GOVERNMENT GAZETTE

OF THE

REPUBLIC OF NAMIBIA

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Government Notice

OFFICE OF THE PRIME MINISTER

No. 151	1998
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PROMULGATION OF ACT OF PARLIAMENT

The following Act which has been passed by the Parliament and signed by the President in terms of the Namibian Constitution is hereby published in terms of Article 56 of that Constitution.

No. 20 of 1998: Customs and Excise Act, 1998.

ACT

To provide for the levying, imposition, payment and collection of customs and excise duties, of a surcharge and of a fuel levy; to prohibit and control the import, export or manufacture of certain goods; and to provide for matters incidental thereto.

(Signed by the President on 12 June 1998)

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SCHEDULES

BE IT ENACTED by the Parliament of the Republic of Namibia as follows :-

CHAPTER I DEFINITIONS

Definitions

1. (1) In this Act, unless the context otherwise indicates, any

reference to customs and excise, or to any matter relating thereto, shall be deemed to include a reference to surcharge or fuel levy, or to any matter relating thereto, and-

“agricultural distiller” means any owner or occupier of a farm in Namibia and who is licensed under this Act to keep a still on such farm;

“bill of entry” means a bill of entry in the form prescribed by rule and includes a goods declaration in the form so prescribed;

“Commissioner” means the Commissioner for Customs and Excise designated as such under section 2(2);

“common customs area” means the combined area of Namibia and other territories with the governments of which customs union agreements have been concluded under section 56, or deemed to have been so concluded, or have been acceded to by Namibia;

“container depot” means any container depot contemplated in section 6 (1)(j);

“container operator” means any person providing international transportation of containerized goods, and approved by the Commissioner under section 107, for the purpose of operating containers in Namibia;

“container terminal” means any container terminal contemplated in section 6(1)(i);

“Controller”, in relation to any area or any matter, means the officer designated by the Commissioner in writing to be the Controller of Customs and Excise in respect of a certain specified area or matter, and includes an officer acting under the control or direction of any officer so designated by the Commissioner;

“crew” includes every person (except the master or pilot) employed in any capacity on board any ship or aircraft;

“customs duty”, subject to subsection (3), means any duty leviable under Schedule 1 (except Parts 4 and 5 thereof) or under Schedule 2 on goods imported into Namibia, and “duty” has a corresponding meaning;

“depot operator” means the person having charge of any container depot;

“drawback” means the amount of import duties and taxes repaid under the drawback procedure;

“drawback procedure” means a customs procedure which, when goods are exported, provides for a total or partial refund to be made in respect of the import duties or other taxes charged on or in respect of, or on or in respect of materials contained in, or consumed in the production of, such goods;

“entry for home consumption” includes entry under any item in Schedule 3, 4 or 6;

“excisable goods” means any goods specified in Part 2 of Schedule 1 and which have been manufactured in Namibia;

“excise duty”, subject to subsection (3), means any duty leviable under Part 2 of Schedule 1 on any goods manufactured in Namibia;

“excise value” means value as defined in section 78;

“export” means export from Namibia;

“exporter” includes any person who, at the time of export -

- (a) owns any goods exported;
- (b) carries the risk in respect of any goods exported;
- (c) represents that or acts as if he or she is the exporter or owner of any goods exported;
- (d) actually takes, or attempts to take, any goods from Namibia;
- (e) has a beneficial interest in any way whatsoever in any goods exported; or
- (f) acts on behalf of any person referred to in paragraph (a), (b), (c), (d) or (e),

and, in relation to imported goods, includes the manufacturer, supplier or shipper of such goods or any person inside or outside Namibia representing or acting on behalf of such manufacturer, supplier or shipper;

“foreign-going aircraft” means any aircraft engaged in the carriage for reward of passengers or goods on any flight between an airport in Namibia and -

- (a) for the purpose of fuel levy or fuel levy goods, an airport in any other country; and
- (b) for the purpose of any duty other than fuel levy or fuel levy goods, any airport in the common customs area,

but excludes any aircraft engaged in such carriage on any intermediate flight between airports within Namibia if such intermediate flight is undertaken solely for the purpose of refuelling or taking on board passengers or goods, or by reason of any emergency;

“foreign-going ship” means any ship or other vessel engaged in the carriage for reward of passengers or goods on any voyage between any port or ports in Namibia, and -

- (a) for the purpose of fuel levy or fuel levy goods -
 - (i) any port in any other country; or
 - (ii) any exploration or production platform which is situated outside the territorial waters of Namibia and which is used in the exploration for or the production of petroleum, as defined in section 1 of the Petroleum (Exploration and Production) Act, 1991 (Act No. 2 of 1991), if such ship or other vessel is stationed at such platform and is used solely in connection with such exploration or production; and
- (b) for the purpose of any duty other than fuel levy or fuel levy goods, any port in the common customs area;

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“fuel levy” means any duty leviable under Part 5 of Schedule 1 and on any goods which have been manufactured in or imported into Namibia;

“fuel levy goods” means any goods specified in Part 5 of Schedule 1 which have been manufactured in or imported into Namibia;

“goods” includes any ware, article, merchandise, animal, currency, matter, item or thing;

“home consumption” means consumption or use in the common customs area;

“illicit goods”, in relation to imported or excisable goods, surcharge goods or fuel levy goods, means any such goods in respect of which any contravention under this Act has been committed, or in respect of which any duty, surcharge or levy is due and payable, but which has not been paid, and includes any preparation or other product made or manufactured entirely or in part from spirits or other materials which were illicit goods;

“importer” includes any person who, at the time of import -

- (a) owns any goods imported;
- (b) carries the risk in respect of any goods imported;
- (c) represents that or acts as if he or she is the importer or owner of any goods imported;
- (d) actually brings any goods into Namibia;
- (e) has a beneficial interest in any way whatsoever in any goods imported; or
- (f) acts on behalf of any person referred to in paragraph (a), (b), (c), (d) or (e);

“land”, when used as a verb, includes off-loading from any vehicle;

“L.C.L. container” means any container containing goods consigned from one or more exporters to more than one importer;

“manufacture”, when used as a noun, includes, at the discretion of the Commissioner, any process -

- (a) relating to the manufacture or assembly of any excisable goods or fuel levy goods;
- (b) relating to the conversion of any goods into excisable goods or fuel levy goods;
- (c) whereby the dutiable quantity or value of any imported goods specified in Section B of Part 2 of Schedule 1, or excisable goods or fuel levy goods is increased in any manner;
- (d) relating to the recovery of excisable goods or fuel levy goods from any other excisable goods or any other goods; or
- (e) relating to the packaging or measuring off of any imported goods specified in Section B of Part 2 of Schedule 1, or excisable goods or fuel levy goods,

and, when used as a verb, has a corresponding meaning; and “manufacturer” has a corresponding meaning;

“master”, in relation to any ship, means any person (other than a pilot) having charge of such ship;

“Minister” means the Minister of Finance;

“officer” means a person employed on or in respect of any duty relating to customs and excise by order or with the concurrence of the Commissioner, whether such order has been given or such concurrence has been expressed before or after the performance of such duty;

“owner” includes any person acting on behalf of the owner under any provision of this Act;

“package” includes any container, wrapping or outer cover and its contents, or any bundle or single piece in the case of unpacked goods;

“Permanent Secretary” means the Permanent Secretary : Finance;

“pilot”, in relation to any aircraft, means any person having charge of such aircraft;

“plant” includes any vessel, utensil, appliance or fitting;

“prescribed” means prescribed by regulation or rule, as the case may be, under this Act;

“regulation” means a regulation made by the Minister under this Act;

“rule” means a rule made by the Permanent Secretary under this Act;

“Schedule” means a Schedule to this Act;

“sample” means any article or articles which are regarded by the Commissioner to be of no or of negligible commercial value and which are to be used solely for soliciting orders for goods of the kind such article or articles represent;

“ship” means any ship, vessel or boat (including a flying boat) of any kind whatsoever, intended to sail on or in, or to land on, water;

“State warehouse” means any premises provided by the State for the purpose of the deposit of goods in order to secure such goods or to hold such goods as security for the duties due in respect thereof, or pending compliance with any law relating to such goods;

“still” means any apparatus used for, or which is capable of, distilling spirits, and includes any part of such still;

“still maker” means a person who manufactures or imports stills for sale, and includes a person who repairs stills for reward;

“surcharge” means any duty leviable under Part 4 of Schedule 1 on any goods which have been imported into Namibia;

“surcharge goods” means any goods specified in Part 4 of Schedule 1 and which have been imported into Namibia;

“this Act” includes any government notice, regulation or rule issued or made, or agreement concluded or deemed to have been concluded thereunder, or any taxation proposal contemplated in section 65 which is tabled in the House of Assembly;

“transire” means a warrant in the form prescribed by rule and issued by the Controller to permit the passage of goods;

“vehicle” means any aircraft, train, motor car, van, truck, cart, sledge, barrow or other carriage of any kind whatsoever, and includes the fittings, furnishings and equipment thereof, and also pack animals and their harness and tackle;

“wine-grower” means a farmer who cultivates vines on land occupied by him or her and who on such land produces wine from grapes grown on such vines, or who delivers grapes grown on such vines to a wine-growers’ co-operative agricultural society for the manufacture of wine; and

“worts” means any liquid substance containing saccharine matter before fermentation has commenced.

(2) In this section (except in the definition of “package”) and in sections 6, 7, 17, 40 and 72, “container” means transport equipment -

- (a) having an interior net volume of not less than one cubic metre; and
- (b) designed for the transport of goods by any means of carriage, without intermediate reloading,

and “containerised” has a corresponding meaning.

(3) For the purposes of any customs union agreement concluded under section 56 -

- (a) “customs duty” includes any duty leviable under Part 4 of Schedule 1 on goods imported into Namibia and, except for the purposes of articles 13 and 14 of such agreement, any duty leviable under Part 5 or 8 of Schedule 1 on goods imported; and

- (b) “excise duty” includes, except for the purposes of articles 13 and 14 of such agreement, any duty leviable under Part 5 or 8 of Schedule 1 on goods manufactured in the common customs area.

CHAPTER II

ADMINISTRATION, GENERAL DUTIES AND POWERS OF COMMISSIONER AND OFFICERS, AND APPLICATION OF ACT

Commissioner to administer Act

2. (1) There is hereby established an office to be known as the Office of the Commissioner for Customs and Excise.

(2) The Minister -

(a) shall, subject to the Public Service Act, 1995 (Act No. 13 of 1995), in writing designate any staff member in the Ministry of Finance as the head of the Office of the Commissioner for Customs and Excise established by subsection (1), which staff member so designated shall be known as the Commissioner; and

(b) may make regulations relating to -

- (i) the conducting by the Commissioner of the affairs of the Office of the Commissioner for Customs and Excise;
- (ii) the designation of staff members in the Ministry of Finance to the Office referred to in subparagraph (i); and
- (iii) such other matters relating to the Office referred to in subparagraph (i) as the Minister may determine.

(3) The Commissioner shall administer this Act.

(4) A Controller shall perform his or her duties and exercise his or her powers under this Act with due regard to any written instructions issued by the Commissioner.

Performance of duties and exercise of powers

3. (1) Any duty imposed or power conferred upon the Commissioner by or under this Act may be performed or exercised by the Commissioner personally or, subject to subsection (2), by an officer under the control or direction of the Commissioner.

(2) Any decision made or any notice or communication signed or issued by any officer referred to in subsection (1) -

- (a) may be withdrawn or amended by the Commissioner or by the officer concerned (with effect from the date of the making of such decision or the signing or issuing of such notice or communication, or from the date of withdrawal or amendment thereof); and
- (b) shall, until the decision, notice or communication has been so withdrawn, be deemed, except for the purposes of this subsection, to have been made, signed or issued by the Commissioner.

General duties and powers of officers

4. (1) No officer shall have a direct financial interest in the manufacture or sale of, or the trade in, imported or excisable goods or fuel levy goods, or in the import of such excisable or fuel levy goods.

(2) No officer shall, subject to the further provisions of this section, disclose any information relating to any person, concern or business acquired in the performance of his or her duties, excluding -

- (a) for the purposes of this Act; or
- (b) when required to do so as a witness giving evidence in a competent court.

(3) The Auditor-General shall, notwithstanding subsection (2), in the performance of his or her duties under section 25 of the State Finance Act, 1991 (Act No. 31 of 1991), have access to all records and documents in the possession

or custody of the Permanent Secretary or of an officer referred to in that subsection.

(4) The Commissioner may, notwithstanding subsection (2), in accordance with any convention or agreement in respect of customs co-operation to which Namibia is a party, disclose or authorise any officer to disclose any information relating to any person, concern or business acquired by such officer in the performance of his or her duties.

(5) Subsection (2) shall not be construed as preventing the Commissioner from using any information obtained by him or her in the exercise of his or her powers or the performance of his or her duties under this Act or under any other law administered by him or her.

(6) The Commissioner may, notwithstanding subsection (2), from time to time by notice in the *Gazette* publish the name of any person in respect of whom a penalty of N\$10 000 or more has been imposed in respect of any offence contemplated in section 90, 92, 93, 94 or 96, or has in respect of any offence under this Act been imposed under section 101.

(7) A notice published under subsection (6) shall specify -

- (a) the name and address of the person;
- (b) such particulars relating to the offence as the Commissioner may determine; and
- (c) the penalty imposed in respect of the offence,

contemplated in that subsection.

(8) Any provision of this section, in so far as it provides for a limitation on the fundamental rights -

- (a) contemplated in Subarticle (1) of Article 13 of the Namibian Constitution by authorising interference with the privacy of any person's home, correspondence or communication, as the case may be, is enacted upon the authority conferred by that Subarticle ; or

- (b) contemplated in Subarticle (2) of Article 13 of the Namibian Constitution by authorising, subject to paragraph (b) of that Subarticle, the search of a person or the home of an individual, is enacted upon the authority conferred by that paragraph,

which interference or search, or any search of or interference with any premises, ship, aircraft or other vehicle under any provision of this section, shall be effected or be conducted *mutatis mutandis* in accordance with Chapter 2 of the Criminal Procedure Act, 1977 (Act No. 51 of 1977) and shall be subject to the further provisions of this section.

(9) (a) An officer may, for the purposes of the administration of this Act, at any reasonable time and without prior notice -

- (i) enter any premises and conduct such examination or enquiry in relation to this Act as he or she deems necessary;
- (ii) while he or she is on the premises referred to in subparagraph (i), or at any other time, require from any person the immediate production, or the production at any other place and time determined by the officer, of any book, document or other goods which by this Act is required to be kept or exhibited or which relates to, or which the officer has reasonable cause to suspect to relate to matters dealt with in or by this Act, and which is or has been on the premises or in the possession or custody or under the control of any such person or of any of his or her employees, or may search for such book, document or other goods;
- (iii) at any place require from any person who has, or who is believed to have, the possession or custody or control of any book, document or other goods relating to any matter dealt with in or by this Act, the immediate production thereof, or at any other place and time determined by the officer; or
- (iv) seize, or examine and make extracts from, or copies of,

any book, document or other goods referred to in subparagraph (iii), may require from any person an explanation relating to any entry therein, and may attach any such book, document or other goods, including any container or package, as in his or her opinion may afford evidence relating to any matter dealt with in or by this Act.

- (b) An officer may take with him or her onto or into any premises referred to in this section any other officer or a member of the Namibian Police.

(10) Any person in connection with whose business any premises are occupied or used, or any other person employed by such person, shall at any time furnish such facilities as may be required by an officer referred to in subsection (9) for the purpose of entering the premises or relating to the exercise of such officer's powers under this section.

- (11) (a) If an officer referred to in subsection (9), after having -
- (i) identified himself or herself;
 - (ii) demanded entry into or onto any premises; and
 - (iii) declared his or her official capacity and his or her purpose for demanding entry into or onto the premises,

is not immediately admitted to such premises, such officer, and any person referred to in subsection (9)(b) assisting him or her may, at any time, but during the period after sunset and before sunrise only in the presence of a member of the Namibian Police, break open any door or window, or break through any wall on or in the premises for the purpose of entry and search.

- (b) An officer referred to in paragraph (a), or any person assisting him or her may at any time break up any ground or floor on or in any premises for the purpose of searching the premises, and if any room, place, safe, chest, container or package in or on the premises

is locked and the keys thereof are not produced on demand, may in any manner open such room, place, safe, chest, container or package.

(12) An officer may, in the form and in accordance with the procedures prescribed by regulation, require any person to, at any reasonable time and place determined by the officer, appear before such officer who may question such person, either alone or in the presence of any other person, as such officer may deem appropriate, with respect to any matter dealt with in or by this Act.

(13) An officer may, either alone or in the presence of any other person, as such officer may deem appropriate, with respect to any matter dealt with in or by any provision of this Act, question any person whom he or she finds on any premises such officer has entered under this section, or whom he or she has reasonable grounds to believe to be or to have been -

- (a) employed on any premises; or
- (b) in possession of, or having custody or control of anything,

in respect of which any such provision of this Act is applicable.

- (14) (a) An officer may board any ship within the territorial sea or the exclusive economic zone of Namibia, or may stop and board any vehicle in Namibia, and may, subject to the further provisions of this section, search any such ship or vehicle or any person found therein or thereon, for goods upon which duty has not been paid, or in respect of which the officer has reasonable cause to believe that there has been a contravention of any provision of this Act, and such officer may, pursuant to his or her duties, for any reasonable period of time he or she may deem necessary, remain on such ship or vehicle.
- (b) If any container defined in section 1(2), or any vehicle, room, cabin, place, safe, chest or package is locked and the keys thereof are not produced to the officer on demand, the officer may, for any purpose under this Act but subject to the further provisions of this section,

open or enter such container, vehicle, room, cabin, place, safe, chest or package in any reasonable manner he or she deems appropriate.

- (c) An officer shall, subject to the further provisions of this section, have free access to, and the right to rummage any part of, any ship or vehicle referred to in paragraph (a) and to examine all goods on board such ship or vehicle, with the power to fasten down hatchways and to mark any goods before landing, and to lock up, seal, mark or otherwise secure any goods on board such ship or vehicle, including any apparatus pertaining thereto, and such officer may, from the master of such ship or the pilot of such aircraft or the person in charge of such vehicle, demand the production of any document to which any provision of this Act relates.

- (d) If -

- (i) any lock, seal or mark placed upon any goods on board a ship, aircraft or other vehicle by an officer in terms of this section is wilfully opened, broken, obliterated or altered by any person, as the case may be; or
- (ii) any goods on any ship, aircraft or other vehicle which have been locked, sealed, marked or otherwise secured in terms of this section are removed by any person; or
- (iii) a hatchway of any ship, aircraft or other vehicle, after having been fastened down by an officer, is opened by any person without the officer's consent,

the master of any such ship, the pilot of any such aircraft or the person in charge of any such other vehicle, as the case may be, shall be guilty of an offence if it is proven that he or she was a party to, or connived at, the act concerned, or that it was possible for him or her to have prevented, and that he or she failed to take all reasonable steps to prevent, such act.

- (15) (a) An officer may stop any person whom he or she has reason to suspect of having dutiable goods, or goods in respect of which a contravention under this Act has been committed, secreted about him or her or in his or her possession, and the officer may, subject to the further provisions of this section, search such person.
- (b) If any person referred to in paragraph (a) fails to stop when ordered by an officer to do so, or fails to allow an officer to search him or her, the officer may, subject to the further provisions of this section, take such action, including the use of force, as he or she may deem necessary to stop or search such person.
- (16) (a) Any person may, subject to paragraph (b) and before being searched in terms of this section, require the officer concerned to take him or her before the Controller, who may in his or her discretion discharge such person or direct that he or she be searched.
- (b) Paragraph (a) shall apply only if a person referred to in that paragraph is stopped within a harbour or airport control area, and during the working hours of the Controller prescribed by regulation.
- (c) A female person searched under this section shall only be searched by, and in the presence of, another female person.

(17) An officer may lock up, seal, mark, fasten or otherwise secure any ship, warehouse, storeroom, cabin, place, vessel, appliance, utensil, fitting, vehicle, container, package or goods if he or she has reason to believe that any contravention under this Act has been or is likely to be committed in respect thereof or in connection therewith.

(18) No person shall be entitled to any compensation for any loss or damage arising out of or caused by any *bona fide* action of or by an officer under this section.

Application of Act

5. For the purposes of this Act and notwithstanding anything to the

contrary in any other law contained -

- (a) the continental shelf referred to in section 6 of the Territorial Sea and Exclusive Economic Zone of Namibia Act, 1990 (Act No. 3 of 1990), shall be deemed to be a part of Namibia;
- (b) any installation or device of any kind whatsoever, including any floating or submersible drilling or production platform, constructed or operating upon, beneath or above the continental shelf referred to in paragraph (a) for the purpose of exploring the continental shelf or of exploiting its natural resources, shall be deemed to be constructed or operating in Namibia; or
- (c) any goods mined or produced in the operation of an installation or device contemplated in paragraph (b) and conveyed therefrom to the shore, whether by pipeline or otherwise, and any person or other goods conveyed by any means to and from such installation or device, shall be deemed to be so conveyed in Namibia.

CHAPTER III

IMPORT, EXPORT, TRANSIT AND COASTWISE CARRIAGE OF GOODS

Designation of places of entry, authorised roads and routes, and related issues

6. (1) The Permanent Secretary may, subject to such conditions as he or she may specify, by rule designate or prescribe -

- (a) places to be places of entry for Namibia, through which places goods may be imported or exported or where goods may be landed for transit or coastwise carriage, where foreign-going ships may call, where persons entering or leaving Namibia may disembark or embark, or where goods may be entered for customs and excise purposes;
- (b) the roads or routes (including railways) with or by which persons

may enter or leave Namibia, or imported goods or goods intended for export or transit carriage may enter or leave Namibia or may be carried from any one point to any other point, or the means of carriage of such goods;

- (c) places as warehousing places where customs and excise warehouses may be established;
- (d) places for such particular and limited purposes, and for such periods of time, as may be specified in the rules;
- (e) places to be customs and excise airports at which aircraft entering Namibia shall first land, from which aircraft leaving Namibia shall finally depart, through which goods may be imported or exported or where goods may be landed for transit or coastwise carriage, or where persons entering or leaving Namibia may disembark or embark;
- (f) places, at customs and excise airports contemplated in paragraph (e) or at designated places of entry, for the landing or embarkation of persons and the landing, loading or examination of goods (including baggage);
- (g) sheds as transit sheds into which goods, before due entry thereof, may be removed from a ship, aircraft or vehicle;
- (h) entrances and exits, general or special, to or from any dock or wharf area or customs and excise airport;
- (i) container terminals where containers may be landed for transit, coastwise carriage, delivery to a container depot or, after the contents of the containers have been duly entered, delivery to importers, or where containers may be shipped for export;
- (j) places where container depots may be established for the storage, detention, unpacking or examination of containers or the contents of containers, for the delivery to importers of the contents of

containers after such contents have been duly entered, or for the packaging of containers for export; and

- (k) the hours during which any place, road, route, shed, entrance or exit designated or prescribed under any paragraph of this subsection may be used for the purposes specified in such paragraph.

(2) Any place outside Namibia may in writing be deemed by the Permanent Secretary to be a place of entry for Namibia through which goods may be imported or exported, where goods may be landed for transit or coastwise carriage, or where goods may be entered for customs and excise purposes.

(3) If any place, road, route, means of carriage, shed, entrance, exit or container terminal, as the case may be, has been designated or prescribed by the Permanent Secretary under any paragraph of subsection (1), only such place, road, route, means of carriage, shed, entrance, exit or container terminal so designated or prescribed may, subject to subsection (4), be used or employed for the purposes for which it have been so designated or prescribed under any paragraph of subsection (1), and if any hours have been prescribed under paragraph (k) of subsection (1) during which any place, road, route, shed, entrance, exit or container terminal referred to in that paragraph may be used, such place, road, route, shed, entrance, exit or container terminal shall be used during such hours only.

(4) The owner or occupier of a transit shed designated under this section shall, notwithstanding subsection (3) and if so requested by the Commissioner in writing, for such period of time and subject to such conditions, including conditions relating to reasonable compensation, as the Commissioner may in writing determine, provide accommodation for any officer whom the Commissioner deems necessary to station at such shed.

Report of arrival or departure of ships or aircraft

7. (1) Unless the Controller concerned in writing extends any period of time specified in this subsection, the master of any ship arriving at any place of entry designated under section 6, whether laden or in ballast, shall within 24 hours after the ship's arrival, or the pilot of any aircraft arriving in Namibia,

whether with or without goods or passengers, shall within three hours after landing at any place designated as a customs and excise airport under that section -

- (a) in the form prescribed by rule, make a report to the Controller relating to such arrival, with as many duplicates of such report or such extracts as the Controller may require;
- (b) make and sign to a declaration before the Controller as to the truth of the report contemplated in paragraph (a), and answer all such questions concerning the ship or aircraft, the cargo and stores, and the crew, passengers and voyage or flight as may be put to him or her by the Controller; and
- (c) produce, if so required, the official log books relating to the voyage or flight, the stowage plans and any other documents in his or her possession relating to the cargo, stores, crew, passengers and voyage or flight.

(2) The master of a foreign-going ship shall not, subject to subsection (3), call at any place in Namibia other than a place of entry designated under section 6, and the pilot of an aircraft arriving in Namibia shall, unless the Permanent Secretary has granted him or her special permission to land elsewhere, make his or her first landing at a place designated as a customs and excise airport under that section.

(3) Subsection (2) shall not apply if the master or pilot, as the case may be, referred to in that subsection, is forced by circumstances beyond his or her control to call or land at a place not designated as contemplated in that subsection, and if he or she reports, within the period of time specified in subsection (1), to the Controller nearest to the place where he or she was so forced to call or land, or to the Controller at the first place of entry or customs and excise airport designated under section 6, at which he or she next arrives.

(4) A master or pilot who is forced by circumstances beyond his or her control to call or land at a place in Namibia not designated as a place of entry under section 6, shall take all precautions necessary to prevent any contravention of this Act in respect of any goods on or in the ship or aircraft concerned.

(5) Subject to section 8, any goods which have not been recorded in any manifest or list of containers as may be prescribed by rule, and within such period of time so prescribed, shall be declared and delivered to the Controller by the master of the ship or the pilot of the aircraft concerned.

(6) The master of any ship or the pilot of any aircraft bound from any place in to any place outside Namibia, shall, within the period of time prescribed by rule, appear before the Controller and deliver to him or her a report outwards in the form so prescribed, together with a full account in writing of the cargo on board such ship or aircraft, and shall, to the satisfaction of the Controller and in the form he or she may determine, in writing make a declaration as to the truth of such report and account, and shall answer all questions as may be put to him or her by the Controller.

(7) The conditions which shall apply in connection with the departure of any ship or aircraft from any place within to any other place within Namibia, shall be prescribed by rule.

(8) (a) The master of a ship or the pilot of a foreign-going aircraft shall not cause or permit such ship or aircraft, as the case may be, to depart from any designated place of entry contemplated in section 6, or from any place designated as a customs and excise airport under that section without first, in respect of the intended voyage or flight, obtaining from the Controller a certificate of clearance or transire as prescribed by rule, and the master or pilot, as the case may be, shall not after such departure call or land at any place in Namibia other than a designated place of entry or a place designated as a customs and excise airport, unless forced to do so by circumstances beyond his or her control.

(b) The conditions which shall apply if a master or pilot referred to in paragraph (a) has been forced to call or land at a place other than a designated place of entry or a place designated as a customs and excise airport, shall be prescribed by regulation.

(9) If a ship or aircraft in respect of which a clearance has been issued under this section at any place does not depart from such place within a period of

36 hours after such clearance was issued, or within such further period of time as the Controller may in writing allow, such clearance shall lapse and the master or pilot shall obtain a fresh clearance before causing or permitting the ship or aircraft to depart.

(10) The master of a ship or the pilot of an aircraft may, with the written permission of the Controller and subject to such conditions as the Controller may impose, retain on board goods consigned to any port or airport for landing at any other port or other airport, or land at any port or airport goods not consigned to such port or airport.

(11) (a) The Controller may, on such conditions as he or she may impose, grant transires in respect of any ship exclusively engaged in activities prescribed by rule.

(b) The Controller may by notice in writing to the master or owner of the ship referred to in paragraph (a), or to any member of the crew on board such ship, revoke any transire issued under that paragraph.

(12) The Permanent Secretary may by rule exempt any ship or aircraft, or any class or kind of ship or aircraft prescribed by rule, from all or any of the provisions of this section.

Sealing of goods on board ships or aircraft

8. (1) On the arrival of any ship or aircraft at any place in Namibia -

(a) the master of such ship or the pilot of such aircraft, as the case may be, shall in the form and in accordance with the procedures prescribed by rule, declare all sealable goods on board the ship which are unconsumed stores of such ship; and

(b) the master and every member of the crew of such ship, or the pilot and every member of the crew of such aircraft, as the case may be, shall in accordance with the procedures prescribed by rule, declare all sealable goods which are his or her personal property or in his or her possession,

and the Controller may seal up all such sealable goods.

(2) For the purposes of this section "sealable goods" means any goods, or any class or kind of goods, which are prescribed by rule to be sealable goods.

(3) The Controller may in writing permit surplus stores aboard a ship or aircraft referred to in subsection (1) to be entered for home consumption or for warehousing.

(4) The Controller may, at the direction of the Commissioner, in addition to sealable goods, seal up any goods which are unconsumed stores of any ship or aircraft, or which are in the possession of the master or pilot of such ship or aircraft, or of any member of the crew, or of any passenger on board thereof.

(5) While a ship or aircraft referred to in subsection (4) remains at any place in Namibia, no person shall, except in accordance with the rules, break or disturb any seal placed by the Controller on any goods under this section.

(6) Except as provided in subsection (3), no stores of any nature may be landed without the permission of the Controller and all goods acquired on a ship or aircraft shall, if landed, be declared to the Controller for purposes of payment of any duty due and payable in respect thereof.

(7) The Commissioner may in writing exempt any, or by rule exempt any class or kind of, ship or aircraft from all or any of the provisions of this section.

When goods deemed to be imported

9. (1) For the purposes of this Act all goods consigned to or brought into Namibia shall be deemed to have been imported into Namibia -

- (a) in the case of goods in or on a ship or aircraft and consigned to a place in Namibia, at the time when such ship or aircraft on the voyage or flight concerned, first came within the control area of the port or airport authority at such place, or at the time of the

landing of such goods at the place of actual discharge thereof in Namibia, if such ship or aircraft did not on that voyage or flight call at the place to which the goods were consigned, or if such goods were discharged before arrival of such ship or aircraft, at the place to which such goods were consigned;

- (b) in the case of goods not consigned to a place in Namibia but brought thereto by, and landed therein from, a ship or aircraft, at the time when such goods were so landed;
- (c) subject to subsection (2), in the case of goods brought to Namibia overland, at the time when such goods entered Namibia;
- (d) in the case of goods brought to Namibia by post, at the time of import in terms of paragraph (a), (b) or (c) according to the means of carriage of such goods; or
- (e) in the case of goods brought to Namibia in any manner not specified in this section, at the time specified in the General Notes to Schedule 1, or, if no such time is specified in such General Notes in respect of such goods, at the time such goods are deemed by the Commissioner to have entered Namibia.

(2) For the purposes of subsection (1), a place outside Namibia deemed by the Permanent Secretary under section 6(2) to be a place of entry for goods consigned to Namibia, shall be deemed to be a place in Namibia in respect of goods consigned to such place for removal to Namibia overland.

Landing of unentered goods

10. (1) All goods imported into Namibia by ship or aircraft shall, if landed before due entry thereof, be placed in a transit shed, container terminal, container depot or State warehouse, or removed to any other place approved by the Controller in writing.

(2) All goods landed from a ship or aircraft before due entry of such goods, and placed in a transit shed or other approved place in accordance with

subsection (1), shall, for the purposes of this Act, be deemed to be still on board the ship or aircraft, and as long as such goods remain in such shed or place, the master or pilot, as the case may be, shall remain responsible for such goods in all respects and liable for payment of the duty thereon as if the goods had not been removed from such ship or aircraft.

Goods imported or exported overland

11. (1) (a) Where any goods are imported by train, the railway authority concerned shall furnish the Controller with the documents relating to such goods as may be prescribed by rule.
- (b) The station master or other person in control of railway premises shall not permit any goods contemplated in paragraph (a) to be removed from such premises before due entry thereof, unless the Controller in writing allows such goods to be so removed, subject to such conditions as he or she may, before such removal, in each case impose.
- (2) The conductor, guard or other person in charge of a railway train shall on demand by any officer furnish such officer with all the information at his or her disposal in respect of any goods on such train.
- (3) (a) The person in charge of any vehicle (other than an aircraft or a railway train), whether or not conveying any goods, and which vehicle arrives by land at any place in Namibia, shall report to the office of the Controller nearest to the point at which he or she crossed the border, or to the office of the Controller which is most conveniently situated in relation to such point, before unloading any goods, or in any manner disposing of such vehicle or goods, and make a full written report to such Controller concerning the vehicle or goods, the journey and the destination of the goods, and shall, in the form determined by the Controller, make and sign a declaration as to the truth of such report.
- (b) A person referred to in paragraph (a) shall fully and truthfully answer all questions put to him or her, and produce any way-bills or other documents demanded of him or her, by the Controller.

(4) No person shall remove a vehicle referred to in subsection (3) from the office referred to in that subsection until such time as due entry has been made of such vehicle and the goods conveyed in or on such vehicle, or until permission for such removal has been granted by the Controller in writing.

(5) (a) Any person arriving in Namibia overland, on foot or otherwise, shall, subject to subsection (6), whether or not he or she has any goods in his or her possession, report to the office of the Controller nearest to the point at which he or she crossed the border, or to the office of the Controller which is most conveniently situated in relation to such point, and there in the form prescribed by rule make a report to the Controller relating to the circumstances in which he or she entered Namibia.

(b) If a person referred to in paragraph (a) has any goods in his or her possession, he or she shall, in the form and in accordance with the procedures prescribed by rule, furnish the Controller with full particulars of such goods, and shall fully and truthfully answer all questions put to him or her by such Controller.

(c) A person referred to in paragraph (a) shall not in any manner dispose of any goods in his or her possession until such goods have been released by the Controller in writing.

(6) Subsection (5) shall not apply to persons arriving in Namibia by train or by air and who pass through or disembark at a place where a Controller is stationed.

(7) No person in charge of any vehicle (other than an aircraft or a train), whether or not conveying any goods for export overland, shall remove any such vehicle or goods beyond the borders of Namibia unless due entry has been made of such vehicle and the goods conveyed thereon, or permission for the removal of such goods or vehicle has been granted by the Controller in writing.

(8) The Controller may in writing grant a general permission to any person referred to in subsections (4) or (7), as the case may be, in respect of the vehicles concerned.

Goods imported or exported by post

12. (1) For the purposes of entry and collection of duty on goods imported into Namibia by post, any form or label completed by the sender in respect of the postal item concerned and on which the particulars necessary for the assessment of duty are specified, shall be deemed to be an entry made in terms of this Act, and the particulars on any such form or label shall, for the purposes of this Act, be deemed to be the declaration to be made by the importer under section 40.

(2) The Permanent Secretary may by rule exclude from any provision of this section any goods of a class or kind, or imported in the circumstances, specified in such rule.

(3) Notwithstanding anything in subsection (1) contained -

(a) any goods imported by post which the addressee desires to enter for warehousing, or for removal or export in bond, or under any heading or item of Schedule 1 which requires that a certificate be given or a condition be complied with, or under any item of Schedule 3, or unless exempted by the Permanent Secretary by rule, under any item of Schedule 2 or 4, as the case may be, shall be so entered at a customs and excise office before a Controller; and

(b) any goods of a class or kind imported by post, or imported by post by a class of addressees, as may be prescribed by rule, shall be entered, before a Controller, at a customs and excise office.

(4) (a) In the case of goods exported by post, any form or label affixed to or completed in respect of a postal item and on which a description of the contents and their value are specified, shall be deemed to be a bill of entry for export as required by this Act.

(b) Notwithstanding paragraph (a), the Permanent Secretary may prescribe goods which shall be entered for export, before a Controller, at a customs and excise office.

(5) Notwithstanding anything in subsection (1) or in any other law contained, but subject to subsection (3), any person importing goods by post shall submit the invoice in respect of such goods to the postal company, and no person shall receive, remove, take, deliver or in any manner deal with or in such goods unless the correct duty has been paid to the postal company.

(6) Any person in charge of a post office referred to in the Post and Telecommunications Act, 1992 (Act No. 19 of 1992), may at any time detain any imported postal item under his or her control and cause such postal item to be delivered to the Controller, who may examine or open such postal item, and if any of the goods contained in such postal item are found not to in all respects conform to the particulars relating to the value, description or quantity specified on the form or label referred to in subsection (1), or on the invoice concerned, such goods shall notwithstanding anything to the contrary in any other law contained, be liable to forfeiture to the State.

(7) For the purposes of this section, "postal company" means the postal company as defined in the Post and Telecommunications Companies Establishment Act, 1992 (Act No. 17 of 1992).

Coastwise traffic and coasting ships

13. (1) The carriage of goods by ship between the coastal ports of Namibia shall, subject to subsection (2), be deemed to be coastwise traffic and all ships employed in such traffic shall be deemed to be coasting ships.

(2) Notwithstanding subsection (1), no ship arriving from a place outside Namibia, although bound for more than one coastal port in Namibia, and no ship clearing from any coastal port in Namibia for a port outside Namibia, although bound for one or more intermediate coastal ports in Namibia, shall be deemed a coasting ship and its voyage between ports in Namibia shall not be deemed a coastwise voyage.

(3) A foreign-going ship may convey goods coastwise while on a voyage between ports in Namibia, subject to the rules relating to such goods.

(4) Any dutiable goods which have not been entered for home consumption shall -

- (a) not be loaded on board any ship for coastwise carriage unless such goods have been entered for removal or deemed to have been so entered in terms of this Act; and
- (b) be reported by the master to the Controller at the port of discharge in Namibia as prescribed by rule.

Persons entering or leaving Namibia, and smugglers

14. (1) Any person entering or leaving Namibia shall, to such officer and in such form and in accordance with the procedures prescribed by the Permanent Secretary, unreservedly declare -

- (a) at the time of such entering, all goods (including goods of or belonging to any other person) upon his or her person or in his or her possession and which he or she brought with him or her into Namibia, and which -
 - (i) were purchased or otherwise acquired outside Namibia or on any ship or vehicle, or in any shop selling goods on which duty has not been paid;
 - (ii) were remodelled, processed or repaired outside Namibia; or
 - (iii) are prohibited, restricted or controlled under any law; and
- (b) before so leaving, all goods which he or she proposes taking with him or her beyond the borders of Namibia,

and shall furnish such officer with full particulars of such goods, answer fully and truthfully all questions put to him or her by such officer and, if required by such officer to do so, produce and open the container or package containing such goods for inspection by such officer, and shall pay to the Controller the duty, if any, assessed by such officer.

- (2) Any declaration made in terms of subsection (1) shall, for the

purposes of this Act, be deemed to be an entry for home consumption or export, as the case may be.

(3) The Controller may, if any person is suspected by the Controller of an attempt to illegally import, export, land, ship or remove goods, or to evade the payment of duties on any goods, arrange for such person to, as soon as practicable, be brought before a Magistrate's Court, or to have such person placed in custody in or at a police station or other suitable place, until he or she can be brought before such court.

Opening of packages in absence of importer or exporter

15. The Controller may, subject to subsection (2), in the absence of the importer or exporter of any container or package imported into, landed in or exported from Namibia, or suspected by the Controller to have been so imported into, landed in or exported from Namibia, open and examine such container or package at the importer's or exporter's risk and expense.

(2) The Controller shall, before opening and examining any container or package in accordance with subsection (1), make all reasonable attempts to ascertain the whereabouts of the importer or exporter concerned and afford such importer or exporter the opportunity of himself or herself appearing before the Controller and opening such container or package.

State warehouse

16. (1) If any goods are taken to and secured in a State warehouse, the Commissioner may require rental, determined at the rates and payable at the time and place, and in the manner, prescribed by rule, to be paid in respect of the period such goods remain in such warehouse.

(2) Any officer who has the custody of any goods in any State warehouse may refuse the delivery or removal of any such goods from such warehouse until he or she has been furnished with proof that -

(a) the person claiming the goods is lawfully entitled to such goods;

- (b) all relevant provisions of this Act or of any law relating to the import or export or transit or coastwise carriage of goods have been complied with; and
- (c) all freight and other charges (including landing and wharfage charges) and rental due in respect of such goods have been paid.

(3) The State, Minister, the Permanent Secretary, the Commissioner or any officer shall not be liable in respect of any loss of, or damage of whatever nature to, any goods in a State warehouse, or in respect of any loss or damage sustained by reason of the delivery of such goods to a wrong person or at a wrong address or place, if such goods were kept or such delivery took place in good faith and in accordance with this Act.

(4) If a warrant or permission for the removal of any goods from a State warehouse has been granted by the Controller, and the person to whom such warrant or permission has been so granted does not immediately remove such goods from the warehouse, such goods may, notwithstanding any other provision of this Act to the contrary, be dealt with as if they were goods in respect of which no entry has been made under of this Act.

Removal of goods in bond

17. (1) Notwithstanding anything to the contrary in this Act contained -

- (a) the importer or owner of any imported goods landed in Namibia, or the manufacturer, owner, seller or purchaser of any excisable goods or fuel levy goods manufactured in a customs and excise warehouse, or the licensee of a customs and excise warehouse in which dutiable goods are manufactured or stored may, subject to subsection (2), remove such goods in bond to any place in Namibia designated as a place of entry or as a warehousing place under this Act, or to any place outside Namibia;
- (b) the master of a ship, pilot of an aircraft or person in charge of a vehicle from which goods were landed at any place in Namibia to

which such goods were not consigned, may remove such goods in bond to the place to which they were consigned, provided that, before entry for the removal of such goods, proof is produced to the Controller of the identity of such goods and of the fact that such goods were consigned to the place to which they are proposed to be removed;

- (c) the owner of or any person having a beneficial interest in any goods which are in transit through Namibia from any other territory in Africa to any place outside Namibia, may remove such goods in bond from the place where they entered Namibia to the place where they are destined to leave Namibia;
- (d) a container operator may remove any container in bond to the container depot or container terminal to which such container was consigned, without furnishing the security required by the Commissioner under subsection (7), and the manifest of the goods packed in such container shall be deemed to be due entry for removal in bond of such container; or
- (e) the pilot of any aircraft may remove in bond, to their place of entry for Namibia, any goods landed from any aircraft at a place in Namibia and for which an air cargo transfer manifest has been completed, without furnishing the security required by the Commissioner under subsection (7), and such air cargo transfer manifest shall be deemed to be due entry for removal in bond of such goods.

(2) Goods manufactured or stored in a customs and excise warehouse may, notwithstanding subsection (1)(a), only be removed to a warehousing place in Namibia or to any place in a territory in the common customs area approved by the government of such territory for rewarehousing in another customs and excise warehouse at such place.

(3) In addition to any liability for the payment of duty incurred by any person under any other provision of this Act, the person who removes any goods in bond in terms of subsection (1) shall, subject to subsection (4), be liable

for payment of the duty payable on all goods which he or she so removes.

(4) Subject to subsection (5), any liability for the payment of duty in terms of subsection (3) shall cease when it is proven by the person concerned -

- (a) in the case of goods removed to a place in the common customs area, that such goods have been duly entered at such place; or
- (b) in the case of goods which were destined for a place beyond the borders of the common customs area, that such goods have been duly removed from such area.

(5) If any person fails to submit any proof contemplated in subsection (4) within the period of time prescribed by rule, such person shall upon a written demand by the Controller forthwith pay the duty due on such goods.

(6) No goods shall in terms of this section be removed in bond from the place where they were landed in Namibia or where they entered Namibia, until they have been entered for removal in bond, and such entry shall, for the purposes of this Act, be deemed to be due entry at such place in respect of such goods.

(7) No entry for removal in bond shall be tendered by or may be accepted from any person who has not furnished the security in the form, nature or amount as the Commissioner may in writing require, and the Commissioner may at any time require that the form, nature or amount of such security be altered in such manner as he or she may in writing determine.

(8) The removal in bond of goods shall be subject to the rules and to such conditions as the Commissioner may in writing impose in respect of such goods, or of any class or kind of such goods, or goods removed in circumstances specified by the Commissioner, and the Controller may refuse to accept entry for the removal in bond of goods from a remover who has failed to comply with such rules or conditions, or who has committed an offence contemplated in section 90.

(9) Goods removed in bond shall not be delivered or removed from the control of the Controller at the place of destination in Namibia except upon

due entry according to the first account taken of such goods on landing or on entry for removal in bond thereof, or according to the contents of the packages containing such goods as reflected on the invoice issued by the supplier in respect of such goods, and payment of any duty due, including, subject to subsection (18) of section 84, any duty due on any deficiency in such goods.

(10) The State, the Minister, the Permanent Secretary, the Commissioner or any officer shall not be liable for any loss of, or any damage of whatever nature to, any goods removed in bond, or for any loss or damage sustained by reason of the delivery of such goods to a wrong person or at a wrong address, if such removal or delivery was done in good faith and in accordance with this Act.

(11) Notwithstanding this section, the Commissioner may, subject to such conditions as he or she may impose in respect of goods in transit through Namibia from any other territory in Africa to any destination outside Namibia, or any class or kind of such goods, or any such goods removed in bond in circumstances specified by him or her, allow such goods to be entered for removal in bond at a place other than the place where the goods entered Namibia.

(12) The Permanent Secretary may prescribe or designate the roads and the routes, and the means of carriage of any goods removed in bond, or any class or kind of such goods, or any such goods carried or conveyed in circumstances specified by him or her in the rules.

(13) (a) No person shall, without the written permission of the Commissioner, divert any goods removed in bond to a destination other than the destination declared on entry for removal in bond, or deliver such goods or cause such goods to be delivered in Namibia, except into the control of the Controller at the place of destination.

(b) Notwithstanding paragraph (a), the Permanent Secretary may, in such circumstances and subject to such conditions as he or she may prescribe, permit goods in transit through Namibia, or any class or category or kind of such goods, to be delivered to any place approved by him or her for the purposes of sorting or repackaging.

- (c) The goods referred to in paragraph (a) shall not be removed from the place referred to in that paragraph to the place where such goods are destined to leave Namibia, unless the duty payable on any deficiency in such goods has been paid to the Controller.

(14) The Permanent Secretary may prescribe the particulars to be reflected on the entry for removal in bond referred to in subsection (13), and the documents to be produced by the remover upon entry for such removal in bond in respect of any goods so removed in bond, or any class or kind of such goods, or any such goods removed in circumstances or to a destination specified by him or her in the rules.

Export of goods from customs and excise warehouse

18. (1) Notwithstanding any liability for the payment of duty incurred by any person in terms of any other provision of this Act, any person who exports any goods from a customs and excise warehouse to any place outside the common customs area shall, subject to subsection (2), be liable for payment of the duty on all goods which he or she so exports.

(2) Subject to subsection (3), any liability for the payment of duty in terms of subsection (1) shall cease when it is proven by the exporter, to the satisfaction of the Commissioner, that the goods concerned have been duly removed from the common customs area.

(3) If the exporter fails to submit the proof contemplated in subsection (2) within the period of time prescribed by rule, he or she shall upon demand by the Controller forthwith pay the duty due on the goods concerned.

(4) No goods shall be exported in terms of this section until they have been entered for export.

(5) No entry for export referred to in subsection (4) shall be tendered by, or may be accepted from, a person who has not furnished the security as the Commissioner may in writing require, and the Commissioner may at any time require that the form, nature or amount of such security be altered in such manner as he or she may determine.

(6) The export of goods shall be subject to the rules and to such conditions as the Commissioner may in writing impose in respect of such goods or any class or kind of such goods, or goods exported in circumstances specified by him or her, and the Controller may refuse to accept bills of entry for the export of goods from an exporter who has failed to comply with such rules or conditions, or who has committed an offence contemplated in section 90.

(7) The Permanent Secretary may prescribe -

- (a) the roads and routes and the means of carriage of any goods exported or any class or kind of such goods, or any such goods conveyed in the prescribed circumstances; and
- (b) the documents to be produced by the exporter upon entry for export in respect of any goods referred to in paragraph (a), or any class or kind of such goods, or any such goods exported in prescribed circumstances or to a prescribed destination.

(8) No person shall, without the written permission of the Commissioner, divert any goods referred to in subsection (7) to a destination other than the destination for export declared on entry.

CHAPTER IV

CUSTOMS AND EXCISE WAREHOUSES : STORAGE AND MANUFACTURE OF GOODS IN CUSTOMS AND EXCISE WAREHOUSES

Customs and excise warehouses

19. (1) The Commissioner may, in the form and in accordance with the procedures prescribed by rule, at any place designated for such purpose under this Act, license warehouses (to be known as customs and excise warehouses) approved by him or her for the storage of the dutiable imported or the dutiable locally-produced goods, or for the manufacture of the dutiable goods from the imported or the locally-produced materials as he or she may approve in respect of each warehouse so licensed.

(2) A warehouse contemplated in subsection (1) may be licensed either for the storage of dutiable goods (to be known as a customs and excise storage warehouse) or for the manufacture of dutiable goods (to be known as a customs and excise manufacturing warehouse), but the Commissioner may license a storage warehouse and a manufacturing warehouse on the same premises, provided they are separated from each other in a manner approved by him or her.

(3) The Controller may, in addition to any lock used by the licensee, cause any entrance to a customs and excise warehouse to be locked by means of a State lock as prescribed by rule for such period as he or she deems appropriate, and no person shall without the written permission of the Controller remove or break such lock, or enter such warehouse or remove any goods from it while it is so locked.

(4) (a) The Controller may at any time take stock of the goods in any customs and excise warehouse, and duty shall, subject to subsection (9) or (10) of section 20, forthwith be paid upon any deficiency in such stock.

(b) If the stock referred to in paragraph (a) is found to be in excess of the quantity which should be in such warehouse, such excess shall, subject to section 84(18), be debited to stock and the duty thereon be paid on entry for home consumption.

(5) The State, the Minister, the Permanent Secretary, the Commissioner or any officer shall not be liable for any loss of, or damage of whatever nature to, any goods in a customs and excise warehouse, or for any loss or damage sustained by reason of the delivery of such goods to the wrong person or to the wrong address, if such goods were kept or delivered in good faith in accordance with this Act.

(6) In addition to any liability for the payment of duty incurred by any person under any other provision of this Act, the licensee of a customs and excise warehouse shall, subject to subsection (7), be liable for the duty on all goods stored or manufactured in such warehouse from the time of receipt into, or the time of manufacture in, such warehouse of such goods, as the case may be.

(7) Subject to subsection (8), any liability for the payment of duty in terms of subsection (6) shall cease when it is proven by the licensee concerned that the goods concerned have been duly entered in terms of section 20, and have been delivered or exported in terms of such entry.

(8) If the licensee concerned fails to submit the proof referred to in subsection (7) within the period of time for which goods of the class or kind concerned may be stored or kept in a customs and excise warehouse, or if the licensee commits an offence under this Act in respect of any goods stored or kept in such warehouse, he or she shall upon demand by the Controller forthwith pay the duty due on such goods.

(9) Except with the written permission of the Commissioner, which shall only be granted in circumstances which he or she deems to be exceptional, and subject to such conditions as he or she may impose in each case, no imported goods entered for storage, or excisable or fuel levy goods manufactured in a customs and excise warehouse, excluding spirits or wine in the process of maturation or maceration, shall be retained in any customs and excise warehouse for a period of more than five years from the time the imported goods were first entered for storage, or from the time the excisable or fuel levy goods are, in terms of section 47(3), deemed to have been manufactured.

Goods in a customs and excise warehouse

20. (1) Any dutiable imported or dutiable locally-produced goods, or any beverages produced from excisable spirits in pursuance of a permission granted under section 31(2), being goods or beverages of a class or kind approved by the Commissioner in writing in respect of each warehouse, may be entered for storage in a customs and excise warehouse with deferment of payment of duty as the Commissioner may in writing determine, and no such goods or beverages shall be removed to or placed in a customs and excise warehouse until they have been so entered.

(2) An entry of goods contemplated in subsection (1) shall, for the purposes of this Act, be deemed to be due entry in respect of such goods at the place of import or manufacture.

(3) Upon the entry and landing of imported goods for storage in, or the transfer of dutiable locally-produced goods to, a customs and excise warehouse, or the transfer of dutiable manufactured goods from a customs and excise manufacturing warehouse to a customs and excise storage warehouse, the licensee of any such warehouse in which such goods are stored or to which such goods are so transferred, shall take and record an accurate account of such goods, which shall include, subject to any deduction which may be allowed under section 84(22), the debiting to stock of any excess found on receipt of such goods at such warehouse.

(4) The licensee referred to in subsection (3) shall immediately upon the receipt of the goods referred to in that subsection, report to the Controller any excess found in such goods.

(5) Subject to subsection (9) and to section 84(22), no allowance for any loss or decrease in quantity of any nature or in any manner which occurs while goods are being transported to or kept in any warehouse, or transported from one warehouse to another or removed in bond, shall be granted.

(6) Goods on which no duty is payable and of a class or kind approved by the Commissioner in writing in respect of each warehouse, may, subject to such conditions and to the keeping of such records as the Commissioner may in writing in each case determine, be taken, without entry, into a customs and excise warehouse for the purpose of being used in the manufacture of, or for any other purpose relating to, dutiable goods.

(7) No goods which have been stored or manufactured in a customs and excise warehouse shall be removed or delivered from such warehouse except in accordance with the rules and upon due entry of such goods for the purposes of -

- (a) home consumption and payment of any duty due thereon; or
- (b) rewarehousing in another customs and excise warehouse or removal in bond as provided in section 17; or
- (c) export from customs and excise warehouses (including supply as stores for a foreign-going ship or aircraft).

(8) No person shall, without the written permission of the Commissioner, in any manner divert any goods entered for removal from or delivery to a customs and excise warehouse, except goods entered for payment of the duty due thereon, to a destination other than the destination declared on the entry of such goods, or deliver or cause such goods to be delivered in Namibia, except in accordance with this Act.

(9) The duty payable on any deficiency in a customs and excise warehouse shall, after detection of such deficiency and subject to subsection (10), be paid immediately on a written demand made by the Controller.

(10) In the case of goods manufactured in any customs and excise manufacturing warehouse, or in the case of goods in the process of manufacture being removed from one customs and excise manufacturing warehouse to another such warehouse, the Commissioner may, notwithstanding subsection (9), but subject to section 35(3), allow losses due to working, pumping, handling or processing, or losses due to similar or to natural causes, between the time when liability for payment of duty first arises and the time of removal of such goods from the warehouse in which the goods are so manufactured, or in which such process of manufacture is completed, to the extent specified in Schedule 4 or 6, as the case may be, if no part of such loss was wilfully or negligently caused.

(11) Goods packed for retail sale shall not be entered for storage in a storage warehouse unless such goods, to the satisfaction of the Controllers, are packed in outer containers normally used in the wholesale trade in respect of such goods.

Special customs and excise warehouses

21. (1) The Commissioner may, in the form and in accordance with the procedures prescribed by regulation, and subject to such conditions as he or she in each case may impose, license at any place in Namibia special customs and excise warehouses for such special purposes and for such period as he or she may specify, provided security in such amount and in such form and manner as he or she may require, is furnished.

(2) Unless the Commissioner, when licensing a special customs and

excise warehouse under subsection (1) for the storage or manufacture of goods otherwise determines, the provisions of this Act in respect of customs and excise storage warehouses or manufacturing warehouses, as the case may be, or the storage or manufacture of goods in such warehouses, shall apply to such special warehouse or to the storage or manufacture of goods therein, as the case may be.

Samples of goods in a customs and excise warehouse

22. The Controller may, in accordance with the rules, permit samples of goods in a customs and excise warehouse to be taken by the owner of such goods and may permit payment of duty thereon to be deferred until the goods from which such samples have been taken are entered for delivery from such warehouse for any purpose.

Storage or manufacture of prohibited goods

23. The Commissioner may allow the storage or manufacture in a customs and excise warehouse of goods of which the import, manufacture or disposal is prohibited or restricted by or under any law, provided such goods are stored or manufactured in such warehouse for the purposes of export or supply as stores for a foreign-going ship or aircraft, as the case may be.

Ship or aircraft stores consumed in Namibia

24. (1) If any goods shipped under section 20(7) from a customs and excise warehouse as stores for any foreign-going ship or aircraft, or any goods shipped as stores for such ship or aircraft outside Namibia (except any such goods which are used for the operation of such ship and are, save as provided in the rules, not for consumption by or for sale or disposal to the master or members of the crew or passengers of or visitors to such ship) are consumed, sold or disposed of on such ship in any port in Namibia or on such aircraft at any place in Namibia when the aircraft is not airborne, or on such aircraft on a flight between any places in Namibia, the master of such ship or the pilot of such aircraft, as the case may be, shall be liable for payment of the duty on such goods so consumed, sold or disposed of and shall, upon demand by the Controller, forthwith pay the duty due in respect of such goods.

(2) The Permanent Secretary may by rule exempt any class or kind of stores, or any ship or aircraft, or any stores on a ship or aircraft to which circumstances specified in such rule apply, from any provision of this section.

Sorting, packaging, and similar operations, in customs and excise storage warehouses

25. Subject to this Act, the Controller may permit the licensee of a customs and excise storage warehouse or the owner of any goods in such warehouse to sort, separate, pack or repack any goods in such warehouse and to make such alterations in or in respect of such goods, or such arrangements in respect thereof as may be necessary for the preservation of such goods or for the sale, export or other lawful disposal thereof.

Transfer of ownership or pledging or hypothecation of warehoused goods

26. (1) Except with the prior written permission of the Commissioner and subject to such conditions as may be prescribed by rule -

- (a) the owner of any dutiable goods in a customs and excise warehouse may not enter into any agreement whereby -
 - (i) his or her ownership of such goods is transferred to any other person; or
 - (ii) such goods are pledged or otherwise hypothecated in favour of any other person; or
- (b) any person in whose favour the goods referred to in paragraph (a) have been pledged or hypothecated may not enter into any agreement whereby any rights obtained by him or her by virtue of such pledging or hypothecation are ceded to any other person.

(2) Any agreement entered into contrary to subsection (1) shall for the purposes of this Act be deemed to be null and void.

Special provisions in respect of customs and excise manufacturing warehouses

27. (1) Subject to the further provisions of this Act, goods liable to excise duty or fuel levy may not be manufactured otherwise than in accordance with this section and in any place other than in a customs and excise manufacturing warehouse licensed under this Act.

(2) Spirits distilled by agricultural distillers shall, notwithstanding subsection (1), be excluded from the requirement of being manufactured in a customs and excise manufacturing warehouse, and excisable goods may with the written permission of the Commissioner be manufactured in a special customs and excise warehouse licensed under this Act.

(3) Subject to this Act, the Commissioner may, on such conditions as he or she may in writing impose, permit the manufacture under this Chapter of any goods in any customs and excise manufacturing warehouse, if any of the goods used in such manufacturing process are liable to duty or if the goods so manufactured are dutiable.

(4) Any dutiable goods brought into and intended for use in a customs and excise manufacturing warehouse in the manufacture of goods liable to excise duty or fuel levy shall be entered for home consumption, and any duty due thereon shall be paid prior to such use.

(5) No manufacturing of goods shall take place in a customs and excise manufacturing warehouse until the premises and the plant intended for use in connection with such manufacturing process, and the purpose for which the premises and plant are to be used, have been approved by and registered with the Commissioner.

(6) Officers may supervise all operations in a customs and excise manufacturing warehouse.

(7) The licensee of a customs and excise manufacturing warehouse shall, if so requested by the Commissioner in writing, provide suitable office accommodation and board and lodging for any officer stationed at or visiting such warehouse for any purpose of this Act.

(8) A person providing board and lodging for an officer referred to in subsection (7) shall be entitled to fair remuneration in respect of such board and lodging as may be prescribed by regulation.

(9) No licensee shall, without the written permission of the Commissioner, conduct any business in a customs and excise manufacturing warehouse, except the business in respect of which the warehouse is licensed, and only if the premises concerned and the plant in or on such premises are registered under this Act.

(10) No person shall, except with the written permission of the Commissioner, in respect of any premises or plant required to be registered under this Chapter -

- (a) use such premises or plant for any purpose other than for the purposes specified in such registration;
- (b) effect any alteration to any structure on such premises or to any such plant;
- (c) bring into or have in or on such premises, any plant other than the plant specified in such registration, or remove any plant from such premises; or
- (d) place below the surface of the ground any pipe or tube for the purpose of conveying any material or product in a warehouse unless such pipe or tube is enclosed in casing capable of being easily opened so that the pipe or tube is exposed to view.

(11) The Permanent Secretary may prescribe the days upon which, and the hours during which, all or any of the operations in a customs and excise manufacturing warehouse (including the removal of goods) may be conducted, and the days upon which and the hours during which such operations shall not be conducted.

(12) No distilling operation shall be commenced with until the whole

or any part of the distilling system or plant, as the Commissioner may require, has, at the expense of the licensee, been provided with fittings and other requirements to permit the insertion or affixing of customs and excise meters, gauges, rods, locks and seals according to the rules for the purpose of securing such system or plant, and until such system or plant has been duly secured by the Controller.

(13) If any meter, gauge, rod, lock, seal or fitting referred to in subsection (12), or any pipe, cock, fastening or fitting connected with a still or vessel is tampered with, pierced or damaged, the licensee shall forthwith repair or replace the article concerned, or an officer may, upon the instructions of the Commissioner, effect the repairs or replacement at the expense and for the account of the licensee, which licensee shall reimburse to the Commissioner such costs so incurred within a period of 30 days after a written notice to the licensee requesting such payment.

(14) If any tampering, damage or piercing referred to in subsection (13) has been caused -

- (a) by or as a result of the neglect of the licensee or of any of his or her employees, such licensee or employee, as the case may be, shall, be guilty of an offence and on conviction be liable to the penalties prescribed by section 88(2); or
- (b) by means of a wilful act by, or with the connivance of, the licensee or any of his or her employees, and with the intention to avoid the proper payment of duties in terms of any provision of this Act, such licensee or employee, as the case may be, shall be guilty of an offence and on conviction be liable to the penalties prescribed by section 90,

in addition to the liability of such licensee or employee for payment of an amount equal to the cost pertaining to the repair of the damage or the replacement caused by such tampering, damaging or piercing.

(15) The Permanent Secretary may, subject to such conditions as he or she may impose, by notice in the *Gazette* exempt the manufacture of any class or kind of goods specified in such notice from any provision of this section.

Ascertaining quantity of spirits by measuring the mass or volume

28. (1) The quantity of spirits in any container may be ascertained by means of measuring, in accordance with the method or procedures prescribed by rule, the mass or volume of the contents of the container.

(2) In ascertaining the quantity of spirits by means of measuring the mass or volume in accordance with subsection (1), the tables prescribed by rule shall be used, and the quantity ascertained in accordance with such tables shall, for the purposes of this Act, be deemed to be the true quantity of such spirits.

Classification of spirits

29. No spirits distilled in Namibia shall, for the purposes of this Act, be classified as being spirits of the product of the vine until such spirits have, in the form and in accordance with the procedures prescribed by rule, been so certified by the Controller, and any spirits not so certified shall be deemed to be spirits other than of the product of the vine.

Control of the use of spirits for certain purposes

30. (1) No person shall, subject to subsection (2), use spirits, distilled from the product of the vine, in the manufacture of alcoholic beverages unless such spirits have, in the form and in accordance with the procedures prescribed by rule, been certified by an officer designated by the Commissioner for such purpose, to be suitable for use in such manufacturing process.

(2) If the officer designated under subsection (1) declines to certify any spirits to be suitable for use as required by that subsection, the manufacturer may redistill or treat such spirits by any method approved by such officer in writing, and thereafter such officer may in writing certify the spirits as suitable for use in the manufacture of alcoholic beverages.

(3) The blending of brandy and the production from spirits of any other beverage or any other non-excisable goods shall be subject to the rules relating to such blending or production, and to the supervision by an officer as the Commissioner may in each case deem necessary.

(4) Subsection (1) shall not apply to an agricultural distiller or a wine-grower who manufactures alcoholic beverages in accordance with this Act for his or her own private use.

Entry of spirits for use in manufacturing

31. (1) Spirits which have not been entered for home consumption shall not be used in the production of beverages or other non-excisable goods.

(2) The Commissioner may, on such conditions as he or she may in each case impose, permit the use of spirits which have been entered for home consumption in the production of beverages on premises which have been licensed as a customs and excise storage warehouse and may, subject to section 115, permit payment of the duty on any such spirits used in the production of beverages on any such premises to be deferred until such beverages are delivered from any such warehouse.

(3) (a) No person shall, without the written permission of the Commissioner, redistill spirits which have been entered for home consumption.

(b) Any permission contemplated in paragraph (a) may be granted subject to such conditions as the Commissioner may in each case impose.

(4) Beverages or other non-excisable goods produced in contravention of subsection (1) or any spirits redistilled in contravention of subsection (3), shall be liable to forfeiture to the State.

Ascertaining the strength of spirits for duty purposes

32. The strength of any spirits or spirituous preparations shall, for duty purposes, be ascertained in accordance with the procedures prescribed by rule.

Requirements in respect of stills

33. (1) Subject to subsection (2) of this section and to section 70,

no person shall distil spirits in a still which does not comply with the requirements prescribed by rule as to the use, the capacity or the construction thereof.

(2) The Permanent Secretary may, notwithstanding subsection (1), by rule exempt any person or still, or any class of persons or class of stills, from all or any of the provisions of this section.

Special provisions regarding spirits manufactured by agricultural distillers

34. (1) The manufacture of spirits by an agricultural distiller shall be subject to such supervision by an officer as the Commissioner may in each case in writing determine.

(2) For duty purposes, the Controller may allow for natural waste or evaporation relating to all spirits distilled by an agricultural distiller on his or her own farm, or on a farm occupied by him or her, to the extent specified in Schedule 6, if no part of such loss was caused wilfully or negligently.

(3) No agricultural distiller shall use his or her still for the purpose of distilling spirits from any material other than produce grown on a farm of which he or she is the owner or occupier, and which produce is of a kind prescribed by rule in respect of the class of agricultural distiller to which he or she belongs.

(4) Subject to the further provisions of this Act and to the Liquor Ordinance, 1969 (Ordinance No. 2 of 1969), section 20(7) of this Act shall *mutatis mutandis* apply in respect of spirits manufactured from grapes by any class of agricultural distiller prescribed by rule, and for the purpose of such application any reference in that section to a customs and excise warehouse shall be deemed to be a reference to the farm on which such spirits are manufactured.

(5) Spirits manufactured by an agricultural distiller in Namibia from any fruit other than grapes and prescribed by rule, shall be solely for his or her private use on the farm where such fruit was produced and such spirits were manufactured.

(6) Notwithstanding subsection (5), the Permanent Secretary may in writing allow spirits manufactured as contemplated in that subsection to be used

or disposed of in such circumstances and at such places as he or she may deem appropriate, and subject to such conditions as he or she may in each case impose.

Special provisions regarding wine

35. (1) The Permanent Secretary may, subject to such conditions as he or she may in each case impose, license as a special customs and excise warehouse for the purpose of manufacturing wine, any premises of a wine-grower, of a wine-growers' co-operative agricultural society or of a person who holds a licence under any law to deal in wine in wholesale quantities.

(2) A special warehouse licensed under subsection (1) shall, for the purposes of this Chapter, be deemed to be a customs and excise manufacturing warehouse.

(3) If less than 50 per cent by volume of the wine manufactured in any customs and excise warehouse is manufactured from wine and grapes originating at any place within a distance of 400 kilometres of such warehouse, the Minister may prescribe an allowance in respect of working and processing losses, or losses due to natural causes, which shall be granted in lieu of the allowance in respect of such losses as provided for in section 20(10).

Special provisions regarding cigarettes and cigarette tobacco

36. (1) The Permanent Secretary may by rule prescribe the sizes and types of, and the specifications relating to, containers or packages which may be used by a manufacturer for the packaging of cigarettes and cigarette tobacco.

(2) No manufacturer may, subject to subsection (3), remove any cigarettes or allow any cigarettes to be removed from the customs and excise manufacturing warehouse concerned, unless such cigarettes have been packed in accordance with the procedures prescribed by rule and a stamp impression so prescribed has been made on or affixed to the containers or packages concerned.

(3) The Commissioner may, notwithstanding subsection (2), allow cigarettes packed as contemplated in that subsection to, in such circumstances as

he or she in writing may determine, be removed from a warehouse, without a stamp impression contemplated in that subsection having been made on or affixed to the containers or packages concerned.

(4) No cigarettes or cigarette tobacco shall be sold or disposed of, or removed from the customs and excise manufacturing warehouse concerned in partly or completely manufactured condition, except in accordance with this Act.

(5) No person shall -

(a) counterfeit or make any facsimile of any die or impression stamp prescribed under subsection (2); or

(b) be in possession of, use or offer for sale or for use -

(i) any die or impression stamp counterfeited; or

(ii) any facsimile of any die or impression stamp made,

in contravention of paragraph (a).

Special provisions regarding beer

37. (1) The alcoholic strength by volume of beer made from malt shall, for duty purposes, be ascertained in accordance with the procedures prescribed by rule.

(2) Every manufacturer shall, in respect of beer referred to in subsection (1) and manufactured by him or her in Namibia, register with the Commissioner the names whereunder such beer will be sold or disposed of for home consumption, together with the alcoholic strength by volume and the tariff item of Part 2 of Schedule 1 which shall apply in respect of the beer so sold or disposed of under any such name, and no beer shall be so sold or disposed of unless so registered.

(3) No beer referred to in subsection (1) shall be sold or disposed of by any manufacturer for home consumption, except in a container which bears,

in the form and in accordance with the procedures prescribed by rule, the name registered and the registered alcoholic strength by volume of such beer, and any invoice or other document relating to the sale or disposal of such beer shall specify the registered name of such beer.

(4) Any description on any container of beer contemplated in subsection (3) specifying the registered name and alcoholic strength by volume of the contents registered with the Commissioner, shall be deemed to be a declaration for the purpose of the assessment of duty.

(5) The Commissioner may in writing exempt beer of any class or kind from any or all of the provisions of subsection (2) or (3).

(6) If the alcoholic strength by volume of any beer in any container bearing a description specifying the name and alcoholic strength by volume registered with the Commissioner under this section, is ascertained in accordance with subsection (1) and found to be higher than the alcoholic strength by volume specified in the tariff item registered in relation to beer of such brand name, the manufacturer concerned shall be liable for the duty on the full quantity of the brew or blend of brews of beer from which such container was filled, at the rate of duty applicable to beer of the strength as ascertained in respect of the contents of such container.

(7) If the Commissioner is unable to establish the full quantity contemplated in subsection (6) from the records of the manufacturer concerned, the Commissioner may in writing determine a quantity which shall, for the purposes of that subsection, be deemed to be such full quantity.

(8) Any beer of any brew or blend of brews of beer referred to in subsection (6) and not delivered from the stock of the manufacturer concerned, shall be liable to forfeiture to the State.

Special provisions in respect of manufacture of goods, and collection of excise duty, specified in Section B of Part 2 of Schedule 1.

38. (1) Every manufacturer of excisable goods specified in Section B of Part 2 of Schedule 1, and every owner of excisable goods specified in that

Section B manufactured by or for him or her partly or entirely from materials owned by such owner, shall, subject to subsection (2), in the form and in accordance with the procedures prescribed by regulation, license his or her premises as a special customs and excise warehouse in terms of this Act for purposes of excise duty specified in that Section B, and no such manufacturer or owner shall manufacture, or deal in or with, excisable goods specified in that Section B unless he or she has so licensed his or her premises.

(2) Notwithstanding subsection (1), the Commissioner may, at his or her discretion, to the extent that he or she deems appropriate and on the conditions that he or she may determine, in writing exempt any manufacturer referred to in that subsection from any provision contained in that subsection.

(3) Notwithstanding anything to the contrary in this Act contained -

- (a) if the value added by any process in the manufacture of excisable goods specified in the Section B referred to in subsection (1) is, in the opinion of the Commissioner, low in relation to the manufacturer's selling price of such goods, or if any process in the manufacture of excisable goods specified in that Section B presents in his or her opinion exceptional difficulties in the collection of excise duty specified in that Section B in respect of such goods, that subsection of this section shall apply, and due entry of such goods shall be effected at such stage in the manufacturing process of such goods as the Commissioner may in writing determine, and the processes which shall be deemed to be included when calculating the value of such goods for the purposes of excise duty specified in that Section B, shall be determined by the Commissioner in writing;
- (b) the Commissioner may, subject to such conditions as he or she in each case may impose -
 - (i) if the production or disposal of any excisable goods specified in Section B referred to in subsection (1) are performed by different persons, or under other circumstances rendering it expedient in the Commissioner's

opinion to do so, issue one licence under this Act in respect of the premises in the name of two or more persons concerned, and thereupon each such person shall be jointly and severally liable for the excise duty specified in, and payable on, all the excisable goods specified in that Section B, any one of such persons paying, the other or others to be absolved *pro tanto*;

- (ii) include in a special customs and excise warehouse licence issued under this Act in respect of the premises of any manufacturer of excisable goods specified in the Section B referred to in subsection (1), any warehouse, depot, agency, branch or other storage place approved by the Commissioner and in which any such goods owned by such manufacturer are stored, and thereupon such goods so stored shall, for the purposes of this Act, be deemed to be in the licensed special customs and excise warehouse of such manufacturer, and the licensee concerned shall be liable in all respects for compliance with the requirements of this Act and for payment of the excise duty on such goods so stored as specified in that Section B;
- (iii) in such circumstances as he or she may deem expedient, license the premises of any dealer in excisable goods specified in the Section B referred to in subsection (1) as a special customs and excise warehouse under this Act, and thereupon such dealer shall comply with the requirements of this Act relating to the collection of excise duty specified in, and payable on, such excisable goods specified in that Section B as the Commissioner may determine, and be liable for the excise duty on such goods as specified in that Section B; or
- (iv) make such temporary or permanent adjustment to the excise duty value of excisable goods specified in the Section B referred to in subsection (1) as he or she may deem reasonable in circumstances which are in his or her opinion exceptional.

(4) Excisable goods specified in the Section B referred to in subsection (1) and manufactured in Namibia by any person for his or her own use and not for sale or disposal, and in circumstances which in the opinion of the Commissioner do not constitute a business venture, may, subject to such conditions as he or she may in each case impose, be exempted by the Commissioner from the payment of excise duty.

(5) Excisable goods specified in the Section B referred to in subsection (1) and manufactured in Namibia by any person for sale or disposal in circumstances which in the opinion of the Commissioner constitutes a business venture, or any class or kind of such goods, may subject to such conditions as the Permanent Secretary may prescribe, be exempted by the Commissioner from the payment of excise duty thereon as specified in that Section B if -

- (a) the average value of such goods or such class or kind of such goods has during such period or periods as the Permanent Secretary may prescribe by rule, not exceeded such amount as he or she may so prescribe; or
- (b) the value of such goods or such class or kind of such goods is in the opinion of the Commissioner not likely to exceed the amount referred to in paragraph (a) during one calendar year; or
- (c) such circumstances as may be prescribed by rule apply.

Duties applicable to goods manufactured in a customs and excise warehouse

39. (1) In respect of any goods manufactured in a customs and excise warehouse there shall, subject to section 84, on entry for home consumption of such goods, be paid -

- (a) if such manufactured goods are not liable to excise duty, duty at the customs rate of duty applicable in terms of Schedules 1 and 2 on any imported goods used in the manufacture of such manufactured goods and the excise rate of duty applicable in terms of Schedule 1 on any excisable goods used in the manufacture of such manufactured goods; and

- (b) if such manufactured goods are liable to excise duty, duty at the excise rate of duty applicable in terms of Schedule 1 on such manufactured goods.

(2) Notwithstanding subsection (1), but subject to subsections (3) and (6), the Commissioner may, on such conditions as he or she may in each case impose, for the purpose of preserving any goods in a customs and excise storage warehouse or of reconditioning such goods which, as a result of contamination or deterioration or for any other reason, have become unsaleable or not readily saleable, or for the purpose of fulfilling special orders, permit such goods to be reconditioned or to be mixed or blended in such warehouse with other goods, and in such event duty shall, in lieu of the duties in terms of subsection (1), be paid according to the first account taken of any such goods, or the total quantity of such reconditioned, mixed or blended goods, whichever quantity is the greater -

- (a) if such reconditioned, mixed or blended goods are not liable to excise duty -

- (i) at the customs rate of duty applicable in terms of Schedules 1 and 2, on any imported goods; and

- (ii) at the excise rate of duty applicable in terms of Schedule 1, on any excisable goods contained in such reconditioned, mixed or blended goods; and

- (b) if such reconditioned, mixed or blended goods are liable to excise duty, at the customs rate of duty applicable in terms of Schedule 1, on the total quantity of such reconditioned, mixed or blended goods, and, in addition to such duty so payable, duty in an amount equal to the amount by which the customs duty at the rate applicable in terms of Schedules 1 and 2, on any imported goods contained in such reconditioned, mixed or blended goods, exceeds the excise duty at the rate applicable in terms of this paragraph on such proportion of such reconditioned, mixed or blended goods as is represented by such imported goods therein contained.

- (3) The reconditioned, mixed or blended goods referred to in

subsection (2) shall qualify for any rebate of duty specified in respect of such goods in any applicable item of Schedule 3, 4 or 6.

(4) If the Commissioner has permitted any goods in a customs and excise storage warehouse to be reconditioned or to be mixed or blended with other goods, such warehouse shall, subject to subsection (5) and without being licensed as a customs and excise manufacturing warehouse, and without the premises or plant on such premises having been approved by the Commissioner, for the purposes of this Act be regarded as a licensed customs and excise manufacturing warehouse.

(5) Notwithstanding subsection (4), no rebate for any loss or deficiency in respect of petrol or any distillate fuel reconditioned, mixed or blended as contemplated in that subsection exceeding the deduction specified in section 84(22)(f) and (i), respectively, shall be allowed on such goods.

- (6) (a) Notwithstanding anything to the contrary in this Chapter contained, the Commissioner may, on such conditions as he or she in each case may impose, in writing permit the mixing or blending in such circumstances and at such place as he or she may specify, of any mineral oil products, including fuel levy goods, with one another or with other goods, whether or not such products or goods are in a customs and excise storage warehouse or have been entered for home consumption and have passed out of customs and excise control for any purpose, including the purpose of rendering such goods saleable, or more readily saleable, or of fulfilling special orders.
- (b) Subsection (2), in so far as it relates to the duty payable and the rebate of duty, shall *mutatis mutandis* apply in respect of mineral oil products mixed or blended under this subsection.
- (c) Any duty paid in respect of any goods used for mixing or blending as contemplated in paragraph (a) shall be deemed to have been paid in respect of any duty payable in accordance with paragraph (b) in respect of the mineral oil products obtained by such mixing or blending.

- (d) Nothing in this section contained shall be construed as authorising a refund of any amount by which any duty already paid or assessed in respect of any goods so used for mixing or blending, exceeds the duty payable under this subsection.
- (e) A mineral oil product referred to in paragraph (a) used in the mixing or blending as set out in that paragraph shall be deemed to consist entirely of imported goods unless it is proven that it consists entirely of excisable goods, or it is proven that it contains such a small proportion of imported goods that the Commissioner deems it negligible, in which event such mineral oil product shall be deemed to consist entirely of excisable goods.

(7) If any goods to which this Act relates have become mixed or blended by an act or omission which by the exercise of reasonable care could not have been avoided, the Commissioner may apply subsection (2), in so far as that subsection relates to the duty payable or to any rebate of duty, as if such goods were mixed or blended in a customs and excise storage warehouse with his or her permission.

(8) Notwithstanding anything to the contrary in this Act contained, the Commissioner may, subject to such conditions as he or she may in each case impose, regard the mixing of mineral oil products of different classes or kinds as a result of transport by means of a pipeline (except a pipeline used in connection with the loading or discharge of ships or vehicles), or the mixing of imported and locally manufactured mineral oil products of the same class or kind in the ordinary course of transport or storage or distribution in Namibia as not constituting the manufacture of a new product, if the quantities of the different products constituting the components of such new product were entered before they became so mixed and are separately accounted for.

(9) There shall be paid on entry for home consumption, in addition to any duty payable in terms of this section, and subject to sections 27(3) and 84, a surcharge or fuel levy at the rate applicable in terms of Schedule 1 on any surcharge goods or fuel levy goods used or incorporated in the manufacture, reconditioning, mixing or blending of any goods to which this section relates and on any such manufactured, reconditioned, mixed or blended goods which are liable to surcharge or fuel levy in terms of that Schedule.

(10) No person shall recondition, mix or blend any fuel levy goods otherwise than in terms of this section.

CHAPTER V
CLEARANCE AND ORIGIN OF GOODS :
LIABILITY FOR AND PAYMENT OF DUTIES

Entry of goods and time of entry

40. (1) An importer of goods, other than goods imported from any territory in the common customs area, shall, subject to subsection (2), within seven days after the date on which such goods are in terms of section 9 deemed to have been imported, or within such further period of time as the Commissioner may in writing allow, make due entry of such goods, in the form prescribed by regulation, and make a declaration to the truth of such entry.

(2) Notwithstanding subsection (1), but subject to the written permission of the Controller -

- (a) containers temporarily imported;
- (b) human remains;
- (c) goods which in the opinion of the Commissioner are of no commercial value;
- (d) goods imported under an international carnet; or
- (e) goods of a value for duty purposes not exceeding N\$500, and on which no duty is payable in terms of Schedule 1,

need not be so entered.

(3) An importer referred to in subsection (1) may, at any place designated under this Act for the entry of goods, make such entry of goods which have been loaded on a ship or delivered to the carrier which conveys the goods by

vehicle to Namibia for discharge at such place, notwithstanding the fact that such ship or vehicle has not yet arrived at such place.

(4) If any goods referred to in subsection (3) have, at the time of entry as provided in section 49(2), not been loaded as required by subsection (3) of this section, the importer concerned shall be guilty of an offence and such goods shall be deemed not to have been entered.

(5) An importer referred to in subsection (1) shall within seven days after the granting of a release order by the Controller in respect of any goods entered in terms of that subsection or, if such goods arrive after the granting of such order, within seven days after the arrival of such goods, present such release order to the authority in possession of such goods for delivery thereof.

(6) (a) An exporter of goods shall, before such goods are exported from Namibia, deliver, during the hours of any day and at any place prescribed by rule, to the Controller a bill of entry, but the Commissioner may -

(i) if no export duty is payable on, and no obligation or condition is to be fulfilled or complied with under any law in respect of, such goods; or

(ii) in the case of goods to be exported overland by way of a vehicle (excluding an aircraft or a train) which are loaded for export at a place other than a place designated under section 6 where goods may be entered for customs and excise purposes,

allow such a bill of entry to be delivered at such time as he or she deems reasonable.

(b) For the purposes of paragraph (a), in relation to the delivery of a bill of entry, the goods referred to therein shall be deemed to have been exported from Namibia -

(i) in the case of goods to be exported in a ship, at the time

when such goods are delivered to the port authority, a depot operator, the master of the ship concerned or a container operator, as the case may be;

- (ii) in the case of goods to be exported in an aircraft, at the time when such goods are delivered to the pilot of the aircraft concerned or are brought within the control area of the airport authority concerned, as the case may be;
 - (iii) in the case of goods to be exported in a train, at the time when such goods are delivered to the railway authority concerned; or
 - (iv) in the case of goods to be exported overland in a vehicle (excluding an aircraft or a train), subject to paragraph (a), at the time when such goods are loaded on the vehicle concerned.
- (7) (a) The Permanent Secretary may in writing permit any excisable goods or fuel levy goods or any class or kind of imported goods, which goods he or she may prescribe, to be removed from a customs and excise warehouse upon the issuing by the owner of such goods of a certificate, invoice or other document prescribed by rule or approved by the Permanent Secretary in writing, and the payment of duty on such goods at a time and in accordance with the procedures prescribed by rule, and such certificate, invoice or other document shall for the purposes of section 20(4), but subject to section 41(3), be deemed to be a due entry from the time of removal of such goods from the customs and excise warehouse.
- (b) No goods referred to in paragraph (a) may be removed from a customs and excise warehouse or appropriated for use by the owner of such goods prior to the issuing of the certificate, invoice or other document referred to in that paragraph.

Importer and exporter to produce documents and pay duties

- 41.** (1) (a) A person entering any imported goods in terms of this Act for any purpose shall, during the hours of any day prescribed by rule, deliver to the Controller a bill of entry, duly completed to the satisfaction of the Controller, and shall on such bill of entry specify the purpose or purposes for which such goods are being entered, and shall in addition thereto, in the form prescribed by rule, make and sign a declaration as to the correctness of the particulars and the purpose or purposes for which such goods are being entered as specified on such bill of entry.
- (b) A person referred to in paragraph (a) shall, together with the bill of entry referred to in that paragraph, deliver such number of duplicates of the bill of entry as may be prescribed by rule or as may be required by the Controller and shall, subject to subsection (2), pay all duties due on the goods concerned.
- (c) A person referred to in paragraph (a) shall, in addition to the documents required to be delivered to the Controller in terms of that paragraph and of paragraph (b), deliver to the Controller the transport document or such other document in lieu thereof as may be approved by the Commissioner, the invoices prescribed by rule, the shipper's statement of expenses incurred by him or her, a copy of the confirmation of sale or other contract of purchase and sale, the importer's written clearing instructions, unless exempted by rule, and such other documents relating to such goods as the Controller may require in each case, and answer all such questions relating to such goods as may be put to him or her by the Controller, and furnish to the Commissioner in such form and in accordance with the procedures the Commissioner may determine, such information regarding the tariff classification of such goods as the Commissioner may require.
- (d) The Commissioner may, subject to the conditions as he or she may determine, allow the person referred to in paragraph (a) to, in lieu of any document required to be produced in terms of paragraph

(c), to produce a document purporting to be a copy of any such document and obtained by means of microfilming or any other process, and which copy of the document shall, subject to compliance with the conditions determined by the Commissioner, for all purposes be as valid as and have all the effects of the original document concerned.

- (e) A person referred to in paragraph (a) shall, in respect of any class or kind of goods prescribed by rule, or any goods to which circumstances so prescribed apply, in addition to the documents referred to in paragraph (a) or (b), produce to the Controller for retention by him or her, a sample as may be so prescribed and a true copy of any invoice or other document relating to such goods, or of any blueprint, illustration, drawing, plan or other illustrated or descriptive literature so prescribed in respect of, or relating to, such goods.

(2) Notwithstanding paragraph (b) of subsection (1), the Commissioner may for such period and on such conditions, including conditions relating to security, as he or she may determine, in writing allow the deferment of payment of duties due in terms of that paragraph in respect of the relevant bills of entry.

- (3) (a) If any goods intended for export are liable to any export duty under this Act, the amount of such duty shall be stated in the bill of entry relating to such goods and shall be payable upon presentation of such entry to the Controller.
- (b) No bill of entry referred to in paragraph (a) shall be valid, nor shall any person export such goods, until the duty referred to in that paragraph has been paid to the Controller.
- (4) (a) Any person who removes goods from a customs and excise warehouse by means of the issuing of a certificate, invoice or other document referred to in section 40(7) shall present to the Controller a validating bill of entry in the form, at the time and in accordance with the procedures prescribed by rule in respect of any such certificate, invoice or other document, and shall pay to the

Controller at the time so prescribed the duty due on the goods to which such certificate, invoice or other document relates.

- (b) A person referred to in paragraph (a) shall present to the Controller a validating bill of entry, duly completed to the satisfaction of the Controller, and shall make and sign a declaration in the form prescribed by rule as to the correctness of the particulars specified in such bill of entry.
- (c) A person referred to in paragraph (b) shall, together with the bill of entry referred to in that paragraph, present to the Controller as many duplicates and such supporting documents as may be prescribed by rule or as may be required by the Controller.
- (5) The Permanent Secretary may prescribe -
 - (a) the documents to be produced by the exporter upon entry for export in respect of any goods, or any class or kind of goods, exported in circumstances or to a destination so prescribed; and
 - (b) the manner in which and the time when bills of entry in respect of goods of any class or kind, or of goods imported or exported in such manner or such circumstances as may be so prescribed, shall be delivered.

(6) An importer of goods from any territory in the common customs area shall, upon bringing such goods into Namibia and notwithstanding any provision to the contrary in any other law contained, in the form, at the place, to the person and in accordance with the procedures the Permanent Secretary may prescribe, make a declaration and pay the duty, if any, payable in respect of such goods.

(7) Any person who refuses or fails to make a declaration in terms of subsection (6), or who, in such declaration, makes a false statement, knowing such statement to be false, shall be guilty of an offence and on conviction be liable to the penalties prescribed by section 96.

Sale in transit

42. Notwithstanding anything to the contrary in this Act contained, the importer of any goods purchased from any Namibian consignee after shipment of such goods but before the date of entry thereof, shall produce to the Controller the invoice relating to such purchase, and the price actually paid or payable in respect of such goods by virtue of such purchase shall, for the purposes of section 75(1), be the transaction value of such goods.

Validity of entries

43. (1) No entry made in terms of this Act shall be valid unless -

- (a) in the case of imported or exported goods, the description and particulars of the goods and the marks and particulars of the packages declared in such entry correspond with the description and particulars of the goods and the marks and particulars of the packages as reported in terms of section 7 or 11, or in any certificate, permit or other document by which the import or export of such goods is authorised;
- (b) the goods referred to in paragraph (a) have been properly described in such entry by means of the denomination and with the characters, tariff heading and item numbers, and the circumstances according to which such goods are charged with duty or are admitted under any provision of this Act, or are permitted to be imported or exported;
- (c) the true value of the goods on which duty is leviable or which is required to be declared under this Act, and the true territory of origin, territory of export and means of carriage relating to such goods have been declared;
- (d) in the case of goods purchased by or sold, consigned or disposed of to, any person in Namibia, a correct and comprehensive invoice in respect of such goods, as prescribed by rule, has been produced to the Controller; and

(e) the correct duty due has, subject to subsection (2), been paid.

(2) Notwithstanding paragraph (e) of subsection (1), no bill of entry shall be invalid by reason of any deferment of payment under section 41(2).

(3) Goods delivered or removed, by virtue of an entry which is not valid, out of or from any ship, aircraft, vehicle, transit shed, container terminal, container depot, customs and excise warehouse or other place where such goods have been deposited with the consent of the Controller, shall, subject to subsection (4), be deemed to be goods landed or removed without due entry thereof.

(4) Notwithstanding subsection (3), if goods referred to in that subsection are included in any entry embracing more than one package, and if it is shown that the invalidity of the entry referred to in that subsection arose without wilful default or negligence of any person connected with such goods, and that such invalidity does not exist in respect of all the packages in such entry, then only the packages not validly entered shall be deemed to have been landed or removed without due entry.

(5) (a) Subject to sections 85 and 87, and to such conditions as the Commissioner may in writing impose, and against payment of such fees as the Permanent Secretary may prescribe -

(i) an importer, exporter or manufacturer of goods shall on discovering that a bill of entry presented by him or her does not in every respect comply with section 41, or is invalid in terms of subsection (1) of this section, forthwith adjust such bill of entry by means of a voucher of correction or in such other manner as the Commissioner may determine; or

(ii) if a bill of entry has been passed in error by reason of duty having been paid on goods intended for storage or manufacture in a customs and excise warehouse under section 20, or for any purpose or use subject to a rebate of duty under section 84, the Commissioner may allow the importer, exporter or manufacturer concerned to adjust such

bill of entry by the substitution of a fresh bill of entry and the cancellation of the original bill of entry, provided such goods, where a rebate of duty is being claimed, at the time the duty was paid in all respects qualified for such rebate, subject thereto that acceptance of such voucher or fresh bill of entry shall not indemnify such importer or exporter or manufacturer against any fine or penalty provided for in this Act.

(b) Paragraph (a)(ii) shall *mutatis mutandis* apply in respect of a bill of entry in which goods have, according to the tariff heading, tariff subheading, item or circumstances according to which such goods are charged with duty, been described in error as goods other than goods intended -

(i) for storage or manufacture in a customs and excise warehouse under section 20; or

(ii) for purposes or use subject to a rebate of duty under section 84, in consequence of the fact that -

(aa) a determination of any such tariff heading, tariff subheading or item is, under section 51(8)(d), amended with retrospective effect as from a date before or on the date on which the goods described in such bill of entry have been entered for home consumption;

(bb) any such determination is, under section 51(8)(d), withdrawn with the retrospective effect referred to in subparagraph (aa), and a new determination is made under that section with effect from the date of such withdrawal; or

(cc) any Schedule is amended with the retrospective effect referred to in subparagraph (aa),

and in which such goods, if such amendment or new determination

had been in operation on the date on which such goods were so entered, would have been described as goods intended for such storage or manufacture or such purposes or use.

- (c) No application for such substitution referred to in paragraph (a)(ii) or in that paragraph as read with paragraph (b), shall be considered by the Commissioner unless such application is received by the Controller, supported by the necessary documents and other proof to prove that such substitution is justified, within a period of six months -
- (i) from the date of entry for home consumption of the goods to which the application relates as provided in section 49(2); or
 - (ii) in the case of any amendment of a determination referred to in subparagraph (aa) of paragraph (b)(ii), or of a new determination referred to in subparagraph (bb) of that paragraph, from the date on which such amendment is effected or such new determination is made, or if such amendment or new determination is published by notice in the *Gazette*, the date on which such amendment or new determination is so published; or
 - (iii) in the case of an amendment referred to in subparagraph (cc) of paragraph (b)(ii), from the date on which such amendment is published by notice in the *Gazette*.

Particulars on invoices

44. (1) The exporter of any goods imported into or exported from Namibia, or the owner of any excisable goods or fuel levy goods manufactured in any customs and excise warehouse shall, to the satisfaction of the Commissioner and subject to subsection (2), render a true, correct and comprehensive invoice, certificate of value and certificate of origin relating to such goods in such form and declaring such particulars of such goods as may be prescribed by rule and as may be necessary in order to make a valid entry of such goods, and shall furnish

such additional information in connection with such invoice, certificate, particulars or goods as the Commissioner may, for the purpose of this Act, at any time require.

(2) Different requirements may be prescribed by rule in respect of invoices and certificates contemplated in subsection (1) relating to goods of different classes, or kinds of goods to which different circumstances apply as specified in the rules.

(3) An exporter or manufacturer shall allocate to any goods of a class or kind of goods prescribed by rule for the purposes of this subsection and exported to or from, or manufactured in, Namibia, a distinctive and permanent identification number, code, description, character or other mark in such manner and in accordance with such method as may be prescribed by rule, and such identification number, code, description, character or other mark shall be quoted or reproduced on all invoices and in all such other documents as may be prescribed by rule, relating to such goods.

(4) All particulars on any invoice prescribed by regulation and on a certificate in respect of imported goods shall relate to the goods in the condition in which they were imported into Namibia, and for the purposes of section 117(2) no change in such condition shall, subject to subsection (5), be deemed to have taken place between the time of import and the time of any examination or analysis decided upon by the Controller or the Commissioner, unless the importer is able to satisfy the Commissioner of any such change and the extent of such change.

(5) Notwithstanding subsection (4), the Commissioner may refuse to accept, or to act upon, the result of any examination or analysis contemplated in that subsection, but may have a further examination or analysis conducted as he or she may deem appropriate.

(6) (a) All particulars necessary to make a valid entry, and all particulars in respect of the transaction value or of any commission, discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate, remission or other information whatsoever which relates to or has a bearing on such value, shall be declared by the exporter in any invoice prescribed by regulation in respect of any imported goods, and such particulars shall, except

if the Commissioner otherwise determines, relate to the final amount of such transaction value or commission, discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate or remission, and to the final particulars or information regarding such goods.

- (b) Any particulars referred to in paragraph (a) and declared on any invoice or certificate prescribed by regulation in respect of any imported goods, shall be subject to any credit or debit note passed by the exporter or to any refund made or becoming due by the exporter, or any amount paid or becoming due to the exporter (directly or indirectly, in money or in kind or in any other manner) or to any change of any nature whatsoever in such particulars in respect of such goods after the date of issue of such invoice or certificate, and the exporter shall, when any such note is passed or such refund is made or becomes due, or such amount is paid or becomes due or such change takes place, forthwith issue an amended invoice or certificate to the importer who shall submit such amended invoice or certificate to the Controller within one month of the receipt thereof, and in writing report the reason for the amended invoice or certificate to him or her.
- (c) If any of the particulars referred to in paragraph (a) relating to any imported goods, are not declared in the invoice or certificate prescribed by regulation and relating to such imported goods, or if any change in the particulars declared in any prescribed invoice or certificate relating to any imported goods which occurs after the date of issue of any such invoice or certificate is not forthwith reported to the Controller by the importer of such goods, or if the Commissioner has reason to believe that an offence contemplated in section 96(f) or (g) has been committed in respect of any imported goods, the Commissioner may determine a transaction value, an origin, a date of purchase, a quantity, a description or the characteristics in respect of such goods according to the best information available to him or her, which shall, subject to a right of appeal to the Minister by the owner of such goods, for the purposes of this Act be deemed to be the transaction value, the

origin, the date of purchase, the quantity, the description or the characteristics of such goods.

- (d) The right of appeal referred to in paragraph (c) shall be exercised within a period of three months from the date of the determination made under that paragraph.
- (e) The form of and the procedures relating to an appeal referred to in paragraph (c) shall be prescribed by the Minister.

Entry by bill of sight

45. (1) If any importer makes and signs a declaration that he or she cannot, for want of full or sufficient information, make due entry of any goods, the Controller may accept an entry by bill of sight in respect of such goods by the best description which can be given of such goods, and may grant a warrant in respect of such goods so that the same may be landed and brought to a place designated by the Controller at the risk and expense of the importer for the purpose of being seen and examined by the importer at such place in the presence of the Controller.

- (2) (a) The importer shall make due entry of the goods referred to in subsection (1) within three days of the date on which they were brought to the place of examination, which place shall, for the purpose of securing the duties on such goods, be regarded as a special State Warehouse until the goods are duly entered and removed or delivered in accordance with this Act.
- (b) In default of the due entry of goods referred to in paragraph (a), such goods may after a period of three months from the date of receipt thereof into the place of examination be disposed of in accordance with the procedures prescribed by section 46.

(3) No goods entered by bill of sight under this section shall be removed without due entry after sight, and the penalties prescribed by this Act in respect of the incorrect or false entry of goods shall apply in respect of such due entry after sight.

Disposal of goods on failure to make due entry

46. (1) If entry of any imported goods has not been made under section 40, the master or other person who has physical control of such goods shall, on the expiry of the period of time prescribed by subsection (1) of that section, remove such goods to the State warehouse or other place determined by the Controller in writing, or the Controller himself or herself may so remove such goods and may recover from such master or such other person the reasonable costs incurred by him or her in connection with such removal.

(2) (a) The Controller may at any time after the expiry of the prescribed period of time referred to in subsection (1), in writing notify the importer to make due entry of the goods concerned within the period of time specified in such notice, and if such importer fails to make such entry, such goods shall be liable to forfeiture to the State.

(b) If the goods referred to in paragraph (a) are seized under section 98(1) and sold in terms of section 100, the proceeds of such sale shall be disposed of as provided in subsection (3) of this section.

(3) If after the expiration of a period of three months from the date of removal of the goods to the State warehouse or other place designated by the Controller under subsection (1), or if no such removal has taken place, from the date of expiry of the period prescribed in section 40(1), such goods remain unentered, the Controller may cause such goods to be sold, and if so sold the proceeds of such sale shall be applied in the discharge of any duty payable, expenses incurred by the Commissioner or the Controller, as the case may be, charges due to the State or to Transnamib Limited, to a container operator or to a depot operator, and freight, in respect of such goods, and the surplus, if any, shall, unless such goods were imported in contravention of any law, upon written application be paid to the owner of such goods.

(4) Notwithstanding subsection (3) -

(a) if the goods referred to in that subsection cannot be sold for a sum

sufficient to cover the duty, expenses, charges and freight referred to in that subsection, the Commissioner may accept the sum offered and apply it in discharge of the debits referred to and in the order specified in that subsection, or direct that such goods be destroyed or appropriated to the State; or

- (b) if the goods cannot be sold at a price regarded by the Commissioner as a fair and reasonable price, such goods may be appropriated by him or her to the State; and
 - (c) no payment of any surplus in respect of the proceeds of goods sold shall be made to the owner of the goods, unless the application for such payment is supported by proof of ownership of the goods and is received by the Commissioner within a period of two years from the date of the sale of the goods.
- (5) Notwithstanding anything to the contrary in this Act contained -
- (a) if any goods referred to in subsection (3) are perishable or may cause any kind of danger, or if the Commissioner is of the opinion that, unless the goods are sold immediately, the proceeds of such a sale would not be sufficient to cover the duties or charges due, or the duties or charges which may become due, in respect of such goods, he or she may forthwith order the sale thereof and apply the proceeds of such a sale as provided in that subsection; or
 - (b) if any goods are sold in terms of this section subject to compliance by the purchaser with any condition determined by the Commissioner, and the purchaser fails to comply with such condition within a period of three months from the date of sale of such goods, such sale shall be null and void and the net proceeds of the sale may be refunded to the purchaser, or the Commissioner may direct that such goods be destroyed or appropriated to the State, or be dealt with in such a manner as he or she may deem appropriate.

Liability for payment of duty

47. (1) Liability for payment of duty on any goods to which section 9 relates shall, subject to subsection (2), commence from the time when such goods are in terms of that section deemed to have been imported into Namibia.

(2) Notwithstanding subsection (1), but subject to subsection (10), any liability contemplated in subsection (1) shall cease if it is proven that the goods concerned (excluding, save in so far as the rules otherwise provide, goods which are missing from any individual package and in respect of which any customs duty, surcharge or fuel levy, does not exceed N\$25 respectively) were not landed at any place in Namibia.

(3) Any excisable goods or fuel levy goods shall, for the purposes of this Act, be deemed to have been manufactured at the stage in the manufacturing process when such goods have acquired the essential characteristics of, and are in the opinion of the Commissioner capable to be used as, such excisable goods or fuel levy goods, and liability for payment of duty shall commence at such stage.

(4) The master of a ship or the pilot of an aircraft or a carrier of goods by means of any other vehicle shall be liable for the duty on all goods which are removed from such ship, aircraft or vehicle at a place in Namibia to which they are not consigned, and such liability shall continue until the goods have been duly entered or otherwise been accounted for.

(5) The master, pilot or carrier referred to in subsection (4), shall be liable for the duty on all goods deemed in terms of section 9 to have been imported, except goods in respect of which a bill of lading, air consignment note or other document was issued upon the loading of such goods onto the ship, aircraft or vehicle by means of which such goods were imported, stating that such goods were accepted for carriage at the risk of the owner thereof in all respects and not only as regards risk in respect of damage to such goods, provided such goods have not been landed and placed in a transit shed designated or prescribed under section 6(1).

(6) The liability of the master or pilot or other carrier for the payment of duty in terms of subsection (5) shall cease -

- (a) upon the lawful delivery of the goods concerned, after due entry thereof has been made, to the importer or to his or her agent; or
 - (b) if due entry of the goods has not been made, upon the delivery thereof to the State warehouse or to any other place designated for the purposes of this section by the Controller; or
 - (c) upon the delivery of the goods, if containerized, to a container operator; or
 - (d) in respect of such goods for which an air cargo transfer manifest has been completed, upon the delivery thereof to Air Namibia (Pty) Ltd, or to any other commercial airways determined by the Minister by notice in the *Gazette*.
- (7) The liability of a container operator for duty in terms of subsection (6)(a) shall cease -
- (a) in respect of goods which are containerized, upon the lawful delivery of such goods, after due entry thereof has been made, to the importer or to his or her agent; or
 - (b) in respect of goods containerized in -
 - (i) L.C.L. containers; or
 - (ii) other containers delivered to a container operator as contemplated in subsection (6)(c) and specified in a list to be compiled by the container operator concerned,upon the delivery of such goods to a depot operator; or
 - (c) in respect of any goods of which due entry has not been made, upon delivery of such goods to the State warehouse or other place designated by the Controller for the purposes of this section.
- (8) The liability of a depot operator for duty in terms of subsection (9)(b) shall cease -

- (a) in respect of goods containerized in L.C.L. containers or the other containers referred to in subsection (7)(b)(ii), upon the lawful delivery of such goods to the importer or to his or her agent, after due entry thereof has been made; or
 - (b) in respect of any goods of which due entry has not been made, upon the delivery of such goods to the State warehouse or other place designated by the Commissioner for the purposes of this section.
- (9) In any case where the master, pilot or any other carrier is not liable for the duty on any imported goods or where the liability of such master, pilot or other carrier has ceased in respect of such goods in terms of this section, liability for the payment of duty thereon shall, subject to Chapter VII, rest -
- (a) in the circumstances contemplated in subsection (6)(c), on the container operator concerned;
 - (b) in the circumstances contemplated in subsection (7)(b), on the depot operator concerned; and
 - (c) in any other circumstances, on the importer or the owner of such goods, or on any person who assumes such liability for any purpose under this Act, subject to the approval of the Commissioner and to such conditions as he or she may determine.
- (10) Notwithstanding anything to the contrary in this section contained, no importer shall be granted a refund of customs duty, surcharge or fuel levy paid in respect of any goods missing from any individual imported package, if such customs duty, surcharge or fuel levy does not exceed N\$25 respectively.
- (11) The manufacturer, owner, seller or purchaser of any excisable goods or fuel levy goods shall, subject to Chapter VII, be liable for payment of the duty on such goods, and his or her liability shall continue until such goods have been duly entered and the duty due on such goods duly paid.
- (12) Notwithstanding anything to the contrary in this Act contained,

any person who owns, purchases, removes, receives, takes, delivers or deals with or in any imported goods, excisable goods or fuel levy goods which, in terms of any agreement concluded under section 56, should have been duly entered in any territory with the government of which such an agreement has been concluded, shall be liable for the duty on such goods brought into Namibia from such territory, and, unless the contrary is proven, it shall be presumed that such goods have not been so entered, and such goods shall be subject to this Act as if they were goods which have, contrary to section 52, not been duly entered in Namibia.

(13) For the purposes of subsection (6) an entry by bill of sight shall be deemed to be due entry.

(14) Any duty for which any person is liable in terms of this section shall be payable upon a written demand made by the Commissioner.

Joint and several liability for payment of duty or certain other amounts

48. Subject to sections 38(3)(b)(i) and 110(2)(c), when in terms of this Act liability for payment of duty, or any amount demanded under section 98(2)(a) devolves on two or more persons, each such person shall, unless he or she proves that his or her relevant liability has ceased in terms of this Act, be jointly and severally liable for payment of such duty or amount, any one paying, the other or others to be absolved *pro tanto*.

Determination of applicable duty

49. (1) (a) Notwithstanding anything to the contrary in this Act contained, all goods consigned to or imported into Namibia, or stored or manufactured in a customs and excise warehouse or removed in bond, shall upon being entered for home consumption, be liable to the duties (including anti-dumping duties, countervailing duties and safeguard duties specified in Schedule 2, and new or increased duties referred to in section 65 and duties imposed under section 58) as may at the time of such entry be leviable upon such goods.

(b) Notwithstanding paragraph (a), but subject to section 43, any

dutiable goods imported into or manufactured in Namibia and which were removed, taken or delivered without due entry for home consumption having been made in respect of such goods, shall be liable to the duties which may be leviable upon such goods at the time of such removal, taking or delivery, or at the time of assessment by an officer, whichever yields the greater amount of duty.

(2) For the purposes of this section, the time of entry for home consumption of -

- (a) goods imported by post (and not entered at a customs and excise office before a Controller) shall be deemed the time when such goods are assessed for duty; and
- (b) goods imported otherwise than by post shall be deemed the time when the bill of entry concerned is delivered to the Controller in terms of section 41(1)(a) and at a place designated by the Controller, irrespective of whether such bill of entry is returned by the Controller in order to be adjusted as required by the Controller, provided such bill of entry, so adjusted, is redelivered to the Controller within a period of five days calculated as prescribed by rule, after the day on which it was so returned by the Controller.

Origin of goods

50. (1) For the purposes of this Act goods shall not be regarded as having been produced or manufactured in any particular territory unless -

- (a) at least 25 per cent (or such other percentage as may be determined under subsection (2), (3) or (4)), of the production cost of such goods, determined in accordance with the rules, is represented by materials produced and labour performed;
- (b) the last process in the production or manufacture of such goods has taken place; and

- (c) such other processes as the Minister, on the recommendation of the Minister of Trade and Industry, may prescribe in respect of any class or kind of goods, have taken place in the production or manufacture of goods of such class or kind,

in such territory.

(2) The Minister may from time to time, on the recommendation of the Minister of Trade and Industry, by notice in the *Gazette* increase the percentage prescribed by subsection (1), in regard to any class or kind of imported goods, or in regard to any class or kind of such goods imported from a particular territory, to which that subsection applies.

(3) The President may, for the purposes of section 56, by agreement with the government of any territory, increase or reduce the percentage prescribed by subsection (1) of this section in so far as such territory is concerned, in respect of any class or kind of goods to which that subsection applies.

(4) The Permanent Secretary may -

- (a) in respect of any excisable or other goods produced or manufactured in Namibia, or any class or kind of such goods, or any goods in respect of which circumstances prescribed by rule apply, by rule increase or reduce the percentage prescribed by subsection (1);
- (b) by rule exempt from any provision of subsection (1), any goods or any class or kind of goods referred to in paragraph (a); or
- (c) prescribe that any goods, or class or kind of goods, referred to in paragraph (a), shall not be regarded as having been produced or manufactured in Namibia unless the processes in connection with the production or manufacture of such goods as may be prescribed by rule, have taken place in Namibia.

Payment of duty and rate of duty applicable

51. (1) Subject to this Act, duty shall be paid for the benefit of the

State Revenue Fund on all imported goods, all excisable goods, all surcharge goods and all fuel levy goods in accordance with Schedule 1 at the time of entry for home consumption of such goods.

(2) Notwithstanding subsection (1), the Commissioner may condone any underpayment of the duty payable in terms of that subsection, if the amount of such underpayment in the case of -

- (a) goods imported by post is less than 50 cents;
- (b) goods imported in any other manner is less than N\$ Five; or
- (c) excisable goods is less than N\$ Two.

(3) The most-favoured-nation-rate of duty specified in any tariff heading or subheading in Part 1 of Schedule 1 shall apply to any goods to which such heading or subheading relates if such goods were produced or manufactured in any territory -

- (a) with the government of which an agreement has been concluded under section 56 and the agreement makes provision for the application of the most-favoured-nation-rate of duty in respect of the import of such goods from such territory; or
- (b) the government of which has acceded to the General Agreement on Tariffs and Trade concluded in Geneva on 13 October 1947, if in respect of such territory the agreement applies as between the government of such territory and the Government of Namibia.

(4) Any export duty which may become payable in terms of section 54(4) on goods specified in Part 6 of Schedule 1, shall, at the time of entry for export of such goods, be paid for the benefit of the State Revenue Fund.

(5) Any duty, anti-dumping duty, countervailing duty and safeguard duty payable in terms of sections 58, 61, 62 and 63, respectively, shall be paid for the benefit of the State Revenue Fund in accordance with the section concerned.

(6) If the tariff heading or subheading under which any goods are classified in Part 1 of Schedule 1 is expressly quoted in any tariff item, surcharge item or fuel levy item or item of Part 2, 4, 5 or 6 of that Schedule, or in any item in Schedule 2 in which such goods are specified, the goods so specified in such tariff item, surcharge item, fuel levy item or item of that Part 2, 4, 5 or 6, or in such item of Schedule 2, shall be deemed not to include goods which are not classified under such tariff heading or subheading.

(7) (a) The interpretation of Part 1 of Schedule 1 shall, subject to paragraph (b), be subject to the Explanatory Notes to the Harmonized System and to the Customs Co-operation Council Nomenclature issued by the Customs Co-operation Council, Brussels, from time to time.

(b) If the application of any part of the Explanatory Notes referred to in paragraph (a), or any addendum thereto or explanation thereof, is optional, the application of such part, addendum or explanation shall, notwithstanding that paragraph, be at the discretion of the Commissioner.

(c) The Commissioner shall obtain and keep in his or her office two copies of the Explanatory Notes referred to in paragraph (a) and shall effect thereto any amendment of which he or she is notified by the Council referred to in that paragraph from time to time, and shall record the date of effecting each such amendment, and any such amendment so recorded shall, for the purposes of this Act, be effective from such date.

(d) When in any legal proceedings any question arises as to the contents of the Explanatory Notes referred to in paragraph (a) or as to the date upon which any amendment thereto was effected in terms of paragraph (c), a copy of such Explanatory Notes as amended in terms of this subsection, duly certified by the Commissioner as a true copy, shall be *prima facie* evidence of the contents thereof and of the effective date of any amendment thereto.

(8) (a) (i) The Commissioner may in writing determine the

tariff headings, tariff subheadings or items of any Schedule under which any imported goods or goods manufactured in Namibia shall be classified.

- (ii) The acceptance by any officer of a bill of entry or the release of any goods as entered shall be deemed not to be a determination under subparagraph (i).
- (b) Any determination made under paragraph (a) shall, subject to an appeal to the High Court of Namibia, be deemed to be correct for the purposes of this Act, and any amount due in terms of any such determination shall remain payable as long as such determination remains in force.
- (c) The Commissioner shall within a period of 90 days from the date of any determination made under paragraph (a) or (d), or any withdrawal or amendment of such determination made under paragraph (d), publish such determination by notice in the *Gazette*.
- (d) The Commissioner may, when he or she deems it expedient, in writing amend any determination made under paragraph (a), or withdraw it and make a new determination with effect from -
 - (i) the date of first entry of the goods concerned;
 - (ii) the date of the notice referred to in paragraph (c);
 - (iii) the date of the determination made under paragraph (a);
 - (iv) the date of such new determination; or
 - (v) the date of such amendment,specified in such determination.
- (e) An appeal against any determination made under paragraph (a) or

(d), or any amendment of such determination made under paragraph (d), shall lie to the High Court of Namibia.

(f) An appeal contemplated in paragraph (e) shall, subject to section 106(1), be noted within a period of 30 days from the date of the publication in the *Gazette* of a notice under paragraph (c) relating to the determination or amendment which is appealed against.

(9) Save where -

(a) a determination has been made or amended, as the case may be, under subsection (8)(a) or (d); or

(b) any false declaration is made for the purposes of subsection (8),

there shall be no liability for any underpayment in respect of duty on any goods after a period of two years from the date of entry of such goods, if such underpayment is due to the acceptance of a bill of entry bearing an incorrect tariff heading, tariff subheading or item of any Schedule.

(10) Notwithstanding subsection (9), any determination made under subsection (8)(a) following upon an inspection of the books or documents of any importer or manufacturer, shall be deemed to have come into operation, in respect of the goods entered for customs and excise purposes, two years prior to the date on which the inspection commenced.

Prohibition of certain acts in respect of certain goods not duly entered

52. Subject to this Act, no person shall remove, receive, take, deliver or deal with or in any imported or excisable goods or fuel levy goods unless such goods have been duly entered.

Disposal of amounts of fuel levy

53. The Commissioner shall, notwithstanding section 51(1), dispose of any fuel levy paid in terms of that section as may be determined jointly by the Minister and any other Minister who may lay claim to any such levy, or part of such levy, by virtue of any provision in any other law.

General amendment of Schedules and amendment of Schedule 1

54. (1) Notwithstanding anything to the contrary in this Act contained, the Minister may, subject to section 65(8), by notice in the *Gazette* amend any Schedule to this Act, whether by means of imposing a new duty, or by increasing or decreasing an existing duty, or in any other manner, in order to conform to any amendment made by any other country in the common customs area and in accordance with the obligations imposed by or under the Customs Union Agreement of 11 December 1969, entered into between the Governments of Botswana, Lesotho, South Africa and Swaziland, and acceded to by the Government of Namibia on 4 December 1992, or by or under any other agreement entered into under section 55 or 56, as the case may be.

(2) The Minister may from time to time by notice in the *Gazette* -

(a) amend the General Notes to Schedule 1, or the Notes to Part 1 or to Part 2 of that Schedule in so far as it relates to imported goods -

(i) in order to give effect to any agreement amending the Geneva General Agreement on Tariffs and Trade concluded at Geneva on 13 October 1947, or to any agreement concluded under section 55;

(ii) in order to give effect to any request made by the Minister of Trade and Industry;

(iii) in order to give effect to any amendment to the Explanatory Notes to the Harmonized System or to the Customs Co-operation Council Nomenclature referred to in section 51(7), or to the Nomenclature set out in the Annex to the Convention on Nomenclature for the Classification of Goods in Customs Tariffs signed in Brussels in 1950;

(iv) by deleting any reference therein to any territory, if the government of such territory has, without the consent of the Government of Namibia, cancelled any preferential customs tariff rate applicable to any goods produced or

manufactured in Namibia, on their being import into such territory; or

- (v) when he or she deems it expedient in the public interest to do so;
 - (b) amend or withdraw or, if so withdrawn, insert Part 2, Part 3, Part 4 or Part 5 of Schedule 1, when he or she deems it expedient in the public interest to do so; or
 - (c) with or without retrospective effect and from a date specified in such notice, reduce any duty specified in any of the Parts referred to in paragraph (b).
- (3) (a) The Minister may from time to time, when he or she deems it expedient in the public interest to do so, by notice in the *Gazette*, authorise the Permanent Secretary to withdraw, with or without retrospective effect, and subject to such conditions as the Permanent Secretary may determine, any duty specified in Part 2 or Part 4 of Schedule 1.
- (b) The Commissioner may at any time cancel, amend or suspend any withdrawal contemplated in paragraph (a).
- (c) Any application for a withdrawal contemplated in paragraph (a) shall, with or without retrospective effect, be submitted to the Commissioner not later than six months from the date of entry for home consumption as provided in section 49(2).
- (4) The Minister may, when he or she deems it expedient or in the public interest to do so, by notice in the *Gazette* impose an export duty, on such basis as he or she may determine, in respect of -
- (a) any goods intended for export;
 - (b) any class or kind of goods intended for export; or

- (c) any goods intended for export in circumstances specified in such notice,

and any export duty so imposed shall be set out in the form of a schedule to such notice which shall be deemed to be incorporated in Schedule 1 as Part 6 thereof and to constitute an amendment of that Schedule.

- (5) (a) Notwithstanding anything to the contrary in this Act contained, the Minister may, when he or she deems it expedient in the public interest to do so, by notice in the *Gazette*, insert Part 8 of Schedule 1, and if so inserted withdraw or amend that Part for the purpose of specifying that any duty leviable under any heading or item of Part 1, 2 or 4 of that Schedule shall not be leviable under that Part, but shall be leviable under that Part 8 at the time of entry for home consumption for use by any person, government, Ministry, administration or body as may be specified by him or her in such notice.

- (b) For the purposes of this subsection, any amount leviable under any item of Part 8 of Schedule 1, shall be called an ordinary levy.

- (c) Any ordinary levy contemplated in paragraph (b) shall be paid for the benefit of the State Revenue Fund as specified in section 51(1) and shall, for the purposes of that section, be deemed to be a duty paid in accordance with Schedule 1.

- (d) Notwithstanding section 51(1), any ordinary levy paid in respect of any goods intended for consumption in any territory other than Namibia and which forms part of the common customs area, shall be paid by the Commissioner to the government of such territory at such times as he or she may determine.

- (e) Subsections (6) and (7) shall *mutatis mutandis* apply to any notice published under this subsection.

- (6) (a) If any amendment made under this section has an effect which was not foreseen or intended, the Minister may, whether or not such amendment has ceased to have effect or has lapsed in

terms of subsection (7), after consultation with the Minister of Trade and Industry, by notice in the *Gazette* adjust such amendment to the extent he or she deems appropriate, with effect from the date of such amendment or any later date, and any adjustment effected under this subsection shall be deemed to be an amendment under this section.

- (b) Paragraph (a) shall, in so far as it can be applied, *mutatis mutandis* apply in respect of any amendment made by Parliament, which corresponds to an amendment made under this section, before the lapsing of such last-mentioned amendment in terms of subsection (7).

(7) Any amendment, withdrawal or insertion made under this section in any calendar year shall, unless the National Assembly, in consequence of the tabling in the National Assembly of such amendment, withdrawal or insertion under section 65 otherwise determines, lapse on the last day of the ensuing calendar year, but without detracting from the validity of such amendment, withdrawal or insertion before it has so lapsed.

Agreements in respect of rates of duty lower than the general rates of duty

55. The President may conclude an agreement with the government of any territory whereby rates of duty lower than the general rates of duty specified in Part 1 of Schedule 1 shall, on import into Namibia of goods specific in such agreement and produced or manufactured in such territory, be applied to such goods.

Agreements with other territories

56. (1) The President may, with the government of any territory, conclude an agreement in which agreement may, notwithstanding anything to the contrary in this Act contained, be provided that -

- (a) goods produced or manufactured in, or imported into, Namibia shall be admitted into such territory free of duty or at special rates of duty, and that goods produced or manufactured in, or imported

into, such territory shall be admitted into Namibia free of duty or at special rates of duty;

- (b) arrangements (including arrangements providing for the prohibition, or quantitative or other limitation or restriction on the import of any goods) shall apply in respect of the admission of any goods into the territory of one of the parties from the territory of the other party, and in respect of the entry of, and the collection of duty on, goods on import into the territory of any party from a territory other than the territory of the other party; or
- (c) each party to the agreement shall be compensated in respect of duty on such goods,

to the extent and in the manner agreed upon between the parties to, and specified in, the agreement.

(2) Payments made by the government of any territory to the Government of Namibia in terms of any agreement concluded under subsection (1) shall accrue to, and payments by the Government of Namibia to the government of any territory in terms of any such agreement shall be made as a drawback of revenue as a charge to, the State Revenue Fund.

(3) For the purposes of this Act, any agreement which purports to have been concluded in terms of any law relating to customs and which was being observed by Namibia immediately prior to the coming into operation of this Act as being in force between Namibia and any territory contemplated in subsection (1), shall be deemed to have been concluded under, and to be subject to, the powers conferred by, this section.

Imposition of a fuel levy by any party to a customs union agreement

57. (a) Notwithstanding anything to the contrary in this Act contained, any fuel levy goods which are removed to the territory of a party to any customs union agreement concluded under section 56, or brought into Namibia from any such territory, shall, if a fuel levy has not been imposed by such party, be deemed to be goods

exported from or goods imported into Namibia, as the case may be, and the provisions of this Act relating to the export from, or import into, Namibia of goods shall, subject to such arrangements as the Commissioner may in writing determine, apply to such goods until such time as such fuel levy is imposed by such party as provided in this Act.

- (b) If any party to a customs union agreement referred to in paragraph (a) imposes a fuel levy as provided in this Act, the Commissioner may, with the approval of the Minister and notwithstanding section 51(1), in respect of any fuel levy paid in Namibia on any petrol or distillate fuel entered or removed for consumption in the territory of any such party, pay to such party such fuel levy for any period it remains so imposed.
- (c) For the purposes of paragraph (b), the Commissioner may pay the fuel levy concerned on the strength of any documents, relating to the movement of such petrol or distillate fuel, in possession of any person as may be determined by the Commissioner.

Discrimination by other countries

- 58.** (1) If the government of any territory has -
- (a) directly or indirectly imposed any duty, charge or restriction on any goods entirely or partly produced or manufactured in Namibia and which is not imposed upon similar goods produced or manufactured in any other territory; or
 - (b) discriminated against the commerce of Namibia in such a manner as to place it at a disadvantage in comparison with the commerce of any third territory,

the Minister may in order to give effect to any recommendation made by the Minister of Trade and Industry, or when he or she deems it appropriate or in the public interest, by notice in the *Gazette* impose -

- (i) on all goods or any class or kind of goods imported from the territory whose government has so acted; or
- (ii) on all goods or any class or kind of goods imported, entirely or partly produced or manufactured in such territory,

additional duties not exceeding the value for duty purposes of such goods, and from a date to be specified in the notice there shall be paid on such goods, upon entry for home consumption thereof, the additional duties at the rates imposed in the notice, in addition to any other duties payable on such goods under this Act.

(2) Any additional duty imposed under subsection (1) shall be set out in the form of a schedule, which shall be deemed to be incorporated in Schedule 1 as Part 7 thereof and to constitute an amendment of that Schedule.

(3) Sections 54(7) and 65(8), (9) and (10) shall *mutatis mutandis* apply in respect of any amendment made under this section.

Special provisions regarding the import of cigarettes

59. (1) The Permanent Secretary may prescribe the sizes and types of containers or packages, and the manner in which cigarettes shall be packed for import into Namibia.

(2) No person shall, subject to subsection (3), import any cigarettes into Namibia unless such cigarettes have been packed in a container or a package, and in the manner, prescribed under subsection (1), and a stamp impression in the form and manner determined by the Commissioner in writing has been made on or affixed to such container or package.

(3) Notwithstanding subsection (2), the Commissioner may allow cigarettes packed as provided for in that subsection to be imported, in such quantities and in such circumstances as he or she may deem appropriate, without such stamp impression having been made on, or affixed to, such containers or packages.

(4) No imported cigarettes shall be sold or disposed of, or removed from, the customs and excise warehouse concerned, except in accordance with this Act.

CHAPTER VI

ANTI-DUMPING, COUNTERVAILING AND SAFEGUARD DUTIES

General provisions regarding anti-dumping, countervailing and safeguard duties

60. (1) The goods specified in Schedule 2 shall, upon entry for home consumption, be liable, in addition to any other duty payable in terms of this Act, to the appropriate anti-dumping, countervailing or safeguard duties provided for in that Schedule in respect of such goods at the time of such entry, if they are imported from a supplier, or originate in a territory, specified in that Schedule in respect of such goods.

- (2) (a) The imposition of any anti-dumping duty in the case of dumping as defined by regulation, any countervailing duty in the case of subsidised export as so defined, or any safeguard duty in the case of disruptive competition as so defined, and the rate at which or the circumstances in which such duty is imposed in respect of any imported goods shall be prescribed by the Minister, on the recommendation of the Minister of Trade and Industry.
- (b) Any anti-dumping or countervailing duty contemplated in paragraph (a) may be imposed in respect of the goods concerned with effect from the date on which any provisional payment in relation to anti-dumping or countervailing duty is imposed in respect of such goods under section 64.
- (3) (a) When any anti-dumping, countervailing or safeguard duty is imposed on any goods under this Chapter, the owner of any such goods stored in a customs and excise warehouse shall produce the invoice and other documents relating to such goods to the Controller not later than the time of entry of all, or any part of, such goods for removal from such warehouse.

(b) Paragraph (a) shall not apply in respect of goods entered for export from a customs and excise warehouse.

(4) An anti-dumping, countervailing or safeguard duty imposed under this Chapter shall not apply to any goods entered under any item specified in Schedule 3 or 4, unless such item is specified in Schedule 2 in respect of such goods.

(5) Notwithstanding section 61, 62 or 63, the Commissioner may, subject to such conditions as he or she may impose in each case, in writing exempt from the payment of any anti-dumping, countervailing or safeguard duty, any goods which are imported in such circumstances or in such quantities that the import of such goods does not, in his or her opinion, constitute regular import of such goods for trade purposes.

Imposition of anti-dumping duties

61. (1) The Minister may from time to time by notice in the *Gazette* amend Schedule 2 to impose an anti-dumping duty in accordance with section 60(2).

(2) The Minister may, on the recommendation of the Minister of Trade and Industry, from time to time by notice in the *Gazette* withdraw or reduce, with or without retrospective effect and to such extent as may be specified in the notice, any anti-dumping duty imposed under subsection (1).

(3) Sections 54(7) and 65(8), (9) and (10) shall *mutatis mutandis* apply in respect of any amendment, withdrawal or reduction made under subsection (1) or (2) of this section.

Imposition of countervailing duties

62. (1) The Minister may from time to time by notice in the *Gazette* amend Schedule 2 to impose a countervailing duty in accordance with section 60(2).

(2) The Minister may, on the recommendation of the Minister of Trade

and Industry, from time to time by notice in the *Gazette* withdraw or reduce, with or without retrospective effect and to such extent as may be specified in the notice, any countervailing duty imposed under subsection (1).

(3) Sections 54(7) and 65(8), (9) and (10) shall *mutatis mutandis* apply in respect of any amendment, withdrawal or reduction made under subsection (1) or (2) of this section.

Imposition of safeguard duties

63. (1) The Minister may from time to time by notice in the *Gazette* amend Schedule 2 to impose a safeguard duty in accordance with section 60(2).

(2) The Minister may, on the recommendation of the Minister of Trade and Industry, from time to time by notice in the *Gazette* withdraw or reduce, with or without retrospective effect and to such extent as may be specified in the notice, any safeguard duty imposed under subsection (1).

(3) Sections 54(7) and 65(8), (9) and (10) shall *mutatis mutandis* apply in respect of any amendment, withdrawal or reduction made under subsection (1) or (2) of this section.

Imposition of provisional payment

64. (1) The Minister may by notice in the *Gazette* -

- (a) notify that he or she is investigating the imposition of an anti-dumping duty or a countervailing duty on goods imported from a supplier or originating in a territory; and
- (b) impose a provisional payment in respect of goods contemplated in paragraph (a) for such period and for such amount,

as he or she may specify in such notice.

(2) The Minister may, by notice in the *Gazette*, extend the period for which the provisional payment is imposed under subsection (1)(b), or withdraw

or reduce it with or without retrospective effect and to such extent as may be specified in the notice.

(3) Any provisional payment imposed under subsection (1)(b) shall, at the time of entry for home consumption of goods subject to such payment, be paid as security for, or may be set off against the amount of, any anti-dumping or countervailing duty which may retrospectively be imposed under section 61 or 62, as the case may be.

(4) If no anti-dumping or countervailing duty is imposed before expiry of the period for which a provisional payment under subsection (1)(b) in relation to the goods concerned has been imposed, the amount of such payment shall be refunded.

(5) If the amount of any provisional payment imposed under subsection (1)(b) on goods -

- (a) exceeds the amount of any anti-dumping or countervailing duty imposed on such goods under section 61 or 62, the amount of the difference shall be refunded; or
- (b) is less than the amount of the anti-dumping or countervailing duty imposed as contemplated in paragraph (a), such shortfall shall be written off.

CHAPTER VII

AMENDMENT OF DUTIES

Time when new or increased duties become payable

65. (1) The Minister may at any time in the National Assembly table a taxation proposal imposing any new duty under this Act, or increasing the rate of duty payable upon any goods specified in the proposal, or any amendment, withdrawal or insertion made under this Act, and such new duty or increased rate of duty shall, subject to subsection (2), from the time when the proposal was so tabled be payable on all goods which have not at such time been entered for home consumption.

(2) When the Minister, under subsection (1), tables a taxation proposal relating to imported or excisable goods, any goods which the Minister may specify in such proposal for the purposes of this subsection shall, though entered for home consumption prior to the time of such proposal and notwithstanding that such goods have passed out of customs and excise control, become liable to the new duty imposed or to the difference between the rate of duty at the time of the tabling of, and the increased rate provided for in, such proposal, if such goods have at the time of the tabling of such proposal not been delivered from the stock of an importer, manufacturer or such class of dealer as the Minister may in such proposal specify.

(3) For the purposes of this section any goods which are specified by the Minister in any taxation proposal for the purposes of subsection (2) and which, at the time of the tabling of such proposal are in transit to an importer, manufacturer or a class of dealer so specified by the Minister, shall be deemed to form part of the stock of such importer, manufacturer or dealer, as the case may be, notwithstanding any terms to the contrary of any contract relating to the sale or delivery of such goods.

(4) When the Minister has specified any goods in any taxation proposal for the purposes of subsection (2), every importer or manufacturer or dealer specified in such proposal shall, in respect of any goods so specified -

- (a) forthwith take stock of all such goods in his or her stock at the time when the proposal was tabled, and make a clear, accurate and separate record of such imported and excisable goods;
- (b) within seven days from the date on which the proposal was tabled under subsection (1), deliver to the Controller a sworn statement containing a description, including the quantities, of such imported and excisable goods separately, which were in his or her stock at such time, and any other information which the Commissioner may require of such importer; and
- (c) upon or before the last working day of the month following the month in which the proposal was tabled, pay to the Controller the amount of duty payable by him or her under subsection (2) in respect of the goods concerned.

(5) If the Minister, in any taxation proposal for the purposes of subsection (2), states that any goods specified in such proposal shall be liable to the duties so specified, if they have not been delivered from the stock of a wholesale dealer at the time of such proposal, then subsection (4) shall apply to the stock of such wholesale dealer and of any retail dealer conducting his or her business on the same premises as such wholesale dealer.

(6) The Commissioner may, notwithstanding subsection (5), upon production by a wholesale dealer referred to in that subsection of such proof as the Commissioner may require, exclude, for the purposes of subsection (2), from the stock or the liability for payment of duty of such wholesale dealer -

- (a) stock of a class or kind which are sold by such retail dealer only; and
- (b) such proportion of the total duty payable by such wholesale dealer as is represented by the proportion of retail sales to total sales of the goods concerned during the period of three months immediately preceding the date of such proposal, such proportion to be calculated on the basis of quantities of each commodity concerned.

(7) For the purposes of this section -

- (a) "dealer" means any person who deals in any goods to which this Act relates and includes a club, a co-operative society of any nature or any statutory body;
- (b) "retail dealer" means, subject to paragraph (c), any dealer who deals in, or who holds a licence under any law to deal in, as the case may be, retail quantities of goods;
- (c) "wholesale dealer" means any dealer who deals in, or who holds a licence under any law to deal in, as the case may be, wholesale quantities of goods, and the business and stock of a wholesale dealer shall be deemed to include the business and stocks of any retail dealer who conducts business on the same premises on which the wholesale dealer conducts his or her business; and

- (d) “deliver” includes any form of delivery, excluding *traditio brevi manu* or *constitutum possessorium*.

(8) A notice in the *Gazette* by means of which the Minister under any provision of this Act amends any Schedule, imposes any new duty, or amends or withdraws any existing duty, shall, notwithstanding subsection (1), be tabled by the Minister in the National Assembly within a period of 21 days after the promulgation of such notice, if the National Assembly is then in ordinary session, or if the National Assembly is not then in ordinary session, within a period of 21 days after the commencement of its next ensuing ordinary session, and shall remain on the Table of the National Assembly for a period of not less than 28 consecutive days, and if that session is terminated before such period of 28 days has lapsed, such notice shall again be tabled in the National Assembly within a period of 21 days after the commencement of its next ensuing ordinary session.

(9) If the National Assembly, during the period of 28 days referred to in subsection (8), passes a resolution relating to the notice on the Table as contemplated in that subsection, such resolution shall not affect the validity of anything done in terms of such notice until the date immediately prior to the date upon which such resolution was passed, or to any right, privilege, obligation or liability acquired, accrued or incurred at such date in terms of such notice.

(10) If in any legal proceedings any question arises as to whether the Minister has in fact tabled a taxation proposal or a copy of a notice as described in this section, or as to the time when such proposal or notice was tabled, or as to the particulars contained in such proposal or notice, a copy of such proposal or notice, certified by the Secretary of the National Assembly to be a true copy, shall be *prima facie* evidence that such proposal or notice was tabled, of the date upon which it was tabled and of the particulars contained therein.

Contract prices may be varied to extent of alteration in duty

66. (1) When any duty on any goods is imposed or increased, directly or indirectly, by the amendment in any manner of any Schedule to this Act, and such goods, in pursuance of a contract made before such duty or increased duty became payable, are thereafter delivered to and accepted by the purchaser, the seller of the goods may, in the absence of an agreement to the contrary, recover

from the purchaser, in addition to the contract price, a sum equal to any additional amount paid by him or her by reason of such duty so imposed, or equal to such increase.

(2) When any duty on any goods is withdrawn or decreased, directly or indirectly, by amendment in any manner of any Schedule to this Act, and such goods in pursuance of a contract made before the withdrawal or decrease became effective, are thereafter delivered to the purchaser, the purchaser of the goods may, in the absence of an agreement to the contrary, if the seller has in respect of such goods had the benefit of the withdrawal or decrease, deduct from the contract price a sum equal to such duty so withdrawn, or equal to such decrease.

(3) This section shall also apply to a contract for the hiring, leasing or use of any goods for the purpose of rendering a service at a contract price, and the expressions "seller" and "purchaser" shall be construed as including the person by whom and the person to whom the goods are hired or leased, or the service rendered respectively.

CHAPTER VIII

LICENSING

Licence fees according to Schedule 8

67. (1) No person shall perform any act in relation to, or be in possession of or use anything in respect of, which a licence is required under this Act, unless he or she has obtained the appropriate licence prescribed in Schedule 8, which licence shall not be issued unless the licence fee prescribed in that Schedule has been duly paid.

(2) The -

(a) requirements;

(b) form of application;

(c) application fee;

- (d) procedures relating to the application, including the period of time allowed for the granting or refusal of the application; and
- (e) the form of the licence,

pertaining to any licence referred to in subsection (1), or the granting of such licence, may be prescribed by regulation.

(3) An application for a licence referred to in subsection (1) shall, in the form and in accordance with the procedures prescribed by regulation, be submitted to the Commissioner for consideration.

(4) The Commissioner shall consider an application for a licence submitted in terms of subsection (3) and may, subject to subsection (5) -

- (a) refuse the licence; or
- (b) grant the licence; or
- (c) grant the licence subject to such conditions as he or she may determine; or
- (d) refer the application to the applicant with a request for further particulars relating to the application as the Commissioner may deem necessary.

(5) The Commissioner may, subject to an appeal to the Minister, refuse any application for the granting of a new licence or any application for the renewal of an existing licence, or may cancel or suspend for a specified period any existing licence, if the applicant or the holder of such licence, as the case may be -

- (a) has contravened or failed to comply with any provision of this Act; or
- (b) has been convicted of an offence under this Act; or
- (c) has been convicted of any offence of which dishonesty is an element.

(6) The Minister may, whenever he or she deems it expedient in the public interest to do so, by notice in the *Gazette* amend Schedule 8, from such date and subject to such conditions as he or she may determine and specify in such notice.

(7) Sections 54(7) and 65(8), (9) and (10) shall *mutatis mutandis* apply in respect of any amendment made under subsection (6) of this section.

Customs and excise warehouse licences

68. (1) Before an application for the granting of a customs and excise warehouse licence shall be considered, the person applying for such licence shall furnish to the Commissioner security in such manner, form, of such nature and in such amount as the Commissioner may in writing determine.

(2) The Commissioner may -

(a) at any time in writing require the holder of a licence referred to in subsection (1) to alter or renew the manner, form, nature or amount of any security contemplated in that subsection in such manner as the Commissioner may determine; or

(b) by endorsement permit a licence to be transferred from one customs and excise warehouse to another customs and excise warehouse in the area controlled by the same Controller and in the possession of the person to whom the licence has been issued, but no customs and excise warehouse licence shall be transferable from one person to another.

(3) (a) Not more than one licence shall, subject to paragraph (b), be issued in respect of any customs and excise warehouse.

(b) The Commissioner may, notwithstanding paragraph (a) and on such conditions as he or she may in each case impose, issue a licence to the owner of any customs and excise storage warehouse in which fuel levy goods are stored, and to each person who obtains for distribution for his or her own account such goods from such warehouse.

- (c) The owner of a warehouse referred to in paragraph (a) who is licensed as contemplated in this section shall, subject to paragraph (d), be liable for the fulfilment of all obligations under this Act in respect of or relating to such goods in such warehouse.
- (d) Each person to whom a licence is issued under this section shall be liable for any liability incurred under this Act in respect of goods taken or removed by him or her from such warehouse.

Agricultural distillers

69. (1) After the commencement date of this Act, a licence under this Act as an agricultural distiller shall not be granted to any person -

- (a) who had not at any time before such commencement date been licensed as an agricultural distiller under any law relating to excise; or
- (b) who, after such commencement date, has for any continuous period of time of more than twelve months not been the holder of a licence as an agricultural distiller issued under this Act.

(2) No licence issued under this Act to any person as an agricultural distiller may be transferred to any other person or from one farm to another, excluding -

- (a) in circumstances which the Commissioner may deem exceptional and appropriate; or
- (b) in the event of the death of the licensee or the expropriation in terms of the Expropriation Ordinance 1978 (Ordinance No. 13 of 1978) of a farm in respect of which the licence was issued, with the written permission of the Commissioner and subject to such conditions as he or she may determine.

- (3) (a) Any licence issued under this Act to any person as an agricultural distiller shall, subject to subsection (2), lapse upon the death of the licensee or upon conviction of the licensee of any

offence under this Act or any law relating to the illicit manufacture, carriage, supply or possession of intoxicating liquor.

- (b) For the purposes of this subsection the imposition of a penalty by the Commissioner under section 101 shall be deemed to be a conviction under this Act.

(4) Subsections (2) and (4) of section 70 shall not apply in the case of an agricultural distiller who annually produces a quantity of spirits which exceeds a quantity determined by, and who produces such spirits for a purpose approved by, the Permanent Secretary by rule.

Stills to be licensed

70. (1) No person shall, subject to subsection (2), own or have in his or her possession or under his or her control any still, except under a licence prescribed in Schedule 8 and subject to the rules, issued in the name of such person.

(2) Notwithstanding subsection (1), the Permanent Secretary may by rule exempt from all or any of the provisions of subsection (1) -

- (a) any licensed still maker in so far as any still manufactured or imported by him or her for sale and in his or her possession is concerned; or
- (b) any person in so far as any still is concerned which he or she has proved to the Permanent Secretary is in his or her possession solely as a curiosity or ornament or is used solely for any such purpose as the Permanent Secretary may so prescribe.

(3) Subsections (2) and (3) of section 69 shall *mutatis mutandis* apply in respect of any licence issued in respect of a still under this Act to any person to whom a licence as an agricultural distiller under this Act has been or had at any time been issued.

- (4) Subsection (3), shall not apply in respect of any licence relating to

a still which is held by any agricultural distiller referred to in subsection (4) of section 69.

- (5) (a) If any agricultural distiller to whom a licence in respect of a still has been issued under this Act voluntarily surrenders such still to the Minister, the Commissioner may, out of moneys appropriated by Parliament for the purpose, pay to him or her, as compensation, such an amount as the Commissioner deems to be the current market value of such still.
- (b) If any person has surrendered any still as contemplated in paragraph (a), no licence to own a still to be used by him or her in the capacity of an agricultural distiller shall after such surrender be granted to him or her unless a new licence as an agricultural distiller has, after such surrender, been issued to him or her under this Act.
- (c) Any still surrendered as contemplated in this subsection, or abandoned by any agricultural distiller in any other manner, shall be destroyed by the Commissioner.

Special warehouses for the manufacture of wine

71. No person shall manufacture wine, except -
- (a) with the written permission of the Commissioner to manufacture wine, in a customs and excise manufacturing warehouse; or
- (b) in a special customs and excise warehouse for the manufacture of wine,

licensed under this Act.

Container depot licenses

72. (1) No person shall store or unpack, or pack for export, any container as the Commissioner may in writing specify, except at or in a container depot licensed under subsection (2).

(2) The Commissioner may, subject to such conditions as he or she may in each case impose, license, for such period as he or she may in each case determine, at any place designated for such purpose under this Act, container depots approved by him or her for the purpose of storing, unpacking or packaging of containers contemplated in subsection (1).

(3) No application for a container depot licence under subsection (2) shall be granted unless security in the manner, form, nature or amount as the Commissioner may in writing determine, is furnished.

(4) The Commissioner may at any time in writing require that the manner, form, nature or amount of the security contemplated in subsection (3) be altered or renewed in such manner as he or she may determine.

(5) The Controller may require any container contemplated in subsection (1) to be detained in any container depot licensed under subsection (2), for examination of the container or of its contents as the Controller may determine.

Clearing agent licences

73. (1) No person shall, for the purposes of section 40, for reward make entry of, or deliver a bill of entry relating to, any goods on behalf of any importer or exporter of goods, as the case may be, unless such person is licensed as a clearing agent under subsection (2).

(2) The Commissioner may, subject to such conditions as may be prescribed by rule, approve and license any person applying to be licensed as a clearing agent for making entry of, or for delivering a bill of entry relating to, goods on behalf of an importer or exporter of goods, as the case may be.

(3) Before any person may be licensed as a clearing agent under subsection (2), he or she shall furnish security in the manner, form, nature or amount as the Commissioner may require.

(4) The Commissioner may at any time in writing require that the manner, form, nature or amount of security contemplated in subsection (3) be

altered or renewed in such manner as he or she may determine.

Licences to search wreck or to search for wreck

74. (1) No person shall search, or search for, any wreck contemplated in section 122(1), unless he or she has been licensed by the Commissioner to so search and has furnished security in the manner, form, nature or amount as the Commissioner may require.

(2) The Permanent Secretary may prescribe the circumstances under which and the conditions on which, including the fees payable, if any, a licence may be issued to any person entitling him or her to search for, or to search or explore, any wreck contemplated in subsection (1), and may so prescribe the form of such licence, but no such licence shall give the holder thereof the exclusive right to search for, or to search or explore, any particular wreck.

(3) The Commissioner may at any time in writing require that the manner, form, nature or amount of the security contemplated in subsection (1) be altered or renewed in such manner as he or she may determine.

CHAPTER IX VALUE

Value for customs duty purposes

75. (1) Subject to this Act, the value for customs duty purposes of any imported goods shall, within the meaning of section 76 and at the time of entry for home consumption, be the transaction value of such goods.

(2) If the value of any individual item of any imported goods, contemplated in subsection (1), is -

- (a) N\$ One or more, such value shall for the purpose of assessing the amount of duty payable, be calculated and approximated to the nearest N\$, any amount of 50 cents or less being disregarded for the purposes of such calculations and any amount of more than 50 cents being regarded as N\$ One;

(b) less than N\$ One, such value shall be deemed to be N\$ One.

(3) Unless the context otherwise indicates, any reference in this Act to customs value or to value for duty purposes, in relation to imported goods, shall be deemed to be a reference to value for customs duty purposes.

(4) (a) If the transaction value of any imported goods cannot be ascertained under section 76 or has been incorrectly ascertained by the importer, the Commissioner may in writing determine a value, which value shall, subject to a right of appeal to the High Court of Namibia, for customs duty purposes be deemed to be the value of such goods.

(b) The acceptance by any officer of a bill of entry or the release of any goods as entered shall not be deemed to be a determination under paragraph (a).

(c) Any determination made under paragraph (a) shall, subject to that paragraph, be deemed to be correct for the purposes of this Act, and any amount due in terms of any such determination shall remain payable as long as such determination remains in force.

(5) The Commissioner may, when he or she deems it expedient, but subject to an appeal to the High Court of Namibia, amend or withdraw any determination contemplated in subsection (4) and make a new determination with effect from -

(a) the date of first entry of the goods concerned;

(b) the date of the determination made under subsection (4);

(c) the date of such new determination; or

(d) the date of such amendment.

(6) An appeal contemplated in subsection (4) or (5) shall be noted within a period of 30 days from the date of the determination, amendment or withdrawal, as the case may be.

(7) Except if -

- (a) a determination has been made under subsection (4)(a) or (5); or
- (b) any false declaration is made for the purposes of subsection (4) or (5),

there shall be no liability for any underpayment of customs duty on any goods after a period of two years from the date of entry of such goods, if such underpayment is due to the acceptance of a bill of entry bearing an incorrect customs value.

(8) Notwithstanding subsection (7), any determination made under subsection (4)(a) following upon an inspection of the books or documents of any importer shall be deemed to have come into operation in respect of the goods entered for customs purposes, on any date two years prior to the date on which the inspection commenced.

- (9) (a) Notwithstanding subsections (1) and (4), the value for the purposes of the duty specified in Section B of Part 2 of Schedule 1 shall, in respect of imported goods (other than goods entered in terms of item 412.18 of Schedule 4), be the transaction value thereof plus 15 per cent of such value, plus any non-rebated customs duty payable in terms of Part 1 and Section A of Part 2 of Schedule 1 on such goods, but excluding the duty on such goods specified in that Section B.
- (b) Subsection (1)(a) or (3), as the case may be, of section 78 shall *mutatis mutandis* apply to the ascertaining or determination of the value for the purposes of the duty specified in Section B of Part 2 of Schedule 1 in respect of any imported goods entered in terms of item 412.18 of Schedule 4.

Transaction value

76. (1) Subject to this Act, the transaction value of any imported goods shall be the price actually paid or payable in respect of the goods when

sold for export to Namibia, adjusted under section 77, subject thereto that -

- (a) there are no restrictions as to the disposal or use of the goods by the buyer other than restrictions which -
 - (i) are imposed or required by law;
 - (ii) limit the geographical area in which the goods may be resold; or
 - (iii) do not substantially affect the value of the goods;
 - (b) the sale or such price of the goods is not subject to any term or condition for which a value cannot be determined;
 - (c) no part of the proceeds of any disposal, use or subsequent resale of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made under section 77; and
 - (d) subject to subsection (3), the seller and the buyer are not related within the meaning of subsection (2)(a).
- (2) (a) For the purposes of subsection (1)(d), two persons shall be deemed to be related only if -
- (i) they are officers or directors of one another's businesses;
 - (ii) they are legally recognised partners in business;
 - (iii) the one is employed by the other;
 - (iv) any person directly or indirectly owns, controls or holds five per cent or more of the equity share capital of both of them;
 - (v) one of them directly or indirectly controls the other;

- (vi) both of them are directly or indirectly controlled by a third person;
 - (vii) together they directly or indirectly control a third person; or
 - (viii) they are members of the same household.
 - (b) Persons who are associated in business with one another in such a manner that the one is the sole agent, sole distributor or sole concessionary, however described, of the other shall be deemed to be related only if they are so deemed in terms of paragraph (a).
 - (c) Every importer of goods which are not exempted by rule shall, when making entry of such goods, declare, in accordance with the procedures prescribed by rule, whether or not he or she is related to the supplier of the goods within the meaning of this section.
- (3) Notwithstanding subsection (1)(d), the fact that a buyer and a seller are related within the meaning of subsection (2)(a) shall not in itself be a ground for not accepting the transaction value, if -
- (a) such relationship did not influence the price paid or payable; or
 - (b) the importer proves that the transaction value closely approximates to -
 - (i) the transaction value of identical or similar goods sold at comparable trade and quantity levels to unrelated buyers in Namibia at or about the same time as the goods to be valued; or
 - (ii) the value, ascertained in terms of subsection (7), of identical or similar goods imported into Namibia at or about the same time as the goods to be valued; or
 - (iii) the value, ascertained in terms of subsection (8), of identical or similar goods imported into Namibia at or about the same time as the goods to be valued.

- (4) (a) If the transaction value of any imported goods cannot be ascertained in terms of subsection (1), such transaction value shall be deemed to be equal to the price actually paid or payable for identical goods in a sale for export to Namibia at the same commercial level and in substantially the same quantity, and exported at or about the same time as the goods to be valued, which price shall be adjusted, with reference to differences in any costs and charges referred to in section 77, on account of differences in distances and modes of transport to the port or place of export.
 - (b) If no sale, referred to in paragraph (a) appears to exist, a sale of identical imported goods at either a different commercial or quantity level, or at a different commercial level and quantity level, adjusted to compensate for such differences, shall be used to ascertain the transaction value.
 - (c) If in the application of this subsection more than one transaction value is ascertained, the lowest value so ascertained shall be the transaction value of the goods to be valued.
- (5) (a) If the transaction value of any imported goods cannot be ascertained in terms of subsection (4), such transaction value shall be the price actually paid or payable for similar goods in a sale for export to Namibia at the same commercial level and in substantially the same quantity, and exported at or about the same time as the goods to be valued, which price shall be adjusted, with reference to differences in any costs and charges referred to in section 77, on account of differences in distances and modes of transport to the port or place of export.
- (b) If no sale contemplated in paragraph (a) appears to exist, paragraphs (b) and (c) of subsection (4) shall *mutatis mutandis* apply.
- (6) (a) If the transaction value of any imported goods cannot be ascertained in terms of subsection (5), it shall be ascertained in terms of subsection (7) or, if it cannot be ascertained in terms of either subsection (5) or (7), it shall, subject to paragraph (b) be ascertained in terms of subsection (8).

- (b) Notwithstanding paragraph (a), the order of application of subsections (7) and (8) shall, at a request in writing made by the importer concerned and delivered to the Commissioner, be reversed.
- (7) (a) If the imported goods concerned, or identical or similar imported goods are sold in Namibia in the same condition in which they were when imported, the transaction value of the imported goods in terms of this subsection shall be equal to the unit price at which the imported goods, or identical or similar imported goods, are sold in Namibia in the greatest aggregate quantity and at or about the time of import of the goods to be valued, by the importers thereof to persons not related to them, subject to deductions for -
- (i) commissions usually paid or agreed to be paid, or additions usually made for profit and general expenses, including the direct and indirect costs of marketing the goods relative to sales in Namibia of imported goods of the same kind or class as the goods to be valued, irrespective of the country of export;
 - (ii) the costs of transportation, loading, unloading, handling and insurance, and associated costs incidental to the transportation of the goods from the port or place of export in the country of export to the importer's premises in Namibia; or
 - (iii) any duties or taxes paid or payable in Namibia by reason of the import or the sale of the goods in Namibia.
- (b) If neither the imported goods, nor identical nor similar imported goods, referred to in paragraph (a) are sold at or about the time of import of the goods to be valued, the transaction value of the imported goods in terms of this subsection shall, subject to that paragraph, be equal to the unit price at which the imported or identical goods, or similar imported goods, are sold in Namibia in the same condition as that in which they were when imported, at

the earliest date after the import of the goods to be valued, but not later than 90 days after such date of import.

- (c) If neither the imported goods nor identical nor similar imported goods referred to in paragraph (a) are sold in Namibia in the same condition as that in which they were imported, and if the importer in writing so requests, the transaction value of the imported goods in terms of this subsection shall be equal to the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in Namibia not related to the sellers of such goods, due allowance being made for the value added by such processing and the deductions referred to in that paragraph.

(8) The transaction value of any imported goods in terms of this subsection shall be equal to a computed value, which value shall be computed by means of information supplied by the producer, to the satisfaction of the Commissioner, and shall consist of the sum of -

- (a) the cost or value of materials and manufacture or other processing in producing such goods;
- (b) the cost of -
 - (i) packaging, including that of the labour or materials concerned; and
 - (ii) containers which are dealt with as, for customs purposes, being one with the goods concerned;
- (c) the value, apportioned to the imported goods as deemed appropriate by the Commissioner, with due regard to any relevant request by the importer, of any of the following goods and services if supplied directly or indirectly by the importer free of charge or at reduced cost, for use in connection with the production or sale for export of the imported goods, in so far as such value has not been included in the price actually paid or payable in respect of -

- (i) materials, components, parts and similar articles forming part of the imported goods;
 - (ii) tools, dies, moulds and similar articles used in the production of the imported goods;
 - (iii) materials consumed in the production of the imported goods; or
 - (iv) engineering, development work, art work, design work, plans and sketches undertaken elsewhere than in Namibia and necessary for the production of the imported goods;
- (d) the cost of transportation, loading, unloading, handling and insurance, and associated costs incidental to the delivery of the imported goods at the port or place of export in the country of export, and the placing of such goods on board ship or on any vehicle, or in a container as defined in section 1(2), at such port or place; or
- (e) an amount for profit and general expenses equal to that generally applicable to the sale of goods of the same class or kind as the imported goods, which are made by producers in the country of export.

(9) If the transaction value of any imported goods cannot be ascertained in terms of subsection (8), the Commissioner may determine such value on the basis of a previous determination or, if no previous determination exists, by the application, as he or she may deem reasonable, of any manner for ascertaining the transaction value in terms of subsection (1), (4), (5), (7) or (8), as the case may be, subject thereto that such determination shall not be based on -

- (a) the selling price in Namibia of goods produced in Namibia;
- (b) a system which provides for the acceptance for customs purposes of the higher of two alternative values;

- (c) the selling price of goods on the domestic market of the country of origin or of export of the imported goods;
 - (d) the cost of production, other than computed values which have been determined for identical or similar goods in accordance with subsection (8);
 - (e) the price of the goods for export to a country other than Namibia;
 - (f) a system of minimum customs values; or
 - (g) arbitrary or fictitious values.
- (10) For the purposes of subsection (7)(a)(ii) or (8)(d) -
- (a) goods which are exported to Namibia from any country, but which pass in transit through another country shall, subject to any conditions which may be prescribed by rule, be deemed to have been exported directly from the first-mentioned country; and
 - (b) the port or place of export referred to therein shall be the place in the country of export if such goods -
 - (i) are packed in a container as defined in section 1(2) or, if not so packed in a container, placed on board a ship or on any vehicle which conveys such goods from or across the border of such country; or
 - (ii) if they are ships or vehicles and are moving under their own power, finally leave such country for Namibia.

(11) For the purpose of this section and of section 77, unless the context otherwise indicates -

“buying commission”, in relation to imported goods, means any fee paid by an importer to his or her agent for representing him or her abroad in the purchase of, and the payment in respect of, the goods;

“goods of the same class or kind”, in relation to imported goods, means goods produced by a particular industry or industry sector in the country from which the imported goods were exported, and falling within the same group or range of goods as the imported goods;

“identical goods”, in relation to imported goods, means goods produced in the same country and by the same or a different producer as the imported goods and which are the same in all respects, including physical characteristics, quality and appearance, but excluding minor differences in appearance, but does not include goods incorporating or reflecting engineering, development work, art work, design work, plans or sketches undertaken in Namibia;

“price actually paid or payable”, in relation to imported goods, means the total amount paid or to be paid, either directly or indirectly, by the buyer to or for the benefit of the seller in respect of the goods, but does not include dividends or other payments passing from the buyer to the seller which do not directly relate to the goods; and

“similar goods”, in relation to imported goods, means goods produced in the same country and by the same or a different producer as the imported goods and which, although not alike in all respects to the imported goods, have, with due regard to their quality and appearance, and the existence of a trade mark, like characteristics and like component materials which enable them to be employed for the same purposes and to be commercially interchangeable, but does not include goods incorporating or reflecting engineering, development work, art work, design work, plans or sketches undertaken in Namibia.

Adjustments to price actually paid or payable

77. (1) In ascertaining the transaction value of any imported goods under section 76(1), there shall be added to the price actually paid or payable in respect of the goods -

- (a) to the extent that they are incurred by the buyer but are not included in the price actually paid or payable -
 - (i) any commission other than a buyer's commission;

- (ii) brokerage;
 - (iii) the cost of packaging, including that of the labour and materials concerned; or
 - (iv) the cost of containers which are dealt with, for customs purposes, as forming an integral part of the goods;
- (b) the value, added to the value of the imported goods as deemed appropriate by the Commissioner, of -
- (i) materials, components, parts and similar articles forming part of the goods;
 - (ii) tools, dies, moulds or similar articles, or materials, used in the production of the goods; or
 - (iii) engineering, development work, art work, design work, plans and sketches undertaken elsewhere than in Namibia and necessary for the production of the goods,
- if such goods or services are directly or indirectly supplied by the importer, free of charge or at a reduced cost, for use in connection with the production or sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable;
- (c) royalties and licence fees in respect of the imported goods, including payments in respect of patents, trade marks or copyright, or for the right to distribute or to resell the goods, payable by the buyer, whether directly or indirectly, as a condition of the sale of the goods for export to Namibia, to the extent that such royalties and fees are not included in the price actually paid or payable, but excluding charges for the right to reproduce the imported goods in Namibia;
- (d) the value of any part of the proceeds of any subsequent resale,

disposal or use of the imported goods that accrues directly or indirectly to the seller; and

- (e) to the extent that they are not included in the price actually paid or payable in respect of the goods, the cost of transportation, loading, unloading, handling and insurance, and associated costs incidental to delivery of the goods at the port or place of export in the country of export, and placing such goods on board a ship or on any vehicle, or in a container as defined in section 1(2), at such port or place.

(2) In ascertaining the transaction value of any imported goods under section 76(1), there shall be deducted from the price actually paid or payable in respect of the goods, to the extent that they are included in such price, amounts equal to -

- (a) the cost of transportation and the cost of loading, unloading, handling and insurance, and associated costs incidental to the transportation of the goods from the port or place of export in the country of export to the port or place of import in Namibia;
- (b) any of the following costs, charges or expenses, if identified separately, forming part of the balance of the price actually paid or payable for or in respect of the goods, namely -
 - (i) any expenditure incurred in respect of the construction, erection, assembly or maintenance of, or technical assistance provided in respect of, the goods after they have been imported;
 - (ii) the cost of transport and insurance of the goods in Namibia;
 - (iii) any duties or taxes paid or payable by reason of the import or the sale of the goods in Namibia;
 - (iv) any duty or tax applicable in the country of export from which the goods have been or will be exempted by way of a refund, drawback, rebate or remission;

- (v) commission in respect of the sale of the goods;
 - (vi) interest charged in respect of the price payable in respect of the goods; or
 - (vii) any charge for the right to reproduce the imported goods in Namibia.
- (3) For the purposes of subsection (1)(e) or (2)(a) -
- (a) goods which are exported to Namibia from any country, but pass in transit through any other country shall, subject to such conditions as may be prescribed by rule, be deemed to have been exported directly from the first-mentioned country; and
 - (b) the port or place of export referred to in any of those subsections shall be the place in the country of export where the goods concerned -
 - (i) are packed in a container as defined in section 1(2) or, if not so packed in a container, placed on board a ship or on any vehicle which conveys them from, or across any border of, such country; or
 - (ii) if ships or vehicles referred to in subparagraph (i) are ships or vehicles moving under their own power, finally leave such country for Namibia.

Value for excise duty purposes

78. (1) (a) For the purpose of assessing the excise duty on any goods manufactured in Namibia and specified in Section B of Part 2 of Schedule 1, the value of such goods shall, subject to this section, be deemed to be the full and final market price (before deduction of any discounts other than cash discounts) at which, at the time of sale, such or similar goods are freely offered for sale for consumption in Namibia, for purposes of trade in the principal

markets of Namibia in the ordinary course of trade, in the usual wholesale quantities and in the condition and the usual packaging ready for sale in the retail trade, to any wholesaler in Namibia not deemed to be related as specified in section 76(2)(a) under fully competitive conditions, which value shall include -

- (i) the cost of packaging and packages;
- (ii) all other expenses incidental to placing the goods on any vehicle for delivery to the purchaser; and
- (iii) any non-rebated excise duty payable in terms of Section A of that Part of that Schedule on such goods,

excluding the non-rebated excise duty payable in terms of Section B of that Part of that Schedule or any sales tax payable on such goods.

- (b) Notwithstanding paragraph (a), the Commissioner may, if goods referred to in that paragraph are not sold to wholesalers in Namibia referred to in that paragraph, or are so sold in quantities which he or she deems to be insignificant in relation to the total quantities of such goods sold in Namibia, regard any other class of purchaser of such goods as such a wholesaler, and may make such adjustment to the price charged by the manufacturer to such class of purchaser as he or she deems reasonable, having regard to the wholesale functions taken over by such manufacturer and such class of purchaser, and to such other factors relating to such price as he or she may deem relevant.
- (c) For the purposes of this subsection the Commissioner may in writing determine -
 - (i) the quantity which shall be deemed to be the usual wholesale quantity;
 - (ii) the packaging which shall be deemed to be the usual packaging ready for sale in the retail trade; or

- (iii) the cost of packaging or packages or any other expenses incidental to placing the goods on any vehicle.
 - (2) (a) For the purpose of assessing the excise duty on any goods -
 - (i) specified in Section A of Part 2 of Schedule 1 (other than goods specified in items 117.01.10 and 117.05 to 117.30), the value of such goods shall be the price paid or payable in respect of such goods when sold for home consumption in the ordinary course of trade, in the usual trade packaging, where applicable, to any buyers not deemed to be related as specified in section 76(2)(a), plus any non-rebated excise duty payable in terms of Section B of that Part of that Schedule, but excluding the non-rebated excise duty payable in terms of Section A of that Part of that Schedule, fuel levy or any sales tax payable on such goods;
 - (ii) specified in items 117.01.10 and 117.05 to 117.30 of Section A of Part 2 of Schedule 1, the value thereof shall be the price paid or payable in respect of such goods when sold for home consumption in the ordinary course of trade to any buyers not deemed to be related as specified in section 76(2)(a), plus any non-rebated excise duty payable in terms of Section B of that Part of that Schedule, but excluding any sales tax payable on such goods.
 - (b) For the purpose of paragraph (a) “price paid or payable”, means the total payment made or to be made, either directly or indirectly, by the buyer to or for the benefit of the seller in respect of the goods sold, but does not include dividends or other payments passing from the buyer to the seller which do not directly relate to the goods.
- (3) If in the opinion of the Commissioner, goods are sold or otherwise disposed of under such conditions that the value thereof cannot be ascertained in terms of subsection (1)(a) or (2), as the case may be, the Commissioner may, in

the form and in accordance with the procedures prescribed by rule, determine a value, which value shall, subject to the right of appeal to the court, be deemed to be correct for the purposes of this Act, and any amount due in terms of any such determination shall remain payable as long as such determination remains in force.

(4) The Commissioner may, when he or she deems it expedient, *mutatis mutandis* in accordance with subsection (3), amend or withdraw any determination made under that subsection and may make a new determination with effect from -

- (a) the date of first entry of the goods concerned;
- (b) the date of the determination made under subsection (3);
- (c) the date of such new determination; or
- (d) the date of such amendment,

as specified in such amendment.

- (5) (a) An appeal against any determination under subsection (3) or (4), as the case may be, shall lie to the High Court of Namibia.
- (b) An appeal referred to in paragraph (a) shall be noted within a period of 30 days from the date of the determination contemplated in that paragraph.

Value of certain specified goods

79. (1) If any motor vehicle is imported by a natural person for his or her own use and not for sale, the Commissioner may, notwithstanding section 75(1) or (4), but with due regard to section 76, determine a value which shall, subject to a right of appeal to the High Court of Namibia *mutatis mutandis* in accordance with section 75(6), be deemed to be the value for duty purposes of such vehicle.

(2) Notwithstanding subsection (1), if any natural person who was the owner of and has used a motor vehicle referred to in that subsection in any

territory outside Namibia, for his or her own use and not for sale, imports such vehicle into Namibia from a territory other than the territory in which it was produced or manufactured, the Commissioner may determine the value of such vehicle for duty purposes as if it were imported into Namibia from the territory in which it was produced or manufactured.

Value of goods exported

- 80.** (a) For the purposes of this Act, the value of any goods exported from Namibia shall be the price of such goods free on board at the place of despatch from Namibia, which value shall be declared on the bill of entry (export).
- (b) If there is no free on board price in respect of the goods as contemplated in paragraph (a), the value in respect of such goods determined by the Commissioner shall, for the purposes of this Act, be deemed to be the value of such goods.
- (c) If the value of any individual item of any exported goods is, according to any provision of this section -
- (i) in excess of N\$ One and includes a fraction of a N\$ One, such value shall be calculated and approximated to the nearest N\$ One, an amount in excess of 50 cents being regarded as N\$ One; or
- (ii) less than N\$ One, such value shall be calculated as N\$ One.

Currency conversion

81. (1) The Minister may prescribe the date on and the time at which the price paid or payable in respect of imported goods shall, if expressed in foreign currency, be converted into the currency of Namibia.

- (2) The regulations made under subsection (1) may provide for -

- (a) different dates and times in respect of different kinds or categories of goods imported from different territories; and
- (b) such conditions relating to such conversion and the payment of the price payable,

as the Minister may so prescribe.

Value of goods not liable to *ad valorem* duty

82. (1) Subject to subsection (2), the customs value of any imported goods shall, to the satisfaction of the Commissioner and in such form and manner as he or she may determine, be declared by the importer on entry of such goods.

(2) The Minister may by regulation exempt any class or kind of goods, or any goods to which circumstances so prescribed apply, from any provision of subsection (1), to the extent specified in the regulations.

Interpretation of sections 75, 76 and 77

83. (1) The interpretation of sections 75, 76, and 77 shall be subject to the agreement concluded at Geneva on 12 April 1979, known as the "Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade", the Interpretative Notes thereto, the Advisory Opinions, Commentaries and Explanatory Notes, Case Studies and Studies issued under such Agreement on Implementation.

- (2) (a) The Commissioner shall obtain and keep in his or her office two copies of the Agreement, Interpretative Notes, Advisory Opinions, Commentaries and Explanatory Notes, Case Studies and Studies referred to in subsection (1), and shall effect to such copies any amendment made to that Agreement, Interpretative Notes, Advisory Opinions, Commentaries and Explanatory Notes, Case Studies or Studies of which he or she is notified by the Secretariat of the Customs Co-operation Council, Brussels.

- (b) When in any legal proceedings any question arises as to the contents of the Agreement, or of any Interpretative Note, Advisory Opinion, Commentary, Explanatory Note, Case Study or Study referred to in subsection (1), or as to the date upon which any amendment thereto was effected as contemplated in paragraph (a), a copy of the relevant document as contemplated in that paragraph, shall be *prima facie* evidence of the contents of such document or of the effective date of any amendment thereto, as the case may be.

CHAPTER X

REBATES, REFUNDS AND DRAWBACKS OF DUTY

Specific rebates, refunds and drawbacks of duty

84. (1) Subject to this Act and to any conditions which the Permanent Secretary may prescribe -

- (a) any imported goods specified in Schedule 3 shall be admitted subject to a rebate of any customs duties applicable in respect of such goods at the time of entry for home consumption thereof, to the extent and for the purpose or use stated in the item of that Schedule in which such goods are so specified;
- (b) any imported goods specified in Schedule 4 shall be admitted subject to a rebate of any customs duties applicable in respect of such goods at the time of entry for home consumption thereof, to the extent stated in, and subject to compliance with, the item of that Schedule in which such goods are so specified;
- (c) a drawback or a refund of the ordinary customs duty, anti-dumping duty, countervailing duty, safeguard duty, surcharge and fuel levy actually paid on entry for home consumption on any imported goods specified in Schedule 5 shall, subject to paragraph (e)(i), be made to the person who paid such duties or any person designated in the notes to that Schedule, subject to compliance with the item of that Schedule in which such goods are specified;

- (d) in respect of any excisable goods or fuel levy goods specified in Schedule 6, a rebate of the excise duty specified in Part 2 of Schedule 1 or of the fuel levy specified in Part 5 of Schedule 1 in respect of such goods at the time of entry for home consumption thereof or a refund of the excise duty or fuel levy actually paid at the time of entry for home consumption shall, subject to paragraph (e)(i), be granted to the extent and in the circumstances stated in the item of Schedule 6 in which such goods are specified, subject to compliance with such item and any refund under this paragraph may be paid to the person who paid the duty or any person designated in the notes to that Schedule 6;
- (e) the Commissioner may -
 - (i) subject to paragraph (i), grant a refund of the ordinary customs duty, anti-dumping duty, countervailing duty, safeguard duty, surcharge or fuel levy leviable on any distillate fuel, to the extent stated in item 533.01 or 540.02 of Schedule 5 in which such fuel is specified, subject to compliance with that item, or a refund of the excise duty or fuel levy leviable on such fuel to the extent stated in item 609.05.10 or 640.03 of Schedule 6 in which such fuel is specified, subject to compliance with such item, and any refund under this subparagraph may be paid to any user who has purchased and used such distillate fuel in accordance with such items of Schedule 5 or 6, or to any person designated in the notes to such Schedule 5 or 6; or
 - (ii) investigate any purchase referred to in subparagraph (i), or the use of the distillate fuel referred to in that subparagraph to establish whether such fuel has been duly entered or is deemed to have been duly entered in terms of this Act, or has been so used, and may refuse to allow or pay any such refund if he or she is not satisfied that such fuel has been so entered or used.
- (f) Any distillate fuel referred to in paragraph (e)(i) and which is

purchased, shall be deemed to have been used in the order of the dates of such purchases.

- (g) The extent of the refund referred to in subparagraph (e)(i) shall be the rate of such refund specified in such item of Schedule 5 or 6 in operation on the date of issue of the invoice concerned, referred to in subsection (5)(b)(ii).
- (h) If the extent of the refund referred to in paragraph (e)(i) is amended and for any reason any liability to repay any refund of duty or fuel levy in respect of any quantity of fuel which the user may incur, cannot be assessed or the amount of duty or fuel levy refundable to such user in terms of any item of Schedule 5 or 6 cannot be calculated on any quantity of such fuel purchased by such user before such amendment, the quantity of such fuel in respect of any refund which the user is liable to repay, or the quantity used in accordance with any such item for the calculation of the amount refundable to such user, shall be determined by the Permanent Secretary according to the information at his or her disposal.
- (i) Notwithstanding paragraph (e)(i), no refund contemplated in that paragraph shall be made to the State or to any Ministry, government, department, administration or any body, institution or authority mentioned in the notes to Schedule 5 or 6.
- (2)
 - (a) Notwithstanding anything to the contrary in this Act contained, the Commissioner may, subject to the conditions, including conditions as to the registration of the person concerned, as he or she may in each case impose, allow, in respect of any refund referred to in subsection (1)(e)(i), any person to grant a provisional refund of duty and fuel levy to any registered user of distillate fuel who purchases such fuel from such person.
 - (b) Any provisional refund contemplated in paragraph (a) shall be granted to the person concerned in accordance with an estimate of intended use furnished by the user referred to in that paragraph.

- (c) The Commissioner may pay to a person referred to in paragraph (a) or allow him or her to set off in terms of section 87 against duty or fuel levy for which he or she is liable, any amount which he or she granted to the registered user concerned at the times and on the furnishing of the particulars as the Commissioner may in writing determine.
- (d) Any amount paid in error by the Commissioner to a person referred to in paragraph (c) shall be recoverable from such person under section 86.
- (e) The Commissioner may cancel the registration of a person referred to in paragraph (a) if such person claims or receives any payment to which he or she is not entitled.
- (f) Any provisional refund granted by a person referred to in paragraph (a) to a user referred to in that paragraph shall, subject to the paragraphs (g), (h) and (i), be deemed to be a refund made by the Commissioner under subsection (1)(e)(i).
- (g)
 - (i) Any user who has been granted a provisional refund contemplated in paragraph (a) shall, in relation to the actual use by him or her of the fuel concerned, furnish the Commissioner at such times as may be specified in the notes to item 609.00, with a declaration in such form and supported by such documents as may be specified in such notes.
 - (ii) A declaration referred to in subparagraph (i) shall be deemed to be an application for a refund referred to in subsection (5)(b)(i).
- (h)
 - (i) If the provisional refund contemplated in paragraph (a) granted to the user concerned either exceeds or falls short of any amount refundable under item 533.01 or 540.02 of Schedule 5 or item 609.05.10 or 640.03 of Schedule 6, such excess shall be paid by such user upon demand by

the Commissioner, and any shortfall shall be refunded by the Commissioner to such user, as the case may be.

- (ii) If the user referred to in subparagraph (i) fails to pay the amount demanded in terms of that subparagraph, such amount shall be recoverable from such user under section 86.
- (i) Any user of fuel who has been granted a provisional refund and who fails to comply with paragraph (g) shall be deemed to have used such fuel for a purpose or use other than the purpose or use stated in the items of Schedule 5 or 6 referred to in paragraph (h), and the amount of such refund shall be deemed to be a refund not duly payable to such user and shall be recoverable under section 86.
- (3) A rebate of duty in respect of any goods specified in Schedule 3 shall be allowed only in respect of goods entered for use -
 - (a) in the production or manufacture of goods in the industry and for the purpose specified in the item of the Schedule in which such goods are specified;
 - (b) in a factory referred to in section 101(2)(f) of the Labour Act, 1992 (Act No. 6 of 1992);
 - (c) in a mine as defined in section 1 of the Minerals (Prospecting and Mining) Act, 1992 (Act No. 33 of 1992);
 - (d) in works as defined in section 1 of the Mines Works and Minerals Ordinance, 1968 (Ordinance No. 20 of 1968);
 - (e) in any other place in connection with any other activity which the Permanent Secretary may prescribe for the purposes of this subparagraph; or
 - (f) in such industry, factory, mine, works or activity which complies

with the requirements in respect of quantity of material used or quantity of goods produced or manufactured as the Permanent Secretary may prescribe.

(4) Notwithstanding section 61, 62 or 63, a rebate of any anti-dumping duty, countervailing duty or safeguard duty specified in Schedule 2 in respect of any goods entered under any item specified in Schedule 3 or 4 may be granted if it is expressly stated in such item of Schedule 3 or 4 that the extent of the rebate includes such anti-dumping duty, countervailing duty or safeguard duty.

(5) (a) No person shall be entitled to a refund of customs or excise duty or fuel levy on any distillate fuel in terms of item 533.01 or 540.02 of Schedule 5 or item 609.05.10 or 640.03 of Schedule 6, unless he or she is registered with the Commissioner as a user of such fuel.

(b) (i) Any application for the refund of a duty or levy in terms of paragraph (a) shall be in the form and shall contain the particulars and be supported by the documents, and shall be for the quantities and for the periods, as specified in the notes to item 609.00.

(ii) Any seller of fuel referred to in paragraph (a) shall furnish any user referred to in that paragraph with an invoice reflecting the particulars, and shall keep a copy of such invoice for such period of time, as specified in the notes to item 609.00.

(c) Any registered user shall complete and keep such books, accounts and documents, and furnish at such times such particulars of the ship, vehicle, machinery or other equipment in which fuel referred to in paragraph (a) is used, and any other particulars as specified in the notes to item 609.00.

(d) Notwithstanding anything to the contrary in this Act contained, any user of fuel referred to in paragraph (a) who has been granted a refund under that paragraph and who fails to forthwith furnish

an officer at his or her request with the books, accounts and documents specified in the notes to item 609.00 to be completed and kept in respect of the use of any distillate fuel purchased by him or her, shall be deemed to have used such distillate fuel for a purpose or use other than a purpose or use stated in the items of Schedule 5 or 6 referred to in paragraph (a) and the use declared in the relevant application for refund, and shall on demand pay to the Commissioner the full amount of any refund granted to him or her in respect of such fuel or such portion thereof as the Commissioner may determine, during a period of two years prior to the date of such request by such officer, failing which such amount or such portion shall be recoverable in terms of this Act as if it were the duty or levy concerned.

- (e) The Commissioner may refuse to register under paragraph (a) any person referred to in that paragraph, or may cancel any registration under that paragraph, if such person fails to complete, keep or furnish such accounts, books or documents as specified in the notes to item 609.00, or claims or receives any refund or payment to which he or she is not entitled in terms of the items of Schedule 5 or 6 referred to in that paragraph.
- (6)
 - (a)
 - (i) In addition to any liability for the payment of duty incurred by any person under any other provision of this Act, the person who enters any goods for use by him or her subject to a rebate of duty, or any person on whose behalf any goods are so entered, shall, subject to section 49 and to subsections (7) and (20) of this section, be liable for the duty on all goods so entered which have not been used or which have been disposed of otherwise than in accordance with this section and the item under which they were so entered, as if such rebate of duty did not apply to such goods and such person shall pay such duty on a written demand by the Commissioner.
 - (ii) Notwithstanding subparagraph (i), the Commissioner may, if goods referred to in that subparagraph were used in

accordance with any other item relating to rebate of duty, accept duty on such goods as if they were entered under such other item.

- (iii) Notwithstanding subparagraph (ii), the Commissioner may permit any duty paid on entry of goods referred to in that subparagraph subject to a rebate to be deducted from any duty for which any person becomes liable in terms of this paragraph.
- (b) The Controller may at any time take stock of goods entered for home consumption and stored on any premises registered by virtue of subsection (12), and duty shall, subject to paragraph (a), be paid forthwith on written demand in respect of any deficiency in the quantity of the goods detected as a result of such stock taking.
- (c) If the stock referred to in paragraph (b) is found to be greater than the quantity which should be on such premises, the excess shall be debited to stock.
- (d) Any person to whom any distillate fuel or residual fuel oil has been supplied from stock which have been entered subject to a rebate of duty for a purpose stated in the item under which such distillate fuel or residual fuel oil was so entered, and who applies such distillate fuel or residual fuel oil or any portion thereof for any other purpose, shall be guilty of an offence and shall, in addition to any penalty such person may be liable to, and notwithstanding paragraph (a), but subject to paragraph (e), be liable for payment of the duty to the extent of the rebate allowed on entry for home consumption of such distillate fuel or residual fuel oil on the full quantity of the distillate fuel or residual fuel oil so supplied to him or her, or on such portion thereof as the Commissioner may determine.
- (e) Notwithstanding paragraph (d), if the duty referred to in that paragraph has after such entry been increased, subject to a rebate, the extent of such rebate shall be deemed to be -

- (i) the difference between the duty actually paid on entry for home consumption and such increased duty; or
 - (ii) if no duty was paid on entry for home consumption, such increased duty.
- (7)
 - (a) The Commissioner may, on such conditions as he or she may impose, in writing permit any person who has entered any goods subject to a rebate of duty under this section, to use or dispose of any such goods otherwise than in accordance with this section or with the item under which such goods were so entered, or to use or dispose of any such goods in accordance with any other item to which this section relates, and such person shall, subject to paragraph (b), thereupon be liable for duty on such goods as if such rebate of duty did not apply or as if they were entered under such other item to which this section relates, as the case may be, and such person shall pay such duty on a written demand by the Commissioner.
 - (b) Notwithstanding paragraph (a), in respect of any goods which are specified in any item of Schedule 3, 4 or 6, the Commissioner may, subject to the notes applicable to the item in which such goods are specified, or to any conditions which he or she may in each case impose, in writing exempt any such goods from the entire, or from any portion of the, duty payable thereon under this subsection, on the grounds of the period or the extent of use in accordance with the item under which such goods were entered, or on any other grounds which he or she deems reasonable.
 - (c) Any duty paid on any goods referred to in paragraph (a) on first entry thereof shall, subject to a rebate of duty, be deemed to have been paid in respect of any duty payable on such goods in accordance with paragraph (a).
- (8)
 - (a) No drawback or refund shall, subject to paragraph (b), be made in respect of any goods specified in any item of Schedule 5 or 6, if such goods have been used or disposed of otherwise than

in accordance with the provisions of this section and the item concerned, or if such provisions have not been complied with in respect of such goods.

- (b) Notwithstanding paragraph (a), the Commissioner may, in respect of any class or kind of goods specified in any item of Part 1 of Schedule 5, and used in the manufacture of any goods marketed in Namibia, pay a drawback to the extent stated in such item, if goods of a comparable class, kind, quality and quantity, and manufactured or produced in Namibia, have been used in the manufacture of any goods exported.

(9) Any person to whom a refund of customs or excise duty or fuel levy has been granted on any distillate fuel in terms of item 533.01 or 540.02 of Schedule 5, or item 609.05.10 or 640.03 of Schedule 6, as the case may be, and who has disposed of such fuel or has applied such fuel or any portion thereof for any purpose or use otherwise than in accordance with such items and the use declared in the relevant application for refund, shall on demand pay to the Commissioner the full amount of any refund made to him or her in respect of such fuel or such portion thereof, failing which such amount or such portion shall be recoverable in terms of this Act as if it were the duty or levy concerned.

(10) If the tariff heading or subheading, or the tariff item or sub-item under which any goods are classified in Schedule 1 is expressly quoted in any item of Schedule 3, 4, 5 or 6 in which such goods are specified, the goods so specified in such item of any such Schedule shall be deemed not to include goods which are not classified under such tariff heading or subheading, or tariff item or sub-item, as the case may be.

- (11) (a) Any goods entered for use subject to a rebate of duty under this section shall, for the purposes of this Act, be deemed to be entered for home consumption, but no entry in respect of any goods specified in Schedule 3 or 4 shall, subject to paragraph (b), be valid unless the number of the tariff heading and subheading under which such goods are classified in Schedule 1 and the number of the item of Schedule 3 or 4 in which such goods are specified, are both declared on such entry and the industry in, and the purpose

for, which such goods are to be used as specified in that item, are declared on such entry.

- (b) Notwithstanding paragraph (a), the Commissioner may exempt entries in respect of any class or kind of goods from any or all of the requirements of that paragraph.
- (12) (a) No goods may, subject to paragraph (b), be entered or acquired subject to a rebate of duty until the person so entering or acquiring such goods has furnished security as the Commissioner may require and has complied with such other conditions (including registration with the Commissioner of such person's premises and plant) as may be prescribed by rule or in the notes to Schedule 3, 4 or 6 in respect of any goods specified in any item of such Schedule.
- (b) Notwithstanding paragraph (a), the Commissioner may, subject to such conditions as he or she may in each case determine, exempt, with or without retrospective effect, any person referred to in that paragraph from the provisions of this subsection.
- (c) An application for exemption in terms of paragraph (b) for the purpose of applying for a refund of duty shall be made to the Commissioner within a period of six months from any date contemplated in section 43(5)(c)(i), (ii) or (iii), as the case may be.
- (d) For the purposes of the application of section 43(5) to any exemption referred to in paragraph (c) of this subsection -
 - (i) any bill of entry passed in relation to goods in respect of which exemption is granted under paragraph (a) of this subsection, shall be deemed to have been passed in error by reason of duty having been paid on goods intended for purposes or use subject to a rebate of duty provided for in this section;
 - (ii) the goods concerned shall be deemed to have qualified for rebate at the time duty was paid on such goods; and

- (iii) the duty paid on the goods concerned, shall be deemed to have been paid on the date on which the exemption referred to in subparagraph (i) was granted.

(13) Notwithstanding anything to the contrary in this Act contained, the Commissioner may, in respect of Schedule 5 or 6 and for the purpose of calculating the amount of duty refundable on any imported or excisable goods or fuel levy goods used in the manufacture, reconditioning, mixing or blending of any goods exported from or marketed in Namibia, determine the quantity of such goods so exported from or marketed in Namibia which shall be deemed to have been produced, reconditioned, mixed or blended from a given quantity of such imported or excisable goods or fuel levy goods, or the quantity of such imported or excisable goods or fuel levy goods which shall be deemed to have been used in the production, reconditioning, mixing or blending of a given quantity of such goods exported from or marketed in Namibia.

(14) No goods manufactured from excisable goods subject to a rebate of duty specified in any item of Schedule 6 shall be used in the place of such excisable goods in the manufacture of any other goods, if a rebate of duty to a lesser extent has been specified in any item of such Schedule in respect of such excisable goods when used in the manufacture of such other goods.

(15) If any goods, not being a spirituous beverage, manufactured from spirits subject to a rebate of excise duty in terms of any formula approved in writing by the Commissioner under any item of Schedule 6, are used as a beverage, he or she may, in the same manner, revoke his or her approval of such formula.

(16) No refund or drawback of duty shall, subject to subsection (17), be made by the Commissioner under this section unless an application for such refund or drawback in the form and in accordance with the procedures prescribed by rule, duly completed and supported by the documents and other proof so prescribed in order to prove that such refund or drawback of duty is due under this section, is received by the Minister -

- (a) in the case of goods exported -

- (i) if the goods were exported by post, within a period of six

months from the date on which such goods were posted;
or

- (ii) if the goods were exported in any other manner, within a period of six months from the date of entry of such goods for export; or

- (b)
 - (i) in respect of any refund referred to in subsection (1)(e), within a period of six months from the last date of any period of use of any distillate fuel to which the application for such refund relates; and
 - (ii) in all other cases, within a period of six months from the date on which such refund first becomes due.

(17) The Commissioner -

- (a) may, in circumstances which he or she may deem exceptional, make a refund or drawback after expiration of the relevant period of time specified in subsection (16); and
- (b) shall not make any refund contemplated in subsection (16)(b)(i) if the quantity of distillate fuel to which the application for such refund relates is less than the quantity as may be specified in the notes to item 609.00.

- (18) (a) The Minister of Trade and Industry, or any staff member in his or her Ministry designated by that Minister in writing for such purpose may, in respect of goods which may in terms of any item of Schedule 3, 4, 5 or 6 be entered subject to a rebate of duty or subject to a drawback or a refund of duty, issue, subject to such conditions as that Minister or such staff member may specify, and with or without retrospective effect, a permit or certificate authorising entry of such goods subject to a rebate of duty, or authorising a drawback or a refund of duty in accordance with the item concerned, subject thereto that the permit or certificate concerned may only be issued with retrospective effect if all the provisions of such item, and such conditions so specified, have been complied with.

- (b) For the purposes of section 43(5) -
 - (i) any bill of entry passed in relation to goods in respect of which a permit or certificate is issued under paragraph (a), shall be deemed to have been passed in error by reason of duty having been paid on goods intended for purposes or use subject to a rebate of duty under this section;
 - (ii) the goods in respect of which a permit or certificate referred to in subparagraph (i) is issued, shall be deemed to have qualified in all respects for a rebate at the time duty was paid on such goods; and
 - (iii) the duty paid on the goods concerned, shall be deemed to have been paid on the date on which the permit or certificate referred to in paragraph (a) was issued.
- (c) Application for a permit or certificate to be issued under paragraph (a) shall be made to the Minister of Trade and Industry, to the Permanent Secretary : Trade and Industry or to a staff member referred to in paragraph (a) of this subsection in the form and manner determined by that Minister and within a period of six months from any date contemplated in section 43(5)(b)(i), (ii) or (iii), as the case may be.
- (19) (a) The Minister may, on the recommendation of the Minister of Trade and Industry, by notice in the *Gazette* amend Schedule 3, 4, 5, 6 or 7, from such date and subject to such conditions as he or she may determine and specify in such notice.
- (b) The Minister may, when he or she deems it expedient in the public interest to do so, by notice in the *Gazette*, *mutatis mutandis* in accordance with paragraph (a) -
 - (i) amend any Schedule referred to in that paragraph; or
 - (ii) declare any amendment made under that paragraph to apply,

with or without retrospective effect, from the date he or she may specify in such notice.

- (c) An amendment made under paragraph (a) or (b) which repeals any existing provision in Schedule 5 or which excludes any goods from any existing provision of that Schedule, shall not apply in respect of goods, excluding distillate fuels referred to in item 533.01 or 540.00 of that Schedule, which were imported prior to the date of the relevant notice in the *Gazette*, and an amendment made under any such paragraph which embodies any additional provision in that Schedule or applies any existing provision of that Schedule in respect of additional goods, shall not, except in so far as the Commissioner in writing so directs and subject to such conditions as he or she may determine, apply in respect of goods which were imported prior to the date of publication of the relevant notice in the *Gazette*.

(20) Sections 54(7) and 65(8), (9) and (10) shall *mutatis mutandis* apply in respect of any amendment made under subsection (19) of this section.

(21) The Commissioner may refuse to accept an entry subject to a rebate or an application for drawback or refund under any item of Schedule 3, 4, 5 or 6 from any person who has persistently contravened or failed to comply with any provision of this Act or who has committed an offence contemplated in section 90, 93, 94 or 96, and the Commissioner may in writing cancel any registration of such person under this Act, or suspend any such registration for such period as the Commissioner may deem appropriate.

(22) Subject to section 20(10) and items 412.07, 412.08, 412.09, 531.00, 532.00, 608.01, 608.02, 608.03, 608.04, 615.01, 615.02 and 615.03 of Schedules 4, 5 and 6, no rebate or refund of duty in respect of any loss or deficiency of any nature in respect of any goods shall be allowed, but the Commissioner may allow the deduction from the dutiable quantity of the undermentioned goods of a quantity equal to the percentage stated below in each case, namely -

- (a) in the case of wine spirits (ethyl alcohol) manufactured in Namibia

and entered for storage in a customs and excise storage warehouse, excluding spirits specified in paragraph (c), one comma five per cent of the quantity so entered;

- (b) in the case of spirits (ethyl alcohol), other than wine spirits, manufactured in Namibia, one comma five per cent of the quantity so manufactured and entered for use in making spirituous beverages;
- (c) in the case of unpacked excisable spirits intended for export and which are removed in bond from a customs and excise manufacturing warehouse for temporary storage in another customs and excise warehouse approved by the Commissioner for such purpose, such percentage, but not exceeding one comma two five per cent, of the quantity so removed as may represent a loss incurred while such spirits concerned are so removed and stored for such period as the Commissioner may in writing determine;
- (d) in the case of wine manufactured in Namibia, naught comma five per cent of the quantity so manufactured and on which duty is paid;
- (e) in the case of any fermented apple, pear or orange beverage manufactured in Namibia, naught comma five per cent of the quantity so manufactured and on which duty is paid;
- (f) in the case of imported crude petroleum naphtha for use in the refining of petroleum products, or of imported or excisable petrol, a percentage equal to the full net loss incurred, but not exceeding naught comma two five per cent, of any quantity entered for storage and stored in a customs and excise storage warehouse during such period as the Commissioner may in writing determine, and only the owner of a customs and excise warehouse referred to in section 68(3)(b) shall be entitled to such deduction;
- (g) in the case of imported petroleum naphtha entered for use as fuel

in the manufacture of ammonia, such percentage, but not exceeding naught comma two five per cent, of any quantity so entered as may represent a loss by evaporation;

- (h) in the case of imported or excisable petrol, distillate fuels or residual fuel oils, such percentage of any quantity removed in bond unpacked by ship from one place in Namibia to another place in Namibia, as the Commissioner may in writing determine, or, if no such percentage has been so determined, a percentage equal to the full net loss incurred while the goods concerned are so removed; or
- (i) in the case of distillate fuels entered for storage and stored in a customs and excise storage warehouse, a percentage equal to the full net loss incurred, but not exceeding naught comma one five per cent, of any quantity so entered and stored in such warehouse during such period as the Commissioner may in writing determine, and only the owner of a customs and excise warehouse referred to in section 68(3)(b) shall be entitled to such a deduction.

(23) No person shall, without the written permission of the Commissioner, divert any goods entered subject to a rebate of duty under any item of Schedule 3, 4 or 6 for export for the purpose of claiming a drawback or refund of duty under any item in Schedule 5 or 6 to a destination other than the destination declared on such entry, or deliver such goods or cause such goods to be delivered in Namibia otherwise than in accordance with this Act and, in the case of goods entered subject to a rebate of duty, otherwise than to the person who entered the goods or on whose behalf the goods were entered.

(24) If any goods to which this section relates are used or disposed of, or dealt with or in, contrary to this Act, the whole consignment entered or transferred for use in terms of this section, of which such goods form part or formed part, or any other goods manufactured from such goods, shall be liable to forfeiture to the State.

(25) Except with the written permission of the Commissioner, which permission shall only be granted in circumstances which he or she deems to be

exceptional and subject to such conditions as he or she may impose in each case, any goods entered under any item of Schedule 3, 4 or 6 for manufacturing purposes, or for such other purpose as may be specified in the notes to such item, shall be used for the purpose specified in such item at the time of such entry, or such other purpose, within a period of five years from the date of such entry.

General refunds in respect of imported goods or excisable goods

85. (1) No refund of any duty or other charge in respect of imported goods, excisable goods, surcharge goods or fuel levy goods, other than a refund provided for in section 84 or 87, shall, except in accordance with this section, be made or granted.

(2) The Commissioner shall, subject to subsection (4), consider any application for a refund or payment from any applicant who contends that he or she has paid any duty or other charge for which he or she was not liable, or that he or she is entitled to any payment under this Act by reason of -

- (a) an error in determining an assessment or calculating the amount thereof;
- (b) the duty having been assessed on a value higher than the value for duty purposes;
- (c) a determination under section 51(8) or an incorrect tariff classification;
- (d) the goods concerned, prior to the release thereof for home consumption, having been damaged, destroyed or irrecoverably lost as a result of or due to circumstances beyond his or her control;
- (e) all or part of the goods concerned having been shortlanded, shortshipped or shortpacked;
- (f) the substitution of any bill of entry in terms of section 43(5); or
- (g) the duty having been reduced or withdrawn as provided for in section 54(3), 61(2), 62(2) or 63(2).

(3) Except with the written permission of the Commissioner, no application for a refund under this section shall relate to more than one bill of entry or other document in respect of which the alleged overpayment was made.

(4) No application for a refund or payment in terms of this section shall, subject to subsection (5), be considered by the Commissioner unless it is received by the Controller, duly completed, and in the form and in accordance with the procedures, and supported by the necessary documents and other proof, as may be prescribed by rule, in order to prove that such refund or payment is due under this section, within a period of two years -

- (a) from the date of entry for home consumption as provided in section 49(2), of the goods to which the application relates; or
- (b) from the date on which the duty to which the application relates was paid; or
- (c) if a determination of a tariff heading, tariff subheading or item referred to in paragraph (a) of section 51(8), or a value referred to in paragraph (a) of section 75(4) is, under paragraph (d) of section 51(8) or under subsection (5) of section 75, as the case may be, amended with retrospective effect from a date before or on the date on which the duty to which the application relates was paid, or any such determination is, under section 51(8)(a) or 75(5), as the case may be, withdrawn with such retrospective effect, and a new determination is thereunder made with effect from such withdrawal, from the date on which such amendment is effected or such new determination is made or, if such amendment or new determination is published by notice in the *Gazette*, from the date on which such amendment or new determination is so published; or
- (d) if any Schedule is amended with retrospective effect, from the date on which such amendment is published by notice in the *Gazette*.

(5) Notwithstanding subsection (4), the Commissioner may, in circumstances he or she may deem exceptional, consider any application for a

refund or a repayment made in terms of this section after expiration of the applicable period.

(6) If, after considering any application for a refund or payment in terms of this section, the Commissioner is satisfied that the applicant is entitled to any such refund or payment, the Commissioner may, subject to subsection (7), pay to the applicant the amount due to him or her.

(7) Notwithstanding subsection (6), no refund shall be made under this section if, in the case of goods imported by post, the amount of such refund is less than 50 cents or, in the case of goods imported in any other manner, less than N\$Five or, in the case of excisable goods manufactured in Namibia, less than N\$Two, unless the Commissioner is satisfied that exceptional circumstances exist which may warrant such refund.

Recovery of certain amounts paid by Commissioner

86. (1) If the Commissioner, purporting to act under section 84 or 85, pays to any person by way of a refund or a drawback any amount to which such person is not entitled in terms of any of those sections, or which amount so paid is in excess of the amount due to such person by way of a refund or drawback in terms of any of those sections, such amount or such excess so paid, as the case may be, shall, upon a written demand by the Commissioner, be repaid by the person concerned to the Commissioner, failing which such amount shall be recoverable from such person as if it were a duty or charge payable in terms of this Act, or part of such duty or charge, as the case may be.

(2) Subsection (1) shall *mutatis mutandis* apply to any amount set off in terms of section 87(a).

Set-off of certain amounts

87. (a) A licensee of a customs and excise warehouse who, in terms of the rules, is permitted to pay any duty monthly or quarterly, and who -

(i) paid any duty for which he or she was not liable; or

- (ii) granted any provisional refund in terms of section 84(2); or
- (iii) becomes entitled to a refund in terms of item 534.00 of Schedule 5 or any item of Schedule 6,

may, subject to the approval of the Commissioner, at any time within a period of two years from the date on which such duty was paid, such provisional refund was granted or such licensee became entitled to such refund, as the case may be, set off such duty, provisional refund or amount refundable against that particular duty for which such licensee subsequently becomes liable, except that the duty refundable in terms of that item 534.00 be set off against the excise duty specified in Section B of Part 2 of Schedule 1 for which such licensee subsequently becomes liable, provided the monthly or quarterly accounts or bills of entry submitted by such licensee in respect of the payment of any duty against which any duty, provisional refund or amount refundable has been set off are accompanied by a full statement by such licensee, supported by a certificate by an officer, specifying the full particulars and containing a full account of the circumstances in respect of such set-off, and such documentary proof as the Commissioner may in each case require.

- (b) If a set-off contemplated in paragraph (a) is not approved by the Commissioner under that paragraph, it shall be debited to the account of such licensee.

CHAPTER XI

OFFENCES AND PENALTIES

Offences not specified

88. (1) Any person who contravenes any provision of this Act, or who fails to comply with any provision with which it is his or her duty to comply, shall, even if such contravention or failure is not elsewhere in this Act specifically

declared an offence, be guilty of an offence.

(2) Any person convicted of an offence under any provision of this Act shall, if no penalty is expressly prescribed in respect of such offence, on conviction be liable to a fine not exceeding N\$8 000, or to an amount equal to three times the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding two years or to both such fine and such imprisonment.

(3) Any person who is convicted of an offence contemplated in subsection (2) within a period of three years after the date upon which he or she was convicted of any offence contemplated in that subsection, shall in respect of the subsequent conviction be liable to a fine not exceeding N\$16 000 or to an amount equal to three times the value of the goods in respect of which the subsequent offence was committed, whichever is the greater, or to imprisonment for a period not exceeding four years or to both such fine and such imprisonment.

Less serious offences and penalties in respect thereof

89. (1) Any person who -
- (a) manufactures, or supplies the means or materials for, or assists in, the manufacturing of any still, or repairs, maintains, operates, imports, uses or sets up, or assists in the repairing, maintaining, operating, importing, using or setting up of any still, whether in his or her possession or custody, or in the possession or custody of any other person, or has in his or her possession any still, without the required lawful authority; or
 - (b) is found in any place where distillation in any form or manner is illegally conducted, if it is proven that such person had no lawful excuse or reason to be in such place at such time; or
 - (c) refuses or fails to comply with the lawful requirements of an officer, or refuses or fails to answer to the best of his or her ability any question which an officer in the exercise of his or her functions puts to him or her; or

- (d) falsely holds himself or herself out to be an officer; or
- (e) resists or hinders an officer in the exercise of his or her powers or in the performance of his or her functions under this Act; or
- (f) releases or sets free any person apprehended for any offence under this Act, or prevents the apprehension of any person who has committed any such offence,

shall be guilty of an offence and on conviction be liable, subject to subsection (2), to a fine not exceeding N\$8 000 or to imprisonment for a period not exceeding two years or to both such fine and such imprisonment.

(2) A person who is convicted of an offence contemplated in subsection (1) within a period of three years after the date upon which he or she was convicted of any offence contemplated in that subsection, shall in respect of such subsequent conviction be liable to a fine not exceeding N\$16 000 or to imprisonment for a period not exceeding four years or to both such fine and such imprisonment.

Serious offences and penalties in respect thereof

90. Any person who -

- (a) has upon his or her premises or in his or her custody or under his or her control, or purchases or otherwise obtains, or sells or otherwise disposes of, any illicit goods, knowing such goods to be illicit goods; or
- (b) not being a licensed manufacturer or dealer, without lawful authority has in his or her possession or custody, or under his or her control, excisable goods or fuel levy goods, or any partly manufactured excisable goods or fuel levy goods, upon which duty has not been paid; or
- (c) removes, or assists in or permits the removal of, any goods in contravention of any provision of this Act; or

- (d) renders odourless or colourless, or, prior to the sale thereof, reduces the strength of methylated spirits to a strength below a strength of 91,4 per cent absolute alcohol by volume, or prepares or sells or offers for sale or for consumption as a beverage, any preparation containing methylated spirits or spirits recovered from methylated spirits; or
- (e) removes or breaks or interferes with any lock, meter, gauge, rod, seal, mark or fastening placed on, or fitted or attached to, any warehouse, vessel, package, container or other article, place or plant, by an officer under any provision of this Act; or
- (f) damages, destroys or disposes of any goods to prevent the securing or seizure of such goods under this Act by any officer or other person authorised to secure or seize such goods, or takes into or has in his or her possession any goods which are being detained or have been seized; or
- (g) brings into Namibia or has in his or her possession any blank or incomplete invoice or any billhead or other similar document capable of being completed and used as an invoice in respect of goods which may be imported from outside Namibia, if it is proven that he or she has brought such document into Namibia or has such document in his or her possession, without any lawful reason or excuse; or
- (h) for any fraudulent purpose, makes use of a licence, permit or other document issued in respect of goods to which this Act relates; or
- (i) claims or receives any rebate, drawback, refund or payment, or sets off any amount in terms of section 87(a), which he or she knows he or she is not entitled to under this Act; or
- (j) not being authorised to do so, gives or promises to give, directly or indirectly, any reward to an officer or to any person employed by the Government, in respect of the performance or non-performance by any such officer or person of his or her duties or

employment under this Act, or conspires with or proposes to any such officer or person to do or to permit anything in contravention or evasion of any provision of this Act; or

- (k) being an officer or a staff member employed by the Public Service, demands or receives, except from or through the Government, any reward in respect of the performance or non- performance of any of his or her duties under this Act, or by any wilful act, neglect or default, does or permits or conspires or agrees to do or to permit anything in contravention or evasion of any provision of this Act; or
- (l) attempts to commit, or assists any other person in committing any offence mentioned in this section; or
- (m) from any goods made from or containing excisable goods or fuel levy goods, extracts or recovers such excisable goods or fuel levy goods in contravention of this Act; or
- (n) contravenes, or fails to comply with, any provision of section 17(13), 20(8), 36(5), 39(10), 67(1), 70(1), 84(9), 84(23), 98(1)(c), 123(4)(c) or 124(4); or
- (o) fails to comply with any condition determined under section 117(2)(a),

shall be guilty of an offence and on conviction be liable to a fine not exceeding N\$20 000 or to an amount equal to three times the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding five years or to both such fine and such imprisonment.

Non-declaration in respect of certain goods

91. Any person who contravenes or fails to comply with any provision of section 14, shall be guilty of an offence and on conviction be liable to a fine not exceeding N\$8 000 or to an amount equal to three times the value of the goods concerned, whichever is the greater, or to imprisonment for a period not exceeding two years or to both such fine and such imprisonment, and the goods

concerned, or any other goods in the container or package containing such goods, including such container or package, shall be liable to forfeiture to the State.

Prohibition with regard to stamps

92. (1) Any person who, otherwise than for any purpose provided for in this Act, uses, or has under his or her control or in his or her possession, or makes available to another person, any stamp, seal or die -

- (a) which is used under the authority of the Commissioner; or
- (b) the imprint of which is identical to or resembles the imprint of a stamp, seal or die referred to in paragraph (a), or of any stamp, seal or die used by a governmental authority in a foreign country under any law of such country relating to customs or excise or to the import or export of goods,

shall be guilty of an offence and on conviction be liable to a fine not exceeding N\$2000 or to imprisonment for a period not exceeding five years or to both such fine and such imprisonment.

(2) Any person who, for any purpose other than for any lawful purpose under this Act, manufactures or has in his or her possession or under his or her control any stamp, seal or die, the imprint of which depicts the name of a company, firm or other business entity in a foreign country, or any sign or letter which could be reasonably understood to be a reference to such company, firm or business entity, shall be guilty of an offence and on conviction be liable to a fine not exceeding N\$2000 or to imprisonment for a period not exceeding five years or to both such fine and such imprisonment.

Irregular dealings in goods

93. Any person who -

- (a) deals in, or who assists any other person in dealing in, any goods contrary to any provision of this Act; or

- (b) knowingly has in his or her possession any goods liable to forfeiture under this Act; or
- (c) makes or attempts to make any arrangement with a supplier, manufacturer, exporter or seller of goods imported or to be imported into, or manufactured or to be manufactured in, Namibia, or with any agent of any such supplier, manufacturer, exporter or seller, regarding any matter to which this Act relates, with the object of defeating or evading any provision of this Act,

shall be guilty of an offence and on conviction be liable to a fine not exceeding N\$20 000 or to an amount equal to three times the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding five years or to both such fine and such imprisonment, and the goods in respect of which such offence was committed shall be liable to forfeiture to the State.

False documents and declarations

94. (1) Any person who makes a false statement in connection with any matter dealt with in or by this Act, or who, for the purposes of this Act, makes use of a declaration or document containing any false statement, knowing such statement to be false, shall be guilty of an offence and on conviction be liable to a fine not exceeding N\$40 000 or to an amount equal to three times the value of the goods to which such statement, declaration or document relates, whichever is the greater, or to imprisonment for a period not exceeding ten years or to both such fine and such imprisonment, and the goods in respect of which such false statement was made or such false declaration or document was used or issued, shall be liable to forfeiture to the State.

(2) For the purposes of subsection (1), any invoice or other document relating to any kind, description, class, category, grade or quantity of goods shall be deemed to contain a false statement if the price charged by the exporter, or any value, commission, discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate, remission or other information of whatever nature declared therein or thereon and which has a bearing on value for the purposes of payment of any duty or on classification in terms of any Schedule to this Act, or

on anti-dumping duty, countervailing duty or safeguard duty, or on the extent of any rebate, refund or drawback of duty -

- (a) is not, except in so far as may be otherwise specified, exclusively related to goods of the kind, description, class, category, grade or quantity declared in such invoice or document; or
- (b) is adjusted or amended as a result of any separate transaction, arrangement, agreement or other consideration of any nature whatsoever, particulars of which are not disclosed in such invoice or document; or
- (c) represents any average or adjustment or amendment, particulars of which are not disclosed in such invoice or document, of such values, prices, commissions, discounts, costs, charges, expenses, royalties, freight, duties, taxes, drawbacks, refunds, rebates, remissions or other information in respect of goods of the same or of different kinds, descriptions, classes, categories, grades or quantities supplied by the same supplier.

Beer of higher alcoholic strength than specified on container

95. Any manufacturer of beer in whose customs and excise warehouse or on whose delivery vehicle beer is found, and which beer is packed for sale in the common customs area and is of an alcoholic strength by volume of more than naught comma five per cent higher than the strength registered and specified on the container concerned in terms of section 37, shall be guilty of an offence and on conviction be liable to a fine not exceeding N\$8000 or to an amount equal to three times the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding two years or to both such fine and such imprisonment, and the goods in respect of which such offence was committed shall be liable to forfeiture to the State.

Certain specified offences

- 96.** Any person who -

- (a) fails to advise the Controller of the receipt of any amended prescribed invoice, certificate or any credit note or debit note, or of any change in the circumstances or particulars of whatever nature as specified in any prescribed invoice, certificate or in any other document, or of any refund of money or deferred or secret or undisclosed discount, commission or other credit or debit which relates to any goods and which would increase the duty payable on such goods, or exclude such goods from any rebate or refund or other privilege under this Act; or
- (b) fails to declare in, or omits from, any prescribed invoice or certificate any particulars (including value and origin) in respect of the goods to which such invoice relates and which would increase the duty on such goods or would exclude such goods from any rebate or refund or other privilege under this Act; or
- (c) applies any money or credit received by or due to him or her as a commission in such a manner as to avoid or evade any duty or obligation, or to obtain any rebate or other privilege, in respect of any goods under this Act; or
- (d) fails to issue an amended prescribed invoice or certificate if any particulars declared in any prescribed invoice or certificate in respect of any goods have changed in any manner whatsoever, or issues two or more different prescribed invoices or certificates in respect of the same goods; or
- (e) makes or attempts to make, or assists in making or attempting to make any arrangement of whatever nature with any person inside or outside Namibia in connection with any goods imported or to be imported into Namibia with the object, or having the effect, of defeating or evading the provisions of any agreement entered into between Namibia and any exporting territory which provides for the restriction of, or control over, the export into Namibia of any goods in any manner, or any restriction of, or the control over, the export of any goods into Namibia imposed by any exporting territory in any manner by arrangement with or at the instance or suggestion of or with the approval of the Government of Namibia; or

- (f) produces to the Controller, for the purposes of paragraph (e) of section 41(1), any sample which is not a sample of the goods of which it purports to be a sample, or who, for the purpose of paragraph (d) of that subsection, produces a copy of any invoice or other document, or of any blueprint, illustration, drawing, plan or illustrated and descriptive literature which does not relate to the goods to which it purports to relate, or which is incorrect or incomplete or misleading in any respect, or who fails to comply with section 41(6); or
- (g) allocates the same identification number, code, description, character or other mark referred to in section 44(3) to different goods or to different classes or kinds of goods, or allocates more than one such identification number, code, description, character or other mark to goods of the same class or kind, or who quotes or reproduces any such identification number, code, description, character or other mark in any invoice or document relating to goods to which such number, code, description, character or other mark has not been allocated; or
- (h) contravenes or fails to comply with any of the provisions of section 112 or of any regulation made under section 81 or any rule made under section 112(5),

shall be guilty of an offence and on conviction be liable to a fine not exceeding N\$40 000 or to an amount equal to three times the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding ten years, or to both such fine and such imprisonment, and the goods in respect of which such offence was committed shall be liable to forfeiture to the State.

Goods irregularly dealt with liable to forfeiture

97. (1) (a) Any goods imported, exported, manufactured, warehoused, removed or otherwise dealt with contrary to any provision of this Act or in respect of which any offence under this Act has been committed, including any container relating to any

such goods, or any plant used contrary to any provision of this Act in the manufacture of any goods shall, subject to paragraph (b), be liable to forfeiture to the State wheresoever and in possession of whomsoever found.

- (b) Notwithstanding paragraph (a), forfeiture under that paragraph shall not affect any liability in respect of any other penalty or punishment which has been incurred under this Act or under any other law, or entitle any person to a refund of any duty or surcharge paid in respect of such goods.
- (2) (a) Any ship or vehicle used in the removal or carriage of any goods liable to forfeiture under this Act shall be liable to forfeiture under subsection (1)(a), if it is proven that such ship or vehicle was so used with the consent or knowledge of the owner of such ship or vehicle, or of any other person lawfully in possession or charge thereof.
- (b) Any ship or vehicle in which goods liable to forfeiture under this Act are used as fuel or in any other manner, shall be liable to forfeiture under subsection (1)(a), if it is proven that such goods were so used with the consent or knowledge of the owner of such ship or vehicle, or of any other person lawfully in possession or charge thereof.

Seizure

- 98. (1) (a) An officer, magistrate or member of the Namibian Police may, by written notice in the form and in accordance with the procedures, and for the period, prescribed by regulation, detain any ship, vehicle, plant, material or goods at any place for the purpose of establishing whether such ship, vehicle, plant, material or goods are liable to forfeiture to the State under this Act.
- (b) Any ship, vehicle, plant, material or goods referred to in paragraph (a) may be detained as set out in that paragraph at the place where they are found or shall be removed to, and stored at, a place of

security determined by an officer, magistrate or member of the Namibian Police referred to in that paragraph, at the cost, risk and expense of the owner, importer, exporter, manufacturer or the person in whose possession or on whose premises they are found, as the case may be.

- (c) No person shall remove any ship, vehicle, plant, material or goods from any place where they are detained under paragraph (a) or from a place of security determined by an officer, magistrate or member of the Namibian Police.
 - (d) If any ship, vehicle, plant, material or goods referred to in paragraph (c) are liable to forfeiture under this Act, the Commissioner may, at his or her discretion, seize such ship, vehicle, plant, material or goods.
 - (e) The Commissioner may, notwithstanding paragraph (d), seize any other ship, vehicle, plant, material or goods liable to forfeiture under this Act.
- (2)
- (a) If any goods liable to forfeiture under this Act cannot readily be found, the Commissioner may, notwithstanding anything to the contrary in this Act contained, in writing demand from any person who imported, exported, manufactured, warehoused, removed or otherwise dealt with such goods contrary to any provision of this Act, or who committed any offence under this Act rendering such goods liable to forfeiture, payment of an amount equal to the value for duty purposes or the export value of such goods, plus any unpaid duty thereon, as the case may be.
 - (b) For the purposes of paragraph (a), the value for duty purposes shall be calculated in terms of this Act relating to such value whether or not the goods concerned are subject to *ad valorem* duty or to a duty calculated according to a unit of quantity, volume or other measurement, as the case may be, approved by the Commissioner.

- (c) If the amount demanded under paragraph (a) is not paid within a period of 14 days after the demand for payment was made, such amount may be recovered as if it were a forfeiture incurred in terms of this Act.
- (d) This Act shall, in so far as it can be applied, *mutatis mutandis* apply in respect of any amount paid to the Commissioner or recovered in terms of this subsection, as if such amount -
 - (i) were the goods concerned; and
 - (ii) had been seized under subsection (1).

Notice of claim by owner in respect of seized goods

99. (1) Any ship, vehicle, plant, material or goods which have been seized under this Act, shall be deemed to be forfeited to the State and may be disposed of in terms of section 90, unless the person from whom such ship, vehicle, plant, material or goods have been seized or the owner thereof or his or her authorised agent, within a period of one month after the date of such seizure, in writing gives notice to the person so seizing or to the Commissioner or to the Controller in the area where the seizure was made, that he or she claims, or intends to claim the return to him or her of such ship, vehicle, plant, material or goods under this section.

(2) If no notice is given in terms of subsection (1), no legal proceedings of whatever nature solely based upon the seizure of such ship, vehicle, plant, material or goods shall after the expiration of the period of time specified in that subsection be instituted against the State, the Minister, the Permanent Secretary, the Commissioner or any officer.

(3) If a notice in writing has been given in terms of subsection (1), the person giving such notice may, within a period of 90 days after the date of such notice, but, except with the written consent of the Commissioner, not earlier than one month after such date, institute proceedings in the High Court of Namibia for the release of the ship, vehicle, plant, material or goods concerned, after which period of 90 days no legal proceedings of whatever nature solely based upon the

seizure of such ship, vehicle, plant, material or goods shall be instituted against the State, the Minister, the Permanent Secretary, the Commissioner or any other officer.

Disposal of seized goods

- 100.** (a) Any goods which are seized under section 98 on the grounds that they are liable to forfeiture to the State under this Act, shall forthwith be delivered to the Controller at the customs and excise office nearest to the place where they were seized, or they may be secured by the Controller by sealing, marking, locking, fastening or otherwise securing or impounding such goods on the premises where they were found, or by removing them to a place of security determined by the Controller.
- (b) The Controller shall, after forfeiture of the goods referred to in paragraph (a), cause such goods to be sold by public auction or in any other manner which the Commissioner may deem appropriate, subject to such conditions as the Commissioner may determine.
- (c) The Commissioner may in writing direct that -
- (i) in lieu of being sold, any goods referred to in paragraph (a) be destroyed or be appropriated to the State; or
 - (ii) if any goods referred to in paragraph (a) is of a perishable or dangerous nature, that such goods be sold or destroyed, as the case may be, before forfeiture.

Admission of guilt

- 101.** (1) (a) If any person -
- (i) has, in the opinion of the Commissioner, contravened any provision of this Act or failed to comply with any such provision with which it is his or her duty to comply;

- (ii) has, in the form and in accordance with the procedures prescribed by regulation, been informed of the alleged contravention of, or failure to comply with, any provision of this Act contemplated in subparagraph (i), and been furnished with full particulars of such alleged contravention or failure;
- (iii) in the form and in accordance with the procedures prescribed by regulation admits every element of the alleged contravention or failure contemplated in subparagraph (i) and agrees to abide by the Commissioner's decision under this section; and
- (iv) deposits with the Commissioner an amount equal to the maximum fine which may be imposed by a Court upon a conviction for the contravention or failure contemplated in subparagraph (i), or such lesser amount as the Commissioner may consider sufficient, or in lieu of making such a deposit, makes such arrangements or complies with such conditions with regard to the payment of such amount as the Commissioner may determine,

the Commissioner may, after considering the admissions made by such person as provided for in subparagraph (ii) or after conducting such enquiry as he or she deems necessary, determine the matter summarily and may, without legal proceedings, order, by way of a penalty, forfeiture to the State of the entire or of any part of the amount so deposited or arranged for.

- (b) Anything done for the purposes of paragraph (a) by an agent generally or specially authorised thereto in writing by any person, shall be deemed to have been duly done by such person in terms of that paragraph.
- (2) Any person referred to in subsection (1) may -
 - (a) in the form and in accordance with the procedures prescribed by

regulation, and within a period of three months from the date of any determination or order made by the Commissioner under subsection (1), as the case may be, appeal to the Minister against such determination or order so made, and the Minister may, after considering the determination or order appealed against, confirm the determination or order appealed against or make a new determination or order; or

- (b) within a period of three months after the date of the confirmation of a determination or order appealed against, or the making of any new determination or order, by the Minister under subsection (2)(a), appeal to the High Court of Namibia against such determination or order so made.

(3) Subject to section 69(3)(b), the imposition of a penalty under subsection (1) of this section shall not be deemed a conviction in respect of a criminal offence under this Act, and no prosecution in respect of such offence shall after the payment of a penalty so imposed be instituted or proceeded with.

(4) Nothing in this section shall in any way affect any liability relating to the forfeiture of goods or the payment of duty, or any other charges in respect of such goods.

Payment and disposal of fines and penalties

102. (1) Subject to subsection (2), any fine or penalty recovered by the Commissioner under section 101, shall be paid to the Controller in the area where such fine or penalty is recovered, which fine or penalty shall, together with the proceeds of the sale of anything forfeited or seized under this Act, be paid into the State Revenue Fund.

(2) Notwithstanding subsection (1), the Commissioner may withhold an amount not exceeding one-third of any fine, penalty or proceeds referred to in that subsection, which he or she may then award to any person (including any officer) as a result of whose actions or conduct, or the information furnished by such person, the fine or penalty was imposed, or the forfeiture or the seizure made.

(3) The Commissioner shall within a period of 30 days after making any award under subsection (2), in writing notify the Minister of the name and address of the person to whom such award was made, and the reasons for and the amount of, such award.

Remission or mitigation of penalties and forfeiture

103. (1) The Commissioner may, subject to such conditions as he or she deems appropriate -

- (a) direct that any ship, vehicle, plant, material or goods detained or seized or forfeited under this Act be delivered to the owner thereof, subject to payment of any duty which may be payable in respect thereof or any charges which may have been incurred in connection with the detention or seizure or forfeiture, and further subject to such conditions providing for the payment of an amount equal to the value for duty purposes, of such ship, vehicle, plant, material or goods plus any unpaid duty payable in respect thereof, whichever may be applicable; or
- (b) mitigate or remit any penalty incurred under section 101.

(2) If the owner referred to in subsection (1)(a) in writing accepts the conditions contemplated in that subsection, he or she shall after such acceptance not be entitled to institute or proceed with any action for the recovery of any damages on account of the detention, seizure or forfeiture referred to in that subsection.

Recovery of penalties by process of law

104. (1) Without derogation from any powers conferred upon the Commissioner, any penalty, fine or forfeiture incurred under this Act may be recovered either by civil action or, subject to the Criminal Procedure Act, 1977 (Act No. 51 of 1977), upon criminal prosecution in any court of competent jurisdiction, and in the case of a criminal prosecution the court passing sentence may, in addition to such sentence, make an order regarding the payment of any unpaid duty or charge, or grant a civil judgment or enforce a forfeiture.

(2) Any civil proceedings under this section shall be instituted in the name of the Minister.

Jurisdiction of courts

105. (1) A Magistrate's Court has jurisdiction to try any person for any offence in terms of this Act if the goods, or any portion of such goods, in respect of which such offence was committed were found within, or was conveyed from, to or through the area of jurisdiction of such court.

(2) If any person, at any place deemed under section 6(2) to be a place of entry for Namibia, or in any territory with the government of which an agreement has been concluded under section 56, commits an offence in terms of this Act, such offence shall be deemed to have been committed in the area of jurisdiction of any court in which such person finds himself or herself at any point in time after the commission of such offence.

(3) Notwithstanding anything to the contrary in any other law contained, a Magistrate's Court has jurisdiction -

- (a) to impose any penalty prescribed by, or to make any order of court provided for in, this Act; or
- (b) to give judgment for any amount claimed under this Act, together with the costs of obtaining such judgment.

Notice of intended proceedings and period for instituting proceedings

106. (1) No legal proceedings shall, subject to subsection (2), be instituted against the State, the Minister, the Permanent Secretary, the Commissioner or an officer, as the case may be, in respect of anything done in pursuance of this Act, until a period of one month has expired after delivery to the Commissioner of a notice in writing setting forth clearly and explicitly the cause of action, the remedy sought, the full names and surname and physical address of the person who intends to institute proceedings and the name and address of the legal practitioner, if any, acting on behalf of such person.

(2) Subject to section 99, no legal proceedings contemplated in subsection (1) shall be instituted after the expiration of a period of one year from the date upon which the cause of action first arose.

CHAPTER XII

GENERAL

Approval of container operators

107. (1) The Commissioner may, subject to subsection (2) and with the concurrence of the Permanent Secretary : Works, Transport and Communication, and further subject to the conditions prescribed by rule and as the Commissioner may in respect of a particular case determine, for the purpose of operating containers in Namibia, approve, in the form so prescribed, any person providing international transportation of containerized goods.

(2) An application for an approval under subsection (1) shall be made in the form and in accordance with the procedures prescribed by rule.

Master, container operator or pilot may appoint agent

108. (1) Notwithstanding anything to the contrary in this Act contained, the master of a ship, a container operator or the pilot of an aircraft may, subject to subsection (2) and at his or her own risk, instead of himself or herself performing any act, including replying to any question, required by or in terms of any provision of this Act to be performed by him or her, in writing appoint an agent to perform any such act on his or her behalf, and any such act performed by such agent so appointed shall in all respects and for the purpose of this Act be deemed to be the act of such master, container operator or pilot, as the case may be.

(2) Notwithstanding subsection (1) -

- (a) any master, container operator or pilot referred to in that subsection shall, upon receipt of a written demand by the Controller, appear before the Controller in person, or personally attend to or act in

respect of or relating to any matter contemplated in that subsection;
and

- (b) no master, container operator or pilot who has appointed an agent under that subsection shall be relieved from the liability for the fulfilment of any obligation imposed upon such master, container operator or pilot by this Act or to any penalty which may be incurred in respect of any obligation so imposed.

Liability of principal for acts of agent

109. Every importer, exporter, master, container operator, pilot, manufacturer, licensee, remover of goods in bond or other principal shall, for the purposes of this Act, be bound by any act done by an agent appointed under section 108(1) and acting on his or her behalf, whether in or outside Namibia.

Liability of agent for obligations imposed on principal

110. (1) An agent appointed under section 108(1) by any master, container operator or pilot and who in writing has accepted such appointment, or any person who represents himself or herself to any officer as the agent of any master, container operator or pilot, and who is accepted as such an agent by such officer, shall be liable for the fulfilment, in respect of the matter concerned, of all obligations, including the payment of duty and charges, imposed by this Act on such master, container operator or pilot, and to any penalties or forfeitures which may be incurred in respect of such matter.

- (2) (a) An agent appointed in writing by any importer, exporter, manufacturer, licensee, remover of goods in bond or other principal, and who in writing has accepted such appointment, or any person who represents himself or herself to any officer as the agent of any importer, exporter, manufacturer, licensee, remover of goods in bond or other principal, and is accepted as such by such officer, shall, subject to paragraph (b), be liable for the fulfilment, in respect of the matter concerned, of all obligations, including the payment of duty and charges, imposed by this Act on such importer, exporter, manufacturer, licensee, remover of goods in bond or other principal,

and to any penalties which may be incurred in respect of such matter.

(b) An agent or person referred to in paragraph (a) shall be liable in respect of the non-fulfilment of any obligation as set out in that paragraph, if it is proven that -

(i) he or she was a party to such non-fulfilment of any obligation by any importer, exporter, manufacturer, licensee, remover of goods in bond or other principal referred to in paragraph (a); and

(ii) when he or she became aware of such non-fulfilment, he or she did not notify the Controller thereof as soon as practicable; and

(iii) he or she did not take all reasonable steps to prevent such non-fulfilment.

(c) No importer, exporter, manufacturer, licensee, remover of goods in bond or other principal shall by virtue of any provision of paragraph (a) or (b) be relieved from the liability for the fulfilment of any obligation imposed upon him or her by or under this Act or to any penalty which may be incurred in respect thereof.

(3) (a) A shipping and forwarding agent, or any agent acting for the master of a ship or the pilot of an aircraft, or any other class or category of agents which the Permanent Secretary may prescribe shall, before transacting any business with the Ministry, and any class of carrier of goods to which this Act relates and which the Permanent Secretary may prescribe shall, before conveying any goods, furnish to the Commissioner security in such form or in such amount as may be prescribed by regulation or as the Commissioner may, subject to paragraph (b), from time to time require for the due observance of the provisions of this Act.

(b) Notwithstanding paragraph (a), the Commissioner may require

from any agent or carrier, special or additional security in respect of any particular transaction or carriage of goods.

- (4) (a) An agent (including a representative or associate of the principal) representing or acting for or on behalf of any exporter, manufacturer, supplier, shipper or other principal outside Namibia who exports goods to Namibia, shall, subject to paragraph (b), be liable, in respect of any goods ordered through him or her or obtained by an importer by means of his or her services, for the fulfilment of all obligations imposed upon such exporter, manufacturer, supplier, shipper or other principal by or under this Act, and to any forfeitures which may be incurred by such exporter, manufacturer, supplier, shipper or other principal under this Act.
- (b) Notwithstanding paragraph (a), an agent referred to in that paragraph shall only be liable as set out in that paragraph if it is proven that -
- (i) he or she was a party to the non-fulfilment of any obligation by the exporter, manufacturer, supplier, shipper or other principal concerned; and
- (ii) when he or she became aware of the non-fulfilment referred to in subparagraph (i), he or she did not notify the Controller thereof as soon as practicable; and
- (iii) he or she did not take all reasonable steps to prevent the non-fulfilment referred to in subparagraph (i).
- (c) Every agent of a class referred to in paragraph (a) and specified in the rules for the purposes of this paragraph, shall register himself or herself with the Commissioner and shall, subject to paragraph (d), furnish security in such form or in such amount as may be prescribed by regulation or as the Commissioner may from time to time require for the due observance of any provision of this Act.

- (d) Notwithstanding paragraph (c), the Commissioner may accept security from any association of agents as may be approved by the Commissioner in writing, and which association undertakes to furnish security on behalf of its members.
 - (e) No agent referred to in paragraph (c) shall conduct any business on behalf of any exporter, manufacturer, supplier, shipper or other principal referred to in paragraph (a) after a date determined by the Minister by notice in the *Gazette*, unless such agent has complied with paragraph (c).
 - (f) The registration and operations of any agent referred to in paragraph (c) shall be subject to such conditions as the Permanent Secretary may prescribe by rule and the Commissioner may cancel the registration of any agent who has persistently contravened or failed to comply with any provision of this Act, or who is found guilty under any provision of section 90, 93, 94, 95 or 96.
- (5) Any liability in terms of subsection (1), (2) or (4)(a) shall cease after the expiration of a period of two years from the date on which it was incurred in terms of the subsection concerned.

Agent may be called upon to produce power of attorney

111. If any person makes an application to an officer to conduct any business on behalf of any other person, or if any person presents himself or herself to an officer as the agent of any other person, such officer may require the person so applying or presenting himself or herself, to produce a power of attorney in the form prescribed by rule, signed by the person on whose behalf such application is made or on whose behalf the person so presenting himself or herself is alleged to be acting, and in default of the production of such power of attorney, the officer may refuse to allow such business to be conducted.

Business accounts or other documents to be available for inspection

- 112.** (1) (a) Any person conducting any business in Namibia shall in Namibia in the official language keep such books, accounts

or documents relating to his or her business transactions as may be prescribed by regulation, and such books, accounts or documents shall be kept in such form and in accordance with the procedures, and shall be retained for such period, as may be so prescribed.

- (b) Different provisions may be prescribed under paragraph (a) in respect of different classes or kinds of books, accounts or documents, or different classes of persons conducting business, or different kinds or classes of businesses, as contemplated in that paragraph.

(2) The Commissioner may, subject to such conditions as he or she may determine, allow any person referred to in subsection (1) to, in lieu of any book, account or document required to be retained in terms of that subsection, retain a reproduction of any such book, account or document in the form of a microfilm, or in any other form or by means of any other process approved by the Commissioner in writing.

(3) Any person referred to in subsection (1) shall upon a written demand made by the Controller or by the Commissioner, as the case may be, produce to him or her such books, accounts or documents referred to in that subsection as he or she may require, and such person shall render such returns or submit such particulars in connection with his or her transactions to the Commissioner as he or she may from time to time in writing request.

(4) The Commissioner may, subject to such conditions as he or she may determine, allow any person referred to in subsection (1) to, in lieu of any book, account or document required to be produced in terms of subsection (3), produce a copy of such book, account or document obtained by means of any manner of reproduction referred to in subsection (2), and such copy shall, subject to such conditions so determined, for the purposes of this Act have the force and effect of the original book, account or document concerned.

- (5) The Permanent Secretary may prescribe -

- (a) the books, accounts, documents, transactions or operations in respect of which a chartered accountant's certificate shall be

produced to the Controller by the class of persons referred to in subsection (1) as he or she may so prescribe; and

- (b) the nature and form of a certificate contemplated in paragraph (a) and the intervals at which such a certificate shall be produced in terms of that paragraph.

Sellers of goods to produce proof of payment of duty

113. (1) Any person selling, offering for sale or dealing in imported or excisable goods or fuel levy goods, or removing such goods, or having entered such goods into his or her books, or having such goods mentioned in any document referred to in section 84(5) or 112, shall, when so requested by an officer, furnish such officer with particulars of the person from whom the goods were obtained and, if such first-mentioned person is the importer or manufacturer or owner of such goods, he or she shall furnish particulars of the place where the duty due on such goods was paid, the date of payment, the particulars of the entry for home consumption and the marks and numbers on the containers, cases, packages, bales or other articles concerned, which marks and numbers shall correspond to the marks and numbers on, or contained in, the documents produced as proof of the payment of the duty.

(2) In any prosecution or proceedings under this Act, any statement in any record, letter or any other document kept, retained, received or dispatched by or on behalf of any person to the effect that any goods of or at a particular price, value (including any commission, discount, cost, charge, expense, royalty, freight, tax, drawback, refund, rebate, remission or other information which relates to such goods and has a bearing on such price or value) or quantity, quality, nature, strength or any other characteristic, have been manufactured, imported, ordered, supplied, purchased, sold, dealt with or in, or held in stock by such person at any time, shall be *prima facie* evidence that he or she has at such time manufactured, imported, ordered, supplied, purchased, sold, dealt with or in, or held in stock, goods of or at such price, value, quantity, quality, nature, strength or other characteristic.

Liability of company or partnership

114. (1) In this Act, any reference to a person shall be deemed to

include a reference to a company, close corporation, co-operative society, firm, partnership, statutory body, club or other juristic person, and in the event of any contravention of or non-compliance with, or the incurring of any liability under, this Act by any company, close corporation, co-operative society, firm, partnership, statutory body, club or other juristic person, any person having the management of any premises or business in, or in connection with which the contravention or non-compliance took place, or the liability was incurred, shall, subject to subsection (2), as a result of such contravention or non-compliance, be guilty of an offence and on conviction be liable to the penalties prescribed in respect of such contravention or non-compliance, and may be held liable in respect of any liability so incurred in terms of this Act.

(2) A person referred to in subsection (1) shall only be liable as contemplated in that subsection if it is proven that such person -

- (a) connived at or permitted; or
- (b) had knowledge of and did not take all reasonable steps to prevent,

the contravention or non-compliance contemplated in that subsection.

Interest on outstanding amounts

115. Notwithstanding anything to the contrary in any law contained -

- (a) interest shall be payable from such date and for such period as the Permanent Secretary may prescribe on any outstanding amount payable in terms of this Act, other than the outstanding amount in respect of any penalty or forfeiture so payable;
- (b) the interest payable in terms of paragraph (a) shall be calculated at the rate which the Permanent Secretary may prescribe, but which rate shall not exceed the rate of interest prescribed under the Prescribed Rate of Interest Act, 1975 (Act No. 55 of 1975);
- (c) the Commissioner may on such conditions as he or she may deem necessary -

- (i) remit any interest for which any person is liable by virtue of this section;
- (ii) permit payment of any amount referred to in paragraph (a) by way of instalments of such amounts and at such times as he or she may determine;
- (d) any instalment paid as determined under paragraph (c) shall be utilised by the Commissioner to discharge, in that order, any penalty, forfeiture, interest or duty, or any other amount or amounts due by the person concerned in terms of this Act;
- (e) the interest payable in terms of paragraph (a) shall be calculated monthly, and for such purpose a portion of a month shall be regarded as a full month; and
- (f) any interest recovered under this section shall be for the benefit of the State Revenue Fund.

Samples

116. (1) An officer may on entry of any imported goods or during the manufacture of any excisable goods, or at any time after such entry or manufacture, and without payment of any compensation, from any person in possession of such imported goods or of any manufactured or partly manufactured excisable goods, take samples of such imported, manufactured or partly manufactured goods or of materials intended for the manufacture of excisable goods or of goods used under Chapter X, for examination or for ascertaining the duties payable on such goods or for such other purpose as may be prescribed by rule, and such samples shall be dealt with and accounted for in such manner as the Commissioner may direct.

(2) For the purpose of determining the duty leviable in respect of any goods comprising a single consignment, or any goods in any vessel, tank or other container of goods, the nature or characteristics of all the goods in such consignment, vessel, tank or other container shall be deemed to correspond to the nature or characteristics of any sample taken by the officer from such consignment, vessel, tank or other container.

Expenses relating to landing, examination, weighing or analysis

117. (1) (a) The handling of or dealing with goods for the purposes of this Act shall be performed by or at the expense and risk of the importer, exporter, manufacturer or owner, as the case may be, of the goods and who has control of such goods, except in the case of goods examined at a customs and excise warehouse, at which place such handling of or such dealing with goods shall be performed at the expense and risk of the owner of such goods.
- (b) Any goods referred to in paragraph (a) remaining in the custody or under the control of the Commissioner after expiry of a period of 28 days from the date of due entry of such goods, may be removed by the Controller to the State warehouse or to any other place designated by the Controller in writing, and may thereupon be disposed of in accordance with section 46.
- (2) (a) Subject to the further provisions of this Act, the Commissioner shall not, except on such conditions, including conditions relating to security, as may be determined by him or her in writing, allow goods to pass from his or her control until the provisions of this Act or any law relating to the import into, or the export from, or the transit carriage through, Namibia of goods have been complied with in respect of such goods, and the State or the Minister or the Permanent Secretary or the Commissioner or any officer shall not be liable in respect of any claim arising from the detention of goods pending the decision of the Commissioner, or for the costs relating to such detention.
- (b) If the Commissioner deems it necessary for the purposes of paragraph (a) of this subsection or of section 116(1) that any goods should be analysed, he or she may in writing direct that such goods be analysed by a person designated, and in accordance with a method determined, by him or her.
- (3) The cost of analysis of any goods for the purposes of subsection (2)(b), shall be borne by the importer, exporter, manufacturer or owner, as the

case may be, of such goods, except if the Commissioner, subject to subsection (4), deems the analysis necessary for the purposes of subsection (2)(a) and the result of the analysis confirms the correctness of the declaration or bill of entry made or presented by such importer, exporter, manufacturer or owner in respect of such goods.

(4) Notwithstanding subsection (3), the cost relating to any analysis contemplated in that subsection shall not be borne by the State if such analysis is carried out in connection with any application for the refund of duty or substitution of any entry, or if the result of any analysis shows that the goods concerned were incorrectly or insufficiently described on the invoice concerned as prescribed by rule.

Control in respect of manufacturers of certain goods or materials and persons who conduct processes in connection with such goods or materials

118. (1) The manufacturer of any goods or materials used or capable of being used in the manufacture of any goods to which this Act applies, or any person who carries out any preliminary, intermediate or supplementary process in connection with such goods or materials, or in connection with any goods to which this Act applies, shall, in accordance with the written directions of the Commissioner -

- (a) register with the Commissioner any formula, factory, machinery, instrument, appliance or apparatus used in connection with the manufacture of goods or materials, or the conducting of any process as the Commissioner may require;
- (b) comply with such conditions relating to such manufacture or to the conducting of any such process as the Commissioner may in each case impose;
- (c) keep such records as the Commissioner may in writing require relating to -
 - (i) the nature, characteristics, source, origin or quantities of the ingredients of such goods or materials, or of such other

particulars relating to the ingredients of such goods or materials as the Commissioner may in writing specify;

- (ii) the processes carried out in respect of the goods or materials referred to in subparagraph (i);
 - (iii) the persons on whose behalf any of the processes referred to in subparagraph (ii) were carried out; and
 - (iv) the purchasers of the goods or materials referred to in subparagraph (i); and
- (d) (i) render such returns or furnish such certificates in respect of such goods or materials; and
- (ii) produce such documents in support of any records kept in terms of paragraph (c), or returns or certificates rendered or furnished in terms of paragraph (d),

as the Permanent Secretary may prescribe.

(2) For the purposes of subsection (1), any preliminary, intermediate or supplementary process in connection with any goods or materials referred to in that subsection, shall include any process relating to the ordering, purchasing, selling or disposal of, and the entering into any contract for the manufacture of, any such goods or materials.

Destruction of goods and detention of ships or vehicles

119. (1) If, in the opinion of the Commissioner, it is necessary for the safeguarding of public health, or for the safety of the public or of the State, he or she may at any time, and at the expense and risk of the importer, exporter, owner, master or pilot concerned, as the case may be, in such manner and subject to such conditions as the Commissioner may determine -

- (a) cause any goods under customs and excise control to immediately be destroyed or otherwise disposed of; or

- (b) delay the departure of any ship or vehicle from any place in Namibia for a period not exceeding 48 hours.

(2) No person shall be entitled to any compensation in respect of any loss arising out of any *bona fide* action or conduct of the Commissioner under subsection (1).

Instruments and tables

120. (1) Except as otherwise provided in this Act, the Permanent Secretary may prescribe the instruments, meters, gauges and other appliances, and the tables, formulae and other methods of calculation to be used in ascertaining the mass, quantity, strength, relative density, temperature, pressure or any other characteristics of any goods for the purposes of this Act.

(2) The Permanent Secretary may, for the purpose of calculating the quantity or volume of any goods which have been manufactured or used as contemplated in this Act, prescribe tables estimating or indicating the quantity of such goods which shall be deemed to have been manufactured from any given quantity of any other goods, or the quantity of goods which shall be deemed to have been used in the manufacture of any given quantity of any other goods manufactured therefrom.

Production of certificate issued by officer on registration of certain motor vehicles

121. (1) No motor vehicle registering authority in Namibia shall register any imported motor vehicle unless a certificate issued by an officer is produced stating that the requirements of this Act in respect of such vehicle have been complied with.

(2) For the purposes of subsection (1) the expression "imported motor vehicle" does not include any motor vehicle manufactured in Namibia or which enters Namibia from any territory with the government of which an agreement has been concluded under section 56.

Wrecks

122. (1) For the purposes of section 74 and of this section, "wreck" includes -

- (a) flotsam, jetsam and lagan;
- (b) any portion of a ship lost, abandoned or stranded, or of the cargo, stores or equipment of such ship, or any other goods thereon; and
- (c) any portion of an aircraft which has been wrecked or abandoned, or of the cargo, stores or equipment of such aircraft, or any other goods thereon.

(2) Any person who has in his or her possession, or who acquires or obtains, any wreck, shall without delay give notice thereof to the nearest Controller and shall (unless he or she is the owner of such wreck or the duly authorised agent of the owner) if so required, forthwith deliver such wreck, or allow it to be delivered, to such Controller, and unless it is necessary for the preservation or safe-keeping of such wreck, no person shall without the written permission of such Controller remove or alter such wreck in any manner.

(3) Subject to this Act, any wreck found in, or brought into, Namibia may, at any time after it has come under the control of the Controller, be disposed of by him or her under section 46.

Prohibitions and restrictions

123. (1) No -

- (a) cigarettes with a mass of more than 2 kilogram per 1 000 cigarettes;
- (b) unlawful reproduction of any item or article, if such reproduction is prohibited from import under any law relating to copyright;
- (c) prison-made or penitentiary-made goods;

- (d) publication or object or film as defined in section 47 of the Publications Act, 1974 (Act No. 42 of 1974), which is not intended for exhibition in public and which is undesirable as defined in that section; or
- (e) goods which may, in terms of any provision of this Act or of any other law, only be imported into Namibia in terms of a permit, certificate or other authority, unless imported under such a permit, certificate or other authority which purports to be issued by virtue of any such provision,

shall be imported into Namibia, unless in terms of a permit issued by the Permanent Secretary : Trade and Industry.

(2) The Minister may by notice in the *Gazette* suspend the operation of any provision of subsection (1) for such period of time as the Minister may specify in such notice, if he or she deems such suspension in the public interest.

(3) The Permanent Secretary may by rule prohibit or restrict the coastwise carriage or the transit carriage through Namibia of any goods referred to in subsection (1), or of any other goods in respect of any such prohibition or restriction which he or she deems necessary in the public interest.

- (4) (a) An officer may, for the purposes of any law other than this Act, or at the request of a member of the Namibian Police or of the authority administering such other law, detain any goods while such goods are under customs control.
- (b) Goods referred to in paragraph (a) may be detained under that paragraph at the place where such goods were found, or shall be removed to and stored at a place of security determined by an officer referred to in paragraph (a).
- (c) No person shall remove any goods from any place where such goods were detained under paragraph (a) or from a place of security determined by an officer under paragraph (b).

- (d) Any goods detained under paragraph (a) may be released by the Commissioner to the Namibian Police, to the authority administering any law contemplated in paragraph (a), or to the importer or the exporter concerned.

(5) No person shall manufacture cigarettes if the mass of the tobacco contained in such cigarettes exceeds 2 kilogram per 1 000 cigarettes.

Duty payable constitutes a debt to the State

124. (1) (a) (i) The actual amount of duty for which any person is liable under this Act in respect of any goods imported into, or exported from, or manufactured in, Namibia shall from the date on which liability for payment of such duty commences; and
- (ii) any interest payable, or any fine, penalty or forfeiture incurred under this Act shall, from the time when it became payable,

constitute a debt to the State due and payable by such person, and any goods in a customs and excise warehouse or in the custody of the Commissioner (including goods in a rebate storeroom) and belonging to such person, any goods imported or exported by such person subsequent to the date upon which such debt became due, or any imported goods on any premises in the possession or under the control of such person, or any goods in respect of which an excise duty or fuel levy is prescribed (whether or not such duty or levy has been paid) or any materials for the manufacture of such goods, or any such materials on any premises in the possession or under the control of such person, or any vehicles, machinery, plant or equipment in the possession or under the control of such person in which fuel in respect of which any duty or levy is prescribed (whether or not such duty or levy has been paid), is used, transported or stored, may be detained in accordance with subsection (2) and shall be subject to a lien until such debt to the State is paid in full.

- (b) Any plant or still used for the manufacture of any goods in respect of which an excise duty or fuel levy is prescribed and which is in the possession or under the control of any person referred to in paragraph (a) or on any premises in the possession or under the control of such person, shall, subject to paragraph (c), be subject to a lien from the time when the liability for the duty or levy payable as contemplated in paragraph (a) in respect of any goods so manufactured commences until the debt concerned is paid, as if such plant or still is detained in accordance with subsection (2).
- (c) Notwithstanding paragraph (b), the Commissioner may in writing allow any plant or still referred to in that subsection to be used for such purposes and subject to such conditions as he or she may in each case impose.
- (d) Any capital goods in respect of which any surcharge has been withdrawn in terms of any permit issued by the Permanent Secretary : Trade and Industry shall, as security for the surcharge so withdrawn, be subject to a lien until the conditions specified in such permit have been complied with to the satisfaction of that Permanent Secretary, as if such goods are detained in accordance with subsection (2), unless, to the satisfaction of the Commissioner, other security is furnished.
- (e) Any claim by the State against any person in respect of a debt due as contemplated in paragraph (a) shall, notwithstanding any provision in any other law, have preference to the claim of any other person in respect of any goods or other item subject to a lien as contemplated in paragraph (a) or (b), and the State may proceed to recover the amount outstanding in respect of such claim if the debt is not paid within a period of three months after the date on which such debt became due.
- (f) Any refund of a duty or of a deposit, or of any other amount due to any person in respect of any matter whatsoever, may be set off against a debt referred to in paragraph (e).

(2) The Commissioner or an officer may, subject to subsection (3), detain any goods or other item referred to in subsection (1)(a) by sealing, marking, locking, fastening or otherwise securing or impounding it on the premises where it is found, or by removing it to a place of security determined by the Commissioner.

(3) Notwithstanding subsection (2), the Commissioner may allow any goods or item referred to in that subsection to be used by any person under such conditions as the Minister in each case may impose.

(4) No person shall remove -

(a) any plant or still, which is subject to a lien in terms of subsection (1)(b), from any place designated by an officer; or

(b) any goods or other item detained under subsection (2) from the premises referred to in that subsection or from the place of security to which it may have been removed under that subsection.

(5) Any reference to goods in this section shall be deemed to include a reference to the container or package of such goods.

Entries or oaths made outside Namibia of full force and effect

125. Any entry, document, oath or declaration required to be made, executed or signed under this Act and so made, executed or signed outside Namibia shall, if so made, executed or signed before an officer, be binding and of full force and effect in Namibia.

Manufacture of excisable goods solely for use by the manufacturer thereof

126. (1) Notwithstanding anything to the contrary in this Act contained, and in respect of any excisable goods (except ethyl alcohol) manufactured by natural persons (except under item 604.00 of Schedule 6) for their own use and not for sale or disposal in any manner -

(a) the Permanent Secretary may, if he or she is of the opinion that such manufacturing results in or is likely to result in

loss of revenue, or is likely to be detrimental to any industry in Namibia to such extent as to warrant any action described in this paragraph, by rule prohibit the sale to any such person of any plant, apparatus, appliance, instrument or material used or suitable to be used in, or designed for the manufacture of, such excisable goods, or impose such conditions in respect of the advertising or sale of such plant, apparatus, appliance, instrument or material as the Permanent Secretary deems appropriate; or

- (b) the Commissioner may -
 - (i) for the purpose of calculating the duty payable on such excisable goods manufactured by any such person, estimate the quantity of such goods so manufactured or the strength or other characteristics of any such quantity in any manner he or she may deem appropriate;
 - (ii) relating to any quantity of such excisable goods in respect of which duty will become payable, accept duty (or any portion of such duty), calculated in any manner which he or she deems reasonable, from any person who, to the manufacturer of such excisable goods, sells or disposes of any material for use in the manufacture of such excisable goods; or
 - (iii)
 - (aa) if he or she is of the opinion that such manufacturing does not result in or is not likely to result in a loss of revenue, or is not or is not likely to be detrimental to any industry in Namibia to the extent stated in paragraph (a); or
 - (bb) if, in the manufacture of such excisable goods, used parts or material on which any

duty had been paid previously, was used to such extent as he or she deems reasonable,

exempt such excisable goods from the entire duty, or from any portion of the duty, payable on such goods, subject to such conditions as he or she may in each case impose.

(2) The manufacturer of any goods exempted from the entire or from any portion of the duty under this section, shall be liable for payment of the entire or of such portion of the duty as the Commissioner may determine, if such goods are sold or disposed of by such manufacturer.

(3) The Permanent Secretary may, subject to such conditions as he or she in each case may impose, by rule exempt any goods to which this section relates from any provision of Chapter IV, V or VIII of this Act.

Statistics

127. (1) Statistics, as the Minister in writing may determine, relating to -

- (a) the import and export trade of;
- (b) excisable goods manufactured in; or
- (c) fuel levy goods manufactured in or imported into,

Namibia shall be compiled and tabulated by the Commissioner, and published by the Minister by notice in the *Gazette*, in such form and at such times as the Minister may deem appropriate.

(2) For the purposes of subsection (1), any person -

- (a) entering any goods for import or export shall, in addition to any particulars necessary for making due entry of such goods, furnish particulars relating to such goods as the Commissioner may from time to time require for the compilation of import and export statistics contemplated in subsection (1); or

- (b) manufacturing any excisable goods or fuel levy goods shall, in such manner and at such times as the Commissioner may require, for excise duty purposes under section 78 or for fuel levy purposes, furnish the value of all excisable goods or fuel levy goods manufactured by him or her, whether or not such goods are subject to *ad valorem* duty or to a duty calculated according to a unit of quantity or of volume, or any other measurement, as the case may be.

(3) For the purpose of paragraph (b) of subsection (2), the value of any goods for fuel levy purposes shall be deemed to be equal to the value for excise duty purposes under section 78 in respect of such goods manufactured in Namibia.

Delegation of powers

128. The Minister may, subject to such conditions as he or she may determine and for such period of time as he or she in each case may specify, in writing delegate to the Permanent Secretary or to the Commissioner any of his or her powers under this Act, excluding any power relating to the amendment of any Schedule or to the making of any regulation, but shall not be divested of a power so delegated by him or her.

Substitution of Schedules

129. If any Schedule to this Act or any part or item thereof, is substituted and the new Schedule or any part or item thereof provides that the Minister or the Permanent Secretary or the Commissioner, as the case may be, may impose any condition, or approve of any matter or thing in relation to any class or kind of goods, any condition imposed or any approval given before such substitution by the Minister or by the Permanent Secretary or by the Commissioner, as the case may be, under the Schedule or part or item in relation to such class or kind of goods shall be deemed to have been imposed or given under the new Schedule or part or item, as the case may be.

Regulations and rules

- 130.** (1) The Minister may make regulations -

- (a) prescribing the powers, duties and functions, and the hours of attendance, of officers;
- (b) determining services for which charges shall be payable, the rate and method of payment of such charges and the conditions attached to such services;
- (c) relating to the reporting inwards and outwards of ships and aircraft (including such reporting of ships or aircraft calling or landing at places not designated as places of entry or customs and excise airports under this Act), the entry or departure of vehicles overland, the landing, loading, removal, detention, release, examination, carriage or handling of cargo (including transit and coastwise cargo), the control of persons (including their baggage and goods) entering or leaving Namibia, the placing into or removal from any State warehouse of goods and the removal in bond of goods;
- (d) relating to the control of the storage or manufacture of goods in customs and excise warehouses (including the suitability of any buildings, plant or method of manufacture for the purposes of this Act, the hours for conducting any or all operations in any such warehouse, the supervision by officers of any such operations, the securing or marking of such plant, the inspection of, and the removal of goods from, such warehouses), the testing of the output of stills, the conditions on which stills may be made, be kept in possession, imported, disposed of or used and the fresh fruit or other items which may, or which shall not, be used by an agricultural distiller for the distillation of spirits;
- (e) relating to the import, export, transit or coastwise carriage of goods, the entry of goods, the payment of duties or other charges or fees, the costs which shall, for the purposes of section 50, be included in or excluded from the production cost of goods in general or of any class or kind of goods, and the movement of goods to and from any territory with the government of which an agreement has been concluded under section 56;

- (f) prescribing the form of and the particulars to be inserted in or on invoices or certificates in respect of any goods to which this Act applies and which are imported into or manufactured in Namibia;
- (g) relating to the collection of duties by means of stamps, the method of applying stamps or stamp impressions or other marks to containers, the cancellation of stamps, the use of franking or counting machines, inks, dies or other appliances or materials, the accounting for stamp labels and stamp duties, and the disposal of stamp labels;
- (h) relating to the collection of excise duties or fuel levy, the times when and the manner in which such duties or levies will be collected, and the granting of any extension of payment thereof;
- (i) relating to the collection of duties which become payable under subsection (2) of section 65;
- (j) governing the entry of goods under any item of Schedule 3, 4, 5 or 6 and prescribing the conditions on which such goods may be so entered or such goods may be transferred from one manufacturer or owner to another manufacturer or owner, as the case may be, or such goods may be used, and as to the registration of manufacturers or owners so entering goods, including -
 - (i) requirements as to the suitability of buildings, premises, storerooms and methods of manufacture for the purposes of this Act to be complied with;
 - (ii) the records to be kept; and
 - (iii) the form of the application for registration, and the particulars to be furnished,by such manufacturer or owner;
- (k) prescribing the returns and price lists to be rendered by importers

or manufacturers or owners of any class or kind of goods;

- (l) relating to security matters;
 - (m) relating to all matters which by this Act are required or permitted to be prescribed by regulation; and
 - (n) relating to any other matter which the Minister may deem necessary or useful to prescribe by regulation for the purposes of this Act.
- (2) The Permanent Secretary may make rules -
- (a) prescribing the form of any licence, permit, bill of entry or certificate, or any other document, register, stockbook or return not prescribed by regulation and which he or she deems necessary to prescribe for the effective administration of this Act;
 - (b) relating to the circumstances under which a licence may be granted, the procedures relating to an application for the granting of a licence, including the manner in which such an application shall be lodged and considered, the requirements for the granting of an application for a licence, and the procedures relating to the issuing and the renewal of a licence, including the fees payable, if any, relating to the application for, or the issuing of or the renewal of a licence;
 - (c) prescribing the application form or forms and other particulars to be submitted when applying for any licence or permit in terms of this Act; and
 - (d) in respect of any matter in relation to which the Permanent Secretary may make rules under this Act, or in relation to which it is provided that such matter is to be dealt with in accordance with rules made by him or her.
- (3) The regulations or rules made under this section may, unless otherwise provided in this Act, provide penalties for any contravention thereof or

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failure to comply therewith not exceeding the penalties specified in subsection (2) of section 88.

Repeal of laws and savings

131. (1) Subject to subsection (2), the laws specified in Schedule 9 are hereby repealed to the extent set out in the third column of that Schedule.

(2) Anything done or purporting to have been done under a provision of any law specified in Schedule 9 and which could have been done under a corresponding provision of this Act, shall be deemed to have been done under such corresponding provision of this Act.

Short title and commencement

132. This Act shall be called the Customs and Excise Act, 1998, and *Date: 1/8/98* shall come into operation on a date to be determined by the Minister by notice in *Gov.N. 186/98* the *Gazette*.

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CUSTOMS AND EXCISE ACT, 1998**SCHEDULE 9
LAWS REPEALED**

(Section 131)

No and year of law	Short title	Extent of repeal
Act No. 91 of 1964	Customs and Excise Act, 1964	The whole
Act No. 95 of 1965	Customs and Excise Amendment Act, 1965	The whole
Act No. 57 of 1966	Customs and Excise Amendment Act, 1966	The whole
Act No. 96 of 1967	Customs and Excise Amendment Act, 1967	The whole
Act No. 85 of 1968	Customs and Excise Amendment Act, 1968	The whole
Act No. 25 of 1969	South West Africa Affairs Act, 1969	Section 6
Act No. 105 of 1969	Customs and Excise Amendment Act, 1969	The whole
Act No. 98 of 1970	Customs and Excise Amendment Act, 1970	The whole
Act No. 89 of 1971	Customs and Excise Amendment Act, 1971	The whole
Act No. 103 of 1972	Customs and Excise Amendment Act, 1972	The whole
Act No. 68 of 1973	Customs and Excise Amendment Act, 1973	The whole
Act No. 7 of 1974	Customs and Excise Amendment Act, 1974	The whole
Act No. 33 of 1974	Parliamentary Service Act, 1974	Section 19
Act No. 42 of 1974	Publications Act, 1974	Section 49
Act No. 64 of 1974	Second Customs and Excise Amendment Act, 1974	The whole
Act No. 71 of 1975	Customs and Excise Amendment Act, 1975	The whole
Act No. 105 of 1976	Customs and Excise Amendment Act, 1976	The whole
Act No. 12 of 1977	Customs and Excise Amendment Act, 1977	The whole
Act No. 112 of 1977	Second Customs and Excise Amendment Act, 1977	The whole
Act No. 93 of 1978	Customs and Excise Amendment Act, 1978	The whole
Act No. 110 of 1979	Customs and Excise Amendment Act, 1979	The whole
Act No. 98 of 1980	Customs and Excise Amendment Act, 1980	The whole
Act No. 86 of 1982	Customs and Excise Amendment Act, 1982	The whole
Act No. 89 of 1983	Customs and Excise Amendment Act, 1983	The whole
Act No. 89 of 1984	Customs and Excise Amendment Act, 1984	The whole
Act No. 101 of 1985	Customs and Excise Amendment Act, 1985	The whole
Act No. 52 of 1986	Customs and Excise Amendment Act, 1986	The whole
Act No. 97 of 1986	Transfer of Powers and Duties of the State President Act, 1986	Section 37
Act No. 84 of 1987	Customs and Excise Amendment Act, 1987	The whole
Act No. 69 of 1988	Customs and Excise Amendment Act, 1988	The whole
Act No. 68 of 1989	Customs and Excise Amendment Act, 1989	The whole
Act No. 17 of 1992	Post and Telecommunications Companies Establishment Act, 1992	The amendments to Act No. 91 of 1964 set out in the Schedule to Act No. 17 of 1992

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CUSTOMS AND EXCISE ACT, 1998

SCHEDULES

No.

1. Ordinary Customs and Excise Duties, *Ad Valorem*, Surcharge, Fuel Levy, Ordinary Levy
2. Anti-Dumping and Countervailing Duties on Imported Goods
3. Industrial Rebates of Customs Duties
4. General Rebates of Customs Duties
5. Specific Drawbacks and Refunds of Customs Duties
6. Specific Rebates and Refunds of Excise Duties
7. Trade Agreements
8. Licences
9. Laws repealed

Abbreviations and symbols : In these Schedules, unless the context otherwise indicates -

"A"	means	ampere;
"AC"	means	alternating current;
"c"	means	cent;
"CD"	means	check digit;
"°C"	means	degree Celsius;
"cN"	means	centinewton;
"cg"	means	centigram;
"cm"	means	centimetre;
"cm ² "	means	square centimetre;
"cm ³ "	means	cubic centimetre;
"DC"	means	direct current;
"dtex"	means	decitex;
"g"	means	gram;
"GVM"	means	gross vehicle mass;
"GW.h"	means	gigawatt hour;
"int. unit"	means	international unit;
"kA"	means	kiloampere;
"kg"	means	kilogram;
"kN"	means	kilonewton;
"kPa"	means	kilopascal;
"kV"	means	kilovolt;
"kVar"	means	kilovolt-ampere-reactive;
"kW"	means	kilowatt;
"l"	means	litre;
"m"	means	metre;
"m ² "	means	square metre;
"m ³ "	means	cubic metre;
"mA"	means	milliampere;
"mg"	means	milligram;
"ml"	means	millilitre;
"mm"	means	millimetre;
"mm ² "	means	square millimetre;
"MPa"	means	megapascal;
"N\$"	means	Namibia dollar;
"u"	means	number of units;
"2u"	means	pair;
"t"	means	ton;
"V"	means	volt;
"V.A."	means	volt ampere;
"vol."	means	volume;
"W"	means	watt;
"%"	means	per cent <i>ad valorem</i> .
"/"	means	per.

SCHEDULE NO. 1**CUSTOMS, EXCISE, AD VALOREM, SURCHARGE, LEVIES****GENERAL NOTES****A. General Rules for the interpretation of this Schedule**

Classification of goods in this Schedule shall be governed by the following principles:

1. The titles of Section, 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, 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), 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 3(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 3(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.

B. Duty assessment

1. The expression "free" when used in the Rate of Duty column in Part 1 shall be regarded as a rate duty.
2. Any amount of duty payable shall be calculated to the nearest cent. For the purposes of this paragraph one half cent shall be regarded as a whole cent.
3. When a rate of duty in respect of any goods consists of two or more parts separated by the word "or", each such part shall be deemed to be a separate and complete rate of duty and such rate of duty yielding the higher or highest amount of duty shall be applicable in respect of such goods.
4. A rate of duty applicable under any heading or tariff item to any unit of mass, measure, quantity or any other characteristic shall, unless otherwise provided in such heading or tariff item, apply proportionately to any part of such unit.
5. Any customs duties on imported goods specified in Part 2 of this Schedule are additional to any duties specified in Part 1 of the said Schedule in respect of such goods.

C. Value for duty purposes

The expression "value for duty purposes" has the meaning assigned thereto in section 75.

D. Mass for duty purposes

1. When goods are dutiable by mass units, assessment shall be based on their legal mass unless otherwise provided.
2. (a) The legal mass of any goods in blocks, lumps, powders, granules, flakes, liquid and similar bulk forms packed in bags, drums or similar containers, with a net mass per container exceeding 5 kg, but excluding goods provided for otherwise in any tariff heading in Part 1 of Schedule No. 1, shall be deemed not to include the mass of such bags, drums or similar containers.

- (b) The legal mass of any goods in blocks, lumps, powders, granules, flakes, liquids and similar bulk forms packed in bags, drums or similar containers, with a net mass per container not exceeding 5 kg and any other goods shall be deemed to include the mass of the immediate containers or other wrapping used for packing goods in sets or units or in other marketable quantities but not the mass of cartons or cases or other outer packing in which such sets or units or other marketable quantities are packed for ease of transport or consolidation purposes.
3. The net mass of any goods shall be the actual mass thereof excluding packing material.
4. The gross mass of any goods shall be deemed to include the legal mass and the mass of any outer packing material.
5. The legal mass or the net mass of any goods shall be determined by actual mass measurement or by deducting, in the discretion of the importer, from the gross mass or the legal mass, as the case may be, either the actual deductible tare ascertained by mass measurement or an average deductible tare determined by the Commissioner in respect of such goods.
- E. Sea produce taken by a ship recognized as a ship of Namibian nationality**
Fish, crustaceans, molluscs, birds and any other marine or other animals of any nature and parts of and products derived or manufactured from such fish, crustaceans, molluscs, birds or animals taken from the sea or taken from any island forming part of Namibia by any ship recognized as a ship of Namibian nationality in terms of section 64 of the Merchant Shipping Act, 1951 (Act No. 57 of 1951), shall be exempt from duty and from such requirements of this Act as the Commissioner may decide in each case, when landed in Namibia direct from such ship or when landed from any other ship so recognized subject to the prior permission of the Commissioner for transshipment having been obtained and subject to such conditions as he may impose in each case.
- F. Time of importation of certain goods.**
For the purposes of this Act, any ship (excluding a flying boat) built outside Namibia and brought to any place in Namibia under its own power or in any manner except as cargo in any other ship or vehicle, shall be deemed to have been imported into Namibia at the time when such ship acquired recognition as a ship of Namibian nationality in terms of section 64 of the Merchant Shipping Act, 1951 (Act No. 57 of 1951), or if it acquired such recognition before arrival at any place in Namibia, at the time when such ship first came within the control area of the port authority at the first port of call in Namibia.
- G. Additional Note in respect of Part 8.**
Notwithstanding anything to the contrary contained in this Act, any rate of duty or surcharge specified in Part 1, 2 or 4 shall not apply to any goods subject to the ordinary levy specified in Part 8. Any goods to which the levy specified in Part 8 is applicable shall be entered in terms thereof and in accordance with the purposes codes specified in the regulations.

CUSTOMS AND EXCISE ACT, 1998**SECTION I****Live Animals; Animal Products****SECTION NOTES**

- 1 Live animals
- 2 Meat and edible meat offals
- 3 Fish and crustaceans, molluscs and other aquatic invertebrates
- 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
- 5 Products of animal origin, not elsewhere specified or included

SECTION II**Vegetable Products****SECTION NOTES**

- 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
- 7 Edible vegetables and certain roots and tubers
- 8 Edible fruit and nuts; peel of citrus fruit or melons
- 9 Coffee, tea, mat and spices
- 10 Cereals
- 11 Products of the milling industry; malt; starches; inulin; wheat gluten
- 12 Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
- 13 Lac; gums, resins and other vegetable saps and extracts
- 14 Vegetable planting materials; vegetable products not elsewhere specified or included

SECTION III**Animal or Vegetable Fats and Oils and their Cleavage Products;
Prepared Edible Fats; Animal or Vegetable Waxes****SECTION NOTES**

- 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes

SECTION IV**Prepared Foodstuffs; Beverages, Spirits and Vinegar;
Tobacco and Manufactured Tobacco Substitutes****SECTION NOTES**

- 16 Preparations of meat, of fish, or of crustaceans, molluscs or other aquatic invertebrates
- 17 Sugars and sugar confectionery
- 18 Cocoa and cocoa preparations
- 19 Preparations of cereals, flour, starch or milk; bakers' wares
- 20 Preparations of vegetables, fruit, nuts or other parts of plants
- 21 Miscellaneous edible preparation
- 22 Beverages, spirits and vinegar
- 23 Prepared animal feed; residues and waste from the food industries
- 24 Tobacco and manufactured tobacco substitutes

SECTION V**Mineral Products****SECTION NOTES**

- 25 Salt; sulphur; earths and stone; plastering materials, lime and cement
- 26 Ores, slag and ash
- 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

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CUSTOMS AND EXCISE ACT, 1998**SECTION VI****Products of the Chemical or Allied Industries****SECTION NOTES**

- 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
- 29 Organic chemicals
- 30 Pharmaceutical products
- 31 Fertilisers
- 32 Tanning or dyeing extracts; tannins and their derivatives: dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
- 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations
- 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
- 35 Albuminoidal substances; modified starches; glues; enzymes
- 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
- 37 Photographic films and materials
- 38 Miscellaneous chemical products

SECTION VII**Plastics and Articles thereof; Rubber and Articles thereof****SECTION NOTES**

- 39 Plastics and articles thereof
- 40 Rubber and articles thereof

SECTION VIII**Raw Hides and Skins, Leather, Furskins and Articles thereof; Saddlery and Harness; Travel Articles, Handbags and Similar Containers, Articles of Animal Gut (Other than Silkworm Gut)****SECTION NOTES**

- 41 Raw hides and skins (other than furskins) and leather
- 42 Articles of leather; saddlery and harness; travel articles, handbags and similar containers; articles of animal gut (other than silkworm gut)
- 43 Furskins and artificial fur; manufactures thereof

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****SECTION NOTES**

- 44 Wood and articles of wood; wood charcoal
- 45 Cork and articles of cork
- 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

SECTION X**Pulp of Wood or of other Fibrous Cellulosic Material; Waste and Scrap of Paper or Paperboard; Paper and Paperboard and Articles thereof****SECTION NOTES**

- 47 Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard
- 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard
- 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

SECTION XI**Textiles and Textile Articles****SECTION NOTES**

- 50 Silk
- 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric
- 52 Cotton
- 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
- 54 Man-made filaments
- 55 Man-made staple fibres
- 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
- 57 Carpets and other textile floor coverings
- 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
- 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
- 60 Knitted or crocheted fabrics
- 61 Articles of apparel and clothing accessories, knitted or crocheted
- 62 Articles of apparel and clothing accessories, not knitted or crocheted
- 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags

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****SECTION NOTES**

- 64 Footwear, gaiters and the like; parts of such articles
- 65 Headgear and parts thereof
- 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof
- 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

SECTION XIII**Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware****SECTION NOTES**

- 68 Articles of stone, plaster, cement, asbestos, mica or similar materials
- 69 Ceramic products
- 70 Glass and glassware

SECTION XIV**Natural or Cultured Pearls, Precious or Semi-precious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles thereof; Imitation Jewellery; Coin****SECTION NOTES**

- 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin

SECTION XV**Base Metals and Articles of Base Metal****SECTION NOTES**

- 72 Iron and steel
- 73 Articles of iron or steel
- 74 Copper and articles thereof
- 75 Nickel and articles thereof
- 76 Aluminium and articles thereof
- 77 Reserved for possible future use
- 78 Lead and articles thereof
- 79 Zinc and articles thereof
- 80 Tin and articles thereof
- 81 Other base metals; cermets; articles thereof
- 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
- 83 Miscellaneous articles of base metal

CUSTOMS AND EXCISE ACT, 1998**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****SECTION NOTES**

- 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
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

SECTION XVII**Vehicles, Aircraft, Vessels and Associated Transport Equipment****SECTION NOTES**

- 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
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****SECTION NOTES**

- 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
91 Clocks and watches and parts thereof
92 Musical instruments; part and accessories of such articles

SECTION XIX**Arms and Ammunition; Parts and Accessories thereof****SECTION NOTES**

- 93 Arms and ammunition; parts and accessories thereof

SECTION XX**Miscellaneous Manufactured Articles****SECTION NOTES**

- 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
95 Toys, games and sports equipment; parts and accessories thereof
96 Miscellaneous manufactured articles

SECTION XXI**Works of Art, Collectors' Pieces and Antiques****SECTION NOTES**

- 97 Works of art, collectors' pieces and antiques

SECTION XXII**Special Classification Provisions****ADDITIONAL NOTES**

- 98 Original equipment components

PART 1
ORDINARY
CUSTOMS DUTY
SECTION 1
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 this Schedule any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

CHAPTER 1
LIVE ANIMALS

NOTE:

1. This Chapter covers all live animals except:
 - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading No. 03.01, 03.06 or 03.07;
 - (b) Cultures of micro-organisms and other products of heading No. 30.02; and
 - (c) Animals of heading No. 95.08.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
01.01			Live Horses, Asses, Mules and Hinnies:		
	0101.1		—Horses:		
	0101.11	7	= Pure-bred breeding animals	u	free
	0101.19	8	= Other	u	free
	0101.20	5	—Asses, mules and hinnies	u	free
01.02			Live Bovine Animals:		
	0102.10	4	—Pure-bred breeding animals	u	free
	0102.90	0	—Other	u	free
01.03			Live Swine:		
	0103.10	8	—Pure-bred breeding animals	u	free
	0103.9		—Other:		
	0103.91	0	= Of a mass of less than 50 kg	u	free
	0103.92	7	= Of a mass of 50 kg or more	u	free
01.04			Live Sheep and Goats:		
	0104.10	1	—Sheep	u	free
	0104.20	6	—Goats	u	free
01.05			Live Poultry, That is to Say, Fowls of The Species Gallus Domesticus, Ducks, Geese, Turkeys and Guinea Fowls:		
	0105.1		—Of a mass not exceeding 185 g:		
	0105.11	1	= Fowls of the species Gallus domesticus	u	free
	0105.12	8	= Turkeys	u	free
	0105.19	2	= Other	u	free
	0105.9		—Other:		
	0105.92	4	= Fowls of the species Gallus domesticus, of a mass not exceeding 2 000 g	u	free
	0105.93	0	= Fowls of the species Gallus domesticus, of a mass exceeding 2 000 g	u	free
	0105.99	9	= Other	u	free
01.06	0106.00	4	Other Live Animals	u	free

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CHAPTER 2

MEAT AND EDIBLE MEAT OFFAL

NOTES

1. This Chapter does not cover the following:
- Products of the kinds described in headings Nos. 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
 - Guts, bladders or stomachs of animals (heading No. 05.04) or animal blood (heading No. 05.11 or 30.02); or
 - Animal fat excluding products of heading No. 02.09 (Chapter 15).

Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
02.01			Meat of Bovine Animals, Fresh or Chilled:		
	0201.10	2	—Carcasses and half-carcasses	kg	40%
	0201.20	7	—Other cuts with bone in	kg	40%
	0201.30	1	—Boneless	kg	40%
02.02			Meat of Bovine Animals, Frozen:		
	0202.10	6	—Carcasses and half-carcasses	kg	40%
	0202.20	0	—Other cuts with bone in	kg	40%
	0202.30	5	—Boneless	kg	40%
02.03			Meat of Swine, Fresh, Chilled or Frozen:		
	0203.1		—Fresh or chilled:		
	0203.11	6	= Carcasses and half-carcasses	kg	15%
	0203.12	2	= Hams, shoulders and cuts thereof, with bone in	kg	15%
	0203.19		= Other:		
	.10	4	- Rib	kg	free
	.90	2	- Other	kg	15%
	0203.2		—Frozen:		
	0203.21	0	= Carcasses and half-carcasses	kg	15%
	0203.22	7	= Hams, shoulders and cuts thereof, with bone in	kg	15%
	0203.29		= Other:		
	.10	9	- Rib	kg	free
	.90	7	- Other	kg	15%
02.04			Meat of Sheep or Goats, Fresh, Chilled or Frozen:		
	0204.10	3	—Carcasses and half-carcasses of lamb, fresh or chilled	kg	40%
	0204.2		—Other meat of sheep, fresh or chilled:		
	0204.21	4	= Carcasses and half-carcasses	kg	40%
	0204.22	0	= Other cuts with bone in	kg	40%
	0204.23	7	= Boneless	kg	40%
	0204.30	2	—Carcasses and half-carcasses of lamb, frozen	kg	40%
	0204.4		—Other meat of sheep, frozen:		
	0204.41	3	= Carcasses and half-carcasses	kg	40%
	0204.42	2	= Other cuts with bone in	kg	40%
	0204.43	6	= Boneless	kg	40%
	0204.50	1	= Meat of goats	kg	40%
02.05	0205.00	2	Meat of Horses, Asses, Mules or Hinnies, Fresh, Chilled or Frozen	kg	8c/kg
02.06			Edible Offal of Bovine Animals, Swine, Sheep, Goats, Horses, Asses, Mules or Hinnies, Fresh, Chilled or Frozen:		
	0206.10		—Of bovine animals, fresh or chilled:		
	.10	8	= Liver	kg	30%
	.90	6	= Other	kg	free
	0206.2		—Of bovine animals, frozen:		
	0206.21	1	= Tongues	kg	free
	0206.22	8	= Livers	kg	30%
	0206.29	2	= Other	kg	free
	0206.30	2	—Of swine, fresh or chilled	kg	free
	0206.4		—Of swine, frozen:		

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0206.41	0	= Livers	kg	30%
0206.49	1	= Other	kg	free
0206.80	2	—Other, fresh or chilled	kg	free
0206.90	7	—Other, frozen	kg	free
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02.07		Meat and Edible Offal, of the Poultry of Heading No. 01.05, Fresh, Chilled or Frozen:		
0207.1		—Of fowls of the species <i>Gallus domesticus</i> :		
0207.11	0	= Not cut in pieces, fresh or chilled	kg	free
0207.12	7	= Not cut in pieces, frozen	kg	27%
0207.13	3	= Cuts and offal, fresh or chilled	kg	free
0207.14		= Cuts and offal, frozen:		
.05	0	- Boneless (excluding cuts)	kg	free
.10	7	- Boneless cuts	kg	5%
.20	4	- Offal	kg	free
.90	5	- Other	kg	27%
0207.2		—Of turkeys:		
0207.24	4	= Not cut in pieces, fresh or chilled	kg	free
0207.25	0	= Not cut in pieces, frozen	kg	free
0207.26	7	= Cuts and offal, fresh or chilled	kg	free
0207.27	3	= Cuts and offal, frozen	kg	free
0207.3		—Of ducks, geese or guinea fowls:		
0207.32	6	= Not cut in pieces, fresh or chilled	kg	free
0207.33	2	= Other, cut in pieces, frozen	kg	free
0207.34	9	= Fatty livers, fresh or chilled	kg	free
0207.35	5	= Other, fresh or chilled	kg	free
0207.36	1	= Other, frozen	kg	free
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02.08		Other Meat and Edible Meat Offal, Fresh, Chilled or Frozen:		
0208.10	8	—Of rabbits or hares	kg	8c/kg
0208.20	2	—Frogs' legs	kg	8c/kg
0208.90	4	—Other	kg	8c/kg
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02.09	0209.00	7 Pig Fat, Free of Lean Meat, and Poultry Fat, Not Rendered or Otherwise extracted, Fresh, Chilled, Frozen, Salted, in Brine, Dried or Smoked	kg	8c/kg
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02.10		Meat and Edible Meat Offal, Salted, in Brine, Dried or Smoked; Edible Flours and Meals of Meat or Meat Offal:		
0210.1		—Meat of swine:		
0210.11	8	= Hams, shoulders and cuts thereof, with bone in	kg	40%
0210.12	4	= Bellies (streaky) and cuts thereof	kg	40%
0210.19	9	= Other	kg	40%
0210.20	6	—Meat of bovine animals	kg	40%
0210.90	8	—Other, including edible flours and meals of meat or meat offal	kg	40%

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CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

NOTES:

1. This Chapter does not cover the following:
 - (a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.08 or 02.10);
 - (b) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading No. 23.01); or
 - (c) Caviar or caviar substitutes prepared from fish eggs (heading No. 16.04.)
2. In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
03.01					
			Live Fish:		
	0301.10	4	—Ornamental fish	kg	free
	0301.9		—Other live fish:		
	0301.91	7	—Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	free
	0301.92	3	= Eels (<i>Anguilla</i> spp.)	kg	free
	0301.93	0	= Carp	kg	free
	0301.99	8	= Other	kg	free
03.02					
			Fish, Fresh or Chilled (Excluding Fish Fillets and Other Fish Meat of Heading No. 03.04):		
	0302.1		—Salmonidae (excluding livers and roes):		
	0302.11	4	= Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25% or 70c/kg
	0302.12	0	= 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>)	kg	6c/kg
	0302.19	5	= Other	kg	25% or 70c/kg
	0302.2		—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):		
	0302.21	9	= Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg	25% or 150c/kg
	0302.22	5	= Plaice (<i>Pleuronectes platessa</i>)	kg	25% or 150c/kg
	0302.23	1	= Sole (<i>Solea</i> spp.)	kg	25% or 150c/kg
	0302.29	1	= Other	kg	25% or 150c/kg
	0302.3		—Tunas (of the genus <i>Thunnus</i>) skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>) (excluding livers and roes):		
	0302.31	3	= Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg	6c/kg
	0302.32	3	= Yellowfin tunas (<i>Thunnus albacares</i>)	kg	6c/kg
	0302.33	6	= Skipjack or stripe-bellied bonito	kg	6c/kg
	0302.39	4	= Other	kg	6c/kg
	0302.40	1	= Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) (excluding livers and roes)	kg	6c/kg
	0302.50	6	= Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) (excluding livers and roes)	kg	25% or 70c/kg
	0302.6		—Other fish (excluding livers and roes):		
	0302.61	7	= Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.) sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	kg	6c/kg
	0302.62	3	= Haddock (<i>Melanogrammus aeglefinus</i>)	kg	25% or 70c/kg

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0302.63	1	= Coalfish (<i>Pollachius virens</i>)	kg	25% or 70c/kg
0302.64	6	= Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg	25% or 70c/kg
0302.65	2	= Dogfish and other sharks	kg	6c/kg
0302.66	9	= Eels (<i>Anguilla</i> spp.)	kg	6c/kg
0302.69		= Other:		
.10	5	- Anchovies (<i>Engraulis</i> spp.)	kg	25%
.20	2	- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	kg	25% or 70c/kg
.30	8	- Kingklip (<i>Genypterus capensis</i>)	kg	25% or 150c/kg
.40	7	- Snoek (<i>Thyrsites atun</i>)	kg	25% or 70c/kg
.50	4	- Horse-mackerel (<i>Trachurus trachurus</i>)	kg	25% or 70c/kg
.60	1	- Black marlin (<i>Makaira indica</i>), bigscale mackerel (<i>Gastoro</i>) (<i>Gasterochisma melampis</i>), dorade (mai-mai) (<i>Coryphaena hippurus</i>), moon fish (opa) (<i>Lampris regius</i>), oil fish, smooth (escolar) (<i>Lepidocybium flavobrunneum</i>), oil fish, rough (<i>Ruvettus pretiosus</i>), sawara (<i>Acanthocybium solandri</i>), sail fish (<i>Istiophorus platypterus</i>), striped marlin (<i>Tetrapturus audax</i>), shortbill spear fish (sikiyami) (<i>Tetrapturus angustirostris</i>), sword fish (<i>Xiphias gladius</i>)	kg	25%
.70	9	- Red-eye sardine (<i>Etrumeus tories</i>), lanternfish (<i>Lampanyctus hectoris</i>), lightfish (<i>Maurollicus muelleri</i>)	kg	25% or 70c/kg
.90	3	- Other	kg	25% or 70c/kg
0302.70	5	= Livers and roes	kg	6c/kg

03.03

Fish, Frozen (Excluding Fish Fillets and Other Fish Meat of Heading No. 03.04):

0303.10	1	—Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes	kg	6c/kg
0303.2		—Other salmonidae (excluding livers and roes):		
0303.21	2	= Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25% or 70c/kg
0303.22	9	= Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	6c/kg
0303.29	3	= Other	kg	25% or 70c/kg
0303.3		—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):		
0303.31	7	= Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg	25% or 70c/kg
0303.32	3	= Plaice (<i>Pleuronectes platessa</i>)	kg	25% or 70c/kg
0303.33	2	= Sole (<i>Solea</i> spp.)	kg	25% or 70c/kg
0303.39	8	= Other	kg	25% or 70c/kg
0303.4		—Tunas (of the genus <i>Thunnus</i>), and skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>) (excluding livers and roes):		
0303.41	1	= Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg	6c/kg
0303.42	8	= Yellowfin tunas (<i>Thunnus albacares</i>)	kg	6c/kg
0303.43	4	= Skipjack or stripe-bellied bonito	kg	6c/kg
0303.49	2	= Other	kg	6c/kg
0303.50	2	—Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) (excluding livers and roes)	kg	6c/kg
0303.60	4	—Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) (excluding livers and roes)	kg	25% or 70c/kg
0303.7		—Other fish (excluding livers and roes):		
0303.71	5	= Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	kg	6c/kg
0303.72	1	= Haddock (<i>Melanogrammus aeglefinus</i>)	kg	25% or 70c/kg
0303.73	8	= Coalfish (<i>Pollachius virens</i>)	kg	25% or 70c/kg

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0303.74	4	= Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg	25% or 70c/kg
0303.75	0	= Dogfish and other sharks	kg	6c/kg
0303.76	7	= Eels (<i>Anguilla</i> spp.)	kg	6c/kg
0303.77	3	= Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	kg	25% or 70c/kg
0303.78	8	= Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	kg	25% or 70c/kg
0303.79		= Other:		
.10	3	- Anchovies (<i>Engraulis</i> spp.)	kg	25%
.20	0	- Kingklip (<i>Gerytherus capensis</i>)	kg	25% or 150c/kg
.30	8	- Snoek (<i>Thyrstites atun</i>)	kg	25% or 70c/kg
.40	5	- Horse-mackerel (<i>Trachurus trachurus</i>)	kg	25% or 70c/kg
.50	2	- Black marlin (<i>Makaira indica</i>), bigscale mackerel (<i>gastoro</i>) (<i>Gasterochisma melampis</i>), dorado (<i>mai-mai</i>) (<i>Coryphaena hippurus</i>), moon fish (<i>opa</i>) (<i>Lampris regius</i>), oil fish, smooth (<i>escolar</i>) (<i>Lepidocybium flavobrunneum</i>), oil fish, rough (<i>Ruvettus pretiosus</i>), sawara (<i>Acanthocybium solandri</i>), sail fish (<i>Istiophorus platypterus</i>), striped marlin (<i>Tetrapturus audax</i>), shortbill spear fish (<i>sikiyami</i>) (<i>Tetrapturus angustirostris</i>), sword fish (<i>Xiphias gladius</i>)	kg	25%
.90	1	- Other	kg	25% or 70c/kg
0303.80	3	—Livers and roes	kg	6c/kg
<hr/>				
03.04		Fish Fillets and Other Fish Meat (Whether or Not Minced), Fresh, Chilled or Frozen:		
0304.10		—Fresh or chilled:		
.10	2	= Anchovies (<i>Engraulis</i> spp.)	kg	25%
.20	3	= Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	6c/kg
.90	0	= Other	kg	25% or 200c/kg
0304.20		—Frozen fillets:		
.10	7	= Anchovies (<i>Engraulis</i> spp.)	kg	25%
.20	4	= Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	6c/kg
.90	5	= Other	kg	25% or 200c/kg
0304.90		—Other:		
.10	9	= Anchovies (<i>Engraulis</i> spp.)	kg	25%
.20	6	= Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	6c/kg
.90	7	= Other	kg	25% or 200c/kg
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3.05		Fish, Dried, Salted or in Brine; Smoked Fish, Whether or Not Cooked Before or During the Smoking Process; Flours, Meals and Pellets of Fish Fit for Human Consumption:		
0305.10	9	—Flours, meals and pellets of fish, fit for human consumption	kg	6c/kg
0305.20	3	—Livers and roes, dried, smoked, salted or in brine	kg	6c/kg
0305.30		—Fish fillets, dried, salted or in brine, but not smoked:		
.10	5	= Anchovies (<i>Engraulis</i> spp.)	kg	25%
.90	3	= Other	kg	25% or 200c/kg
0305.4		—Smoked fish, including fillets:		
0305.41	9	= 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>)	kg	6c/kg
0305.42	5	= Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	6c/kg
0305.49		= Other:		
.10	7	- Anchovies (<i>Engraulis</i> spp.)	kg	25%
.90	5	- Other	kg	25% or 200c/kg
0305.5		—Dried fish, whether or not salted but not smoked:		
0305.51	3	= Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	6c/kg
0305.59		—Other:		
.10	1	= Anchovies (<i>Engraulis</i> spp.)	kg	25%
.30	6	= Shark fins	kg	free
.90	5	= Other	kg	6c/kg

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0305.6		—Fish, salted but not dried or smoked and fish in brine:		
0305.61	8	= Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	6c/kg
0305.62	4	= Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	6c/kg
0305.63	0	= Anchovies (<i>Engraulis</i> spp.)	kg	25%
0305.69	9	= Other	kg	6c/kg
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03.06		Crustaceans, Whether in Shell or Not, Live, Fresh, Chilled, Frozen, Dried, Salted or in Brine; Crustaceans, in Shell, Cooked by Steaming or Boiling in Water, Whether or Not Chilled, Frozen, Dried, Salted or in Brine; Flours, Meals and Pellets of Crustaceans, Fit for Human Consumption:		
0306.1		—Frozen:		
0306.11	9	= Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	kg	free
0306.12	5	= Lobsters (<i>Homarus</i> spp.)	kg	free
0306.13	1	= Shrimps and prawns	kg	5c/kg
0306.14	8	= Crabs	kg	5c/kg
0306.19		= Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
.10	7	- Flours, meals and pellets, of cooked crustaceans	kg	5,5c/kg
.90	5	- Other	kg	5c/kg
0306.2		—Not Frozen:		
0306.21	3	= Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	kg	free
0306.22	1	= Lobsters (<i>Homarus</i> spp.)	kg	free
0306.23	6	= Shrimps and prawns	kg	5c/kg
0306.24	2	= Crabs	kg	5c/kg
0306.29		= Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
.10	1	- Flours, meals and pellets, of cooked crustaceans (excluding lobster)	kg	5,5c/kg
.20	9	- Flours, meals and pellets, of cooked lobster	kg	30%
.90	6	- Other	kg	5c/kg
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03.07		Molluscs, Whether in Shell or Not, Live, Fresh, Chilled, Frozen, Dried, Salted or in Brine; Aquatic Invertebrates (Excluding Crustaceans and Molluscs), Live, Fresh, Chilled, Frozen, Dried, Salted or in Brine; Flours, Meals and Pellets of Aquatic Invertebrates (Excluding Crustaceans), Fit for Human Consumption:		
0307.10		—Oysters:		
.10	3	= Oyster spat	kg	6c/kg
.90	1	= Other	kg	6c/kg
0307.2		—Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		
0307.21	7	= Live, fresh or chilled	kg	6c/kg
0307.29	8	= Other	kg	6c/kg
0307.3		—Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):		
0307.31	1	= Live, fresh or chilled	kg	6c/kg
0307.39	2	= Other	kg	6c/kg
0307.4		—Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioida</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):		
0307.41	6	= Live, fresh or chilled	kg	6c/kg
0307.49	7	= Other	kg	6c/kg
0307.5		—Octopus (<i>Octopus</i> spp.):		
0307.51	0	= Live, fresh or chilled	kg	6c/kg
0307.59	1	= Other	kg	6c/kg
0307.60	9	= Snails (excluding sea snails)	kg	6c/kg
0307.9		—Other, including flours, meals and pellets of aquatic invertebrates (excluding crustaceans), fit for human consumption:		
0307.91	9	= Live, fresh or chilled	kg	6c/kg
0307.99		= Other:		
.10	7	- Flours, meals and pellets, of cooked molluscs	kg	5,5c/kg
.20	4	- Flours, meals and pellets, of other cooked aquatic invertebrates	kg	2,25c/kg
.90	5	- Other	kg	6c/kg

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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 purposes of heading No. 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 milkfat content of 80 per cent or more but not more than 95 cent by mass, a maximum milk solids-not-fat content of 2 per cent by mass and a maximum water content of 16 per cent by mass. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria;
 - 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 per cent or more but less than 80 per cent by mass.
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) a milkfat content, by mass of the dry matter, of 5 per cent or more;
 - (b) a dry matter content, by mass, of at least 70 per cent but not exceeding 85 per cent; and
 - (c) they are moulded or capable of being moulded.
4. This Chapter does not cover the following:
 - (a) Products obtained from whey, containing by mass more than 95 per cent lactose, expressed as anhydrous lactose calculated on the dry matter (heading No. 17.02); or
 - (b) Albumins (including concentrates of two or more whey proteins, containing by mass more than 80 per cent whey proteins, calculated on the dry matter) (heading No. 35.02) or globulins (heading No. 35.04).

SUBHEADING NOTES:

1. For the purposes of subheading No. 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, 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.
2. For the purposes of subheading No. 0405.10 the terms "butter" does not include dehydrated butter or ghee (subheading No. 0405.90).

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
04.01 Milk and Cream, Not Concentrated Nor Containing Added Sugar or Other Sweetening Matter:					
	0401.10	6	—Of a fat content, by mass, not exceeding 1 per cent	kg	60c per l
	0401.20	0	—Of a fat content, by mass, exceeding 1 per cent but not exceeding 6 per cent	kg	60c per l
	0401.30	5	—Of a fat content, by mass, exceeding 6 per cent:	kg	60c per l
04.02 Milk and Cream, Concentrated or Containing Added Sugar or Other Sweetening Matter:					
	0402.10	4	—In powder, granules or other solid forms, of a fat content, by mass, not exceeding 1,5 per cent	kg	450c/kg
	0402.2		—In powder, granules or other solid forms, of a fat content, by mass, exceeding 1,5 per cent:		
	0402.21	0	= Not containing added sugar or other sweetening matter	kg	450c/kg
	0402.29	1	= Other	kg	450c/kg
	0402.9		—Other:		
	0402.91	2	= Not containing added sugar or other sweetening matter	kg	450c/kg
	0402.99	3	= Other	kg	450c/kg
04.03 Buttermilk, Curdled Milk and Cream, Yogurt, Kephir and Other Fermented or Acidified Milk and Cream, Whether or Not Concentrated or Containing Added Sugar or Other Sweetening Matter or Flavoured or Containing Added Fruit, Nuts or Cocoa:					
	0403.10	3	—Yogurt	kg	free
	0403.90	9	—Other	kg	free
04.04 Whey, Whether or Not Concentrated or Containing Added Sugar or Other Sweetening Matter; Products Consisting of Natural Milk Constituents, Whether or Not Containing Added Sugar or Other Sweetening Matter, Not Elsewhere Specified or Included:					
	0404.10	7	—Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	kg	free
	0404.90	3	—Other	kg	100c/kg

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04.05		Butter and Other Fats and Oils Derived From Milk, Dairy Spreads:		
0405.10	0	—Butter	kg	320c/kg
0405.20		—Dairy spreads:		
.10	2	= With a milkfat content of 39 per cent or more but less than 75 per cent	kg	20%
.90	0	= Other	kg	320c/kg
0405.90	7	—Other	kg	320c/kg
04.06		Cheese and Curd:		
0406.10		—Fresh (unripened or uncured) cheese, including whey cheese, and curd:		
.10	1	= Cheese	kg	25%
.20	9	= Curd	kg	20%
0406.20		—Grated or powdered cheese, of all kinds:		
.10	6	= Canestrato, Siciliano, Coulommier, Crme du Mont Blanc, Danbo, Elbo, Esrom, Fynbo, Gruyre, Gulbrandsdalsost, Havarti, Maribo, Molbo, Robbiola, Samsoe, Tybo, Grano Reggiano, Mycella, Stilton and Danablu	kg	22%
.90	4	= Other	kg	25%
0406.30	3	—Processed cheese, not grated or powdered	kg	25%
0406.40		—Blue-veined cheese:		
.10	5	= Danablu, Mycella and Stilton	kg	22%
.90	3	= Other	kg	25%
0406.90		—Other cheese:		
.10	8	= Canestrato, Coulommier, Crme du Mont Blanc, Danbo, Elbo, Esrom, Fynbo, Gruyre, Gulbrandsdalsost, Havarti, Maribo, Molbo, Robbiola, Siciliano, Samsoe, Tybo and Grano and Reggiano	kg	22%
.25	6	= Cheddar	kg	660c/kg
.35	3	= Gouda	kg	660c/kg
.90	6	= Other	kg	25%
04.07		Bird's Eggs, in Shell, Fresh, Preserved or Cooked:		
0407.00	0	—Of a value for duty purposes of less than 150c each	kg	free
.20	8	—Of a value for duty purposes of 150c or more each	kg	free
04.08		Bird's Eggs, Not in Shell, and Egg Yolks, Fresh, Dried, Cooked By Steaming or by Boiling in Water, Moulded, Frozen or Otherwise Preserved, Whether or Not Containing Added Sugar or Other Sweetening Matter:		
0408.1		—Egg yolks:		
0408.11	8	= Dried	kg	22%
0408.19	9	= Other	kg	22%
0408.9		—Other:		
0408.91	4	= Dried	kg	22%
0408.99	5	= Other	kg	22%
04.09		0409.00 0 Natural Honey		
			kg	30%
04.10		0410.00 0 Edible products of Animal Origin, Not Elsewhere Specified or Included ...		
			kg	free

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CHAPTER 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES:

1. This Chapter does not cover the following:
 - (a) Edible products (excluding guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including furskins) excluding goods of heading No. 05.05 and parings and similar waste of raw hides or skins of heading No. 05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, excluding horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading No. 96.03).
2. For the purposes of heading No. 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 this Schedule, elephant, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout this Schedule, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
05.01	0501.00	3	Human Hair, Unworked, Whether or not Washed or Scoured; Waste of Human Hair	kg	free
05.02			Pigs', Hogs' or Boars' Bristles and Hair; Badger Hair and Other Brush Making Hair; Waste of such Bristles or Hair:		
	0502.10	1	—Pigs', hogs' or boars' bristles and hair and waste thereof	kg	free
	0502.90	8	—Other	kg	free
05.03	0503.00	0	Horsehair and Horsehair Waste, Whether or Not Put up as a Layer With or Without Supporting Materials:	kg	free
05.04	0504.00		Guts, Bladders and Stomachs of Animals (Excluding Fish), Whole and Pieces Thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:		
	0504.00.10	1	= Sausage casings	kg	free
	.90	0	= Other	kg	free
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	2	—Feathers of a kind used for stuffing; down	kg	free
	0505.90	9	—Other	kg	free
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	6	—Ossein and bones treated with acid	kg	free
	0506.90		—Other:		
	.10	6	= Unworked, defatted or simply prepared (but not cut to shape)	kg	free
	.90	8	= Other	kg	free
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	0	= Ivory; ivory powder and waste	kg	free
	0507.90	6	= Other	kg	free
05.08	0508.00		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:		
	0508.00.10	6	—Shells, unworked or simply prepared but not cut to shape	kg	free
	.90	4	—Other	kg	free
05.09	0509.00	2	Natural Sponges of Animal Origin	kg	free

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05.10	0510.00	2	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	free
05.11			Animal Products Not Elsewhere Specified or Included; Dead Animals of Chapter 1 or 3, Unfit for Human Consumption:		
	0511.10	0	—Bovine semen.....	kg	free
	0511.9		—Other:		
	0511.91		= Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:		
	.15	1	- Products of fish or crustaceans, molluscs or other aquatic invertebrates (excluding fish ova), unworked or simply prepared ..	kg	free
	.90	9	- Other	kg	free
	0511.99		= Other:		
	.10	1	- Sinews and tendons.....	kg	free
	.15	2	- Bloodmeal; animal semen; parings and similar waste of raw hides and skins	kg	free
	.80	2	- Other animal products, unworked or simply prepared	kg	free
	.90	3	- Other	kg	free

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CUSTOMS AND EXCISE ACT, 1998**SECTION II****VEGETABLE PRODUCTS****NOTES:**

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 per cent by mass.

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 No. 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 for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading Nos. 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 No. 97.01.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
06.01			Bulbs, Tubers, Tuberous Roots, Corms, Crowns and Rhizomes, Dormant, in Growth or in Flower; Chicory Plants and Roots (Excluding Roots of Heading No. 12.12):		
	0601.10	3	= Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant .	u	free
	0601.20	4	= Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	u	free
06.02			Other Live Plants, (Including Their Roots), Cuttings and Slips; Mushroom Spawn:		
	0602.10	3	—Unrooted cuttings and slips	u	free
	0602.20	8	—Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts.	u	free
	0602.30	2	—Rhododendrons and azaleas, grafted or not	u	free
	0602.40	7	—Roses, grafted or not	u	free
	0602.90	8	—Other	kg	free
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	7	—Fresh	kg	20%
	0603.90	3	—Other	kg	20%
06.04			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 for Ornamental Purposes, Fresh, Dried, Dyed, Bleached, Impregnated or Otherwise Prepared:		
	0604.10	0	—Mosses and lichens	kg	20%
	0604.9		—Other:		
	0604.91	3	= Fresh	kg	20%
	0604.99	4	= Other	kg	20%

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CUSTOMS AND EXCISE ACT, 1998**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 Nos. 07.09, 07.10, 07.11 and 07.12, the word "vegetables" 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 (*Marjorana hortensis* or *Origanum majorana*).
3. Headings No. 07.12 covers all dried vegetables of the kinds falling in headings Nos. 07.01 to 07.11, other than:
 - (a) dried leguminous vegetables, shelled (heading No. 07.13);
 - (b) sweet corn in the forms specified in headings No. 11.02 to 11.04;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading No. 11.05);
 - (d) flour, meal and powder of the dried leguminous vegetables of heading No. 07.13 (heading No. 11.06).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading No. 09.04).

Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
07.01			Potatoes, Fresh or Chilled:		
	0701.10	1	—Seed	kg	0,44c/kg
	0701.90	8	—Other	kg	0,44c/kg
07.02	0702.00	0	Tomatoes, Fresh or Chilled.	kg	15%
07.03			Onions, Shallots, Garlic, Leeks and Other Alliaceous Vegetables, Fresh or Chilled:		
	0703.10	9	—Onions and shallots	kg	15%
	0703.20	3	—Garlic	kg	325c/kg
	0703.90	5	—Leeks and other alliaceous vegetables	kg	15%
07.04			Cabbages, Cauliflowers, Kohlrabi, Kale and Similar Edible Brassicas, Fresh or Chilled:		
	0704.10	2	—Cauliflowers and headed broccoli	kg	free
	0704.20	7	—Brussels sprouts	kg	free
	0704.90	9	—Other	kg	free
07.05			Lettuce (<i>Lactuca Sativa</i>) and Chicory (<i>Cichorium</i> spp.), Fresh or Chilled:		
	0705.1		—Lettuce:		
	0705.11	2	—Cabbage lettuce (head lettuce)	kg	free
	0705.19	3	—Other	kg	free
	0705.2		—Chicory:		
	0705.21	7	= Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	kg	free
	0705.29	8	= Other	kg	free
07.06			Carrots, Turnips, Salad Beetroot, Salsify, Celeriac, Radishes and Similar Edible Roots, Fresh or Chilled:		
	0706.10	9	—Carrots and turnips	kg	free
	0706.90	6	—Other	kg	free
07.07	0707.00	9	Cucumbers and Gherkins, Fresh or Chilled	kg	15%
07.08			Leguminous Vegetables, Shelled or Unshelled, Fresh or Chilled:		
	0708.10	7	—Peas (<i>Pisum sativum</i>)	kg	15%
	0708.20	1	—Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	kg	free
	0708.90	3	—Other leguminous vegetables	kg	free
07.09			Other Vegetables, Fresh or Chilled:		
	0709.10	0	—Globe artichokes	kg	free
	0709.20	5	—Asparagus	kg	15%
	0709.30	6	—Aubergines (egg-plants)	kg	free
	0709.40	4	—Celery other than celeriac	kg	free

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0709.5		—Mushrooms and truffles:		
0709.51	5	= Mushrooms	kg	15%
0709.52	1	= Truffles	kg	free
0709.60	3	—Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	kg	15%
0709.70	8	—Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	free
0709.90	7	—Other	kg	15%
<hr/>				
07.10		Vegetables (Uncooked or Cooked by Steaming or Boiling in Water), Frozen:		
0710.10	0	—Potatoes	kg	30%
0710.2		—Leguminous vegetables, shelled or unshelled:		
0710.21	1	= Peas (<i>Pisum sativum</i>)	kg	30%
0710.22	8	= Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	kg	30%
0710.29	2	= Other	kg	30%
0710.30	1	—Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	20%
0710.40	4	—Sweet corn	kg	20%
0710.80		—Other vegetables:		
.10	8	= Truffles	kg	free
.90	8	= Other	kg	30%
0710.90	7	—Mixtures of vegetables	kg	30%
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07.11		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	4	—Onions	kg	20%
0711.20	9	—Olives	kg	25%
0711.30	3	—Capers	kg	20%
0711.40	8	—Cucumbers and gherkins	kg	20%
0711.90		—Other vegetables; mixtures of vegetables:		
.10	8	= Shallots and leeks	kg	20%
.30	2	= Fruits of the genus <i>Pimenta</i>	kg	free
.90	6	= Other	kg	20%
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07.12		Dried Vegetables, Whole, Cut, Sliced, Broken or in Powder, But Not Further Prepared:		
0712.20	2	—Onions	kg	20%
0712.30	7	—Mushrooms and truffles	kg	20%
0712.90		—Other vegetables; mixtures of vegetables:		
.10	1	= Culinary herbs, ground, crushed or rubbed	kg	4c/kg
.20	9	= Culinary herbs, not ground, crushed or rubbed	kg	4c/kg
.90	4	= Other	kg	20%
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07.13		Dried Leguminous Vegetables, Shelled, whether or not Skinned or Split:		
0713.10		—Peas (<i>Pisum sativum</i>):		
.20	6	= Green peas, whole	kg	15%
.25	7	= Green peas, skinned or split	kg	30%
.90	7	= Other	kg	free
0713.20	6	—Chick peas (garbanzes)	kg	free
0713.3		—Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):		
0713.31	7	= Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	kg	15%
0713.32	3	= Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	kg	10%
0713.33	8	= Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	kg	10%
0713.39	8	= Other	kg	10%
0713.40	5	= Lentils	kg	free
0713.50	8	—Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	kg	15%
0713.90		—Other:		
.10	5	= Whole	kg	15%
.20	2	= Skinned or split	kg	30%
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07.14		Manioc, Arrowroot, Salep, Jerusalem Artichokes, Sweet Potatoes and Similar Roots and Tubers with High Starch or Inulin Content, Frozen or Dried, Whether or Not Sliced or in the Form of Pellets; Sago Pith:		
0714.10		—Manioc (cassava):		
.10	2	= Frozen	kg	5%
.90	0	= Other	kg	free
0714.20		—Sweet potatoes:		

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.10 7	= Frozen	kg	5%
.90 5	= Other	kg	free
0714.90	—Other:		
.10 9	= Frozen	kg	5%
.90 7	= Other	kg	free

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CHAPTER 8

EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

NOTES:

1. This Chapter does not cover inedible nuts or fruit.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh 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 (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
 - (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup),
 provided that they retain the character of dried fruit or dried nuts.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
08.01					
			Coconuts, Brazil Nuts and Cashew Nuts, Fresh or Dried, Whether or Not Shelled or Peeled:		
	0801.1		—Coconuts:		
	0801.11		= Desiccated:		
		.10 7	- Unsweetened	kg	free
		.90 5	- Other	kg	25%
	0801.19		= Other:		
		.10 8	- Whole	kg	free
		.90 6	- Other	kg	25%
	0801.2		—Brazil nuts:		
	0801.21	4	= In shell	kg	free
	0801.22	0	= Shelled	kg	free
	0801.3		—Cashew nuts:		
	0801.31	9	= In shell	kg	4c/kg
	0801.32	5	= Shelled	kg	4c/kg
08.02					
			Other Nuts, Fresh or Dried, Whether or Not Shelled or Peeled:		
	0802.1		—Almonds:		
	0802.11	3	= In shell	kg	free
	0802.12	0	= Shelled	kg	free
	0802.2		—Hazelnuts or filberts (Corylus spp.):		
	0802.21	8	= In shell	kg	free
	0802.22	4	= Shelled	kg	free
	0802.3		—Walnuts:		
	0802.31	2	= In shell	kg	free
	0802.32	9	= Shelled	kg	free
	0802.40	0	—Chestnuts (Castanea spp.)	kg	free
	0802.50	5	—Pistachios	kg	free
	0802.90	3	—Other	kg	free
08.03	0803.00	6	Bananas, Including Plantains, Fresh or Dried	kg	5%
08.04					
			Dates, Figs, Pineapples, Avocados, Guavas, Mangoes and Mangosteens, Fresh or Dried:		
	0804.10	4	—Dates	kg	free
	0804.20	9	—Figs	kg	free
	0804.30	3	—Pineapples	kg	15%
	0804.40	8	—Avocados	kg	5%
	0804.50	2	—Guavas, mangoes and mangosteens	kg	35%
08.05					
			Citrus Fruit, Fresh or Dried:		
	0805.10	8	—Oranges	kg	5%
	0805.20	2	—Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	kg	5%
	0805.30	7	—Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia)	kg	5%
	0805.40	1	—Grapefruit	kg	5%

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0805.90	4	—Other	kg	5%
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08.06		Grapes, Fresh or Dried:		
0806.10	1	—Fresh	kg	5%
0806.20	6	—Dried	kg	free
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08.07		Melons (Including Watermelons) and Papaws (Papayas), Fresh:		
0807.1		—Melons (including watermelons):		
0807.11	1	= Watermelons	kg	15%
0807.19	2	= Other	kg	15%
0807.20	7	—Pawpaws (papayas)	kg	15%
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08.08		Apples, Pears and Quinces, Fresh:		
0808.10	9	—Apples	kg	5%
0808.20	3	—Pears and quinces	kg	5%
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08.09		Apricots, Cherries, Peaches (Including Nectarines), Plums and Sloes, Fresh:		
0809.10	2	—Apricots	kg	5%
0809.20	7	—Cherries	kg	5%
0809.30	1	—Peaches, including nectarines	kg	5%
0809.40	6	—Plums and sloes	kg	5%
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08.10		Other Fruit, Fresh:		
0810.10	2	—Strawberries	kg	15%
0810.20	7	—Raspberries, blackberries, mulberries and loganberries	kg	free
0810.30	1	—Black, white or red currants and gooseberries	kg	free
0810.40	6	—Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg	free
0810.50	0	—Kiwifruit	kg	5%
0810.90		—Other:		
.10	6	= Granadillas and litchis	kg	15%
.90	4	= Other	kg	5%
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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	6	—Strawberries	kg	20%
0811.20	0	—Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg	20%
0811.90		—Other:		
.15	0	= Granadilla pulp; litchi pulp	kg	5%
.90	8	= Other	kg	20%
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08.12		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:		
0812.10	0	—Cherries	kg	20%
0812.20	4	—Strawberries	kg	20%
0812.90		—Other:		
.15	4	= Granadilla pulp; litchi pulp	kg	5%
.90	1	= Other	kg	20%
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08.13		Fruit, Dried (Excluding that of Headings Nos. 08.01 to 08.06); Mixtures of Nuts or Dried Fruits of This Chapter:		
0813.10	3	—Apricots	kg	6c/kg
0813.20	8	—Prunes	kg	free
0813.30	2	—Apples	kg	6c/kg
0813.40		—Other fruit:		
.10	4	- Litchis, strawberries, granadillas, musk melons, papaws and cherries	kg	20%
.90	2	- Other	kg	6c/kg
0813.50	1	—Mixtures of nuts or dried fruits of this Chapter	kg	6c/kg
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08.14	0814.00	2 Peel of Citrus Fruit or Melons (Including Watermelons), Fresh, Frozen, Dried or Provisionally Preserved in Brine, in Sulphur Water or in Other Preservative Solutions:	kg	free

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CHAPTER 9

COFFEE, TEA, MATE AND SPICES

NOTES:

1. Mixtures of the products of headings Nos. 09.04 to 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 under heading No. 09.10.
 The addition of other substances to the products of headings Nos. 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 No. 21.03.
2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading No. 12.11

Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
09.01			Coffee, Whether or Not Roasted or Decaffeinated; Coffee Husks and Skins; Coffee Substitutes Containing Coffee in any Proportion:		
	0901.1		—Coffee, not roasted:		
	0901.11		= Not decaffeinated:		
	.10	9	- Of the species <i>Coffea arabica</i>	kg	free
	.20	6	- Of the species <i>Coffea robusta</i>	kg	free
	.90	7	- Other	kg	free
	0901.12		= Decaffeinated:		
	.10	5	- Of the species <i>Coffea arabica</i>	kg	free
	.20	2	- Of the species <i>Coffea robusta</i>	kg	free
	.90	3	- Other	kg	free
	0901.2		—Coffee, roasted:		
	0901.21	6	= Not decaffeinated	kg	6c/kg
	0901.22	2	= Decaffeinated	kg	6c/kg
	0901.90		—Other:		
	.10	9	= Coffee husks and skins	kg	20%
	.20	6	= Coffee substitutes containing coffee	kg	10c/kg
09.02			Tea, Whether or not Flavoured:		
	0902.10	9	—Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	kg	free
	0902.20	3	—Other green tea (not fermented)	kg	free
	0902.30	8	—Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	kg	free
	0902.40	2	—Other black tea (fermented) and other partly fermented tea	kg	free
09.03	0903.00	8	Mat	kg	free
09.04			Pepper of the Genus <i>Piper</i>; Dried or Crushed or Ground Fruits of the Genus <i>Capsicum</i> or of the Genus <i>Pimenta</i>:		
	0904.1		—Pepper:		
	0904.11	2	= Neither crushed nor ground	kg	free
	0904.12	9	= Crushed or ground	kg	free
	0904.20		—Fruits of the genus <i>Capsicum</i> , or of the genus <i>Pimenta</i> , dried or crushed or ground:		
	.30	2	= Fruits of the genus <i>Capsicum</i>	kg	25%
	.50	7	= Fruits of the genus <i>Pimenta</i>	kg	free
09.05	0905.00	5	Vanilla	kg	free
09.06			Cinnamon and Cinnamon-tree Flowers:		
	0906.10	3	—Neither crushed nor ground	kg	free
	0906.20	8	—Crushed or ground	kg	free
09.07	0907.00	2	Cloves (Whole Fruit, Cloves and Stems)	kg	free
09.08			Nutmeg, Mace and Cardamoms:		
	0908.10	0	= Nutmeg	kg	free

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0908.20	5	= Mace	kg	free
0908.30	5	= Cardamoms	kg	free
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09.09		Seeds of Anise, Badian, Fennel, Coriander, Cumin, or Caraway; Juniper Berries:		
0909.10	4	—Seeds of anise or badian	kg	free
0909.20	9	—Seeds of coriander	kg	free
0909.30	3	—Seeds of cumin	kg	free
0909.40	8	—Seeds of caraway	kg	free
0909.50	2	—Seeds of fennel; juniper berries	kg	free
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09.10		Ginger, Saffron, Turmeric (Curcuma), Thyme, Bay Leaves, Curry and Other Spices:		
0910.10		—Ginger:		
.10	1	= Neither crushed nor ground	kg	15%
.20	9	= Crushed or ground	kg	20%
0910.20	9	—Saffron	kg	free
0910.30	3	—Turmeric (curcuma)	kg	free
0910.40	8	—Thyme; bay leaves	kg	free
0910.50	2	—Curry	kg	free
0910.9		—Other spices:		
0910.91	7	= Mixtures referred to in Note 1(b) to this Chapter	kg	free
0910.99	8	= Other	kg	free

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CUSTOMS AND EXCISE ACT, 1998**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 No. 10.06.
2. Heading No. 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.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
10.01			Wheat and Meslin:		
	1001.10	7	—Durum wheat	kg	free
	1001.90	3	—Other	kg	free
10.02	1002.00	6	Rye	kg	free
10.03	1003.00	7	Barley	kg	free
10.04	1004.00	3	Oats	kg	free
10.05			Maize (Corn):		
	1005.10	1	—Seed	kg	free
	1005.90	8	—Other	kg	free
10.06			Rice:		
	1006.10	5	—Rice in the husk (paddy or rough)	kg	free
	1006.20	4	—Husked (brown) rice	kg	free
	1006.30	4	—Semi-milled or wholly milled rice, whether or not polished or glazed	kg	free
	1006.40	9	—Broken rice	kg	free
10.07	1007.00	4	Grain Sorghum	kg	3%
10.08			Buckwheat, Millet and Canary Seed; Other Cereals:		
	1008.10	2	—Buckwheat	kg	free
	1008.20	7	—Millet	kg	25%
	1008.30	1	—Canary seed	kg	25%
	1008.90	9	—Other cereals	kg	5%

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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 No. 09.01 or 21.01);
 - (b) Prepared flours, meals or starches of heading No. 19.01;
 - (c) Corn flakes or other products of heading No. 19.04;
 - (d) Vegetables, prepared or preserved, of heading No. 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 in this Chapter if they have, by mass 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 No. 23.02. However, germ of cereals, whole, rolled, flaked or ground is always classified in heading No. 11.04.
- (B) Products falling in this Chapter under the above provisions shall be classified in heading No. 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 mass, than that shown against the cereal concerned. Otherwise they fall in heading No. 11.03 or 11.04.

Cereal	Starch content (percentage)	Ash content (percentage)	Rate of Passage through a sieve with an aperture of	
			315 micrometres (microns) (percentage)	500 micrometres (microns) (percentage)
(1)	(2)	(3)	(4)	(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 No. 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 per cent by mass passes through a woven metal wire cloth sieve with an aperture of 2 mm;
 - (b) in the case of other cereal products, at least 95 per cent by mass passes through a woven metal wire cloth sieve with an aperture of 1,25 mm.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
11.01	1101.00		Wheat or Meslin Flour:		
	1101.00.10	1	= Wheat flour	kg	50%
	.20	9	= Meslin flour	kg	1c/kg
11.02			Cereal Flours (Excluding That of Wheat or Meslin):		
	1102.10	2	—Rye flour	kg	1,1c/kg
	1102.20	7	—Maize (corn) flour	kg	5%
	1102.30	1	—Rice flour	kg	20%
	1102.90		—Other:		
	.10	6	= Oats flour, in immediate packings of a content exceeding 10 kg	kg	2,75c/kg
	.20	3	= Oats flour, in immediate packings of a content not exceeding 10 kg	kg	2,75c/kg
	.30	0	= Sorghum flour	kg	3%
	.90	4	= Other	kg	0,65c/kg
11.03			Cereal Groats, Meal and Pellets:		
	1103.1		—Groats and meal:		

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1103.11	2	= Of wheat	kg	free
1103.12		= Of oats:		
.10	6	- In immediate packings of a content exceeding 10 kg	kg	2,75c/kg
.20	3	- In immediate packings of a content not exceeding 10 kg	kg	2,75c/kg
1103.13	5	= Of maize (corn)	kg	5%
1103.14	1	= Of rice	kg	20%
1103.19	3	= Of other cereals	kg	0,65c/kg
1103.2		—Pellets:		
1103.21	7	= Of wheat	kg	free
1103.29		= Of other cereals:		
.20	2	- Of oats, in immediate packings of a content exceeding 10 kg	kg	2,75c/kg
.90	3	- Other	kg	free
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11.04		Cereal Grains Otherwise Worked (For Example, Hulled, Rolled, Flaked, Pearled, Sliced or Kibbled), (Excluding Rice of Heading No. 10.06); Germ of Cereals, Whole, Rolled, Flaked or Ground:		
1104.1		—Rolled or flaked grains:		
1104.11	6	= Of barley	kg	free
1104.12	2	= Of oats	kg	free
1104.19	7	= Of other cereals	kg	free
1104.2		—Other worked grains (for example, hulled, pearled, sliced or kibbled):		
1104.21	0	= Of barley	kg	free
1104.22	7	= Of oats	kg	free
1104.23	3	= Of maize (corn)	kg	5%
1104.29	1	= Of other cereals	kg	free
1104.30	9	= Germ of cereals, whole, rolled, flaked or ground	kg	free
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11.05		Flour, Meal, Powder, Flakes, Granules and Pellets of Potatoes:		
1105.10	3	—Flour, meal and powder	kg	20%
1105.20		—Flakes, granules and pellets:		
.10	5	= Pellets made from pieces of potatoes	kg	20%
.90	3	= Other	kg	20%
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11.06		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 Products of Chapter 8:		
1106.10	7	—Of the dried leguminous vegetables of heading No. 07.13	kg	0,8c/kg
1106.20		—Of sago or of roots or tubers of heading No. 07.14:		
.10	9	= Of sago, arrowroot or manioc	kg	free
.90	7	= Other	kg	free
1106.30	6	—Of the products of Chapter 8	kg	20%
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11.07		Malt, Whether or not Roasted:		
1107.10		—Not roasted:		
.10	8	= Of wheat	kg	free
.20	5	= Of barley	kg	free
.30	2	= Of oats, in immediate packings of a content exceeding 10 kg	kg	2,75c/kg
.40	2	= Of oats, in immediate packings of a content not exceeding 10 kg	kg	2,75c/kg
.50	7	= Of sorghum	kg	3%
.90	6	= Other	kg	0,85c/kg
1107.20		—Roasted:		
.10	2	= Of wheat	kg	free
.20	2	= Of barley	kg	free
.30	7	= Of oats, in immediate packings of a content exceeding 10 kg	kg	2,75c/kg
.40	4	= Of oats, in immediate packings of a content not exceeding 10 kg	kg	2,75c/kg
.90	0	= Other	kg	0,85c/kg
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11.08		Starches; Inulin:		
1108.1		—Starches:		
1108.11		= Wheat starch:		
.10	8	- In immediate packings of a content not exceeding 1,5 kg	kg	free
.90	6	- Other	kg	10%
1108.12		= Maize (corn) starch:		
.10	4	- In immediate packings of a content not exceeding 1,5 kg	kg	free
.90	2	- Other	kg	10%

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1108.13		= Potato starch:			
.10	0	- In immediate packings of a content not exceeding 1,5 kg	kg	free	
.90	9	- Other	kg	10%	
1108.14		= Manioc (cassava) starch:			
.10	7	- In immediate packings of a content not exceeding 1,5 kg	kg	free	
.90	5	- Other	kg	10%	
1108.19		= Other starches:			
.10	9	- In immediate packings of a content not exceeding 1,5 kg	kg	free	
.90	7	- Other	kg	10%	
1108.20	9	—Inulin	kg	20%	
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11.09	1109.00	3	Wheat Gluten, Whether or not Dried	kg	20%

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CUSTOMS AND EXCISE ACT, 1998**CHAPTER 12****OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT;
INDUSTRIAL OR MEDICAL PLANTS; STRAW AND FODDER****NOTES:**

1. Heading No. 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 No. 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
2. Heading No. 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 headings Nos. 23.04 to 23.06.
3. For the purposes of heading No. 12.09, beet seeds, grass and other herbage 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 No. 12.09 does not, however, apply to the following even if for sowing:
 - (a) Leguminous vegetables or sweet corn (Chapter 7);
 - (b) Species or other products of Chapter 9;
 - (c) Cereals (Chapter 10); or
 - (d) Products of headings Nos. 12.01 to 12.07 or 12.11.
4. Heading No. 12.11 applies, inter alia, to the following plants or parts thereof; basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.
Heading No. 12.11 does not, however, apply to:
 - (a) Medicaments of Chapter 30;
 - (b) Perfumery to toilet preparations of Chapter 33; or
 - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading No. 38.08.
5. For the purposes of heading No. 12.12, the terms "seaweeds and other algae" does not include:
 - (a) Dead single-cell micro-organisms of heading No. 21.02;
 - (b) Cultures of micro-organisms of heading No. 30.02; or
 - (c) Fertilisers of heading No. 31.01 or 31.05.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
12.01	1201.00	6	Soya Beans, Whether or not Broken	kg	0,65c/kg
12.02			Ground-nuts, Not Roasted or Otherwise Cooked, Whether or Not Shelled or Broken:		
	1202.10	4	—In shell.	kg	free
	1202.20	9	—Shelled, whether or not broken	kg	free
12.03	1203.00	3	Copra	kg	free
12.04	1204.00	7	Linseed, Whether or Not Broken	kg	10%
12.05	1205.00	0	Rape or Colza Seeds, Whether or Not Broken	kg	10%
12.06	1206.00	4	Sunflower Seeds, Whether or Not Broken	kg	10%
12.07			Other Oil Seeds and Oleaginous Fruits, Whether or Not Broken:		
	1207.10	2	—Palm nuts and kernels	kg	10%
	1207.20	7	—Cotton seeds.	kg	10%
	1207.30	1	—Castor oil seeds	kg	10%
	1207.40	6	—Sesamum seeds.	kg	10%
	1207.50	0	—Mustard seeds	kg	10%
	1207.60	5	—Safflower seeds	kg	10%
	1207.9		—Other:		
	1207.91	5	= Poppy seeds.	kg	10%
	1207.92	1	= Shea nuts (karite nuts)	kg	10%
	1207.99	6	= Other	kg	10%
12.08			Flours and Meals of Oil Seeds or Oleaginous Fruits, (Excluding Those of Mustard):		
	1208.10	6	—Of soya beans.	kg	20%
	1208.90	2	—Other	kg	20%

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12.09		Seeds, Fruits and Spores, of a Kind Used for Sowing:		
1209.1		—Beet seed:		
1209.11	6	= Sugar beet seed	kg	free
1209.19	7	= Other	kg	free
1209.2		—Seeds of forage plants, other than beet seed:		
1209.21	0	= Lucerne (alfalfa) seed	kg	free
1209.22	7	= Clover (<i>Trifolium</i> spp.) seed	kg	free
1209.23	3	= Fescue seed	kg	free
1209.24	9	= Kentucky blue grass (<i>Poa pratensis</i> L.) seed	kg	free
1209.25	6	= Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed	kg	free
1209.26	2	= Timothy grass seed	kg	free
1209.29	1	= Other	kg	free
1209.30	9	—Seeds of herbaceous plants cultivated principally for their flowers	kg	free
1209.9		—Other:		
1209.91	2	= Vegetable seeds	kg	free
1209.99		= Other:		
.10	0	- Seeds	kg	free
.90	9	- Other	kg	free
12.10		Hop Cones, Fresh or Dried, Whether or Not Ground, Powdered or in the Form of Pellets; Lupulin:		
1210.10	6	—Hop cones, neither ground nor powdered nor in the form of pellets	kg	free
1210.20	4	—Hop cones, ground, powdered or in the form of pellets; lupulin	kg	free
12.11		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	3	—Liquorice roots	kg	15%
1211.20	8	—Ginseng roots	kg	15%
1211.90		—Other:		
.10	7	= Pyrethrum	kg	free
.20	4	= Basil, borage, hyssop, mint, rosemary, rue and sage, neither ground nor crushed	kg	0,45c/kg
.30	1	= Basil, borage, hyssop, mint, rosemary, rue and sage, ground or crushed	kg	4c/kg
.80	8	= Other of a kind used primarily in pharmacy	kg	15%
.90	5	= Other	kg	20%
12.12		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 Sativum</i>) of a Kind Used Primarily for Human Consumption, Not Elsewhere Specified or Included:		
1212.10	7	—Locust beans including locust bean seeds	kg	20%
1212.20		—Seaweeds and other algae:		
.10	9	= Frozen	kg	5%
.90	7	= Other	kg	free
1212.30	6	—Apricot, peach or plum stones and kernels	kg	20%
1212.9		—Other:		
1212.91	0	= Sugar beet	kg	20%
1212.92	6	= Sugar cane	kg	20%
1212.99		= Other:		
.10	8	= Chicory roots	kg	free
.90	6	= Other	kg	20%
12.13		1213.00 6 Cereal Straw and Husks, Unprepared, Whether or Not Chopped, Ground, Pressed or in The Form of Pellets		
			kg	free
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	4	—Lucerne (alfalfa) meal and pellets	kg	free
1214.90	0	—Other	kg	free

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CUSTOMS AND EXCISE ACT, 1998**CHAPTER 13****LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS****NOTES:**

1. Heading No. 13.02 applies, inter alia, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The heading does not apply to:
- Liquorice extract containing more than 10 per cent by mass of sucrose or put up as confectionery (heading No. 17.04);
 - Malt extract (heading No. 19.01);
 - Extracts of coffee, tea or mat (**heading No. 21.01**);
 - Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
 - Camphor, glycyrrhizin or other products of heading No. 29.14 or 29.38;
 - Medicaments of heading No. 30.03 or 30.04 or blood-grouping reagents (heading No. 30.06);
 - Tanning or dyeing extracts (heading No. 32.01 or 32.03);
 - 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 the manufacture of beverages (Chapter 33);
 - Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (Heading No. 40.01).

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
13.01			Lac; Natural Gums, Resins, Gum-resins and Oleoresins (for Example, Balsams):		
	1301.10	2	—Lac	kg	free
	1301.20	7	—Gum Arabic	kg	free
	1301.90	9	—Other	kg	free
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:		
	1302.1		—Vegetable saps and extracts:		
	1302.11	2	= Opium	kg	15%
	1302.12	9	= Of liquorice	kg	15%
	1302.13	5	= Of hops	kg	free
	1302.14	1	= Of pyrethrum or of the roots of plants containing rotenone	kg	free
	1302.19		= Other:		
	.05 4		- Vanilla oleoresin (vanilla extract)	kg	free
	.10 0		- Other, suitable for pharmaceutical purposes	kg	15%
	.90 9		- Other	kg	25%
	1302.20	0	—Pectic substances, pectinates and pectates	kg	free
	1302.3		—Mucilages and thickeners, whether of not modified, derived from vegetable products:		
	1302.31	1	= Agar-agar	kg	free
	1302.32		= Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:		
	.10 5		- Not modified	kg	free
	.20 2		- Modified	kg	10%
	1302.39		= Other:		
	.10 0		- Not modified	kg	free
	.20 7		- Modified	kg	10%

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CUSTOMS AND EXCISE ACT, 1998**CHAPTER 14****VEGETABLE 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 No. 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 No. 44.04).
3. Heading No. 14.02 does not apply to wood wool (heading No. 44.05).
4. Heading No. 14.03 does not apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
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	4	—Bamboos	kg	free
	1401.20	9	—Rattans	kg	free
	1401.90		—Other:		
	.10	8	= Osier	kg	free
	.90	6	= Other	kg	free
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:		
	1402.10	8	—Kapok	kg	free
	1402.90	4	—Other	kg	free
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:		
	1403.10	1	—Broomcorn (Sorghum vulgare var. technicum)	kg	free
	1403.90	8	—Other	kg	free
14.04			Vegetable Products not Elsewhere Specified or Included:		
	1404.10	5	—Raw vegetable materials of a kind used primarily in dyeing or tanning	kg	free
	1404.20		—Cotton linters:		
	.10	7	= Unprocessed	kg	free
	.90	5	= Other	kg	15%
	1404.90	1	—Other	kg	free

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CUSTOMS AND EXCISE ACT, 1998**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:**

1. This Chapter does not cover the following:
 - (a) Pig fat or poultry fat of heading No. 02.09;
 - (b) Cocoa butter, fat or oil (heading No. 18.04);
 - (c) Edible preparations containing by mass more than 15 per cent of the products of heading No. 04.05 (generally Chapter 21);
 - (d) Greaves (heading No. 23.01) and residues of headings Nos. 23.04 to 23.06;
 - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI;
 - (f) Factice derived from oils (heading No. 40.02).
 2. Heading no. 15.09 does not apply to oils obtained from olives by solvent extraction (heading No. 15.10).
 3. Heading No. 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 No. 15.22.

Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
15.01	1501.00	1	Pig Fat (including Lard) and Poultry Fat, (excluding that of Heading No. 02.09 or 15.03)	kg	free
15.02	1502.00	5	Fats of Bovine Animals, Sheep or Goats, (excluding those of Heading No. 15.03)	kg	free
15.03	1503.00	9	Lard Stearin, Lard Oil, Oleostearin, Oleo-oil and Tallow Oil, Not Emulsified or Mixed or Otherwise Prepared	kg	10%
15.04			Fats and Oils and Their Fractions, of Fish or Marine Mammals, Whether or Not Refined, But Not Chemically Modified:		
	1504.10	7	—Fish-liver oils and their fractions.	kg	free
	1504.20	1	—Fats and oils and their fractions of fish (excluding liver oils)	kg	free
	1504.30	6	—Fats and oils and their fractions, of marine mammals	kg	free
15.05			Wool Grease and Fatty Substances Derived Therefrom (Including Lanolin:		
	1505.10	0	—Woolgrease, crude	kg	free
	1505.90	7	—Other	kg	10%
15.06	1506.00		Other Animal Fats and Oils and Their Fractions, Whether or Not Refined, But Not Chemically Modified:		
	1506.00.15	8	—Neat's-foot oil	kg	free
	.90	5	—Other	kg	10%
15.07			Soya-bean Oil and its Fractions, Whether or Not Refined, But Not Chemically Modified:		
	1507.10	8	—Crude oil, whether or not degummed.	kg	free
	1507.90		—Other		
	.20	9	= In containers holding 205 l or less	kg	50,3c/kg
	.90	3	= Other	kg	17c/kg
15.08			Ground-nut Oil and its Fractions, Whether or not Refined, But Not Chemically Modified:		
	1508.10	1	—Crude oil	kg	free
	1508.90	8	—Other	kg	free
15.09			Olive Oil and its Fractions, Whether or Not Refined, But Not Chemically Modified:		

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1509.10	5	—Virgin	kg	free
1509.90	1	—Other:	kg	10%
15.10	1510.00.10	0 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	10%
15.11		Palm Oil and its Fractions, Whether or Not Refined, But Not Chemically Modified:		
1511.10	9	—Crude oil	kg	12,5c/kg
1511.90		—Other:		
	.20 8	= In containers holding 205 l or less	kg	78c/kg
	.90 0	= Other	kg	40c/kg
15.12		Sunflower-seed, Safflower or Cotton-seed Oil and Fractions Thereof, Whether or Not Refined, But Not Chemically Modified:		
1512.1		—Sunflower-seed or safflower oil and fractions thereof:		
1512.11	9	= Crude oil	kg	free
1512.19		= Other:		
	.20 4	- In containers holding 205 l or less	kg	55,5c/kg
	.90 5	- Other	kg	21,2c/kg
1512.2		—Cotton-seed oil and its fractions:		
1512.21	3	= Crude oil, whether or not gossypol has been removed	kg	free
1512.29		= Other:		
	.20 9	- In containers holding 205 l or less	kg	56,7c/kg
	.90 6	- Other	kg	22,2c/kg
15.13		Coconut (Copra), Palm Kernel or Babassu Oil and Fractions Thereof, Whether or Not Refined, But Not Chemically Modified:		
1513.1		—Coconut (copra) oil and its fractions:		
1513.11	2	= Crude oil	kg	free
1513.19	3	= Other	kg	free
1513.2		—Palm kernel or babassu oil and their fractions thereof:		
1513.21	7	= Crude oil	kg	free
1513.29	8	= Other	kg	free
15.14		Rape, Colza or Mustard Oil and Fractions Thereof, Whether or Not Refined, But Not Chemically Modified:		
1514.10	1	= Crude oil	kg	free
1514.90		= Other:		
	.20 0	- In containers holding 205 l or less	kg	57,7c/kg
	.90 1	- Other	kg	23,1c/kg
15.15		Other Fixed Vegetable Fats and Oils (Including Jojoba Oil) and Their Fractions, Whether or Not Refined, But Not Chemically Modified:		
1515.1		—Linseed oil and its fractions:		
1515.11	0	= Crude oil	kg	free
1515.19	0	= Other	kg	free
1515.2		—Maize (corn) oil and its fractions:		
1515.21	4	= Crude oil	kg	free
1515.29		= Other:		
	.20 6	- In containers holding 205 l or less	kg	25,3c/kg
	.90 0	- Other	kg	free
1515.30	2	= Castor oil and its fractions	kg	free
1515.40	7	= Tung oil and its fractions	kg	10%
1515.50	1	= Sesame oil and its fractions	kg	10%
1515.60	6	= Jojoba oil and its fractions	kg	10%
1515.90	6	= Other	kg	10%
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	7	—Animal fats and oils and their fractions	kg	10%
1516.20		—Vegetable fats and oils and their fractions:		
	.10 9	= Castor oil	kg	free
	.90 7	= Other	kg	10%

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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 (Excluding Edible Fats or Oils or Their Fractions of Heading No. 15.16):		
1517.10	0	—Margarine, (excluding liquid margarine)	kg	10%
1517.90	7	—Other	kg	10%
15.18 1518.00		9 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	10%
[15.19]		Deleted with effect from 1996.07.05		
15.20 1520.00		3 Glycerol, Crude; Glycerol Waters and Glycerol Lyes		
			kg	free
15.21		Vegetable Waxes (Excluding Tri-Glycerides), Beeswax, Other Insect Waxes and Spermaceti, whether or not Refined or Coloured:		
1521.10		—Vegetable Waxes:		
.10	9	= Carnauba wax	kg	free
.90	7	= Other	kg	10%
1521.90	8	—Other	kg	10%
15.22 1522.00		0 Degras; Residues Resulting from the Treatment of Fatty Substances or Animal or Vegetable Waxes		
			kg	10%

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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 per cent by mass.

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 and other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading No. 05.04.
2. Food preparations fall in this Chapter provided that they contain more than 20 per cent by mass of sausage, meat, 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 mass. These provisions do not apply to the stuffed products of heading no. 19.02 or the preparations of heading no. 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 mass content not exceeding 250 g. 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 or meat offal. This subheading takes precedence over all other subheadings of heading no. 16.02.
2. The fish and crustaceans specified in the subheading of heading No. 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
16.01	1601.00		Sausages and Similar Products, of Meat, Meat Offal or Blood; Food Preparations Based on These Products:		
	1601.00.10	0	—Pat de foie gras and foie gras (goose liver paste)	kg	5,5c/kg
	.90	9	—Other	kg	40%
16.02			Other Prepared or Preserved Meat, Offal or Blood:		
	1602.10	1	—Homogenised preparations	kg	free
	1602.20		—Of liver of any animal:		
	.10	3	= Pat de foie gras and foie gras (goose liver paste)	kg	5,5c/kg
	.90	1	= Other	kg	50%
	1602.3		—Of poultry of heading No. 01.05:		
	1602.31	7	= Of turkeys	kg	free
	1602.32		= Of fowls of the species Gallus domesticus:		
	.10	0	- Pastes	kg	20%
	.90	9	- Other	kg	27%
	1602.39		= Other:		
	.10	5	- Pastes	kg	20%
	.90	3	- Other	kg	27%
	1602.4		—Of swine:		
	1602.41	1	= Hams and cuts thereof	kg	40%
	1602.42	8	= Shoulders and cuts thereof	kg	40%
	1602.49	2	= Other, including mixtures:		
	.30	4	- Cooked rib, frozen, not marinated, in immediate packings, of a content of 10 kg or more	kg	free
	.90	8	- Other	kg	40%
	1602.50		—Of bovine animals:		
	.30	1	= Tripe	kg	free
	.40	9	= Other, dehydrated, in immediate packings of a content of 5 kg or more	kg	free
	.90	5	= Other	kg	40%

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1602.90	—Other, including preparations of blood of any animal:		
.10 5	= Pastes	kg	20%
.20 2	= Homogenised composite food preparations	kg	free
.90 3	= Other	kg	40%
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16.03 1603.00	Extracts and Juices of Meat, Fish or Crustaceans, Molluscs or Other Aquatic Invertebrates:		
1603.00.10 8	—Extracts of meat	kg	25%
.20 5	—Juices of meat; extracts of fish	kg	25%
.90 6	—Other	kg	20%
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16.04	Prepared or Preserved Fish; Caviar and Caviar Substitutes Prepared From Fish Eggs:		
1604.1	—Fish, whole or in pieces, but not minced:		
1604.11 5	= Salmon	kg	6c/kg
1604.12	= Herrings:		
.10 9	- Frozen	kg	25% or 200c/kg
.90 7	- Other	kg	6c/kg
1604.13	= Sardines, sardenella and brisling or sprats:		
.05 9	- Sardines (Sardine pilchardus), in oil, in airtight metal containers	kg	2,4c/kg net
.10 5	- Sprats (Sprattus sprattus) in oil, in airtight metal containers	kg	2,4c/kg net
.15 6	- Sardinella (Sardinella spp.), in airtight metal containers	kg	2,4c/kg net
.20 2	- Sardines (pilchards) (Sardinops spp.), in airtight metal containers	kg	free
.80 6	- Other, frozen	kg	25% or 200c/kg
.90 3	- Other	kg	6c/kg
1604.14	= Tunas, skipjack and bonito (Sarda spp.):		
10 1	- Frozen	kg	25% or 200c/kg
.90 7	- Other	kg	6c/kg
1604.15	= Mackerel:		
.10 8	- Frozen	kg	25% or 200c/kg
.20 5	- In airtight metal containers, not frozen	kg	6c/kg
.90 6	- Other	kg	6c/kg
1604.16 7	= Anchovies	kg	25%
1604.19	= Other:		
.10 3	- Frozen	kg	25% or 200c/kg
.20 0	- Horse-mackerel (Trachurus trachurus), in airtight metal containers, not frozen	kg	6c/kg
.90 1	- Other	kg	6c/kg
1604.20	= Other prepared or preserved fish:		
.10 0	- Fish paste	kg	16,5c/kg with a maximum of 25%
.20 8	- Homogenised composite food preparations	kg	free
.30 5	- Other anchovies	kg	25%
.40 2	- Other sardines (pilchards) (Sardinops spp.), mackerel and horse-mackerel (Trachurus trachurus), in airtight metal containers	kg	6c/kg
.80 1	- Other frozen	kg	25% or 200c/kg
.90 9	- Other	kg	6c/kg
1604.30	= Caviar and caviar substitutes:		
.10 5	- Caviar	kg	30%
.20 2	- Caviar substitutes	kg	27%
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16.05	Crustaceans, Molluscs and Other Aquatic Invertebrates, Prepared or Preserved:		
1605.10	—Crab:		
.10 0	= Homogenised composite food preparations	kg	free
.80 0	= Other, in airtight metal containers	kg	5,5c/kg
.90 8	= Other	kg	5,5c/kg
1605.20	—Shrimps and prawns:		
.10 4	= Homogenised composite food preparations	kg	free
.80 5	= Other, in airtight metal containers	kg	5,5c/kg
.90 2	= Other	kg	5,5c/kg

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1605.30	—Lobster:		
.10 9	= Homogenised composite food preparations	kg	free
.90 7	= Other	kg	30%
1605.40	—Other crustaceans:		
.10 3	= Homogenised composite food preparations	kg	free
.80 4	= Other, in airtight metal containers	kg	5,5c/kg
.90 1	= Other	kg	5,5c/kg
1605.90	—Other:		
.10 6	= Homogenised composite food preparations	kg	free
.20 3	= Other molluscs, in airtight metal containers	kg	5,5c/kg
.30 0	= Other molluscs	kg	5,5c/kg
.40 8	= Other aquatic invertebrates, in airtight metal containers	kg	2,75c/kg
.90 4	= Other	kg	2,25c/kg

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CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

NOTE:

1. This Chapter does not cover the following:
- Sugar confectionery containing cocoa (heading No. 18.06);
 - Chemically pure sugars (excluding sucrose, lactose, maltose, glucose and fructose) or other products of heading No. 29.40; or
 - Medicaments or other products of Chapter 30.

Subheading Note:

1. For the purposes of subheading Nos. 1701.11 and 1701.12, "raw sugar" means sugar whose content of sucrose by mass, in the dry state corresponds to a polarimeter reading of less than 99,5 degrees.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
17.01 Cane or Beet Sugar and Chemically Pure Sucrose, in Solid Form:					
	1701.1		—Raw sugar not containing added flavouring or colouring matter:		
	1701.11	6	= Cane sugar	kg	48,3c/kg
	1701.12	2	= Beet sugar	kg	48,3c/kg
	1701.9		—Other:		
	1701.91	2	= Containing added flavouring or colouring matter	kg	48,3c/kg
	1701.99	3	= Other	kg	48,3c/kg
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:					
	1702.1		—Lactose and lactose syrup:		
	1702.11	1	= Containing by mass 99 per cent or more lactose expressed as anhydrous lactose, calculated on the dry matter	kg	2,75c/kg
	1702.19	0	= Other	kg	2,75c/kg
	1702.20		—Maple sugar and maple syrup:		
	.10 5		= Maple sugar	kg	1c/kg
	.30 0		= Maple syrup	kg	0,99c/kg
	1702.30	2	—Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 per cent by mass of fructose	kg	1c/kg
	1702.40	7	—Glucose and glucose syrup, containing in the dry state at least 20 per cent but less than 50 per cent by mass of fructose	kg	1c/kg
	1702.50	1	—Chemically pure fructose	kg	3,5c/kg
	1702.60		—Other fructose and fructose syrup, containing in the dry state more than 50 per cent by mass of fructose:		
	.10 3		= Fructose	kg	5c/kg
	.20 0		= Fructose syrup	kg	free
	1702.90		—Other, including invert sugar:		
	.10 7		= Palm sugar, not containing added flavouring or colouring matter	kg	0,99c/kg
	.20 4		= Palm sugar, containing added flavouring or colouring matter	kg	1c/kg
	.25 5		= Maltose	kg	3,5c/kg
	.30 1		= Other sugars	kg	5c/kg
	.50 6		= Golden syrup	kg	1c/kg
	.90 5		= Other	kg	free
17.03 Molasses Resulting From The Extraction or Refining of Sugar:					
	1703.10	7	—Cane molasses	kg	free
	1703.90	3	—Other	kg	free
17.04 Sugar Confectionery (Including White Chocolate), Not Containing Cocoa:					
	1704.10	0	—Chewing gum, whether or not sugar-coated	kg	27,5% or 23c/kg
	1704.90	7	—Other	kg	27,5% or 23c/kg

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CUSTOMS AND EXCISE ACT, 1998**CHAPTER 18****COCOA AND COCOA PREPARATIONS****NOTES:**

1. This Chapter does not cover the preparations of headings No. 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
18.01	1801.00	7	Cocoa Beans, Whole or Broken, Raw or Roasted	kg	free
18.02	1802.00	0	Cocoa Shells, Husks, Skins and Other Cocoa Waste	kg	free
18.03			Cocoa Paste, Whether or Not Defatted:		
	1803.10	9	—Not defatted	kg	free
	1803.20	3	—Wholly or partly defatted	kg	free
18.04	1804.00	8	Cocoa Butter, Fat and Oil	kg	free
18.05	1805.00	1	Cocoa Powder, not Containing Added Sugar or Other Sweetening Matter .	kg	free
18.06			Chocolate and Other Food Preparations Containing Cocoa:		
	1806.10	8	—Cocoa powder, containing added sugar or other sweetening matter	kg	20%
	1806.20		—Other preparations in blocks, slabs or bars of a mass of more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:		
	.10	1	= Chocolate and sugar confectionery containing cocoa	kg	27,5% or 33c/kg
	.90	5	= Other	kg	20%
	1806.3		—Other, in blocks, slabs or bars:		
	1806.31	5	= Filled	kg	20%
	1806.32	1	= Not filled	kg	20%
	1806.90		—Other:		
	.20	0	= Cake mixtures, of flour, meal, starch or malt extract, containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, or of goods of headings Nos. 04.01 to 04.04, containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis, containing gluten	kg	30% or 4,5c/kg
	.30	8	= Bread and cake mixtures, of flour, meal, starch or malt extract, containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, or of goods of headings Nos. 04.01 to 04.04, containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis, gluten free	kg	free
	.40	5	= Cornflour, of flour, meal, starch or malt extract, containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, or of goods of headings Nos. 04.01 to 04.04, containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis	kg	10% or 55c/kg less 90%
	.50	2	= Pudding powders, of flour, meal, starch or malt extract, containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, or of goods of headings Nos. 04.01 to 04.04, containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis	kg	30%
	.60	2	= Prepared foods (excluding prepared rice) obtained by the swelling or roasting of cereals or cereal products, containing less than 6 per cent by mass of cocoa calculated on a totally defatted basis	kg	25%
	.70	7	= Prepared rice, containing less than 6 per cent by mass of cocoa calculated on a totally defatted basis, but containing less than 8 per cent by mass of cocoa calculated on a totally defatted basis	kg	5c/kg
	.90	1	= Other	kg	20%

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CHAPTER 19

PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

NOTES:

1. This Chapter does not cover the following:
 - (a) Except in the case of stuffed products of heading No. 19.02, food preparations containing more than 20 per cent by mass 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 No. 23.09); or
 - (c) Medicaments or other products of Chapter 30.
2. For the purposes of heading No. 19.01, the terms "flour" and "meal" mean:
 - (a) Cereal flour and meal of Chapter 11, and
 - (b) Flour, meal and powder of vegetable origin of any Chapter (excluding flour, meal or powder of dried vegetables (heading No. 07.12), of potatoes (heading No. 11.05) or of dried leguminous vegetables (heading No. 11.06)).
3. Heading No. 19.04 does not cover preparations containing more than 6 per cent by mass of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading No. 18.06 (heading No. 18.06).
4. For the purposes of heading No. 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
19.01			Malt Extract; Food Preparations of Flour, Meal, Starch or Malt Extract, Not Containing Cocoa or Containing Less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not Elsewhere Specified or Included; Food Preparations of Goods of Headings No. 04.01 to 04.04, not Containing Cocoa or Containing Less than 5 per cent by mass of cocoa calculated on a totally defatted basis, not Elsewhere Specified or Included:		
	1901.10	3	—Preparations for infant use, put up for retail sale	kg	20%
	1901.20		—Mixes and doughs for the preparation of baker's wares of heading No. 19.05:		
	.10	5	= Cake mixtures (excluding gluten free)	kg	30% or 4,5c/kg
	.20	2	= Bread and cake mixtures, gluten free	kg	free
	.90	3	= Other	kg	20%
	1901.90		—Other:		
	10	7	= Cornflour	kg	10% or 55c/kg less 90%
	.20	4	= Pudding powders	kg	30%
	.90	5	= Other	kg	20%
19.02			Pasta, Whether or Not Cooked or Stuffed (With Meat or Other Substances) or Otherwise Prepared, Such as Spaghetti, Macaroni, Noodles, Lasagne, Gnocchi, Ravioli, Cannelloni; Couscous, Whether or Not Prepared:		
	1902.1		= Uncooked pasta, not stuffed or otherwise prepared:		
	1902.11	3	= Containing eggs	kg	30%
	1902.19	4	= Other	kg	30%
	1902.20		= Stuffed pasta, whether or not cooked other wise prepared:		
	.10	9	- Stuffed with meat	kg	3c/kg
	.20	6	- Stuffed with fish, crustaceans or molluscs	kg	5,5c/kg
	.90	7	- Other	kg	20%
	1902.30	6	= Other pasta	kg	20%
	1902.40		= Couscous:		
	.10	8	- Not prepared	kg	30%
	.90	6	- Other	kg	20%
19.03	1903.00	6	Tapioca and Substitutes Therefor Prepared from Starch, in the Form of Flakes, Grains, Pearls, Siftings or in Similar Forms	kg	free
19.04			Prepared Foods Obtained by the Swelling or Roasting of Cereals or Cereal Products (for Example, Corn Flakes); Cereals (Excluding Maize (Corn)), in Grain Form or in the Form of Flakes or other Worked Grains (Except Flour and Meal), Pre-cooked or otherwise prepared, not Elsewhere specified or Included:		
	1904.10	4	—Prepared foods obtained by the swelling or roasting of cereals or cereal products	kg	25%

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1904.20		—Prepared foods obtained for unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:		
10	6	= "Muesli" type preparations based on unroasted cereal flakes	kg	5%
.90	4	= Other	kg	25%
1904.90		—Other:		
10	8	= Prepared rice	kg	5c/kg
.90	6	= Other	kg	20%

19.05

Bread, Pastry, Cakes, Biscuits and Other Baker's Wares, Whether or Not Containing Cocoa; Communion Wafers, Empty Cachets of a Kind Suitable for Pharmaceutical Use, Sealing Wafers, Rice Paper and Similar Products:

1905.10	8	—Crispbread	kg	25%
1905.20	2	—Gingerbread and the like	kg	25%
1905.30	7	—Sweet biscuits; waffles and wafers	kg	25%
1905.40	1	—Rusks, toasted bread and similar toasted products	kg	25%
1905.90		—Other:		
.10	1	= Gluten bread	kg	3,6c/kg with a maximum of 25%
.20	9	= Communion wafers, expty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	kg	20%
.30	6	= Bread Crumbs	kg	20%
.90	1	= Other	kg	25%

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CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

NOTES:

1. This Chapter does not cover the following:
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapters 7, 8 or 11;
 - (b) Food preparations containing more than 20 per cent by mass of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
 - (c) Homogenised composite food preparations of heading No. 21.04.
2. Headings Nos. 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 No. 17.04) or chocolate confectionery (heading No. 18.06).
3. Headings Nos. 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading No. 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).
4. Tomato juice the dry mass content of which is 7 per cent or more is to be classified in heading No. 20.02.
5. For the purposes of heading No. 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0,5 per cent vol.

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 mass content not exceeding 250 g. 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 No. 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 mass content not exceeding 250 g. 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 preparations for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over the other subheadings of heading No. 20.07.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
20.01			Vegetables, Fruit, Nuts and Other Edible Parts of Plants Prepared or Preserved by Vinegar or Acetic Acid:		
	2001.10	5	—Cucumbers and gherkins	kg	20%
	2001.20	7	—Onions	kg	20%
	2001.90		—Other:		
	.10	9	= Olives	kg	25%
	.90	7	= Other	kg	20%
20.02			Tomatoes Prepared or Preserved Otherwise than by Vinegar or Acetic Acid:		
	2002.10		—Tomatoes, whole or in pieces:		
	.10	6	= Frozen (excluding prepared meals)	kg	20%
	.90	4	= Other	kg	110c/kg less 80%
	2002.90	5	—Other	kg	15%
20.03			Mushrooms and Truffles, Prepared or Preserved Otherwise than by Vinegar or Acetic Acid:		
	2003.10		—Mushrooms:		
	.10	6	= Frozen (excluding prepared meals)	kg	20%
	.90	8	= Other	kg	20%
	2003.20	7	—Truffles	kg	free
20.04			Other Vegetables Prepared or Preserved Otherwise than by Vinegar or Acetic Acid, Frozen (excluding Products of Heading No. 20.06):		
	2004.10	6	—Potatoes	kg	20%
	2004.90		—Other vegetables and mixtures of vegetables:		
	.10	1	= Cabbages, cucumbers and gherkins	kg	4,15c/kg
	.20	7	= Peas (<i>Pisum sativum</i>), beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.) and lentils	kg	4,15c/kg
	.30	4	= Olives	kg	25%
	.90	8	= Other	kg	20%
20.05			Other Vegetables Prepared or Preserved Otherwise than by Vinegar or Acetic Acid, not Frozen (Excluding Products of Heading No. 20.06):		

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2005.10	5	—Homogenised vegetables.	kg	20%
2005.20	4	—Potatoes	kg	20%
2005.40		—Peas (<i>Pisum sativum</i>):		
.10	0	= Preparations of flour or meal, of a kind used as infant food or for dietetic or culinary purposes	kg	20%
.90	9	= Other	kg	4,15c/kg
2005.5		—Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):		
2005.51	4	= Beans, shelled	kg	4,15c/kg
2005.59	5	= Other	kg	4,15c/kg
2005.60	2	—Asparagus.	kg	20%
2005.70	7	—Olives	kg	25%
2005.80	1	—Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	kg	20%
2005.90		—Other vegetables and mixtures of vegetables:		
.10	3	= Pickles, mustard pickles, chutney and like preparations.	kg	6,6c/kg with a maximum of 25%
.20	0	= Lentils, cucumbers and gherkins.	kg	4,15c/kg
.30	8	= Sauerkraut	kg	4,15c/kg
.90	1	= Other	kg	20%
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20.06	2006.00	Vegetables, Fruit, Nuts, Fruit-peel and Other Parts of Plants, Preserved by Sugar (Drained, Glac or Crystallised):		
2006.00.10	6	= Candied peel	kg	free
.20	3	= Crystallised fruits	kg	30% or 7,25c/kg
.30	0	= Cherries, drained or glac	kg	20% or 215c/kg less 80%
.90	4	= Other	kg	30% or 7,25c/kg
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20.07		Jams, Fruit Jellies, Marmalades, Fruit or Nut Puree and Fruit or Nut Pastes, Being Cooked Preparations, Whether or Not Containing Added Sugar or Other Sweetening Matter:		
2007.10	7	—Homogenised preparations	kg	30% or 4,5c/kg
2007.9		—Other:		
2007.91	9	= Citrus fruit	kg	30% or 4,5c/kg
2007.99		= Other:		
.10	8	- Jams and fruit jellies	kg	30% or 4,5c/kg
.20	5	- Fig paste	kg	30% or 4,5c/kg
.90	6	- Other	kg	30% or 4,5c/kg
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20.08		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:		
2008.1		—Nuts, ground-nuts and other seeds, whether or not mixed together:		
2008.11	7	= Ground-nuts	kg	0,99c/kg
2008.19	8	= Other including mixtures.	kg	free
2008.20	5	—Pineapple	kg	55%
2008.30		—Citrus fruit:		
.10	7	= Oranges (Excluding pulp).	kg	5%
.90	5	= Other	kg	5%
2008.40	4	—Pears.	kg	5%
2008.50	9	—Apricots.	kg	5%
2008.60	3	—Cherries	kg	5%
2008.70	8	—Peaches	kg	5%
2008.80	2	—Strawberries	kg	5%
2008.9		—Other, including mixtures other than those of subheading 2008.19:		
2008.91	3	= Palm hearts.	kg	20%
2008.92		= Mixtures:		
.10	7	- Pulp	kg	5%
.90	5	- Other	kg	5%
2008.99		= Other:		
.10	1	- Grapes	kg	5%

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.20	9	- Guavas (Excluding pulp)	kg	5%
.30	6	- Bananas (Excluding pulp)	kg	5%
.40	3	- Tamarinds	kg	free
.50	0	- Ginger preserved in syrup, in immediate packings of a content of 45 kg or more	kg	free
.90	3	- Other	kg	5%

20.09

Fruit Juices (Including Grape Must) and Vegetable Juices, Unfermented and Not Containing Added Spirit, Whether or Not Containing Added Sugar or Other Sweetening Matter:

2009.1		—Orange juice:		
2009.11	0	= Frozen	kg	25%
2009.19	1	= Other	kg	25%
2009.20	9	—Grapefruit juice	kg	25%
2009.30	3	—Juice of any other single citrus fruit	kg	25%
2009.40	8	—Pineapple juice	kg	20%
2009.50	2	—Tomato juice	kg	25%
2009.60	7	—Grape juice (including grape must)	kg	5%
2009.70	1	—Apple juice	kg	free
2009.80		—Juice of any other single fruit or vegetable:		
.10	3	= Fruit juices	kg	20%
.20	0	= Vegetable juices	kg	25%
2009.90		—Mixtures of juices:		
.10	8	= Fruit juices	kg	20%
.20	5	= Vegetable juices	kg	25%

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1. This Chapter does not cover:
 - (a) Mixed vegetables of heading No. 07.12;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);
 - (c) Flavoured tea (Heading No. 09.02);
 - (d) Spices or other products of headings Nos. 09.04 to 09.10;
 - (e) Food preparations, other than the products described in heading No. 21.03 or 21.04, containing more than 20 per cent by mass 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 No. 30.03 or 30.04; or
 - (g) Prepared enzymes of heading No. 35.07.
2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading No. 21.01.
3. For the purposes of heading No. 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 and fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net mass content not exceeding 250 g. 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.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
21.01			Extracts, Essences and Concentrates, of Coffee, Tea or Mat and Preparations With a Basis of These Products of With a Basis of Coffee, Tea or Mat; Roasted Chicory and Other Roasted Coffee Substitutes, and Extracts, Essences and Concentrates Thereof:		
	2101.1		—Extracts essences and concentrates, of coffee preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
	2101.11		= Extracts, essences and concentrates:		
	.10 0		- Mixtures of ground roasted coffee with vegetable fats	kg	20%
	.90 9		- Other	kg	25%
	2101.12		= Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:		
	.10 7		- Mixtures of ground roasted coffee with vegetable fats	kg	20%
	.90 5		- Other	kg	25%
	2101.20	1	—Extracts, essences and concentrates, of tea or mat, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mat	kg	free
	2101.30		—Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:		
	.10 3		= Roasted chicory and other roasted coffee substitutes	kg	9,2c/kg
	.90 1		= Other	kg	25%
21.02			Yeasts (Active or Inactive); Other Single-cell Micro-organisms, Dead (But Not Including Vaccines of Heading No. 30.02); Prepared Baking Powders:		
	2102.10	0	—Active yeasts	kg	15%
	2102.20	5	—Inactive yeasts; other single-cell micro-organisms, dead	kg	15%
	2102.30	5	—Prepared baking powders	kg	30%
21.03			Sauces and Preparations Therefor; Mixed Condiments and Mixed Seasonings; Mustard Flour and Meal and Prepared Mustard:		
	2103.10	4	—Soya sauce	kg	5%
	2103.20	9	—Tomato ketchup and other tomato sauces	kg	5%
	2103.30		—Mustard flour and meal and prepared mustard:		
	.10 0		= Mustard flour and meal	kg	8c/kg
	.20 8		= Prepared mustard	kg	5%
	2103.90		—Other:		
	.10 8		= Sauces and preparations therefor, of flour, meal or malt extract	kg	20%
	.90 6		= Other	kg	5%
21.04			Soups and Broths and Preparations Therefor: Homogenised Composite food Preparations:		
	2104.10	4	—Soups and broths and preparations therefor:		
	.10 5		= Preparations for soups and broths	kg	20%

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	.20	2	= Other, in powder, solid or other concentrated form.....	kg	25%
	.90	3	= Other	kg	3c/kg
2104.20	2		—Homogenised composite food preparations	kg	free
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21.05	2105.00		Ice Cream and other Edible Ice, Whether or Not Containing Cocoa:		
	.10	4	—Ice cream not containing cocoa or added sugar	kg	10%
	.20	1	—Ice cream containing cocoa or added sugar	kg	25%
	.90	2	—Other	kg	20%
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21.06			Food Preparations Not Elsewhere Specified or Included:		
	2106.10		—Protein concentrates and textured protein substances:		
	.10	2	= Soya protein concentrates, in powder form, with a protein content, on the basis of the dry substance, exceeding 65 per cent	kg	10%
	.90	0	= Other	kg	20%
	2106.90		—Other:		
	.17	6	= Disaccharide free infants' food, in powder form	kg	free
	.25	7	= Syrups (excluding syrups with a basis of fruit juice)	kg	free
	.35	4	= Sweetening substances (excluding sweetening substances with a basis of saccharine	kg	5%
	.50	8	= Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs.....	kg	10%
	.65	6	= Compound alcoholic preparations of a kind used for the manufacture of beverages of an alcoholic strength by volume of 0,5 per cent or more, but not exceeding 1,713 per cent (excluding those based on odoriferous substances)	kg	25%
	.70	2	= Other compound alcoholic preparations (excluding those based on odoriferous substances) of a kind used for the manufacture of beverages	kg	317,64c/l of absolute alcohol
	.90	7	= Other	kg	20%

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CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

NOTES

1. This Chapter does not cover the following:
 - (a) Products of this Chapter (excluding those of heading No. 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading No. 21.03);
 - (b) Sea water (heading No. 25.01);
 - (c) Distilled or conductivity water or water of similar purity (heading No. 28.51);
 - (d) Acetic acid of a concentration exceeding 10 per cent by mass of acetic acid (heading No. 29.15);
 - (e) Medicaments of heading No. 30.03 or 30.04; or
 - (f) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.
3. For the purposes of heading No. 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0,5 per cent vol. Alcoholic beverages are classified in headings Nos. 22.03 to 22.06 or heading No. 22.08 as appropriate.

SUBHEADING NOTE:

1. For the purposes of subheading No. 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 300 kPa.

ADDITIONAL NOTES:

1. The relative density of beer made from malt is the relative density as ascertained by the prescribed saccharometer at a temperature of 15,6°C, and for this purposes 10 of relative density of beer shall be taken as being equal to one-thousandth part of the relative density of distilled water at the same temperature and shall be indicated as 1° of relative density.
2. The expressions "unfortified wine" and "unfortified fermented apple, pear and orange beverages" shall be taken to mean wine and fermented apple, pear and orange beverages with an alcoholic strength not exceeding 16 per cent of alcohol by volume and the expressions "fortified wine" and "fortified fermented apple, pear and orange beverages" shall be taken to mean wine and fermented apple, pear and orange beverages with an alcoholic strength exceeding 16 per cent of alcohol by volume.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
22.01			Waters, Including Natural or Artificial Waters and Aerated Waters, Not Containing Added Sugar or Other Sweetening Matter Nor Flavoured; Ice and Snow:		
	2201.10	9	—Mineral water and aerated waters		free
	2201.90	5	—Other		free
22.02			Waters, Including Mineral Waters and Aerated Waters, Containing Added Sugar or Other Sweetening Matter or Flavoured, and Other Non- alcoholic Beverages (Excluding Fruit or Vegetable Juices of Heading No. 20.09:		
	2202.10		—Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
	.10	5	= In sealed containers holding 2,5 l or less (excluding those in collapsible plastic tubes)		4,36c/l
	.90	8	= Other		3,3c/l
	2202.90		—Other:		
	.20	3	= In sealed containers holding 2,5 l or less (excluding those in collapsible plastic tubes and those with a basis of milk)		25% plus 1,04c/l
	.90	4	= Other		25%
22.03	2203.00		Beer made from malt:		
	.10	9	—Stout		9,9c/l
	.90	7	—Other		9,9c/l
22.04			Wine of Fresh Grapes, Including Fortified Wines; Grape Must (Excluding That of Heading No. 20.09):		
	2204.10		—Sparkling wine:		
	.10	7	= Champagne		41,79c/l
	.90	5	= Other		41,79c/l
	2204.2		—Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
	2204.21		= In containers holding 2 l or less:		
	.10	8	- Unfortified wine		31c/l

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.20	5	- Unfermented grape juice or grape must with added alcohol		317,64c/l of absolute alcohol or 154,2c/l
.90	6	- Other		22,44c/l
2204.29		= Other:		
.10	9	- Unfortified wine		31c/l
.20	6	- Unfermented grape juice or grape must with added alcohol		317,64c/l of absolute alcohol or 154,2c/l
.90	7	- Other		22,44c/l
2204.30	9	—Other grape must		25%
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22.05		Vermouth and Other Wine of Fresh Grapes Flavoured With Plants or Aromatic Substances:		
2205.10	3	—In containers holding 2 l or less		22,44c/l
2205.90	9	—Other		22,44c/l
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22.06	2206.00	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:		
.10	3	—Unfortified still cider and perry		9,9c/l
.20	7	—Fortified still cider and perry		9,9c/l
.30	4	—Sparkling cider and perry		9,9c/l
.40	1	—Unfortified still orange beverages		44,81c/l
.50	9	—Fortified still orange beverages		44,81c/l
.60	6	—Sparkling orange beverages		44,81c/l
.70	3	—Raisin wine, industrial grape syrup and industrial "moskonfyt", with fermentation arrested by the addition of alcohol		22,44c/l
.90	8	—Other		43,21c/l
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22.07		Undenatured Ethyl Alcohol of an Alcoholic Strength by Volume of 80 per cent Vol. or Higher; Ethyl Alcohol and Other Spirits, Denatured, or any Strength:		
2207.10	0	—Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher		317,64c/l of absolute alcohol
2207.20	5	—Ethyl alcohol and other spirits, denatured, of any strength		317,64c/l of absolute alcohol
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22.08		Undenatured Ethyl Alcohol of an Alcoholic Strength by Volume of Less than 80 per cent Vol.; Spirits, Liqueurs and Other Spirituous Beverages:		
2208.20	9	—Spirits obtained by distilling grape marc and grape wine		317,64c/l of absolute alcohol or 154,2c/l
2208.30	3	—Whiskies		317,64c/l of absolute alcohol or 154,2c/l
2208.40	8	—Rum and Tafia		317,64c/l of absolute alcohol or 154,2c/l
2208.50	2	—Gin and Geneva		317,64c/l of absolute alcohol or 154,2c/l
2208.60	7	—Vodka		317,64c/l of absolute alcohol or 154,2c/l
2208.70		—Liqueurs and cordials:		
.10	9	= Containing added sugar, with or without flavouring ingredients		25% or 84,68c/l
.90	7	= Other		317,64c/l of absolute alcohol or 154,2c/l
2208.90		—Other:		

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.10	8	= Spirituous beverages similar to liqueurs and cordials containing added sugar, with or without flavouring ingredients.....		25% or 84,68c/l
.90	6	= Other		317,64c/l of absolute alcohol or 154,2c/l
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22.09	2209.00	3	Vinegar and Substitutes for Vinegar Obtained from Acetic Acid.	5c/l

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

NOTES:

1. Heading No. 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.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
23.01			Flours, Meals and Pellets, of Meat of Meat Offal, of Fish or of Crustaceans, Molluscs or Other Aquatic Invertebrates, Unfit for human Consumption; Greaves:		
	2301.10	0	—Flours, meals and pellets, of meat or meat offal; greaves.	kg	free
	2301.20	5	—Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates.	kg	free
23.02			Bran, Sharps and Other Residues, Whether or Not in the Form of Pellets, Derived From the Sifting, Milling or other Working of Cereals or of Leguminous Plants:		
	2302.10	4	—Of maize (Corn)	kg	free
	2302.20	9	—Of rice	kg	free
	2302.30	3	—Of wheat	kg	free
	2302.40	8	—Of other cereals	kg	free
	2302.50	2	—Of Leguminous Plants	kg	free
23.03			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	8	—Residues of starch manufacture and similar residues.	kg	free
	2303.20	2	—Beet-pulp, bagasse and other waste of sugar manufacture	kg	free
	2303.30	7	—Brewing or distilling dregs and waste.	kg	free
23.04	2304.00	7	Oil-Cake and Other Solid Residues, Whether or not Ground or in the Form of Pellets, Resulting from the Extraction of Soya-Bean Oil.	kg	6,6%
23.05	2305.00	0	Oil-Cake and Other Solid Residues, Whether or not Ground or in the Form of Pellets, Resulting from the Extraction of Groundnut-Oil.	kg	6,6%
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 (Excluding those of Heading No. 23.04 or 23.05):		
	2306.10	9	—Of cotton seeds.	kg	6,6%
	2306.20	3	—Of linseed	kg	6,6%
	2306.30	8	—Of sunflower seeds.	kg	6,6%
	2306.40	2	—Of rape or colza seeds.	kg	6,6%
	2306.50	7	—Of coconut or copra	kg	6,6%
	2306.60	1	—Of palm nuts or kernels	kg	6,6%
	2306.70	6	—Of maize (corn) germ	kg	6,6%
	2306.90	5	—Other.	kg	6,6%
23.07	2307.00	8	Wine lees; argol.	kg	20%
23.08			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 Included:		
	2308.10	6	—Acorns and Horse-chestnuts	kg	free
	2308.90	2	—Other.	kg	free
23.09			Preparations of a Kind Used in Animal Feeding:		
	2309.10	0	—Dog or cat food, put up for retail sale.	kg	20%
	2309.90		—Other:		
	.10	3	= Sweetened forage.	kg	free

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.20 0	= Fodder supplements (Excluding milk substitutes) for stock feeding containing added antibiotics	kg	free
.30 8	= Fodder supplements containing added melengestrol acetate	kg	free
.35 9	= Fodder supplements, containing, by mass, 50 per cent or more of choline chloride	kg	free
.40 5	= Protein concentrates obtained from alfalfa juice (Lucerne Juice) ..	kg	free
.50 2	= Preparations put up as crustacean food	kg	free
.60 4	= Animal feed supplements containing fura-zolidone	kg	free
.90 1	= Other	kg	20%

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CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

NOTE:

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

Additional Notes:

1. For the purpose of subheadings Nos. 2402.10 and 2402.90 all rolls of tobacco wrapped in paper or in other substances (excluding tobacco) shall be classified as cigarettes.
2. For the purpose of subheading No. 2403.10 "cigarette tobacco" means:
- Any tobacco cut into strips less than 1mm in width;
 - Any cut tobacco described or offered for sale as tobacco for making into cigarettes; or
 - A mixture of any cut tobacco with tobacco as defined in paragraph (a) or (b) of this Note.
3. For the purpose of subheading No. 2403.10 "pipe tobacco" means:
- Any tobacco cut into strips of 1mm in width or more;
 - Any tobacco described or offered for sale as tobacco for smoking in a pipe;
 - A mixture of any tobacco (excluding cigarette tobacco as defined in Note 2) with tobacco as defined in paragraph (a) or (b) of this Note; or
 - Any tobacco as defined in paragraph (a), (b) or (c) of this Note in the form of cake, plug or stick tobacco, but not roll tobacco

Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
24.01 Unmanufactured Tobacco; Tobacco Refuse:					
	2401.10	2	—Tobacco, not stemmed or stripped	kg	15% or 860c/kg less 85%
	2401.20	7	—Tobacco, partly or wholly stemmed or stripped	kg	15% or 860c/kg less 85%
	2401.30	1	—Tobacco refuse	kg	77c/kg
24.02 Cigars, Cheroots, Cigarillos and Cigarettes, of Tobacco or of Tobacco Substitutes:					
	2402.10	6	—Cigars, Cheroots and Cigarillos, containing tobacco	kg	110c/kg net
	2402.20	0	—Cigarettes containing tobacco	kg	45%
	2402.90	2	—Other	kg	45%
24.03 Other Manufactured Tobacco and Manufactured Tobacco Substitutes; "Homogenised" or "Reconstituted" Tobacco; Tobacco Extracts and Essences:					
	2403.10		—Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
	.10	7	= Pipe tobacco, in immediate packing of a content of less than 5 kg.	kg	45%
	.20	4	= Other pipe tobacco	kg	45%
	.30	1	= Cigarette tobacco	kg	40%
	2403.9		—Other:		
	2403.91	2	= "Homogenised" or "Reconstituted" Tobacco	kg	15%
	2403.99		= Other:		
	.10	0	- Snuff	kg	40%
	.20	8	- Tobacco extracts and essences	kg	free
	.90	9	- Other	kg	45%

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CUSTOMS AND EXCISE ACT, 1998**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 flotation, 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 product particularly suitable for specific use rather than for general use.
2. This Chapter does not cover:
 - (a) Sublimed sulphur, precipitated sulphur and colloidal sulphur (heading No. 28.02);
 - (b) Earth colours containing 70 per cent or more by mass of combined iron evaluated at Fe_2O_3 (heading No. 28.21);
 - (c) Medicaments and other products of Chapter 30;
 - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e) Setts, curbstones and flagstones (heading No. 68.01); mosaic cubes and the like (heading No. 68.02); roofing, facing or damp course slates (heading No. 68.03);
 - (f) Precious or semi-precious stones (heading No. 71.02 or 71.03);
 - (g) Cultured crystals (other than optical elements) weighing not less than 2,5 g each, of sodium chloride or of magnesium oxide, of heading No. 38.24; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01);
 - (h) Billiard Chalks (heading No. 95.04); or
 - (i) Writing or drawing chalks and tailors chalks (heading No. 96.09).
3. Any products classifiable in heading No. 25.17 and any other heading of the Chapter are to be classified in heading No. 25.17.
4. Heading No. 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.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
25.01	2501.00	4	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	kg	18%
25.02	2502.00	3	Unroasted Iron Pyrites	kg	free
25.03	2503.00	7	Sulphur of All Kinds, Excluding Sublimed Sulphur, Precipitated Sulphur and Colloidal Sulphur	kg	free
25.04			Natural Graphite:		
	2504.10	5	—In powder or in flakes	kg	free
	2504.90	1	—Other	kg	free
25.05			Natural Sands of All Kinds, Whether or Not Coloured, Other Than Metal-bearing Sands of Chapter 26:		
	2505.10	9	—Silica sands and quartz sands	kg	free
	2505.90	5	—Other	kg	free
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	2	—Quartz	kg	free
	2506.2		—Quartzite:		
	2506.21	3	= Crude or roughly trimmed	kg	free
	2506.29	4	= Other	kg	free
25.07	2507.00	1	Kaolin and Other Kaolinic Clays, Whether or Not Calcined	kg	free
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	9	—Bentonite	kg	free
	2508.20	4	Decolourising earths and fuller's earth	kg	free

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2508.30	9	—Fire-clay	kg	free
2508.40	3	—Other clays	kg	free
2508.50	8	—Andalusite, kyanite and sillimanite	kg	free
2508.60	2	—Mullite	kg	free
2508.70	7	—Chamotte or dinas earths	kg	free
25.09	2509.00	9 Chalk	kg	free
25.10	Natural Calcium Phosphates, Natural Aluminium Calcium Phosphates and Phosphatic Chalk:			
2510.10	3	—Unground	kg	free
2510.20	8	—Ground	kg	free
25.11	Natural Barium Sulphate (Barytes); Natural Barium Carbonate (Witherite), Whether or Not Calcined, Other Than Barium Oxide of Heading No. 28.16:			
2511.10	7	—Natural barium sulphate (Barytes)	kg	free
2511.20	1	—Natural barium carbonate (Witherite)	kg	free
25.12	2512.00	6 Siliceous Fossil Meals (for Example, Kieselguhr, Tripolite and Diatomite) and Similar Siliceous Earths, Whether or not Calcined, of an Apparent Relative Density of 1 or Less	kg	free
25.13	Pumice Stone; Emery; Natural Corundum, Natural Garnet and Other Natural Abrasives, Whether or Not Heat-treated:			
2513.1		—Pumice stone:		
2513.11	0	= Crude or in irregular pieces, including crushed pumice (Bimskies)	kg	free
2513.19	1	= Other	kg	free
2513.20	9	= Emery, natural corundum, natural garnet and other natural abrasives	kg	free
25.14	2514.00	3 Slate, whether or not Roughly Trimmed or Merely Cut, by Sawing or otherwise, into Blocks or Slabs of a Rectangular (Including Square) Shape	kg	free
25.15	Marble, Travertine, Ecaussine and Other Calcareous Monumental or Building Stone of an Apparent Relative Density 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:			
2515.1		—Marble and travertine:		
2515.11	8	= Crude or roughly trimmed	kg	free
2515.12	4	= Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	free
2515.20	6	—Ecaussine and other calcareous monumental or building stone; alabaster	kg	free
25.16	Granite, Porphyry, Basalt, Sandstone 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:			
2516.1		—Granite:		
2516.11	1	= Crude or roughly trimmed	kg	free
2516.12	8	= Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	free
2516.2		—Sandstone:		
2516.21	6	= Crude or roughly trimmed	kg	free
2516.22	2	= Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	free
2516.90	1	—Other monumental or building stone	kg	free
25.17	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	9	—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	free
2517.20	3	—Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517.10	kg	free
2517.30	8	—Tarred macadam	kg	free
2517.4		—Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated:		
2517.41	9	= Of marble	kg	free
2517.49	4	= Other	kg	free

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25.13		Dolomite, Whether or Not Calcined; Dolomite Roughly Trimmed or Merely Cut, by Sawing or Otherwise, into Blocks or Slabs of a Rectangular (Including Square) Shape; Agglomerated Dolomite (Including Tarred Dolomite):		
2518.10	2	—Dolomite not calcined	kg	free
2518.20	7	—Calcined dolomite	kg	free
2518.30	1	—Agglomerated dolomite (including tarred dolomite)	kg	free
25.19		Natural Magnesium Carbonate (Magnesite); Fused Magnesia, Dead-burned (Sintered) Magnesia, Whether or Not Containing Small Quantities of Other Oxides Added Before Sintering; Other Magnesium Oxide, Whether or Not Pure:		
2519.10	6	—Natural magnesium carbonate (magnesite)	kg	5%
2519.90	2	—Other	kg	7%
25.20		Gypsum; Anhydrite; Plasters (Consisting of Calcined Gypsum or Calcium Sulphate) Whether or Not Coloured, With or Without Small Quantities of Accelerators or Retarders:		
2520.10	6	—Gypsum; anhydrite	kg	free
2520.20	0	—Plasters	kg	free
25.21	2521.00	5	Limestone Flux; Limestone and Other Calcareous Stone, of a Kind Used for the Manufacture of Lime or Cement	
			kg	free
25.22		Quicklime, Slaked Lime and Hydraulic Lime, Other Than Calcium Oxide and Hydroxide of Heading No. 28.25:		
2522.10	3	—Quicklime	kg	free
2522.20	8	—Slaked lime	kg	free
2522.30	2	—Hydraulic lime	kg	free
25.23		Portland Cement, Aluminous Cement, Slag Cement, Supersulphate Cement and Similar Hydraulic Cements, Whether or Not Coloured or in the Form of Clinkers:		
2523.10	7	—Cement clinkers:	kg	free
2523.2		—Portland cement:		
2523.21	8	= White cement, whether or not artificially coloured	kg	free
2523.29	9	= Other	kg	free
2523.30	6	—Aluminous cement	kg	4%
2523.90	3	—Other hydraulic cements	kg	free
25.24	2524.00	6	Asbestos	
			kg	10%
25.25		Mica, Including Splittings; Mica Waste:		
2525.10	4	—Crude mica and mica rifted into sheets or splittings	kg	14%
2525.20	9	—Mica powder	kg	14%
2525.30	3	—Mica waste	kg	14%
25.26		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	8	—Not crushed, not powdered	kg	7%
2526.20	2	—Crushed or powdered	kg	7%
25.27	2527.00	7	Natural Cryolite; Natural Chiolite	
			kg	free
25.28		Natural Borates and Concentrates Thereof (Calcined or Not), But Not Including Borates Separated From Natural Brine; Natural Boric Acid Containing Not More Than 85 per cent of H₃BO₃ Calculated on the Dry Mass:		
2528.10	5	—Natural sodium borates and concentrates thereof (whether or not calcined)	kg	free
2528.90	1	—Other	kg	free
25.29		Felspar; Leucite; Nepheline and Nepheline Syenite; Fluorspar:		
2529.10	9	—Felspar	kg	free
2529.2		—Fluorspar:		
2529.21	6	= Containing by mass 97 per cent or less of calcium fluoride	kg	free
2529.22	6	= Containing by mass more than 97 per cent of calcium fluoride	kg	free
2529.30	8	—Leucite; nepheline and nepheline syenite	kg	free
25.30		Mineral Substances Not Elsewhere Specified or Included:		
2530.10	9	—Vermiculite, perlite and chlorites, unexpanded	kg	free
2530.20	3	—Kieserite, epsomite (natural magnesium sulphates)	kg	4%
2530.40	2	—Natural micaceous iron oxides	kg	free

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2530.90

—Other:

.30 7	= Natural arsenic sulphides; lithium ore; earth colours.....	kg	free
.90 0	= Other	kg	4%

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CHAPTER 26

ORES, SLAG AND ASH

NOTES:

1. This Chapter does not cover:
 - (a) Slag and similar industrial waste prepared as macadam (heading No. 25.17);
 - (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);
 - (c) Basic slag of Chapter 31;
 - (d) Slag wool, rock wool or similar mineral wools (heading No. 68.06);
 - (e) 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 No. 71.12);
 - (f) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of headings Nos. 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 No. 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings Nos. 26.02 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading No. 26.20 applies only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
26.01			Iron Ores and Concentrates, Including Roasted Iron Pyrites:		
	2601.1		—Iron ores and concentrates (excluding roasted pyrites):		
	2601.11	2	= Non-agglomerated	kg	4%
	2601.12	9	= Agglomerated	kg	4%
	2601.20	0	= Roasted iron pyrites	kg	free
26.02	2602.00	5	Manganese Ores and Concentrates, Including Ferruginous Manganese Ores and Concentrates with a Manganese Content of 20 per cent or More, Calculated on the Dry Mass	kg	4%
26.03	2603.00	9	Copper Ores and Concentrates	kg	free
26.04	2604.00	2	Nickel Ores and Concentrates	kg	4%
26.05	2605.00	6	Cobalt Ores and Concentrates	kg	4%
26.06	2606.00	0	Aluminium Ores and Concentrates	kg	free
26.07	2607.00	3	Lead Ores and Concentrates	kg	free
26.08	2608.00	7	Zinc Ores and Concentrates	kg	free
26.09	2609.00	0	Tin Ores and Concentrates	kg	free
26.10	2610.00	0	Chromium Ores and Concentrates	kg	4%
26.11	2611.00	4	Tungsten Ores and Concentrates	kg	free
26.12			Uranium or Thorium Ores and Concentrates:		
	2612.10	2	—Uranium ores and concentrates	kg	4%
	2612.20	7	—Thorium ores and concentrates	kg	4%
26.13			Molybdenum Ores and Concentrates:		
	2613.10	6	—Roasted	kg	free
	2613.90	2	—Other	kg	free
26.14	2614.00	5	Titanium Ores and Concentrates	kg	free
26.15			Niobium, Tantalum, Vanadium or Zirconium Ores and Concentrates:		
	2615.10	3	—Zirconium ores and concentrates	kg	free
	2615.90	5	—Other	kg	free
26.16			Precious Metal Ores and Concentrates:		
	2616.10	7	—Silver ores and concentrates	kg	free
	2616.90	3	—Other	kg	free

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26.17		Other Ores and Concentrates:			
2617.10	0	—Antimony ores and concentrates	kg	4%	
2617.90	7	—Other	kg	4%	
26.18	2618.00	8	Granulated Slag (Slag Sand) From the Manufacture of Iron or Steel		
			kg	free	
26.19	2619.00	3	Slag, Dross (Other than Granulated Slag), Scalings and Other Waste From the Manufacture of Iron or Steel.		
			kg	free	
26.20		Ash and Residues (Other Than From the Manufacture of Iron or Steel), Containing Metals or Metal Compounds:			
2620.1		—Containing mainly zinc:			
2620.11	4	= Hard zinc spelter	kg	free	
2620.19	5	= Other	kg	free	
2620.20	2	—Containing mainly lead	kg	free	
2620.30	7	—Containing mainly copper	kg	free	
2620.40	1	—Containing mainly aluminium	kg	free	
2620.50	6	—Containing mainly vanadium	kg	free	
2620.90	4	—Other	kg	free	
26.21	2621.00	7	Other Slag and Ash, Including Seaweed Ash (Kelp)		
			kg	free	

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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 No. 27.11;
 - (b) Medicaments of heading No. 30.03 or 30.04; or
 - (c) Mixed unsaturated hydrocarbons of heading No. 33.01, 33.02 or 38.05.
2. References in heading No. 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 mass of the non-aromatic constituents exceeds that of the aromatic constituents.
However, the references do not include liquid synthetic polyolefins of which less than 60 per cent by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

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 per cent.
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 per cent and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
3. For the purposes of subheadings 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the terms "benzole", "toluole", "xylol", "naphthalene" and "phenols" apply to products which contain more than 50 per cent by mass of benzene, toluene, xylene, naphthalene or phenols, respectively.

ADDITIONAL NOTES:

1. If any goods mentioned in subheading No. 2710.00.12, 2710.00.13, 2710.00.14, 2710.00.15 are mixed with:
 - (a) Any goods not mentioned in the said subheadings such mixture shall not affect their classification under the said subheading provided such mixture is suitable for the same use as the goods mentioned in the said subheading; or
 - (b) Any other goods mentioned in any of the said subheadings, such mixture shall be classified under the subheading relating to the goods which predominate in the mixture on a mass basis unless the mixture is deemed to constitute goods classifiable under any subheading which does not relate to any of the constituents.
2. In this Chapter the following expressions shall be deemed to refer to hydrocarbon oils which are liquid at normal temperature and pressure and which comply with one or more of the specifications hereunder assigned thereto or with any other specifications accepted or determined by the Commissioner provided the principal use of such oils is considered by the Commissioner in every case to be as specified hereunder in respect of such oils:
 - (a) **"Aviation Spirit"** -
Principal use: Fuel in aircraft with spark ignition piston engines.
Distillation: Between 10 per cent (v/v) and 40 per cent (v/v) distils over up to 75°C, not less than 50 per cent (v/v) distils over up to 105°C and not less than 90 per cent (v/v) distils over up to 135°C.
Density at 20°C: Not exceeding 0,725 kg per l.
 - (b) **"Petrol"**
Principal use: Fuel in road vehicles or other equipment with spark ignition piston engines.
Distillation: Not less than 10 per cent (v/v) distils over at a temperature between 77°C and 115°C and not less than 90 per cent (v/v) distils over up to 185°C.
Density at 20°C: Not exceeding 0,755 kg per l.
 - (c) **"Aviation Kerosene"** -
Principal use: Fuel in aircraft with turbine engines (with or without propellers).
Distillation: Not less than 10 per cent (v/v) distils over up to 205°C, and with a distillation point not exceeding 300°C.
Density at 20°C: 0,771 to 0,827 kg per l.
Flash point (closed test at sea level): Minimum 38°C.
 - (d) **"Power paraffin"** -
Principal use: Fuel in low-compression ratio spark ignition piston engines.
Distillation: Not less than 15 per cent (v/v) distils over up to 175°C, not less than 50 per cent (v/v) distils over up to 197°C and not less than 95 per cent (v/v) distils over up to 250°C.
Density at 20°C: Not exceeding 0,845 kg per l.
Flash point (closed test at sea level): Minimum 23°C.

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(e) "Illuminating or heating kerosene" -

Principal use: For illuminating or heating.

Distillation: Not less than 50 per cent (v/v) distils over up to 220°C and with a final boiling point not exceeding 280°C.

Density at 20°C: Not exceeding 0,815 kg per l.

Flash point (closed test at sea level): Minimum 43°C.

Gross calorific value per kg: Minimum 46,02 mega joule.

(f) "Distillate Fuels" (for example, gas oil and diesel fuel) -

Principal use: Fuel in compression ignition piston engines.

Distillation: Not less than 90 per cent (v/v) distils over up to 380°C.

Density at 20°C: Less than 0,915 kg per l.

Flash point (closed test at sea level): Minimum "over 55°C".

Gross calorific value per kg: Minimum 44,50 mega joule.

Kinematic viscosity at 40°C: 1,6 - 10 mm² per second.

(g) "Residual Fuel Oils" -

Principal use: Fuel in furnaces.

Density at 20°C: Minimum 0,915 kg per l.

Flash point (closed test at sea level): Minimum "over 55°C".

Gross calorific value per kg: Maximum 44,50 mega joule.

Kinematic viscosity at 50°C: Minimum 24 mm² per second.

3. The volume of any product of this Chapter and similar hydrocarbons of Chapter 29, not packed, shall be measured at 20°C.

Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
27.01			Coal; Briquettes, Ovoids and Similar Solid Fuels Manufactured From Coal:		
	2701.1		—Coal, whether or not pulverised, but not agglomerated:		
	2701.11	4	= Anthracite	kg	free
	2701.12	0	= Bituminous coal	kg	free
	2701.19	5	= Other coal	kg	free
	2701.20	2	—Briquettes, ovoids and similar solid fuels manufactured from coal	kg	free
27.02			Lignite, Whether or Not Agglomerated, Excluding Jet:		
	2702.10	1	—Lignite, whether or not pulverised, but not agglomerated	kg	free
	2702.20	6	—Agglomerated lignite	kg	free
27.03	2703.00	0	Peat (Including Peat Litter), Whether or not Agglomerated	kg	free
27.04	2704.00	4	Coke and Semi-coke of Coal, of Lignite or of Peat, Whether or not Agglomerated; Retort Carbon	kg	free
27.05	2705.00	8	Coal Gas, Water Gas, Producer Gas and Similar Gases, Other than Petroleum Gases and Other Gaseous Hydrocarbons	kg	free
27.06	2706.00	1	Tar Distilled from Coal, from Lignite or From Peat, and Other Mineral Tars, Whether or not Dehydrated or Partially Distilled, Including Reconstituted Tars	kg	20%
27.07			Oils and Other Products of the Distillation of High Temperature Coal Tar; Similar Products in Which the Mass of the Aromatic Constituents Exceeds That of the Non-aromatic Constituents:		
	2707.10	8	—Benzole	kg	free
	2707.20	4	—Tolouole	kg	free
	2707.30	9	—Xylole	kg	free
	2707.40	3	—Naphthalene	kg	free
	2707.50	8	—Other aromatic hydrocarbon mixtures of which 65 per cent or more by volume (Including losses) destils at 250 °C by the ASTM D 86-method	kg	11c/l
	2707.60		—Phenols:		
	.10	5	= Cresylic acid and other tar acids	kg	15%
	.90	8	= Other	kg	15%
	2707.9		—Other:		
	2707.91	2	= Creosote oils	kg	free
	2707.99		= Other:		
	.20	8	- Tar oils	kg	free
	.90	9	- Other	kg	11c/l
27.08			Pitch and Pitch Coke, Obtained from Coal Tar or from Other Mineral Tars:		
	2708.10	3	—Pitch	kg	free

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2708.20	8	—Pitch coke	kg	free
27.09	2709.00	2 Petroleum Oils and Oils Obtained from Bituminous Minerals, Crude.	kg	free
27.10	2710.00	Petroleum Oils and Oils Obtained From Bituminous Minerals, Other Than Crude; Preparations Not Elsewhere Specified or Included, Containing by Mass 70 per cent or More of Petroleum Oils or of Oils Obtained From Bituminous Minerals, These Oils Being the Basic Constituents of the Preparations:		
2710.00.10	2	—Mixed alkylenes	kg	10%
.12	6	—Petrol.	kg	0,091c/l
.13	4	—Aviation spirit	kg	free
.14	2	—Aviation kerosene; power kerosene; illuminating or heating kerosene (excluding mixtures of illuminating or heating kerosene with lubricity agents)	kg	free
.15	0	—Mixtures of illuminating or heating kerosene with lubricity agents	kg	0,183c/l
.16	9	—Distillate fuels (for example, gas oil and diesel oil)	kg	0,183c/l
.17	7	—Residual fuel oils.	kg	free
.18	5	—Lubricating grease	kg	1,8c/kg with a maximum of 15%
.19	3	—Prepared lubricating oils, in containers holding less than 5 l	kg	15%
.20	7	—Other prepared lubricating oils.	kg	0,55c/l with a maximum of 8%
.21	5	—Base oils for prepared lubricating oil, manufactured by the refining of used lubricating oil or other used oil	kg	0,55c/l with a maximum of 8%
.22	3	—Other base oils for prepared lubricating oil	kg	0,1c/l with a maximum of 8%
.23	1	—Transformer oil and cable oil	kg	free
.24	1	—Other insulating or dielectric oil	kg	15%
.25	8	—Hydraulic transmission fluids	kg	15%
.90	8	—Other	kg	11c/l
27.11		Petroleum Gases and Other Gaseous Hydrocarbons:		
27.11.1		—Liquefied:		
2711.11	7	= Natural gas	kg	free
2711.12	3	= Propane.	kg	free
2711.13		= Butanes:		
.10	7	- In immediate packings of a content not exceeding 250g	kg	15%
.90	5	- Other	kg	free
2711.14	6	= Ethylene, propylene, butylene and butadiene	kg	free
2711.19	8	= Other	kg	free
2711.2		—In gaseous state:		
2711.21	1	= Natural gas	kg	free
2711.29		= Other:		
.10	7	- Butanes, in immediate packings of a content not exceeding 250g	kg	15%
.90	8	- Other	kg	free
27.12		Petroleum Jelly; Paraffin Wax; Microcrystalline Petroleum Wax, Slack Wax, Ozokerite, Lignite Wax, Peat Wax, Other Mineral Waxes, and Similar Products Obtained by Synthesis or by Other Processes, Whether or Not Coloured:		
2712.10		—Petroleum jelly:		
.10	1	= In immediate packings of a content not exceeding 5 kg	kg	20%
.20	9	= In immediate packings of a content exceeding 5 kg	kg	12,5%
2712.20	9	—Paraffin wax containing by mass less than 0,15 per cent of oil.	kg	free
2712.90		—Other:		
.10	8	= Paraffin wax	kg	free
.20	5	= Micro-Crystalline wax	kg	free
.30	2	= Montan wax	kg	free
.50	7	= Slack wax	kg	free
.90	6	= Other	kg	15%
27.13		Petroleum Coke, Petroleum Bitumen and Other Residues of Petroleum Oils or of Oils Obtained From Bituminous Minerals:		
2713.1		—Petroleum coke:		
2713.11	4	= Not calcined	kg	free

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2713.12	0	= Calcined	kg	free
2713.20	2	—Petroleum bitumen	kg	10%
2713.90	4	—Other residues of petroleum oils or of oils obtained from bituminous minerals .	kg	10%
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27.14		Bitumen and Asphalt, Natural; Bituminous or Oil Shale and Tar Sands; Asphaltites and Asphaltic Rocks:		
2714.10	1	—Bituminous or oil shale and tar sands	kg	free
2714.90		—Other:		
.10	5	= Bitumen and asphalt, containing less than 60 per cent by mass of mineral matter	kg	10%
.20	2	= Bitumen and asphalt, containing 60 per cent or more by mass of mineral matter	kg	5%
.90	3	= Other	kg	10%
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27.15	2715.00	Bituminous Mixtures Based on Natural Asphalt, on Natural Bitumen, on Petroleum Bitumen, on Mineral Tar or on Mineral Tar Pitch (For Example, Bituminous Mastics, Cut-backs):		
.10	8	—Emulsions	kg	20%
.20	5	—Mastics	kg	20%
.90	6	—Other	kg	free
<hr/>				
27.16	2716.00	4 Electrical Energy	1000 kW.h	free

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SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

NOTES:

1. (a) Goods (excluding radioactive ores) answering to a description in heading No. 28.44 or 28.45 are to be classified in those headings and in no other heading of this Schedule.
(b) Subject to paragraph (a) above, goods answering to a description in heading No. 28.43 or 28.46 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note 1 above, goods classifiable in heading No. 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 up in measured doses or for retail sale are to be classified in those headings and in no other heading of this Schedule.
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.

CHAPTER 28

INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH 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 additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphonylates, stabilised with organic substances (heading No. 28.31), carbonates and peroxocarbonates of inorganic bases (heading No. 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading No. 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 28.38), organic products included in headings Nos. 28.43 to 28.46, and carbides (heading No. 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 No. 28.11);
 - (b) Halide oxides of carbon (heading No. 28.12);
 - (c) Carbon disulphide (heading No. 28.13);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.42);
 - (e) Hydrogen peroxide, solidified with urea (heading No. 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading No. 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 the following:
 - (a) Sodium chloride and magnesium oxide, whether or not pure, and other products of Section V;
 - (b) Organo-inorganic compounds (excluding 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;
 - (e) Artificial graphite (heading No. 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13; ink removers put up in packings for retail sale, of heading No. 38.24; cultured crystals (other than optical elements) weighing not less than 2,5 g each, of the halides of the alkali or alkaline-earth metals, of heading No. 38.24;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos 71.02 to 71.05), or precious metals or precious metal alloys of 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 No. 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 No. 28.11.

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5. Headings Nos. 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts. Except where the context otherwise requires, double or complex salts are to be classified in heading No. 28.42.
6. Heading No. 28.44 applies only to:
- Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
 - 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;
 - Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
 - 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 0,002 u Ci/g;
 - Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
 - Radioactive residues whether or not usable.
- The term "isotopes", for the purposes of this Note and of the wording of headings Nos. 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 No. 28.48 includes copper phosphide (phosphor copper) containing more than 15 per cent by mass 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 No. 38.18.

SUB-CHAPTER I
CHEMICAL ELEMENTS

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
28.01			Fluorine, Chlorine, Bromine and Iodine:		
	2801.10	1	—Chlorine.	kg	10%
	2801.20	4	—Iodine.	kg	10%
	2801.30	9	—Fluorine; bromine.	kg	free
28.02	2802.00	9	Sulphur, Sublimed or Precipitated; Colloidal Sulphur.	kg	free
28.03	2803.00	2	Carbon (Carbon Blacks and Other Forms of Carbon not Elsewhere Specified or Included).	kg	free
28.04			Hydrogen, Rare Gases and Other Non-Metals:		
	2804.10	0	—Hydrogen.	m ³ at a pressure of 101,3 kPa at 15°C	free
	2804.2		—Rare gases:		
	2804.21	1	= Argon.	m ³ at a pressure of 101,3 kPa at 15°C	free
	2804.29	2	= Other.	m ³ at a pressure of 101,3 kPa at 15°C	free
	2804.30	8	—Nitrogen.	m ³ at a pressure of 101,3 kPa at 15°C	free

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2804.40	4	—Oxygen	m ³ at a pressure of 101,3 kPa at 15°C	free
2804.50	9	—Boron; Tellurium	kg	free
2804.6		—Silicon:		
2804.61	6	= Containing by mass 99,99 per cent or more of silicon	kg	free
2804.69	0	= Other	kg	free
2804.70	8	—Phosphorus	kg	free
2804.80	2	—Arsenic	kg	free
2804.90	7	—Selenium	kg	free

28.05

Alkali or Alkaline-earth Metals: Rare-earth Metals, Scandium and Yttrium, Whether or Not Intermixed or Interallyed; Mercury:

2805.1		—Alkali metals:		
2805.11	0	= Sodium	kg	free
2805.19	1	= Other	kg	free
2805.2		—Alkaline-earth metals:		
2805.21	5	= Calcium	kg	free
2805.22	1	= Strontium and barium	kg	free
2805.30	3	= Rare-earth metals, scandium and yttrium, whether or not intermixed or interallyed	kg	free
2805.40	8	—Mercury	kg	free

SUB-CHAPTER II

INORGANIC ACIDS AND INORGANIC
OXYGEN COMPOUNDS OF NON- METALS

28.06			Hydrogen Chloride (Hydrochloric Acid); Chlorosulphuric Acid:		
2806.10	8		—Hydrogen chloride (Hydrochloric acid)	kg	13%
2806.20	2		—Chlorosulphuric acid	kg	free
28.07	2807.00	7	Sulphuric Acid; Oleum	kg	free
28.08	2808.00	0	Nitric Acid; Sulphonitric Acids	kg	free
28.09			Diphosphorous Pentaoxide; Phosphoric Acid and Polyphosphoric Acids:		
2809.10	9		—Diphosphorous pentaoxide	kg	free
2809.20	3		—Phosphoric acid and polyphosphoric acids	kg	free
28.10	2810.00	4	Oxides of Boron; Boric Acids	kg	free
28.11			Other Inorganic Acids and Other Inorganic Oxygen Compounds of Non-metals:		
2811.1			—Other inorganic acids:		
2811.11	9		= Hydrogen fluoride (Hydrofluoric acid)	kg	free
2811.19	7		= Other	kg	free
2811.2			—Other inorganic oxygen compounds of non-metals:		
2811.21	3		= Carbon dioxide	kg	free
2811.22	9		= Silicon dioxide	kg	free
2811.23	6		= Sulphur dioxide	kg	free
2811.29	4		= Other	kg	free

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28.12	Halides and Halide Oxides of Non-metals:			
2812.10	6	—Chlorides and chloride oxides	kg	free
2812.90	2	—Other	kg	free
<hr/>				
28.13	Sulphides of Non-metals; Commercial Phosphorus Trisulphide:			
2813.10	9	—Carbon disulphide	kg	free
2813.90	6	—Other	kg	free

SUB-CHAPTER IV

INORGANIC BASES AND OXIDES, HYDROXIDES AND
PEROXIDES OF METALS

28.14 Ammonia, Anhydrous or in Aqueous Solution:					
2814.10	3	—Anhydrous ammonia	kg	free	
2814.20	8	—Ammonia in aqueous solution	kg	free	
28.15 Sodium Hydroxide (Caustic Soda); Potassium Hydroxide (Caustic Potash); Peroxides of Sodium or Potassium:					
2815.1		—Sodium hydroxide (caustic soda):			
2815.11	3	= Solid	kg	20%	
2815.12	7	= In aqueous solution (Soda lye or liquid soda)	kg	20%	
2815.20	1	—Potassium hydroxide (caustic potash)	kg	free	
2815.30	6	—Peroxides of sodium or potassium	kg	free	
28.16 Hydroxide and Peroxide of Magnesium; Oxides, Hydroxides and Peroxides, of Strontium and Barium:					
2816.10	0	—Hydroxide and peroxide of magnesium	kg	free	
2816.20	5	—Oxide, hydroxide and peroxide of strontium	kg	free	
2816.30	6	—Oxide, hydroxide and peroxide of barium	kg	free	
28.17	7	Zinc Oxide; Zinc Peroxide	kg	10%	
28.18 Artificial Corundum, Whether or Not Chemically Defined; Aluminium Oxide Aluminium Hydroxide:					
2818.10	8	—Artificial corundum, whether or not chemically defined	kg	free	
2818.20	2	—Other aluminium oxide	kg	free	
2818.30	7	—Aluminium hydroxide	kg	free	
28.19 Chromium Oxides and Hydroxides:					
2819.10	1	—Chromium trioxide	kg	free	
2819.90	8	—Other	kg	free	
28.20 Manganese Oxides:					
2820.10	1	—Manganese dioxide	kg	free	
2820.90	8	—Other	kg	free	
28.21 Iron Oxides and Hydroxides; Earth Colours Containing 70 per cent or More by Mass of Combined Iron Evaluated as Fe₂O₃:					
2821.10	5	—Iron oxides and hydroxides	kg	free	
2821.20	9	—Earth colours	kg	free	
28.22	2822.00	4 Cobalt Oxides and Hydroxides; Commercial Cobalt Oxides	kg	free	
28.23	2823.00	8 Titanium Oxides	kg	14%	
28.24 Lead Oxides; Red Lead and Orange Lead:					
2824.10	6	—Lead monoxide (litharge, massicot)	kg	free	
2824.20	0	—Red lead and orange lead	kg	free	
2824.90	2	—Other	kg	free	
28.25 Hydrazine and Hydroxylamine and Their Inorganic Salts; Other Inorganic Bases; Other Metal Oxides, Hydroxides and Peroxides:					
2825.10	7	—Hydrazine and hydroxylamine and their inorganic salts	kg	free	
2825.20	4	—Lithium oxide and hydroxide	kg	free	
2825.30	9	—Vanadium oxides and hydroxides	kg	free	
2825.40	3	—Nickel oxides and hydroxides	kg	free	
2825.50	8	—Copper oxides and hydroxides	kg	free	
2825.60	2	—Germanium oxides and zirconium dioxide	kg	free	
2825.70	7	—Molybdenum oxides and hydroxides	kg	free	
2825.80	1	—Antimony oxides	kg	free	
2825.90	6	—Other	kg	free	

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28.26		Fluorides; Fluorosilicates, Fluoroaluminates and other Complex Fluorine Salts:		
2826.1		—Fluorides:		
2826.11	6	= Of ammonium or of sodium	kg	free
2826.12	6	= Of aluminium	kg	free
2826.19	0	= Other	kg	free
2826.20	8	—Fluorosilicates of sodium or of potassium	kg	free
2826.30	2	—Sodium hexafluoroaluminate (synthetic cryolite)	kg	free
2826.90	2	—Other	kg	free
28.27		Chlorides, Chloride Oxides and Chloride Hydroxides; Bromides and Bromide Oxides; Iodides and Iodide Oxides:		
2827.10	7	—Ammonium chloride	kg	free
2827.20	1	—Calcium chloride	kg	free
2827.3		—Other chlorides:		
2827.31	2	= Of magnesium	kg	free
2827.32	9	= Of aluminium	kg	free
2827.33	5	= Of iron	kg	free
2827.34	1	= Of cobalt	kg	free
2827.35	8	= Of nickel	kg	free
2827.36	4	= Of zinc	kg	free
2827.38	7	= Of barium	kg	free
2827.39	3	= Other	kg	free
2827.4		—Chloride oxides and chloride hydroxides:		
2827.41	7	= Of copper	kg	free
2827.49	8	= Other	kg	free
2827.5		—Bromides and bromide oxides:		
2827.51	1	= Bromides of sodium or of potassium	kg	free
2827.59	2	= Other	kg	free
2827.60	3	= Iodides and iodide oxides	kg	free
28.28		Hypochlorites; Commercial Calcium Hypochlorite; Chlorites; Hypobromites:		
2828.10	0	—Commercial calcium hypochlorite and other calcium hypochlorites	kg	10%
2828.90	7	—Other	kg	free
28.29		Chlorates and Perchlorates; Bromates and Perbromates; Iodates and Periodates:		
2829.1		—Chlorates:		
2829.11	0	= Of sodium	kg	free
2829.19	1	= Other	kg	free
2829.90	0	= Other	kg	free
28.30		Sulphides; Polysulphides:		
2830.10	4	—Sodium sulphides	kg	free
2830.20	9	—Zinc sulphide	kg	free
2830.30	3	—Cadmium sulphide	kg	free
2830.90	0	—Other	kg	free
28.31		Dithionites and Sulphoxylates:		
2831.10	8	—Of sodium	kg	free
2831.90	4	—Other	kg	free
28.32		Sulphites; Thiosulphates:		
2832.10	1	—Sodium sulphites	kg	free
2832.20	6	—Other sulphites	kg	free
2832.30	0	—Thiosulphates	kg	free
28.33		Sulphates; Alums; Peroxosulphates (Persulphates):		
2833.1		—Sodium sulphates:		
2833.11	1	= Disodium Sulphate	kg	free
2833.19	2	= Other	kg	free
2833.2		—Other sulphates:		

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2833.21	6	= Of magnesium	kg	free
2833.22	2	= Of aluminium	kg	free
2833.23	9	= Of chromium	kg	free
2833.24	5	= Of nickel	kg	free
2833.25	1	= Of copper	kg	free
2833.26	8	= Of zinc	kg	free
2833.27	4	= Of barium	kg	free
2833.29	7	= Other	kg	free
2833.30	4	= Alums	kg	free
2833.40	9	= Peroxosulphates (persulphates)	kg	free
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28.34		Nitrites; Nitrates:		
2834.10	9	—Nitrites	kg	free
2834.2		—Nitrates:		
2834.21	6	= Of potassium	kg	free
2834.22	6	= Of bismuth	kg	free
2834.29	0	= Other	kg	free
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28.35		Phosphinates (Hypophosphites), Phosphonates (Phosphites), Phosphates and Polyphosphates:		
2835.10	2	—Phosphinates (hypophosphites) and Phosphonates (phosphites)	kg	free
2835.2		—Phosphates:		
2835.22	5	= Of mono- or disodium	kg	free
2835.23	6	= Of trisodium	kg	free
2835.24	2	= Of potassium	kg	free
2835.25	9	= Calcium hydrogenorthophosphate ("dicalcium phosphate")	kg	13%
2835.26		= Other phosphates of calcium:		
.10	2	- Monocalcium phosphate	kg	13%
.90	0	- Other	kg	free
2835.29	4	= Other	kg	free
2835.3		—Polyphosphates:		
2835.31	8	= Sodium triphosphate (sodium tripolyphosphate)	kg	12%
2835.39	9	= Other	kg	free
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28.36		Carbonates; Peroxocarbonates (Percarbonates); Commercial Ammonium Carbonate Containing Ammonium Carbamate:		
2836.10	6	—Commercial ammonium carbonate and other ammonium carbonates	kg	free
2836.20	0	—Disodium carbonate	kg	10%
2836.30	5	—Sodium hydrogencarbonate (sodium bicarbonate)	kg	free
2836.40	4	—Potassium carbonates	kg	free
2836.50	4	—Calcium carbonate	kg	free
2836.60	9	—Barium carbonate	kg	free
2836.70	3	—Lead carbonate	kg	free
2836.9		—Other:		
2836.91	9	= Lithium carbonates	kg	free
2836.92	5	= Strontium carbonate	kg	free
2836.99	8	= Other	kg	free
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28.37		Cyanides, Cyanide Oxides and Complex Cyanides:		
2837.1		—Cyanides and cyanide oxides:		
2837.11	6	= Of sodium	kg	free
2837.19	7	= Other	kg	free
2837.20	4	—Complex cyanides	kg	free
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28.38	2838.00	9 Fulminates, Cyanates and Thiocyanates	kg	free
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28.39		Silicates; Commercial Alkali Metal Silicates:		
2839.1		—Of sodium:		
2839.11	3	= Sodium metasilicates	kg	free
2839.19	4	= Other	kg	free
2839.20	1	= Of potassium	kg	free
2839.90	3	= Other	kg	free
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28.40		Borates; Peroxoborates (Perborates):		
2840.1		—Disodium tetraborate (refined borax):		
2840.11	3	= Anhydrous	kg	free
2840.19	4	= Other	kg	free

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2840.20	1	= Other borates	kg	free
2840.30	6	= Peroxoborates (perborates)	kg	free
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28.41		Salts of Oxometallic or Peroxometallic Acids:		
2841.10	0	—Aluminates	kg	free
2841.20	5	—Chromates of zinc or of lead	kg	free
2841.30	7	—Sodium dichromate	kg	free
2841.40	4	—Potassium dichromate	kg	free
2841.50	9	—Other chromates and dichromates; peroxochromates	kg	free
2841.6		—Manganites, manganates and permanganates:		
2841.61	5	= Potassium permanganate	kg	free
2841.69	0	= Other	kg	free
2841.70	8	—Molybdates	kg	free
2841.80	2	—Tungstates (wolframates)	kg	free
2841.90	7	—Other	kg	free
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28.42		Other Salts of Inorganic Acids or Peroxoacids, (Excluding Azides):		
2842.10	4	—Double or complex silicates	kg	free
2842.90	0	—Other	kg	free

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28.43	Colloidal Precious Metals; Inorganic or Organic Compounds of Precious Metals; Whether or Not Chemically Defined; Amalgams of Precious Metals:				
2843.10	8	—Colloidal precious metals	kg	free	
2843.2		—Silver compounds:			
2843.21	9	= Silver nitrate	kg	free	
2843.29	3	= Other	kg	10%	
2843.30	7	—Gold compounds	kg	7%	
2843.90	4	—Other compounds; amalgams:	kg	free	
28.44	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	1	—Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	kg	free	
2844.20	6	—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	0	—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	
2844.40	5	—Radioactive elements and isotopes and compounds (excluding 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	4	—Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg	free	
28.45	Isotopes (Excluding Those of Heading No. 28.44); Compounds, Inorganic or Organic, of Such Isotopes, Whether or Not Chemically Defined:				
2845.10	5	—Heavy water (deuterium oxide)	kg	free	
2845.90	1	—Other	kg	free	
28.46	Compounds, Inorganic or Organic, of Rare-earth Metals, of Yttrium or of Scandium or of Mixtures of These Metals				
2846.10	9	—Cerium compounds	kg	free	
2846.90	5	—Other	kg	free	
28.47	Hydrogen Peroxide, Whether or Not Solidified With Urea:				
2847.00					
.15	6	—Not solidified with urea	kg	10%	
.30	4	—Solidified with urea	kg	free	
28.48	Phosphides, Whether or Not Chemically Defined (Excluding Ferrophosphorous)				
2848.00	1		kg	free	
28.49	Carbides, Whether or Not Chemically Defined:				
2849.10	3	—Of calcium	kg	free	
2849.20	4	—Of silicon	kg	free	
2849.90	6	—Other	kg	free	
28.50	Hydrides, Nitrides, Azides, Silicides and Borides, Whether or Not Chemically Defined (Excluding Compounds which are also Carbides of Heading No. 28.49)				
2850.00	5		kg	free	
28.51	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, (Excluding Amalgams of Precious Metals)				
2851.00	9		kg	free	

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CHAPTER 29

ORGANIC CHEMICALS

NOTES:

1. Except where the context otherwise requires, the headings of this Chapter apply only to the following:
 - (a) 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 (excluding stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of headings Nos. 29.36 to 29.39 or the sugar ethers and sugar esters, and their salts, of heading No. 29.40, or the products of heading No. 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 with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above 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 for general use;
 - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
2. This Chapter does not cover the following:
 - (a) Goods of heading No. 15.04 or crude glycerol of heading No. 15.20;
 - (b) Ethyl alcohol (heading No. 22.07 or 22.08);
 - (c) Methane or propane (heading No. 27.11);
 - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
 - (e) Urea (heading No. 31.02 or 31.05);
 - (f) Colouring matter of vegetable or animal origin (heading No. 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No. 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading No. 32.12);
 - (g) Enzymes (heading No. 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 liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 ml (heading No. 36.06);
 - (ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13; ink removers put up in packings for retail sale, of heading No. 38.24; or
 - (k) Optical elements, for example, of ethylenediamine tartrate (heading No. 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 numerical order.
4. In headings Nos. 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 No. 29.29.
For the purposes of headings Nos. 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 headings Nos. 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 which is classified in the heading placed last in numerical order in these sub-Chapters.
 - (b) Esters of ethyl alcohol with acid-function organic compounds of Subchapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
 - (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 No. 29.42, are to be classified in the heading appropriate to the organic compound; and
 - (2) Salts formed between organic compounds of sub-Chapters I to X or heading No. 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 numerical 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 No. 29.05).
 - (e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings 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 No. 29.30 (organo-sulphur compounds) and heading No. 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).

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7. Headings No. 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 ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

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.

SUB-CHAPTER I

HYDROCARBONS AND THEIR HALOGENATED,
SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
29.01 Acyclic Hydrocarbons:					
	2901.10	1	— Saturated	kg	free
	2901.2		— Unsaturated:		
	2901.21	2	= Ethylene	kg	free
	2901.22	9	= Propene (propylene)	kg	free
	2901.23	5	= Butene (butylene) and isomers thereof	kg	free
	2901.24	1	= Buta-1,3-diene and isoprene	kg	free
	2901.29	3	= Other	kg	free
29.02 Cyclic Hydrocarbons:					
	2902.1		—Cyclanes, cyclenes and cycloterpenes:		
	2902.11	1	= Cyclohexane	kg	free
	2902.19	2	= Other	kg	free
	2902.20	9	= Benzene	kg	free
	2902.30	4	= Toluene	kg	free
	2902.4		= Xylenes:		
	2902.41	5	= o-Xylene	kg	free
	2902.42	1	= m-Xylene	kg	free
	2902.43	8	= p-Xylene	kg	free
	2902.44	4	= Mixed xylene isomers	kg	free
	2902.50	3	= Styrene	kg	free
	2902.60	8	= Ethylbenzene	kg	free
	2902.70	2	= Cumene	kg	free
	2902.90	1	= Other	kg	free
29.03 Halogenated Derivatives of Hydrocarbons:					
	2903.1		—Saturated chlorinated derivatives of acyclic hydrocarbons:		
	2903.11	5	= Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	kg	free
	2903.12	1	= Dichloromethane (methylene chloride)	kg	free
	2903.13	8	= Chloroform (trichloromethane)	kg	free
	2903.14	4	= Carbon tetrachloride	kg	free
	2903.15	0	= 1,2-Dichloroethane (ethylene dichloride)	kg	free
	2903.16	7	= 1,2-Dichloropropane (propylene dichloride) and dichlorobutanes	kg	free
	2903.19		—Other		
	.10	3	= 1,1,1-Trichloroethane (methyl chloroform)	kg	free
	.90	1	= Other	kg	free
	2903.2		—Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
	2903.21	8	= Vinyl chloride (chloroethylene)	kg	free
	2903.22	6	= Trichloroethylene	kg	10%
	2903.23	2	= Tetrachloroethylene (perchloroethylene)	kg	10%
	2903.29	0	= Other	kg	free

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2903.30		—Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:		
.10	5	= Bromomethane	kg	free
.30	7	= Di-iodomethane	kg	free
.40	7	= Bromoform; iodoform	kg	free
.90	3	= Other	kg	free
2903.4		—Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
2903.41	9	= Trichlorofluoromethane	kg	free
2903.42	5	= Dichlorodifluoromethane	kg	free
2903.43	1	= Trichlorotrifluoroethanes	kg	free
2903.44	8	= Dichlorotetrafluoroethanes and chloropentafluoroethane	kg	free
2903.45		= Other derivatives perhalogenated only with fluorine and chlorine:		
.05	5	- Chlorotrifluoromethane	kg	free
.10	1	- Pentachlorofluoroethane	kg	free
.15	2	- Tetrachlorodifluoroethanes	kg	free
.20	9	- Heptachlorofluoropropanes	kg	free
.25	4	- Hexachlorodifluoropropanes	kg	free
.30	6	- Pentachlorotrifluoropropanes	kg	free
.35	7	- Tetrachlorotetrafluoropropanes	kg	free
.40	3	- Trichloropentafluoropropanes	kg	free
.45	4	- Dichlorohexafluoropropanes	kg	free
.50	0	- Chloroheptafluoropropanes	kg	free
.90	3	- Other	kg	free
2903.46	0	= Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	kg	free
2903.47	7	= Other perhalogenated derivatives	kg	free
2903.49		= Other:		
.10	7	- Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	kg	free
.20	4	- Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	kg	free
.90	5	- Other	kg	free
2903.5		—Halogenated derivatives of cyclic, or cycloterpenic hydrocarbons:		
2903.51	3	= 1,2,3,4,5,6-Hexachlorocyclohexane	kg	free
2903.59		= Other:		
.10	1	- Chlorocamphene	kg	free
.30	6	- Chlordane	kg	free
.90	1	- Other	kg	free
2903.6		—Halogenated derivatives of aromatic hydrocarbons:		
2903.61	8	= Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	kg	free
2903.62	4	= Hexachlorobenzene and DDT (1,1,1-trichloro- 2,2-bis (p-chlorophenyl) ethane)	kg	free
2903.69	9	= Other	kg	free
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29.04		Sulphonated, Nitrated or Nitrosated Derivatives of Hydrocarbons, Whether or Not Halogenated:		
2904.10		—Derivatives containing only sulpho groups, their salts and ethyl esters:		
.10	8	= Sulphonic acids	kg	14%
.90	8	= Other	kg	10%
2904.20	7	—Derivatives containing only nitro or only nitroso groups	kg	free
29.04.90	9	—Other	kg	free

SUB-CHAPTER II

ALCOHOLS AND THEIR HALOGENATED, SULPHONATED,
NITRATED OR NITROSATED DERIVATIVES

29.05		Acyclic Alcohols and their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives:		
2905.1		—Saturated monohydric alcohols:		
2905.11	2	= Methanol (methyl alcohol)	kg	free
2905.12	9	= Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) ..	kg	10%
2905.13	5	= Butan-1-ol (n-butyl alcohol)	kg	free
2905.14	1	= Other butanols	kg	free
2905.15	8	= Pentanol (amyl alcohol) and isomers thereof	kg	18%
2905.16	4	= Octanol (octyl alcohol) and isomers thereof	kg	free
2905.17	0	= Dodecan-1-ol (lauryl alcohol) hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	kg	free
2905.19	3	= Other	kg	free
2905.2		—Unsaturated monohydric alcohols:		
2905.22	3	= Acyclic terpene alcohols	kg	free
2905.29	8	= Other	kg	free
2905.3		—Diols:		
2905.31	1	= Ethylene glycol (ethanediol)	kg	free
2905.32	8	= Propylene glycol (propane-1,2-diol)	kg	free
2905.39	2	= Other	kg	free
2905.4		—Other polyhydric alcohols:		
2905.41	6	= 2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane) ..	kg	free
2905.42	2	= Pentaerythritol	kg	free
2905.43	9	= Mannitol	kg	10%
2905.44	5	= D-glucitol (sorbitol)	kg	10%
2905.45	1	= Glycerol	kg	10%
2905.49	7	= Other	kg	free
2905.50	4	= Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:	kg	free
29.06		Cyclic Alcohols and Their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives:		
2906.1		—Cyclanic, cyclenic or cycloterpenic:		
2906.11	6	= Menthol	kg	free
2906.12	2	= Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols ..	kg	free
2906.13	9	= Sterols and inositols	kg	free
2906.14	5	= Terpeneols	kg	free
2906.19	7	= Other	kg	free
2906.2		—Aromatic:		
2906.21	0	= Benzyl alcohol	kg	free
2906.29	1	= Other	kg	free

SUB-CHAPTER III

**PHENOLS, PHENOL-ALCOHOLS, AND THEIR
HALOGENATED, SULPHONATED, NITRATED OR
NITROSATED DERIVATIVES**

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29.07		Phenols; Phenol-alcohols:		
2907.1		—Monophenols:		
2907.11	6	= Phenol (hydroxybenzene) and its salts	kg	free
2907.12	6	= Cresols and their salts	kg	free
2907.13	2	= Octylphenol, nonylphenol and their isomers; salts thereof	kg	free
2907.14	9	= Xylenols and their salts	kg	free
2907.15	5	= Naphthols and their salts	kg	free
2907.19	0	= Other	kg	free
2907.2		—Polyphenols:		
2907.21	4	= Resorcinol and its salts	kg	free
2907.22	0	= Hydroquinone (quinol) and its salts	kg	free
2907.23	7	= 4,4-Isopropylidenediphenol (bisphenol A, diphenylol propane) and its salts	kg	free
2907.29	5	= Other	kg	free
2907.30	2	—Phenol-alcohols	kg	free
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29.08		Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives of Phenols or Phenol-alcohols:		
2908.10	7	—Derivatives containing only halogen substituents and their salts	kg	free
2908.20	1	—Derivatives containing only sulpho groups, their salts and esters	kg	free
2908.90	3	—Other	kg	free

SUB-CHAPTER 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**

29.09		Ethers, Ether-Alcohols, Ether-Phenols, Ether-alcohol- Phenols, Alcohol Peroxides, Ether Peroxides, Ketone Peroxides (Whether or Not Chemically Defined), and Their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives:		
2909.1		—Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.11	7	= Diethyl ether	kg	free
2909.19	8	= Other	kg	free
2909.20	5	—Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	free
2909.30	4	—Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	free
2909.4		—Ether alcohols and their halogenated sulphonated, nitrated or nitrosated derivatives:		
2909.41	0	= 2,2-Oxydiethanol (diethylene glycol, digol)	kg	free
2909.42	7	= Monomethyl ethers of ethylene glycol or of diethylene glycol	kg	free
2909.43	3	= Monobutyl ethers of ethylene glycol or of diethylene glycol	kg	free
2909.44	2	= Other monoalkylethers of ethylene glycol or of diethylene glycol	kg	free
2909.49	1	= Other	kg	free
2909.50	9	= Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	free
2909.60	3	= Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	14%
29.10		Epoxides, Epoxyalcohols, Epoxyphenols and Epoxyethers, With a Three-membered Ring, and Their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives:		
2910.10	0	—Oxirane (ethylene oxide)	kg	free
2910.20	5	—Methyloxirane (propylene oxide)	kg	free
2910.30	9	—1-Chloro-2,3-epoxypropane (epichlorohydrin)	kg	free
2910.90	7	—Other	kg	free
29.11	2911.00	0 Acetals and Hemiacetals, Whether or Not With Other Oxygen Function, and Their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives	kg	free

SUB-CHAPTER V

ALDEHYDE-FUNCTION COMPOUNDS

29.12		Aldehydes, Whether or Not With Other Oxygen Function; Cyclic Polymers of Aldehydes; Paraformaldehyde:			
2912.1		—Acyclic aldehydes without other oxygen function:			
2912.11	4	= Methanal (formaldehyde)	kg	5%	
2912.12	0	= Ethanal (acetaldehyde)	kg	free	
2912.13	7	= Butanal (butyraldehyde, normal isomer)	kg	free	
2912.19	5	= Other	kg	free	
2912.2		—Cyclic aldehydes without other oxygen function:			
2912.21	9	= Benzaldehyde	kg	free	
2912.29	5	= Other	kg	free	
2912.30	7	—Aldehyde-alcohols	kg	free	
2912.4		—Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:			
2912.41	8	= Vanillin (4-hydroxy-3-methoxy-benzaldehyde)	kg	free	
2912.42	4	= Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde)	kg	free	
2912.49	9	= Other	kg	free	
2912.50	6	—Cyclic polymers of aldehydes	kg	free	
2912.60	0	—Paraformaldehyde	kg	free	
29.13	2913.00	7	Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives of Products of Heading No. 29.12.		
			kg	free	

SUB-CHAPTER VI

KETONE-FUNCTION COMPOUNDS AND
QUINONE-FUNCTION COMPOUNDS

29.14		Ketones and Quinones, Whether or Not With Other Oxygen Function, and Their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives:		
2914.1		—Acyclic ketones without other oxygen function:		
2914.11	1	= Acetone	kg	free
2914.12	8	= Butanone (methyl ethyl ketone)	kg	free
2914.13	4	= 4-Methylpentan-2-one (methyl isobutyl ketone)	kg	19%
2914.19	2	= Other	kg	free
2914.2		—Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:		
2914.21	6	= Camphor	kg	free
2914.22	2	= Cyclohexanone and methyl-cyclohexanones	kg	free
2914.23	9	= Ionones and methylionones	kg	free
2914.29	7	= Other	kg	free
2914.3		—Aromatic ketones without other oxygen function:		
2914.31	0	= Phenylacetone (phenylpropan-2-one)	kg	free
2914.39	1	= Other	kg	free
2914.40		= Ketone-alcohols and ketone-aldehydes:		
.10	6	- 4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	kg	19%
.90	4	- Other	kg	free
2914.50	3	—Ketone-phenols and ketones with other oxygen function	kg	free
2914.6		—Quinones:		
2914.61	4	= Anthraquinone	kg	free
2914.69	5	= Other	kg	free
2914.70	2	= Halogenated, sulphonated, nitrated or nitrosated derivatives	kg	free

SUB-CHAPTER VII

**CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES,
PEROXIDES AND PEROXYACIDS AND THEIR
HALOGENATED, SULPHONATED, NITRATED OR
NITROSATED DERIVATIVES**

29.15		Saturated Acyclic Monocarboxylic Acids and Their Anhydrides, Halides, Peroxides and Peroxyacids; Their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives:		
2915.1		—Formic acid, its salts and esters:		
2915.11	5	= Formic acid	kg	free
2915.12	1	= Salts of formic acid	kg	free
2915.13	8	= Esters of formic acid	kg	free
2915.2		—Acetic acid and its salts; acetic anhydride:		
2915.21	6	= Acetic acid	kg	15%
2915.22	6	= Sodium acetate	kg	22%
2915.23	2	= Cobalt acetates	kg	free
2915.24	9	= Acetic anhydride	kg	free
2915.29		= Other:		
.10	8	- Lead acetate	kg	free
.90	6	- Other	kg	10%
2915.3		—Esters of acetic acid:		
2915.31	4	= Ethyl acetate	kg	15%
2915.32	0	= Vinyl acetate	kg	free
2915.33	7	= n-Butyl acetate	kg	15%
2915.34	3	= Isobutyl acetate	kg	19%
2915.35	4	= 2-Ethoxyethyl acetate	kg	10%
2915.39		= Other:		
.20	2	- Diethylene glycol monobutyl ether acetate; ethylene glycol monobutyl ether acetate	kg	22%
.30	7	- Ethylene glycol monomethyl ether acetate; ethylene glycol monopropyl ether acetate	kg	22%
.40	4	- Amyl acetate	kg	18%
.60	9	- Other liquid aromatic esters of acetic acid	kg	free
.90	0	- Other	kg	10%
2915.40	2	—Mono-, di- or trichloroacetic acids, their salts and esters	kg	free
2915.50		—Propionic acid, its salts and esters:		
.30	9	= Calcium propionate	kg	14%
.90	2	= Other	kg	free
2915.60	1	—Butyric acids, valeric acids, their salts and esters	kg	free
2915.70	6	—Palmitic acid, stearic acid, their salts and esters	kg	free
2915.90	5	—Other	kg	free
29.16		Unsaturated Acyclic Monocarboxylic Acids, Cyclic Monocarboxylic Acids, Their Anhydrides, Halides, Peroxides and Peroxyacids; Their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives:		
2916.1		—Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916.11	9	= Acrylic acid and its salts	kg	free
2916.12	5	= Esters of acrylic acid	kg	free
2916.13	1	= Methacrylic acid and its salts	kg	free
2916.14	8	= Esters of methacrylic acid	kg	free
2916.15	4	= Oleic, linoleic or linolenic acids, their salts and esters	kg	free
2916.19	3	= Other	kg	free
2916.20	9	—Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxyacids and their derivatives	kg	free
2916.3		—Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916.31	8	= Benzoic acid, its salts and esters	kg	free
2916.32	4	= Benzoyl peroxide and benzoyl chloride	kg	free
2916.34	7	= Phenylacetic acid and its salts	kg	free
2916.35	3	= Esters of phenylacetic acid	kg	free
2916.39	9	= Other	kg	free

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29.17		Polycarboxylic Acids, Their Anhydrides, Halides, Peroxides and Peroxyacids; Their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives:		
2917.1		—Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.11	2	= Oxalic acid, its salts and esters	kg	free
2917.12		= Adipic acid, its salts and esters:		
.20	3	- Dioctyl adipate	kg	18%
.90	4	- Other	kg	free
2917.13	5	= Azelaic acid, sebacic acid, their salts and esters	kg	free
2917.14	1	= Maleic anhydride	kg	15%
2917.19		= Other:		
.30	5	- Acids	kg	free
.90	9	- Other	kg	10%
2917.20	0	—Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	free
2917.3		—Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.31	1	= Dibutyl orthophthalates	kg	19%
2917.32	8	= Dioctyl orthophthalates	kg	19%
2917.33	4	= Dinonyl or didecyl orthophthalates	kg	19%
2917.34	0	= Other esters of orthophthalic acid	kg	19%
2917.35	7	= Phthalic anhydride	kg	15%
2917.36	3	= Terephthalic acid and its salts	kg	free
2917.37	2	= Dimethyl terephthalate	kg	free
2917.39	2	= Other	kg	free
29.18		Carboxylic Acids With Additional Oxygen Function and Their anhydrides, Halides, Peroxides and Peroxyacids; Their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives:		
2918.1		—Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918.11	6	= Lactic acid, its salts and esters	kg	free
2918.12	2	= Tartaric acid	kg	15%
2918.13		= Salts and esters of tartaric acid:		
.20	3	- Potassium hydrogen tartrate (cream of tartar)	kg	10%
.90	4	- Other	kg	free
2918.14	5	= Citric acid	kg	15%
2918.15	1	= Salts and esters of citric acid	kg	free
2918.16	8	= Gluconic acid, its salts and esters	kg	free
2918.17	4	= Phenylglycolic acid (mandelic acid), its salts and esters	kg	free
2918.19		= Other:		
.20	1	- Acids	kg	10%
.90	2	- Other	kg	free
2918.2		—Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918.21	0	= Salicylic acid and its salts	kg	free
2918.22		= O-Acetsalicylic acid, its salts and esters:		
.10	4	- O-Acetsalicylic acid	kg	19%
.20	1	- Salts and esters	kg	free
2918.23		= Other esters of salicylic acid and their salts:		
.10	0	- Methyl salicylate	kg	15%
.90	9	- Other	kg	free
2918.29	1	= Other	kg	free
2918.30	9	—Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	free
2918.90		—Other:		
.20	0	= Pentaerythryl-tetrakis-3-(3,5-ditertiary-butyl-4-hydroxyphenyl)-propanate	kg	free
.90	1	= Other	kg	10%

SUB-CHAPTER VIII

ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND
THEIR HALOGENATED, SULPHONATED, NITRATED OR
NITROSATED DERIVATIVES

29.19	2919.00	9	Phosphoric Esters and Their Salts, Including Lactophosphates; Their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives:	kg	free
29.20			Esters of Other Inorganic Acids (Excluding Esters of Hydrogen Halides) and Their Salts; Their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives:		
2920.10		3	—Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	free
2920.90		5	—Other	kg	free

SUB-CHAPTER IX

NITROGEN-FUNCTION COMPOUNDS

29.21		Amine-function Compounds:		
2921.1		—Acyclic monoamines and their derivatives; salts thereof:		
2921.11	3	= Methylamine, di- or trimethylamine and their salts	kg	5%
2921.12	8	= Diethylamine and its salts	kg	free
2921.19		= Other:		
	.15 2	- Ethylamine; Monoisopropylamine	kg	5%
	.80 2	- Other, of a carbon chain length of C ₈ to C ₂₂	kg	18%
	.90 3	- Other	kg	free
2921.2		—Acyclic polyamines and their derivatives; salts thereof:		
2921.21	8	= Ethylenediamine and its salts	kg	free
2921.22	4	= Hexamethylenediamine and its salts	kg	free
2921.29	9	= Other	kg	free
2921.30	6	—Cyclanic, cyclenic and cycloterpenic mono- or polyamines, and their derivatives; salts thereof	kg	free
2921.4		—Aromatic monoamines and their derivatives; salts thereof:		
2921.41	7	= Aniline and its salts	kg	10%
2921.42	3	= Aniline derivatives and their salts	kg	free
2921.43	6	= Toluidines and their derivatives; salts thereof	kg	free
2921.44		= Diphenylamine and its derivatives; salts thereof:		
	.10 3	- Diphenylamine	kg	free
	.90 1	- Other	kg	22%
2921.45	2	= 1-Naphthylamine (alpha-Naphthylamine), 2-Naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	kg	free
2921.49	8	= Other	kg	free
2921.5		—Aromatic polyamines and their derivatives; salts thereof:		
2921.51		= o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof:		
	.10 9	- Derivatives of o-, m-, or p-phenylenediamine	kg	22%
	.90 7	- Other	kg	free
2921.59	2	= Other	kg	free
29.22		Oxygen-function Amino-compounds:		
2922.1		—Amino-alcohols, their ethers and esters, (excluding those containing more than one kind of oxygen function); salts thereof:		
2922.11	7	= Monoethanolamine and its salts	kg	free
2922.12	3	= Diethanolamine and its salts	kg	free
2922.13	7	= Triethanolamine and its salts	kg	free
2922.19	8	= Other	kg	free
2922.2		—Amino-naphthols and other amino-phenols, their ethers and esters (excluding those containing more than one kind of oxygen function); salts thereof:		
2922.21	1	= Aminohydroxynaphthalenesulphonic acids and their salts	kg	free
2922.22	8	= Anisidines, dianisidines, phenetidines and their salts	kg	free
2922.29	2	= Other	kg	free
2922.30	7	—Amino-aldehydes, amino-ketones and amino-quinones (excluding those containing more than one kind of oxygen function); salts thereof	kg	free
2922.4		—Amino-acids and their esters (excluding those containing more than one kind of oxygen function); salts thereof:		
2922.41	0	= Lysine and its esters; salts thereof	kg	free
2922.42	7	= Glutamic acid and its salts	kg	free
2922.43	3	= Anthralinic acid and its salts	kg	10%
2922.49	1	= Other	kg	free
2922.50	9	—Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function.	kg	free
29.23		Quaternary Ammonium Salts and Hydroxides; Lecithins and Other Phosphoaminolipids:		
2923.10	4	= Choline and its salts	kg	free
2923.20	9	—Lecithins and other phosphoaminolipids	kg	free
2923.90	0	—Other	kg	free

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29.24		Carboxymide-function Compounds; Amide-function Compounds of Carbonic Acid:		
2924.10	8	—Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	kg	free
2924.2		—Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
2924.21		= Ureines and their derivatives; salts thereof:		
.10	6	- Diuron	kg	10%
.90	4	- Other	kg	free
2924.22	5	= 2-Acetamidobenzoic acid	kg	free
2924.29		= Other:		
.10	7	- Carbaryl	kg	free
.20	4	- Acetaminophenol	kg	15%
.90	5	- Other	kg	10%
29.25		Carboxymide-function Compounds (Including Saccharin and its Salts) and Imine Function Compounds:		
2925.1		—Imides and their derivatives; salts thereof:		
2925.11	8	= Saccharin and its salts	kg	free
2925.19	9	—Other	kg	free
2925.20	6	—Imines and their derivatives; salts thereof	kg	free
29.26		Nitrile-function Compounds:		
2926.10	5	—Acrylonitrile	kg	free
2926.20	5	—1-Cyanoguanidine (dicyandiamide)	kg	free
2926.90	1	—Other	kg	free
29.27	2927.00	4	Diazo-, Azo- or Azoxy-compounds	kg free
29.28	2928.00	8	Organic Derivatives of Hydrazine or of Hydroxylamine	kg free
29.29		Compounds With Other Nitrogen Function:		
2929.10	6	—Isocyanates	kg	free
2929.90		—Other:		
.10	9	= Calcium cyclamate; sodium cyclamate	kg	26%
.90	8	= Other	kg	free

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29.30		Organo-sulphur Compounds:			
2930.10	6	—Dithiocarbonates (xanthates)	kg	18%	
2930.20	0	—Thiocarbamates and dithiocarbamates	kg	free	
2930.30	5	—Thiuram mono-, di- or tetrasulphides	kg	free	
2930.40	7	—Methionine	kg	free	
2930.90	2	—Other	kg	free	
29.31	2931.00	5 Other Organo-inorganic Compounds	kg	free	
29.32		Heterocyclic Compounds With Oxygen Hetero-atom(s) Only:			
2932.1		—Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:			
2932.11	7	= Tetrahydrofuran	kg	free	
2932.12	6	= 2-Furaldehyde (furfuraldehyde)	kg	free	
2932.13	2	= Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg	free	
2932.19	0	= Other	kg	free	
2932.2		—Lactones:			
2932.21	4	= Coumarin, methylcoumarins and ethylcoumarins	kg	free	
2932.29		= Other lactones:			
.10	2	- Phenolphthalein (excluding iodophenolphthalein)	kg	22%	
.90	0	- Other	kg	free	
2932.9		—Other:			
2932.91	6	= Isosafrole	kg	free	
2932.92	2	= 1-(1,3-Benzodioxol-5-yl) propan-2-one	kg	free	
2932.93	9	= Piperonal	kg	free	
2932.94	5	= Safrole	kg	free	
2932.99	7	= Other	kg	free	
29.33		Heterocyclic Compounds With Nitrogen Hetero-atom(s) Only:			
2933.1		—Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:			
2933.11	3	= Phenazone (antipyrin) and its derivatives	kg	free	
2933.19	4	= Other	kg	free	
2933.2		—Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:			
2933.21	8	= Hydantoin and its derivatives	kg	free	
2933.29	9	= Other	kg	free	
2933.3		—Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:			
2933.31	2	= Pyridine and its salts	kg	free	
2933.32	9	= Piperidine and its salts	kg	free	
2933.39	3	= Other	kg	free	
2933.40		= Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:			
.20	5	- Amodiaquin hydrochloride and cloroquine bis (phosphate) and their derivatives	kg	free	
.30	2	- Polymerised 2,2,4-trimethyl-1,2-dihydroquinoline; polymerised 1,2-dihydro-2,2,4-trimethyl quinoline	kg	23%	
.40	4	- Compounds containing a quinoline ring-system, not elsewhere specified or included in this heading	kg	free	
.50	7	- Primaquine phosphate	kg	free	
.90	6	- Other	kg	10%	
2933.5		—Compounds containing a pyrimide ring (whether or not hydrogenated) or piperazine ring in the structure:			
2933.51	1	= Malonylurea (barbituric acid) and its derivatives salts thereof	kg	free	
2933.59		= Other:			
.20	7	- Compounds of urea	kg	18%	
.30	4	- Piperazine citrate; piperazine hexahydrate; piperazine adipate	kg	14%	
.80	0	- Bromacil; OO-Diethyl 0-4 methyl isopropylpyrimid 6 phosphorothioate	kg	free	

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.90 8	- Other	kg	10%
2933.6	—Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:		
2933.61 6	= Melamine.....	kg	free
2933.69	= Other:		
.20 1	- Cyanuric chloride	kg	free
.30 9	- Atrazine	kg	10%
.40 6	- Simazine	kg	free
.90 2	- Other	kg	10%
2933.7	—Lactams:		
2933.71 0	= 6-Hexanelactam (epsilon-caprolactam)	kg	free
2933.79 1	= Other lactams	kg	free
2933.90 3	= Other	kg	free
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29.34	Nucleic Acids and their Salts; Other Heterocyclic Compounds:		
2934.10 0	—Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	kg	free
2934.20	—Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused:		
.10 2	= Zinc salt of 2-mercaptobenzothiazole; 2-mercaptobenzothiazole; 2-mercapto-benzothiazole; mercaptobenzothiazole; mercaptobenzo thiazole disulphide; benzothiazil disulphide; di-benzothiazole-2-yL-disulphide; di-benzothiazyl disulphide; n-cyclohexyl-2-benzothiazyl sulphenamide.....	kg	22%
.30 7	= N-tert-butyl-2-benzothiazyl sulphenamide, benzothiazyl-2-butylsulphenamide, benzothiazyl-2-sulphene morpholide, n-oxidiethylene benzothiazyl sulphenamide, 2-(4-morpholinyl mercapto)- benzothiazole, 2-morpholino thiobenzothiazole, 2-(4-morphonyl-di-thio)-benzothiazole; benzothiazyl-2-dicyclohexyl sulphenamide.....	kg	22%
.40 4	= N-cyclohexyl-2-benzothiazyl sulphenamide; 2(2,6-dimethyl-4-morpholinothio) benzothiazole and other benzothiazole compounds and derivatives not elsewhere specified or included in this heading..	kg	22%
.90 0	= Other	kg	10%
2934.30 5	—Compounds containing a phenothiazine ring-system (Whether or not hydrogenated) not further fused.....	kg	free
2934.90 7	—Other.....	kg	free
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29.35	2935.00 6 Sulphonamides.....	kg	free

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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	8	—Provitamins, unmixed	kg	free
2936.2		—Vitamins and their derivatives, unmixed:		
2936.21	9	= Vitamins A and their derivatives	kg	free
2936.22	5	= Vitamin B ₁ and its derivatives	kg	free
2936.23	1	= Vitamin B ₂ and its derivatives	kg	free
2936.24	8	= D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	kg	free
2936.25	4	= Vitamin B ₆ and its derivatives	kg	free
2936.26	0	= Vitamin B ₁₂ and its derivatives	kg	free
2936.27	7	= Vitamin C and its derivatives	kg	free
2936.28	3	= Vitamin E and its derivatives	kg	free
2936.29		= Other vitamins and their derivatives:		
.10	7	= Nicotinamide	kg	10%
.90	5	= Other	kg	free
2936.90	4	—Other, including natural concentrates	kg	free

29.37		Hormones, Natural or Reproduced by Synthesis; Derivatives Thereof, Used Primarily as Hormones; Other Steroids Used Primarily as Hormones:		
2937.10	1	—Pituitary (anterior) or similar hormones, and their derivatives	kg	free
2937.2		—Adrenal cortical hormones and their derivatives:		
2937.21	2	= Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	kg	free
2937.22	9	= Halogenated derivatives of adrenal cortical hormones	kg	free
2937.29	3	= Other	kg	free
2937.9		—Other hormones and their derivatives; other steroids used primarily as hormones:		
2937.91	4	= Insulin and its salts	kg	free
2937.92	0	= Oestrogens and progestogens	kg	free
2937.99	5	= Other	kg	free

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OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS,
ETHERS, ESTERS AND OTHER DERIVATIVES**

29.38		Glycosides, Natural or Reproduced by Synthesis, and their Salts, Ethers, Esters and other Derivatives:		
2938.10	5	—Rutoside (rutin) and its derivatives	kg	free
2938.90	1	—Other	kg	free
29.39		Vegetable Alkaloids, Natural or Reproduced by Synthesis, and their Salts, Ethers, Esters and other Derivatives:		
2939.10	9	—Alkaloids of opium and their derivatives; salts thereof	kg	free
2939.2		—Alkaloids of cinchona and their derivatives; salts thereof:		
2939.21	2	= Quinine and its salts	kg	free
2939.29	0	= Other	kg	free
2939.30	8	—Caffeine and its salts	kg	free
2939.4		—Ephedrine and its salts:		
2939.41	9	= Ephedrine and its salts	kg	free
2939.42	5	= Pseudoephedrine (INN) and its salts	kg	free
2939.49	8	= Other	kg	free
2939.50	7	—Theophylline and aminophylline (theophylline- ethylenediamine) and their derivatives; salts thereof	kg	free
2939.6		—Alkaloids of rye ergot and their derivatives; salts thereof:		
2939.61	8	= Ergometrine (INN) and its salts	kg	free
2939.62	4	= Ergotamine (INN) and its salts	kg	free
2939.63	0	= Lysergic acid and its salts	kg	free
2939.69	9	= Other	kg	free
2939.70	6	—Nicotine and its salts	kg	free
2939.90		—Other:		
.20	8	= Scopolamine (hyoscine) and its derivatives	kg	22%
.90	0	= Other	kg	free

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SUB-CHAPTER XIII
OTHER ORGANIC COMPOUNDS

29.40	2940.00	4	Sugars, Chemically Pure (Excluding Sucrose, Lactose, Maltose, Glucose and Fructose); Sugar Ethers and Sugar Esters, and their Salts (Excluding Products of Heading No. 29.37, 29.38 or 29.39)	kg	free
29.41			Antibiotics:		
	2941.10	2	—Penicillins and their derivatives with a penicillanic acid structure; salts thereof .	kg	free
	2941.20	7	—Streptomycins and their derivatives; salts thereof	kg	free
	2941.30	1	—Tetracyclines and their derivatives; salts thereof	kg	free
	2941.40		—Chloramphenicol and its derivatives; salts thereof:		
	.10	3	= Chloramphenicol and its esters	kg	10%
	.90	1	= Other	kg	free
	2941.50	0	—Erythromycin and its derivatives; salts thereof	kg	free
	2941.90	9	—Other	kg	free
29.42	2942.00	1	Other Organic Compounds	kg	free

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CHAPTER 30

PHARMACEUTICAL PRODUCTS

NOTES:

1. This Chapter does not cover the following:
 - (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 No. 25.20);
 - (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.01);
 - (d) Preparations of headings Nos. 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
 - (e) Soap or other products of heading No. 34.01 containing added medicaments;
 - (f) Preparations with a basis of plaster for use in dentistry (heading No. 34.07); or
 - (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading No. 35.02).
2. For the purposes of heading No. 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 Nos. 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 No. 13.02, merely standardised or dissolved in any solvent;
 - (b) As products which have been mixed:
 - (1) Colloidal solutions and suspensions (excluding 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 No. 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 fillings; bone reconstruction cements;
 - (g) First-aid boxes and kits; and
 - (h) Chemical contraceptive preparations based on hormones or spermicides.

Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
30.01			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; Heparin and its Salts; Other Human or Animal Substances Prepared for Therapeutic or Prophylactic Uses, Not Elsewhere Specified or Included:		
	3001.10	3	—Glands and other organs, dried, whether or not powdered	kg	free
	3001.20	8	—Extracts of glands or other organs or of their secretions	kg	free
	3001.90	3	—Other	kg	free
30.02			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:		
	3002.10	7	—Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	kg	free
	3002.20	1	—Vaccines for human medicine	kg	free
	3002.30	6	—Vaccines for veterinary medicine	kg	free
	3002.90	3	—Other	kg	free
30.03			Medicaments (Excluding Goods of Heading No. 30.02, 30.05 or 30.06) Consisting of two or More Constituents Which Have Been Mixed Together for Therapeutic or Prophylactic Uses, Not Put up in Measured Doses or in Forms or Packings for Retail Sale:		
	3003.10	0	—Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	free
	3003.20	5	—Containing other antibiotics	kg	free

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3003.3		—Containing hormones or other products of heading No. 29.37 (excluding those containing antibiotics):		
3003.31	6	= Containing insulin	kg	free
3003.39	7	= Other	kg	free
3003.40	4	—Containing alkaloids or derivatives thereof (excluding those containing hormones or other products of heading No. 29.37 or antibiotics)	kg	free
3003.90	7	—Other WITH EFFECT FROM 27 JANUARY 1995	kg	free
.33	3	—Medicaments with a basis of zidovudine FROM 30.09.94 TO 26.01.95	kg	free
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30.04		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 or in Forms or Packings for Retail Sale:		
3004.10	4	—Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	free
3004.20	9	—Containing other antibiotics	kg	free
3004.3		—Containing hormones or other products of heading No. 29.37 (excluding those containing antibiotics):		
3004.31	4	= Containing insulin	kg	free
3004.32	6	= Containing adrenal cortical hormones	kg	free
3004.39	0	= Other	kg	free
3004.40	8	—Containing alkaloids or derivatives thereof (excluding those containing hormones, other products of heading No. 29.37 or antibiotics)	kg	free
3004.50	2	—Other medicaments containing vitamins or other products of heading No. 29.36	kg	free
3004.90	0	—Other WITH EFFECT FROM 27 JANUARY 1995	kg	free
.33	7	—Medicaments with a basis of zidovudine FROM 30.09.94 TO 26.01.95	kg	free
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30.05		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:		
3005.10	8	—Adhesive dressings and other articles having an adhesive layer	kg	free
3005.90		—Other:		
.10	1	= Absorbent gauze or muslin; bandages (including crepe bandages); boric and other absorbent lint; gauze or muslin swabs (including those containing X-ray detectable thread or tape)	kg	22%
.90	8	= Other	kg	free
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30.06		Pharmaceutical Goods Specified in Note 4 to This Chapter:		
3006.10	1	—Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closures sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	kg	free
3006.20	6	—Blood-grouping reagents	kg	free
3006.30	0	—Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	kg	free
3006.40	5	—Dental cements and other dental fillings; bone reconstruction cements	kg	free
3006.50	2	—First-aid boxes and kits	kg	free
3006.60	4	—Chemical contraceptive preparations based on hormones or spermicides	kg	free

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CHAPTER 31

FERTILIZERS

NOTES:

1. This Chapter does not cover the following:
 - (a) Animal blood of heading No. 05.11;
 - (b) Separate chemically defined compounds (excluding those answering to the descriptions in Note 2(A), 3(A), 4(A) or 5 below); or
 - (c) Cultured potassium chloride crystals (excluding optical elements) with a mass of not less than 2,5 g each, of heading No. 38.24; optical elements of potassium chloride (heading No. 90.01).
2. Heading No. 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 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) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or 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) Fertilizers consisting of any of the goods described in (A) above mixed together.
 - (C) Fertilizers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilizing substances.
 - (D) Liquid fertilizers consisting of the goods of subparagraph (A)(ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading No. 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:
 - (A) Goods which answer to one or other of the descriptions given below:
 - (i) Basic slag;
 - (ii) Natural phosphates of heading No. 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 per cent by mass of fluorine calculated on the dry anhydrous product.
 - (B) Fertilisers 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 No. 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 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) Fertilizers consisting of any of the goods described in (A) above mixed together.
5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading No. 31.05.
6. For the purposes of heading No. 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, phosphorus or potassium.

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Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
31.01	3101.00	0	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.	kg	free
31.02			Mineral or Chemical Fertilizers, Nitrogenous:		
	3102.10	9	—Urea, whether or not in aqueous solution	kg	free
	3102.2		—Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:		
	3102.21	5	= Ammonium sulphate	kg	free
	3102.29	0	= Other	kg	free
	3102.30	8	= Ammonium nitrate, whether or not in aqueous solution	kg	free
	3102.40	2	= Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances.	kg	free
	3102.50	7	= Sodium nitrate	kg	free
	3102.60	1	= Double salts and mixtures of calcium nitrate and ammonium nitrate	kg	free
	3102.70	6	= Calcium cyanamide	kg	free
	3102.80	0	= Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg	free
	3102.90	5	= Other, including mixtures not specified in the foregoing subheadings.	kg	free
31.03			Mineral or Chemical Fertilisers, Phosphatic:		
	3103.10	2	—Superphosphates	kg	free
	3103.20	7	—Basic slag	kg	free
	3103.90	9	—Other	kg	free
31.04			Mineral or Chemical Fertilisers, Potassic:		
	3104.10	6	—Carnallite, sylvite and other crude natural potassium salts	kg	free
	3104.20	0	—Potassium chloride	kg	free
	3104.30	5	—Potassium sulphate	kg	free
	3104.90	2	—Other	kg	free
31.05			Mineral or Chemical Fertilisers Containing two or Three of the Fertilising Elements Nitrogen, Phosphorous and Potassium; Other Fertilizers; Goods of This Chapter in Tablets or Similar Forms or in Packages of a Gross Mass not Exceeding 10 Kg:		
	3105.10	4	—Goods of this Chapter in tablets or similar forms or in packages of a gross mass not exceeding 10 kg	kg	free
	3105.20	4	—Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorous and potassium	kg	free
	3105.30	9	—Diammonium hydrogenorthophosphate (diammonium phosphate)	kg	free
	3105.40	3	—Ammonium dihydrogenorthophosphate (mono- ammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	kg	free
	3105.5		—Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorous:		
	3105.51	4	= Containing nitrates and phosphates	kg	free
	3105.59	5	= Other	kg	free
	3105.60	2	= Mineral or chemical fertilisers containing the two fertilising elements phosphorous and potassium	kg	free
	3105.90	6	= Other	kg	free

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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

1. This Chapter does not cover the following:
 - (a) Separate chemically defined elements or compounds (excluding those of heading No. 32.03 or 32.04, inorganic products of a kind used as luminophores (heading No. 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading No. 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading No. 32.12);
 - (b) Tannates and other tannin derivatives of products of headings Nos. 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
 - (c) Mastics of asphalt or other bituminous mastics (heading No. 27.15).
2. Heading No. 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Headings Nos. 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of Heading No. 32.06, colouring pigments of Heading No. 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 No. 32.12), or to other preparations of heading No. 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
4. Heading No. 32.08 includes solutions (excluding collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents when the mass of the solvent exceeds 50 per cent of the mass 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 No. 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.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
32.01			Tanning Extracts of Vegetable Origin; Tannins and Their Salts, Ethers, Esters and Other Derivatives:		
	3201.10	7	—Quebracho extract	kg	free
	3201.20	1	—Wattle extract	kg	free
	3201.90	3	—Other	kg	free
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	0	—Synthetic organic tanning substances	kg	free
	3202.90	7	—Other	kg	free
32.03	3203.00	5	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 Animal Origin.	kg	free
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:		
	3204.1		—Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:		
	3204.11	4	= Disperse dyes and preparations based thereon	kg	free
	3204.12	0	= Acid dyes, whether or not pre-metallised, and preparations based thereon; mordant dyes and preparations based thereon	kg	free
	3204.13	7	= Basic dyes and preparations based thereon	kg	free
	3204.14	3	= Direct dyes and preparations based thereon	kg	free
	3204.15	2	= Vat dyes (including those usable in that state as pigments) and preparations based thereon	kg	free
	3204.16	6	= Reactive dyes and preparations based thereon	kg	free
	3204.17	2	= Pigments and preparations based thereon	kg	free

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3204.19	5	= Other, including mixtures of colouring matter of two or more of the subheadings Nos. 3204.11 to 3204.19.	kg	free
3204.20	2	—Synthetic organic products of a kind used as fluorescent brightening agents.	kg	free
3204.90	4	—Other.	kg	free
32.05	3205.00	7 Colour Lakes; Preparations as Specified in Note 3 to This Chapter Based on Colour Lakes.	kg	free
32.06		Other Colouring Matter; Preparations as Specified in Note 3 to This Chapter (Excluding Those of Heading No. 32.03, 32.04 or 32.05); Inorganic Products of a Kind Used as Luminophores, Whether or Not Chemically Defined:		
3206.1		—Pigments and preparations based on titanium dioxide:		
3206.11	1	= Containing 80 per cent or more by mass of titanium dioxide calculated on the dry mass.	kg	free
3206.19	2	= Other.	kg	free
3206.20		—Pigments and preparations based on chromium compounds.	kg	free
3206.30	4	—Pigments and preparations based on cadmium compounds.	kg	free
3206.4		—Other colouring matter and other preparations:		
3206.41	5	= Ultramarine and preparations based thereon.	kg	free
3206.42	1	= Lithopone and other pigments and preparations based on zinc sulphide.	kg	free
3206.43	8	= Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides).	kg	free
3206.49	6	= Other.	kg	free
3206.50	3	—Inorganic products of a kind used as luminophores.	kg	free
32.07		Prepared Pigments, Prepared Opacifiers and Prepared Colours, Vitriifiable 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	9	—Prepared pigments, prepared opacifiers, prepared colours and similar preparations.	kg	free
3207.20	3	—Vitriifiable enamels and glazes, engobes (slips) and similar preparations.	kg	free
3207.30	8	—Liquid lustres and similar preparations.	kg	free
3207.40	2	—Glass frit and other glass, in the form of powder, granules or flakes.	kg	14%
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:		
3208.10	2	—Based on polyesters.	kg	16%
3208.20	7	—Based on acrylic or vinyl polymers.	kg	16%
3208.90		—Other:		
.30	0	= Solutions as defined in Note 4 to this Chapter, of silicones.	kg	free
.90	4	= Other.	kg	16%
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:		
3209.10	6	—Based on acrylic or vinyl polymers.	kg	16%
3209.90	2	—Other.	kg	16%
32.10	3210.00	Other Paints and Varnishes (Including Enamels, Lacquers and Distempers); Prepared Water Pigments of a Kind Used for Finishing Leather:		
.05	2	—Paints and varnishes (including enamels, lacquers and distempers).	kg	16%
.40	0	—Prepared water pigments of a kind used for finishing leather.	kg	10%
32.11	3211.00	5 IPrepared Driers.	kg	free
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	3	—Stamping foils.	kg	free
3212.90		—Other:		
.10	7	= Aluminium powders or flakes dispersed in non-aqueous media.	kg	18%
.90	5	= Other.	kg	free
32.13		Artists' Students' or Signboard Painters' Colours, Modifying Tints, Amusement Colours and the Like, in Tablets, Tubes, Jars, Bottles, Pans or in Similar Forms or Packings:		
3213.10	7	—Colours in sets.	kg	free
3213.90	3	—Other.	kg	free

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32.14		Glaziers' Putty, Grafting Putty, Resin Cements, Caulking Compounds and Other Mastics; Painters' Fillings; Non-refractory Surfacing preparations for Facades, Indoor Walls, Floors, Ceilings or the Like.		
3214.10	0	—Glaziers' putty, grafting putty, resin cements, caulk compounds and other mastics; painters' fillings	kg	free
3214.90	7	—Other	kg	free
32.15		Printing Ink, Writing or Drawing Ink and Other Inks, Whether or Not Concentrated or Solid:		
3215.1		—Printing ink:		
3215.11	0	= Black	kg	free
3215.19	1	= Other	kg	free
3215.90	0	—Other	kg	free

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CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR
TOILET PREPARATIONS

NOTES:

1. This Chapter does not cover:
 - (a) Natural oleoresins or vegetable extracts of heading No. 13.01 or 13.02;
 - (b) Soap or other products of heading No. 34.01; or
 - (c) Gum, wood or sulphate turpentine or other products of heading No. 38.05.
2. The expression "odoriferous substances" in heading No. 33.02 refers only to the substances of heading No. 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Heading Nos. 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.
4. The expression "perfumery, cosmetic or toilet preparations" in heading No. 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 nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
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:		
	3301.1		—Essential oils of citrus fruit:		
	3301.11	5	= Of bergamot	kg	free
	3301.12	1	= Of orange	kg	free
	3301.13	8	= Of lemon	kg	free
	3301.14	4	= Of lime	kg	free
	3301.19	6	= Other	kg	free
	3301.2		—Essential oils other than those of citrus fruit:		
	3301.21	4	= Of geranium	kg	free
	3301.22	6	= Of jasmin	kg	free
	3301.23	2	= Of lavender or of lavandin	kg	free
	3301.24	9	= Of peppermint (mentha piperita)	kg	free
	3301.25	5	= Of other mints	kg	free
	3301.26	1	= Of vetiver	kg	free
	3301.29	0	= Other	kg	free
	3301.30	8	= Resinoids	kg	free
	3301.90		= Other:		
		.10 2	- Aqueous distillates and aqueous solutions of essential oils	kg	20%
		.20 0	- Extracted oleoresins obtained from extraction of opium	kg	15%
		.30 7	- Extracted oleoresins obtained from the extraction of liquorice	kg	15%
		.40 4	- Extracted oleoresins obtained from the extraction of hops	kg	free
		.50 1	- Extracted oleoresins obtained from the extraction of pyrethrum or of the roots of plants containing rotenone	kg	free
		.60 9	- Other extracted oleoresins obtained from the extraction of natural cellular raw plant materials, suitable for pharmaceutical purposes	kg	15%
		.70 6	- Other extracted oleoresins obtained from the extraction of natural cellular raw plant materials	kg	25%
		.90 0	- Other	kg	free
33.02			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:		
	3302.10	2	—Of a kind used in the food or drink industries	kg	10%
	3302.90		—Other:		
		.10 6	= Containing, by volume, 50 per cent or more ethyl or propyl alcohol (excluding perfume bases)	kg	10%

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	.90	4	= Other	kg	free
33.03	3303.00	1	Perfumes and Toilet Waters	kg	26%
33.04			Beauty or Make-up Preparations and Preparations for the Care of the Skin (Excluding Medicaments), Including Sunscreen or Sun Tan Preparations; Manicure or Pedicure Preparations:		
	3304.10	3	—Lip make-up preparations	kg	24%
	3304.20	4	—Eye make-up preparations	kg	24%
	3304.30	9	—Manicure or pedicure preparations	kg	24%
	3304.9		—Other:		
	3304.91	2	= Powders, whether or not compressed	kg	24%
	3304.99	3	= Other	kg	24%
33.05			Preparations for Use on the Hair:		
	3305.10	3	—Shampoos	kg	24%
	3305.20	8	—Preparations for permanent waving or straightening	kg	24%
	3305.30	2	—Hair lacquers	kg	24%
	3305.90	8	—Other	kg	24%
33.06			Preparations for Oral or Dental Hygiene, Including Denture Fixative Pastes and Powders; Yarn Used to Clean between the Teeth (Dental Floss), in Individual Retail Packings:		
	3306.10	7	—Dentifrices	kg	12%
	3306.20		—Yarn used to clean between the teeth (ental floss):		
	.10	9	= Of high tenacity aramid yarn	kg	free
	.90	7	= Other	kg	15%
	3306.90	3	—Other	kg	12%
33.07			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 Deodorisers, Whether or Not Perfumed or Having Disinfectant Properties:		
	3307.10		—Pre-shave, shaving or after-shave preparations:		
	.10	8	= Styptic pencils	kg	15%
	.90	6	= Other	kg	24%
	3307.20	5	—Personal deodorants and anti-perspirants	kg	24%
	3307.30	0	—Perfumed bath salts and other bath preparations	kg	24%
	3307.4		—Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:		
	3307.41	0	= "Agarbatti" and other odoriferous preparations which operate by burning	kg	20%
	3307.49		= Other:		
	.20	6	- In immediate packings of a content of not more than 5 kg or in containers holding not more than 5l (excluding activated carbon) ..	kg	14%
	.90	7	- Other	kg	10%
	3307.90		= Other:		
	.10	4	- Contact lens or artificial eye solutions, including soluble tablets .	kg	free
	.90	2	- Other	kg	24%

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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 the following:
 - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading No. 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 No. 33.05, 33.06 or 33.07).
2. For the purposes of heading No. 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as "scouring powders and similar preparations".
3. For the purposes of heading No. 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0,5 per cent 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 No. 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 No. 34.04, subject to the exclusions 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 No. 15.16, 34.02 or 38.23, even if having a waxy character;
 - (b) Unmixed animal waxes and unmixed vegetable waxes, whether or not refined or coloured, of heading No. 15.21;
 - (c) Mineral waxes and similar products of heading No. 27.12, whether or not intermixed or merely coloured; or
 - (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings Nos. 34.05, 38.09, etc.).

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
34.01			Soap; Organic Surface-active Products and preparations for use as Soap, in the form of Bars, Cakes or Moulded Pieces or Shapes, whether or not Containing Soap; Paper, Wadding, Felt and NonWovens, Impregnated, Coated or Covered with Soap or Detergent:		
	3401.1		—Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:		
	3401.11	7	= For toilet use (including medicated products)	kg	20%
	3401.19	8	= Other	kg	20%
	3401.20	5	= Soap in other forms	kg	20%
34.02			Organic Surface-active Agents (Excluding Soap); Surface-active Preparations, Washing Preparations (Including Auxiliary Washing Preparations) and Cleaning Preparations, whether or not Containing Soap (Excluding Those of Heading No. 34.01):		
	3402.1		—Organic surface-active agents, whether or not put up for retail sale:		
	3402.11		= Anionic:		
		.10 8	- In immediate packings of a content not exceeding 10 kg	kg	20%
		.20 5	- In immediate packings of a content exceeding 10 kg	kg	17%
	3402.12	7	= Cationic	kg	20%
	3402.13	3	= Non-ionic	kg	20%
	3402.19	1	= Other	kg	20%
	3402.20	9	= Preparations put up for retail sale	kg	20%
	3402.90	0	= Other	kg	20%

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34.03		Lubricating Preparations (Including Cutting-oil Preparations, Bolt or Nut Release Preparations, Anti-rust or Anti-corrosion Preparations and Mould Release Preparations, Based on Lubricants) and Preparations of a Kind used for the Oil or Grease Treatment of Textile Materials, Leather, Furskins or Other Materials, but Excluding Preparations Containing, as Basic Constituents, 70 per cent or More by Mass of Petroleum Oils or of Oils Obtained From Bituminous Minerals:			
3403.1		—Containing petroleum oils or oils obtained from bituminous minerals:			
3403.11	4	= Preparations for the treatment of textile materials, leather, furskins or other materials	kg	free	
3403.19	5	= Other	kg	free	
3403.9		—Other:			
3403.91	0	= Preparations for the treatment of textile materials, leather, furskins or other materials	kg	free	
3403.99	1	= Other	kg	free	
34.04		Artificial Waxes and Prepared Waxes:			
3404.10	1	—Of chemically modified lignite	kg	15%	
3404.20	6	—Of polyethylene glycol	kg	15%	
3404.90	8	—Other	kg	15%	
34.05		Polishes and Creams, for Footwear, Furniture, Floors, Coachwork, Glass or Metal, Scouring Pastes and Powders and Similar Preparations (Whether or Not in the Form of Paper, Wadding, Felt, Nonwovens, Cellular Plastics or Cellular Rubber, Impregnated, Coated or Covered with Such Preparations), (Excluding Waxes of Heading No. 34.04):			
3405.10	5	—Polishes, creams and similar preparations for footwear or leather	kg	15%	
3405.20	1	—Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	kg	15%	
3405.30	4	—Polishes and similar preparations for coachwork (Excluding metal polishes	kg	15%	
3405.40	9	—Scouring pastes and powders and other scouring preparations	kg	15%	
3405.90		—Other:			
.10	9	= Grinding preparations of diamond dust, powder or grit	kg	free	
.90	7	= Other	kg	15%	
34.06	3406.00	4	Candles, Tapers and the Like	kg	28%
34.07	3407.00	8	Modelling Pastes, Including Those put up for Children's Amusement; Preparations Known as "Dental Wax" or as "Dental Impression 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 (of Calcined Gypsum or Calcium Sulphate)	kg	10%

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CHAPTER 35

ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

NOTES:

1. This Chapter does not cover:
 - (a) Yeasts (heading No. 21.02);
 - (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments and other products of Chapter 30;
 - (c) Enzymatic preparations for pre-tanning (heading No. 32.02);
 - (d) Enzymatic soaking or washing preparations and other products of Chapter 34;
 - (e) Hardened proteins (heading No. 39.13); or
 - (f) Gelatin products of the printing industry (Chapter 49).
2. For the purposes of heading No. 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 per cent. Such products with a reducing sugar content exceeding 10 per cent fall in heading No. 17.02.

Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
35.01			Casein, Caseinates and other Casein Derivatives, Casein Glues:		
	3501.10	2	—Casein	kg	free
	3501.90	9	—Other	kg	free
35.02			Albumins (Including Concentrates of Two or More Whey Proteins, Containing by Mass More Than 80 Per Cent Whey Proteins, Calculated on the Dry Matter), Albuminates and Other Albumin Derivatives:		
	3502.1		—Egg albumin:		
	3502.11	2	= Dried	kg	5%
	3502.19		= Other:		
	.10	0	- Liquid	kg	25%
	.90	9	- Other	kg	5%
	3502.20	0	= Milk albumin, including concentrates of two or more whey proteins	kg	free
	3502.90	2	= Other	kg	free
35.03	3503.00		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:		
	.10	2	= Gelatin, in immediate packings of a content not exceeding 10 kg	kg	18%
	.30	7	= Gelatin derivatives	kg	9%
	.90	0	= Other	kg	free
35.04	3504.00	9	Peptones and Their Derivatives; Other Protein Substances and Other Derivatives, Not Elsewhere Specified or Included; Hide Powder, Whether or Not Chromed	kg	free
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	7	—Dextrins and other modified starches	kg	free
	3505.20	1	—Glues	kg	free
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 Mass of 1 kg:		
	3506.10	0	—Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net mass of 1 kg	kg	free
	3506.9		—Other:		
	3506.91	3	= Adhesives based on rubber or plastics (including artificial resins)	kg	free
	3506.99	4	= Other	kg	free
35.07			Enzymes; Prepared Enzymes not Elsewhere Specified or Included:		
	3507.10	4	—Rennet and concentrates thereof	kg	free
	3507.90	0	—Other	kg	free

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NOTES:

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2(a) or (b) below:
2. The expression "articles of combustible materials" in heading No. 36.06 applies only to:
 - (a) 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;
 - (b) 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 300 ml; and
 - (c) Resin torches, firelighters and the like.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
36.01	3601.00	3	Propellent Powders	kg	12%
36.02	3602.00	3	Prepared Explosives (Excluding Propellent Powders)	kg	free
36.03	3603.00	7	Safety Fuses; Detonating Fuses; Percussion or Detonating Caps; Igniters; Electric Detonaters.	kg	free
36.04			Fireworks, Signalling Flares, Rain Rockets, Fog Signals and Other Pyrotechnic Articles:		
	3604.10	5	—Fireworks	kg	free
	3604.90	1	—Other	kg	free
36.05	3605.00	4	Matches (Excluding Pyrotechnic Articles of Heading No. 36.04)	kg	15%
36.06			Ferro-cerium and Other Pyrophoric Alloys in All Forms; Articles of Combustible Materials as Specified by Note 2 to This Chapter:		
	3606.10	2	—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 300 ml.	kg	free
	3606.90	9	—Other	kg	free

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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.

Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
37.01			Photographic Plates and Film in the Flat, Sensitised, Unexposed of any Material (Excluding Paper, Paperboard or Textiles); Instant Print Film in the Flat, Sensitised, Unexposed, Whether or Not in Packs:		
	3701.10		—For X-ray:		
	.10	3	= Fluorographic plates and film in the flat	m ²	free
	.90	1	= Other	m ²	17%
	3701.20	0	—Instant print film	kg	free
	3701.30		—Other plates and film, with any side exceeding 255 mm:		
	.25	0	= Offset duplicating masters and lithographic plates, of aluminium ..	m ²	15%
	.60	9	= Other, orthochromatic	m ²	15%
	.90	0	= Other	m ²	free
	3701.9		—Other:		
	3701.91	9	= For colour photography (polychrome)	kg	free
	3701.99		= Other:		
	.45	2	- Offset duplicating masters and lithographic plates of aluminium ..	m ²	15%
	.70	0	- Other, orthochromatic	m ²	15%
	.90	5	- Other	m ²	free
37.02			Photographic Film in Rolls, Sensitised, Unexposed, of Any Material (Excluding Paper, Paperboard or Textiles); Instant Print Film in Rolls, Sensitised, Unexposed:		
	3702.10	1	—For X-ray	m ²	free
	3702.20	4	—Instant print film	m ²	free
	3702.3		—Other film, without perforations, of a width not exceeding 105 mm:		
	3702.31	5	= For colour photography (polychrome)	u	free
	3702.32		= Other, with silver halide emulsion:		
	.10	9	- Orthochromatic film	m ²	17%
	.90	7	- Other	m ²	free
	3702.39		= Other:		
	.10	3	- Orthochromatic film	m ²	17%
	.90	1	- Other	m ²	free
	3702.4		—Other film, without perforations, of a width exceeding 105 mm:		
	3702.41	9	= Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	m ²	free
	3702.42		= Of a width exceeding 610 mm and of a length exceeding 200 m, (excluding that for colour photography):		
	.20	0	- Orthochromatic film	m ²	17%
	.90	1	- Other	m ²	free
	3702.43		= Of a width exceeding 610 mm and of a length not exceeding 200 m:		
	.10	8	- Orthochromatic film	m ²	17%
	.90	8	- Other	m ²	free
	3702.44		= Of a width exceeding 105 mm but not exceeding 610 mm:		
	.10	6	- Orthochromatic film	m ²	17%
	.90	4	- Other	m ²	free
	3702.5		—Other film, for colour photography (polychrome):		
	3702.51	4	= Of a width not exceeding 16 mm and of a length not exceeding 14 m	m	free
	3702.52	0	= Of a width not exceeding 16 mm and of a length exceeding 14 m	m	free
	3702.53	2	= Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	m	free

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3702.54	3	= Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m (excluding that for slides)	m	free
3702.55	7	= Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	m	free
3702.56	6	= Of a width exceeding 35 mm	m	free
3702.9		—Other:		
3702.91		= Of a width not exceeding 16 mm and of a length not exceeding 14m:		
.20	7	- Orthochromatic film	m	15%
.90	8	- Other	m	free
3702.92		= Of a width not exceeding 16 mm and of a length exceeding 14 m:		
.20	3	- Orthochromatic film	m	15%
.90	4	- Other	m	free
3702.93		= Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m:		
.20	5	- Orthochromatic film	m	15%
.90	0	- Other	m	free
3702.94		= Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:		
.20	6	- Orthochromatic film	m	15%
.90	7	- Other	m	free
3702.95		= Of a width exceeding 35 mm:		
.20	2	- Orthochromatic film	m	15%
.90	3	- Other	m	free
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37.03		Photographic Paper, Paperboard and Textiles, Sensitised, Unexposed:		
3703.10		—In rolls of a width exceeding 610 mm:		
.10	0	= Paper, in rolls of a width exceeding 1000 mm and of a length exceeding 100 m	kg	free
.90	9	= Other	kg	10%
3703.20	8	—Other, for colour photography (polychrome)	kg	10%
3703.90	6	—Other	kg	10%
<hr/>				
37.04	3704.00	Photographic Plates, Film, Paper, Paperboard and Textiles, Exposed but Not Developed:		
.10	0	—Cinematographic film	kg	free
.90	8	—Other	kg	10%
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37.05		Photographic Plates and Film, Exposed and Developed (Excluding Cinematographic Film):		
3705.10	0	—For offset reproduction	kg	10%
3705.20	5	—Microfilms	kg	free
3705.90	7	—Other	kg	10%
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37.06		Cinematographic Film, Exposed and Developed, Whether or Not Incorporating Sound Track or Consisting Only of Sound Track:		
3706.10	4	—Of a width of 35 mm or more	m	free
3706.90	0	—Other	m	free
<hr/>				
37.07		Chemical Preparations for Photographic Uses (Excluding 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:		
3707.10	8	—Sensitising emulsions	kg	free
3707.90	4	—Other	kg	free

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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 No. 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading No. 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.13);
 - (4) Products specified in Note 2(a) or 2 (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 No. 21.06).
 - (c) Medicaments (heading No. 30.03 or 30.04).
 - (d) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading No. 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading No. 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV of XV).
2. Heading No. 38.24 includes the following goods which are not to be classified in any other heading of this Schedule:
 - (a) Cultured crystals (excluding optical elements) of a mass of not less than 2,5 g 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).

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
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	8	—Artificial graphite	kg	free
	3801.20	2	—Colloidal or semi-colloidal graphite	kg	free
	3801.30	7	—Carbonaceous pastes for electrodes and similar pastes for furnace linings.	kg	free
	3801.90	4	—Other	kg	free
38.02			Activated Carbon; Activated Natural Mineral Products; Animal Black, Including Spent Animal Black:		
	3802.10	1	—Activated carbon	kg	free
	3802.90	8	—Other	kg	free
38.03	3803.00	0	Tall Oil, Whether or Not Refined	kg	free
38.04	3804.00	4	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	free
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 Constituent:		
	3805.10	2	—Gum, wood or sulphate turpentine oils	kg	free
	3805.20	7	—Pine oil	kg	free
	3805.90	9	—Other	kg	free
38.06			Rosin and Resin Acids, and Derivatives Thereof; Rosin Spirit and Rosin Oils; Run Gums:		
	3806.10	6	—Rosin and resin acids	kg	free
	3806.20	0	—Salts of rosin, of resin acids or of derivatives of rosin or resin acids, excluding salts of rosin adducts	kg	free
	3806.30	5	—Ester gums	kg	free
	3806.90	2	—Other	kg	free

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38.07	3807.00	5	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	free
38.08			Insecticides, Rodenticides, Fungicides, Herbicides, Anti-sprouting Products and Plant-growth Regulators, Disinfectants and Similar Products, put up in Forms or Packings for Retail Sale or as Preparations or Articles (for Example, Sulphur-treated Bands, Wicks and Candles, and Fly-papers):		
	3808.10	3	—Insecticides.....	kg	free
	3808.20		—Fungicides:		
	.20	2	= Suitable for the treatment of wood, plants, trees or seed (excluding those containing compounds of copper, chromium and arsenic or metallic compounds of dithiocarbamates or bis-dithiocarbamates as active ingredient).....	kg	free
	.90	3	= Other.....	kg	10%
	3808.30		—Herbicides, anti-sprouting products and plant-growth regulators:		
	.05	3	= With atrazine as active ingredient.....	kg	12%
	.10	5	= With alachlor as active ingredient.....	kg	10%
	.17	7	= With diuron or simazine as active ingredient.....	kg	14%
	.30	4	= With 2-methyl-4-chlorophenoxyacetic acid or its derivatives as active ingredient.....	kg	12%
	.35	5	= With 2,4-dichlorophenoxyacetic acid or its derivatives as active ingredient.....	kg	12%
	.40	1	= With trifluralin as active ingredient.....	kg	10%
	.80	0	= Other plant-growth regulators and anti-sprouting products.....	kg	10%
	.90	8	= Other.....	kg	free
	3808.40		—Disinfectants:		
	.10	4	= In immediate packings of a content not exceeding 5 kg or in containers holding not more than 5 l.....	kg	15%
	.20	1	= Other, with a coal tar derivative as active ingredient.....	kg	15%
	.90	2	= Other.....	kg	free
	3808.90	2	—Other.....	kg	free
38.09			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 Like Industries, Not Elsewhere Specified or Included:		
	3809.10	7	—With a basis of amylaceous substances.....	kg	free
	3809.9		—Other:		
	3809.91	1	= Of a kind used in the textile or like industries.....	kg	free
	3809.92	6	= Of a kind used in the paper or like industries.....	kg	free
	3809.93	2	= Of a kind used in the leather or like industries.....	kg	free
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	7	—Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials.....	kg	free
	3810.90	3	—Other.....	kg	free
38.11			Anti-knock Preparations, Oxidation Inhibitors, Gum Inhibitors, Viscosity Improvers, Anti-corrosive Preparations and Other Prepared Additives, for Mineral Oils (Including Gasoline) or For Other Liquids Used for the Same Purposes as Mineral Oils:		
	3811.1		—Anti-knock preparations:		
	3811.11	7	= Based on lead compounds.....	kg	free
	3811.19	8	= Other.....	kg	free
	3811.2		—Additives for lubricating oils:		
	3811.21	1	= Containing petroleum oils or oils obtained from bituminous materials.....	kg	free
	3811.29	2	= Other.....	kg	free
	3811.90	7	—Other.....	kg	free
38.12			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:		
	3812.10	4	—Prepared rubber accelerators.....	kg	17%
	3812.20	9	—Compound plasticisers for rubber or plastics.....	kg	free
	3812.30		—Anti-oxidising preparations and other compound stabilisers for rubber or plastics:		
	.10	0	= Anti-oxidising preparations for rubber.....	kg	17%

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.20	8	= Compound stabilisers containing cadmium caprylate, cadmium naphthanatebenzoate, cadmium octoate, barium caprylate, barium nonyl phenate, dibutyltin thioglycolate, dimethyltin thioglycolate, zinc octoate, potassium octoate or zinc stearate	kg	13%
.90	9	= Other	kg	10%
38.13	3813.00	Preparations and Charges for Fire-extinguishers; Charged Fire-extinguishing Grenades:		
.15	1	—Preparations in liquid form, containing fluorine compounds or containing protein	kg	17%
.90	9	—Other	kg	free
38.14	3814.00	7 Organic Composite Solvents and Thinners, Not Elsewhere Specified or Included; Prepared Paint or Varnish Removers	kg	15%
38.15		Reaction Initiators, Reaction Accelerators and Catalytic Preparations, Not Elsewhere Specified or Included:		
3815.1		—Supported catalysts:		
3815.11	1	= With nickel or nickel compounds as the active substance	kg	free
3815.12	8	= With precious metal or precious metal compounds as the active substance	kg	free
3815.19	2	= Other	kg	free
3815.90	1	—Other	kg	free
38.16	3816.00	4 Refractory Cements, Mortars, Concretes and Similar Compositions (Excluding Products of Heading No. 38.01)	kg	free
38.17		Mixed Alkylbenzenes and Mixed Alkyl-naphthalenes (Excluding Those of Heading No. 27.07 or 29.02):		
3817.10	2	—Mixed alkylbenzenes	kg	13%
3817.20	7	—Mixed alkyl-naphthalenes	kg	free
38.18	3818.00	Chemical Elements Doped for use in Electronics, in the Form of Discs, Wafers of Similar Forms; Chemical Compounds Doped for Use in Electronics:		
3818.00.10	9	—Chemical elements	kg	free
.20	6	—Chemical compounds, packed for retail sale	kg	14%
.90	7	—Other	kg	10%
38.19	3819.00	Hydraulic Brake Fluids and Other Prepared Liquids for Hydraulic Transmission, Not Containing or Containing Less Than 70 per cent by Mass of Petroleum Oils or Oils Obtained From Bituminous Minerals:		
.10	2	—Hydraulic brake fluids	kg	14%
.90	0	—Other	kg	10%
38.20	3820.00	5 Anti-freezing Preparations and Prepared De-icing Fluids	kg	10%
38.21	3821.00	9 Prepared Culture Media for Development of Micro-organisms	kg	free
38.22	3822.00	2 Diagnostic or laboratory Reagents on a Backing and Prepared Diagnostic or Laboratory Reagents whether or not on a Backing (Excluding those of Heading No. 30.02 or 30.06)	kg	free
38.23		Industrial Monocarboxylic Fatty Acids; Acid Oils from Refining; Industrial Fatty Alcohols:		
3823.1		—Industrial monocarboxylic fatty acids; acid oils from refining:		
3823.11	7	= Stearic acid	kg	free
3823.12	3	= Oleic acid	kg	free
3823.13	7	= Tall oil fatty acids	kg	10%
3823.19	8	= Other	kg	10%
3823.70	8	= Industrial fatty alcohols	kg	10%
38.24		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; Residual Products of the Chemical or Allied Industries, Not Elsewhere Specified or Included:		
3824.10	4	—Prepared binders for foundry moulds or cores	kg	free
3824.20	9	—Naphthenic acids, their water-insoluble salts and their esters	kg	free
3824.30	3	—Non-agglomerated metal carbides mixed together or with metallic binders	kg	free
3824.40	8	—Prepared additives for cements, mortars or concretes	kg	free
3824.50	2	—Non-refractory mortars and concretes	kg	free
3824.60	7	—Sorbitol (excluding that of subheading No. 2905.44)	kg	free

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3824.7		—Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
3824.71	8	= Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	kg	10%
3824.79	9	= Other	kg	10%
3824.90		—Other:		
.25	6	= Flotation reagents containing dicresyldithiophosphoric acid or alkyl dithiophosphates	kg	15%
.37	1	= Mono-, di- and triesters of glycerol with unmodified fatty acids, with a soap content (calculated as sodium stearate), by mass, of 3,5 per cent or more and a 1-monoglyceride content, by mass, not exceeding 38 per cent	kg	15%
.40	2	= Mono-, di- and triesters of glycerol with a soap content (calculated as sodiumstearate), by mass, of less than 3,5 per cent and 1-monoglyceride content, by mass, not exceeding 45 per cent	kg	12%
.45	0	= Phthalic acid esters of mixed aliphatic alcohols	kg	12%
.47	7	= Preparations put up as correction fluids	kg	10%
.50	7	= Chlorinated paraffins	kg	15%
.90	6	= Other	kg	free

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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 No. 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 this Schedule the expression "plastics" means those materials of headings Nos. 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 No. 27.12 or 34.04;
 - (b) Separate chemically defined organic compounds (Chapter 29);
 - (c) Heparin or its salts (heading No. 30.01);
 - (d) Solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents when the mass of the solvent exceeds 50 per cent of the mass of the solution (heading No. 32.08); stamping foils of heading No. 32.12;
 - (e) Organic surface-active agents or preparations of heading No. 34.02;
 - (f) Run gums or ester gums (heading No. 38.06);
 - (g) Diagnostic or laboratory reagents on a backing of plastics (heading No. 38.22);
 - (h) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - (i) Saddlery or harness (heading No. 42.01) or trunks, suitcases, handbags or other containers of heading No. 42.02;
 - (j) Plaits, wickerwork or other articles of Chapter 46;
 - (k) Wall coverings of heading 48.14;
 - (l) Goods of Section XI (textiles and textile articles);
 - (m) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
 - (n) Imitation; jewellery of heading No. 71.17;
 - (o) Articles of Section XVI (machines and mechanical or electrical appliances);
 - (p) Parts of aircraft or vehicles of Section XVII;
 - (q) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (r) Articles of Chapter 91 (for example, clock or watch cases);
 - (s) Articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (t) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (u) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (v) 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. Headings Nos. 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
 - (a) Liquid synthetic polyolefins of which less than 60 per cent by volume distils at 300C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings Nos. 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading No. 39.11);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading No. 39.10);
 - (e) Resols (heading No. 39.09) and other prepolymers.
4. The expression "copolymers" cover all polymers in which no single monomer unit contributes 95 per cent or more by mass 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 mass 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 headings Nos. 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) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

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7. Heading No. 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings Nos. 39.01 to 39.14).
8. For the purposes of heading No. 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden 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 No. 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings Nos. 39.20 and 39.21, the expression "plates, sheets, film, 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 No. 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter 11:
 - (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (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, dove-cotes; and
 - (i) 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 NOTE:

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 a 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 unit or monomer units of the named polymer taken together must contribute 95 per cent or more by mass of the total polymer content.
 - (2) The copolymers named in subheadings Nos. 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 per cent or more by mass 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) and (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 mass over every single comonomer units. 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 units which predominates by mass over every other single comonomer units. 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.

ADDITIONAL NOTES:

1. For the purposes of headings Nos. 39.01 to 39.14 the word "powder" means products of which 90 per cent or more, by mass, passes through a sieve having a mesh aperture of 420 micrometres.
2. For the purposes of Chapter the expression "heat shrinkable" has a bearing on products which at a temperature of 120°C have a shrinkage coefficient of 15 per cent or more.

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Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
<hr/>					
39.01			Polymers of Ethylene, in Primary Forms:		
	3901.10	0	—Polyethylene having a specific gravity of less than 0,94	kg	10% or 255c/kg less 90% with a maximum of 36%
	3901.20		—Polyethylene having a specific gravity of 0,94 or more:		
	.05	5	= Chlorinated	kg	free
	.90	7	= Other	kg	10% or 255c/kg less 90% with a maximum of 36%
	3901.30		—Ethylene-vinyl acetate copolymers:		
	.10	6	= Of a value for duty purposes not exceeding 220c/kg	kg	10% or 170c/kg less 90% with a maximum of 36%
	.20	3	= Of a value for duty purposes exceeding 220c/kg	kg	free
	3901.90		—Other:		
	.10	3	= Copolymers of ethylene and acrylic or methacrylic acid in which the carboxyl groups are partially linked or partially neutralised by metal ions, in blocks, lumps, powders, granules, flakes and similar bulk forms	kg	free
	.20	0	= Other ethylene methacrylate, in blocks, lumps, powders, granules, flakes and similar bulk forms	kg	free
	.30	8	= Other, chlorinated	kg	free
	.90	1	= Other	kg	10% or 255c/kg less 90% with a maximum of 36%
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39.02			Polymers of Propylene or of Other Olefins, in Primary Forms:		
	3902.10	3	—Polypropylene	kg	10% or 230c/kg less 90% with a maximum of 36%
	3902.20	8	—Polyisobutylene	kg	free
	3902.30	2	—Propylene copolymers	kg	10% or 230c/kg less 90% with a maximum of 36%
	3902.90	5	—Other	kg	free
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39.03			Polymers of Styrene, in Primary Forms:		
	3903.1		—Polystyrene:		
	3903.11	3	= Expansible	kg	free
	3903.19	4	= Other	kg	free
	3903.20	1	—Styrene-acrylonitrile (SAN) copolymers	kg	free
	3903.30	6	—Acrylonitrile-butadiene-styrene (ABS) copolymers	kg	free
	3903.90	3	—Other	kg	free
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39.04			Polymers of Vinyl Chloride or of Other Halogenated Olefins, in Primary Forms:		

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3904.10	0	—Polyvinyl chloride, not mixed with any other substances	kg	10% or 230c/kg less 90% with a maximum of 16%
3904.2		—Other polyvinyl chloride:		
3904.21		= Non-plasticised:		
.10	9	- Liquids or pastes	kg	10% or 200c/kg less 90% with a maximum of 16%
.90	7	- Other	kg	10% or 225c/kg less 90% with a maximum of 16%
3904.22		= Plasticised:		
.10	5	- Liquids or pastes	kg	10% or 200c/kg less 90% with a maximum of 16%
.90	3	- Other	kg	10% or 225c/kg less 90% with a maximum of 16%
3904.30	7	= Vinyl chloride-vinyl acetate copolymers	kg	10% or 230c/kg less 90% with a maximum of 16%
3904.40		= Other vinyl chloride copolymers:		
.10	1	- Liquids or pastes	kg	10% or 230c/kg less 90% with a maximum of 16%
.20	9	- Powders, not mixed with any other substances	kg	10% or 230c/kg less 90% with a maximum of 16%
.90	4	- Other	kg	10% or 225c/kg less 90% with a maximum of 16%
3904.50	9	= Vinylidene chloride polymers	kg	free
3904.6		—Fluoro-polymers:		
3904.61	5	= Polytetrafluoroethylene	kg	free
3904.69	0	= Other	kg	free
3904.90	7	= Other	kg	free

39.05

Polymers of Vinyl Acetate or of Other Vinyl Esters, in Primary Forms; Other Vinyl Polymers in Primary Forms:

3905.1		—Polyvinyl acetate:		
3905.12	7	= In aqueous dispersion	kg	10%
3905.19	1	= Other	kg	free
3905.2		—Vinyl acetate copolymers:		
3905.21	5	= In aqueous dispersion	kg	10%
3905.29	6	= Other	kg	free
3905.30	3	= Polyvinyl alcohols, whether or not containing unhydrolysed acetate groups	kg	free
3905.9		—Other:		
3905.91	7	= Copolymers	kg	free
3905.99	8	= Other	kg	free

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39.06		Acrylic Polymers in Primary Forms:			
3906.10	8	—Polymethyl methacrylate	kg	free	
3906.90		—Other:			
.20	9	= Liquids and pastes (excluding polyacrylamide flocculating agents and the like (anionic and nonionic))	kg	10%	
.90	0	= Other	kg	free	
39.07		Polyacetals, Other Polyethers and Epoxide Resins, in Primary Forms; Polycarbonates, Alkyd Resins, Polyallyl Esters and Other Polyesters, in Primary Forms:			
3907.10	1	—Polyacetals	kg	free	
3907.20		—Other polyethers:			
.10	3	= Polyether-polyols, containing 2 or more hydroxyl groups, liquids or pastes, with a hydroxyl number of 20 mg KOH/g or more but not exceeding 800 mg KOH/g (excluding those produced with ethylene oxide or with ethylene oxide and having a primary hydroxyl content of 20 per cent or more)	kg	16%	
.90	1	= Other	kg	free	
3907.30	0	—Epoxide resins	kg	free	
3907.40	5	—Polycarbonates	kg	free	
3907.50	4	—Alkyd resins	kg	free	
3907.60		—Polyethylene terephthalate:			
.10	1	= Liquids and pastes	kg	free	
.90	1	= Other	kg	10%	
3907.9		—Other polyesters:			
3907.91	4	= Unsaturated	kg	10%	
3907.99	5	= Other	kg	free	
39.08		Polyamides in Primary Forms:			
3908.10	5	—Polyamide-6,-11,-12,-6,6,-6,9,-6,10 or -6,12	kg	free	
3908.90	1	—Other	kg	free	
39.09		Amino-resins, Phenolic Resins and Polyurethanes, in Primary Forms:			
3909.10	9	—Urea resins; thio-urea resins	kg	free	
3909.20	3	—Melamine resins	kg	free	
3909.30	8	—Other amino-resins	kg	free	
3909.40		—Phenolic resins:			
.20	7	= Oil-soluble resins	kg	free	
.90	8	= Other	kg	10%	
3909.50	7	—Polyurethanes	kg	free	
39.10		Silicones in Primary Forms		kg	free
39.11		Petroleum Resins, Coumarone-indene Resins, Polyterpenes, Polysulphides, Polysulphones and Other Products Specified in Note 3 to This Chapter. Not Elsewhere Specified or Included, in Primary Forms:			
3911.10	2	—Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	kg	free	
3911.90	9	—Other	kg	free	
39.12		Cellulose and Its Chemical Derivatives, Not Elsewhere Specified or Included, in Primary Forms:			
3912.1		—Cellulose acetates:			
3912.11	2	= Non-plasticised	kg	free	
3912.12	9	= Plasticised	kg	free	
3912.20	0	—Cellulose nitrates (including collodions)	kg	free	
3912.3		—Cellulose ethers:			
3912.31	1	= Carboxymethylcellulose and its salts	kg	10%	
3912.39	2	= Other	kg	free	
3912.90	2	—Other	kg	free	
39.13		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 Forms:			
3913.10	8	—Alginic acid, its salts and esters	kg	free	
3913.90	6	—Other	kg	free	
39.14		Ion-exchangers Based on Polymers of Headings Nos. 39.01 to 39.13, in Primary Forms		kg	free

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SUB-CHAPTER 11

WASTE, PARINGS AND SCRAP: SEMI-MANUFACTURES;
ARTICLES.

39.15 Waste, Parings and Scrap, of Plastics:				
3915.10	7	—Of polymers of ethylene	kg	18%
3915.20	1	—Of polymers of styrene	kg	18%
3915.30	6	—Of polymers of vinyl chloride	kg	18%
3915.90		—Of other plastics:		
.40	2	= Of carboxymethylcellulose	kg	10%
.90	9	= Other	kg	free
39.16 Monofilament of Which Any Cross-sectional Dimension Exceeds 1mm, Rods, Sticks and Profile Shapes, Whether or Not Surface-worked but Not Otherwise Worked, of Plastics:				
3916.10		—Of polymers of ethylene:		
.10	8	= Monofilament	kg	18%
.90	6	= Other	kg	24%
3916.20		—Of polymers of vinyl chloride:		
.20	5	= Plaiting material with a rattan core	kg	free
.90	0	= Other	kg	18%
3916.90		—Of other plastics:		
.05	8	= Of acrylic polymers	kg	15%
.10	4	= Of phenolic resins compounded with fibre, fabric or paper.	kg	free
.20	1	= Of silicones	kg	free
.30	9	= Rods, sticks and profile shapes, of polymers of styrene	kg	24%
.40	6	= Rods, sticks and profile shapes, of polymers of propylene.	kg	24%
.50	3	= Rods, sticks and profile shapes, of polymerisation or copolymerisation products not elsewhere specified or included	kg	24%
.60	0	= Of cellulose nitrates	kg	free
.70	8	= Of artificial resins	kg	free
.90	2	= Other	kg	18%
39.17 Tubes, Pipes and Hoses, and Fittings Therefor (For Example, Joints, Elbows, Flanges), of Plastics:				
3917.10		—Artificial guts (sausage casings) of hardened protein or of cellulosic materials:		
.30	6	= Unprinted	kg	free
.90	3	= Other	kg	10%
3917.2		—Tubes, pipes and hoses, rigid:		
3917.21		= Of polymers of ethylene:		
.10	2	- Seamless, with an outside cross-sectional dimension of 305 mm or more but not exceeding 495 mm, with an integral spiral baffle without fittings	kg	free
.90	0	- Other	kg	17%
3917.22	1	= Of polymers of propylene	kg	17%
3917.23	8	= Of polymers of vinyl chloride	kg	17%
3917.29		= Of other plastics:		
.10	3	- Seamless, of phenoplasts compounded with fibre, fabric or paper, without fittings	kg	free
.20	0	- Of silicones, seamless, without fittings	kg	free
.30	8	- Of polymers of styrene, seamless, without fittings	kg	17%
.40	5	- Of vinylidene polymers, vinyl acetate polymers, polyvinyl alcohol or acrylic polymers, seamless, without fittings	kg	17%
.50	2	- Of other condensation, polycondensation or polyaddition products, seamless, without fittings	kg	17%
.60	0	- Of other polymerisation or copolymerisation products, seamless, without fittings	kg	17%
.70	7	- Of cellulose nitrate, seamless, without fittings	kg	free
.80	4	- Of other artificial resins, seamless, without fittings	kg	free
.85	5	- Other, seamless, without fittings	kg	10%
.90	1	- Other	kg	17%
3917.3		—Other tubes, pipes and hoses:		
3917.31		= Flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6 MPa:		

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.05	0	- Composite tubes consisting of a core tube of polyesters and an outer tube of polyurethane with a braided textile reinforcing material between the core tube and outer tube, seamless, without fittings . .	kg	free
.10	7	- Of silicones, seamless, without fittings	kg	free
.20	4	- Of polymers of ethylene, seamless, without fittings	kg	17%
.30	1	- Of polymers of styrene, seamless without fittings	kg	17%
.40	9	- Of polymers of vinyl chloride, seamless, without fittings	kg	17%
.50	6	- Of polymers of propylene, seamless, without fittings	kg	17%
.60	3	- Of polymers of vinylidene chloride, polymers of vinyl acetate, polyvinyl alcohol or acrylic polymers, seamless, without fittings . . .	kg	17%
.70	0	- Of cellulose nitrate, seamless, without fittings	kg	free
.75	1	- Of other condensation, polycondensation or polyaddition products, seamless, without fittings	kg	17%
.80	8	- Of other polymerisation or copolymerisation products, seamless, without fittings	kg	17%
.85	9	- Other, seamless, without fittings	kg	10%
.90	5	- Other	kg	17%
3917.32		= Other, not reinforced or otherwise combined with other materials, without fittings:		
.03	0	- Artificial guts (sausage casings), seamed or with closed ends, unprinted	kg	free
.05	7	- Artificial guts (sausage casings) seamed or with closed ends, printed .	kg	10%
.10	3	- Of silicones, seamless	kg	free
.20	0	- Of polymers of ethylene, seamless	kg	17%
.30	8	- Of polymers of styrene, seamless	kg	17%
.40	5	- Of polymers of vinyl chloride, seamless	kg	17%
.50	2	- Of polymers of propylene, seamless	kg	17%
.60	2	- Of polymers of vinylidene chloride, polymers of vinyl acetate, polyvinyl alcohol or acrylic polymers, seamless	kg	17%
.70	7	- Of cellulose nitrates, seamless	kg	free
.75	8	- Of other condensation, polycondensation or polyaddition products, seamless	kg	17%
.80	4	- Of other polymerisation or copolymerisation products, seamless .	kg	17%
.85	5	- Other, seamless	kg	10%
.90	1	- Other	kg	17%
3917.33	2	= Other, not reinforced or otherwise combined with other materials, with fittings	kg	17%
3917.39		= Other:		
.10	8	- Of silicones, seamless, without fittings	kg	free
.15	9	- Of phenoplasts compounded with fibre, fabric or paper, seamless, without fittings	kg	free
.20	5	- Of polymers of ethylene, seamless, without fittings	kg	17%
.25	6	- Of polymers of styrene, seamless, without fittings	kg	17%
.30	2	- Of polymers of vinyl chloride, seamless, without fittings (excluding plaiting material with a rattan core)	kg	17%
.35	3	- Plaiting material, seamless, of polymers of vinyl chloride with a rattan core, without fittings	kg	free
.40	0	- Of polymers of propylene, seamless, without fittings	kg	17%
.45	0	- Of polymers of vinylidene, polymers of vinyl acetate, polyvinyl alcohol or acrylic polymers, seamless, without fittings	kg	17%
.50	7	- Of cellulose nitrate, seamless, without fittings	kg	free
.55	8	- Of other condensation, polycondensation or polyaddition products, seamless, without fittings	kg	17%
.60	4	- Of other polymerisation or co-polymerisation products, seamless, without fittings	kg	17%
.65	5	- Other, seamless, without fittings	kg	10%
.90	6	- Other	kg	17%
3917.40	8	= Fittings	kg	17%

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:

3918.10	8	—Of polymers of vinyl chloride	kg	17%
3918.90		—Of other plastics:		
.20	9	= Of polyethylene terephthalates, not self-adhesive	kg	free
.30	6	= Of silicones	kg	free
.40	3	= Of other condensation, polycondensation or polyaddition products .	kg	17%
.90	8	= Other	kg	10%

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39.19		Self-adhesive Plates, Sheets, Film, Foil, Tape, Strip and Other Flat Shapes, of Plastics, Whether or Not in Rolls:	
3919.10		—In rolls of a width not exceeding 20 cm:	
.01	4	= Of alkyds, coated with glass microspheres	kg free
.03	6	= Of polyethylene terephthalates	kg 17%
.05	2	= Of silicones	kg free
.07	9	= Of other condensation, polycondensation or polyaddition products	kg 17%
.10	9	= Of polymers of ethylene	kg 17%
.13	3	= Of polymers of styrene	kg 17%
.30	3	= Of polymers of vinyl chloride	kg 17%
.35	4	= Of polymers of vinylidene chloride, of a thickness not exceeding 0,05 mm, unprinted	kg free
.37	0	= Of polymers of vinylidene chloride, (excluding that of a thickness not exceeding 0,05 mm, unprinted), polymers of vinyl acetate and polyvinyl alcohol	kg 17%
.39	7	= Of acrylic polymers, coated with microspheres	kg free
.40	0	= Of acrylic polymers	kg 17%
.41	9	= Of biaxially oriented polymers of propylene (excluding that which is self-adhesive on both sides), of a width not exceeding 25 mm and of a value for duty purposes exceeding 1300c/m ²	kg free
.43	5	= Of biaxially oriented polymers of propylene (excluding that which is self-adhesive on both sides), of a width not exceeding 150 mm	kg 17%
.45	1	= Of biaxially oriented polymers of propylene (excluding that which is self-adhesive on both sides), of a width exceeding 150 mm	kg 15%
.47	8	= Other, of biaxially oriented polymers of propylene	kg free
.50	8	= Other, of polymers of propylene	kg 17%
.53	2	= Of other polymerisation or copolymerisation products	kg 17%
.55	9	= Of regenerated cellulose film	kg 17%
.57	5	= Of cellulose nitrates	kg free
.60	5	= Of hardened proteins	kg 17%
.63	2	= Of rubber hydrochlorides, of a thickness not exceeding 0,05 mm ..	kg free
.65	6	= Of rubber hydrochlorides, of a thickness exceeding 0,05 mm	kg 17%
.67	2	= Of other artificial resins	kg free
.90	7	= Other	kg 10%
3919.90		—Other:	
.01	6	= Of alkyds, coated with glass microspheres	kg free
.03	2	= Of polyethylene terephthalates	kg 17%
.05	9	= Of silicones	kg free
.07	5	= Of other condensation, polycondensation or polyaddition products	kg 17%
.10	5	= Of polymers of ethylene	kg 17%
.13	9	= Of polymers of styrene	kg 17%
.21	0	= Of polymers of vinyl chloride, of a thickness not exceeding 0,25 mm, coated with glass microspheres	kg free
.30	9	= Of other polymers of vinyl chloride	kg 17%
.33	4	= Of polymers of vinylidene chloride, of a thickness not exceeding 0,05 mm, unprinted	kg free
.35	0	= Of polymers of vinylidene chloride (excluding that of a thickness not exceeding 0,05 mm, unprinted), polymers of vinyl acetate and polyvinyl alcohol	kg 17%
.36	9	= Of acrylic polymers, coated with glass microspheres	kg free
.37	7	= Of other acrylic polymers	kg 17%
.40	7	= Of biaxially oriented polymers of propylene (excluding that which is self-adhesive on both sides)	kg 15%
.43	1	= Other, of biaxially oriented polymers of propylene	kg free
.45	8	= Other, of polymers of propylene	kg 17%
.47	4	= Of other polymerisation or copolymerisation products	kg 17%
.50	4	= Of regenerated cellulose film	kg 17%
.53	9	= Of cellulose nitrate	kg free
.55	5	= Of hardened proteins	kg 17%
.59	8	= Of rubber hydrochlorides, of a thickness exceeding 0,05 mm	kg free
.63	6	= Of other artificial resins	kg free
.90	3	= Other	kg 10%
39.20		Other Plates, Sheets, Film, Foil and Strip, of Plastics, Non-cellular and Not Reinforced, Laminated, Supported or Similarly Combined With Other Materials:	
3920.10	1	—Of polymers of ethylene	kg 17%

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3920.20		—Of polymers of propylene:		
.10 3		= Biaxially oriented	kg	17%
.20 0		= Biaxially oriented (excluding that of a thickness exceeding 0,012 mm but not exceeding 0,06 mm, not heat shrinkable)	kg	free
.90 1		= Other	kg	17%
3920.30	0	—Of polymers of styrene	kg	17%
3920.4		—Of polymers of vinyl chloride:		
3920.41	1	= Rigid	kg	17%
3920.42	8	= Flexible	kg	17%
3920.5		—Of acrylic polymers:		
3920.51	6	= Of polymethyl methacrylate	kg	17%
3920.59	7	= Other	kg	17%
3920.6		—Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
3920.61	0	= Of polycarbonates	kg	17%
3920.62	7	= Of polyethylene terephthalate	kg	free
3920.63	3	= Of unsaturated polyesters	kg	17%
3920.69	1	= Of other polyesters	kg	17%
3920.7		—Of cellulose or its chemical derivatives:		
3920.71	5	= Of regenerated cellulose	kg	free
3920.72	1	= Of vulcanised fibre	kg	10%
3920.73	8	= Of cellulose acetate	kg	10%
3920.79		= Of other cellulose derivatives:		
.10 3		- Of cellulose nitrate	kg	free
.90 1		- Other	kg	10%
3920.9		—Of other plastics:		
3920.91	4	= Of polyvinyl butyral	kg	17%
3920.92	0	= Of polyamides	kg	17%
3920.93	7	= Of amino-resins	kg	17%
3920.94	3	= Of phenolic resins	kg	17%
3920.99		= Of other plastics:		
.05 6		- Of silicones	kg	free
.10 2		- Of other condensation, polycondensation or polyaddition products	kg	17%
.15 3		- Of polymers of vinylidene chloride, of a thickness not exceeding 0,05 mm, unprinted	kg	free
.20 1		- Of other polymers of vinylidene chloride, polymers of vinyl acetate or polyvinyl alcohol	kg	17%
.25 0		- Strip of polytetrafluoroethylene, suitable for use as thread-sealing tape	kg	17%
.30 7		- Of other polymerisation or copolymerisation products	kg	17%
.40 4		- Of hardened proteins	kg	17%
.50 1		- Of rubber hydrochlorides, of a thickness not exceeding 0,05 mm	kg	free
.60 9		- Of rubber hydrochlorides, of a thickness exceeding 0,05 mm	kg	17%
.70 6		- Of other artificial resins	kg	free
.90 0		- Other	kg	10%

39.21 Other Plates, Sheets, Film, Foil and Strip, of Plastics:

3921.1		—Cellular:		
3921.11	1	= Of polymers of styrene	kg	17%
3921.12	8	= Of polymers of vinyl chloride	kg	17%
3921.13	4	= Of polyurethanes	kg	17%
3921.14	0	= Of regenerated cellulose	kg	10%
3921.19		= Of other plastics:		
.10 5		- Of polyethylene terephthalate	kg	free
.30 4		- Of other condensation, polycondensation and poly-addition products	kg	17%
.40 1		- Of polymers of ethylene	kg	17%
.50 9		- Of polymers of vinylidene, of polymers of vinyl acetate or of polyvinyl alcohol	kg	17%
.55 3		- Of acrylic polymers	kg	17%
.60 6		- Of other polymerisation or copolymerisation products	kg	17%
.65 7		- Of cellulose nitrate	kg	free
.70 3		- Of hardened proteins	kg	17%
.75 4		- Of rubber hydrochlorides, of a thickness not exceeding 0,05 mm	kg	free
.80 0		- Of rubber hydrochlorides, of a thickness exceeding 0,05 mm	kg	17%
.85 1		- Of other artificial resins	kg	free
.90 8		- Other	kg	10%

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3921.90	— Other:		
.01 4	= Decorative laminates of phenolic resin thermosetting	kg	15%
.05 2	= Laminates of phenolic resins with a basis of paper or textile fibre, thermosetting	kg	10%
.06 0	= Of phenolic resins, laminated with glass fibre, thermosetting	kg	15%
.12 5	= Other laminates of phenolic resin, thermosetting	kg	15,45c/kg
.14 1	= Of alkyd resins, coated with glass microspheres	kg	free
.16 8	= Textile fabrics embedded in or coated or covered on both sides with polyurethane	kg	28%
.18 4	= Of polyethylene terephthalates	kg	free
.20 6	= Of silicones	kg	free
.22 2	= Of other condensation, polycondensation or polyaddition products	kg	20%
.24 9	= Textile fabric embedded in or coated or covered on both sides with polymers of ethylene	kg	20%
.26 5	= Other, of polymers of ethylene	kg	28%
.28 1	= Of polymers of styrene	kg	28%
.30 3	= Textile fabrics of 3 or more plies, impregnated with polymers of vinyl chloride and embedded in or coated or covered on both sides with polymers of vinyl chloride, of a mass exceeding 8 kg/m ² and a thickness exceeding 6 mm, suitable for use as conveyor belting	kg	20%
.32 3	= Other textile fabrics embedded in or coated or covered on both sides with polymers of vinyl chloride	kg	24%
.34 6	= Coatings of polymers of vinyl chloride on a paper base	kg	28%
.36 2	= Other, of polymers of vinyl chloride, of a thickness not exceeding 0,25 mm, printed	kg	24%
.38 9	= Other, of polymers of vinyl chloride, of a thickness not exceeding 0,05 mm	kg	24%
.40 0	= Other, of polymers of vinyl chloride, of a thickness exceeding 0,05 mm but not exceeding 0,25 mm	kg	24%
.42 7	= Other, of polymers of vinyl chloride, of a thickness exceeding 0,25 mm but not exceeding 0,75 mm	kg	24%
.44 3	= Other, of polymers of vinyl chloride, of a thickness exceeding 0,75 mm but not exceeding 3 mm	kg	24%
.46 2	= Other, of polymers of vinyl chloride, of a thickness exceeding 3 mm but not exceeding 4,75 mm	kg	24%
.48 6	= Other, of polymers of vinyl chloride	kg	20%
.50 8	= Of polymers of vinylidene chloride, of a thickness not exceeding 0,05 mm, unprinted	kg	free
.52 4	= Of polymers of vinylidene chloride (excluding that of a thickness not exceeding 0,05 mm, unprinted) of polymers of vinyl acetate or of polyvinyl alcohol	kg	20%
.53 2	= Of acrylic polymers, coated with glass microspheres	kg	free
.54 0	= Of other acrylic polymers	kg	20%
.56 7	= Of biaxially oriented polymers of propylene, of a width not exceeding 125 mm, metallised	kg	24%
.58 3	= Of biaxially oriented polymers of propylene, of a thickness not exceeding 0,09 mm and a width exceeding 125 mm	kg	20%
.60 5	= Of other biaxially oriented polymers of propylene	kg	20%
.62 1	= Other, of polymers of propylene	kg	28%
.64 8	= Textile fabrics embedded in or coated or covered on both sides with polymerisation or copolymerisation products	kg	20%
.66 4	= Of other polymerisation or copolymerisation products	kg	28%
.68 0	= Film of regenerated cellulose	kg	free
.70 2	= Of cellulose nitrate	kg	free
.72 9	= Of hardened proteins	kg	20%
.74 5	= Of rubber hydrochloride, of a thickness not exceeding 0,05 mm	kg	free
.76 1	= Of rubber hydrochloride, of a thickness exceeding 0,05 mm	kg	free
.78 8	= Of other artificial resins	kg	free
.90 7	= Other	kg	10%

39.22

Baths, Shower-Baths, Wash-basins, Bidets, Lavatory Pans, Seats and Covers, Flushing Cisterns and Similar Sanitary Ware, of Plastics:

3922.10	9	—Baths, shower-baths and wash-basins	kg	20%
3922.20	3	—Lavatory seats and covers	kg	20%
3922.90	5	— Other	kg	20%

39.23

Articles for The Conveyance or Packing of Goods, of Plastics; Stoppers, Lids, Caps and Other Closures, of Plastics:

3923.10	2	—Boxes, cases, crates and similar articles	kg	17%
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3923.2		—Sacks and bags (including cones):		
3923.21	3	= Of polymers of ethylene	kg	17%
3923.29		= Of other plastics:		
.30	6	- Bags of regenerated cellulose film (excluding bags of sheeting, with handles), unprinted	kg	15%
.90	1	- Other	kg	17%
3923.30	1	—Carboys, bottles, flasks and similar articles	kg	17%
3923.40		—Spools, cops, bobbins and similar supports:		
.10	3	= For use with textile machinery	kg	free
.90	1	= Other	kg	17%
3923.50	0	—Stoppers, lids caps and other closures	kg	17%
3923.90		—Other:		
.10	6	= Textile spinning cans	kg	free
.20	3	= Capsules and tubular neckbands, for bottles and similar containers	kg	5%
.90	4	= Other	kg	17%
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39.24		Tableware, Kitchenware, Other Household Articles and Toilet Articles, of Plastics:		
3924.10	6	—Tableware and kitchenware	kg	25%
3924.90	2	—Other	kg	25%
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39.25		Builders' Ware of Plastics, Not Elsewhere Specified or Included:		
3925.10	6	—Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	kg	20%
3925.20	4	—Doors, windows and their frames and thresholds for doors	kg	20%
3925.30	9	—Shutters, blinds (including venetian blinds) and similar articles and parts thereof	kg	20%
3925.90	6	—Other	kg	20%
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39.26		Other Articles of Plastics and Articles of Other Materials of Headings Nos. 39.01 to 39.14:		
3926.10		—Office or school supplies:		
.30	5	= Typewriter correction tape; cassettes incorporating inked ribbons and self-adhesive strip with discardable backing	kg	20%
.90	9	= Other	kg	28%
3926.20		—Articles of apparel and clothing accessories (including gloves):		
.20	2	= Protective jackets and one-piece protective suits, incorporating fittings for connection to breathing apparatus	kg	free
.90	3	= Other	kg	20%
3926.30	2	—Fittings for furniture, coachwork or the like	kg	20%
3926.40	7	—Statuettes and other ornamental articles	kg	20%
3926.90		—Other:		
.03	4	= Beads, not coated with pearl essence	kg	15%
.15	8	= Protectors, heat shrinkable or prestretched, specially designed for the protection, insulation and strain relief of wire, cable, cable joints and the like from abrasion, corrosion and moisture	kg	free
.17	4	= Laboratory ware (excluding those of polymers of vinyl chloride)	kg	free
.20	4	= Transmission belts	kg	5%
.25	5	= Power transmission line equipment	kg	5%
.27	1	= Washers	kg	free
.30	1	= Anti-noise ear protectors	kg	free
.33	6	= Cinematographic film, perforated, without sound track	kg	free
.36	0	= Fishing net floats	kg	free
.43	3	= Face shields	kg	3%
.80	8	= Tags of plastics, with imprinted identification markings, used for marking live fish	kg	free
.83	2	= Connectors for optical fibres and optical fibre cables	kg	free
.85	9	= Saddle-trees	kg	free
.90	5	= Other	kg	20%

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CHAPTER 40

RUBBER AND ARTICLES THEREOF

NOTES:

1. Except where the context otherwise requires, throughout this Schedule 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:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapter 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves and articles of headings Nos. 40.11 to 40.13).
 3. In headings Nos. 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 prevulcanised, 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 No. 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 their 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) Headings Nos. 40.01 and 40.02 do not apply to any rubber or mixture of rubbers 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 No. 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 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 No. 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 5 mm, is to be classified as strip, rods or profile shapes, of heading No. 40.08.
8. Heading No. 40.10 includes conveyor or transmission 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.
9. In headings Nos. 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 No. 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

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Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
40.01			Natural Rubber, Balata, Gutta-percha, Guayule, Chicle and Similar Natural Gums, in Primary Forms or in Plates, Sheets or Strip:		
	4001.10	1	—Natural rubber latex, whether or not pre-vulcanised	kg	free
	4001.2		—Natural rubber in other forms:		
	4001.21	2	= Smoked sheets	kg	free
	4001.22	9	= Technically specified natural rubber (TSNR)	kg	free
	4001.29	3	= Other	kg	free
	4001.30		= Balata, gutta-percha, guayule, chicle and similar natural gums:		
	.15	5	- Inter-mixtures (excluding crepe soling sheets)	kg	15%
	.90	6	- Other	kg	free
40.02			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:		
	4002.1		—Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):		
	4002.11		= Latex:		
	.20	6	- Pre-vulcanised	kg	free
	.90	7	- Other	kg	10%
	4002.19		= Other:		
	.20	7	- Styrene-butadiene-styrene	kg	free
	.90	8	- Other	kg	16%
	4002.20		—Butadiene rubber (BR):		
	.20	4	= Pre-vulcanised latex	kg	free
	.30	1	= Other latex	kg	10%
	.90	5	= Other	kg	16%
	4002.3		—Isobutene-isoprene (butyl rubber) (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):		
	4002.31		= Isobutene-isoprene (butyl) rubber (IIR):		
	.30	2	- Latex (excluding pre-vulcanised latex)	kg	10%
	.90	6	- Other	kg	free
	4002.39		= Other:		
	.30	3	- Other latex (excluding pre-vulcanised latex)	kg	10%
	.90	7	- Other	kg	free
	4002.4		—Chloroprene (chlorobutadiene) rubber (CR):		
	4002.41		= Latex:		
	.20	4	- Pre-vulcanised	kg	free
	.30	7	- Other, containing by mass 90 per cent or more chloroprene in solid form	kg	free
	.90	0	- Other	kg	10%
	4002.49	6	= Other	kg	free
	4002.5		—Acrylonitrile-butadiene rubber (NBR):		
	4002.51		= Latex:		
	.20	4	- Pre-vulcanised	kg	free
	.90	5	- Other	kg	10%
	4002.59	0	= Other	kg	free
	4002.60	8	= Isoprene rubber (IR)	kg	free
	4002.70		= Ethylene-propylene-non-conjugated diene rubber (EPDM):		
	.30	4	- Latex (excluding pre-vulcanised latex)	kg	10%
	.90	8	- Other	kg	free
	4002.80	7	= Mixtures of any product of heading No. 40.01 with any product of this heading	kg	10%
	4002.9		—Other:		
	4002.91		= Latex:		
	.20	2	- Vinylpyridene butadiene styrene latex	kg	free
	.30	1	- Other, pre-vulcanised	kg	free
	.90	3	- Other	kg	10%
	4002.99	9	= Other	kg	free
40.03	4003.00	4	Reclaimed Rubber in Primary Forms or in Plates, Sheets or Strip	kg	free

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40.04	4004.00	8	Waste, Parings and Scrap of Rubber (Excluding Hard Rubber) and Powders and Granules Obtained Therefrom	kg	free
40.05			Compounded Rubber, Unvulcanised, in Primary Forms or in Plates, Sheets or Strip:		
	4005.10		—Compounded with carbon black or silicon:		
	.10	3	= Masterbatches containing styrene-butadiene	kg	10%
	.20	0	= Plates and sheets of balata, gutta-percha or factice	kg	18%
	.30	8	= Strip of balata, gutta-percha or factice	kg	15%
	.90	1	= Other	kg	14%
	4005.20	0	—Solutions; dispersions (excluding those of subheading 4005.10)	kg	14%
	4005.9		—Other:		
	4005.91		= Plates, sheets and strip:		
	.10	6	- Plates and sheets of balata, gutta-percha or factice	kg	18%
	.20	3	- Strip, of balata, gutta-percha or factice	kg	15%
	.30	0	- Other strip, self-adhesive, coated with glass microspheres	kg	free
	.90	4	- Other	kg	14%
	4005.99		= Other:		
	.10	7	- Granules of unvulcanised natural rubber or synthetic rubber compounded ready for vulcanisation; mixtures of natural and synthetic rubber	kg	14%
	.20	4	- Natural rubber and gutta-percha	kg	15%
	.30	1	- Styrene-butadiene rubber (SBR)	kg	15%
	.40	9	- Butadiene rubber (BR)	kg	15%
	.90	5	- 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	4	—"Camel-back" strips for retreading rubber tyres	kg	14%
	4006.90	6	—Other	kg	14%
40.07			Vulcanised Rubber Thread and Cord:		
	4007.00.20	3	—Textile thread covered or impregnated with vulcanised rubber.	kg	10%
	.90	4	—Other	kg	14%
40.08			Plates, Sheets, Strip and Profile Shapes, of Vulcanised Rubber (Excluding Hard Rubber):		
	4008.1		—Of cellular rubber:		
	4008.11		= Plates, sheets and strip:		
	.30	5	- Strip, self-adhesive, coated with glass microspheres	kg	free
	.90	9	- Other	kg	15%
	4008.19	4	= Other	kg	free
	4008.2		—Of non-cellular rubber:		
	4008.21		= Plates, sheets and strip:		
	.10	5	- Solid tyres	kg	15%
	.15	6	- Plates and sheets	kg	15%
	.40	7	- Strip, self-adhesive, coated with glass microspheres	kg	free
	.90	3	- Other	kg	19%
	4008.29		= Other:		
	.10	6	- Solid tyres	kg	15%
	.90	4	- Other	kg	19%
40.09			Tubes, Pipes and Hoses, of Vulcanised Rubber (Excluding Hard Rubber), With or Without Their Fittings (For Example, Joints, Elbows, Flanges):		
	4009.10	0	—Not reinforced or otherwise combined with other materials, without fittings .	kg	18%
	4009.20	5	—Reinforced or otherwise combined only with metal, without fittings	kg	18%
	4009.30	1	—Reinforced or otherwise combined only with textile materials, without fittings	kg	18%
	4009.40	4	—Reinforced or otherwise combined with other materials, without fittings . . .	kg	18%
	4009.50	9	—With fittings	kg	18%
40.10			Conveyor or Transmission Belts or Belting, of Vulcanised Rubber:		
	4010.1		—Conveyor belts or belting:		
	4010.11	7	= Reinforced only with metal	kg	19%

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4010.12	3	= Reinforced only with textile materials	kg	19%
4010.13	6	= Reinforced only with plastics	kg	19%
4010.19	8	= Other	kg	19%
4010.2		—Transmission belts or belting:		
4010.21		= Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 60 cm but not exceeding 180 cm:		
	.10 9	- Identifiable for use solely or principally with motor vehicles	kg	19%
	.90 7	- Other	kg	17%
4010.22		= Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 180 cm but not exceeding 240 cm:		
	.10 5	- Identifiable for use solely or principally with motor vehicles	kg	19%
	.90 3	- Other	kg	17%
4010.23	4	= Endless synchronous belts, of a circumference exceeding 60 cm but not exceeding 150 cm	kg	17%
4010.24	0	= Endless synchronous belts, of a circumference exceeding 150 cm but not exceeding 198 cm	kg	17%
4010.29		= Other:		
	.10 3	- Identifiable for use solely or principally with motor vehicles	kg	19%
	.90 8	- Other	kg	17%

40.11

New Pneumatic Tyres, of Rubber:

4011.10	4	--Of a kind used on motor cars (including station wagons and racing cars) . .	u	43%
4011.20		—Of a kind used on buses or lorries:		
	.15 7	= With a load index not exceeding 121	u	36%
	.25 4	= With a load index exceeding 121	u	36%
	.90 4	= Other	u	36%
4011.30	3	—Of a kind used on aircraft	u	free
4011.40	8	—Of a kind used on motorcycles	u	free
4011.50	2	—Of a kind used on bicycles	u	free
4011.9		—Other:		
4011.91		= Having a "herring-bone" or similar tread:		
	.05 8	- Of a bead diameter of 914,4 mm or more	u	free
	.15 5	- Of a bead diameter of less than 914,4 mm, of a kind used on agricultural or forestry vehicles	u	20%
	.25 2	- Of a bead diameter of less than 914,4 mm, of a kind used on civil engineering vehicles	u	20%
	.90 2	- Other	u	20%
4011.99		= Other:		
	.10 5	- Of a bead diameter of 914,4 mm or more	u	free
	.20 2	- Of a bead diameter of less than 914,4 mm, of a kind used on agricultural or forestry vehicles	u	20%
	.30 8	- Of a bead diameter of less than 914,4 mm, of a kind used on civil engineering vehicles	u	20%
	.90 3	- Other	u	20%

40.12

Retreaded or Used Pneumatic Tyres of Rubber; solid or Cushion Tyres, Interchangeable Tyre Treads and Tyre Flaps, of Rubber:

4012.10		—Retreaded tyres:		
	.10 5	- Of a kind used on aircraft	u	free
	.20 2	- Of a kind used on motor cars (including station wagons and racing cars)	u	43%
	.30 5	- Of a kind used on busses and lorries	u	36%
	.90 3	- Other	u	43%
4012.20		—Used pneumatic tyres:		
	.10 5	- Of a kind used on aircraft	u	free
	.20 7	- Of a kind used on motor cars, buses or lorries	u	25%
	.90 8	- Other	u	25%
4012.90		—Other:		
	.10 1	- Solid or cushion tyres and interchangeable tyre treads	kg	25%
	.90 9	- Other	kg	25%

40.13

Inner Tubes, of Rubber:

4013.10	1	—Of a kind used on motor cars (including station wagons and racing cars), buses and lorries	u	25%
4013.20	6	—Of a kind used on bicycles	u	free

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4013.90	—Other:			
.20 2	= Of a kind used on motorcycles and aircraft	u		free
.90 3	= Other	u		25%
<hr/>				
40.14	Hygienic or Pharmaceutical Articles (Including Teats), of Vulcanised Rubber (Excluding Hard Rubber), with or Without Fittings of Hard Rubber:			
4014.10 5	—Sheath contraceptives	kg		free
4014.90	—Other:			
.50 8	= Syringes of a capacity exceeding 230 cm ³ ; enemas; cushions (ring type) and other inflatable articles for specialised nursing; oxygen bags, cannulae, vaporisers and other articles for the treatment or prevention of affections or diseases of the body (including earplugs); hot water bottles	kg		free
90 7	= Other	kg		20%
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40.15	Articles of Apparel and Clothing Accessories (Including Gloves), for All Purposes, of Vulcanised Rubber (Excluding Hard Rubber):			
4015.1	—Gloves:			
4015.11 5	= Surgical	kg		20%
4015.19	= Other:			
.10 3	- Specially designed for outdoor sports or games (excluding that for diving activities)	kg		10%
.90 1	- Other	kg		20%
4015.90 5	= Other	kg		20%
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40.16	Other Articles of Vulcanised Rubber (Excluding Hard Rubber):			
4016.10	—Of cellular rubber:			
.10 3	= Identifiable as integral parts of industrial machinery	kg		free
.90 8	= Other	kg		15%
4016.9	—Other:			
4016.91 5	= Floor coverings and mats	kg		15%
4016.92 1	= Erasers	kg		15%
4016.93	= Gaskets, washers and other seals:			
.10 5	- Identifiable as integral parts of industrial machinery	kg		free
.90 3	- Other	kg		15%
4016.94 4	= Boat or dock fenders, whether or not inflatable	kg		15%
4016.95	= Other inflatable articles:			
.10 8	- Identifiable as integral parts of industrial machinery	kg		free
.20 5	- Of Rubberised fabric, with hermetically sealed ends, for use as moulds in the manufacture, construction or maintenance of concrete pipes, voided (cavity) blocks, beams, slabs and structures.	kg		free
.30 2	- Of Rubberised fabric with hermetically sealed ends, for use as stoppers in the closing or sealing of pipes	kg		free
.90 6	- Other	kg		15%
4016.99	= Other:			
.10 3	- Parts of railway and tramway locomotive and rolling-stock; parts of railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft.	kg		free
.15 4	- Parts of air brakes, vacuum brakes, hydraulic-air brakes or hydraulic-vacuum brakes, suitable for use with heavy motor vehicles	kg		free
.20 0	- Other parts for use with motor vehicles	kg		20%
.30 8	- Parts of aircraft, parachutes, rotocutes, aircraft launching gear, deck-arrester or similar gear and ground flying trainers	kg		free
.40 5	- Plugs for baths, sinks and washbasins	kg		20%
.50 2	- Castrating rings	kg		20%
.60 4	- Cable for launching gliders	kg		free
.70 9	- Collapsible containers, of a capacity of 2 m ³ or more	no.		free
.85 5	- Other, identifiable as integral part of industrial machinery	kg		free
.90 1	- Other	kg		15%
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40.17 4017.00 1	Hard Rubber (for Example, Ebonite) in All Forms, Including Waste and Scrap: Articles of Hard Rubber:	kg		free

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CUSTOMS AND EXCISE ACT, 1998**SECTION VIII****RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (EXCLUDING SILK-WORM GUT)****CHAPTER 41****RAW HIDES AND SKINS (EXCLUDING FURSKINS) AND LEATHER**

NOTES:

1. This Chapter does not cover the following:
 - (a) Parings or similar waste, of raw hides or skins (heading No. 05.11);
 - (b) Birdskins or parts of birdskins, with their feathers or down, of heading No. 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, or deer, of roebucks or of dogs.
2. Throughout this Schedule the expression "composition leather" means only substances of the kind referred to in heading No. 41.11.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
41.01			Raw Hides and Skins of Bovine or Equine Animals (Fresh, or Salted, Dried, Limed, Pickled or Otherwise Preserved, But Not Tanned, Parchment-dressed or Further Prepared), Whether or Not Dehaired or Split:		
	4101.10	3	—Whole hides and skins of bovine animals, of a mass per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14 kg when fresh, wet-salted or otherwise preserved.	kg	free
	4101.2		—Other hides and skins of bovine animals, fresh or wet-salted:		
	4101.21	4	= Whole.	kg	free
	4101.22	0	= Butts and bends.	kg	free
	4101.29	5	= Other.	kg	free
	4101.30	2	= Other hides and skins of bovine animals, otherwisely preserved.	kg	free
	4101.40	7	= Hides and skins of equine animals.	kg	free
41.02			Raw Skins 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 (Excluding Those Excluded by Note 1(C) to this Chapter):		
	4102.10	7	—With wool on.	kg	free
	4102.2		—Without wool on:		
	4102.21	8	= Pickled.	kg	free
	4102.29	9	= Other.	kg	free
41.03			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 (Excluding Those Excluded by Note 1(b) or 1(c) to this Chapter):		
	4103.10	0	—Of goats or kids.	kg	free
	4103.20	5	—Of reptiles.	kg	free
	4103.90	7	—Other.	kg	free
41.04			Leather of Bovine or Equine Animals, Without Hair on (Excluding Leather of Heading No. 41.08 or 41.09):		
	4104.10		—Whole bovine skin leather, of a unit surface area not exceeding 2,6 m ² :		
	.20	9	= Less than 2,15 m ² (excluding flesh splits).	kg	free
	.90	2	= Other.	kg	16%
	4104.2		—Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split:		
	4104.21	5	= Bovine leather, vegetable pre-tanned.	kg	16%
	4104.22	1	= Bovine leather, otherwise pre-tanned.	kg	16%
	4104.29	6	= Other.	kg	16%

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4104.3		—Other bovine leather and equine leather, parchment-dressed or prepared after tanning:		
4104.31	3	= Full grains and full grain splits	kg	16%
4104.39	0	= Other	kg	16%
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41.05		Sheep or Lamb Skin Leather, without Wool on (Excluding Leather of Heading No. 41.08 or 41.09):		
4105.1		—Tanned or retanned but not further prepared, whether or not split:		
4105.11	4	= Vegetable pre-tanned	kg	13%
4105.12	0	= Otherwise pre-tanned	kg	13%
4105.19	5	= Other	kg	13%
4105.20	2	= Parchment-dressed or prepared after tanning	kg	13%
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41.06		Goat or Kid Skin Leather, Without Hair on (Excluding Leather of Heading No. 41.08 or 41.09):		
4106.1		—Tanned or retanned but not further prepared, whether or not split:		
4106.11	8	= Vegetable pre-tanned	kg	free
4106.12	4	= Otherwise pre-tanned	kg	free
4106.19	9	= Other	kg	free
4106.20	6	= Parchment-dressed or prepared after tanning	kg	free
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41.07		Leather of Other Animals, Without Hair on (Excluding Leather of Heading No. 41.08 or 41.09):		
4107.10	5	—Of swine	kg	free
4107.2		—Of reptiles:		
4107.21	6	= Vegetable pre-tanned	kg	free
4107.29	7	= Other	kg	free
4107.90	1	= Of other animals	kg	free
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41.08	4108.00	4 Chamois (Including Combination Chamois) Leather	kg	free
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41.09	4109.00	8 Patent Leather and Patent Laminated Leather; Metallised Leather	kg	free
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41.10	4110.00	8 Parings and Other Waste of Leather or of Composition Leather, Not Suitable for the Manufacture of Leather Articles; Leather Dust, Powder and Flour . .	kg	free
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41.11	4111.00	1 Composition Leather With a Basis of Leather or Leather Fibre, in Slabs, Sheets or Strip, Whether or not in Rolls	kg	free

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CHAPTER 42

ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS. HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (EXCLUDING SILK-WORM GUT)

NOTES:

1. This Chapter does not cover:
 - (a) Sterile surgical catgut or similar sterile suture materials (heading No. 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves), lined with fur or artificial fur or to which fur or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04);
 - (c) Made up articles of netting (heading No. 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear 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 stirrups, 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 No. 92.09);
 - (j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (k) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (l) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading No. 96.06.
2. (A) In addition to the provisions of Note 1 above, heading No. 42.02 does not cover:
 - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);
 - (b) Articles of plaiting materials (heading No. 46.02);
 (B) Articles of headings Nos. 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 purpose of heading No. 42.03, the expression "articles of apparel and clothing accessories" applies inter alia, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading No. 91.13).

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
42.01	4201.00	0	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	30%
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, Toilet Bags, Rucksacks, Handbags, Shopping-bags, Wallets, Purses, Map-cases, Cigarette-cases, Tobacco-pouches, Tool Bags, Sports Bags, Bottle-cases, Jewellery Boxes, Powder-boxes, Cutlery Cases and Similar Containers of Leather or of Composition Leather, of Sheetting of Plastics, of Textile Materials, of Vulcanised Fibre or of Paperboard, or Wholly or Mainly Covered with Such Materials or with Paper:		
	4202.1		—Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:		
	4202.11	5	= With outer surface of leather, of composition leather or of patent leather	u	30%
	4202.12	1	= With outer surface of plastics or of textile materials	u	30%
	4202.19	6	= Other	u	30%
	4202.2		—Handbags, whether or not with shoulder strap, including those without handle:		
	4202.21	4	= With outer surface of leather, of composition leather or of patent leather	u	30%
	4202.22	6	= With outer surface of plastic sheeting or of textile materials	u	30%
	4202.29	0	= Other	u	30%
	4202.3		—Articles of a kind normally carried in the pocket or in the handbag:		
	4202.31	4	= With outer surface of leather, of composition leather or of patent leather	u	30%
	4202.32	0	= With outer surface of plastic sheeting or of textile materials	kg	30%
	4202.39	5	= Other	kg	30%
	4202.9		—Other:		
	4202.91	1	= With outer surface of leather, of composition leather or of patent leather	u	30%

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4202.92	8	= With outer surface of plastic sheeting or of textile materials	u	30%
4202.99	2	= Other	u	30%
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42.03		Articles of Apparel and Clothing Accessories, of Leather or of Composition Leather:		
4203.10	2	—Articles of apparel	kg	33%
4203.2		—Gloves, mittens and mitts:		
4203.21	3	= Specially designed for use in sports	2u	10%
4203.29	4	= Other	kg	23%
4203.30	1	= Belts and bandoliers	kg	30%
4203.40	6	= Other clothing accessories	kg	30%
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42.04	4204.00	1 Articles of Leather or of Composition Leather, of a Kind Used in Machinery or Mechanical Appliances or For Other Technical Uses	kg	free
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42.05	4205.00	5 Other Articles of Leather or of Composition Leather	kg	15%
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42.06		Articles of Gut (Excluding Silk-worm Gut), of Goldbeaters' Skin, of Bladders or of Tendons:		
4206.10	3	—Catgut	kg	15%
4206.90	8	—Other	kg	15%

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CHAPTER 43

FURSKINS AND ARTIFICIAL FUR: MANUFACTURES THEREOF

NOTES:

1. Throughout this Schedule references to "furskins", other than to raw furskins of heading No. 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair on.
2. This Chapter does not cover the following:
 - (a) Birdskins or parts of birdskins, with their feathers or down (heading No. 05.05 or 67.01);
 - (b) Raw hides or skins, with the hair on, of Chapter 41 (see Note 1 (c) to that Chapter);
 - (c) Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 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, sports requisites).
3. Heading No. 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 in heading No. 43.03 or 43.04 as the case may be.
5. Throughout this Schedule the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading No. 58.01 or 60.01).

Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
43.01			Raw Furskins (Including Heads, Tails, Paws and Other Pieces or Cuttings, Suitable for Furriers' Use) (Excluding Raw Hides and Skins of Heading No. 41.01, 41.02 or 41.03):		
	4301.10	7	—Of mink, whole, with or without head, tail or paws	kg	free
	4301.20	1	—Of rabbit or hare, whole, with or without head, tail or paws	kg	free
	4301.30	6	—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	free
	4301.40	0	—Of beaver, whole, with or without head, tail or paws	kg	free
	4301.50	5	—Of musk-rat, whole, with or without head, tail or paws	kg	free
	4301.60	2	—Of fox, whole, with or without head, tail or paws	kg	free
	4301.70	4	—Of seal, whole, with or without head, tail or paws	kg	free
	4301.80	9	—Other furskins, whole, with or without head, tail or paws	kg	free
	4301.90	3	—Heads, tails, paws and other pieces or cuttings suitable for furriers' use . . .	kg	free
43.02			Tanned or Dressed Furskins (Including Heads, Tails, Paws and Other Pieces or Cuttings), Unassembled, or Assembled (Without the Addition of Other Materials) (Excluding those of Heading No. 43.03):		
	4302.1		—Whole skins, with or without head, tail or paws, not assembled:		
	4302.11	7	= Of mink	kg	15%
	4302.12	3	= Of rabbit or hare	kg	15%
	4302.13	3	= Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	kg	free
	4302.19	8	= Other	kg	15%
	4302.20	5	= Heads, tails, paws and other pieces or cuttings, not assembled . . .	kg	15%
	4302.30	3	= Whole skins and pieces or cuttings thereof, assembled	kg	15%
43.03			Articles of Apparel, Clothing Accessories and Other Articles of Furskin:		
	4303.10	4	—Articles of apparel and clothing accessories	kg	30%
	4303.90	0	—Other	kg	30%
43.04	4304.00	3	Artificial Fur and Articles Thereof	kg	30%

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CUSTOMS AND EXCISE ACT, 1998**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 the following:
 - (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 purposes (heading No. 12.11);
 - (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading No. 14.01);
 - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading No. 14.04);
 - (d) Activated charcoal (heading No. 38.02);
 - (e) Articles of heading No. 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 No. 68.08;
 - (j) Imitation jewellery of heading No. 71.17;
 - (k) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - (l) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - (m) Parts of firearms (heading No. 93.05);
 - (n) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (o) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (p) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading No. 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. Headings Nos. 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading No. 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading No. 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 No. 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 Notes 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 Nos. 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, Afrormosia, Ako, Alan, Andiroba, Aningr, Avodir, Azob, Balau, Balsa, Boss clair, Boss fonc, Cativo, Cedro, Dabema, Dark Red Meranti, Dibitou, Doussi, Framir, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ip, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, kotib, Koto, Light Red Meranti, Limba, Louro, Magaranduba, Mahogany, Makor, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoum, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Marfim, Pulai, Punah, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Teka, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
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	9	—Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	kg	free
	4401.2		—Wood in chips or particles:		
	4401.21	3	= Coniferous	kg	free

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4401.22	6	= Non-coniferous	kg	free
4401.30	8	= Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	kg	free
44.02	4402.00	8 Wood Charcoal (Including Shell or Nut Charcoal), whether or Not Agglomerated	kg	free
44.03		Wood in the Rough, Whether or Not Stripped of Bark or Sapwood, or Roughly Squared:		
4403.10	6	—Treated with paint, stains, creosote or other preservatives	m ³	free
4403.20	0	—Other, coniferous	m ³	free
4403.4		—Other, of tropical wood, specified in Subheading Note 1 to this Chapter:		
4403.41	6	= Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³	free
4403.49	7	= Other	m ³	free
4403.9		—Other:		
4403.91	9	= Of oak (Quercus spp.)	m ³	free
4403.92	5	= Of beech (Fagus spp.)	m ³	free
4403.99	5	= Other	m ³	free
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	2	—Coniferous	kg	free
4404.20	4	—Non-coniferous	kg	free
44.05	4405.00	9 Wood Wool; Wood Flour	kg	free
44.06		Railway or Tramway Sleepers (Cross-ties) of Wood:		
4406.10	7	—Not impregnated	m ³	free
4406.90	3	—Other	m ³	free
44.07		Wood Sawn or Chipped Lengthwise, Sliced or Peeled, Whether or Not Planed, Sanded or Finger-jointed, of a Thickness Exceeding 6 mm:		
4407.10	0	—Coniferous	m ³	free
4407.2		—Of tropical wood specified in Subheading Note 1 to this Chapter:		
4407.24	0	= Virola, Mahogany (Swietenia spp.), Imbuia and Balsa	m ³	free
4407.25	7	= Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³	free
4407.26	3	= White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m ³	free
4407.29	2	= Other	m ³	free
4407.9		—Other:		
4407.91	3	= Of oak (Quercus spp.)	m ³	free
4407.92	5	= Of beech (Fagus spp.)	m ³	free
4407.99	4	= Other	m ³	free
44.08		Veneer Sheets and Sheets for Plywood (Whether or Not Sliced) and Other Wood Sawn Lengthwise, Sliced or Peeled, Whether or Not Planed, Sanded or Finger-jointed, of a Thickness not Exceeding 6 mm:		
4408.10	4	—Coniferous	kg	10%
4408.3		—Of tropical wood specified in Subheading Note 1 to this Chapter:		
4408.31	8	= Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg	free
4408.39	0	= Other	kg	free
4408.90	0	—Other	kg	free
44.09		Wood (Including Strips and Friezes for Parquet Flooring, Not Assembled) Continuously Shaped (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 Finger-jointed:		
4409.10	8	—Coniferous	kg	free
4409.20		—Non-coniferous:		
.15	0	- Pegwood; ceiling boards and flooring boards; strips and frieze for parquet flooring not assembled	kg	free
.90	8	- Other	kg	16%
44.10		Particle Board and Similar Board of Wood or Other Ligneous Materials, Whether or Not Agglomerated with Resins or Other Organic Binding Substances:		
4410.1		—Of wood:		
4410.11	4	= Waferboard, including oriented strand board	kg	18%
4410.19	5	= Other	kg	18%
4410.90	4	—Of other ligneous materials	kg	18%

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44.11		Fibreboard of Wood or Other Ligneous Materials, Whether or Not Bonded with Resins or Other Organic Substances:		
4411.1		—Fibreboard of a density exceeding 0,8 g/cm ³ :		
4411.11		= Not mechanically worked or surface covered:		
.10 5		- Moulded	kg	16%
.90 3		- Other	kg	10%
4411.19		= Other:		
.10 6		- Moulded	kg	16%
.90 4		- Other	kg	10%
4411.2		—Fibreboard of a density exceeding 0,5 g/cm ³ but not exceeding 0,8 g/cm ³ :		
4411.21		= Not mechanically worked or surface covered:		
.10 2		- Moulded	kg	16%
.90 8		- Other	kg	10%
4411.29		= Other:		
.10 0		- Moulded	kg	16%
.90 9		- Other	kg	10%
4411.3		—Fibreboard of a density exceeding 0,35 g/cm ³ but not exceeding 0,5 g/cm ³ :		
4411.31		= Not mechanically worked or surface covered:		
.10 4		- Moulded	kg	16%
.90 2		- Other	kg	10%
4411.39		= Other:		
.10 5		- Moulded	kg	16%
.90 3		- Other	kg	10%
4411.9		—Other:		
4411.91		= Not mechanically worked or surface covered:		
.10 1		- Moulded	kg	16%
.90 6		- Other	kg	10%
4411.99		= Other:		
.10 2		- Moulded	kg	16%
.90 0		- Other	kg	10%
44.12		Plywood, Veneered Panels and Similar Laminated Wood:		
4412.1		—Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:		
4412.13	4	= With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	m ³	13%
4412.14	0	= Other, with at least one outer ply of non-coniferous wood	m ³	13%
4412.19	2	= Other	m ³	13%
4412.2		—Other, with at least one outer ply of non-coniferous wood:		
4412.22	2	= With at least one ply of tropical wood specified in Subheading Note 1 of this Chapter	m ³	13%
4412.23	9	= Other, containing at least one layer of particle board	m ³	13%
4412.29	7	= Other	m ³	13%
4412.9		—Other:		
4412.92	4	= With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	kg	13%
4412.93	0	= Other, containing at least one layer of particle board	kg	13%
4412.99	9	= Other	kg	13%
44.13	4413.00	4	Densified Wood, in Blocks, Plates, Strips or Profile Shapes	kg 16%
44.14	4414.00	8	Wooden Frames for Paintings, Photographs, Mirrors or Similar Objects ..	kg 16%
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	6	—Cases, boxes, crates, drums and similar packings; cable-drums		
4415.20		—Pallets, box pallets and other load boards; pallet collars:		
.10 8		= Pallet, box pallets and other load boards	u	16%
.20 5		= Pallet collars	u	20%
44.16	4416.00	5	Casks, Barrels, Vats, Tubs and Other Coopers' Products and Parts Thereof, of Wood, Including Staves:	kg free
44.17		Tools, Tool Bodies, Tool Handles, Broom or Brush Bodies and Handles, of Wood; Boot or Shoe Lasts and Trees, of Wood:		
.40 8		—Tools handles	kg	19%
.50 5		—Broom or brush bodies and handles (excluding paint brush handles)	kg	19%

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.90	4	—Other	kg	10%
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44.18		Builders' Joinery and Carpentry of Wood, Including Cellular Wood Panels, Assembled Parquet Panels, Shingles and Shakes:		
4418.10	7	—Windows, French-windows and their frames	kg	21%
4418.20	1	—Doors and their frames and thresholds	kg	21%
4418.30	6	—Parquet panels	kg	free
4418.40	0	—Shuttering for concrete constructional work.	kg	21%
4418.50	5	—Shingles and shakes	kg	21%
4418.90	3	—Other	kg	18%
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44.19	4419.00	6 Tableware and Kitchenware, of Wood	kg	30%
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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	0	—Statuettes and other ornaments, of wood	kg	30%
4420.90	7	—Other	kg	30%
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44.21		Other Articles of Wood:		
4421.10	4	—Clothes hangers	kg	30%
4421.90		—Other:		
.05	1	= Clothes pegs.	kg	30%
.10	8	= Spools, reels, cops, bobbins, sewing thread reels and the like, of turned wood, for use with textile machinery.	kg	free
.15	9	= Shoe splines, wooden pegs or pins, for footwear.	kg	free
.90	6	= Other	kg	20%

CHAPTER 45

CORK AND ARTICLES OF CORK

NOTES:

1. This Chapter does not cover the following:
- (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).

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
45.01			Natural Cork, Raw or Simply Prepared; Waste Cork; Crushed, Granulated or Ground Cork:		
	4501.10	0	—Natural cork, raw or simply prepared	kg	free
	4501.90	7	—Other	kg	free
45.02	4502.00	3	Natural Cork, Debacked or Roughly Squared, or in Rectangular (Including Square) Blocks, Plates, Sheet or Strip, (Including Sharp-edged Blanks for Corks or Stoppers).	kg	free
45.03			Articles of Natural Cork:		
	4503.10	8	—Corks and stoppers	kg	free
	4503.90	4	—Other	kg	free
45.04			Agglomerated Cork (With or Without a Binding Substance) and Articles of Agglomerated Cork:		
	4504.10	5	—Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	kg	free
	4504.90	8	—Other	kg	free

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CUSTOMS AND EXCISE ACT, 1998**CHAPTER 46****MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS;
BASKETWARE AND WICKERWORK****NOTES:**

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 barks, narrow leaves and raffia or other strips obtained from broad leaves such as those of banana plants or palm trees), provided they are in a state, or bark, 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 No. 48.14;
 - (b) Twine, cordage, ropes or cables, plaited or not (heading No. 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 No. 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.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
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46.01			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):		
	4601.10	2	= Plaits and similar products of plaiting materials, whether or not assembled into strips	kg	20%
	4601.20	7	= Mats, matting and screens of vegetable materials	kg	20%
	4601.9		—Other:		
	4601.91		= Of vegetable materials:		
		.10 2	- Of rattan, woven	kg	free
		.90 0	- Other	kg	20%
	4601.99	6	= Other	kg	20%
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46.02			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	6	—Of vegetable materials	kg	20%
	4602.90	2	—Other	kg	20%

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CUSTOMS AND EXCISE ACT, 1998**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 OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP), PAPER OR PAPERBOARD****NOTES:**

1. For the purposes of heading No. 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by mass an insoluble fraction of 92 per cent or more for soda or sulphate wood pulp or of 88 per cent more for sulphite wood pulp after one hour in a caustic soda solution containing 18 per cent sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0,15 per cent by mass.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
47.01	4701.00	2	Mechanical Wood Pulp	kg	free
47.02	4702.00	3	Chemical Wood Pulp, Dissolving Grades	kg	free
47.03			Chemical Wood Pulp, Soda or Sulphate, Other Than Dissolving Grades:		
	4703.1		—Unbleached:		
	4703.11	8	= Coniferous	kg	free
	4703.19	9	= Non-coniferous	kg	free
	4703.2		—Semi-bleached or bleached:		
	4703.21	2	= Coniferous	kg	free
	4703.29	3	= Non-coniferous	kg	free
47.04			Chemical Wood Pulp, Sulphite, Other Than Dissolving Grades:		
	4704.1		—Unbleached:		
	4704.11	1	= Coniferous	kg	free
	4704.19	2	= Non-coniferous	kg	free
	4704.2		—Semi-bleached or bleached:		
	4704.21	6	= Coniferous	kg	free
	4704.29	7	= Non-coniferous	kg	free
47.05	4705.00	4	Semi-chemical Wood Pulp	kg	free
47.06			Pulps of Other Fibrous Cellulosic Material:		
	4706.10	2	—Cotton linters pulp	kg	free
	4706.20	7	—Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg	free
	4706.9		—Other:		
	4706.91	5	= Mechanical	kg	free
	4706.92	1	= Chemical	kg	free
	4706.93	8	= Semi-chemical	kg	free
47.07			Recovered (Waste and Scrap) Paper or Paperboard:		
	4707.10	6	—Of unbleached kraft paper or paperboard or of corrugated paper or paperboard	kg	free
	4707.20	0	—Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg	free
	4707.30	5	—Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg	free
	4707.90	2	—Other, including unsorted waste and scrap	kg	free

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CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

NOTES:

1. This Chapter does not cover the following:
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading No. 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper impregnated with diagnostic or laboratory reagents (heading No. 38.22);
 - (e) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading No. 34.01), or with polishes, creams or similar preparations (heading No. 34.05);
 - (f) Sensitised paper or paperboard of headings Nos. 37.01 to 37.04;
 - (g) Paper-reinforced stratified sheeting of plastics, 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 (excluding wall coverings of heading No. 48.14) (Chapter 39);
 - (h) Articles of Heading No. 42.02 (for example, travel goods);
 - (i) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (l) Articles of Chapter 64 or Chapter 65;
 - (m) Abrasive paper or paperboard (heading No. 68.05) or paper- or paperboard-backed mica (heading No. 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) Metal foil backed with paper or paperboard (Section XV);
 - (o) Articles of heading No. 92.09; or
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
2. Subject to the provisions of Note 6, headings Nos. 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, 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 No. 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
3. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65 per cent 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 40 g/m² and not more than 65 g/m².
4. In addition to hand-made paper and paperboard, heading No. 48.02 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process and satisfying any of the following criteria:
For paper or paperboard of a mass of not more than 150 g/m²:
 - (a) containing 10 per cent or more fibres obtained by a mechanical process, and
 - (1) of a mass of not more than 80 g/m², or
 - (2) coloured throughout the mass; or
 - (b) containing more than 8 per cent ash, and
 - (1) of a mass of not more than 80 g/m², or
 - (2) coloured throughout the mass; or
 - (c) containing more than 3 per cent ash and having a brightness of 60 per cent or more; or
 - (d) containing more than 3 per cent but not more than 8 per cent ash, having a brightness less than 60 per cent, and a burst index equal to or less than 2,5 kPa.m²/g; or
 - (e) containing 3 per cent ash or less, having a brightness of 60 per cent or more and a burst index equal to or less than 2,5 kPa.m²/g.
 For paper or paperboard of a mass of more than 150 g/m²:
 - (a) Coloured throughout the mass; or
 - (b) having a brightness of 60 per cent or more, and
 - (1) a caliper of 225 micrometres (microns) or less, or
 - (2) a caliper more than 225 micrometers (microns) but not more than 508 micrometres (microns) and an ash content more than 3 per cent; or
 - (c) having a brightness of less than 60 per cent, a caliper of 254 micrometres (microns) or less and an ash content more than 8 per cent.
 Heading No. 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.
5. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80 per cent by mass of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
6. 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 Nos. 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
7. (A) Headings Nos. 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 fibres:
 - (a) in strips or rolls of a width exceeding 15 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
 Except that hand-made paper and paperboard in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 6, in heading No. 48.02.
- (B) Headings Nos. 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 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

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8. For the purposes of heading No. 48.14, the expression "wallpaper and similar wall coverings" applies only to:
- Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - With an uneven surface resulting from the incorporation of particles of wood, straw, etcetera;
 - Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven.
 - Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration.
 - Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up 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 No. 48.15.

9. Heading No. 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
10. Heading No. 48.23 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
11. Except for the goods of heading No. 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 Nos. 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80 per cent by mass of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, of a mass exceeding 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other mass.

Mass g/m ²	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

2. For the purposes of subheadings Nos. 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80 per cent by mass of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, of a mass of not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:
- Having a Mullen burst index of not less than 3,7 kPa.m²/g and a stretch factor of more than 4,5 per cent in the cross direction and of more than 2 per cent in the machine direction.
 - Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other mass:

Mass g/m ²	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 No. 4805.10, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65 per cent by mass of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 60 (Concora Medium Test with 60 minutes of conditioning) crush resistance exceeding 196 newtons at 50 per cent relative humidity, at 23°C
4. For the purposes of subheading No. 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40 per cent by mass of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 per cent and having a Mullen burst index of not less than 1,47 kPa.m²/g.
5. For the purposes of subheading No. 4810.21, "light-mass coated paper" means paper, coated on both sides, of a total mass not exceeding 72 g/m², with a coating mass not exceeding 15 g/m² per side, on a base of which not less than 50 per cent by mass of the total fibre content consists of wood fibres obtained by a mechanical process.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit		Rate of Duty
48.01	4801.00		Newsprint, in Rolls or Sheets:			

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4801.00.10	:9	= Consisting of fibres obtained essentially by a chemi-mechanical process, of a mass of 40 g/m ² or more but not exceeding 150 g/m ²	kg	10%
.20	6	- Other paper and paperboard, of which more than 10 per cent by mass of the total fibre content consists of fibres obtained by a mechanical process, of a mass of 57 g/m ² or more but not exceeding 65 g/m ²	kg	10%
.90	7	- Other	kg	free
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48.02		Uncoated Paper and Paperboard, of a Kind Used for Writing, Printing or Other Graphic Purposes, and Punch Card Stock and Punch Tape Paper, in Rolls or Sheets (Excluding Paper of Heading No. 48.01 or 48.03); Hand-made Paper and Paperboard:		
4802.10	0	—Hand-made paper and paperboard	kg	free
4802.20	4	—Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	kg	free
4802.30	9	—Carbonising base paper	kg	free
4802.40	3	—Wallpaper base	kg	free
4802.5		—Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10 per cent by mass of the total fibre content consists of such fibres:		
4802.51	4	= Of a mass of less than 40 g/m ²	kg	10%
4802.52	0	= Of a mass of 40 g/m ² or more but not more than 150 g/m ²	kg	10%
4802.53	7	= Of a mass of more than 150 g/m ²	kg	10%
4802.60	2	= Other paper and paperboard, of which more than 10 per cent by mass of the total fibre content consists of fibres obtained by a mechanical process	kg	10%
<hr/>				
48.03	4803.00	9 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	kg	10%
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48.04		Uncoated Kraft Paper and Paperboard, in Rolls or Sheets (Excluding that of Heading No. 48.02 or 48.03):		
4804.1		—Kraftliner:		
4804.11	3	= Unbleached	kg	10%
4804.19	4	= Other	kg	10%
4804.2		—Sack kraft paper:		
4804.21	8	= Unbleached	kg	10%
4804.29	9	= Other	kg	10%
4804.3		—Other kraft paper and paperboard of a mass of 150 g/m ² or less:		
4804.31	2	= Unbleached	kg	10%
4804.39	3	= Other	kg	free
4804.4		—Other kraft paper and paperboard of a mass of more than 150 g/m ² but less than 225 g/m ² :		
4804.41	7	= Unbleached	kg	10%
4804.42	3	= Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process	kg	10%
4804.49	8	= Other	kg	10%
4804.5		—Other kraft paper and paperboard of a mass of 225 g/m ² or more:		
4804.51	1	= Unbleached	kg	10%
4804.52	8	= Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process	kg	10%
4804.59	2	= Other	kg	10%
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48.05		Other Uncoated Paper and Paperboard, in Rolls or Sheets; not Further Worked or Processed than as Specified in Note 2 to this Chapter:		
4805.10	0	—Semi-chemical fluting paper (corrugating medium)	kg	10%
4805.2		—Multi-ply paper and paperboard:		
4805.21	1	= Each layer bleached	kg	10%
4805.22	8	= With only one outer layer bleached	kg	10%
4805.23	4	= Having three or more layers, of which only the two outer layers are bleached	kg	10%
4805.29	2	= Other	kg	10%
4805.30	7	= Sulphite wrapping paper	kg	free
4805.40	4	= Filter paper and paperboard	kg	free
4805.50	9	= Felt paper and paperboard	kg	10%
4805.60		= Other paper and paperboard, of a mass of 150 g/m ² or less:		
.10	0	- Blotting paper, stereo blotting paper	kg	free

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.90 9	- Other	kg	10%
4805.70	= Other paper and paperboard, of a mass of more than 150 g/m ² but less than 225 g/m ² :		
.10 5	- Blotting paper, including stereo blotting paper	kg	free
.90 3	- Other	kg	10%
4805.80	= Other paper and paperboard, of a mass of 225 g/m ² or more:		
.10 4	- Blotting paper, including stereo blotting paper	kg	free
.90 8	- Other	kg	10%
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48.06	Vegetable Parchment, Greaseproof Papers, Tracing Papers and Glassine and Other Glazed Transparent or Translucent Papers, in Rolls or Sheets:		
4806.10 4	—Vegetable parchment	kg	free
4806.20 9	—Greaseproof papers	kg	free
4806.30 3	—Tracing papers	kg	free
4806.40 8	—Glassine and other glazed transparent or translucent papers	kg	free
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48.07	Composite Paper and 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 8	—Paper and paperboard, laminated internally with bitumen, tar or asphalt. . .	kg	10%
4807.90 4	—Other	kg	10%
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48.08	Paper and Paperboard, Corrugated (With or Without Glued Flat Surface Sheets), Creped, Crinkled, Embossed or Perforated, in Rolls or Sheets (Excluding that of Heading No. 48.03):		
4808.10 1	—Corrugated paper and paperboard, whether or not perforated	kg	10%
4808.20 6	—Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg	10%
4808.30 0	—Other kraft paper, creped or crinkled whether or not embossed or perforated	kg	10%
4808.90 8	—Other	kg	10%
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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 5	—Carbon or similar copying papers	kg	10%
4809.20 5	—Self-copy paper	kg	12%
4809.90 1	—Other	kg	free
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48.10	Paper and Paperboard, Coated on One or Both Sides With Kaolin (China Clay) or Other Inorganic Substances, With or Without a Binder, and With no Other Coating, Whether or Not Surface-coloured, Surface-decorated or Printed, in Rolls or Sheets:		
4810.1	—Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10 per cent by mass of the total fibre content consist of such fibres:		
4810.11	= Of a mass of not more than 150 g/m ² :		
.10 9	- Thermocopy paper	kg	free
.90 7	- Other	kg	10%
4810.12 8	= Of a mass of more than 150 g/m ²	kg	10%
4810.2	—Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 per cent by mass of the total fibre content consists of fibres obtained by a mechanical process:		
4810.21 6	= Light-mass coated paper	kg	10%
4810.29 7	= Other	kg	10%
4810.3	—Kraft paper and paperboard (excluding that of a kind used for writing, printing or other graphic purposes):		
4810.31 0	—Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process, and of a mass of 150 g/m ² or less.	kg	10%
4810.32 7	—Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process, and of a mass of more than 150 g/m ²	kg	10%
4810.39 1	= Other	kg	10%
4810.9	—Other paper and paperboard:		
4810.91 8	= Multi-ply	kg	10%
4810.99 9	= Other	kg	10%
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48.11	Paper, Paperboard, Cellulose Wadding and Webs of Cellulose Fibres, Coated, Impregnated, Covered, Surface-coloured, Surface-decorated or Printed, in Rolls or Sheets (Excluding Goods of Heading No. 48.03, 48.09 or 48.10):		

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4811.10	9	—Tarred, bituminised or asphalted paper and paperboard	kg	6%
4811.2		—Gummed or adhesive paper and paperboard:		
4811.21	9	= Self-adhesive	kg	22%
4811.29	0	= Other	kg	6%
4811.3		—Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
4811.31	4	= Bleached, of a mass of more than 150 g/m ²	kg	10%
4811.39	5	= Other	kg	10%
4811.40	2	= Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	kg	6%
4811.90	5	= Other paper, paperboard, cellulose wadding and webs of cellulose fibres	kg	6%
48.12	4812.00	8 Filter Blocks, Slabs and Plates, of Paper Pulp	kg	free
48.13		Cigarette Paper, Whether or Not Cut to Size or in the Form of booklets or Tubes:		
4813.10	6	—In the form of booklets or tubes	kg	free
4813.20	0	—In rolls of a width not exceeding 5 cm	kg	free
4813.90	2	—Other	kg	free
48.14		Wallpaper and Similar Wall Coverings; Window Transparencies of Paper:		
4814.10	8	—"Ingrain" paper	kg	free
4814.20	4	—Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer or plastics	kg	free
4814.30	9	—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	free
4814.90	6	—Other	kg	free
48.15	4815.00	9 Floor Coverings on a Base of Paper or of Paperboard, Whether or Not Cut to Size	kg	free
48.16		Carbon Paper, Self-copy Paper and Other Copying or Transfer Papers (Excluding Those of Heading No. 48.09), Duplicator Stencils and Offset Plates, of Paper, Whether or Not Put up in Boxes:		
4816.10	7	—Carbon or similar copying papers	kg	10%
4816.20	1	—Self-copy paper	kg	12%
4816.30	6	—Duplicator stencils	kg	free
4816.90	3	—Other	kg	free
48.17		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:		
4817.10	0	—Envelopes	kg	20%
4817.20	5	—Letter cards, plain postcards and correspondence cards	kg	20%
4817.30	5	—Boxes, pouches, wallets and writing compendiums of paper or paperboard, containing an assortment of paper stationery	kg	20%
48.18		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 36 cm or Cut to Size or Shape; Handkerchiefs, Cleansing Tissues, 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	4	—Toilet paper	kg	20%
4818.20	9	—Handkerchiefs, cleansing or facial tissues and towels	kg	20%
4818.30	3	—Tablecloths and serviettes	kg	20%
4818.40	8	—Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	kg	20%
4818.50	2	—Articles of apparel and clothing accessories	kg	20%
4818.90	0	—Other	kg	20%

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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	8	—Cartons, boxes and cases, of corrugated paper or paperboard	kg	14%
4819.20	2	—Folding cartons, boxes and cases, of non-corrugated paper or paperboard	kg	14%
4819.30	7	—Sacks and bags, having a base of a width of 40 cm or more	kg	12%
4819.40	1	—Other sacks and bags, including cones	kg	12%
4819.50	6	—Other packing containers, including record sleeves	kg	14%
4819.60	0	—Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg	16%
48.20		Registers, Account Books, Note Books, 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 Paperboard; Albums for Samples or for Collections and Book Covers, of Paper or Paperboard:		
4820.10	8	—Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	kg	17%
4820.20	2	—Exercise books	kg	17%
4820.30	7	—Binders (excluding book covers), folders and file covers	kg	17%
4820.40	1	—Manifold business forms and interleaved carbon sets	kg	17%
4820.50	6	—Albums for samples or for collections	kg	17%
4820.90	4	—Other	kg	17%
48.21		Paper or Paperboard Labels of All Kinds, Whether or Not Printed:		
4821.10	1	—Printed	kg	17%
4821.90	8	—Other	kg	17%
48.22		Bobbins, Spools, Cops and Similar Supports of Paper Pulp, Paper or Paperboard (Whether or Not Hardened):		
4822.10		—Of a kind used for winding textile yarn:		
.10	2	= Of a kind used with textile machinery, cone-shaped	kg	10%
.90	0	= Other	kg	free
4822.90	1	—Other	kg	free
48.23		Other Paper, Paperboard, Cellulose Wadding and Webs of Cellulose Fibres, Cut to Size or Shape; Other Articles of Paper Pulp, Paper, Paperboard, Cellulose Wadding or Webs of Cellulose Fibres:		
4823.1		—Gummed or adhesive paper, in strips or rolls:		
4823.11	5	= Self-adhesive	kg	22%
4823.19	6	= Other	kg	15%
4823.20	3	= Filter paper and paperboard	kg	free
4823.40	2	= Rolls, sheets and dials, printed for self-recording apparatus	kg	17%
4823.5		—Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:		
4823.51	3	= Printed, embossed or perforated	kg	17%
4823.59	4	= Other	kg	17%
4823.60	1	= Trays, dishes, plates, cups and the like, of paper or paperboard	kg	17%
4823.70	6	= Moulded or pressed articles of paper pulp	kg	free
4823.90		= Other:		
.07	2	- Cards for use with Jacquard or similar textile machines	kg	free
.10	2	- Textile spinning cans	kg	free
.40	4	- Glazed transparent or translucent papers, in rolls of a width of 110 mm or more	kg	free
.90	0	- Other	kg	17%

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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 No. 90.23);
 - (c) playing cards or other goods of Chapter 95; or
 - (d) original engravings, prints or lithographs (heading No. 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading No. 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 a computer, embossed, photographed, 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 No. 49.01, whether or not containing advertising material.
4. Heading No. 49.01 also covers:
 - (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 No. 49.11.
5. Subject to Note 3 to this Chapter, heading No. 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 No. 49.11.
6. For the purposes of heading No. 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
49.01			Printed Books, Brochures, Leaflets and Similar Printed Matter, Whether or Not in Single Sheets:		
	4901.10	8	—In single sheets whether or not folded	kg	free
	4901.9		—Other:		
	4901.91	0	= Dictionaries and encyclopaedias, and serial instalments thereof . .	kg	free
	4901.99		= Other:		
	.40	0	- Directories, guide books, yearbooks, christmas annuals and yearbooks, relating to Namibia.	kg	8%
	.90	7	- Other	kg	free
49.02			Newspapers, Journals and Periodicals, Whether or Not Illustrated or Containing Advertising Material:		
	4902.10		—Appearing at least four times a week:		
	.05	2	= In Braille	kg	free
	.10	9	= Newspapers or supplement editions, or parts thereof (excluding religious publications or parts thereof and those in Braille), intended to be completed and published in Namibia.	kg	8%
	.90	7	= Other	kg	free
	4902.90		—Other:		
	.05	9	= In Braille	kg	free
	.10	5	= Holiday or special editions, or parts thereof (excluding those in braille), imported for issue with newspapers, journals or periodicals published in Namibia.	kg	8%
	.20	2	= Newspapers or supplement editions or parts thereof (excluding religious publications or parts thereof and those in Braille), intended to be completed and published in Namibia	kg	8%
	.90	3	= Other	kg	free
49.03	4903.00	0	Children's Picture, Drawing or Colouring Books	kg	free
49.04	4904.00	4	Music, Printed or in Manuscript, Whether or Not Bound or Illustrated	kg	free

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49.05		Maps and Hydrographic or Similar Charts of All Kinds, Including Atlases, Wall Maps, Topographical Plans and Globes, Printed:		
4905.10	2	—Globes	kg	free
4905.9		—Other:		
4905.91	5	= In book form	kg	free
4905.99	6	= Other	kg	free
49.06		4906.00 1 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
49.07		4907.00 Unused Postage, Revenue or Similar Stamps of Current or New Issue in the Country to Which They are Destined; Stamp-impressed Paper; Banknotes; Cheque Forms; Stock, Share or Bond Certificates and Similar Documents of Title:		
.10	2	—Postage stamps, revenue stamps and banknotes.	kg	free
.30	7	—Travellers' cheques and bills of exchange, denominated in a foreign currency	kg	free
.90	0	—Other	kg	17%
49.08		Transfers (Decalcomanias):		
4908.10		—Transfers (decalcomanias), vitrifiable:		
.10	0	= In rolls, of a width of 150 cm or more and a width of the printed area of 130 cm or more	kg	5%
.90	9	= Other	kg	17%
4908.90		—Other:		
.10	7	= In rolls, of a width of 150 cm or more and a width of the printed area of 130 cm or more	kg	5%
.90	5	= Other	kg	17%
49.09		4909.00 2 Printed or Illustrated Postcards; Printed Cards Bearing Personal Greetings, Messages or Announcements, Whether or Not Illustrated, With or Without Envelopes or Trimmings		
			kg	17%
49.10		4910.00 2 Calendars or Any Kind, Printed, Including Calendar Blocks		
			kg	17%
49.11		Other Printed Matter, Including Printed Pictures and Photographs:		
4911.10		—Trade advertising material, commercial catalogues and the like:		
.10	8	= Catalogues, price lists and trade publications of firms or persons having no established place of business in Namibia or no representative holding stocks in Namibia.	kg	free
.20	5	= Publications and other advertising matter, relating to fairs, exhibitions and tourism in foreign countries	kg	free
.30	2	= Cut samples of cloth, leather, linoleum, wallpaper, carpets or plastic, in book form	kg	free
.90	6	= Other	kg	17%
4911.9		—Other:		
4911.91	3	= Pictures, designs and photographs	kg	free
4911.99		= Other:		
.10	1	- Mottoes and texts, of religious subjects	kg	free
.90	9	- Other	kg	17%

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SECTION XI

TEXTILES AND TEXTILE ARTICLES

NOTES:

1. This Section does not cover the following:
 - (a) Animal brush making bristles or hair (heading No. 05.02); horsehair or horsehair waste (heading No. 05.03);
 - (b) Human hair or articles of human hair (heading No. 05.01, 67.03 or 67.04), excluding straining cloth of a kind commonly used in oil presses or the like (heading No. 59.11);
 - (c) Cotton linters and other vegetable materials of Chapter 14;
 - (d) Asbestos of heading No. 25.24 or articles of asbestos and other products of heading No. 68.12 or 68.13;
 - (e) Articles of heading No. 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 No. 33.06;
 - (f) Sensitised textiles of headings Nos. 37.01 to 37.04;
 - (g) Monofilament of which any cross-sectional dimension exceeds 1 mm and strip and the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics and other basketware and wickerwork of such monofilament or strip (Chapter 46);
 - (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, and articles thereof, of Chapter 39;
 - (i) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, and articles thereof, of Chapter 40;
 - (k) Hides and skins with their hair or wool on (Chapter 41 or 43) or articles of fur skin, artificial fur or articles thereof, of heading No. 43.03 or 43.04;
 - (l) Articles of textile materials of heading No. 42.01 or 42.02;
 - (m) Products and 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 and 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 and articles of carbon fibres of heading No. 68.15;
 - (r) Glass fibres or articles of glass fibres (excluding 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 Chapters 50 to 55 or in heading No. 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 mass over any other single textile material.
When no one textile material predominates by mass, 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 No. 51.10) and metallised yarn (heading No. 56.05) are to be treated as a single textile material the mass of which is to be taken as the aggregate of the masses 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 or 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 (A) 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 silk, 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;
 - (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 (excluding 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 No. 50.06, and monofilaments of Chapter 54;
 - (d) Metallised yarn of heading No. 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 No. 56.06.

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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:
- On cards, reels, tubes or similar supports, of a mass (including support) not exceeding:
 - 85 g in the case of silk, waste silk or man-made filament yarn; or
 - 125 g in the cases;
 - In balls, hanks or skeins of a mass not exceeding:
 - 85 g in the case of man-made filament yarn of less than 3 000 decitex, silk or silk waste;
 - 125 g in the case of all other yarns of less than 2 000 decitex; or
 - 500 g in other cases;
 - 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 mass not exceeding:
 - 85 g in the case of silk, waste silk or man-made filament yarn; or
 - 125 g in other cases.
- (B) Exceptions:
- Single yarn of any textile material, except:
 - Single yarn of wool or fine animal hair, unbleached; and
 - Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5 000 decitex;
 - Multiple (folded) or cabled yarn, unbleached:
 - Of silk or waste silk, however put up; or
 - Of other textile material except wool or fine animal hair, in hanks or skeins;
 - Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
 - Single, multiple (folded) or cabled yarn of any textile material:
 - In cross-reeled hanks or skeins; or
 - 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 headings Nos. 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:
- Put up on supports (for example, reels, tubes) of a mass (including support) not exceeding 1 000 g;
 - Dressed for use as sewing thread; and
 - 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 | 60 cN/tex |
| Multipli (folded) or cabled yarn of nylon or other polyamides, of polyesters | 53 cN/tex |
| Single, multiple (folded) or cable yarn of viscose rayon | 27 cN/tex |
7. For the purposes of this Section, the expression "made up" means:
- Cut otherwise than into squares or rectangles;
 - 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);
 - 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;
 - Cut to size and having undergone a process of drawn thread work;
 - Assembled by sewing, gumming or otherwise (excluding 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);
 - 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:
- 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
 - 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 are 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 headings Nos. 61.01 to 61.14 and headings Nos. 62.01 to 62.11.

SUBHEADING NOTES:

1. In this Section and, where applicable, throughout this Schedule, the following expressions have the meanings hereby assigned to them:
- Elastomeric yarn
Filament yarn, including monofilament, of synthetic textile material (excluding 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 a period of five minutes, to a length not greater than one and a half times its original length.
 - Unbleached yarn
Yarn which:
 - has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
 - is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

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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 context 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 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) (excluding 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 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 slivers or rovings which have been printed, or
- (iv) is multiple 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 (excluding white) (unless the context otherwise requires) or has been treated with a coloured finish (excluding 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 (excluding printed woven fabric) which:

- (i) consist of yarns of different colours of yarns of different shades of the same colour (excluding 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.

(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 Chapters 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 Chapters 50 to 55 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 fabric;
- (c) in the case of embroidery of heading No. 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.

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Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
50.01	5001.00	5	Silk-worm Cocoons Suitable for Reeling	kg	free
50.02	5002.00	9	Raw Silk (Not Thrown)	kg	free
50.03			Silk Waste (Including Cocoons Unsuitable for Reeling, Yarn Waste and Garnetted Stock):		
	5003.10	7	—Not carded or combed	kg	free
	5003.90	3	—Other	kg	free
50.04	5004.00	6	Silk Yarn (Excluding Yarn Spun From Silk Waste) Not put up for Retail Sale	kg	free
50.05	5005.00	5	Yarn Spun From Silk Waste, not put up for Retail Sale	kg	free
50.06	5006.00	3	Silk Yarn and Yarn Spun from Silk Waste, put up for Retail Sale; Silk-worm Gut	kg	free
50.07			Woven Fabrics of Silk or of Silk Waste:		
	5007.10	1	—Fabrics of noil silk	kg	free
	5007.20	6	—Other fabrics, containing 85 per cent or more by mass of silk or silk waste (excluding noil silk)	kg	free
	5007.90	8	—Other fabrics	kg	free

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CHAPTER 51

WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC

NOTES:

1. Throughout this Schedule:

- (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 No. 05.02) and horsehair (heading No. 05.03).

Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
51.01			Wool, not Carded or Combed:		
	5101.1		—Greasy, including fleece-washed wool:		
	5101.11	8	= Shorn wool	kg	free
	5101.19	9	= Other	kg	free
	5101.2		—Degreased, not carbonised:		
	5101.21	2	= Shorn wool	kg	free
	5101.29	3	= Other	kg	free
	5101.30		= Carbonised:		
	.10	8	- Not bleached, dyed or otherwise processed	kg	free
	.20	5	- Bleached, dyed or otherwise processed	kg	10%
51.02			Fine or Coarse Animal Hair, not Carded or Combed:		
	5102.10		—Fine animal hair:		
	.10	2	= Not further processed than bleached or dyed	kg	free
	.90	0	= Other	kg	10%
	5102.20		—Coarse animal hair:		
	.10	7	= Not further processed than bleached or dyed	kg	free
	.90	5	= Other	kg	10%
51.03			Waste of Wool or of Fine or Coarse Animal Hair, Including Yarn Waste but Excluding Garnetted Stock:		
	5103.10	9	—Noils of wool or of fine animal hair	kg	free
	5103.20	3	—Other waste of wool or of fine animal hair	kg	free
	5103.30	8	—Waste of coarse animal hair	kg	free
51.04	5104.00	8	Garnetted Stock of Wool or of Fine or Coarse Animal Hair	kg	free
51.05			Wool and Fine or Coarse Animal Hair, Carded or Combed (Including Combed Wool in Fragments):		
	5105.10	6	—Carded wool	kg	free
	5105.2		—Wool tops and other combed wool:		
	5105.21	7	= Combed wool in fragments	kg	free
	5105.29	8	= Other	kg	free
	5105.30	5	= Fine animal hair, carded or combed	kg	free
	5105.40	2	= Coarse animal hair, carded or combed	kg	free
51.06			Yarn of Carded Wool, Not put up for Retail Sale:		
	5106.10	3	—Containing 85 per cent or more by mass of wool	kg	free
	5106.20	4	—Containing less than 85 per cent by mass of wool	kg	free
51.07			Yarn of Combed Wool, not put up for Retail Sale:		
	5107.10	3	—Containing 85 per cent or more by mass of wool	kg	28%
	5107.20	8	—Containing less than 85 per cent by mass of wool	kg	28%
51.08			Yarn of Fine Animal Hair (Carded or Combed), not put up for Retail Sale:		
	5108.10	7	—Carded	kg	free
	5108.20	1	—Combed	kg	free
51.09			Yarn of Wool or of Fine Animal Hair, put up for Retail Sale:		
	5109.10		—Containing 85 per cent or more by mass of wool or of fine animal hair:		

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.10	8	= Single yarn of carded wool, measuring 2000 dtex or more	kg	free
.20	5	= Single yarn of combed wool, measuring 2 000 dtex or more	kg	28%
.30	2	= Single yarn of fine animal hair, measuring 2 000 dtex or more	kg	20%
.40	0	= Other yarn of wool only	kg	30%
.50	7	= Other yarn of wool	kg	28%
.90	6	= Other	kg	5%
5109.90		—Other:		
.10	4	= Single yarn of carded wool, measuring 2 000 dtex or more	kg	free
.20	1	= Single yarn of combed wool, measuring 2000 dtex or more	kg	28%
.30	9	= Single yarn of fine animal hair, measuring 2 000 dtex or more	kg	20%
.40	6	= Other yarn of wool only	kg	30%
.50	3	= Other yarn of wool	kg	28%
.90	2	= Other	kg	5%
51.10	5110.00	6 Yarn of Coarse Animal Hair or of Horsehair (Including Gimped Horsehair Yarn), Whether or not put up for Retail Sale	kg	free
51.11		Woven Fabrics of Carded Wool or of Carded Fine Animal Hair:		
5111.1		—Containing 85 per cent or more by mass of wool or of fine animal hair:		
5111.11	0	= Of a mass not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 2880c/kg or 1584c/kg
5111.19	1	= Other	kg	22% or 39% with a maximum of 2880c/kg or 1584c/kg
5111.20	8	= Other, mixed mainly or solely with man-made filaments	kg	22% or 39% with a maximum of 2880c/kg or 1584c/kg
5111.30	3	= Other, mixed mainly or solely with man-made staple fibres	kg	22% or 39% with a maximum of 2880c/kg or 1584c/kg
5111.90		= Other:		
.20	5	= Fabrics containing 40 per cent or more by mass of cotton, of a mass not exceeding 144 g/m ²	kg	22% or 39% with a maximum of 2880c/kg or 1584c/kg
.90	6	= Other	kg	22% or 39% with a maximum of 2880c/kg or 1584c/kg
51.12		Woven Fabrics of Combed Wool or of Combed Fine Animal Hair:		
5112.1		—Containing 85 per cent or more by mass of wool or of fine animal hair:		
5112.11	4	= Of a mass not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 2880c/kg or 1584c/kg
5112.19	5	= Other	kg	22% or 39% with a maximum of 2 880c/kg or 1 584c/kg
5112.20	2	= Other, mixed mainly or solely with man-made filaments	kg	22% or 39% with a maximum of 2 880c/kg or 1 584c/kg
5112.30	7	= Other, mixed mainly or solely with man-made staple fibres	kg	22% or 39% with a maximum of 2 880c/kg or 1 584c/kg

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5112.90	4	= Other	kg	22% or 39% with a maximum of 2 880c/kg or 1 584c/kg
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51.13	5113.00	7	Woven Fabrics of Coarse Animal Hair or of Horsehair	kg	22% or 39% with a maximum of 2 880c/kg or 1 584c/kg
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CHAPTER 52

COTTON

SUBHEADING NOTE:

1. For the purpose of subheadings Nos. 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.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
52.01	5201.00		Cotton, not Carded or Combed:		
	.10	6	—Not ginned	kg	free
	.20	3	—Ginned but not further processed.	kg	160c/kg
	.90	4	—Other.	kg	15%
52.02			Cotton Waste (Including Yarn Waste and Garnetted Stock):		
	5202.10		—Yarn waste (including thread waste):		
	.10	4	= Unprocessed	kg	free
	.90	2	= Other	kg	free
	5202.9		—Other:		
	5202.91		= Garnetted stock:		
	.10	7	- Unprocessed	kg	free
	.90	5	- Other	kg	free
	5202.99		= Other:		
	.10	8	- Unprocessed	kg	free
	.90	6	- Other	kg	free
52.03	5203.00	6	Cotton, Carded or Combed	kg	15%
52.04			Cotton Sewing Thread, Whether or Not put up for Retail Sale:		
	5204.1		—Not put up for retail sale:		
	5204.11	0	= Containing 85 per cent or more by mass of cotton.	kg	28%
	5204.19	1	= Other	kg	28%
	5204.20	9	= Put up for retail sale	kg	28%
52.05			Cotton Yarn (Excluding Sewing Thread), Containing 85 per cent or more by Mass of Cotton, not put up for Retail Sale:		
	5205.1		—Single yarn, of uncombed fibres:		
	5205.11	4	= Measuring 714,29 dtex or more	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
	5205.12	0	= Measuring less than 714,29 dtex but not less than 232,56 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
	5205.13	7	= Measuring less than 232,56 dtex but not less than 192,31 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
	5205.14	3	= Measuring less than 192,31 dtex but not less than 125 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
	5205.15	1	= Measuring less than 125 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
	5205.2		—Single yarn, of combed fibres:		

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5205.21	9	= Measuring 714,29 dtex or more	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5205.22	5	= Measuring less than 714,29 dtex but not less than 232,56 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5205.23	1	= Measuring less than 232,56 dtex but not less than 192,31 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5205.24	8	= Measuring less than 192,31 dtex but not less than 125 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5205.26	0	= Measuring less than 125 decitex but not less than 106,38 decitex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5205.27	7	= Measuring less than 106,38 decitex but not less than 83,33 decitex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5205.28	3	= Measuring less than 83,33 decitex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5205.3		—Multiple (folded) or cabled yarn, of uncombed fibres:		
5205.31	3	= Measuring per single yarn 714,29 dtex or more	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5205.32	1	= Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5205.33	6	= Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5205.34	2	= Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5205.35	9	= Measuring per single yarn less than 125 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5205.4		—Multiple (folded) or cabled yarn, of combed fibres:		
5205.41	8	= Measuring per single yarn 714,29 dtex or more	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5205.42	4	= Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5205.43	0	= Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg

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5205.44	7	= Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5205.46	9	= Measuring per single yarn less than 125 decitex but not less than 106,38 decitex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5205.47	6	= Measuring per single yarn less than 106,38 decitex but not less than 83,33 decitex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5205.48	2	= Measuring per single yarn less than 83,33 decitex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
52.06		Cotton Yarn (Excluding Sewing Thread), Containing Less than 85 per cent by Mass of Cotton, not put up for Retail Sale:		
5206.1		—Single yarn, of uncombed fibres:		
5206.11	8	= Measuring 714,29 dtex or more	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5206.12	4	= Measuring less than 714,29 dtex but not less than 232,56 dtex ...	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5206.13	0	= Measuring less than 232,56 dtex but not less than 192,31 dtex ...	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5206.14	7	= Measuring less than 192,31 dtex but not less than 125 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5206.15	3	= Measuring less than 125 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5206.2		—Single yarn, of combed fibres:		
5206.21	2	= Measuring 714,29 dtex or more	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5206.22	9	= Measuring less than 714,29 dtex but not less than 232,56 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5206.23	5	= Measuring less than 232,56 dtex but not less than 192,31 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5206.24	1	= Measuring less than 192,31 dtex but not less than 125 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5206.25	8	= Measuring less than 125 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5206.3		—Multiple (folded) or cabled yarn, of uncombed fibres:		

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5206.31	7	= Measuring per single yarn 714,29 dtex or more	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5206.32	3	= Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5206.33	0	= Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5206.34	6	= Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5206.35	2	= Measuring per single yarn less than 125 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5206.4		—Multiple (folded) or cabled yarn, of combed fibres:		
5206.41	1	= Measuring per single yarn 714,29 dtex or more	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5206.42	8	= Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5206.43	4	= Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5206.44	0	= Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5206.45	7	= Measuring per single yarn less than 125 dtex	kg	22% or 28% with a maximum of 700c/kg or 267c/kg

52.07

Cotton Yarn (Excluding Sewing Thread) put up for Retail Sale:

5207.10	5	—Containing 85 per cent or more by mass of cotton	kg	22% or 28% with a maximum of 700c/kg or 381c/kg
5207.90	1	—Other	kg	22% or 28% with a maximum of 700c/kg or 381c/kg

52.08

Woven Fabrics of Cotton, Containing 85 per cent or More by Mass of Cotton,
of a Mass not Exceeding 200 g/m²:

5208.1		—Unbleached:		
5208.11		= Plain weave, of a mass of not exceeding 100 g/m ² :		
.20	0	- Crepe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1 000c/kg or 551c/kg

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30	7	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2 568c/kg or 1 418c/kg
.40	4	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2 380c/kg or 1 312c/kg
.90	0	- Other	kg	22% or 39% with a maximum of 1 830c/kg or 1 008c/kg
5208.12		= Plain weave, of a mass of more than 100 g/m ² :		
.20	6	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1 000c/kg or 551c/kg
.30	3	- Other, of a mass not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1 830c/kg or 1 008c/kg
.90	7	- Other	kg	22% or 39% with a maximum of 1 280c/kg or 705c/kg
5208.13		= 3-thread or 4-thread twill, including cross twill:		
.20	2	- Of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2568c/kg or 1418c/kg
.30	9	- Of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.40	7	- Of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90	3	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5208.19		= Other fabrics:		
.20	0	- Of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.30	8	- Of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.40	5	- Of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90	1	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5208.2		—Bleached:		
5208.21		= Plain weave, of a mass not exceeding 100 g/m ² :		

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.20	4	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	1	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.40	9	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.90	5	- Other	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
5208.22		= Plain weave, of a mass exceeding 100 g/m ² :		
.20	0	- Crêpe and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	8	- Other, of a mass not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90	1	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5208.23		= 3-thread or 4-thread twill, including cross twill:		
.20	7	- Of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.30	4	- Of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.40	1	- Of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90	8	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5208.29		= Other fabrics:		
.20	5	- Of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.30	2	- Of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.40	6	- Of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90	6	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5208.3		— Dyed:		
5208.31		= Plain weave, of a mass not exceeding 100 g/m ² :		

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.30	6	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.40	3	- Glazed fabrics commonly used as window blind material	kg	13%
.50	0	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.60	8	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ² ..	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.90	7	- Other	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
5208.32	= Plain weave, of a mass exceeding 100 g/m ² :			
.30	2	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.40	8	- Glazed fabrics commonly used as window blind material	kg	13%
.50	7	- Other, of a mass not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90	6	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5208.33	= 3-thread or 4-thread twill, including cross twill:			
.20	1	- Fabrics in a twill weave, dyed black, of a mass not exceeding 135 g/m ²	kg	13%
.30	9	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.40	6	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.50	3	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90	2	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5208.39	= Other fabrics:			
.20	6	- Fabrics in a sateen weave, dyed black, of a mass not exceeding 135 g/m ²	kg	13%
.40	4	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.50	1	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg

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.60 9	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90 0	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5208.4	—Of yarns of different colours:		
5208.41	= Plain weave, of a mass not exceeding 100 g/m ² :		
.30 0	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.40 8	- Glazed fabrics commonly used as window blind material	kg	13%
.50 5	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.60 2	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.90 4	- Other	kg	22% or 39% with a maximum of 2020c/kg or 1110c/kg
5208.42	= Plain weave, of a mass exceeding 100 g/m ² :		
.30 7	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.40 4	- Glazed fabrics commonly used as window blind material	kg	13%
.50 1	- Other, of a mass not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90 0	- Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
5208.43	= 3-thread or 4-thread twill, including cross twill:		
.20 6	- Of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.30 3	- Of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.40 0	- Of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90 7	- Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
5208.49	= Other fabrics:		
.20 4	- Crêpe fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg

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.30	1	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.40	9	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.50	6	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90	5	- Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
5208.5		—Printed:		
5208.51		= Plain weave, of a mass not exceeding 100 g/m ² :		
.20	8	- Glazed fabrics commonly used as window blind material	kg	13%
.30	5	- Indigo blue discharge print fabrics	kg	13%
.50	7	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.60	7	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ² ..	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.90	9	- Other	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
5208.52		= Plain weave, of a mass exceeding 100 g/m ² :		
.20	4	- Glazed fabrics commonly used as window blind material	kg	13%
.30	1	- Indigo blue discharge print fabrics	kg	13%
.40	9	- Other discharge print fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.50	6	- Other, of a mass not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90	5	- Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
5208.53		= 3-thread or 4-thread twill, including cross twill:		
.20	0	- Indigo blue discharge print fabrics	kg	13%
.30	8	- Other discharge print fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.40	5	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.50	2	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg

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.60	6	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90	1	- Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
5208.59		= Other fabrics:		
.20	9	- Indigo blue discharge print fabrics	kg	13%
.30	6	- Other discharge print fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.40	3	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.50	0	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.60	8	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90	3	- Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
52.09		Woven Fabrics of Cotton, Containing 85 per cent or More by Mass of Cotton, of a Mass Exceeding 200 g/m²:		
5209.1		—Unbleached:		
5209.11		= Plain weave:		
.40	8	- Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.50	5	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.60	2	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.70	8	- Of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
.90	4	- Other	kg	22% or 39% with a maximum of 690c/kg or 381c/kg
5209.12		= 3-thread or 4-thread twill, including cross twill:		
.20	9	- Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.30	7	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg

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.40	4	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.50	1	- Of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
.90	0	- Other	kg	22% or 39% with a maximum of 690c/kg or 381c/kg
5209.19		= Other fabrics:		
.30	1	- Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.40	9	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.50	6	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.60	3	- Of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
.90	5	- Other	kg	22% or 39% with a maximum of 690c/kg or 381c/kg
5209.2		—Bleached:		
5209.21		= Plain weave:		
.40	2	- Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.50	8	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.60	7	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.70	4	- Of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
.90	9	- Other	kg	22% or 39% with a maximum of 690c/kg or 381c/kg
5209.22		= 3-thread or 4-thread twill, including cross twill:		
.20	4	- Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.30	1	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg

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.40	9	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.50	6	- Of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
.90	5	- Other	kg	22% or 39% with a maximum of 690c/kg or 381c/kg
5209.29		= Other fabrics:		
.30	6	- Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.40	3	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.50	0	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.60	8	- Of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
.90	4	- Other	kg	22% or 39% with a maximum of 690c/kg or 381c/kg
5209.3		—Dyed:		
5209.31		= Plain weave:		
.40	7	- Glazed fabrics commonly used as window blind material	kg	13%
.50	4	- Other, of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.60	1	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.70	9	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.80	6	- Other, of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
.90	3	- Other	kg	22% or 39% with a maximum of 690c/kg or 381c/kg
5209.32		= 3-thread or 4-thread twill, including cross twill:		
.20	9	- Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg

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.30	6	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.40	3	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.50	0	- Of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
.90	6	- Other	kg	22% or 39% with a maximum of 690c/kg or 381c/kg
5209.39		= Other fabrics:		
.30	0	- Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.40	8	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.50	5	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.60	2	- Of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
.90	4	- Other	kg	22% or 39% with a maximum of 690c/kg or 381c/kg
5209.4		—Of yarns of different colours:		
5209.41		= Plain weave:		
.40	1	- Glazed fabrics commonly used as window blind material	kg	13%
.50	9	- Other, of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.60	6	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 960c/kg or 539c/kg
.70	3	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.80	0	- Other, of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
.90	8	- Other	kg	22% or 39% with a maximum of 770c/kg or 429c/kg

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5209.42	= Denim:			
.20 3	- Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg	
.30 0	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 960c/kg or 531c/kg	
.40 8	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg	
.50 5	- Of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 800c/kg or 441c/kg	
.90 4	- Other	kg	22% or 39% with a maximum of 770c/kg or 429c/kg	
5209.43	= Other fabrics of 3-thread or 4-thread twill, including cross twill:			
.20 7	- Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg	
.30 7	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 960c/kg or 539c/kg	
.40 4	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg	
.50 1	- Of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 800c/kg or 441c/kg	
.90 0	- Other	kg	22% or 39% with a maximum of 770c/kg or 429c/kg	
5209.49	= Other fabrics:			
.30 5	- Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg	
.40 2	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 960c/kg or 531c/kg	
.50 4	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg	
.60 7	- Of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 800c/kg or 441c/kg	
.90 9	- Other	kg	22% or 39% with a maximum of 770c/kg or 429c/kg	
5209.5	= Printed:			
5209.51	= Plain weave:			
.15 5	- Glazed fabrics commonly used as window blind material	kg	13%	

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.20	1	- Indigo blue discharge print fabrics.....	kg	13%
.25	2	- Other discharge print fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	9	- Other, of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.35	6	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.40	6	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.45	7	- Other, of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
.90	2	- Other	kg	22% or 39% with a maximum of 770c/kg or 429c/kg
5209.52		= 3-thread or 4-thread twill, including cross twill:		
.20	8	- Indigo blue discharge print fabrics.....	kg	13%
.30	5	- Other discharge print fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.40	2	- Other, of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.50	6	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.60	7	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.70	4	- Other, of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
.90	9	- Other	kg	22% or 39% with a maximum of 770c/kg or 429c/kg
5209.59		= Other fabrics:		
.20	2	- Indigo blue discharge print fabrics.....	kg	13%
.30	4	- Other discharge print fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.40	7	- Other, of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg

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.50	4	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 960c/kg or 539c/kg
.60	1	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.70	9	- Other, of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
.90	3	- Other	kg	22% or 39% with a maximum of 770c/kg or 429c/kg
<hr/>				
52.10		Woven Fabrics of Cotton, Containing Less Than 85 per cent of Cotton, Mixed Mainly or Solely with Man-made Fibres, of a Mass not Exceeding 200 g/m²:		
5210.1		—Unbleached:		
5210.11		= Plain weave:		
.20	3	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	0	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.40	8	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.50	5	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90	4	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5210.12		= 3-thread or 4-thread twill, including cross twill:		
.20	4	- Of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.30	7	- Of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.40	4	- Of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90	0	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5210.19		= Other fabrics:		
.20	4	- Crêpe fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg

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.30	1	- Other of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.40	9	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.50	6	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90	5	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5210.2		—Bleached:		
5210.21		= Plain weave:		
.20	8	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	5	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.40	2	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.50	3	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90	9	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5210.22		= 3-thread or 4-thread twill, including cross twill:		
.20	4	- Of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.30	1	- Of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.40	9	- Of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90	5	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5210.29		= Other fabrics:		
.20	9	- Crêpe fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg

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.30 6	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.40 3	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.50 0	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90 9	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5210.3	—Dyed:		
5210.31	= Plain weave:		
.30 3	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.40 7	- Glazed fabrics commonly used as window blind material	kg	13%
.50 4	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.60 1	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.70 9	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90 3	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5210.32	= 3-thread or 4-thread twill, including cross twill:		
.20 9	- Fabrics in a twill weave, dyed black, of a mass exceeding 135 g/m ²	kg	13%
.30 6	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.40 3	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.50 0	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90 1	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5210.39	= Other fabrics:		
.20 3	- Fabrics in a sateen weave, dyed black, of mass exceeding 135 g/m ²	kg	13%

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.40	8	- Crêpe fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.50	5	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.60	2	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.70	9	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90	4	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5210.4		—Of yarns of different colours:		
5210.41		= Plain weave:		
.30	4	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.40	1	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.50	9	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.60	6	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90	8	- Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
5210.42		= 3-thread or 4-thread twill, including cross twill:		
.20	3	- Of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.30	0	- Of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.40	8	- Of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90	4	- Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
5210.49		= Other fabrics:		

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.20	8	- Crêpe fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	5	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.40	2	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.50	9	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90	9	- Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
5210.5		—Printed:		
5210.51		= Plain weave:		
.20	1	- Glazed fabrics commonly used as window blind material	kg	13%
.30	9	- Indigo blue discharge print fabrics	kg	13%
.40	6	- Other discharge print fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.50	3	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.60	0	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.70	8	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90	2	- Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
5210.52		= 3-thread or 4-thread twill, including cross twill:		
.20	8	- Indigo blue discharge print fabrics	kg	13%
.30	5	- Other discharge print fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.40	2	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.50	1	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg

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.60	7	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90	9	- Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
5210.59		= Other fabrics:		
.20	2	- Indigo blue discharge print fabrics	kg	13%
.30	9	- Other discharge print fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.40	7	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.50	4	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454 c/kg
.60	1	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90	3	- Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
<hr/>				
52.11		Woven Fabrics of Cotton, Containing Less Than 85 per cent by Mass of Cotton, Mixed Mainly or Solely with Man-made Fibres, of a Mass Exceeding 200 g/m²:		
5211.1		—Unbleached:		
5211.11		= Plain weave:		
.40	1	- Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.50	9	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.60	6	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.70	3	- Of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
.90	8	- Other	kg	22% or 39% with a maximum of 690c/kg or 381c/kg
5211.12		= 3-thread or 4-thread twill, including cross twill:		
.20	3	- Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg

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.30	0	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.40	8	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.50	5	- Of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
.90	4	- Other	kg	22% or 39% with a maximum of 690c/kg or 381c/kg
5211.19		= Other fabrics:		
.30	5	- Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.40	2	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.50	0	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.60	7	- Of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
.90	9	- Other	kg	22% or 39% with a maximum of 690c/kg or 381 c/kg
5211.2		—Bleached:		
5211.21		= Plain weave:		
.40	6	- Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.50	3	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.60	0	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.70	8	- Of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
.90	2	- Other	kg	22% or 39% with a maximum of 690c/kg or 381c/kg
5211.22		= 3-thread or 4-thread twill, including cross twill:		
.20	8	- Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg

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.30	5	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.40	2	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.50	2	- Of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
.90	9	- Other	kg	22% or 39% with a maximum of 690c/kg or 381c/kg
5211.29		= Other fabrics:		
.30	0	- Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.40	7	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.50	4	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.60	1	- Of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
.90	3	- Other	kg	22% or 39% with a maximum of 690c/kg or 381c/kg
5211.3		—Dyed:		
5211.31		= Plain weave:		
.25	7	- Glazed fabrics commonly used as window blind material	kg	13%
.30	3	- Other, of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.35	4	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.40	0	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.45	1	- Other, of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
.90	7	- Other	kg	22% or 39% with a maximum of 690c/kg or 381c/kg
5211.32		= 3-thread or 4-thread twill, including cross twill:		

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.20	2	- Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.30	2	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.40	7	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.50	4	- Of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
.90	3	- Other	kg	22% or 39% with a maximum of 690c/kg or 381c/kg
5211.39		= Other fabrics:		
.30	4	- Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.40	1	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.50	9	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.60	6	- Of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
.90	8	- Other	kg	22% or 39% with a maximum of 690c/kg or 381c/kg
5211.4		—Of yarns of different colours:		
5211.41		= Plain weave:		
.25	1	- Glazed fabrics commonly used as window blind material	kg	13%
.30	8	- Other, of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.35	9	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.40	5	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.45	6	- Other, of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 800c/kg or 441c/kg

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.90	1	- Other	kg	22% or 39% with a maximum of 770c/kg or 429c/kg
5211.42		= Denim:		
.20	7	- Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.30	4	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.40	1	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.50	9	- Of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
.90	8	- Other	kg	22% or 39% with a maximum of 770c/kg or 429c/kg
5211.43		= Other fabrics of 3-thread or 4-thread twill, including cross twill:		
.20	3	- Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.30	0	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.40	8	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.50	5	- Of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
.90	4	- Other	kg	22% or 39% with a maximum of 770c/kg or 429c/kg
5211.49		= Other fabrics:		
.30	9	- Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.40	6	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.50	3	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.60	0	- Of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 800c/kg or 441c/kg

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.90	2	- Other	kg	22% or 39% with a maximum of 770c/kg or 429c/kg
5211.5		—Printed:		
5211.51		= Plain weave:		
.15	9	- Glazed fabrics commonly used as window blind material	kg	13%
.20	5	- Indigo blue discharge print fabrics	kg	13%
.25	6	- Other discharge print fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	2	- Other, of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.35	3	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.40	1	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.45	0	- Other, of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
.90	6	- Other	kg	22% or 39% with a maximum of 770c/kg or 429c/kg
5211.52		= 3-thread or 4-thread twill, including cross twill:		
.20	1	- Indigo blue discharge print fabrics	kg	13%
.30	9	- Other discharge print fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.40	6	- Other, of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.50	3	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.60	0	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.70	8	- Other, of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
.90	2	- Other	kg	22% or 39% with a maximum of 770c/kg or 429c/kg
5211.59		= Other fabrics:		
.20	6	- Indigo blue discharge print fabrics	kg	13%

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.30	3	- Other discharge print fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.40	0	- Other, of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.50	8	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.60	5	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.70	2	- Other, of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
.90	7	- Other	kg	22% or 39% with a maximum of 770c/kg or 429c/kg

52.12

Other Woven Fabrics of Cotton:

5212.1 —Of a mass not exceeding 200 g/m²:

5212.11 = Unbleached:

.20	0	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	8	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.40	5	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.50	2	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1118c/kg
.90	1	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg

5212.12 = Bleached:

.20	7	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	4	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.40	1	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg

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.50	9	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90	8	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5212.13		= Dyed:		
.20	3	- Fabrics in a twill or sateen weave, dyed black, of a mass not exceeding 135 g/m ²	kg	13%
.40	8	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.50	5	- Glazed fabrics commonly used as window blind material	kg	13%
.60	2	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.70	1	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.80	7	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90	4	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5212.14		= Of yarns of different colours:		
.30	7	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.40	4	- Glazed fabrics commonly used as window blind material	kg	13%
.50	1	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.60	9	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.70	6	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90	0	- Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
5212.15		= Printed:		
.20	6	- Glazed fabrics commonly used as window blind material	kg	13%
.30	3	- Indigo blue discharge print fabrics	kg	13%
.40	0	- Other discharge print fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg

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.50	9	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.60	5	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.70	2	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90	7	- Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
5212.2		—Of a mass exceeding 200 g/m ²		
5212.21		= Unbleached:		
.40	2	- Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.50	7	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.60	4	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.70	1	- Of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
.90	6	- Other	kg	22% or 39% with a maximum of 690c/kg or 381c/kg
5212.22		= Bleached:		
.40	6	- Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.50	3	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.60	0	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.70	8	- Of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
.90	2	- Other	kg	22% or 39% with a maximum of 690c/kg or 381c/kg
5212.23		= Dyed:		
.25	9	- Glazed fabrics commonly used as window blind material	kg	13%

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.30	5	- Other, of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.35	6	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.40	2	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.45	3	- Other, of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
.90	9	- Other	kg	22% or 39% with a maximum of 690c/kg or 381c/kg
5212.24		= Of yarns of different colours:		
.25	5	- Glazed fabrics commonly used as window blind material	kg	13%
.30	1	- Other, of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.35	2	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.40	9	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.45	0	- Other, of a mass exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
.90	5	- Other	kg	22% or 39% with a maximum of 770c/kg or 429c/kg
5212.25		= Printed:		
.15	4	- Glazed fabrics commonly used as window blind material	kg	13%
.20	0	- Indigo blue discharge print fabrics	kg	13%
.25	1	- Other discharge print fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	8	- Other, of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.35	9	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 960c/kg or 539c/kg

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.40	5	- Other, of a mass exceeding 300 g/m2 but not exceeding 350 g/m2	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.45	6	- Other, of a mass exceeding 350 g/m2 but not exceeding 400 g/m2	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
.90	1	- Other	kg	22% or 39% with a maximum of 770c/kg or 429c/kg

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CHAPTER 53

OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN
AND WOVEN FABRICS OF PAPER YARN

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
53.01			Flax, Raw or Processed But Not Spun; Flax Tow and Waste (Including Yarn Waste and Garnetted Stock):		
	5301.10	5	—Flax, raw or retted	kg	free
	5301.2		—Flax, broken, scutched, hackled or otherwise processed, but not spun:		
	5301.21	6	= Broken or scutched	kg	free
	5301.29	7	= Other	kg	free
	5301.30	4	= Flax tow and waste	kg	free
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	9	—True hemp, raw or retted	kg	free
	5302.90	5	—Other	kg	free
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	2	—Jute and other textile bast fibres, raw or retted	kg	free
	5303.90	9	—Other	kg	free
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	6	—Sisal and other textile fibres of the genus Agave, raw.	kg	free
	5304.90	2	—Other	kg	free
53.05			Coconut, Abaca (Manila Hemp or Musa Textilis Nee), Ramie and Other Vegetable 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):		
	5305.1		—Of coconut (coir):		
	5305.11	6	= Raw	kg	free
	5305.19	7	= Other	kg	free
	5305.2		—Of abaca:		
	5305.21	0	= Raw	kg	free
	5305.29	1	= Other	kg	free
	5305.9		—Other:		
	5305.91	2	= Raw	kg	free
	5305.99	3	= Other	kg	free
53.06			Flax Yarn:		
	5306.10	3	—Single	kg	free
	5306.20	8	—Multiple (folded) or cabled	kg	free
53.07			Yarn of Jute or of Other Textile Bast Fibres of Heading No. 53.03:		
	5307.10	7	—Single	kg	free
	5307.20	1	—Multiple (folded) or cabled	kg	free
53.08			Yarn of Other Vegetable Textile Fibres; Paper Yarn:		
	5308.10	0	—Coir yarn	kg	free
	5308.20	5	—True hemp yarn	kg	free
	5308.30	9	—Paper yarn	kg	free
	5308.90	7	—Other	kg	free
53.09			Woven Fabrics of Flax:		
	5309.1		—Containing 85 per cent or more by mass of flax:		
	5309.11	0	= Unbleached or bleached	kg	10%

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5309.19	1	= Other	kg	10%
5309.2		—Containing less than 85 per cent by mass of flax:		
5309.21	5	= Unbleached or bleached	kg	10%
5309.29	6	= Other	kg	10%
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53.10		Woven Fabrics of Jute or of Other Textile Bast Fibres of Heading No. 53.03:		
5310.10	4	= Unbleached	kg	free
5310.90	0	= Other	kg	free
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53.11	5311.00	3 Woven Fabrics of Other Vegetable Textile Fibres; Woven Fabrics of Paper Yarn	kg	free

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CHAPTER 54

MAN-MADE FILAMENTS

NOTES:

1. Throughout this Schedule, the terms "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, 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 terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b).
 The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".
2. Headings Nos. 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
54.01 Sewing Thread of Man-made Filaments, Whether or Not Put up For Retail Sale:					
	5401.10	7	—Of synthetic filaments	kg	28%
	5401.20		—Of artificial filaments:		
	.10	9	= Put up for retail sale	kg	5%
	.90	7	= Other	kg	28%
54.02 Synthetic Filament Yarn (Excluding Sewing Thread) Not Put up For Retail Sale, Including Synthetic Monofilament of Less Than 67 dtex:					
	5402.10		—High tenacity yarn of nylon or other polyamides:		
	.10	8	= Aramid yarn	kg	free
	.90	6	= Other	kg	15%
	5402.20	5	—High tenacity yarn of polyesters	kg	15%
	5402.3		—Textured yarn:		
	5402.31	6	= Of nylon or other polyamides, measuring per single yarn not more than 500 dtex	kg	15%
	5402.32	2	= Of nylon or other polyamides, measuring per single yarn more than 500 dtex	kg	15%
	5402.33	9	= Of polyesters	kg	15%
	5402.39	7	= Other	kg	15%
	5402.4		—Other yarn, single, untwisted or with a twist not exceeding 50 turns per m:		
	5402.41	0	= Of nylon or other polyamides	kg	15%
	5402.42	7	= Of polyesters, partially oriented	kg	15%
	5402.43	3	= Of polyesters, other	kg	15%
	5402.49	1	= Other:		
	.10	9	- Of polyurethane elastomers	kg	free
	.90	7	- Other	kg	15%
	5402.5		—Other yarn, single, with a twist exceeding 50 turns per m:		
	5402.51	5	= Of nylon or other polyamides	kg	15%
	5402.52	1	= Of polyesters	kg	15%
	5402.59	6	= Other	kg	15%
	5402.6		—Other yarn, multiple (folded) or cabled:		
	5402.61	0	= Of nylon or other polyamides	kg	15%
	5402.62	6	= Of polyesters	kg	15%
	5402.69	0	= Other	kg	15%
54.03 Artificial Filament Yarn (Excluding Sewing Thread), not put up for Retail Sale, Including Artificial Monofilament of Less Than 67 dtex:					
	5403.10	4	—High tenacity yarn of viscose rayon	kg	free
	5403.20		—Textured yarn:		
	.10	6	= Of cellulosic fibres, not exceeding 150 dtex	kg	free
	.20	3	= Of cellulosic fibres, exceeding 150 dtex but not exceeding 700 dtex	kg	15%
	.30	0	= Of cellulosic fibres, exceeding 700 dtex	kg	free

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.90	4	= Other	kg	10%
5403.3		—Other yarn, single:		
5403.31	1	= Of viscose rayon, untwisted or with a twist not exceeding 120 turns per m	kg	free
5403.32	6	= Of viscose rayon, with a twist exceeding 120 turns per m	kg	free
5403.33	2	= Of cellulose acetate	kg	free
5403.39	0	= Other	kg	free
5403.4		—Other yarn, multiple (folded) or cabled:		
5403.41	4	= Of viscose rayon	kg	free
5403.42	0	= Of cellulose acetate	kg	free
5403.49		= Other:		
.10	2	- Of cellulose fibres	kg	free
.90	0	- Other	kg	10%
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54.04		Synthetic Monofilament of 67 dtex 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 5 mm:		
5404.10	8	—Monofilament	kg	15%
5404.90	4	—Other	kg	15%
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54.05	5405.00	7 Artificial Monofilament of 67 dtex or More and of Which no Cross-sectional Dimension Exceeds 1 mm; Strip and the Like (For Example, Artificial Straw) of Artificial Textile Materials of an Apparent Width not Exceeding 5 mm. . .	kg	5%
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54.06		Man-made Filament Yarn (Excluding Sewing Yarn), put up for Retail Sale:		
5406.10	5	—Synthetic filament yarn	kg	15%
5406.20	0	—Artificial filament yarn	kg	5%
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54.07		Woven Fabrics of Synthetic Filament Yarn, Including Woven Fabrics Obtained from Materials of Heading 54.04:		
5407.10	9	—Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	kg	39%
5407.20	3	—Woven fabrics obtained from strip or the like	kg	20%
5407.30	8	—Fabrics specified in Note 9 to Section XI	kg	39%
5407.4		—Other woven fabrics, containing 85 per cent or more by mass of filaments of nylon or other polyamides:		
5407.41		= Unbleached or bleached:		
.25	4	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	0	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.35	1	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 2690c/kg or 1482c/kg
.40	8	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.45	9	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2305c/kg or 1272c/kg
.50	5	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg

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.55	6	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1555c/kg or 859c/kg
.60	2	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.65	3	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.90	4	- Other	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
5407.42		= Dyed:		
.25	0	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	7	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.35	8	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 2690c/kg or 1482c/kg
.40	4	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.45	5	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2305c/kg or 1272c/kg
.50	1	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.55	2	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1555c/kg or 859c/kg
.60	9	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.65	5	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.90	0	- Other	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
5407.43		= Of yarns of different colours:		

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.25	7	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	3	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.35	4	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 3840c/kg or 2057c/kg
.40	0	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2960c/kg or 1632c/kg
.45	1	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2355c/kg or 1300c/kg
.50	8	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.55	9	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1660c/kg or 915c/kg
.60	5	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1300c/kg or 717c/kg
.65	6	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1150c/kg or 636c/kg
.90	7	- Other	kg	22% or 39% with a maximum of 1100c/kg or 608c/kg
5407.44		= Printed:		
.25	3	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	6	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.35	0	- Fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.40	7	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 3840c/kg or 2114c/kg

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.45	8	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2960c/kg or 1632c/kg
.50	4	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2350c/kg or 1296c/kg
.55	5	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.60	1	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1660c/kg or 915c/kg
.65	2	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1300c/kg or 717c/kg
.70	9	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1150c/kg or 636c/kg
.90	3	- Other	kg	22% or 39% with a maximum of 1100c/kg or 608c/kg
5407.5		—Other woven fabrics, containing 85 per cent or more by mass of textured polyester filaments:		
5407.51		= Unbleached and bleached:		
.20	8	- Fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.25	9	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 2690c/kg or 1482c/kg
.30	5	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.35	6	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2305c/kg or 1272c/kg
.40	2	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.45	3	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1555c/kg or 859c/kg

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.50 6	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.55 0	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.90 9	- Other	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
5407.52	= Dyed:		
.20 4	- Fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.25 5	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 2690c/kg or 1482c/kg
.30 1	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 3425c/kg or 1887c/kg
.35 2	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 3070c/kg or 1899c/kg
.40 9	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 2440c/kg or 1345c/kg
.45 5	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1555c/kg or 859c/kg
.50 6	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.55 7	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.90 5	- Other	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
5407.53	= Of yarns of different colours:		
.20 0	- Fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.25 1	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 3840c/kg or 2114c/kg

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.30	8	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2960c/kg or 1632c/kg
.35	9	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2350c/kg or 1296c/kg
.40	5	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.45	6	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1660c/kg or 915c/kg
.50	2	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1300c/kg or 717c/kg
.55	3	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1150c/kg or 636c/kg
.90	1	- Other	kg	22% or 39% with a maximum of 1100c/kg or 608c/kg
5407.54		= Printed:		
.20	7	- Fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.25	8	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 3840c/kg or 2114c/kg
.30	4	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2960c/kg or 1632c/kg
.35	5	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2350c/kg or 1296c/kg
.40	1	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.45	2	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1660c/kg or 915c/kg
.50	9	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1300c/kg or 717c/kg

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.55	4	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1150c/kg or 636c/kg
.90	8	- Other	kg	22% or 39% with a maximum of 1100c/kg or 608c/kg
5407.6		= Other woven fabrics, containing 85 per cent or more by mass of polyester filaments:		
5407.61		= Containing 85 per cent or more by mass of non-textured polyester filaments:		
.25	3	- Crpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.40	7	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.45	8	- Fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.50	4	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 2690c/kg or 1482c/kg
.55	5	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.60	1	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2305c/kg or 1272c/kg
.65	2	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.70	9	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1555c/kg or 859c/kg
.75	4	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.80	6	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.90	3	- Other	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
5407.69		= Other:		

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.25	4	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	0	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 1000c/kg or 1118c/kg
.35	1	- Printed fabrics printed with scarf designs.	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.37	8	- Other, of a mass not exceeding 50 g/m ² , unbleached, bleached or dyed	kg	22% or 39% with a maximum of 2690c/kg or 1482c/kg
.40	8	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 2690c/kg or 1482c/kg
.43	2	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ² , unbleached, bleached or dyed	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.45	9	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2960c/kg or 1632c/kg
.47	5	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ² , unbleached, bleached or dyed	kg	22% or 39% with a maximum of 2305c/kg or 1272c/kg
.50	5	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2350c/kg or 1298c/kg
.53	2	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ² , unbleached, bleached or dyed	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.55	6	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.57	2	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ² , unbleached, bleached or dyed	kg	22% or 39% with a maximum of 1555c/kg or 859c/kg
.60	2	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1660c/kg or 1017c/kg
.63	7	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ² , unbleached, bleached or dyed	kg	22% or 39% with a maximum of 1280c/kg or 783c/kg

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.65	3	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1300c/kg or 797c/kg
5407.69.67	1	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ² , unbleached, bleached or dyed	kg	22% or 39% with a maximum of 1040c/kg or 635c/kg
.70	2	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1150c/kg or 702c/kg
.75	0	- Other, unbleached, bleached or dyed	kg	22% or 39% with a maximum of 890c/kg or 545c/kg
.90	4	- Other	kg	22% or 39% with a maximum of 1100c/kg or 675c/kg
5407.7		—Other woven fabrics, containing 85 per cent or more by mass of synthetic filaments:		
5407.71		= Unbleached or bleached:		
.25	8	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	4	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.35	5	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 2690c/kg or 1482c/kg
.40	1	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.45	2	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2305c/kg or 1272c/kg
.50	9	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.55	4	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1555c/kg or 859c/kg
.60	6	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg

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.65	7	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1571c/kg or 571c/kg
.90	8	- Other	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
5407.72		= Dyed:		
.25	4	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	0	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.35	1	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 2690c/kg or 1482c/kg
.40	8	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.45	9	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2305c/kg or 1272c/kg
.50	5	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
55	6	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1555c/kg or 859c/kg
.60	2	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.65	3	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1571c/kg or 571c/kg
.90	4	- Other	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
5407.73		= Of yarns of different colours:		
.25	0	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	7	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg

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.35	8	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 3840c/kg or 2114c/kg
.40	4	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2960c/kg or 1632c/kg
.45	5	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2350c/kg or 1296c/kg
.50	1	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.55	2	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1660c/kg or 915c/kg
.60	9	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1300c/kg or 717c/kg
.65	3	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1150c/kg or 632c/kg
.90	0	- Other	kg	22% or 39% with a maximum of 1100c/kg or 608c/kg
5407.74		= Printed:		
.25	7	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	3	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.35	4	- Fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.40	0	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 3840c/kg or 2114c/kg
.45	1	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2960c/kg or 1632c/kg
.50	8	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2350c/kg or 1296c/kg

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.55	9	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.60	5	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1660c/kg or 915c/kg
.65	6	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1300c/kg or 717c/kg
.70	2	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1150c/kg or 632c/kg
.90	7	- Other	kg	22% or 39% with a maximum of 1100c/kg or 608c/kg
5407.8		—Other woven fabrics, containing less than 85 per cent by mass of synthetic filaments, mixed mainly or solely with cotton:		
5407.81		= Unbleached or bleached:		
.30	9	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35	4	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.40	6	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 2690c/kg or 1482c/kg
.45	7	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.50	3	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2305c/kg or 1272c/kg
.55	4	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.60	0	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1555c/kg or 859c/kg
.65	1	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg

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.70	8	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1571c/kg or 571c/kg
.90	2	- Other	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
5407.82		= Dyed:		
.30	5	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35	6	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 2690c/kg or 1482c/kg
.40	2	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2425c/kg or 1887c/kg
.45	3	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 3070c/kg or 1693c/kg
.50	4	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 2440c/kg or 1395c/kg
.55	0	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1555c/kg or 859c/kg
.60	7	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.65	8	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1571c/kg or 571c/kg
.90	9	- Other	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
5407.83		= Of yarns of different colours:		
.30	1	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35	2	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 3840c/kg or 2114c/kg
.40	9	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2960c/kg or 1632c/kg

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.45	3	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2350c/kg or 1296c/kg
.50	6	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.55	7	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1660c/kg or 915c/kg
.60	3	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1300c/kg or 717c/kg
.65	4	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1150c/kg or 632c/kg
.90	5	- Other	kg	22% or 39% with a maximum of 1100c/kg or 608c/kg
5407.84		= Printed:		
.30	8	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35	9	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.40	5	- Fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.45	6	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 3840c/kg or 2114c/kg
.50	2	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2960c/kg or 1632c/kg
.55	3	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2350c/kg or 1296c/kg
.60	3	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.65	0	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1660c/kg or 915c/kg

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.70	7	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1300c/kg or 717c/kg
.75	8	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1150c/kg or 632c/kg
.90	1	- Other	kg	22% or 39% with a maximum of 1150c/kg or 632c/kg
5407.9		—Other woven fabrics:		
5407.91		= Unbleached or bleached:		
.30	3	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1100c/kg or 608c/kg
.35	4	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.40	0	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 2690c/kg or 1482c/kg
.45	1	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.50	8	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2350c/kg or 1272c/kg
.55	9	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.60	5	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1555c/kg or 859c/kg
.65	6	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.70	2	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1571c/kg or 571c/kg
.90	7	- Other	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
5407.92		= Dyed:		

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.30 4	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35 0	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.40 7	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 2690c/kg or 1482c/kg
.45 8	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 3425c/kg or 1887c/kg
.50 4	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 3070c/kg or 1693c/kg
.55 5	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 2296c/kg or 1345c/kg
.60 1	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1555c/kg or 859c/kg
.65 2	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.70 9	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.90 3	- Other	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
5407.93	= Of yarns of different colours:		
.30 6	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35 7	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.40 3	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 3840c/kg or 2114c/kg
.45 4	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2960c/kg or 1632c/kg

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.50	0	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2350c/kg or 1296c/kg
.55	1	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.60	8	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1660c/kg or 915c/kg
.65	9	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1300c/kg or 717c/kg
.70	5	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1150c/kg or 632c/kg
.90	2	- Other	kg	22% or 39% with a maximum of 1100c/kg or 608c/kg
5407.94		= Printed:		
.30	2	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35	3	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.40	3	- Fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.45	0	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 3840c/kg or 2114c/kg
.50	7	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2960c/kg or 1632c/kg
.55	8	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2350c/kg or 1296c/kg
.60	4	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.65	5	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1550c/kg or 855c/kg

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.70	1	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1300c/kg or 717c/kg
.75	2	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1150c/kg or 632c/kg
.90	6	- Other	kg	22% or 39% with a maximum of 1100c/kg or 608c/kg

54.08

Woven Fabrics of Artificial Filament Yarn, Including Woven Fabrics Obtained From Materials of Heading No. 54.05:

5408.10	2	—Woven fabrics obtained from high tenacity yarn, of viscose rayon	kg	20%
5408.2		—Other woven fabrics, containing 85 per cent or more by mass of artificial filament or strip or the like:		
5408.21		= Unbleached or bleached:		
.30	5	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35	6	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.40	2	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 2690c/kg or 1482c/kg
.45	3	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.50	7	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2305c/kg or 1272c/kg
.55	0	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1004c/kg
.60	7	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1555c/kg or 859c/kg
.65	8	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.70	4	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.90	9	- Other	kg	22% or 39% with a maximum of 890c/kg or 490c/kg

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5408.22	= Dyed:			
.30	1	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35	2	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.40	9	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 2690c/kg or 1482c/kg
.45	6	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 3425c/kg or 1887c/kg
.50	6	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2305c/kg or 1272c/kg
.55	7	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.60	3	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1555c/kg or 859c/kg
.65	4	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.70	0	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.90	5	- Other	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
5408.23	= Of yarns of different colours:			
.30	8	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35	9	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.40	5	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 3840c/kg or 2114c/kg
.45	6	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2960c/kg or 1632c/kg

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.50	2	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2355c/kg or 1296c/kg
.55	3	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.60	6	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1660c/kg or 915c/kg
.65	0	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1300c/kg or 717c/kg
.70	7	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1150c/kg or 632c/kg
.90	1	- Other	kg	22% or 39% with a maximum of 1100c/kg or 608c/kg
5408.24		= Printed:		
.30	4	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35	5	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.40	1	- Fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.45	2	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 3840c/kg or 2114c/kg
.50	9	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2960c/kg or 1632c/kg
.55	5	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2350c/kg or 1296c/kg
.60	6	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.65	7	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1660c/kg or 915c/kg

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.70	3	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1300c/kg or 717c/kg
.75	4	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1150c/kg or 632c/kg
.90	8	- Other	kg	22% or 39% with a maximum of 1100c/kg or 608c/kg
5408.3		—Other woven fabrics:		
5408.31		= Unbleached or bleached:		
.30	7	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35	0	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.40	7	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 2690c/kg or 1482c/kg
.45	8	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.50	4	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2305c/kg or 1272c/kg
.55	5	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.60	1	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1555c/kg or 859c/kg
.65	2	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.70	9	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.90	3	- Other	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
5408.32		= Dyed:		

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.30 6	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35 7	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more.....	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.40 3	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 2690c/kg or 1482c/kg
.45 4	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 3425c/kg or 1887c/kg
.50 0	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 3070c/kg or 1693c/kg
.55 1	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 3070c/kg or 1693c/kg
.60 8	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1555c/kg or 859c/kg
.65 9	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.70 5	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.90 5	- Other	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
5408.33	= Of yarns of different colours:		
.30 2	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35 3	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more.....	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.40 6	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 3840c/kg or 2114c/kg
.45 0	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2960c/kg or 1632c/kg

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.50	7	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2350c/kg or 1296c/kg
.55	8	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.60	4	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1660c/kg or 915c/kg
.65	5	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1300c/kg or 717c/kg
.70	1	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1150c/kg or 632c/kg
.90	6	- Other	kg	22% or 39% with a maximum of 1100c/kg or 608c/kg
5408.34		= Printed:		
.30	9	- Crêpe fabrics and seersucker fabrics, not containing textured filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35	5	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.40	6	- Fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.45	7	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 3840c/kg or 2114c/kg
.50	3	- Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 2960c/kg or 1632c/kg
.55	4	- Other, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2350c/kg or 1296c/kg
.60	0	- Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.65	1	- Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1660c/kg or 915c/kg

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.70	8	- Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1300c/kg or 717c/kg
.75	9	- Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1150c/kg or 632c/kg
.90	2	- Other	kg	22% or 39% with a maximum of 1100c/kg or 608c/kg

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CHAPTER 55

MAN-MADE STAPLE FIBRES

NOTE:

1. Headings Nos. 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:
- Length of tow exceeding 2 m;
 - Twist less than 5 turns/m;
 - Measuring per filament less than 67 dtex;
 - Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100 per cent of its length;
 - Total measurement of tow more than 20 000 dtex.
- Tow of a length not exceeding 2 m is to be classified in heading No. 55.03 or 55.04.

Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
55.01			Synthetic Filament Tow:		
	5501.10	9	—Of nylon or other polyamides	kg	free
	5501.20	3	—Of polyesters	kg	21%
	5501.30	8	—Acrylic or modacrylic	kg	free
	5501.90	5	—Other	kg	free
55.02	5502.00	8	Artificial Filament Tow	kg	free
55.03			Synthetic Staple Fibres, not Carded, Combed or Otherwise Processed for Spinning:		
	5503.10	6	—Of nylon or other polyamides	kg	free
	5503.20	0	—Of polyesters	kg	21%
	5503.30	5	—Acrylic or modacrylic	kg	free
	5503.40	0	—Of polypropylene	kg	20%
	5503.90	2	—Other	kg	free
55.04			Artificial Staple Fibres, Not Carded, Combed or Otherwise Processed for Spinning:		
	5504.10	1	—Of viscose rayon	kg	free
	5504.90	6	—Other	kg	free
55.05			Waste (Including Noils, Yarn Waste and Garnetted Stock) of Man-made Fibres:		
	5505.10		—Of synthetic fibres:		
	.10	0	= Of polyester fibres	kg	21%
	.20	8	= Of polypropylene fibres	kg	20%
	.90	9	= Other	kg	free
	5505.20	8	—Of artificial fibres	kg	free
55.06			Synthetic Staple Fibres, Carded, Combed or Otherwise Processed for Spinning:		
	5506.10	7	—Of nylon or other polyamides	kg	free
	5506.20	1	—Of polyesters	kg	21%
	5506.30	6	—Acrylic or modacrylic	kg	free
	5506.90	3	—Other	kg	free
55.07	5507.00	6	Artificial Staple Fibres, Carded, Combed or Otherwise Processed for Spinning	kg	free
55.08			Sewing Thread of Man-made Staple Fibres, Whether or not put up for Retail Sale:		
	5508.10	4	—Of synthetic staple fibres	kg	22% or 28% with a maximum of 1700c/kg or 1115c/kg
	5508.20	9	—Of artificial staple fibres	kg	28%

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55.09		Yarn (Excluding Sewing Thread) of Synthetic Staple Fibres, not put up for Retail Sale:		
5509.1		—Containing 85 per cent or more by mass of staple fibres of nylon or other polyamides:		
5509.11	4	= Single yarn	kg	22% or 28% with a maximum of 700c/kg or 265c/kg
5509.12	0	= Multiple (folded) or cabled yarn	kg	22% or 28% with a maximum of 700c/kg or 265c/kg
5509.2		—Containing 85 per cent or more by mass of polyester staple fibres:		
5509.21	9	= Single yarn	kg	22% or 28% with a maximum of 700c/kg or 265c/kg
5509.22	5	= Multiple (folded) or cabled yarn	kg	22% or 28% with a maximum of 700c/kg or 265c/kg
5509.3		—Containing 85 per cent or more by mass of acrylic or modacrylic staple fibres:		
5509.31	3	= Single yarn	kg	22% or 28% with a maximum of 700c/kg or 265c/kg
5509.32	6	= Multiple (folded) or cabled yarn	kg	22% or 28% with a maximum of 700c/kg or 265c/kg
5509.4		—Other yarn, containing 85 per cent or more by mass of synthetic staple fibres:		
5509.41	8	= Single yarn	kg	22% or 28% with a maximum of 700c/kg or 265c/kg
5509.42	4	= Multiple (folded) or cabled yarn	kg	22% or 28% with a maximum of 700c/kg or 265c/kg
5509.5		—Other yarn, of polyester staple fibres:		
5509.51	2	= Mixed mainly or solely with artificial staple fibres	kg	22% or 28% with a maximum of 700c/kg or 265c/kg
5509.52	9	= Mixed mainly or solely with wool or fine animal hair	kg	22% or 28% with a maximum of 700c/kg or 265c/kg
5509.53	5	= Mixed mainly or solely with cotton	kg	22% or 28% with a maximum of 700c/kg or 265c/kg
5509.59	3	= Other	kg	22% or 28% with a maximum of 700c/kg or 265c/kg
5509.6		—Other yarn, of acrylic or modacrylic staple fibres:		
5509.61	7	= Mixed mainly or solely with wool or fine animal hair	kg	22% or 28% with a maximum of 700c/kg or 265c/kg
5509.62	3	= Mixed mainly or solely with cotton	kg	22% or 28% with a maximum of 700c/kg or 265c/kg

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5509.69	8	= Other	kg	22% or 28% with a maximum of 700c/kg or 265c/kg
5509.9		—Other yarn:		
5509.91	0	= Mixed mainly or solely with wool or fine animal hair	kg	22% or 28% with a maximum of 700c/kg or 265c/kg
5509.92	7	= Mixed mainly or solely with cotton	kg	22% or 28% with a maximum of 700c/kg or 265c/kg
5509.99	1	= Other	kg	22% or 28% with a maximum of 700c/kg or 265c/kg
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55.10		Yarn (Excluding Sewing Thread) of Artificial Staple Fibres, not put up for Retail Sale:		
5510.1		—Containing 85 per cent or more by mass of artificial staple fibres:		
5510.11	4	= Single yarn	kg	22% or 28% with a maximum of 700c/kg or 265c/kg
5510.12	0	= Multiple (folded) or cabled yarn	kg	22% or 28% with a maximum of 700c/kg or 265c/kg
5510.20	2	= Other yarn, mixed mainly or solely with wool or fine animal hair	kg	22% or 28% with a maximum of 700c/kg or 265c/kg
5510.30	7	= Other yarn, mixed mainly or solely with cotton	kg	22% or 28% with a maximum of 700c/kg or 265c/kg
5510.90	4	= Other yarn	kg	22% or 28% with a maximum of 700c/kg or 265c/kg
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55.11		Yarn (Excluding Sewing Thread) of Man-made Staple Fibres, put up for Retail Sale:		
5511.10	1	—Of synthetic staple fibres, containing 85 per cent or more by mass of such fibres	kg	22% or 28% with a maximum of 910c/kg or 502c/kg
5511.20	6	—Of synthetic staple fibres, containing less than 85 per cent by mass of such fibres	kg	22% or 28% with a maximum of 910c/kg or 502c/kg
5511.30	0	—Of artificial staple fibres	kg	22% or 28% with a maximum of 910c/kg or 502c/kg
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55.12		Woven Fabrics of Synthetic Staple Fibres, Containing 85 per cent or More by Mass of Synthetic Staple Fibres:		
5512.1		—Containing 85 per cent or more by mass of polyester staple fibres:		
5512.11		= Unbleached or bleached:		
.30	3	- Fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg

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.90 7	- Other	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
5512.19	= Other:		
.25 8	- Fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more.....	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90 8	- Other	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
5512.2	—Containing 85 per cent or more of acrylic or modacrylic staple fibres:		
5512.21	= Unbleached or bleached:		
.30 8	- Fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more.....	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90 1	- Other	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
5512.29	= Other:		
.25 2	- Fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more.....	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90 2	- Other	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
5512.9	—Other:		
5512.91	= Unbleached or bleached:		
.30 6	- Fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more.....	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90 3	- Other	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
5512.99	= Other:		
.25 4	- Fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more.....	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90 4	- Other	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
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55.13	Woven Fabrics of Synthetic Staple Fibres, Containing Less than 85 per cent by Mass of Such Fibres, Mixed Mainly or Solely with Cotton, of a Mass not Exceeding 170 g/m²:		
5513.1	—Unbleached or bleached:		
5513.11	= Of polyester staple fibres, plain weave:		

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.25	0	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	7	- Fabrics commonly known as haircloth and fabrics stiffened with size or the like commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35	8	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.40	4	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.45	5	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90	0	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5513.12		= 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:		
.25	7	- Fabrics containing, by mass, 15 per cent or more acrylic fibres.	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	3	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.35	4	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.40	0	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90	7	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5513.13		= Other woven fabrics of polyester staple fibres:		
.30	9	- Of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.35	0	- Of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.40	7	- Of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg

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.90	3	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5513.19		= Other woven fabrics:		
.30	8	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35	9	- Fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.40	5	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.45	6	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.50	2	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90	1	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5513.2		—Dyed:		
5513.21		= Of polyester staple fibres, plain weave:		
.25	5	- crepe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	1	- Fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35	2	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.40	9	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.45	8	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90	5	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5513.22		= 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:		

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.30	8	- Of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.35	9	- Of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.40	5	- Of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1330c/kg or 733c/kg
.90	1	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5513.23		= Other woven fabrics of polyester staple fibres:		
.30	4	- Of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.35	5	- Of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.40	1	- Of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90	8	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5513.29		= Other woven fabrics:		
.30	2	- Of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.35	3	- Of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.40	6	- Of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90	6	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5513.3		—Of yarns of different colours:		
5513.31		= Of polyester staple fibres, plain weave:		
.30	6	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35	7	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg

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.40	3	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.45	4	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90	7	- Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
5513.32		= 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:		
.30	2	- Of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.35	3	- Of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.40	8	- Of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90	6	- Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
5513.33		= Other woven fabrics of polyester staple fibres:		
.30	9	- Of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.35	7	- Of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.40	6	- Of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90	2	- Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
5513.39		= Other woven fabrics:		
.30	7	- Of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.35	8	- Of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.40	4	- Of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90	0	- Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg

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5513.4 —Printed:

5513.41 = Of polyester staple fibres, plain weave:

.30	0	- Fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35	1	- Other fibres printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.40	8	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.45	9	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.50	5	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90	4	- Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
5513.42		= 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:		
.30	7	- Of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.35	8	- Of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.40	4	- Of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90	0	- Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
5513.43		= Other woven fabrics of polyester staple fibres:		
.30	3	- Of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.35	4	- Of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.40	0	- Of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.90	7	- Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg

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5513.49	= Other woven fabrics:			
.30 1	- Of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg	
.35 2	- Of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg	
.40 9	- Of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg	
.90 5	- Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg	

55.14

Woven Fabrics of Synthetic Staple Fibres, Containing Less than 85 per cent by Mass of Such Fibres, Mixed Mainly or Solely With Cotton, of a Mass Exceeding 170 g/m²:

5514.1 —Unbleached or bleached:

5514.11 = Of polyester staple fibres, plain weave:

.25 4	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg	
.30 0	- Fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg	
.35 1	- Other, of a mass not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg	
.40 8	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg	
.45 9	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg	
.50 5	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg	
.90 4	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg	
5514.12	= 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:			
.20 9	- Of a mass not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg	
.25 0	- Of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg	

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.30 7	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.35 8	- Of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.90 0	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
5514.13	= Other woven fabrics of polyester staple fibres:		
.20 6	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.25 7	- Other, of a mass not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.30 3	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.35 4	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.40 0	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.90 7	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
5514.19	= Other woven fabrics:		
.25 5	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30 1	- Other, of a mass not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.35 2	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.40 9	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.45 5	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 1090c/kg or 599c/kg

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.90	5	- Other	kg	22% or 39% with a maximum of 1030c/kg or 567c/kg
5514.2		—Dyed:		
5514.21		= Of polyester staple fibres, plain weave:		
.25	9	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	5	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35	6	- Other, of a mass not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.40	2	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.45	3	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.50	8	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.90	9	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
5514.22	9	= 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
5514.23		= Other woven fabrics of polyester staple fibres:		
.20	0	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.25	1	- Other, of a mass not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.30	8	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.35	9	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.40	5	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg

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.90	1	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
5514.29		= Other woven fabrics:		
.25	5	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	6	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35	7	- Other, of a mass not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.40	3	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.45	4	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.50	0	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.90	4	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
5514.3		—Of yarns of different colours:		
5514.31		= Of polyester staple fibres, plain weave:		
.20	2	- Of a mass exceeding 340 g/m ² , commonly known as canvas or duck	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.25	3	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	8	- Other, of a mass not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.35	0	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.90	3	- Other	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
5514.32		= 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:		
.20	9	- Of a mass not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg

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.25	7	- Of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.90	6	- Other	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
5514.33		= Other woven fabrics of polyester staple fibres:		
.20	5	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.25	6	- Other, of a mass not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.30	2	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.90	6	- Other	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
5514.39		= Other woven fabrics:		
.20	3	- Of a mass exceeding 340 g/m ² , commonly known as canvas or duck	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.25	4	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	0	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35	1	- Other, of a mass not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.40	8	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.45	9	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.50	5	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.90	4	- Other	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
5514.4		—Printed:		
5514.41		= Of polyester staple fibres, plain weave:		

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.25	8	- Fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	4	- Fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35	5	- Other, of a mass not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.40	1	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.90	8	- Other	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
5514.42		= 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:		
.20	3	- Fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.25	4	- Other, of a mass not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.30	0	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.90	4	- Other	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
5514.43		= Other woven fabrics of polyester staple fibres:		
.20	7	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.25	0	- Other fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	7	- Other, of a mass not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.35	8	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.90	0	- Other	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
5514.49		= Other woven fabrics:		

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.25	9	- Fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	5	- Fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35	6	- Other, of a mass not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.40	2	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.90	9	- Other	kg	22% or 39% with a maximum of 960c/kg or 531c/kg

55.15**Other Woven Fabrics of Synthetic Staple Fibres:**

5515.1 —Of polyester staple fibres:

5515.11 = Mixed mainly or solely with viscose rayon staple fibres:

.15	0	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17	7	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.20	7	- Other fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.23	1	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.25	8	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ² , of yarns of different colours or printed.	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.27	4	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.30	4	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ² , of yarns of different colours or printed.	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.33	9	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.35	5	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ² , of yarns of different colours or printed.	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg

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.37	1	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5515.11.40	1	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ² , of yarns of different colours or printed.	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.43	6	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.45	2	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ² , of yarns of different colours.	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.47	9	- Other, of a mass exceeding 250 g/m ² , printed	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.50	9	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.53	3	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ² , of yarns of different colours.	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.55	7	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.57	6	- Other, of a mass exceeding 350 g/m ² , of yarns of different colours	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
.90	8	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
5515.12	= Mixed mainly or solely with man-made filaments:			
.15	7	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17	3	- Other fabrics containing by mass 15 per cent or more acrylic filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.20	3	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.23	8	- Other fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg

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.25 4	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.27 0	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ² , of yarns of different colours or printed.	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.30 0	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.33 5	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ² , of yarns of different colours or printed.	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.35 1	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.37 8	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ² , of yarns of different colours or printed.	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.40 8	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.43 2	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ² , of yarns of different colours or printed.	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.45 9	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.47 5	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ² , of yarns of different colours.	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.50 5	- Other, of a mass exceeding 250 g/m ² , printed	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.53 7	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.55 6	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ² , of yarns of different colours.	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
5515.12.57 2	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg

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.60	2	- Other, of a mass exceeding 350 g/m ² , of yarns of different colours	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
.90	4	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
5515.13		= Mixed mainly or solely with wool or fine animal hair:		
.15	3	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17	7	- Other fabrics containing combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.20	8	- Other, fabrics containing by mass 15 per cent or more carded wool	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.23	4	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.25	0	- Other fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.27	7	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.30	7	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ² , of yarns of different colours or printed	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.33	1	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.35	8	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ² , of yarns of different colours or printed	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.37	4	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.40	4	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ² , of yarns of different colours or printed	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.43	9	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg

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.45	5	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ² , of yarns of different colours or printed.	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
5515.13.47	1	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.50	1	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ² , of yarns of different colours.	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.53	6	- Other, of a mass exceeding 250 g/m ² , printed	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.55	2	- Other, of a mass exceeding 250 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.57	9	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ² , of yarns of different colours.	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.60	9	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.63	3	- Other, of a mass exceeding 350 g/m ² , of yarns of different colours	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
.90	0	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
5515.19	= Other:			
.15	1	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17	8	- Other fabrics containing combed animal hair, of a mass of 142 g/m ² or more.	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.20	8	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.23	2	- Other fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.25	9	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg

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.27	5	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ² , of yarns of different colours or printed.....	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.30	5	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.33	5	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ² , of yarns of different colours or printed.....	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.35	6	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.37	2	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ² , of yarns of different colours or printed.....	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.40	2	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.43	7	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ² , of yarns of different colours or printed.....	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.45	3	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.47	4	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ² , of yarns of different colours.....	kg	22% or 39% with a maximum of 960c/kg or 539c/kg
.50	5	- Other, of a mass exceeding 250 g/m ² , printed.....	kg	22% or 39% with a maximum of 960c/kg or 539c/kg
.53	4	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.55	0	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ² , of yarns of different colours.....	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.57	7	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.60	7	- Other, of a mass exceeding 350 g/m ² , of yarns of different colours.....	kg	22% or 39% with a maximum of 800c/kg or 441c/kg

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.90	9	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
5515.2		—Of acrylic or modacrylic staple fibres:		
5515.21	7	= Mixed mainly or solely with man-made filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
5515.22		= Mixed mainly or solely with wool or fine animal hair:		
.15	1	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17	8	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2880c/kg or 1588c/kg
.20	8	- Other fabrics containing by mass 15 per cent or more carded wool	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.23	2	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.25	9	- Other fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.27	5	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 729c/kg
.30	5	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ² , of yarns of different colours or printed	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.33	7	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.35	6	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ² , of yarns of different colours or printed	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.37	2	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
5515.22.40	2	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ² , of yarns of different colours or printed	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.43	7	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg

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.45	3	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ² , of yarns of different colours or printed.	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.47	6	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.50	7	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ² , of yarns of different colours.	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.53	4	- Other, of a mass exceeding 250 g/m ² , printed	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.55	0	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.57	7	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ² , of yarns of different colours.	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.60	7	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.63	1	- Other, of a mass exceeding 350 g/m ² , of yarns of different colours.	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
.90	9	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
5515.29		= Other:		
.15	6	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17	2	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.20	2	- Other fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.23	7	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
5515.29.25	3	- Other, of a mass exceeding 70 g/m ² , but not exceeding 90 g/m ² , of yarns of different colours or printed.	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg

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.27 4	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.30 5	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ² , of yarns of different colours or printed.	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.33 4	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.35 0	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ² , of yarns of different colours or printed.	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.37 7	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.40 7	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ² , of yarns of different colours or printed.	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.43 1	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.45 8	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ² , of yarns of different colours.	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.47 4	- Other, of a mass exceeding 250 g/m ² , printed	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.50 4	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.53 9	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ² , of yarns of different colours.	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.55 5	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.57 1	- Other, of a mass exceeding 350 g/m ² , of yarns of different colours.	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
.90 3	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg

5515.9

5515.91

—Other woven fabrics:

= Mixed mainly or solely with man-made filaments:

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.15	7	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17	3	- Other fabrics containing by mass 15 per cent or more acrylic fibres	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.20	3	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.23	8	- Other fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.25	4	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.27	0	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ² , of yarns of different colours or printed	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.30	0	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.33	5	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ² , of yarns of different colours or printed	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.35	1	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.37	8	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ² , of yarns of different colours or printed	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.40	8	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.43	2	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ² , of yarns of different colours or printed	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.45	9	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.47	5	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ² , of yarns of different colours	kg	22% or 39% with a maximum of 960c/kg or 539c/kg

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5515.91.50	5	- Other, of a mass exceeding 250 g/m ² , printed	kg	22% or 39% with a maximum of 960c/kg or 539c/kg
.53	3	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.55	6	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ² , of yarns of different colours.	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.57	2	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 490c/kg
.60	2	- Other, of a mass exceeding 350 g/m ² , of yarns of different colours.	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
.90	4	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
5515.92		= Mixed mainly or solely with wool or fine animal hair:		
.15	3	- Crêpe fabrics and seersucker fabrics, unprinted.	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17	3	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more.	kg	22% or 39% with a maximum of 2880c/kg or 1588c/kg
.20	4	- Other fabrics containing by mass 15 per cent or more carded wool.	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.23	4	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings.	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.25	0	- Other fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.27	7	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.30	7	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ² , of yarns of different colours or printed.	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.33	1	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg

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.35	8	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ² , of yarns of different colours or printed	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.37	4	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.40	4	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ² , of yarns of different colours or printed.	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
5515.92.43	9	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.45	5	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ² , of yarns of different colours or printed.	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.47	1	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.50	1	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ² , of yarns of different colours.	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.53	6	- Other, of a mass exceeding 250 g/m ² , printed	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.55	2	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.57	9	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ² , of yarns of different colours.	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.60	9	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.63	3	- Other, of a mass exceeding 350 g/m ² , of yarns of different colours	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
.90	0	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
5515.99	= Other:			
.15	8	- Crêpe fabrics and seersucker fabrics, unprinted.	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg

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.17 4	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.20 4	- Other fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.23 9	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.25 5	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ² , of yarns of different colours or printed.	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.27 1	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.30 1	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ² , of yarns of different colours or printed.	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.33 6	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.35 2	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ² , of yarns of different colours or printed.	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.37 9	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.40 9	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ² , of yarns of different colours or printed.	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.43 3	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.45 0	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ² , of yarns of different colours.	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
5515.99.47 6	- Other, of a mass exceeding 250 g/m ² , printed	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.50 6	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg

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.53 0	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ² , of yarns of different colours.....	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.55 7	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.57 3	- Other, of a mass exceeding 350 g/m ² , of yarns of different colours.....	kg	22% or 39% with a maximum of 775c/kg or 441c/kg
.90 5	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg

55.16

Woven Fabrics of Artificial Staple Fibres:

5516.1 —Containing 85 per cent or more by mass of artificial staple fibres:

5516.11 = Unbleached or bleached:

.15 4	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17 0	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more.....	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.20 0	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.23 5	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.25 1	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.27 8	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.30 8	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.33 2	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.35 9	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg

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5516.11.37	5	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.90	1	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
5516.12		= Dyed:		
.15	0	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17	7	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.20	7	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.23	1	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.25	8	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.27	4	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.30	4	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.33	9	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.35	5	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 900c/kg or 494c/kg
.37	1	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.90	8	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
5516.13		= Of yarns of different colours:		
.15	7	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg

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.17 3	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more.....	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.20 3	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings.....	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.23 8	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.25 4	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.27 0	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.30 0	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.33 5	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.35 1	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.37 8	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.90 4	- Other	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
5516.14	= Printed:		
.15 3	- Fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more.....	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.17 6	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings.....	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.20 7	- Other fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.23 4	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg

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.25	0	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.27	7	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.30	7	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.33	1	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.90	0	- Other	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
5516.2		—Containing less than 85 per cent by mass of artificial staple fibres, mixed mainly or solely with man-made filaments:		
5516.21		= Unbleached or bleached:		
.15	9	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17	5	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.20	5	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.23	7	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.25	6	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.27	2	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.30	2	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.33	7	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg

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.35	3	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.90	6	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
5516.22		= Dyed:		
.15	5	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17	1	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.20	1	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.23	6	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.25	2	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.27	9	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.30	9	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.33	3	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.35	6	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.90	2	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
5516.23		= Of yarns of different colours:		
.15	1	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17	8	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg

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.20	8	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.23	2	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1482c/kg
.25	9	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.27	5	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.30	5	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.33	6	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.35	6	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.90	9	- Other	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
5516.24		= Printed:		
.15	8	- Fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17	4	- Other fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.20	4	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.23	9	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.25	5	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.27	1	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg

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.30 1	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.90 5	- Other	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
5516.3	—Containing less than 85 per cent by mass of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:		
5516.31	= Unbleached or bleached:		
.15 3	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17 6	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2880c/kg or 1588c/kg
.20 7	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.23 4	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.25 0	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.27 7	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.30 7	- Other, of a mass exceeding 130 g/m ² but not exceeding 200g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.33 1	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.35 8	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.37 4	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.90 0	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
5516.32	= Dyed:		

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.15	6	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17	6	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more.....	kg	22% or 39% with a maximum of 2880c/kg or 1588c/kg
.20	6	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.23	0	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.25	7	- Other, of a mass exceeding 70 g/m ² but not exceeding 90g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.27	3	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.30	3	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.33	8	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.35	4	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.37	0	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.90	7	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
5516.33		= Of yarns of different colours:		
.15	6	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17	2	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more.....	kg	22% or 39% with a maximum of 2880c/kg or 1588c/kg
.20	2	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg

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.23	7	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.25	3	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.27	5	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.30	6	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.33	4	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.35	0	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.37	7	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.90	3	- Other	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
5516.34		= Printed:		
.15	2	- Fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kg	22% or 39% with a maximum of 2880c/kg or 1588c/kg
.17	9	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.20	9	- Other fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.23	3	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.25	5	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.27	6	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg

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.30 6	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.33 0	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.90 4	- Other	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
5516.4	—Containing less than 85 per cent by mass of artificial staple fibres, mixed mainly or solely with cotton:		
5516.41	= Unbleached or bleached:		
.15 8	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17 4	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.20 4	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.23 9	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.25 5	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.27 1	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.30 1	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.33 6	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.35 2	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.90 5	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
5516.42	= Dyed:		

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.15 4	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17 0	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.20 0	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.23 5	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.25 1	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.27 8	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.30 8	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.33 2	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.35 9	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.90 1	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
5516.43	= Of yarns of different colours:		
.15 0	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17 7	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.20 7	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.23 1	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg

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.25	8	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.27	4	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.30	4	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.33	9	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.35	5	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.90	8	- Other	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
5516.44		= Printed:		
.15	7	- Fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17	3	- Other fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.20	3	- Other, of a mass not exceeding 70 g/ m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.23	8	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.25	4	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.27	0	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.30	0	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.90	4	- Other	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
5516.9		—Other:		

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5516.91	= Unbleached or bleached:			
.15 0	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg	
.17 7	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg	
.20 7	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg	
.23 1	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg	
.25 8	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg	
.27 4	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg	
.30 4	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg	
.33 9	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg	
8	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg	
.90 8	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg	
5516.92	= Dyed:			
.15 7	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg	
.17 3	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg	
.20 3	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg	
.23 8	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg	

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.25	4	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.27	0	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.30	0	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.33	5	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.35	1	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.90	4	- Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
5516.93		= Of yarns of different colours:		
.15	3	- Crêpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17	2	- Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.20	3	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.23	4	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1588c/kg
.25	0	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.27	7	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.30	7	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg

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.33	1	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.35	8	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.90	0	- Other	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
5516.94		= Printed:		
.15	2	- Fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17	6	- Other fabrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.20	6	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.23	0	- Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1709c/kg
.25	7	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
.27	3	- Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.30	3	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.90	7	- Other	kg	22% or 39% with a maximum of 960c/kg or 531c/kg

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CUSTOMS AND EXCISE ACT, 1998**CHAPTER 56****WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE,
CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF****NOTES:**

1. This Chapter does not cover the following:
 - (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 No. 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 No. 58.11;
 - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading No. 68.05);
 - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading No. 68.14); 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 a stitch-bonding process using fibres from the web itself.
3. Headings Nos. 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 No. 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.
Headings Nos. 56.02 and 56.03 do not, however, cover the following:
 - (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 per cent 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, provided 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 material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading No. 56.04 does not cover textile yarn, or strip or the like of heading No. 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.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
56.01 Wadding of Textile Materials and Articles thereof; Textile Fibres, not Exceeding 5 mm in Length (Flock), Textile Dust and Mill Neps:					
	5601.10	0	—Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	kg	15%
	5601.2		—Wadding; other articles of wadding:		
	5601.21	1	= Of cotton	kg	15%
	5601.22	8	= Of man-made fibres	kg	20%
	5601.29	2	= Other	kg	20%
	5601.30	1	= Textile flock and dust and mill neps	kg	free
56.02 Felt, Whether or Not Impregnated, Coated, Covered or Laminated:					
	5602.10	4	—Needleloom felt and stitch-bonded fibre fabrics	kg	10%
	5602.2		—Other felt, not impregnated, coated, covered or laminated:		
	5602.21	5	= Of wool or fine animal hair	kg	10%
	5602.29	6	= Of other textile materials	kg	10%
	5602.90	0	= Other	kg	10%
56.03 Nonwovens, Whether or not Impregnated, Coated, Covered or Laminated:					
	5603.1		—Of man-made filaments:		
	5603.11		= Of a mass not exceeding 25 g/m ² :		
	.10	1	- Impregnated, coated, covered or laminated with plastics	kg	20%
	.90	8	- Other	kg	10%
	5603.12		= Of a mass exceeding 25 g/m ² but not exceeding 70 g/m ² :		
	.10	8	- Impregnated, coated, covered or laminated with plastics	kg	20%
	.90	6	- Other	kg	10%
	5603.13		= Of a mass exceeding 70 g/m ² but not exceeding 150 g/m ² :		

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.10	4	- Impregnated, coated, covered or laminated with plastics	kg	20%
.90	2	- Other	kg	10%
5603.14		= Of a mass exceeding 150 g/m ² :		
.10	0-	- Impregnated, coated, covered or laminated with plastics	kg	20%
.90	9	- Other	kg	10%
5603.9		—Other:		
5603.91		= Of a mass exceeding 25 g/m ² :		
.10	8	- Impregnated, coated, covered or laminated with plastics	kg	20%
.90	6	- Other	kg	10%
5603.92		= Of a mass exceeding 25 g/m ² but not exceeding 70 g/m ² :		
.10	4	- Impregnated, coated, covered or laminated with plastics	kg	20%
.90	2	- Other	kg	10%
5603.93		= Of a mass exceeding 70 g/m ² but not exceeding 150 g/m ² :		
.10	0	- Impregnated, coated, covered or laminated with plastics	kg	20%
.90	9	- Other	kg	10%
5603.94		= Of a mass exceeding 150 g/m ² :		
.10	7	- Impregnated, coated, covered or laminated with plastics	kg	20%
.90	5	- Other	kg	10%
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56.04		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:		
5604.10	1	—Rubber thread and cord, textile covered	kg	15%
5604.20	6	—High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	kg	15%
5604.90	8	—Other	kg	15%
56.05	5605.00	0 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	10%
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56.06	5606.00	4 Gimped Yarn, and Strip and The Like of Heading No. 54.04 or 54.05, Gimped (Excluding those of Heading No. 56.05 and Gimped Horsehair Yarn); Chenille Yarn (Including Flock Chenille Yarn); Loop Wale-yarn	kg	20%
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56.07		Twine, Cordage, Ropes and Cables, Whether or not Plaited or Braided and Whether or not Impregnated, Coated, Covered or Sheathed with Rubber or Plastics:		
5607.10	2	—Of jute or other textile bast fibres of heading No. 53.03	kg	23%
5607.2		—Of sisal or other textile fibres of the genus Agave:		
5607.21	3	= Binder or baler twine	kg	23%
5607.29	4	= Other	kg	23%
5607.30	1	= Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres	kg	23%
5607.4		—Of polyethylene or polypropylene:		
5607.41	2	= Binder or baler twine	kg	23%
5607.49	3	= Other	kg	23%
5607.50	0	= Of other syntetic fibres	kg	23%
5607.90		= Other:		
.10	6	- Braided imitation catgut of artificial fibres	kg	5%
.90	4	- Other	kg	23%
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56.08		Knotted Netting of Twine, Cordage or Rope; made up Fishing Nets and Other Made up Nets, of Textile Materials:		
5608.1		—Of man-made textile materials:		
5608.11	2	= Made up fishing nets	kg	20%
5608.19	3	= Other	kg	20%
5608.90	2	= Other	kg	20%
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56.09	5609.00	5 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	20%

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CHAPTER 57

CARPETS AND OTHER TEXTILE FLOOR COVERINGS

NOTES:

- For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings 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.
- This Chapter does not cover floor covering underlays.

Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
57.01			Carpets and Other Textile Floor Coverings, Knotted, Whether or not Made up:		
	5701.10	2	—Of wool or fine animal hair	m ²	30%
	5701.90	9	—Of other textile materials.	m ²	30%
57.02			Carpets and Other Textile Floor Coverings, Woven, not Tufted or Flocked, Whether or not Made up, Including "Kelem", "Schumacks", "Karamanie" and Similar Handwoven Rugs:		
	5702.10	6	—"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	m ²	30%
	5702.20	0	—Floor coverings of coconut fibres (coir)	m ²	30%
	5702.3		—Other, of pile construction, not made up:		
	5702.31	1	= Of wool or fine animal hair	m ²	30%
	5702.32	8	= Of man-made textile materials.	m ²	30%
	5702.39	2	= Of other textile materials	m ²	30%
	5702.4		—Other, of pile construction, made up:		
	5702.41	6	= Of wool or fine animal hair	m ²	30%
	5702.42	2	= Of man-made textile materials.	m ²	30%
	5702.49	7	= Of other textile materials	m ²	30%
	5702.5		—Other, not of pile construction, not made up:		
	5702.51	0	= Of wool or fine animal hair	m ²	30%
	5702.52	7	= Of man-made textile materials.	m ²	30%
	5702.59	1	= Of other textile materials	m ²	30%
	5702.9		—Other, not of pile construction, made up:		
	5702.91	9	= Of wool or fine animal hair	m ²	30%
	5702.92	5	= Of man-made textile materials.	m ²	30%
	5702.99	3	= Of other textile materials	m ²	30%
57.03			Carpets and Other Textile Floor Coverings, Tufted, Whether or not Made Up:		
	5703.10	0	—Of wool or fine animal hair	m ²	30%
	5703.20	4	—Of nylon or other polyamides	m ²	30%
	5703.30	9	—Of other man-made textile materials	m ²	30%
	5703.90	6	—Of other textile materials	m ²	30%
57.04			Carpets and Other Textile Floor Coverings, of Felt, Not Tufted or Flocked, Whether or Not Made Up:		
	5704.10	3	—Tiles, having a maximum surface area of 0,3 m ²	m ²	30%
	5704.90	5	—Other	m ²	30%
57.05	5705.00	2	Other Carpets and Other Textile Floor Coverings, Whether or Not Made Up	m ²	30%

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CHAPTER 58

SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS;
EMBROIDERY

NOTES:

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated and other goods of Chapter 59.
2. Heading No. 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.
3. For the purposes of heading No. 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.
4. Heading No. 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading No. 56.08.
5. For the purposes of heading No. 58.06, the expression "narrow woven fabrics" means:
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.
 Narrow woven fabrics with woven fringes are to be classified in heading No. 58.08.
6. In heading No. 58.10, the expression "embroidery" means, inter alia, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading No. 58.05).
7. In addition to the products of heading No. 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.

ADDITIONAL NOTES:

1. For the purposes of headings Nos. 58.01, 58.02 and 58.04, the expression "impregnated, coated, covered or laminated" shall not be taken to include fabrics in which the impregnation, coating, covering or lamination cannot be seen with the naked eye.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
58.01			Woven Pile Fabrics and Chenille Fabrics (Excluding Fabrics of Heading No. 58.02 or 58.06):		
	5801.10	4	—Of wool or fine animal hair	kg	22% Or 39% with a maximum of 2160c/kg or 1191c/kg
	5801.2		—Of cotton:		
	5801.21	5	= Uncut weft pile fabrics	kg	22% Or 39% with a maximum of 2160c/kg or 1191c/kg
	5801.22	1	= Cut corduroy	kg	free
	5801.23	8	= Other weft pile fabrics	kg	22% Or 39% with a maximum of 2160c/kg or 1191c/kg
	5801.24	4	= Warp pile fabrics, pingl (uncut)	kg	22% Or 39% with a maximum of 2160c/kg or 1191c/kg
	5801.25	0	= Warp pile fabrics, cut	kg	22% Or 39% with a maximum of 2160c/kg or 1191c/kg
	5801.26	7	= Chenille fabrics	kg	22% Or 39% with a maximum of 2160c/kg or 1191c/kg
	5801.3		—Of man-made fibres:		

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5801.31	9	= Uncut weft pile fabrics	kg	22% Or 39% with a maximum of 2160c/kg or 1191c/kg
5801.32	6	= Cut corduroy	kg	free
5801.33	2	= Other weft pile fabrics	kg	22% Or 39% with a maximum of 2160c/kg or 1191c/kg
5801.34		= Warp pile fabrics, pingi (uncut):		
.07	6	- Velvet, of a mass exceeding 275 g/m ²	kg	25%
.90	4	- Other	kg	13%
5801.35		= Warp pile fabrics, cut		
.07	2	- Velvet, of a mass exceeding 275 g/m ²	kg	25%
.90	0	- Other	kg	13%
5801.36	1	= Chenille fabrics	kg	22% Or 39% with a maximum of 2160c/kg or 1191c/kg
5801.90	0	= Other	kg	22% Or 39% with a maximum of 2160c/kg or 1191c/kg
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58.02		Terry Towelling and Similar Woven Terry Fabrics (Excluding Narrow Fabrics of Heading No. 58.06); Tufted Textile Fabrics (Excluding Products of Heading No. 57.03):		
5802.1		—Terry towelling and similar woven terry fabrics, of cotton:		
5802.11	4	= Unbleached	kg	22% or 39% with a maximum of 2160c/kg or 1191c/kg
5802.19	5	= Other	kg	22% or 39% with a maximum of 2160c/kg or 1191c/kg
5802.20	2	= Terry towelling and similar woven terry fabrics, of other textile materials	kg	22% or 39% with a maximum of 2160c/kg or 1191c/kg
5802.30	7	= Tufted textile fabrics	kg	22% or 39% with a maximum of 2160c/kg or 1191c/kg
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58.03		Gauze (Excluding Narrow Fabrics of Heading No. 58.06):		
5803.10	1	—Cotton	kg	10%
5803.90	8	—Of other textile materials	kg	10%
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58.04		Tulle and Other Net Fabrics, (Excluding Woven, Knitted or Crocheted Fabrics); Lace in the Piece, in Strips or in Motifs (Excluding Fabrics of Heading No. 60.02):		
5804.10	5	—Tulles and other net fabrics	kg	free
5804.2		—Mechanically made lace:		
5804.21	6	- Of man-made fibres	kg	22%
5804.29	7	- Other textile material	kg	22%
5804.30	4	- Hand-made lace	kg	free
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58.05	5805.00	4 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	kg	20%
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58.06		Narrow Woven Fabrics (Excluding Goods of Heading No. 58.07); Narrow Fabrics Consisting of Warp Without Weft Assembled by Means of an Adhesive (Bolducs):		
5806.10	2	—Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	kg	39%
5806.20	7	—Other woven fabrics, containing by mass 5 per cent or more of elastomeric yarn or rubber thread		

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			kg	39%
5806.3		—Other woven fabrics:		
5806.31	8	= Of cotton	kg	39%
5806.32	4	= Of man-made fibres	kg	39%
5806.39	9	= Of other textile materials	kg	39%
5806.40	6	= Fabrics consisting of a warp without weft assembled by means of an adhesive (bolducs)	kg	free
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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	6	—Woven	kg	25%
5807.90		= Other:		
.10	2	- Of wool felt of jute felt, in the piece or in rectangles	kg	39%
.20	7	- Of other felt, in the piece or in rectangles	kg	39%
.30	4	- Knitted or crocheted, in the piece	kg	39%
.90	8	- Other	kg	25%
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58.08		Braids		
5808.10		—Braids in the piece:		
.10	7	- Elastic braids	kg	39%
.90	5	- Other	kg	25%
5808.90	6	—Other	kg	39%
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58.09	5809.00	9 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	kg	10%
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58.10		Embroidery in the Piece, in Strips or in Motifs:		
5810.10		—Embroidery without visible ground:		
.10	0	= Lace embroidery	kg	5%
.90	9	= Other	kg	22% or 39% with a maximum of 2 160c/kg or 1191c/kg
5810.9		—Other embroidery:		
5810.91		= Of cotton:		
.10	3	- Lace embroidery	kg	5%
.90	1	- Other	kg	22% Or 39% with a maximum of 2 160c/kg or 1191c/kg
5810.92		= Of man-made fibres:		
.10	5	- Lace embroidery	kg	5%
.90	8	- Other	kg	22% Or 39% with a maximum of 2 160c/kg or 1191c/kg
5810.99		= Of other textile materials:		
.10	4	- Lace embroidery	kg	5%
.90	2	- Other	kg	22% Or 39% with a maximum of 3 200c/kg or 1191c/kg
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58.11	5811.00	Quilted Textile Products in the Piece, Composed of One or More Layers of Textile Materials Assembled with Padding by Stitching or Otherwise (Excluding Embroidery of Heading No. 58.10):		
.45	2	—Of tulle and other net fabrics, not woven, knitted or crocheted, figured, not impregnated, coated, covered or laminated	kg	free
.90	8	—Other	kg	25%

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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 Nos. 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading No. 58.08 and the knitted or crocheted fabrics of heading No. 60.02.
2. Heading No. 59.03 applies to:
 - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the mass per square metre and whatever the nature of the plastic material (compact or cellular) excluding:
 - (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, no 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 7 mm, at a temperature between 15^o and 30^oC (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 coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
 - (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - (6) Textile products of heading No. 58.11;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading No. 56.04.
3. For the purposes of heading No. 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, 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 No. 48.14) or on a textile backing (generally heading No. 59.07).
4. For the purposes of heading No. 59.06, the expression "rubberised textile fabrics" means:
 - (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Of a mass of not more than 1,500 g/m²; or
 - (ii) Of a mass of more than 1,500 g/m² and containing more than 50 per cent by mass of textile material;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading No. 56.04;
 - (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their mass per square metre.
This heading does not, however, apply to plates, sheets or strips of cellular rubber, combined with textile fabric, where the textile fabric is present merely for re-inforcing purposes (Chapter 40), or textile products of heading No. 58.11.
5. Heading No. 59.07 does not apply to:
 - (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapter 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of 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 No. 44.08);
 - (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading No. 68.05);
 - (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading No. 68.14); or
 - (h) Metal foil on a backing of textile fabrics (Section XV).
6. Heading No. 59.10 does not apply to:
 - (a) Transmission or conveyor belting of textile material, a thickness of less than 3 mm; 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 No. 40.10).
7. Heading No. 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 (excluding those having the character of the products of heading Nos. 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 (excluding those of headings Nos. 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).

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Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
<hr/>					
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 Printing Canvas; Buckram and Similar Stiffened Textile Fabrics of a Kind used for Hat Foundations:		
	5901.10	6	—Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	kg	free
	5901.90		—Other:		
	.10	5	= Tracing cloth	kg	15%
	.20	7	= Prepared painting canvas	kg	free
	.30	4	= Other, woven, containing more than 50 per cent cellulosic fibres ..	kg	20%
	.90	8	= Other	kg	15%
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59.02			Tyre Cord Fabric of High Tenacity Yarn of Nylon or Other Polyamides, Polyesters or Viscose Rayon:		
	5902.10	9	—Of nylon or other polyamides	kg	15%
	5902.20	4	—Of polyesters	kg	15%
	5902.90	6	—Other	kg	15%
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59.03			Textile Fabrics Impregnated, Coated, Covered or Laminated with Plastics (Excluding those of Heading No. 59.02):		
	5903.10		—With polyvinyl chloride:		
	.10	0	= In a plain weave, of a mass of the basic textile fabric exceeding 340 g/m ² , commonly known as canvas or duck, surface-coated	kg	15%
	.20	8	= Electrical insulating tape	kg	5%
	.30	5	= Of a kind commonly used for interlinings	kg	25%
	.40	2	= Other, incorporating glass microspheres	kg	free
	.90	9	= Other	kg	25%
	5903.20		—With polyurethane:		
	.10	5	= In a plain weave, of a mass of the basic textile fabric exceeding 340 g/m ² , commonly known as canvas or duck, surface-coated	kg	15%
	.20	2	= Electrical insulating tape	kg	5%
	.30	7	= Of a kind commonly used for interlinings	kg	25%
	.40	7	= Other, incorporating glass microspheres	kg	free
	.90	3	= Other	kg	25%
	5903.90		—Other:		
	.10	7	= In a plain weave, of a mass of the basic textile fabric exceeding 340 g/m ² , commonly known as canvas or duck, surface-coated	kg	15%
	.20	4	= Electrical insulating tape	kg	5%
	.30	1	= Of a kind commonly used for interlinings	kg	25%
	.35	2	= Other, incorporating glass microspheres	kg	free
	.40	9	= Other, of a mass of less than 200 g/m ² and a width or circumference exceeding 200 mm	kg	20%
	.50	6	= Other, of a mass of 200 g/m ² or more and a width or circumference exceeding 200 mm	kg	20%
	.90	5	= Other	kg	25%
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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	7	—Linoleum	m ²	10%
	5904.9		—Other:		
	5904.91	3	= With a base consisting of needleloom felt or nonwovens	m ²	20%
	5904.92	6	= With other textile base	m ²	20%
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59.05	5905.00		Textile Wall Coverings:		
	.20	0	—Of tulle or other net fabrics or lace	m ²	free
	.30	8	—Of parallel textile yarns with backing of paper	m ²	free
	.90	1	—Other	m ²	25%
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59.06			Rubberised Textile Fabrics (Excluding Those of Heading No. 59.02):		
	5906.10		—Adhesive tape of a width not exceeding 20 cm:		
	.10	1	= Electrical insulating tape	kg	5%

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.20	9	= Other fabrics combined with cellular rubber	kg	20%
.90	4	= Other	kg	15%
5906.9		—Other:		
5906.91		= Knitted or crocheted:		
.10	4	- Impregnated, coated or covered with rubber	kg	15%
.90	2	- Other	kg	25%
5906.99		= Other:		
.10	5	- Combined with cellular rubber	kg	22% Or 39% with a maximum of 2160c/kg or 1191c/kg
.90	3	- Other	kg	15%
59.07	5907.00	Textile Fabrics Otherwise Impregnated, Coated or Covered; Painted Canvas Being Theatrical Scenery, Studio Back-cloths or the Like:		
.10	0	—Fabrics in a plain weave, of a mass of the basic textile fabric exceeding 340 g/m ² , commonly known as canvas or duck, surface-coated	kg	15%
.20	8	—Bandages, plasters and the like, containing zinc oxide; fracture bandages coated with plaster	kg	17,5%
.30	5	—Oilcloth	kg	free
.40	2	—Grafting tape for trees	kg	free
.50	5	—Electrical insulating tape	kg	5%
.60	7	—Painted canvas, being theatrical scenery, studio back-cloths or the like	kg	20%
.80	1	—Other, of a width exceeding 20 cm, but not exceeding 40 cm	kg	free
.90	9	—Other	kg	39%
59.08	5908.00	Textile Wicks, Woven, Plaited or Knitted, for Lamps, Stoves, Lighters, Candles or the Like; Incandescent Gas Mantles and Tubular Knitted Gas Mantle Fabric Therefor, Whether or Not Impregnated:		
.10	4	—Candlewick	kg	25%
.20	1	—Gas mantles	kg	5%
.90	2	—Other	kg	20%
59.09	5909.00	0 Textile Hosepipng and Similar Textile Tubing, With or Without Lining, Armour or Accessories of Other Materials	kg	15%
59.10	5910.00	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:		
.10	8	—Transmission belts or belting	kg	5%
.40	9	—Conveyor belts or belting	kg	20%
59.11		Textile Products and Articles, for Technical Uses, Specified in Note 7 to This Chapter:		
5911.10		—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):		
.10	6	—Narrow fabrics, made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	kg	42%
.90	4	—Other	kg	free
5911.20	3	—Bolting cloth, whether or not made up	kg	free
5911.3		—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):		
5911.31	4	= Of a mass of less than 650 g/m ²	kg	free
5911.32	0	= Of a mass of 650 g/m ² or more	kg	free
5911.40	2	= Straining cloth of a kind used in oil presses or the like, including that of human hair	kg	free
5911.90		= Other:		
.10	2	- Polishing and grinding buffs	kg	20%
.20	4	- Filter elements suitable for use with motor vehicles	kg	20%
.40	4	- Filter bags	kg	5%
.50	1	- Bags for vacuum cleaners	kg	5%
.60	9	- Filter cloths for industrial filters, cut to size or shape	kg	5%
.70	6	- Other filter cloths, cut to size or shape	kg	20%
.90	0	- Other	kg	free

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CHAPTER 60

KNITTED OR CROCHETED FABRICS

NOTES:

1. This Chapter does not cover the following:
 - (a) Crochet lace of heading No. 58.04;
 - (b) Labels, badges or similar articles, knitted or crocheted, of heading No. 58.07; or
 - (c) 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 No. 60.01.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout this Schedule any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile Yarn.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
60.01			Pile Fabrics, Including "Long Pile" Fabrics and Terry Fabrics, Knitted or Crocheted:		
	6001.10	8	—"Long pile" fabrics.....	kg	22% Or 39% with a maximum of 3 200c/kg or 1766c/kg
	6001.2		—Looped pile fabrics:		
	6001.21		= Of cotton:		
	.20	3	- Of a mass not exceeding 100 g/m ²	kg	22% Or 39% with a maximum of 1790c/kg or 984c/kg
	.30	0	- Of a mass exceeding 100 g/m ² but not exceeding 150 g/m ²	kg	22% Or 39% with a maximum of 1730c/kg or 956c/kg
	.40	8	- Of a mass exceeding 150 g/m ² but not exceeding 200 g/m ²	kg	22% Or 39% with a maximum of 1665c/kg or 915c/kg
	.50	5	- Of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% Or 39% with a maximum of 1600c/kg or 883c/kg
	.60	2	- Of a mass exceeding 250 g/m ²	kg	22% Or 39% with a maximum of 1540c/kg or 846c/kg
	6001.22		= Of man-made fibres:		
	.50	1	- Of a mass not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
	.60	9	- Of a mass exceeding 100 g/m ² but not exceeding 150 g/m ²	kg	22% or 39% with a maximum of 1320c/kg or 729c/kg
	.70	6	- Of a mass exceeding 150 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1230c/kg or 680c/kg

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.75	7	- Of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1145c/kg or 632c/kg
.80	3	- Of a mass exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1060c/kg or 587c/kg
6001.29		= Of other textile materials:		
.20	4	- Of a mass not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.30	1	- Of a mass exceeding 100 g/m ² but not exceeding 150 g/m ²	kg	22% or 39% with a maximum of 1320c/kg or 729c/kg
.40	9	- Of a mass exceeding 150 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1230c/kg or 680c/kg
.50	6	- Of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1145c/kg or 632c/kg
.60	3	- Of a mass exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1060c/kg or 587c/kg
6001.9		—Other:		
6001.91		= Of cotton:		
.20	5	- Of a mass not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 1790c/kg or 632c/kg
.30	2	- Of a mass exceeding 100 g/m ² but not exceeding 150 g/m ²	kg	22% or 39% with a maximum of 1730c/kg or 956c/kg
.40	1	- Of a mass exceeding 150 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1665c/kg or 915c/kg
.50	7	- Of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1600c/kg or 883c/kg
.60	4	- Of a mass exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1540c/kg or 846c/kg
6001.92		= Of man-made fibres:		
.25	2	- Of a mass not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.35	0	- Of a mass exceeding 100 g/m ² but not exceeding 150 g/m ²	kg	22% or 39% with a maximum of 1320c/kg or 729c/kg
.40	6	- Of a mass exceeding 150 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1145c/kg or 632c/kg

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.50 3	- Of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1060c/kg or 587c/kg
.60 0	- Of a mass exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1500c/kg or 826c/kg
6001.99	= Of other textile materials:		
.20 6	- Of a mass not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 1320c/kg or 729c/kg
.30 3	- Of a mass exceeding 100 g/m ² but not exceeding 150 g/m ²	kg	22% or 39% with a maximum of 1230c/kg or 680c/kg
.40 0	- Of a mass exceeding 150 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1145c/kg or 632c/kg
.50 8	- Of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1060c/kg or 587c/kg
.60 5	- Of a mass exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1060c/kg or 587c/kg

60.02

Other Knitted or Crocheted Fabrics:

6002.10	1	—Of a width not exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread	kg	20%
6002.20		—Other of a width not exceeding 30 cm:		
.10 3		= Open-work fabrics similar to lace	kg	22%
.90 1		= Other	kg	39%
6002.30	0	—Of a width exceeding 30 cm, containing by mass 5 per cent or more of elastomeric yarn or rubber thread	kg	20%
6002.4		—Other fabrics, warp knit (including those made on galloon knitting machines):		
6002.41		= Of wool or fine animal hair:		
.10 9		- Open-work fabrics similar to lace	kg	22%
.90 7		- Other	kg	39%
6002.42		= Of cotton:		
.10 5		- Open-work fabrics similar to lace	kg	22%
.90 3		- Other	kg	39%
6002.43		= Of man-made fibres:		
.01 2		- Tulle	kg	5%
.05 5		- Open-work fabrics similar to lace	kg	22%
.10 1		- Other net fabrics	kg	39%
.40 3		- Other, of polyamide or polyester fibres, of a mass not exceeding 40 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.45 4		- Other, of polyamide or polyester fibres, of a mass exceeding 40 g/m ² but not exceeding 60 g/m ²	kg	22% or 39% with a maximum of 1980c/kg or 1094c/kg
.50 0		- Other, of polyamide or polyester fibres, of a mass exceeding 60 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a maximum of 1760c/kg or 972c/kg

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.55	1	- Other, of polyamide or polyester fibres, of a mass exceeding 80 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 1650c/kg or 907c/kg
.60	8	- Other, of polyamide or polyester fibres, of a mass exceeding 100 g/m ² but not exceeding 150 g/m ²	kg	22% or 39% with a maximum of 1540c/kg or 846c/kg
.65	9	- Other, of polyamide or polyester fibres, of a mass exceeding 150 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1430c/kg or 790c/kg
.90	1	- Other	kg	22% or 39% with a maximum of 1320c/kg or 729c/kg
6002.49		= Other:		
.10	1	- Open-work fabrics similar to lace	kg	22%
.90	8	- Other	kg	39%
6002.9		= Other:		
6002.91		= Of wool or fine animal hair:		
.10	1	- Open-work fabrics similar to lace	kg	22%
.90	9	- Other	kg	39%
6002.92		= Of cotton:		
.10	8	- Open-work fabrics similar to lace	kg	22%
.20	5	- Net fabrics	kg	39%
.40	0	- Other, of a mass not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 1790c/kg or 984c/kg
.50	7	- Other, of a mass exceeding 100 g/m ² but not exceeding 150 g/m ²	kg	22% or 39% with a maximum of 1730c/kg or 1122c/kg
.60	4	- Other, of a mass exceeding 150 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1665c/kg or 1077c/kg
.70	1	- Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1600c/kg or 1037c/kg
.80	9	- Other, of a mass exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1540c/kg or 996c/kg
6002.93		= Of man-made fibres:		
.05	8	- Open-work fabrics similar to lace	kg	22%
.10	4	- Net fabrics	kg	39%
.15	5	- Elastic fabrics containing 50 per cent or more by mass of synthetic fibres	kg	22% or 39% with a maximum of 1230c/kg or 680c/kg
.33	3	- Other, of cellulosic fibres, of a mass not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 2240c/kg or 1231c/kg

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.36	8	- Other, of cellulosic fibres, of a mass exceeding 100 g/m ² but not exceeding 150 g/m ²	kg	22% or 39% with a maximum of 2160c/kg or 1191c/kg
.37	6	- Other, of cellulosic fibres, of a mass exceeding 150 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 2080c/kg or 1146c/kg
.38	4	- Other, of cellulosic fibres, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 2000c/kg or 1102c/kg
.39	2	- Other, of cellulosic fibres, of a mass exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1920c/kg or 1061c/kg
.40	6	- Other, of polyamide or polyester fibres, of a mass not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 1790c/kg or 984c/kg
.45	7	- Other, of polyamide or polyester fibres, of a mass exceeding 100 g/m ² but not exceeding 150 g/m ²	kg	22% or 39% with a maximum of 1650c/kg or 907c/kg
.50	3	- Other, of polyamide or polyester fibres, of a mass exceeding 150 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1540c/kg or 996c/kg
.55	4	- Other, of polyamide or polyester fibres, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1430c/kg or 927c/kg
.60	0	- Other, of polyamide or polyester fibres, of a mass exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1320c/kg or 859c/kg
.90	2	- Other	kg	22% or 39% with a maximum of 1320c/kg or 729c/kg
6002.99		= Other:		
.10	2	- Open-work fabrics similar to lace	kg	22%
.90	0	- Other	kg	22% or 39% with a maximum of 1320c/kg or 729c/kg

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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 the following:
 - (a) Goods of heading No. 62.12;
 - (b) Worn clothing or other worn articles of heading No. 63.09;
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading No 90.21).
3. For the purposes of headings Nos. 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 if made from the same fabric as the outer surface of the other components of the suit 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 (excluding suits and articles of heading No. 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 pull-overs 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 or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (excluding 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 No. 61.12.
4. Headings Nos. 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 10 cm x 10 cm. Heading No. 61.05 does not cover sleeveless garments.
5. Heading No. 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 No. 61.11:
 - (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
 - (b) Articles which are, prima facie, classifiable both in heading No. 61.11 and in other headings of this Chapter are to be classified in heading No. 61.11.
7. For the purposes of heading No. 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, windjacket 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 up 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.

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8. Garments which are, prima facie, classifiable both in heading No. 61.13 and in other headings of this Chapter, excluding heading No. 61.11, are to be classified in heading No. 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 which cannot be identified as either men's or boys' 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.

Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
61.01			Men's or Boys' Overcoats, Car-coats, Capes, Cloaks, Anoraks (Including Skijackets), Wind-cheaters, Windjackets and Similar Articles, Knitted or Crocheted (Excluding Those of Heading No. 61.03):		
	6101.10		—Of wool or fine animal hair:		
	.10	7	= Overcoats and raincoats.....	u	40% or 78% with a maximum of 5740c/kg or 2094c/kg
	.20	4	= Jackets	u	40% or 78% with a maximum of 8975c/kg or 3272c/kg
	.90	5	= Other	u	40% or 78% with a maximum of 7180c/kg or 2616c/kg
	6101.20		—Of cotton:		
	.10	1	= Overcoats and raincoats.....	u	40% or 78% with a maximum of 3380c/kg or 1231c/kg
	.20	9	= Jackets	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
	.90	3	= Other	u	40% or 78% with a maximum of 4225c/kg or 1539c/kg
	6101.30		—Of man-made fibres:		
	.10	6	= Overcoats and raincoats.....	u	40% or 78% with a maximum of 3380c/kg or 1231c/kg
	.20	3	= Jackets	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
	.90	4	= Other	u	40% or 78% with a maximum of 4225c/kg or 1539c/kg
	6101.90		—Of other textile materials:		
	.10	3	= Overcoats and raincoats.....	u	40% or 78% with a maximum of 3380c/kg or 1928c/kg

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	.20 0	= Jackets	u	40% or 78% with a maximum of 5280c/kg or 1231c/kg
	.90 1	= Other	u	40% or 78% with a maximum of 4225c/kg or 1539c/kg
61.02		Women's or Girls' Overcoats, Car-coats, Capes, Cloaks, Anoraks (Including Skijackets), Wind-cheaters, Wind-jackets and Similar Articles, Knitted or Crocheted (Excluding Those of Heading No. 61.04):		
6102.10		—Of wool or fine animal hair:		
	.10 0	= Overcoats and raincoats	u	40% or 78% with a maximum of 5740c/kg or 2094c/kg
	.20 8	= Jackets	u	40% or 78% with a maximum of 8980c/kg or 3272c/kg
	.90 9	= Other	u	40% or 78% with a maximum of 7180c/kg or 2616c/kg
6102.20		—Of cotton:		
	.10 5	= Overcoats and raincoats	u	40% or 78% with a maximum of 3380c/kg or 1231c/kg
	.20 2	= Jackets	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
	.90 3	= Other	u	40% or 78% with a maximum of 4225c/kg or 1539c/kg
6102.30		—Of man-made fibres:		
	.10 4	= Overcoats and raincoats	u	40% or 78% with a maximum of 3380c/kg or 1231c/kg
	.20 7	= Jackets	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
	.90 8	= Other	u	40% or 78% with a maximum of 4225c/kg or 1539c/kg
6102.90		—Of other textile materials:		
	.10 7	= Overcoats and raincoats	u	40% or 78% with a maximum of 3380c/kg or 1231c/kg
	.20 4	= Jackets	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
	.90 5	= Other	u	40% or 78% with a maximum of 4225c/kg or 1539c/kg
61.03		Men's or Boys' Suits, Ensembles, Jackets, Blazers, Trousers, Bib and Brace Overalls, Breeches and Shorts (Excluding Swimwear), Knitted or Crocheted:		

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6103.1		—Suits:			
6103.11	3	= Of wool or fine animal hair	u	40% or 78% with a maximum of 8980c/kg or 1823c/kg	
6103.12	4	= Of synthetic fibres	u	40% or 78% with a maximum of 5280c/kg or 2187c/kg	
6103.19	4	= Of other textile materials	u	40% or 78% with a maximum of 5280c/kg or 2187c/kg	
6103.2		—Ensembles:			
6103.21	8	= Of wool or fine animal hair	u	40% or 78% with a maximum of 8980c/kg or 3281c/kg	
6103.22	4	= Of cotton	u	40% or 78% with a maximum of 5280c/kg or 2187c/kg	
6103.23	0	= Of synthetic fibres	u	40% or 78% with a maximum of 5280c/kg or 2187c/kg	
6103.29	9	= Of other textile materials	u	40% or 78% with a maximum of 5280c/kg or 2187c/kg	
6103.3		—Jackets and blazers:			
6103.31	2	= Of wool or fine animal hair	u	40% or 78% with a maximum of 8980c/kg or 3281c/kg	
6103.32	9	= Of cotton	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg	
6103.33	5	= Of synthetic fibres	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg	
6103.39	3	= Of other textile materials	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg	
6103.4		—Trousers, bib and brace overalls, breeches and shorts:			
6103.41	7	= Of wool or fine animal hair	u	40% or 78% with a maximum of 8980c/kg or 3281c/kg	
6103.42	3	= Of cotton	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg	
6103.43	2	= Of synthetic fibres	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg	
6103.49	8	= Of other textile materials	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg	

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61.04

**Women's or Girls' Suits, Ensembles, Jackets, Blazers, Dresses, Skirts,
Divided Skirts, Trousers, Bib and Brace Overalls, Breeches and Shorts
(Excluding Swimwear), Knitted or Crocheted:**

6104.1		—Suits:			
6104.11	7	= Of wool or fine animal hair	u	40% or 78% with a maximum of 8980c/kg or 3281c/kg	
6104.12	3	= Of cotton	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg	
6104.13	3	= Of synthetic fibres	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg	
6104.19	8	= Of other textile materials	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg	
6104.2		—Ensembles:			
6104.21	1	= Of wool or fine animal hair	u	40% or 78% with a maximum of 8980c/kg or 3281c/kg	
6104.22	8	= Of cotton	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg	
6104.23	4	= Of synthetic fibres	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg	
6104.29	2	= Of other textile materials	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg	
6104.3		—Jackets and blazers:			
6104.31	6	= Of wool or fine animal hair	u	40% or 78% with a maximum of 8980c/kg or 3281c/kg	
6104.32	2	= Of cotton	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg	
6104.33	9	= Of synthetic fibres	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg	
6104.39	7	= Of other textile materials	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg	
6104.4		—Dresses:			
6104.41	0	= Of wool or fine animal hair	u	40% or 78% with a maximum of 8980c/kg or 3281c/kg	
6104.42	7	= Of cotton	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg	

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6104.43	3	= Of synthetic fibres	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6104.44	1	= Of artificial fibres	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6104.49	1	= Of other textile materials	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6104.5		—Skirts and divided skirts:		
6104.51	5	= Of wool or fine animal hair	u	40% or 78% with a maximum of 8980c/kg or 3281c/kg
6104.52	1	= Of cotton	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6104.53	8	= Of synthetic fibres	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6104.59	6	= Of other textile materials	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6104.6		—Trousers, bib and brace overalls, breeches and shorts:		
6104.61	1	= Of wool or fine animal hair	u	40% or 78% with a maximum of 8980c/kg or 3281c/kg
6104.62	6	= Of cotton	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6104.63	2	= Of synthetic fibres	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6104.69	0	= Of other textile materials	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
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61.05		Men's or Boys' Shirts, Knitted or Crocheted:		
6105.10	4	—Of cotton	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6105.20	9	—Of man-made fibres	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6105.90	0	—Of other textile materials	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
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61.06		Women's or Girls' Blouses, Shirts and Shirt-blouses, Knitted or Crocheted:		
6106.10	8	—Of cotton	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg

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6106.20	2	—Of man-made fibres	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6106.90	4	—Of other textile materials.	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg

61.07

Men's or Boys' Underpants, Briefs, Nightshirts, Pyjamas, Bathrobes, Dressing Gowns and Similar Articles, Knitted or Crocheted:

6107.1		—Underpants and briefs:		
6107.11	8	= Of cotton	u	40% or 78% with a maximum of 9700c/kg or 5293c/kg
6107.12	4	= Of man-made fibres.	u	40% or 78% with a maximum of 9700c/kg or 5293c/kg
6107.19	9	= Of other textile materials	u	40% or 78% with a maximum of 9700c/kg or 5293c/kg
6107.2		—Nightshirts and pyjamas:		
6107.21	2	= Of cotton	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6107.22	9	= Of man-made fibres.	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6107.29	3	= Of other textile materials	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6107.9		—Other:		
6107.91	4	= Of cotton	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6107.92	0	= Of man-made fibres.	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6107.99		= Of other textile materials:		
.10	2	- Bathrobes, dressing gowns and similar articles	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
.20	4	- Other, of wool	u	free
.90	0	- Other	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg

61.08

Women's or Girls' Slips, Petticoats, Briefs, Panties, Nightdresses, Pyjamas, Negligs, Bathrobes, Dressing Gowns and Similar Articles, Knitted or Crocheted:

6108.1		—Slips and petticoats:		
6108.11	1	= Of man-made fibres.	u	40% or 78% with a maximum of 5810c/kg or 2118c/kg
6108.19		= Of other textile materials:		
.10	8	- Of wool	u	free

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.90	8	- Other	u	40% or 78% with a maximum of 5810c/kg or 2118c/kg
6108.2		—Briefs and panties:		
6108.21	6	= Of cotton	u	40% or 78% with a maximum of 9700c/kg or 5293c/kg
6108.22	2	= Of man-made fibres	u	40% or 78% with a maximum of 9700c/kg or 5293c/kg
6108.29	7	= Of other textile materials	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6108.3		—Nightdresses and pyjamas:		
6108.31	0	= Of cotton	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6108.32	7	= Of man-made fibres	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6108.39	1	= Of other textile materials	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6108.9		—Other:		
6108.91	8	= Of cotton	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6108.92	4	= Of man-made fibres	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6108.99	9	= Of other textile materials	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
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61.09		T-shirts, Singlets and Other Vests, Knitted or Crocheted:		
6109.10	9	—Of cotton	u	40% or 78% with a maximum of 8000c/kg or 4374c/kg
6109.90	5	—Of other textile materials	u	40% or 78% with a maximum of 8000c/kg or 4374c/kg
61.10		Jerseys, Pullovers, Cardigans, Waistcoats and Similar Articles, Knitted or Crocheted:		
6110.10		—Of wool or fine animal hair:		
.20	3	= Jerseys, pullovers, slip-overs, cardigans, twinsets, bed jackets and jumpers	u	40% or 78% with a maximum of 11520c/kg or 4374c/kg
.90	4	= Other	u	40% or 78% with a maximum of 11520c/kg or 4200c/kg
6110.20		—Of cotton:		

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	.20 8	= Jerseys, pullovers, slip-overs, cardigans, twinsets, bed jackets and jumpers	u	40% or 78% with a maximum of 6865c/kg or 4374c/kg	
	.90 9	= Other	u	40% or 78% with a maximum of 6865c/kg or 2503c/kg	
6110.30	—Of man-made fibres:				
	.20 2	= Jerseys, pullovers, slip-overs, cardigans, twinsets, bed jackets and jumpers	u	40% or 78% with a maximum of 6865c/kg or 4374c/kg	
	.90 3	= Other	u	40% or 78% with a maximum of 6865c/kg or 2503c/kg	
6110.90	—Of other textile materials:				
	.20 1	= Jerseys, pullovers, slip-overs, cardigans, twinsets, bed jackets and jumpers	u	40% or 78% with a maximum of 6865c/kg or 4374c/kg	
	.90 0	= Other	u	40% or 78% with a maximum of 6865c/kg or 2503c/kg	
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61.11	Babies' Garments and Clothing Accessories, Knitted or Crocheted:				
	6111.10 2	—Of wool or fine animal hair	kg	40% or 78% with a maximum of 6105c/kg or 2223c/kg	
	6111.20 7	—Of cotton	kg	40% or 78% with a maximum of 3590c/kg or 1308c/kg	
	6111.30 1	—Of synthetic fibres	kg	40% or 78% with a maximum of 3590c/kg or 1308c/kg.	
	6111.90 9	—Of other textile materials	kg	40% or 78% with a maximum of 3590c/kg or 1308c/kg.	
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61.12	Track Suits, Ski Suits and Swimwear, Knitted or Crocheted:				
	6112.1	—Track suits:			
	6112.11 2	= Of cotton	u	40% or 78% with a maximum of 5000c/kg or 1823c/kg	
	6112.12 9	= Of synthetic fibres	u	40% or 78% with a maximum of 5000c/kg or 1823c/kg	
	6112.19 3	= Of other textile materials	u	40% or 78% with a maximum of 5000c/kg or 1823c/kg	
	6112.20 0	= Ski suits	kg	40% or 78% with a maximum of 4800c/kg or 1750c/kg	
6112.3	—Men's or boys' swimwear:				

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6112.31	= Of synthetic fibres:			
.10 9	- Not elastic	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg	
.90 7	- Other	u	40% or 78% with a maximum of 5090c/kg or 1855c/kg	
6112.39	= Of other textile materials:			
.10 0	- Not elastic	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg	
.90 8	- Other	u	40% or 78% with a maximum of 5090c/kg or 1855c/kg	
6112.4	—Women's or girls' swimwear:			
6112.41	= Of synthetic fibres:			
.10 3	- Not elastic	u	40% or 78% with a maximum of 9780c/kg or 1750c/kg	
.90 1	- Other	u	40% or 78% with a maximum of 9780c/kg or 1855c/kg	
6112.49	= Of other textile materials:			
.10 4	- Not elastic	u	40% or 78% with a maximum of 9780c/kg or 1750c/kg	
.90 2	- Other	u	40% or 78% with a maximum of 9780c/kg or 1855c/kg	
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61.13	6113.00	Garments, Made up of Knitted or Crocheted Fabrics of Heading No. 59.03, 59.06 or 59.07:		
.10 2	—Garments, made up of knitted or crocheted fabrics of heading No. 59.06	kg	40% or 78% with a maximum of 5090c/kg or 1855c/kg	
.20 4	—Garments, made up of knitted or crocheted fabrics of heading No. 59.03 or 59.07	kg	40% or 78% with a maximum of 4800c/kg or 1750c/kg	
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61.14	Other Garments, Knitted or Crocheted:			
6114.10	3 —Of wool or fine animal hair	kg	40% or 78% with a maximum of 7180c/kg or 2616c/kg	
6114.20	8 —Of cotton	kg	40% or 78% with a maximum of 4800c/kg or 1750c/kg	
6114.30	2 —Of man-made fibres	kg	40% or 78% with a maximum of 4800c/kg or 1750c/kg	
6114.90	9 —Of other textile materials.	kg	40% or 78% with a maximum of 4800c/kg or 1750c/kg	

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61.15 Panty Hose, Tights, Stockings, Socks and Other Hosiery, Including Stockings for Varicose Veins and Footwear Without Applied Soles, Knitted or Crocheted:			
6115.1		—Panty hose and tights:	
6115.11		= Of synthetic fibres, measuring per single yarn less than 67 dtex:	
.20 8		- Of polyurethane elastomeric yarn, designed to give relief to persons suffering from blood circulatory problems	kg free
.90 9		- Other	kg 20%
6115.12		= Of synthetic fibres, measuring per single yarn 67 dtex or more:	
.20 4		- Of polyurethane elastomeric yarn, designed to give relief to persons suffering from blood circulatory problems	kg free
.90 5		- Other	kg 20%
6115.19	4	= Of other textile materials	kg 20%
6115.20		= Women's full-length or knee-length hosiery, measuring per single yarn less than 67 dtex	
.30 3		- Of polyurethane elastomeric yarn, designed to give relief to persons suffering from blood circulatory problems	kg free
.90 7		- Other	kg 20%
6115.9		—Other:	
6115.91	8	= Of wool or fine animal hair	kg 40% or 78% with a maximum of 270c/pr. or 89c/pr.
6115.92	6	= Of cotton	kg 40% or 78% with a maximum of 270c/pr. or 99c/pr.
6115.93		= Of synthetic fibres:	
.15 0		- Of polyurethane elastomeric yarn, designed to give relief to persons suffering from blood circulatory problems	kg free
.90 8		- Other	kg 40% or 78% with a maximum of 270c/pr. or 89c/pr.
6115.99	0	- Of other textile materials	kg 40% or 78% with a maximum of 270c/pr. or 89c/pr.
61.16 Gloves, Mittens and Mitts, Knitted or Crocheted:			
6116.10	0	—Impregnated, coated or covered with plastics or rubber	kg 30%
6116.9		—Other:	
6116.91	3	= Of wool or fine animal hair	kg 30%
6116.92	7	= Of cotton	kg 30%
6116.93	6	= Of synthetic fibres	kg 30%
6116.99	4	= Of other textile materials	kg 30%
61.17 Other Made up Clothing Accessories, Knitted or Crocheted; Knitted or Crocheted Parts of Garments or of Clothing Accessories:			
6117.10	4	—Shawls, scarves mufflers, mantillas, veils and the like	kg 52%
6117.20	9	—Ties, bow ties and cravats	kg 40% or 78% with a maximum of 190c each
6117.80	6	—Other accessories	kg 40% or 78% with a maximum of 190c each
6117.90		—Parts:	
.10 8		= Elastic or rubberised	kg 40% or 78% with a maximum of 190c/kg
.90 6		= Other	kg 40% or 78% with a maximum of 6865c/kg or 2503c/kg

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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 except wadding, excluding knitted or crocheted articles (excluding those of heading No. 62.12).
2. This Chapter does not cover the following:
 - (a) Worn clothing or other worn articles of heading No. 63.09; or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).
3. For the purposes of headings Nos. 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 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.
 - 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 (excluding suits and articles of heading No. 62.07 or 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 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 (excluding 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 No. 62.11.
4. For the purposes of heading No. 62.09:
 - (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
 - (b) Articles which are, prima facie, classifiable both in heading No. 62.09 and in other headings of this Chapter are to be classified in heading No. 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 No. 62.10.
6. For the purposes of heading No. 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 to say, 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 comprise pockets or footstraps; or
 - (b) a "ski ensemble", that is to say, 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 up 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.
7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading No. 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading No. 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 provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes. Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.
9. Articles of this Chapter may be made of metal thread.

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Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
62.01			Men's or Boys' Overcoats, Car-coats, Capes, Cloaks, Anoraks (Including Ski-jackets), Wind-cheaters, Windjackets and Similar Articles, (Excluding Those of Heading No. 62.03):		
	6201.1		—Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
	6201.11		= Of wool or fine animal hair:		
	.20	2	- Of water proofed fabrics	u	40% or 78% with a maximum of 7180c/kg or 2616c/kg
	.90	3	- Other	u	40% or 78% with a maximum of 5740c/kg or 2094c/kg
	6201.12		= Of cotton:		
	.20	9	- Of waterproofed fabrics	u	40% or 78% with a maximum of 4225c/kg or 1539c/kg
	.90	2	- Other	u	40% or 78% with a maximum of 3380c/kg or 1231c/kg
	6201.13		= Of man-made fibres:		
	.20	5	- Of waterproofed fabrics	u	40% or 78% with a maximum of 4225c/kg or 1539c/kg
	.90	6	- Other	u	40% or 78% with a maximum of 3380c/kg or 1231c/kg
	6201.19		= Of other textile materials:		
	.20	3	- Of waterproofed fabrics	u	40% or 78% with a maximum of 4225c/kg or 1539c/kg
	.90	4	- Other	u	40% or 78% with a maximum of 3380c/kg or 1231c/kg
	6201.9		—Other:		
	6201.91	4	= Of wool or fine animal hair	u	40% or 78% with a maximum of 7180c/kg or 2616c/kg
	6201.92	0	= Of cotton	u	40% or 78% with a maximum of 4225c/kg or 1539c/kg
	6201.93	7	= Of man-made fibres	u	40% or 78% with a maximum of 4225c/kg or 1539c/kg
	6201.99	5	= Of other textile materials	u	40% or 78% with a maximum of 4225c/kg or 1539c/kg

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62.02		Women's or Girls' Overcoats, Car-coats, Capes, Cloaks, Anoraks (Including Ski-jackets), Wind-cheaters, Wind-jackets and Similar Articles (Excluding Those of Heading No. 62.04):		
6202.1		—Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
6202.11		= Of wool or fine animal hair:		
.20	6	- Of waterproofed fabrics	u	40% or 78% with a maximum of 7500c/kg or 2616c/kg
.90	7	- Other	u	40% or 78% with a maximum of 5740c/kg or 2094c/kg
6202.12		= Of cotton:		
.20	2	- Of waterproofed fabrics	u	40% or 78% with a maximum of 4225c/kg or 1539c/kg
.90	3	- Other	u	40% or 78% with a maximum of 3380c/kg or 1231c/kg
6202.13		= Of man-made fibres:		
.20	9	- Of waterproofed fabrics	u	40% or 78% with a maximum of 4225c/kg or 1539c/kg
.90	1	- Other	u	40% or 78% with a maximum of 3380c/kg or 1231c/kg
6202.19		= Of other textile materials:		
.20	7	- Of waterproofed fabrics	u	40% or 78% with a maximum of 4225c/kg or 1539c/kg
.90	8	- Other	u	40% or 78% with a maximum of 3380c/kg or 1231c/kg
6202.9		—Other:		
6202.91	8	= Of wool or fine animal hair	u	40% or 78% with a maximum of 7180c/kg or 2616c/kg
6202.92	4	= Of cotton	u	40% or 78% with a maximum of 4225c/kg or 1539c/kg
6202.93	0	= Of man-made fibres	u	40% or 78% with a maximum of 4225c/kg or 1539c/kg
6202.99	9	= Of other textile materials	u	40% or 78% with a maximum of 4225c/kg or 1539c/kg
62.03		Men's or Boys' Suits, Ensembles, Jackets, Blazers, Trousers, Bib and Brace Overalls, Breeches and Shorts (Excluding Swimwear):		
6203.1		—Suits:		
6203.11	5	= Of wool or fine animal hair	u	40% or 78% with a maximum of 8980c/kg or 3281c/kg

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6203.12	1	= Of synthetic fibres	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6203.19	6	= Of other textile materials	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6203.2	—Ensembles:			
6203.21	3	= Of wool or fine animal hair	u	40% or 78% with a maximum of 8980c/kg or c/kg
6203.22	6	= Of cotton	u	40% or 78% with a maximum of 5280c/kg or 3281c/kg
6203.23	2	= Of synthetic fibres	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6203.29	0	= Of other textile materials	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6203.3	—Jackets and blazers:			
6203.31	4	= Of wool or fine animal hair	u	40% or 78% with a maximum of 8980c/kg or 3281c/kg
6203.32	0	= Of cotton	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6203.33	7	= Of synthetic fibres	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6203.39	5	= Of other textile materials	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6203.4	—Trousers, bib and brace overalls, breeches and shorts:			
6203.41	9	= Of wool or fine animal hair	u	40% or 78% with a maximum of 8980c/kg or 3281c/kg
6203.42	5	= Of cotton	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6203.43	1	= Of synthetic fibres	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6203.49	9	= Of other textile materials	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg

62.04

**Women's or Girls' Suits, Ensembles, Jackets, Blazers, Dresses, Skirts,
Divided Skirts, Trousers, Bib and Brace Overalls, Breeches and Shorts
(Excluding Swimwear):**

6204.1 —Suits:

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6204.11	9	= Of wool or fine animal hair	u	40% or 78% with a maximum of 8980c/kg or 3281c/kg
6204.12	5	= Of cotton	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6204.13	1	= Of synthetic fibres	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6204.19	0	= Of other textile materials	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6204.2		—Ensembles:		
6204.21	3	= Of wool or fine animal hair	u	40% or 78% with a maximum of 8980c/kg or 3281c/kg
6204.22	2	= Of cotton	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6204.23	6	= Of synthetic fibres	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6204.29	4	= Of other textile materials	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6204.3		—Jackets and blazers:		
6204.31	8	= Of wool or fine animal hair	u	40% or 78% with a maximum of 8980c/kg or 3281c/kg
6204.32	4	= Of cotton	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6204.33	0	= Of synthetic fibres	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6204.39	9	= Of other textile materials	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6204.4		—Dresses:		
6204.41	2	= Of wool or fine animal hair	u	40% or 78% with a maximum of 8980c/kg or 1928c/kg
6204.42	9	= Of cotton	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6204.43	5	= Of synthetic fibres	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg

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6204.44	1	= Of artificial fibres	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6204.49	3	= Of other textile materials	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6204.5	—Skirts and divided skirts:			
6204.51	7	= Of wool or fine animal hair	u	40% or 78% with a maximum of 8980c/kg or 3281c/kg
6204.52	3	= Of cotton	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6204.53	0	= Of synthetic fibres	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6204.59	8	= Of other textile materials	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6204.6	—Trousers, bib and brace overalls, breeches and shorts:			
6204.61	1	= Of wool or fine animal hair	u	40% or 78% with a maximum of 8980c/kg or 3281c/kg
6204.62	8	= Of cotton	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6204.63	4	= Of synthetic fibres	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6204.69	2	= Of other textile materials	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
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62.05	Men's or Boys' Shirts:			
6205.10	6	—Of wool or fine animal hair	u	40% or 78% with a maximum of 8160c/kg or 2977c/kg
6205.20	0	—Of cotton	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6205.30	5	—Of man-made fibres	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6205.90	2	—Of other textile materials	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
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62.06	Women's or Girls' Blouses, Shirts and Shirt-blouses:			
6206.10	2	—Of silk or silk waste	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg

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6206.20	4	—Of wool or fine animal hair	u	40% or 78% with a maximum of 8160c/kg or 2977c/kg
6206.30	9	—Of cotton	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6206.40	3	—Of man-made fibres	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6206.90	6	—Of other textile materials	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg

62.07

Men's or Boys' Singlets and Other Vests, Underpants, Briefs, Nightshirts, Pyjamas, Bathrobes, Dressing Gowns and Similar Articles:

6207.1		—Underpants and briefs:		
6207.11	1	= Of cotton	u	40% or 78% with a maximum of 5810c/kg or 2118c/kg
6207.19	0	= Of other textile materials	u	40% or 78% with a maximum of 5810c/kg or 2118c/kg
6207.2		—Nightshirts and pyjamas:		
6207.21	4	= Of cotton	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6207.22	0	= Of man-made fibres	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6207.29	5	= Of other textile materials	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6207.9		—Other:		
6207.91	6	= Of cotton	kg	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6207.92	2	= Of man-made fibres	kg	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6207.99	7	= Of other textile materials	kg	40% or 78% with a maximum of 4800c/kg or 1750c/kg

62.08

Women's or Girls' Singlets and Other Vests, Slips, Petticoats, Briefs, Panties, Nightdresses, Pyjamas, Negligs, Bathrobes, Dressing Gowns and Similar Articles:

6208.1		—Slips and petticoats:		
6208.11	3	= Of man-made fibres	u	40% or 78% with a maximum of 5810c/kg or 2118c/kg
6208.19	4	= Of other textile materials	u	40% or 78% with a maximum of 5810c/kg or 2118c/kg

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6208.2		—Nightdresses and pyjamas:		
6208.21	8	= Of cotton	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6208.22	4	= Of man-made fibres	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6208.29	9	= Of other textile materials	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6208.9		—Other:		
6208.91	6	= Of cotton	kg	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6208.92	6	= Of man-made fibres	kg	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6208.99	0	= Of other textile materials	kg	40% or 78% with a maximum of 4800c/kg or 1750c/kg
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62.09		Babies' Garments and Clothing Accessories:		
6209.10	0	—Of wool or fine animal hair	kg	40% or 78% with a maximum of 6105c/kg or 2223c/kg
6209.20		—Of cotton:		
.20	9	= Napkins	kg	40% or 78% with a maximum of 1630c/kg or 595c/kg
.90	0	= Other	kg	40% or 78% with a maximum of 3590c/kg or 1308c/kg
6209.30	9	—Of synthetic fibres	kg	40% or 78% with a maximum of 3590c/kg or 1308c/kg
6209.90	7	—Of other textile materials	kg	40% or 78% with a maximum of 3590c/kg or 1308c/kg
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62.10		Garments, Made up of Fabrics of Heading No. 56.02, 56.03, 59.03, 59.06 or 59.07:		
6210.10		—Of fabrics of heading No. 56.02 or 56.03:		
.20	5	= Disposable panties of fabrics of heading No. 56.03	kg	free
.30	2	= Sterilised surgical gowns	kg	free
.90	6	= Other	kg	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6210.20	5	—Other garments, of the type described in subheadings 6201.11 to 6201.19	u	40% or 78% with a maximum of 4225c/kg or 1539c/kg

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6210.30	4	—Other garments, of the type described in subheadings 6202.11 to 6202.19	u	40% or 78% with a maximum of 4225c/kg or 1539c/kg
6210.40		—Other men's or boys' garments:		
.20	9	= One-piece protective suits incorporating outlet valves only, for use with breathing apparatus on the inside.	kg	free
.90	1	= Other	kg	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6210.50	9	—Other women's or girls' garments	kg	40% or 78% with a maximum of 4800c/kg or 1750c/kg

62.11

Tracksuits, Ski Suits and Swimwear; Other Garments:

6211.1		—Swimwear:		
6211.11	0	= Men's or boys'	u	40% or 78% with a maximum of 3380c/kg or 1231c/kg
6211.12	7	= Women's or girls'	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6211.20	9	= Ski suits	u	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6211.3		—Other garments, men's or boys':		
6211.31		= Of wool or fine animal hair:		
.10	7	- Suits and overalls, conductive, designed for use by overhead transmission linesmen, of a value for duty purposes of R275 or more	kg	free
.90	5	- Other	kg	40% or 78% with a maximum of 7180c/kg or 2616c/kg
6211.32		= Of cotton:		
.10	3	- Suits and overalls, conductive, designed for use by overhead transmission linesmen, of a value for duty purposes of R275 or more	kg	free
.90	1	- Other	kg	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6211.33		= Of man-made fibres:		
.10	2	- Suits and overalls, conductive, designed for use by overhead transmission linesmen, of a value for duty purposes of R275 or more	kg	free
.90	8	- Other	kg	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6211.39		= Of other textile materials:		
.10	8	- Suits and overalls, conductive, designed for use by overhead transmission linesmen, of a value for duty purposes of R275 or more	kg	free
.90	6	- Other	kg	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6211.4		—Other garments, women's or girls':		
6211.41		= Of wool or fine animal hair:		
.10	1	- Saris	kg	25%
.90	0	- Other	kg	40% or 78% with a maximum of 8160c/kg or 2977c/kg

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6211.42	= Of cotton:		
.10 8	- Saris	kg	25%
.90 6	- Other	kg	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6211.43	= Of man-made fibres:		
.10 4	- Saris	kg	25%
.90 2	- Other	kg	40% or 78% with a maximum of 4800c/kg or 1750c/kg
6211.49	= Of other textile materials		
.10 2	- Saris	kg	25%
.90 0	- Other	kg	40% or 78% with a maximum of 4800c/kg or 1750c/kg

62.12

Brassieres, Girdles, Corsets, Braces, Suspenders, Garters and Similar Articles and Parts Thereof, Whether or not Knitted or Crocheted:

6212.10	8	—Brassieres	kg	40% or 78% with a maximum of 20500c/kg or 6354c/kg
6212.20	2	—Girdles and panty-girdles	kg	40% or 78% with a maximum of 10700c/kg or 1928c/kg
6212.30	7	—Corselettes	kg	40% or 78% with a maximum of 10700c/kg or 1928c/kg
6212.90		—Other:		
.10 1		= Suspender belts	kg	40% or 78% with a maximum of 5810c/kg or 2118c/kg
.20 9		= Corsets, of a value for duty purposes of 4500c or more	kg	40% or 78% with a maximum of 5810c/kg or 2118c/kg
.30 6		= Corsets, of a value for duty purposes of less than 4500c, and corsetbelts	kg	40% or 78% with a maximum of 5280c/kg or 1899c/kg
.40 3		= Braces of a length of less than 76 cm	kg	30%
.50 0		= Braces of a length of 76 cm or more	kg	30%
.60 8		= Suspenders	kg	30%
.90 7		= Other	kg	30%

62.13

Handkerchiefs:

6213.10	1	—Of silk or silk waste	kg	49% or 120c each
6213.20		—Of cotton:		
.10 3		= Containing lace or embroidered on multiple needle machines, of a value for duty purposes exceeding 6,25c	kg	49% or 120c each
.90 1		= Other	kg	49% or 120c each
6213.90		—Of other textile materials:		
.10 5		= Of flax, containing lace or embroidered on multiple needle machines, of a value for duty purposes exceeding 6,25c	kg	49% or 120c each
.90 3		= Other	kg	49% or 120c each

62.14

Shawls, Scarves, Mufflers, Mantillas, Veils and the Like:

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6214.10	5	—Of silk or silk waste	u	49%
6214.20	2	—Of wool or fine animal hair	u	49%
6214.30	4	—Of synthetic fibres	u	49%
6214.40	9	—Of artificial fibres	u	49%
6214.90	1	—Of other textile materials:	u	49%
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62.15		Ties, Bow Ties and Cravats:		
6215.10	9	—Of silk or silk waste	kg	40% or 78% with a maximum of 7500c/kg or 1264c/kg
6215.20	3	—Of man-made fibres	kg	40% or 78% with a maximum of 7500c/kg or 1264c/kg
6215.90	5	—Of other textile materials.	kg	40% or 78% with a maximum of 3460c/kg or 1264c/kg
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62.16	6216.00	8 Gloves, Mittens and Mitts	kg	30%
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62.17		Other Made up Clothing Accessories; Parts of Garments or of Clothing Accessories (Excluding Those of Heading No. 62.12):		
6217.10		—Accessories:		
.30	8	= Printed labels and tabs	kg	25%
.90	1	= Other	kg	30%
6217.90	2	—Parts	kg	30%

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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 the following:
 - (a) Goods of Chapters 56 to 62; or
 - (b) Worn clothing or other worn articles of heading No. 63.09.
3. Heading No. 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 Nos. 57.01 to 57.05 and tapestries of heading No. 58.05;
 - (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.

SUB-CHAPTER I

OTHER MADE UP TEXTILE ARTICLES

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
63.01 Blankets and Travelling Rugs:					
	6301.10	3	—Electric blankets	u	49%
	301.20	8	—Blankets (excluding electric blankets) and travelling rugs, of wool or of fine animal hair	kg	49%
	6301.30	2	—Blankets (excluding electric blankets) and travelling rugs, of cotton	kg	49%
	6301.40	7	—Blankets (excluding electric blankets) and travelling rugs, of synthetic fibres	kg	49%
	6301.90	0	—Other blankets and travelling rugs	kg	49%
63.02 Bed Linen, Table Linen, Toilet Linen and Kitchen Linen:					
	6302.10	7	—Bed linen, knitted or crocheted	kg	49% with a maximum of 3000c/kg or 1094c/kg
	6302.2		—Other bed linen, printed:		
	6302.21	8	= Of cotton	kg	49% with a maximum of 3000c/kg or 1094c/kg
	6302.22	4	= Of man-made fibres	kg	49% with a maximum of 3000c/kg or 1094c/kg
	6302.29	9	= Of other textile materials	kg	49% with a maximum of 3000c/kg or 1094c/kg
	6302.3		—Other bed linen:		
	6302.31	2	= Of cotton	kg	49% with a maximum of 3000c/kg or 1094c/kg
	6302.32	9	= Of man-made fibres	kg	49% with a maximum of 3000c/kg or 1094c/kg

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6302.39	3	= Of other textile materials	kg	49% with a maximum of 3000c/kg or 1094c/kg
6302.40	0	—Table linen, knitted or crocheted	kg	49% with a maximum of 3000c/kg or 1094c/kg
6302.5		—Other table linen:		
6302.51	1	= Of cotton	kg	49% with a maximum of 3000c/kg or 1094c/kg
6302.52	8	= Of flax	kg	49% with a maximum of 3000c/kg or 1094c/kg
6302.53	4	= Of man-made fibres	kg	49% with a maximum of 3000c/kg or 1094c/kg
6302.59	2	= Of other textile materials	kg	49% with a maximum of 3000c/kg or 1094c/kg
6302.60		—Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton:		
.50	6	= Kitchen linen	kg	49% with a maximum of 3000c/kg or 972c/kg
.90	5	= Other	kg	49% with a maximum of 3000c/kg or 1094c/kg
6302.9		—Other:		
6302.91		= Of cotton:		
.10	7	- Knitted or crocheted	kg	49% with a maximum of 3000c/kg or 1094c/kg
.60	3	- Other toilet linen	kg	49% with a maximum of 3000c/kg or 1094c/kg
.70	0	- Other kitchen linen	kg	49% with a maximum of 3000c/kg or 972c/kg
6302.92	6	= Of flax	kg	49% with a maximum of 3000c/kg or 1094c/kg
6302.93	2	= Of man-made fibres	kg	49% with a maximum of 3000c/kg or 1094c/kg
6302.99	0	= Of other textile materials	kg	49% with a maximum of 3000c/kg or 1094c/kg

63.03

Curtains (Including Drapes) and Interior Blinds; Curtain or Bed Valances:

6303.1		—Knitted or crocheted:		
6303.11	7	= Of cotton	kg	49% with a maximum of 3000c/kg or 1094c/kg
6303.12	3	= Of synthetic fibres	kg	49% with a maximum of 3000c/kg or 1094c/kg
6303.19	8	= Of other textile materials	kg	49% with a maximum of 3000c/kg or 1094c/kg
6303.9		—Other:		

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6303.91	3	= Of cotton	kg	49% with a maximum of 3000c/kg or 1094c/kg
6303.92	8	= Of synthetic fibres	kg	49% with a maximum of 3000c/kg or 1094c/kg
6303.99	4	= Of other textile materials:	kg	49% with a maximum of 3000c/kg or 1094c/kg
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63.04		Other Furnishing Articles (Excluding Those of Heading No. 94.04):		
6304.1		—Bedspreads:		
6304.11	0	= Knitted or crocheted:	kg	49% with a maximum of 3000c/kg or 1094c/kg
6304.19	1	= Other	kg	49% with a maximum of 3000c/kg or 1094c/kg
6304.9		—Other:		
6304.91	7	= Knitted or crocheted	kg	49% with a maximum of 3000c/kg or 1094c/kg
6304.92	3	= Not knitted or crocheted, of cotton	kg	49% with a maximum of 3000c/kg or 1094c/kg
6304.93	7	= Not knitted or crocheted, of synthetic fibres	kg	49% with a maximum of 3000c/kg or 1094c/kg
6304.99	8	= Not knitted or crocheted, of other textile fibres	kg	49% with a maximum of 3000c/kg or 1094c/kg
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63.05		Sacks and Bags, of a Kind Used for the Packing of Goods:		
6305.10		—Of jute or of other textile bast fibres of heading No. 53.03:		
.10 5		= Knitted or crocheted	kg	20%
.90 3		= Other	kg	free
6305.20		—Of cotton:		
.10 1		= Knitted or crocheted	kg	20%
.20 7		= Other, of fabric of a mass exceeding 356 g/m ²	kg	25%
.90 8		= Other	kg	25%
6305.3		—Of man-made textile materials:		
6305.32		= Flexible intermediate bulk containers:		
.10 7		- Knitted or crocheted	kg	20%
.90 5		- Other	kg	25%
6305.33		= Other, of polyethylene or polypropylene strip or the like:		
.10 3		- Knitted or crocheted	kg	20%
.90 1		- Other	kg	25%
6305.39		= Other:		
.10 1		- Knitted or crocheted	kg	20%
.90 5		- Other	kg	25%
6305.90		= Of other textile materials:		
.10 1		- Knitted or crocheted	kg	20%
.90 5		- Other	kg	free
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63.06		Tarpaulins, Awnings and Sunblinds; Tents; Sails for Boats, Sailboards or Landcraft, Camping Goods:		
6306.1		—Tarpaulins, awnings and sunblinds:		
6306.11	8	= Of cotton	kg	20%
6306.12	4	= Of synthetic fibres	kg	20%
6306.19	9	= Of other textile materials	kg	20%
6306.2		—Tents:		
6306.21	2	= Of cotton	kg	20%
6306.22	9	= Of synthetic fibres	kg	20%
6306.29	3	= Of other textile materials	kg	20%

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6306.3		—Sails:		
6306.31	7	= Of synthetic fibres	kg	20%
6306.39	8	= Of other textile materials	kg	20%
6306.4		—Pneumatic mattresses:		
6306.41	1	= Of cotton	kg	20%
6306.49		= Of other textile materials:		
.10	6	- Of non-wovens	kg	25%
.90	8	- Other	kg	20%
6306.9		—Other:		
6306.91	4	= Of cotton	kg	20%
6306.99		= Of other textile materials:		
.10	2	- Of non-wovens	kg	25%
.90	0	- Other	kg	20%

63.07

Other Made up Articles, Including Dress Patterns:

6307.10	5	—Floor-cloths, dish-cloths, dusters and similar cleaning cloths	kg	30%
6307.20		—Life-jackets and life-belts:		
.10	7	= Knitted or crocheted, not elastic or rubberised	kg	35%
.90	5	= Other	kg	20%
6307.90		—Other:		
.10	9	= Of non-wovens	kg	25%
.20	6	= Sanitary towels, not knitted or crocheted	kg	15%
.30	3	= Boot and shoe laces, not knitted or crocheted	kg	25%
.40	0	= Cheese cloths or bandages, not knitted or crocheted	kg	free
.50	8	= Supportive knee-caps, ankle guards and wrist bands, elastic or rubberised	kg	30%
.90	7	= Other	kg	20%

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SUB-CHAPTER II**SETS**

Head- ing	Sub- heading	C D	Article Description	Statis- tical-	Rate of Duty
				Unit	
63.08	6308.00	4	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 Packings for Retail Sale	kg	20%

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SUB-CHAPTER III**WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS****63.09 6309.00 Worn Clothing and Other Worn Articles:**

.13	9	—Worn overcoats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, parkas and similar clothing articles (excluding windjackets and windcheaters)	kg	60% or 2500c/kg
.17	2	—Other worn clothing	kg	60% or 2500c/kg
.25	3	—Worn travelling rugs and blankets	kg	50c each
.45	8	—Worn headgear	kg	35c each
.90	3	—Other	kg	20%

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	2	—Sorted	kg	20%
6310.90	9	—Other	kg	20%

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CUSTOMS AND EXCISE ACT, 1998**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 the following:
 - (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 No. 63.09;
 - (d) Articles of asbestos (heading No. 68.12);
 - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.21); or
 - (f) Toy footwear and skating boots with ice or roller skates attached; shin-guards and similar protective sportswear (Chapter 95).
2. For the purposes of heading No. 64.06, the terms "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompoms or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 96.06.
3. For the purpose 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 purposes of this provision, no account should be taken of any resulting change of colour; and
 - (b) the term "leather" refers to goods of headings Nos. 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 or 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 Nos. 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 has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like; and
 - (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

ADDITIONAL NOTES:

1. For the purposes of this Chapter, footwear sizes are to be taken to refer to foot length in millimetres (mondopoint length).
2. For the purposes of this Chapter, the expression "bedroom slippers" applies only to articles commonly known as bedroom slippers, with outer soles of a thickness of less than 1,5 mm.
3. For the purposes of this Chapter a half pair shall be deemed to be a pair.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
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	5	—Footwear incorporating a protective metal toe-cap	2u	30%
	6401.9		—Other footwear:		
	6401.91	8	= Covering the knee	2u	30%
	6401.92	4	= Covering the ankle but not covering the knee.	2u	30%
	6401.99	9	= Other	2u	30%
64.02			Other Footwear With Outer Soles and Uppers of Rubber or Plastics:		

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6402.1		—Sports footwear:		
6402.12		= Ski-boots, cross-country ski footwear and snowboard boots:		
.10 9		- Ski-boots and cross-country ski footwear	2u	30%
.20 6		- Snowboard boots	2u	50%
6402.19	6	= Other	2u	50% or 500c/2u
6402.20	3	—Footwear with upper straps or thongs assembled to the sole by means of plugs	2u	50% or 500c/2u
6402.30	8	—Other footwear, incorporating a protective metal toe-cap	2u	50% or 500c/2u
6402.9		—Other footwear:		
6402.91	1	= Covering the ankle	2u	50% or 500c/2u
6402.99	2	= Other	2u	50% or 500c/2u

64.03

Footwear, With Outer Soles of Rubber, Plastics, Leather or Composition Leather and Uppers of Leather:

6403.1		—Sports footwear:		
6403.12		= Ski-boots, cross-country ski footwear and snowboard boots:		
.20 1		- Snowboard boots which incorporate textile material in the external surface area of the upper (excluding the tongue)	2u	50%
.90 0		- Other	2u	30%
6403.19	9	= Other	2u	30%
6403.20	7	= Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	2u	30%
6403.30	1	= Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	2u	30%
6403.40	6	= Other footwear, incorporating a protective metal toe-cap	2u	30%
6403.5		—Other footwear with outer soles of leather:		
6403.51		= Covering the ankle:		
.15 5		- Footwear (excluding bedroom slippers), which incorporate textile material in the external surface area of the upper (excluding the tongue)	2u	50%
.90 2		- Other	2u	30%
6403.59		—Other:		
.15 6		- Footwear (excluding bedroom slippers), which incorporate textile material in the external surface area of the upper (excluding the tongue)	2u	50%
.90 3		= Other	2u	30%
6403.9		—Other footwear:		
6403.91		= Covering the ankle:		
.15 3		- Footwear (excluding bedroom slippers), which incorporate textile material in the external surface area of the upper (excluding the tongue)	2u	50%
.90 0		- Other	2u	30%
6403.99		= Other:		
.15 4		- Footwear (excluding bedroom slippers), which incorporate textile material in the external surface area of the upper (excluding the tongue)	2u	50%
.90 1		- Other	2u	30%

64.04

Footwear with Outer Soles of Rubber, Plastics, Leather or Composition Leather and Uppers of Textile Materials:

6404.1		—Footwear with outer soles of rubber or plastics:		
6404.11		= Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:		
.05 3		- Ski boots and cross-country ski footwear	2u	30%
.10 1		- Spiked athletic shoes	2u	15%
.90 8		- Other	2u	50% or 500c/2u
6404.19		= Other:		
.10 0		- Bedroom slippers	2u	30%
.12 7		- Ballet shoes, with blocked toes	2u	free
.15 1		- Other ballet shoes	2u	30%
.90 9		- Other	2u	50% or 500c/2u
6404.20		= Footwear with outer soles of leather or composition leather:		
.10 8		- Bedroom slippers	2u	30%

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.20	5	- Ballet shoes, with blocked toes	2u	free
.30	2	- Other ballet shoes	2u	30%
.90	6	- Other	2u	50% or 500c/2u

64.05

Other Footwear:

6405.10 —With uppers of leather or composition leather:

.35	2	= Ballet shoes, with blocked toes	2u	free
.90	5	= Other	2u	30%

6405.20 —With uppers of textile materials:

.10	1	= Bedroom slippers	2u	30%
.15	2	= Ballet shoes, with blocked toes	2u	free
.17	9	= Other ballet shoes	2u	30%
.90	8	= Other	2u	50% or 500c/2u

6405.90 —Other:

.10	3	= Bedroom slippers	2u	30%
.15	4	= Ballet shoes, with blocked toes	2u	free
.17	0	= Other ballet shoes	2u	30%
.90	1	= Other	2u	50% or 500c/2u

64.06

Parts of Footwear (Including Uppers Whether or not Attached to Soles (Excluding Outer Soles)); Removable In-soles, Heel Cushions and Similar Articles; Gaiters, Leggings and Similar Articles, and Parts Thereof:

6406.10 —Uppers and parts thereof (excluding stiffeners):

.10	0	= Half-pairs, mounted on dummy lasts of wood or unmounted, suitable for use as manufacturing models	kg	free
.15	1	= Protective metal toe caps	kg	free
.25	9	= Other parts, of iron or steel	kg	20%
.35	6	= Other, of textile materials, rubber or plastics	kg	50%
.90	9	= Other	kg	26%

6406.20 8 —Outer soles and heels, of rubber or plastics

kg 26%

6406.9 —Other:

6406.91 = Of wood:

.05	7	- Soles, heel and sole units, tips, heels, stiffeners, arch supports and heel socks	kg	free
.40	5	- Removable fittings	kg	20%
.90	1	- Other	kg	26%

6406.99 = Of other materials:

.10	4	- Gaiters, leggings and similar articles, and parts thereof, wholly or principally of leather or composition leather	kg	23%
.15	5	- Gaiters, leggings and similar articles, and parts thereof (excluding those wholly or principally of leather or composition leather)	kg	20%
.25	2	- Clog soles, heel and sole units, tips and heels, of cork	kg	free
.40	6	- Parts of iron, steel, copper or aluminium, for footwear	kg	20%
.50	3	- Other stiffeners, arch supports and heel socks, for footwear	kg	free
.60	0	- Other removable fittings, for footwear	kg	20%
.90	2	- Other	kg	26%

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NOTES:

1. This Chapter does not cover the following:
 - (a) Worn headgear of heading No. 63.09;
 - (b) Asbestos headgear (heading No. 68.12); or
 - (c) Dolls' hats or other toy hats and carnival articles of Chapter 95.
2. Heading No. 65.02 does not cover hat-shapes made by sewing, (excluding those obtained simply by sewing strips in spirals).

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty .
65.01	6501.00	2	Hat-forms, Hat Bodies and Hoods of Felt, Neither Blocked to Shape Nor With Made Brims; Plateaux and Manchons (Including Slit Manchons), of Felt . .	kg	5%
65.02	6502.00	6	Hat-shapes, Plaited or Made by Assembling Strips of Any Material, Neither Blocked to Shape, Nor With Made Brims, Nor Lined, Nor Trimmed	kg	5%
65.03	6503.00	2	Felt Hats and Other Felt Headgear, Made From The Hat Bodies, Hoods of Plateaux of Heading No. 65.01, Whether or Not Lined or Trimmed	u	30%
65.04	6504.00	3	Hats and Other Headgear, Plaited or Made by Assembling Strips of Any Material, Whether or Not Lined or Trimmed	kg	30%
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 Material, Whether or Not Lined or Trimmed:		
	6505.10	1	—Hair-nets	kg	30%
	6505.90	8	—Other	kg	30%
65.06			Other Headgear, Whether or Not Lined or Trimmed:		
	6506.10		—Safety headgear:		
	.10	2	= Firemen's helmets; headgear identifiable for use by miners and other industrial workers	u	free
	.90	0	= Other	u	25%
	6506.9		—Other:		
	6506.91		= Of rubber or of plastics:		
	.10	5	- Rubber bathing caps	kg	15%
	.90	3	- Other	kg	25%
	6506.92	4	= Of furskin	kg	25%
	6506.99	9	= Of other materials	kg	25%
65.07	6507.00	4	Head-bands, Linings, Covers, Hat Foundations, Hat Frames, Peaks and Chinstraps, for Headgear	kg	17%

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CHAPTER 66

**UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS,
 WHIPS, RIDING-CROPS AND PARTS THEREOF**

NOTES:

1. This Chapter does not cover:
 - (a) Measure walking-sticks or the like (heading No. 90.17)
 - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
 - (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
2. Heading No. 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 No. 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
66.01			Umbrellas and Sun Umbrellas (Including Walking-stick Umbrellas, Garden Umbrellas and Similar Umbrellas):		
	6601.10	9	—Garden or similar umbrellas	u	30%
	6601.9		—Other:		
	6601.91	1	= Having a telescopic shaft	u	30%
	6601.99	2	= Other	u	30%
66.02	6602.00	8	Walking-sticks, Seat-sticks, Whips, Riding-crops and the Like	kg	25%
66.03			Parts, Trimmings and Accessories of Articles of Heading No. 66.01 or 66.02:		
	6603.10	6	—Handles and knobs	kg	20%
	6603.20	0	—Umbrella frames, including frames mounted on shafts (sticks).	kg	20%
	6603.90	2	—Other	kg	20%

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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 the following:
 - (a) Straining cloth of human hair (heading No. 59.11);
 - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - (c) Footwear (Chapter 64);
 - (d) Headgear and hair-nets (Chapter 65);
 - (e) Toys, sports requisites or carnival articles (Chapter 95); or
 - (f) Feather dusters, powder-puffs and hair sieves (Chapter 96).
2. Heading No. 67.01 does not cover the following:
 - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading No. 94.04);
 - (b) Articles of apparel and 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 No. 67.02.
3. Heading No. 67.02 does not cover the following:
 - (a) Articles of glass (Chapter 70);
 - (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 or similar methods.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
67.01	6701.00	6	Skins and Other Parts of Birds With Their Feathers or Down, Feathers, Parts of Feathers, Down and Articles Thereof (Excluding Goods of Heading No. 05.05 and Worked Quills and Scapes)	kg	20%
67.02			Artificial Flowers, Foliage and Fruit and Parts Thereof; Articles Made of Artificial Flowers, Foliage or Fruit:		
	6702.10	4	—Of plastics	kg	20%
	6702.90	0	—Of other materials	kg	20%
67.03	6703.00	3	Human Hair, Dressed, Thinned, Bleached or Otherwise Worked; Wool or Other Animal Hair or Other Textile Materials, Prepared for Use in Making Wigs or the Like	kg	free
67.04			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:		
	6704.1		—Of synthetic textile materials:		
	6704.11	8	—Complete wigs	kg	20%
	6704.19	9	—Other	kg	20%
	6704.20	6	—Of human hair	kg	20%
	6704.90	8	—Of other materials	kg	20%

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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 the following:
 - (a) Goods of Chapter 25;
 - (b) Coated, impregnated or covered paper of heading No. 48.10 or 48.11 (for example, paper coated with mica powder or graphite, bitumenised or asphalted paper);
 - (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bitumenised or asphalted fabric);
 - (d) Articles of Chapter 71;
 - (e) Tools or parts of tools, of Chapter 82;
 - (f) Lithographic stones of heading No. 84.42;
 - (g) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;
 - (h) Dental burrs (heading No. 90.18);
 - (i) Articles of Chapter 91 (for example, clocks and clock cases);
 - (j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (l) Articles of heading No. 96.02, if made of materials specified in Note 2(b) to Chapter 96, or of heading No. 96.06 (for example, buttons), No. 96.09 (for example, slate pencils) or No. 96.10 (for example, drawing slates); or
 - (m) Articles of Chapter 97 (for example, works of art).
2. In heading No. 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in headings Nos. 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.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
68.01	6801.00	8	Setts, Curbstones and Flagstones, of Natural Stone (Excluding Slate)	kg	free
68.02			Worked Monumental or Building Stone (Excluding Slate) and Articles Thereof (Excluding 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	6	—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	free
	6802.2		—Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:		
	6802.21	7	= Marble, travertine and alabaster	kg	free
	6802.22	3	= Other calcareous stone	kg	free
	6802.23	8	= Granite	kg	free
	6802.29	8	= Other stone	kg	free
	6802.9		—Other:		
	6802.91	9	= Marble, travertine and alabaster	kg	free
	6802.92	5	= Other calcareous stone	kg	free
	6802.93	1	= Granite	kg	free
	6802.99	2	= Other stone	kg	free
68.03	6803.00	5	Worked Slate and Articles of Slate or of Agglomerated Slate	kg	free
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	3	—Millstones and grindstones for milling, grinding or pulping	kg	free
	6804.2		—Other millstones, grindstones, grinding wheels and the like:		
	6804.21	4	= Of agglomerated synthetic or natural diamond	kg	free
	6804.22		= Of other agglomerated abrasives or of ceramics:		
	10 8		- Millstones, of a diameter exceeding 150 cm (excluding those of emery or corundum)	kg	free

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6804.23	7	= Of natural stone	kg	free
6804.30	2	= Hand sharpening or polishing stones	kg	free
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68.05		Natural or Artificial Abrasive Powder or Grain, on a Basis 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	7	—On a base of woven textile fabric only	kg	18%
6805.20	1	—On a base of paper or paperboard only	kg	18%
6805.30	6	—On a base of other materials	kg	18%
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68.06		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 (Excluding those of Heading No. 68.11 or 68.12 or of Chapter 69):		
6806.10	0	—Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	kg	18%
6806.20	5	—Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	kg	15%
6806.90		—Other:		
.30	9	= Articles of slag wool, rock wool or similar wools	kg	18%
.90	2	= Other	kg	free
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68.07		Articles of Asphalt or of Similar Material (For Example, Petroleum Bitumen or Coal Tar Pitch):		
6807.10	4	—In rolls	kg	18%
6807.90	0	—Other	kg	18%
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68.08	6808.00	3 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	free
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68.09		Articles of Plaster or of Compositions Based on Plaster:		
6809.1		—Boards, sheets, panels, tiles and similar articles, not ornamented:		
6809.11	8	= Faced or reinforced with paper or paperboard only	kg	18%
6809.19	9	= Other	kg	18%
6809.90	8	= Other articles	kg	18%
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68.10		Articles of Cement, of Concrete or of Artificial Stone, Whether or Not Reinforced:		
6810.1		—Tiles, flagstones, bricks and similar articles:		
6810.11	8	= Building blocks and bricks	kg	free
6810.19	9	= Other	kg	free
6810.9		—Other articles:		
6810.91	4	= Prefabricated structural components for building or civil engineering—	kg	free
6810.99	5	= Other	kg	free
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68.11		Articles of Asbestos-cement, of Cellulose Fibre-cement or the Like:		
6811.10	5	—Corrugated sheets	kg	free
6811.20	9	—Other sheets, panels, tiles and similar articles	kg	free
6811.30	4	—Tubes, pipes and tube or pipe fittings	kg	free
6811.90	1	—Other articles	kg	free
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68.12		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 (Excluding Goods of Heading No. 68.11 or 68.13):		
6812.10	9	—Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	kg	free
6812.20	3	—Yarn and thread	kg	free
6812.30		—Cords and string, whether or not plaited:		
.80	6	= Braided or plaited, whether or not impregnated with lubricants (excluding asbestos fibre filled rope)	kg	free
.90	3	= Other	kg	15%
6812.40		—Woven or knitted fabric:		
.10	7	= Knitted fabrics	kg	free
.20	7	= Woven fabrics, impregnated, coated covered or laminated with rubber—	kg	free
.30	4	= Woven fabrics, covered or laminated with aluminium	kg	free
.90	8	= Other	kg	15%

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6812.50	7	-Clothing, clothing accessories, footwear and headgear	kg	18%
		- Paper, millboard and felt:		
.10	9	= Millboard, of a thickness of 1 mm or more, not reinforced and not containing added rubber	kg	15%
.20	6	= Filter plates, of a thickness exceeding 2,5 mm	kg	15%
.90	7	= Other	kg	free
6812.70		-Compressed asbestos fibre jointing, in sheets or rolls:		
.10	3	= Combined with metal sheeting	kg	free
.90	1	= Other	kg	15%
6812.90	5	-Other	kg	
68.13		Friction Material and Articles Thereof (For Example, Sheets, Rolls, Strips, Segment, Discs, 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:		
6813.10		-Brake linings and pads:		
.20	7	= Brake linings of pressure or similar moulded material	kg	23%
.90	8	= Other	kg	11c/kg
6813.90		-Other:		
.10	6	= Clutch facings of an outside diameter not exceeding 250mm	kg	15%
.90	4	= Other	kg	11c/kg
68.14		Worked Mica and Articles of Mica, Including Agglomerated or Reconstituted Mica, Whether or Not on a Support of Paper, Paperboard or Other Materials:		
6814.10	6	-Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg	19%
6814.90	2	-Other	kg	19%
68.15		Articles of Stone or Other Mineral Substances (Including Carbon fibres, Articles of carbon fibres and articles of Peat), not Elsewhere Specified or Included:		
6815.10	7	-Not-electrical articles of graphite or other carbon	kg	free
6815.20	4	-Articles of peat	kg	free
6815.9		-Other articles		
6815.91	2	= Containing magnesite, dolomite or chromite	kg	free
6815.99	3	= Other	kg	free

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CUSTOMS AND EXCISE ACT, 1998**CHAPTER 69****CERAMIC PRODUCTS****NOTES:**

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 69.14 apply only to such products excluding those classifiable in heading Nos. 69.01 to 69.03.
2. This Chapter does not cover the following:
 - (a) Products of heading No. 28.44;
 - (b) Articles of heading No. 68.04;
 - (c) Articles of Chapter 71 (for example, imitation jewellery);
 - (d) Cermets of heading No. 81.13;
 - (e) Articles of Chapter 82;
 - (f) Electrical insulators (heading No. 85.46) or fittings of insulating material (heading No. 85.47);
 - (g) Artificial teeth (heading No. 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 No. 96.06 (for example, buttons or of heading No. 96.14 (for example, smoking pipes); or
 - (l) Articles of Chapter 97 (for example, works of art).

SUB-CHAPTER I

**GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR
SILICEOUS EARTHS, AND REFRACTORY GOODS**

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
69.01			Bricks, Blocks, Tiles and Other Ceramic Goods of Siliceous Fossil Meals (for Example, Kieselguhr, Tripolite or Diatomite) or Similar Siliceous Earths:		
	6901.10	7	—Bricks	kg	free
	6905.90	5	—Other	kg	16%
69.02			Refractory Bricks, Blocks, Tiles and Similar Refractory Ceramic Constructional Goods (Excluding Those of Siliceous Fossil Meals or Similar Siliceous Earths)		
	6902.10	8	—Containing by mass, singly or together, more than 50 per cent of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	kg	free
	6902.20	2	—Containing by mass more than 50 per cent of alumina (Al ₂ O ₃) of silica (SiO ₂) or of a mixture or compound of these products	kg	free
	6902.90	4	—Other	kg	free
69.03			Other Refractory Ceramic Goods (For Example, Retorts, Crucibles, Muffels, Nozzels, Plugs, Supports, Cupels, Tubes, Pipes, Sheaths and Rods) (Excluding Those of Siliceous Fossil Meals or of Similar Siliceous Earths):		
	6903.10	1	—Containing by mass more than 50 per cent of graphite or other carbon or of a mixture of these products	kg	free
	6903.20	6	—Containing by mass more than 50 per cent of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	kg	free
	6903.90	8	—Other	kg	free

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SUB-CHAPTER II

OTHER CERAMIC PRODUCTS

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
69.04			Ceramic Building Bricks, Flooring Blocks, Support or Filler Tiles and the Like:		
	6904.10	5	—Building bricks.	1000 u	free
	6904.90	1	—Other.	kg	free
69.05			Roofing Tiles, Chimney-pots, Cows, Chimney Liners, Architectural Ornaments and Other Ceramic Constructional Goods:		
	6905.10	9	—Roofing tiles	kg	free
	6905.90	5	—Other.	kg	free
69.06	6906.00	8	Ceramic Pipes, Conduits, Guttering and Pipe Fittings	kg	free
69.07			Unglazed Ceramic Flags and Paving, Hearth or Wall Tiles; Unglazed Ceramic Mosaic Cubes and the Like, Whether or Not on a Backing:		
	6907.10	6	—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 7 cm	m ²	24,5%
	6907.90	2	—Other.	m ²	24,5%
69.08			Glazed Ceramic Flags and Paving, Hearth or Wall Tiles; Glazed Ceramic Mosaic Cubes and the Like, Whether or not on a Backing:		
	6908.10	5	—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 7 cm	m ²	24,5%
	6908.90	6	—Other.	m ²	24,5%
69.09			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:		
	6909.1		—Ceramic wares for laboratory, chemical or other technical uses:		
	6909.11	4	= Of porcelain or china.	kg	free
	6909.12	6	= Articles having a hardness equivalent to 9 or more on the Mohs scale.	kg	free
	6909.19	0	= Other.	kg	free
	6909.90	0	= Other	kg	free
69.10			Ceramic Sinks, Wash Basins, Wash Basin Pedestals, Baths, Bidets, Water Closet Pans, Flushing Cisterns, Urinals and Similar Sanitary Fixtures:		
	6910.10	3	—Of porcelain or china	kg	20%
	6910.90	5	—Other.	kg	20%
69.11			Tableware, Kitchenware, Other Household Articles and Toilet Articles, of Porcelain or China:		
	6911.10	7	—Tableware and kitchenware	kg	30%
	6911.90	3	—Other.	kg	30%
69.12	6912.00	6	Ceramic Tableware, Kitchenware, Other Household Articles and Toilet Articles (Excluding Those of Porcelain or China)	kg	30%
69.13			Statuettes and Other Ornamental Ceramic Articles:		
	6913.10	4	—Of porcelain or china	kg	free
	6913.90	0	—Other.	kg	free
69.14			Other Ceramic Articles:		
	6914.10	8	—Of porcelain or china	kg	20%
	6914.90	4	—Other	kg	20%

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CHAPTER 70

GLASS AND GLASSWARE

NOTES:

1. This Chapter does not cover the following:
 - (a) Goods of heading No. 32.07 (for example, vitrifiable enamels and glazes, glass 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 No. 85.44, electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;
 - (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (e) Lamps and lighting fittings, illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof of heading No. 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 or other articles of Chapter 96.
2. For the purposes of headings Nos. 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 No. 70.06 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading No. 70.19, the expression "glass wool" means:
 - (a) Mineral wools with a silica (SiO_2) content not less than 60 per cent by mass;
 - (b) Mineral wools with a silica (SiO_2) content less than 60 per cent but with an alkaline oxide (K_2O or Na_2O) content exceeding 5 per cent by mass or a boric oxide (B_2O_3) content exceeding 2 per cent by mass.
 Mineral wools which do not comply with the above specifications fall in heading No. 68.06.
5. Throughout this Schedule, the expression "glass" includes fused quartz and other fused silica.

SUBHEADING NOTE:

1. For the purposes of subheadings Nos. 7013.21, 7013.31 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by mass of 24 per cent.

ADDITIONAL NOTE:

1. For the purposes of this Chapter, the expression "optical glass" means special glasses used in the manufacture of optical instruments for photography, astronomy, observation (for example, microscopy, navigation), armaments (for example, sighting telescopes), laboratories or for the manufacture of corrective spectacle lenses. These glasses are highly transparent. They may have special light absorptive properties and therefore be coloured or black. They are clear, homogeneous, without air bubbles, and have refractive indices and dispersive powers unusual in other glasses.

Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
70.01	7001.00	1	Cullet and Other Waste and Scrap of Glass; Glass in the Mass	kg	free
70.02			Glass in Balls (Excluding Microspheres of Heading No. 70.18), Rods and Tubes, Unworked:		
	7002.10	6	—Balls	kg	free
	7002.20	4	—Rods	kg	free
	7002.3		—Tubes:		
	7002.31	5	= Of fused quartz or other fused silica.	kg	free
	7002.32	1	= Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	kg	free
	7002.39	6	= Other	kg	free
70.03			Cast Glass and Rolled Glass, in Sheets or Profiles, Whether or not Having an Absorbent, Reflecting or non-reflecting Layer, but not Otherwise Worked:		
	7003.1		—Non-wired sheets:		
	7003.12		= Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:		
	.10	3	- Optical glass	m^2	free
	.90	1	- Other	m^2	10%

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7003.19		= Other:		
.10	8	- Optical glass	m ²	free
.90	6	- Other	m ²	10%
7003.20	8	= Wired sheets	m ²	10%
7003.30	2	= Profiles	m ²	10%
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70.04		Drawn Glass and Blown Glass, in Sheets, Whether or not Having an Absorbent or Reflecting Layer, But not Otherwise Worked:		
7004.20		—Glass coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:		
.10	9	= Optical glass	m ²	free
.90	7	= Other	m ²	10%
7004.90		—Other glass:		
.10	0	= Optical glass	m ²	free
.90	9	= Other	m ²	10%
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70.05		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		—Non-wired glass, having an absorbent, reflecting or non-reflecting layer:		
.10	8	= Optical glass	m ²	free
.90	6	= Other	m ²	10%
7005.2		—Other non-wired glass:		
7005.21		= Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:		
.10	9	- Optical glass	m ²	free
.90	7	- Other	m ²	10%
7005.29		= Other:		
.10	0	- Optical glass	m ²	free
.90	8	- Other	m ²	10%
7005.30	3	- Wired glass	m ²	10%
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70.06	7006.00	Glass of Heading No. 70.03, 70.04 or 70.05, Bent, Edge-Worked, Engraved, Drilled, Enamelled or Otherwise Worked, but not Framed or Fitted with Other Materials:		
	7006.00.30	1 —Optical glass, stained glass windows	kg	free
	.90	5 —Other	kg	16%
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70.07		Safety Glass, Consisting of Toughened (Tempered) or Laminated Glass:		
7007.1		—Toughened (tempered) safety glass:		
7007.11	4	= Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	18%
7007.19	5	= Other	m ²	18%
7007.2		—Laminated safety glass:		
7007.21	9	= Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	18%
7007.29	9	= Other	m ²	18%
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70.08	7008.00	7 Multiple-walled Insulating Units of Glass	kg	18%
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70.09		Glass Mirrors, Whether or not Framed, Including Rear-view Mirrors:		
7009.10	5	—Rear-view mirrors for vehicles	kg	18%
7009.9		—Other:		
7009.91	8	= Unframed	kg	18%
7009.92	4	= Framed	kg	18%

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70.10		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:		
7010.10		—Ampoules:		
.10	2	= Tubular, of a capacity not exceeding 35 ml	kg	19%
.90	0	= Other	kg	13%
7010.20	6	—Stoppers, lids and other closures	kg	5%
7010.9		—Other, of a capacity:		
7010.91		= Exceeding 1 l:		
.10	5	- Syphon vases	kg	5%
.20	2	- Beer and mineral water type bottles	kg	19%
.30	1	- Preserving jars	kg	5%
.90	3	- Other	kg	13%
7010.92		= Exceeding 0,33 l but not exceeding 1 l:		
.10	1	- Syphon vases	kg	5%
.20	9	- Beer and mineral water type bottles, of a capacity not exceeding 800 ml	kg	10%
.30	6	- Beer and mineral water type bottles, of a capacity exceeding 800 mL	kg	19%
.40	3	- Preserving jars	kg	5%
.90	9	- Other	kg	13%
7010.93		= Exceeding 0,15 l but not exceeding 0,33 l:		
.10	8	- Syphon vases	kg	5%
.15	9	- Beer and mineral water type bottles	kg	10%
.20	5	- Preserving jars	kg	5%
.90	6	- Other	kg	13%
7010.94		= Not exceeding 0,15 l:		
.10	4	- Syphon vases	kg	5%
.15	5	- Beer and mineral water type bottles	kg	10%
.20	1	- Preserving jars	kg	5%
.30	9	- Other, tubular, of a capacity not exceeding 35 ml	kg	19%
.90	2	- Other	kg	13%
70.11		Glass Envelopes (Including Bulbs and Tubes), Open, and Glass Parts Thereof, Without Fittings, For Electric Lamps, Cathode-ray Tubes or the Like:		
7011.10	9	—For electric lighting	kg	free
7011.20	3	—For cathode-ray tubes	kg	free
7011.90	5	—Other	kg	free
70.12	7012.00	8	Glass Inners for Vacuum Flasks or for Other Vacuum Vessels	u free
70.13		Glassware of a Kind Used for Table, Kitchen, Toilet, Office, Indoor Decoration or Similar Purposes (Excluding That of Heading No. 70.10 or 70.18):		
7013.10		—Of glass-ceramics:		
.05	7	= Ash trays	kg	15%
.27	8	= Plates, cups and saucers, machine-made	kg	15%
.90	1	= Other	kg	5%
7013.2		—Drinking glasses (excluding that of glass-ceramics):		
7013.21	7	= Of lead crystal	kg	5%
7013.29	8	= Other	kg	5%
7013.3		—Glassware of a kind used for table (excluding drinking glasses) or kitchen purposes (excluding those of glass-ceramics):		
7013.31		= Of lead crystal:		
.15	2	- Plates, cups and saucers, machine-made	kg	15%
.90	7	- Other	kg	5%
7013.32		= Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C:		
.15	6	- Plates, cups and saucers, machine-made	kg	15%
.90	3	- Other	kg	5%
7013.39		= Other:		
.15	0	- Plates, cups and saucers, machine-made	kg	15%
.90	8	- Other	kg	5%
7013.9		—Other glassware:		
7013.91	9	= Of lead crystal	kg	5%
7013.99	7	= Other	kg	5%

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70.14	7014.00	5	Signalling Glassware and Optical Elements of Glass (Excluding Those of Heading No. 70.15), not Optically Worked.	kg	free
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 Glasses:		
	7015.10	3	—Glasses for corrective spectacles	kg	free
	7015.90	9	—Other	kg	free
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	7	—Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg	18%
	7016.90		—Other:		
	.10	0	= Multicellular or foam glass in blocks, panels, plates, shells or similar forms	kg	free
	.20	8	= Bricks (excluding those of multicellular or foam glass)	kg	free
	.90	9	= Other	kg	18%
70.17			Laboratory, Hygienic or Pharmaceutical Glassware, Whether or not Graduated or Calibrated:		
	7017.10		—Of fused quartz or other fused silica:		
	.10	8	= Blood sample collection tubes	kg	16%
	.90	6	= Other	kg	free
	7017.20		—Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C:		
	.10	2	= Blood sample collection tubes	kg	16%
	.90	0	= Other	kg	free
	7017.90		—Other:		
	.10	4	= Blood sample collection tubes	kg	16%
	.90	2	= Other	kg	free
70.18			Glass Beads, Imitation Pearls, Imitation Precious or Semi-precious Stones and Similar Glass Smallwares, and Articles Thereof (Excluding Imitation Jewellery); Glass Eyes (Excluding Prosthetic Articles); Statuettes and Other Ornaments of Lampworked Glass (Excluding Imitation Jewellery); Glass Microspheres not Exceeding 1 mm in Diameter:		
	7018.10	4	—Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	kg	20%
	7018.20	9	—Glass microspheres not exceeding 1 mm in diameter	kg	20%
	7018.90	0	—Other	kg	free
70.19			Glass Fibres (Including Glass Wool) and Articles Thereof (For Example, Yarn, Woven Fabrics):		
	7019.1		—Slivers, rovings, yarn and chopped strands:		
	7019.11	4	= Chopped strands, of a length not exceeding 50 mm	kg	18%
	7019.12		= Rovings:		
	.10	8	= Coloured throughout the mass	kg	free
	.90	6	= Other	kg	18%
	7019.19		—Other:		
	.10	2	= Yarn	kg	free
	.90	0	= Other	kg	18%
	7019.3		—Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products:		
	7019.31	3	= Mats	kg	18%
	7019.32	9	= Thin sheets (voiles)	kg	18%
	7019.39	4	= Other	kg	18%
	7019.40		= Woven fabrics of rovings:		
	.10	9	- Fabrics woven from multifilament rovings	kg	18%
	.20	6	- Other, coated with plastics	kg	10%
	.90	7	- Other	kg	5%
	7019.5		—Other woven fabrics:		
	7019.51		= Of a width not exceeding 30 cm:		
	.10	4	- Coated with plastics	kg	10%
	.90	8	- Other	kg	5%

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7019.52	= Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex:				
.10 6	- Coated with plastics	kg	10%		
.90 4	- Other	kg	5%		
7019.59	= Other:				
.10 0	- Coated with plastics	kg	10%		
.90 9	- Other	kg	5%		
7019.90	= Other:				
.30 6	- Filter bags; prepared electrical insulating tape, coated or impregnated	kg	free		
.90 4	- Other	kg	18%		
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70.20	7020.00	3	Other Articles of Glass	kg	free

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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 METAL, 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 in this Chapter.
2. (a) Headings Nos. 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 No. 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 the following:
 - (a) Amalgams of precious metal, and colloidal precious metal (heading No. 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 No. 38.15);
 - (e) Articles of heading No. 42.02 or 42.03 referred to in Note 2(B) to Chapter 42;
 - (f) Handbags and other articles of heading No. 42.02 and articles of heading No. 42.03;
 - (g) Articles of heading No. 43.03 or 43.04;
 - (h) Goods of Section XI (textiles and textile articles);
 - (i) Footwear, headgear and other articles of Chapter 64 or 65;
 - (j) Umbrellas, walking-sticks and other articles of Chapter 66;
 - (l) Abrasive goods of heading No. 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 and electrical goods, and 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 No. 85.22);
 - (m) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (n) Arms or parts thereof (Chapter 93);
 - (o) Articles covered by Note 2 to Chapter 95;
 - (p) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
 - (q) Original sculptures and statuary (heading No. 97.03), collectors' pieces (heading No. 97.05) and antiques of an age exceeding one hundred years (heading No. 97.06) (excluding natural or cultured pearls or precious or semi-precious stones).
4. (a) The expression "precious metal" means silver, gold, 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.
5. For the purposes of this Chapter, any alloy (including a 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 per cent by mass, of the alloy. Alloys of precious metal are to be classified according to the following rules:
 - (a) An alloy containing 2 per cent or more, by mass, of platinum is to be treated as an alloy of platinum.
 - (b) An alloy containing 2 per cent or more, by mass, of gold but no platinum, or less than 2 per cent, by mass, of platinum, is to be treated as an alloy of gold.
 - (c) Other alloys containing 2 per cent or more, by mass, of silver are to be treated as alloys of silver.
6. Except where the context otherwise requires, any reference in this Schedule to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular precious 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 this Schedule 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 No. 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

NOTES:

9. For the purposes of heading No. 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 purposes of heading No. 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

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11. For the purposes of heading No. 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but excluding buttons or other articles of heading No. 96.06, or dress-combs, hair-slides or the like, and hairpins, of heading No. 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 subheading Nos. 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 per cent or more by mass passes through a sieve having a mesh aperture of 0,5 mm.
2. Notwithstanding the provisions of Chapter Note 4(b), for the purposes of subheadings Nos. 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the subheadings of heading No. 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by mass over each other of these metals.

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SUB-CHAPTER I

**NATURAL OR CULTURED PEARLS AND PRECIOUS OR
SEMI-PRECIOUS STONES**

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
71.01			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		—Natural pearls:		
	.10	5	= Graded or temporarily strung for convenience of transport	kg	20%
	.90	3	= Other	kg	free
	7101.2		—Cultured pearls:		
	7101.21		= Unworked:		
	.10	6	- Graded or temporarily strung for convenience of transport	kg	20%
	.90	4	- Other	kg	free
	7101.22		= Worked:		
	.10	2	- Graded or temporarily strung for convenience of transport	kg	20%
	.90	0	- Other	kg	free
71.02			Diamonds, Whether or not Worked, but not Mounted or Set:		
	7102.10	1	—Unsorted	carat	free
	7102.2		—Industrial:		
	7102.21	2	= Unworked or simply sawn, cleaved or bruted	carat	free
	7102.29	3	= Other	carat	free
	7102.3		—Non-industrial:		
	7102.31	7	= Unworked or simply sawn, cleaved or bruted	carat	free
	7102.39	8	= Other	carat	free
71.03			Precious Stones (Excluding Diamonds) and Semi-precious Stones, Whether or Not Worked or Graded But not Strung, Mounted or Set; Ungraded Precious Stones (Excluding Diamonds) and Semi-precious Stones, Temporarily Strung for Convenience of Transport:		
	7103.10	5	—Unworked or simply sawn or roughly shaped	kg	free
	7103.9		—Otherwise worked:		
	7103.91	8	= Rubies, sapphires and emeralds	carat	free
	7103.99	9	= Other	carat	free
71.04			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	9	—Piezo-electric quartz	kg	free
	7104.20	3	—Other, unworked or simply sawn or roughly shaped	kg	free
	7104.90	5	—Other	kg	free
71.05			Dust and Powder of Natural or Synthetic Precious or Semi-precious Stones:		
	7105.10	2	—Of diamonds	carat	free
	7105.90	9	—Other	kg	free

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SUB-CHAPTER II

PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL

Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
71.06			Silver (Including Silver Plated With Gold or Platinum), Unwrought or in Semi-manufactured Forms, or in Powder Form:		
	7106.10	6	—Powder	kg	free
	7106.9		—Other:		
	7106.91	9	= Unwrought.	kg	free
	7106.92	5	= Semi-manufactured	kg	free
71.07	7107.00	5	Base Metals Clad With Silver, not Further Worked than Semi-manufactured	kg	free
71.08			Gold (Including Gold Plated with Platinum) Unwrought or in Semi-manufactured Forms, or in Powder Form:		
	7108.1		—Non-monetary:		
	7108.11	1	= Powder	kg	free
	7108.12	6	= Other unwrought forms	kg	free
	7108.13	2	= Other semi-manufactured forms	kg	free
	7108.20	8	= Monetary	kg	free
71.09	7109.00	2	Base Metals or Silver, Clad With Gold, not Further Worked than Semi-manufactured	kg	free
71.10			Platinum, Unwrought or in Semi-manufactured Forms, or in Powder Form:		
	7110.1		—Platinum:		
	7110.11	3	= Unwrought or in powder form	kg	free
	7110.19	4	= Other	kg	free
	7110.2		—Palladium:		
	7110.21	8	= Unwrought or in powder form	kg	free
	7110.29	9	= Other	kg	free
	7110.3		—Rhodium:		
	7110.31	2	= Unwrought or in powder form	kg	free
	7110.39	3	= Other	kg	free
	7110.4		—Iridium, osmium and ruthenium:		
	7110.41	7	= Unwrought or in powder form	kg	free
	7110.49	8	= Other	kg	free
71.11	7111.00	6	Base Metals, Silver or Gold, Clad With Platinum, not Further Worked than Semi-manufactured	kg	free
71.12			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:		
	7112.10	4	—Of gold, including metal clad with gold but excluding sweepings containing other precious metals.	kg	free
	7112.20	9	—Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg	free
	7112.90		—Other:		
	.10	8	= Of plastics containing silver compounds	kg	15%
	.90	6	= Other	kg	free

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SUB-CHAPTER III

JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES
AND OTHER ARTICLES

Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
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71.13			Articles of Jewellery and Parts Thereof, of Precious Metal or of Metal Clad with Precious Metal:		
	7113.1		—Of precious metal whether or not plated or clad with precious metal:		
	7113.11	4	= Of silver, whether or not plated or clad with other precious metal.	kg	20%
	7113.19	5	= Of other precious metal, whether or not plated or clad with precious metal	kg	20%
	7113.20	2	= Of base metal clad with precious metal	kg	20%
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71.14			Articles of Goldsmiths' or Silversmiths' Wares and Parts Thereof, of Precious Metal or of Metal Clad with Precious Metal:		
	7114.1		—Of precious metal whether or not plated or clad with precious metal:		
	7114.11		= Of silver, whether or not plated or clad with other precious metal:		
	.10	5	- Commemorative medallions	kg	free
	.90	3	- Other	kg	20%
	7114.19		= Of other precious metal, whether or not plated or clad with precious metal:		
	.10	6	- Commemorative medallions	kg	free
	.90	4	- Other	kg	20%
	7114.20		= Of base metal clad with precious metal:		
	.10	3	- Commemorative medallions	kg	free
	.90	1	- Other	kg	20%
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71.15			Other Articles of Precious Metal or of Metal Clad With Precious Metal:		
	7115.10	5	—Catalysts in the form of wire cloth or grill, of platinum	kg	free
	7115.90		—Other:		
	.30	3	= Crucibles of platinum; wire cloth of platinum; laboratory equipment of platinum.	kg	20%
	.90	7	= Other	kg	free
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71.16			Articles of natural or Cultured Pearls, Precious or Semi-Precious Stones (Natural, Synthetic or Reconstructed):		
	7116.10	9	—Of natural or cultured pearls.	kg	20%
	7116.20	3	—Of precious or semi-precious stones (natural, synthetic or reconstructed).	kg	20%
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71.17			Imitation Jewellery:		
	7117.1		—Of base metal, whether or not plated with precious metal:		
	7117.11	9	= Cuff-links and studs.	kg	20%
	7117.19	8	= Other	kg	20%
	7117.90	9	—Other.	kg	20%
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71.18			Coin:		
	7118.10	6	—Coin (excluding gold coin), not being legal tender.	kg	free
	7118.90	2	—Other.	kg	free

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SECTION XV**BASE METALS AND ARTICLES OF BASE METAL**

NOTES:

1. This Section does not cover the following:
 - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (heading Nos. 32.07 to 32.10, 32.12, 32.13 or 32.15;
 - (b) Ferro-cerium or other pyrophoric alloys (heading No. 36.06);
 - (c) Headgear or parts thereof of heading No. 65.06 or 65.07;
 - (d) Umbrella frames or other articles of heading No. 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);
 - (g) Assembled railway or tramway track (heading No. 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
 - (i) Lead shot prepared for ammunition (heading No. 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 this Schedule, the expression "parts of general use" means:
 - (a) Articles of headings No. 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metals;
 - (b) Springs and leaves for springs, of base metal (excluding clock or watch springs (heading No. 91.14)); and
 - (c) Articles of headings Nos. 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading No. 83.06.In Chapters 73 to 76 and 78 to 82 (but not in heading No. 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 78 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 a ceramic components. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).
5. Classification of alloys (excluding 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 mass 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 mass of such metals equals or exceeds the total mass of the other elements present.
 - (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (excluding cermets) and intermetallic compounds.
6. Unless the context otherwise requires, any reference in this Schedule to a base metal includes a reference to alloys which, by virtue of Note 3 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 General Note A to this Schedule containing two or more base metals are to be treated as articles of base metal predominating by mass 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 3, it is classified; and
 - (c) A cermet of heading No. 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 per cent or more by mass passes through a sieve having a mesh aperture of 1 mm.

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CHAPTER 72**IRON AND STEEL****NOTES:**

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout this Schedule, the following expressions have the meanings hereby assigned to them:

(a) Pig iron

Iron-carbon alloys not usefully malleable, containing more than 2 per cent by mass of carbon and which may contain by mass one or more other elements within the following limits:

- not more than 10 per cent of chromium
- not more than 6 per cent of manganese
- not more than 3 per cent of phosphorus
- not more than 8 per cent of silicon
- a total of not more than 10 per cent of other elements.

(b) Spiegeleisen

Iron-carbon alloys containing by mass more than 6 per cent but not more than 30 per cent of manganese and otherwise conforming to the specification at (a) above.

(c) Ferro-alloys

Alloys in pigs, blocks, lumps or similar primary forms, in 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 mass 4 per cent or more of the element iron and one or more of the following:

- more than 10 per cent of chromium
- more than 30 per cent of manganese
- more than 3 per cent of phosphorus
- more than 8 per cent of silicon
- a total of more than 10 per cent of other elements, excluding carbon, subject to a maximum content of 10 per cent in the case of copper.

(d) Steel

Ferrous materials (excluding those of heading No. 72.03) which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by mass 2 per cent or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) Stainless steel

Alloy steels containing, by mass, 1,2 per cent or less of carbon and 10,5 per cent 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 mass one or more of the following elements in the proportion shown:

- 0,3 per cent or more of aluminium
- 0,0008 per cent or more of boron
- 0,3 per cent or more of chromium
- 0,3 per cent or more of cobalt
- 0,4 per cent or more of copper
- 0,4 per cent or more of lead
- 1,65 per cent or more of manganese
- 0,08 per cent or more of molybdenum
- 0,3 per cent or more of nickel
- 0,06 per cent or more of niobium
- 0,6 per cent or more of silicon
- 0,05 per cent or more of titanium

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- 0,3 per cent or more of tungsten (wolfram)
- 0,1 per cent or more of vanadium
- 0,5 per cent or more of zirconium
- 0,1 per cent 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 per cent by mass passes through a sieve with a mesh aperture of 1 mm and of which 90 per cent or more by mass 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 (excluding 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 a width which exceeds 150 mm and measures at least twice the thickness.
- Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) 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 (excluding 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 or 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 (re-inforcing 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 definition 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 (re-inforcing 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 15 mm 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 definition are to be classified in heading No. 73.04.

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2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by mass.
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 mass, one or more of the following elements in the specified proportions:
 - more than 0,2 per cent of chromium
 - more than 0,3 per cent of copper
 - more than 0,3 per cent of nickel
 - more than 0,1 per cent of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.
 - (b) Non-alloy free-cutting steel:
Non-alloy steel containing, by mass, one or more of the following elements in the specified proportions:
 - 0,08 per cent or more of sulphur
 - 0,1 per cent or more of lead
 - more than 0,05 per cent of selenium
 - more than 0,01 per cent of tellurium
 - more than 0,05 per cent of bismuth.
 - (c) Silicon-electrical steel:
Alloy steels containing by mass at least 0,6 per cent but not more than 6 per cent of silicon and not more than 0,08 per cent of carbon. They may also contain by mass not more than 1 per cent of aluminium but no other element in a 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 mass of 7 per cent or more, 0,6 per cent or more of carbon and 3 to 6 per cent of chromium.
 - (e) Silico-manganese steel:
Alloy steels containing by mass:
 - not more than 0,7 per cent of carbon;
 - 0,5 per cent or more but not more than 1,9 per cent of manganese; and
 - 0,6 per cent or more but not more than 2,3 per cent 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 subheadings of heading No. 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 per cent by mass.

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SUB-CHAPTER I

**PRIMARY MATERIALS: PRODUCTS IN GRANULAR OR
POWDER FORM**

Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
72.01 Pig Iron and Spiegeleisen in Pigs, Blocks or Other Primary Forms:					
	7201.10	5	—Non-alloy pig iron containing by mass 0,5 per cent or less of phosphorous	kg	free
	7201.20	4	—Non-alloy pig iron containing by mass more than 0,5 per cent of phosphorous	kg	free
	7201.50	8	—Alloy pig iron; spiegeleisen	kg	free
72.02 Ferro-alloys:					
	7202.1		—Ferro-manganese:		
	7202.11	4	= Containing by mass more than 2 per cent of carbon	kg	free
	7202.19	0	= Other	kg	free
	7202.2		—Ferro-silicon:		
	7202.21	4	= Containing by mass more than 55 per cent of silicon	kg	free
	7202.29	5	= Other	kg	free
	7202.30	2	—Ferro-silico-manganese	kg	free
	7202.4		—Ferro-chromium:		
	7202.41	3	= Containing by mass more than 4 per cent of carbon	kg	free
	7202.49	4	= Other	kg	free
	7202.50	1	= Ferro-silico-chromium	kg	free
	7202.60	6	= Ferro-nickel	kg	free
	7202.70	0	= Ferro-molybdenum	kg	free
	7202.80	5	= Ferro-tungsten and ferro-silico-tungsten	kg	free
	7202.9		—Other:		
	7202.91	6	= Ferro-titanium and ferro-silico-titanium	kg	free
	7202.92	2	= Ferro-vanadium	kg	free
	7202.93	9	= Ferro-niobium	kg	free
	7202.99		= 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 a Minimum Purity by Mass of 99,94 per cent, in Lumps, Pellets or Similar Forms:					
	7203.10	7	—Ferrous products obtained by direct reduction of iron ore	kg	free
	7203.90	3	—Other	kg	free
72.04 Ferrous Waste and Scrap; Remelting Scrap Ingots of Iron or Steel:					
	7204.10	0	—Waste and scrap of cast iron	kg	free
	7204.2		—Waste and scrap of alloy steel:		
	7204.21	1	= Of stainless steel	kg	free
	7204.29	2	= Other	kg	free
	7204.30	2	= Waste and scrap of tinned iron or steel	kg	free
	7204.4		—Other waste and scrap:		
	7204.41	0	= Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	kg	free
	7204.49	1	= Other	kg	free
	7204.50	9	= Remelting scrap ingots	kg	free
72.05 Granules and Powders, of Pig Iron, Spiegeleisen, Iron or Steel:					
	7205.10		—Granules	kg	free
	7205.2		—Powders:		
	7205.21	5	= Of alloy steel	kg	free
	7205.29	6	= Other	kg	free

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SUB-CHAPTER II

IRON AND NON-ALLOY STEEL

72.06 Iron and Non-alloy Steel in Ingots or Other Primary Forms (Excluding Iron of Heading No. 72.03):					
7206.10	8	—Ingots	kg	free	
7206.90	4	—Other	kg	free	
72.07 Semi-finished Products or Iron or Non-alloy Steel:					
7207.1		—Containing by mass less than 0,25 per cent of carbon:			
7207.11	8	= Of rectangular (including square) cross-section, the width measuring less than twice the thickness	kg	free	
7207.12	4	= Other, of rectangular (excluding square) cross-section	kg	free	
7207.19	9	= Other	kg	free	
7207.20	6	—Containing by mass 0,25 per cent or more of carbon	kg	free	
72.08 Flat-rolled Products of Iron or Non-alloy Steel, of a Width of 600 mm or More, Hot-rolled, not Clad, Plated or Coated:					
7208.10	5	—In coils, not further worked than hot-rolled, with patterns in relief	kg	5%	
7208.2		—Other, in coils, not further worked than hot-rolled, pickled:			
7208.25	1	= Of a thickness of 4,75 mm or more	kg	5%	
7208.26	8	= Of a thickness of 3 mm or more but less than 4,75 mm	kg	5%	
7208.27	4	= Of a thickness of less than 3 mm	kg	5%	
7208.3		—Other, in coils, not further worked than hot-rolled:			
7208.36	2	= Of a thickness exceeding 10 mm	kg	5%	
7208.37	9	= Of a thickness of 4,75 mm or more but not exceeding 10 mm	kg	5%	
7208.38	5	= Of a thickness of 3 mm or more but less than 4,75 mm	kg	5%	
7208.39	1	= Of a thickness of less than 3 mm	kg	5%	
7208.40	9	= Not in coils, not further worked than hot-rolled, with patterns in relief	kg	5%	
7208.5		—Other, not in coils, not further worked than hot-rolled:			
7208.51	8	= Of a thickness exceeding 10 mm	kg	5%	
7208.52	6	= Of a thickness of 4,75 mm or more but not exceeding 10 mm	kg	5%	
7208.53	2	= Of a thickness of 3 mm or more but less 4,75 mm	kg	5%	
7208.54	9	= Of a thickness of less than 3 mm	kg	5%	
7208.90	1	= Other	kg	5%	
72.09 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:					
7209.1		—In coils, not further worked than cold-rolled (cold-reduced):			
7209.15	0	= Of a thickness of 3 mm or more	kg	5%	
7209.16	7	= Of a thickness exceeding 1 mm but less than 3 mm	kg	5%	
7209.17	3	= Of a thickness of 0,5 mm or more but not exceeding 1 mm	kg	5%	
7209.18	7	= Of a thickness of less than 0,5 mm	kg	5%	
7209.2		—Not in coils, not further worked than cold-rolled (cold-reduced):			
7209.25	5	= Of a thickness of 3 mm or more	kg	5%	
7209.26	1	= Of a thickness exceeding 1 mm but less than 3 mm	kg	5%	
7209.27	8	= Of a thickness of 0,5 mm or more but not exceeding 1 mm	kg	5%	
7209.28	4	= Of a thickness of less than 0,5 mm	kg	5%	
7209.90	5	= Other	kg	5%	
72.10 Flat-rolled Products of Iron or Non-alloy Steel, of a Width of 600 mm or More, Clad, Plated or Coated:					
7210.1		—Plated or coated with tin:			
7210.11	5	= Of a thickness of 0,5 mm or more	kg	free	
7210.12	1	= Of a thickness of less than 0,5 mm	kg	5%	
7210.20	3	= Plated or coated with lead, including terne-plate	kg	free	
7210.30	8	= Electrolytically plated or coated with zinc	kg	5%	
7210.4		—Otherwise plated or coated with zinc:			
7210.41	9	= Corrugated	kg	5%	
7210.49	0	= Other	kg	5%	
7210.50	7	= Plated or coated with chromium oxides or with chromium and chromium oxides	kg	5%	

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7210.6		—Plated or coated with aluminum:		
7210.61	8	= Plated or coated with aluminium-zinc alloys	kg	free
7210.69	9	= Other	kg	free
7210.70	6	= Painted, varnished or coated with plastics	kg	5%
7210.90	5	= Other	kg	5%
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72.11		Flat-rolled Products of Iron or Non-alloy Steel, of a Width Less than 600 mm, not Clad, Plated or Coated:		
7211.1		—Not further worked than hot-rolled:		
7211.13	1	= Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and of a thickness of not less than 4 mm, not in coils and without patterns in relief	kg	5%
7211.14	8	= Other, of a thickness of 4,75 mm or more	kg	5%
7211.19	1	= Other	kg	5%
7211.2		—Not further worked than cold-rolled (cold-reduced):		
7211.23	6	= Containing by mass less than 0,25 per cent of carbon	kg	5%
7211.29	4	= Other	kg	5%
7211.90	9	= Other	kg	5%
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72.12		Flat-rolled Products of Iron or Non-alloy Steel, of a Width of Less than 600 mm, Clad, Plated or Coated:		
7212.10		—Plated or coated with tin:		
10 3		= Of a thickness of 0,5 mm or more	kg	free
20 0		= Of a thickness of less than 0,5 mm	kg	5%
7212.2		—Electrolytically plated or coated with zinc:		
7212.20	0	= Electrolytically plated or coated with zinc	kg	5%
7212.30	5	= Otherwise plated or coated with zinc	kg	5%
7212.40	2	= Painted, varnished or coated with plastics	kg	5%
7212.50	4	= Otherwise plated or coated	kg	free
7212.60	9	= Clad	kg	free
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72.13		Bars and Rods, Hot-rolled, in Irregularly Wound Coils, of Iron or Non-alloy Steel:		
7213.10	3	—Containing indentations, ribs, grooves or other deformations produced during the rolling process	kg	5%
7213.20	4	—Other, of free-cutting steel	kg	5%
7213.9		—Other:		
7213.91	2	= Of circular cross-section measuring less than 14 mm in diameter	kg	5%
7213.99	3	= Other	kg	5%
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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	3	—Forged	kg	5%
7214.20	8	= Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	kg	5%
7214.30	2	= Of free-cutting steel	kg	5%
7214.9		—Other:		
7214.91	6	= Of rectangular (excluding square) cross-section	kg	5%
7214.99	7	= Other	kg	5%
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72.15		Other Bars and Rods of Iron or Non-alloy Steel:		
7215.10	7	—Of free-cutting steel, not further worked than cold-formed or cold-finished	kg	5%
7215.50	5	—Other, not further worked than cold-formed or cold-finished	kg	5%
7215.90	3	—Other	kg	5%
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72.16		Angles, Shapes and Sections of Iron or Non-alloy Steel:		
7216.10	0	—U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	kg	5%
7216.2		—L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:		
7216.21	1	= L sections	kg	5%
7216.22	8	= T sections	kg	5%
7216.3	9	—U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:		
7216.31	6	= U sections	kg	5%
7216.32	2	= I sections	kg	5%
7216.33	9	= H sections	kg	5%

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7216.40	4	= L or T sections, not further worked than hot-rolled, hot-drawn or extruded of a height of less than 80 mm or more.....	kg	5%
7216.50	9	= Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded.....	kg	5%
7216.6		—Angles, shapes and sections, not further worked than cold-formed or cold-finished:		
7216.67	8	= Obtained from flat-rolled products	kg	5%
7216.69	0	= Other	kg	5%
7216.9		—Other:		
7216.91	3	= Cold-formed or cold-finished from flat-rolled products	kg	5%
7216.99	4	= Other	kg	5%

72.17

Wire of Iron or Non-alloy Steel:

7217.10	4	—Not plated or coated, whether or not polished	kg	5%
7217.20	9	—Plated or coated with zinc	kg	5%
7217.30	3	—Plated or coated with other base metals	kg	5%
7217.90	0	—Other	kg	5%

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SUB-CHAPTER III

STAINLESS STEEL

72.18		Stainless Steel in Ingots or Other Primary Forms; Semi-finished Products of Stainless Steel:		
7218.10	8	—Ingots and other primary forms	kg	free
7218.9		—Other:		
7218.91	0	= Of rectangular (excluding square) cross-section	kg	free
7218.99	1	= Other	kg	free
72.19		Flat-rolled Products of Stainless Steel, of a Width of 600 mm or More:		
7219.1		—Not further worked than hot-rolled, in coils:		
7219.11	8	= Of a thickness exceeding 10 mm	kg	5%
7219.12	4	= Of a thickness of 4,75 mm or more but not exceeding 10 mm	kg	5%
7219.13	0	= Of a thickness of 3 mm or more but less than 4,75 mm	kg	5%
7219.14	7	= Of a thickness of less than 3 mm	kg	5%
7219.2		—Not further worked than hot rolled, not in coils:		
7219.21	2	= Of a thickness exceeding 10 mm	kg	5%
7219.22	9	= Of a thickness of 4,75 mm or more but not exceeding 10 mm	kg	5%
7219.23	5	= Of a thickness of 3 mm or more but less than 4,75 mm	kg	5%
7219.24	1	= Of a thickness of less than 3 mm	kg	5%
7219.3		—Not further worked than cold-rolled (cold-reduced):		
7219.31	7	= Of a thickness of 4,75 mm or more	kg	5%
7219.32	3	= Of a thickness of 3 mm or more but less than 4,75 mm	kg	5%
7219.33	7	= Of a thickness exceeding 1 mm but less than 3 mm	kg	5%
7219.34	6	= Of a thickness of 0,5 mm or more but not exceeding 1 mm	kg	5%
7219.35	2	= Of a thickness of less than 0,5 mm	kg	5%
7219.90	8	= Other	kg	5%
72.20		Flat-rolled Products of Stainless Steel, of a Width of Less Than 600 mm:		
7220.1		—Not further worked than hot-rolled:		
7220.11	8	= Of a thickness of 4,75 mm or more	kg	5%
7220.12	4	= Of a thickness of less than 4,75 mm	kg	5%
7220.20	6	= Not further worked than cold-rolled (cold-reduced)	kg	5%
7220.90	8	= Other	kg	5%
72.21	7221.00	0	Bars and Rods, Hot-rolled, in Irregularly Wound Coils, of Stainless Steel. .	kg free
72.22		Other Bars and Rods of Stainless Steel; Angles, Shapes and Sections of Stainless Steel:		
7222.1		—Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
7222.11	5	= Of circular cross-section	kg	free
7222.19	6	= Other	kg	free
7222.20	3	—Bars and rods, not further worked than cold-formed or cold-finished	kg	free
7222.30	8	—Other bars and rods	kg	free
7222.40	2	—Angles, shapes and sections	kg	free
72.23	7223.00	8	Wire of Stainless Steel.	kg free

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SUB-CHAPTER IV

**OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS,
OF ALLOY OR NON-ALLOY STEEL**

72.24 Other Alloy Steel in Ingots or Other Primary Forms; Semi-finished Products of Other Alloy Steel:				
7224.10	6	—Ingots and other primary forms	kg	free
7224.90	2	—Other	kg	free
72.25 Flat-rolled Products of Other Alloy Steel of a Width of 600 mm or More:				
7225.1		—Of silicon-electrical steel:		
7225.11	6	—Grain-oriented	kg	free
7225.19	7	—Other	kg	free
7225.20	4	—Of high speed steel	kg	free
7225.30	9	—Other, not further worked than hot-rolled, in coils	kg	5%
7225.40	3	—Other, not further worked than hot-rolled, not in coils	kg	5%
7225.50	8	—Other, not further worked than cold-rolled (cold-reduced)	kg	5%
7225.9		—Other:		
7225.91	2	—Electrolytically plated or coated with zinc	kg	5%
7225.92	9	—Otherwise plated or coated with zinc	kg	5%
7225.99		—Other:		
.10	0	= Plated, coated or clad with lead or aluminium	kg	free
.90	9	= Other	kg	5%
72.26 Flat-rolled Products of Other Alloy Steel, of a Width of Less than 600 mm:				
7226.1		—Of silicon-electrical steel:		
7226.11	0	= Grain-oriented	kg	free
7226.19	0	= Other	kg	free
7226.20	8	= Of high speed steel	kg	free
7226.9		—Other:		
7226.91	6	= Not further worked than hot-rolled	kg	5%
7226.92	2	= Not further worked than cold-rolled (cold-reduced)	kg	5%
7226.93	9	= Electrolytically plated or coated with zinc	kg	5%
7226.94	5	= Otherwise plated or coated with zinc	kg	5%
7226.99		= Other:		
.25	2	= Plated, coated or coated with tin, chromium or chromium and chromium oxides	kg	5%
.90	2	= Other	kg	free
72.27 Bars and Rods, Hot-rolled, in Irregularly Wound Coils, of Other Alloy Steel:				
7227.10	7	—Of high speed steel	kg	5%
7227.20	1	—Of silico-manganese steel	kg	5%
7227.90	3	—Other	kg	5%
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	0	—Bars and rods, of high speed steel	kg	free
7228.20	5	—Bars and rods, of silico-manganese steel	kg	5%
7228.30	8	—Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded:	kg	5%
7228.40	4	—Other bars and rods, not further worked than forged	kg	5%
7228.50	9	—Other bars and rods, not further worked than cold-formed or cold-finished	kg	5%
7228.60	3	—Other bars and rods	kg	5%
7228.70	8	—Angles, shapes and sections	kg	5%
7228.80	2	—Hollow drill bars and rods	kg	5%
72.29 Wire of Other Alloy Steel:				
7229.10	4	—Of high speed steel	kg	free
7229.20	9	—Of silico-manganese steel	kg	5%
7229.90	0	—Other	kg	5%

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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 mass 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 16 mm.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
<hr/>					
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	1	—Sheet piling	kg	5%
	7301.20	6	—Angles, shapes and sections	kg	14%
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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 (Cross-ties), Fish-plates, Chairs, Chair Wedges, Sole Plates (Base Plates), Rail Clips, Bedplates, Ties and Other Material Specialized for Jointing or Fixing Rails:		
	7302.10	5	—Rails	kg	5%
	7302.20	3	—Sleepers (cross-ties)	kg	5%
	7302.30	4	—Switch blades, crossing frogs, point rods and other crossing pieces	kg	5%
	7302.40	9	—Fish-plates and sole plates	kg	5%
	7302.90	1	—Other	kg	5%
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73.03	7303.00	4	Tubes, Pipes and Hollow Profiles, of Cast Iron	kg	free
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73.04			Tubes, Pipes and Hollow Profiles, Seamless, of Iron (Excluding Cast Iron) or Steel:		
	7304.10		—Line pipe of a kind used for oil or gas pipelines:		
	.20	7	= Of stainless steel	kg	free
	.30	4	= Of a wall thickness exceeding 25 mm or an outside cross-sectional dimension exceeding 170 mm (excluding those of stainless steel)	kg	10%
	.90	8	= Other	kg	12%
	7304.2		—Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
	7304.21		= Drill pipe:		
	.10	0	- Of stainless steel	kg	10%
	.20	8	- Of a wall thickness exceeding 25 mm or an outside cross-sectional dimension exceeding 170 mm (excluding those of stainless steel)	kg	10%
	.90	2	- Other	kg	12%
	7304.29		= Other:		
	.10	1	- Of stainless steel	kg	10%
	.20	9	- Of a wall thickness exceeding 25 mm or an outside cross-sectional dimension exceeding 170 mm (excluding those of stainless steel)	kg	10%
	.90	6	- Other	kg	12%
	7304.3		—Other, of circular cross-section, of iron or non-alloy steel:		
	7304.31	8	= Cold-drawn or cold-rolled (cold-reduced)	kg	15%
	7304.39		= Other:		
	.35	1	- Of a wall thickness exceeding 25 mm or an outside cross-sectional dimension exceeding 170 mm	kg	10%
	.90	4	- Other	kg	15%

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7304.4		—Other, of circular cross-section, of stainless steel:		
7304.41	2	= Cold-drawn or cold-rolled (cold-reduced)	kg	free
7304.49	3	= Other	kg	free
7304.5		—Other, of circular cross-section, of other alloy steel:		
7304.51	7	= Cold-drawn or cold-rolled (cold-reduced)	kg	15%
7304.59		= Other:		
.45	8	- Of a wall thickness exceeding 25 mm or a cross-sectional dimension exceeding 170 mm	kg	10%
.90	3	- Other	kg	15%
7304.90	9	= Other	kg	15%
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73.05		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:		
7305.1		—Line pipe of a kind used for oil or gas pipelines:		
7305.11	2	= Longitudinally submerged arc welded	kg	12%
7305.12	9	= Other, longitudinally welded	kg	12%
7305.19	3	= Other	kg	12%
7305.20	0	= Casing of a kind used in drilling for oil or gas	kg	12%
7305.3		—Other, welded:		
7305.31		= Longitudinally welded:		
.10	9	- Highpressure hydro-electric conduits, of steel, with an internal cross-sectional dimension exceeding 400 mm and a wall thickness exceeding 10,5 mm	kg	free
.90	7	- Other	kg	12%
7305.39		= Other:		
.10	7	- Highpressure hydro-electric conduits, of steel, with an internal cross-sectional dimension exceeding 400 mm and a wall thickness exceeding 10,5 mm	kg	free
.90	8	- Other	kg	12%
7305.90		= Other:		
.10	7	- Highpressure hydro-electric conduits, of steel, with an internal cross-sectional dimension exceeding 400 mm and a wall thickness exceeding 10,5 mm	kg	free
.90	8	- Other	kg	12%
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73.06		Other Tubes, Pipes and Hollow Profiles (for Example, Open Seam or Welded, Riveted or Similarly Closed), of Iron or Steel:		
7306.10	1	—Line pipe of a kind used for oil or gas pipelines	kg	12%
7306.20	4	—Casing and tubing of a kind used in drilling for oil or gas	kg	12%
7306.30	7	—Other, welded, of circular cross-section, of iron or non-alloy steel	kg	12%
7306.40	3	—Other, welded, of circular cross-section, of stainless steel	kg	12%
7306.50	8	—Other, welded, of circular cross-section, of other alloy steel	kg	12%
7306.60	2	—Other, welded, of non-circular cross-section	kg	12%
7306.90	6	—Other	kg	12%
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73.07		Tube or Pipe Fittings (for Example, Couplings, Elbows, Sleeves), of Iron or Steel:		
7307.1		—Cast fittings:		
7307.11		= Of non-malleable cast iron:		
.10	7	- For use with down pipes and gutter pipes	kg	12%
.90	5	- Other	kg	2%
7307.19		= Other:		
.10	8	- For use with down pipes and gutter pipes	kg	12%
.80	9	- Other, of cast iron	kg	12%
.90	6	- Other	kg	2%
7307.2		—Other, of stainless steel:		
7307.21		= Flanges:		
.10	1	- For use with down pipes and gutter pipes	kg	12%
.90	7	- Other	kg	2%
7307.22		= Threaded elbows, bends and sleeves:		
.10	8	- For use with down pipes and gutter pipes	kg	12%
.90	6	- Other	kg	2%
7307.23		= Butt welding fittings:		
.10	4	- For use with down pipes and gutter pipes	kg	12%
.90	2	- Other	kg	2%
7307.29		= Other:		
.10	2	- For use with down pipes and gutter pipes	kg	12%

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.90 0	- Other	kg	2%	
7307.9	—Other:			
7307.91	= Flanges:			
.10 3	- For use with down pipes and gutter pipes	kg	12%	
.20 0	- For use with electrical wiring conduit	kg	14%	
.30 8	- Slip-on type, of an inside cross-sectional dimension of 400 mm or more but not exceeding 1 200 mm (excluding blanks and those for use with electrical wiring conduit, down pipes and gutter pipes) . . .	kg	14%	
.40 5	- Other, of an inside cross-sectional dimension of 400 mm or more but not exceeding 610 mm (excluding blanks)	kg	14%	
.90 1	- Other	kg	2%	
7307.92	= Threaded elbows, bends and sleeves:			
.10 5	- For use with down pipes and gutter pipes	kg	12%	
.20 7	- For use with electrical wiring conduit	kg	14%	
.30 4	- Branch pipe pieces and Y-pieces, for use with pipes of an inside diameter not exceeding 30 mm (excluding those for use with electrical wiring conduit, down pipes and gutter pipes).....	kg	12%	
.90 8	- Other	kg	2%	
7307.93	= Butt welding fittings:			
.10 6	- For use with down pipes and gutter pipes	kg	12%	
.20 3	- For use with electrical wiring conduit	kg	14%	
.30 0	- Branch pipe pieces and Y-pieces, for use with pipes of an inside diameter not exceeding 30 mm (excluding those for use with electrical wiring conduit, down pipes and gutter pipes).....	kg	12%	
.90 4	- Other	kg	2%	
7307.99	= Other:			
.10 4	- For use with down pipes and gutter pipes	kg	12%	
.20 1	- For use with electrical wiring conduit	kg	14%	
.30 9	- Branch pipe pieces and Y-pieces, for use with pipes of an inside diameter not exceeding 30 mm (excluding those for use with electrical wiring conduit, down pipes and gutter pipes).....	kg	12%	
.90 2	- Other	kg	2%	
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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 Frameworks, 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	7	—Bridges and bridge-sections.....	kg 17%	
7308.20		—Towers and lattice masts:		
.10 9		= Lattice masts for telegraph lines or electric power lines	kg free	
.90 7		= Other	kg 17%	
7308.30		—Doors, windows and their frames and thresholds for doors:		
.10 3		= Doors or gates for lifts	kg free	
.90 1		= Other	kg 17%	
7308.40		—Equipment for scaffolding, shuttering, propping or pit propping:		
.10 8		= Mining appliances	kg free	
.90 6		= Other	kg 17%	
7308.90		—Other:		
.30 5		= Spiral chutes; smoke stacks	kg free	
.90 9		= Other	kg 17%	
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73.09	7309.00	6	Reservoirs, Tanks, Vats and Similar Containers for any Material (Excluding Compressed or Liquefied Gas), of Iron or Steel, of a Capacity Exceeding 300l, Whether or not Lined or Heat-insulated, but not Fitted with Mechanical or Thermal Equipment	kg free
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73.10	Tanks, Casks, Drums, Cans, Boxes and Similar Containers, for any Material (Excluding Compressed or Liquefied Gas), of Iron or Steel, of a Capacity Not Exceeding 300l, Whether or Not Lined or Heat-insulated, but not Fitted with Mechanical or Thermal Equipment:			
7310.10	0	—Of a capacity of 50l or more.....	kg free	
7310.2		—Of a capacity of less than 50 l:		
7310.21	1	= Cans which are to be closed by soldering or crimping	kg free	
7310.29	2	= Other	kg free	
73.11	7311.00	4	Containers for Compressed or Liquefied Gas, of Iron or Steel	kg free
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73.12	Stranded Wire, Ropes, Cables, Plaited Bands, Slings and the Like, of Iron or Steel, not Electrically Insulated:			

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7312.10		—Stranded wire, ropes and cables:		
.15	6	= Stranded wire, of wire which is plated, coated or clad with tin	kg	free
.20	2	= Other stranded wire	kg	5%
.25	3	= Ropes and cables, of wire which is not plated, coated or clad	kg	5%
.40	7	= Ropes and cables, of wire which is plated, coated or clad with zinc .	kg	5%
.90	3	= Other	kg	free
7312.90	4	—Other	kg	free
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73.13	7313.00	7	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	5%
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73.14			Cloth (Including, Endless Bands), Grill, Netting and Fencing, of Iron or Steel Wire, Expanded Metal of Iron or Steel:	
7314.1		—Woven cloth:		
7314.12		= Endless bands for machinery, of stainless steel:		
.10	5	- With 4 or more but not exceeding 10 apertures per cm in the warp as well as in the weft	kg	5%
.20	2	- With more than 10 but not exceeding 80 apertures per cm in the weft .	kg	5%
.90	3	- Other	kg	free
7314.13		= Other endless bands for machinery:		
.10	1	- With more than 10 but not exceeding 80 apertures per cm in the warp as well as in the weft	kg	5%
.90	8	- Other	kg	free
7314.14		= Other woven cloth, of stainless steel:		
.10	8	- Insect screening, being woven wire with 5 or more but not exceeding 7 apertures per cm in the warp as well as in the weft, woven from wire of a cross-sectional dimension not exceeding 0,32 mm.	kg	5%
.20	5	- With 4 or more but not exceeding 10 apertures per cm in the warp as well as in the weft (excluding insect screening)	kg	5%
.30	2	- With more than 10 but not exceeding 80 apertures per cm in the warp as well as in the weft	kg	5%
.90	6	- Other	kg	free
7314.19		= Other:		
.20	7	- Insect screening, being woven wire materials with 5 or more but not exceeding 7 apertures per cm in the warp as well as in the weft, woven from wire of a cross-sectional dimension not exceeding 0,32 mm . .	kg	5%
.30	4	- With 4 or more but not exceeding 10 apertures per cm in the warp as well as in the weft (excluding insect screening)	kg	5%
.40	1	- With more than 10 but not exceeding 80 apertures per cm in the warp as well as in the weft	kg	5%
.90	8	- Other	kg	free
7314.20	1	= 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 100 cm ² or more	kg	5%
7314.3		—Other grill, netting and fencing, welded at the intersection:		
7314.31	0	= Plated or coated with zinc	kg	5%
7314.39	1	= Other	kg	5%
7314.4		—Other cloth, grill, netting and fencing:		
7314.41	5	= Plated or coated with zinc	kg	5%
7314.42	1	= Coated with plastics	kg	5%
7314.49	6	= Other	kg	5%
7314.50	3	= Expanded metal	kg	5%
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73.15			Chain and Parts Thereof, of Iron or Steel:	
7315.1		—Articulated link chain and parts thereof:		
7315.11		= Roller chain:		
.10	2	- Bush roller conveyor chain of a mass of 20 kg/m or more but not exceeding 50 kg/m	kg	10%
.90	0	- Other	kg	free
7315.12		= Other chain:		
.35	4	- Articulated conveyor chain, of a mass of 0,8 kg/m or more but not exceeding 1,4 kg/m and a width of 50 mm or more but not exceeding 80 mm	kg	10%
.90	7	- Other	kg	free
7315.19		= Parts:		
.10	3	- Of bush roller conveyor chain, the following, by mass per piece: pins - exceeding 300 g, bushes - exceeding 190 g, rollers - exceeding 800 g and side plates - exceeding 950 g	kg	10%
.90	1	- Other	kg	free
7315.20	3	= Skid chain	kg	free

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7315.8		—Other chain:		
7315.81	7	= Stud-link	kg	free
7315.82	3	= Other, welded link	kg	free
7315.89		= Other:		
.10	5	- Transmission, conveyor or elevator chain	kg	free
.90	3	- Other	kg	10%
7315.90		= Other parts:		
.10	2	- For transmission, conveyor or elevator chain or welded link chain	kg	free
.90	0	- Other	kg	10%
73.16	7316.00	8 Anchors, Grapnels and Parts Thereof, of Iron or Steel	kg	free
73.17	7317.00	Nails, Tacks, Drawing Pins, Corrugated Nails, Staples (Excluding Those of Heading No. 83.05) and Similar Articles, of Iron or Steel, Whether or Not With Heads of Other Material (Excluding Such Articles with Heads of Copper):		
.10	9	—Wire nails	kg	5%
.15	9	—Drawing pins; corrugated nails	kg	14%
.40	0	—Staples	kg	17%
.90	7	—Other	kg	free
73.18		Screws, Bolts, Nuts, Coach Screws, Screw Hooks, Rivets, Cotters, Cotter-pins, Washers (Including Spring Washers) and Similar Articles, of Iron or Steel:		
7318.1		—Threaded articles:		
7318.11	6	= Coach screws	kg	free
7318.12	2	= Other wood screws	kg	free
7318.13	9	= Screw hooks and screw rings	kg	14%
7318.14	5	= Self-tapping screws	kg	free
7318.15		= Other screws and bolts, whether or not with their nuts or washers:		
.26	5	- Socket screws	kg	free
.33	8	- Bolts (including bolt ends, screw studs and screw studding) identifiable for use on aircraft	kg	free
.90	7	- Other	kg	14%
7318.16		= Nuts:		
.05	9	- Identifiable for use on aircraft	kg	free
.90	3	- Other	kg	14%
7318.19	7	= Other	kg	free
7318.2		—Non-threaded articles:		
7318.21		= Spring washers and other lock washers:		
.10	8	- Spring washers, split or double-coiled	kg	14%
.90	6	- Other	kg	free
7318.22	7	= Other washers	kg	free
7318.23	3	= Rivets	kg	free
7318.24	7	= Cotters and cotter-pins	kg	free
7318.29	1	= Other	kg	free
73.19		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:		
7319.10	3	—Sewing, darning or embroidery needles	kg	free
7319.20	8	—Safety pins	kg	free
7319.30	2	—Other pins	kg	free
7319.90	4	—Other	kg	free
73.20		Springs and Leaves for Springs, of Iron or Steel:		
7320.10	3	—Leaf-springs and leaves therefor	kg	5%
7320.20	8	—Helical springs	kg	5%
7320.90	9	—Other	kg	5%
73.21		Stoves, Ranges, Grates, Cookers (Including Those with Subsidiary Boilers for Central Heating), Barbecues, Braziers, Gas-rings, Plate Warmers and Similar Non-electric Domestic Appliances, and Parts Thereof, of Iron or Steel:		
7321.1		—Cooking appliances and plate warmers:		
7321.11	3	= For gas fuel or for both gas and other fuels	u	15%
7321.12	2	= For liquid fuel	u	15%
7321.13	6	= For solid fuel	u	15%
7321.8		—Other appliances:		
7321.81	5	= For gas fuel or for both gas and other fuels	u	15%

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7321.82	1	= For liquid fuel	u	15%
7321.83	8	= For solid fuel	u	15%
7321.90	3	—Parts	kg	15%

73.22	Radiators for Central Heating, Not Electrically Heated, and Part Thereof, of Iron or Steel; Air Heaters 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:			
7322.1		—Radiators and parts thereof:		
7322.11	7	= Of cast iron	kg	15%
7322.19	8	= Other	kg	15%
7322.90	7	—Other	kg	15%

73.23	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, of Iron or Steel:			
7323.10	4	—Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	kg	20%
7323.9		—Other:		
7323.91	7	= Of cast iron, not enamelled	kg	20%
7323.92	3	= Of cast iron, enamelled	kg	20%
7323.93	6	= Of stainless steel	kg	20%
7323.94	6	= Of iron (excluding cast iron) or steel, enamelled	kg	20%
7323.99	8	= Other	kg	20%

73.24	Sanitary Ware and Parts Thereof, of Iron or Steel:			
7324.10	8	—Sinks and wash basins, of stainless steel	kg	20%
7324.2		—Baths:		
7324.21		= Of cast iron, whether or not enamelled:		
.10	6	- Plated with precious metal	kg	20%
.90	4	- Other	kg	10%
7324.29	7	= Other	kg	20%
7324.90	4	—Other, including parts	kg	20%

73.25	Other Cast Articles of Iron or Steel:			
7325.10	1	—Of non-malleable cast iron	kg	free
7325.9		—Other:		
7325.91	4	= Grinding balls and similar articles for mills	kg	free
7325.99	5	= Other	kg	free

73.26	Other Articles of Iron or Steel:			
7326.1		—Forged or stamped, but not further worked:		
7326.11	1	= Grinding balls and similar articles for mills	kg	free
7326.19	2	= Other	kg	free
7326.20		= Articles of iron or steel wire:		
.10	7	- Gabions of wire netting, covered with plastics	kg	free
.30	1	- Calyx supports, commonly used by florists with carnations	kg	free
.40	9	- Tobacco leaf harvesting and curing appliances with spiral clips	kg	free
.50	6	- Hose clamps	kg	free
.90	5	- Other	kg	15%
7326.90	1	= Other	kg	free

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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 per cent by mass of copper; or

Metal containing at least 97,5 per cent by mass of copper, provided that the content by mass of any other element does not exceed the limit specified in the following table:

TABLE--Other elements

Element	Limiting content percentage by mass
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 (excluding unrefined copper) in which copper predominates by mass over each of the other elements, provided:

- (i) the content by mass of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (ii) the total content by mass of such other elements exceeds 2,5 per cent.

(c) *Master alloys*

Alloys containing with other elements more than 10 per cent by mass 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 phosphide (phosphor copper) containing more than 15 per cent by mass of phosphorus falls in heading No. 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 simple trimming or de-scaling), provided 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 No. 74.03.

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(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 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 No. 74.14, however, the terms "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(g) *Plates, sheets, strip and foil*

Flat-surfaced products (excluding the unwrought products of heading No. 74.03), coiled or not, of solid rectangular (excluding 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 (excluding rectangular or square), of any size, provided they do not assume the character of articles or products of other headings.

Headings Nos. 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 they do not thereby assume the character of articles or products of other headings.

(h) *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 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 mass over each of such other elements;
- any nickel content by mass is less than 5 per cent (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by mass is less than 3 per cent (see copper-tin alloys (bronzes)).

(b) *Copper-tin base alloys (bronzes)*

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by mass over each of such other elements, except that when the tin content is 3 per cent or more the zinc content by mass may exceed that of tin but must be less than 10 per cent.

(c) *Copper-nickel-zinc base alloys (nickel silvers)*

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5 per cent or more by mass (see copper-zinc alloys (brasses)).

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Alloys of copper and nickel, with or without other elements but in any case containing by mass not more than 1 per cent of zinc. When other elements are present, nickel predominates by mass over each of such other elements.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
74.00			Copper and Articles Thereof:		
74.01			Copper Mattes; Cement Copper (Precipitated Copper):		
	7401.10	3	—Copper mattes	kg	free
	7401.20	8	—Cement copper (precipitated copper)	kg	free
74.02	7402.00	2	Unrefined Copper: Copper Anodes for Electrolytic Refining	kg	free
74.03			Refined Copper and Copper Alloys, Unwrought:		
	7403.1		—Refined copper:		
	7403.11	7	= Cathodes and sections of cathodes	kg	free
	7403.12	3	= Wire-bars	kg	free
	7403.13	1	= Billets	kg	free
	7403.19	8	= Other	kg	free
	7403.2		—Copper alloys:		
	7403.21	1	= Copper-zinc base alloys (brass)	kg	free
	7403.22	8	= Copper-tin base alloys (bronze)	kg	free
	7403.23	4	= Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	free
	7403.29	2	= Other copper alloys (excluding master alloys of heading No. 74.05)	kg	free
74.04	7404.00	2	Copper Waste and Scrap	kg	free
74.05	7405.00	3	Master Alloys of Copper	kg	free
74.06			Copper Powders and Flakes:		
	7406.10	1	—Powders of non-lamellar structure	kg	free
	7406.20	6	—Powders of lamellar structure; flakes	kg	free
74.07			Copper Bars, Rods and Profiles:		
	7407.10		—Of refined copper:		
	.30	7	= Hollow profiles	kg	10%
	.90	0	= Other	kg	12%
	7407.2		—Of copper alloys:		
	7407.21		= Of copper-zinc base alloys (brass):		
	.20	0	- Hollow profiles	kg	10%
	.90	1	- Other	kg	12%
	7407.22		= Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):		
	.20	7	- Hollow profiles	kg	10%
	.90	8	- Other	kg	free
	7407.29		= Other:		
	.20	1	- Hollow profiles (excluding those of phosphor bronze)	kg	10%
	.90	2	- Other	kg	12%
74.08			Copper Wire:		
	7408.1		—Of refined copper:		
	7408.11	5	= Of which the maximum cross-sectional dimension exceeds 6 mm	kg	free
	7408.19	6	= Other	kg	free
	7408.2		—Of copper alloys:		
	7408.21	8	= Of copper-zinc base alloys (brass)	kg	3%
	7408.22	6	= Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	free

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7408.29	0	= Other	kg	free
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74.09		Copper Plates, Sheets and Strip, of a Thickness Exceeding 0,15 mm:		
7409.1		—Of refined copper:		
7409.11	9	= In coils	kg	13%
7409.19	5	= Other	kg	13%
7409.2		—Of copper-zinc base alloys (brass):		
7409.21	3	= In coils	kg	13%
7409.29	4	= Other	kg	13%
7409.3		—Of copper-tin base alloys (bronze):		
7409.31	8	= In coils	kg	13%
7409.39	9	= Other	kg	13%
7409.40	6	= Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	13%
7409.90	9	= Of other copper alloys	kg	13%
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74.10		Copper Foil (Whether or Not Printed or Backed with Paper, Paperboard, Plastics or Similar Backing Material) of a Thickness (Excluding any Backing) not Exceeding 0,15 mm:		
7410.1		—Not backed:		
7410.11	9	= Of refined copper	kg	13%
7410.12	5	= Of copper alloys	kg	13%
7410.2		—Backed:		
7410.21	3	= Of refined copper	kg	free
7410.22	2	= Of copper alloys	kg	free
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74.11		Copper Tubes and Pipes:		
7411.10		—Of refined copper:		
.10 3		= With an outside cross-sectional dimension not exceeding 115 mm .	kg	12%
.40 5		= With an outside cross-sectional dimension exceeding 115 mm	kg	free
7411.2		—Of copper alloys:		
7411.21		= Of copper-zinc base alloys (brass):		
.15 5		- With an outside cross-sectional dimension not exceeding 115 mm (excluding those with an outside cross-sectional dimension not exceeding 10 mm and a wall thickness not exceeding 0,3 mm)	kg	10%
.90 2		- Other	kg	free
7411.22		= Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):		
.10 0		- With an outside cross-sectional dimension not exceeding 115 mm .	kg	10%
.40 2		- With an outside cross-sectional dimension exceeding 115 mm .	kg	free
7411.29		= Other:		
.10 5		- With an outside cross-sectional dimension not exceeding 115 mm .	kg	10%
.40 7		- With an outside cross-sectional dimension exceeding 115 mm .	kg	free
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74.12		Copper Tube or Pipe Fittings (for Example, Couplings, Elbows, Sleeves):		
7412.10		—Of refined copper:		
.10 7		= Branch pipe pieces, Y-pieces and couplings, for use with piping of an inside diameter not exceeding 25,4 mm	kg	10%
.80 8		= Other, for use with piping of an inside diameter of less than 12,7 mm .	kg	10%
.90 5		= Other	kg	free
7412.20		—Of copper alloys:		
.10 1		= Brass bends and junctions, for use with sanitary or waste water pipes ..	kg	12%
.20 9		= Branch pipe pieces, Y-pieces and couplings, for use with piping of an inside diameter not exceeding 25,4 mm	kg	12%
.80 2		= Other, for use with piping of an inside diameter of less than 12,7 mm .	kg	10%
.90 9		= Other	kg	free
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74.13	7413.00	Stranded Wire, Cables, Plaited Bands and the Like, of Copper, not Electrically Insulated:		
.30 0		—Cables, cordage and rope; electric wire or cable	kg	5%
.90 4		—Other	kg	free
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74.14		Cloth (Including Endless Bands), Grill and Netting of Copper Wire; Expanded Metal of Copper:		
7414.20	1	—Cloth	kg	free
7414.90	3	—Other	kg	free

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74.15		Nails, Tacks, Drawing Pins, Staples (Excluding 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:		
7415.10	0	—Nails and tacks, drawing pins, staples and similar articles	kg	free
7415.2		—Other articles, not threaded:		
7415.21	1	= Washers (including spring washers).	kg	free
7415.29	2	= Other	kg	free
7415.3		—Other threaded articles:		
7415.31	6	= Screws for wood	kg	free
7415.32	2	= Other screws; bolts and nuts	kg	free
7415.39	7	= Other	kg	free
74.16	7416.00	0 Copper Springs.	kg	free
74.17	7417.00	3 Cooking or Heating Apparatus of a Kind Used for Domestic Purposes, Non-electric, and Parts Thereof, of Copper	kg	20%
74.18		Table, Kitchen or Other Household Articles and Parts Thereof, of Copper; Pot Scourers and Scouring or Polishing Pads, Gloves and the Like, of Copper; Sanitary Ware and Parts Thereof, of Copper:		
7418.1		—Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
7418.11	8	= Pot scourers and scouring or polishing pads, gloves and the like.	kg	20%
7418.19	9	= Other	kg	20%
7418.20		—Sanitary ware and parts thereof:		
.10	3	= Plated with precious metal	kg	30%
.90	1	= Other	kg	20%
74.19		Other Articles of Copper:		
7419.10	5	—Chain and parts thereof	kg	free
7419.9		—Other:		
7419.91	8	= Cast, moulded, stamped or forged, but not further worked.	kg	free
7419.99	9	= Other	kg	free

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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-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 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 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 (excluding the unwrought products of heading No. 75.02), coiled or not, of solid rectangular (excluding 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 (excluding rectangular or square), of any size, provided they do not assume the character of articles or products of other headings.

Heading No. 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 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.

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SUBHEADING NOTES:

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Nickel, not alloyed

Metal containing by mass at least 99 per cent of nickel plus cobalt, provided:

- (i) the cobalt content by mass does not exceed 1,5 per cent, and
- (ii) the content by mass of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content percentage by mass
Fe Iron	0,5
O Oxygen	0,4
Other elements, each	0,3

(b) Nickel alloys

Metallic substances in which nickel predominates by mass over each of the other elements provided:

- (i) the content by mass of cobalt exceeds 1,5 per cent,
- (ii) the content by mass of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (iii) the total content by mass of elements (excluding nickel plus cobalt) exceeds 1 per cent.

2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading No. 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.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
75.00			Nickel and Articles Thereof:		
75.01			Nickel Mattes, Nickel Oxide Sinters and Other Intermediate Products of Nickel Metallurgy:		
	7501.10	5	—Nickel mattes	kg	free
	7501.20	2	—Nickel oxide sinters and other intermediate products of nickel metallurgy	kg	free
75.02			Unwrought Nickel:		
	7502.10	9	—Nickel, not alloyed	kg	free
	7502.20	3	—Nickel alloys	kg	free
75.03	7503.00	8	Nickel Waste and Scrap	kg	free
75.04	7504.00	1	Nickel Powders and Flakes	kg	free
75.05			Nickel Bars, Rods, Profiles and Wire:		
	7505.1		—Bars, rods and profiles:		
	7505.11	6	= Of nickel, not alloyed	kg	free
	7505.12	2	= Of nickel alloys	kg	free
	7505.2		—Wire:		
	7505.21	0	= Of nickel, not alloyed	kg	free
	7505.22	7	= Of nickel alloys	kg	free
75.06			Nickel Plates, Sheets, Strip and Foil:		
	7506.10	3	—Of nickel, not alloyed	kg	free
	7506.20	8	—Of nickel alloys	kg	free
75.07			Nickel Tubes, Pipes and Tube or Pipe Fittings (For Example, Couplings, Elbows, Sleeves):		
	7507.1		—Tubes and pipes:		
	7507.11	3	= Of nickel not alloyed	kg	free
	7507.12	8	= Of nickel alloys	kg	free
	7507.20	1	= Tube or pipe fittings	kg	free
75.08			Other Articles of Nickel:		
	7508.10	0	—Cloth, grill and netting, of nickel wire	kg	free
	7508.90	7	—Other	kg	free

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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, 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 (excluding the unwrought products of heading No. 76.01), coiled or not, of solid rectangular (excluding 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 (excluding rectangular or square), of any size, provided that they do not assume the character of articles or products of other headings.

Headings Nos. 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.

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SUBHEADING NOTES:

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Aluminium, not alloyed

Metal containing by mass at least 99 per cent of aluminium, provided that the content by mass of any other element does not exceed the limit specified in the following table:

TABLE -Other elements

Element	Limiting content per cent by mass
Fe + Si (iron plus silicon)	1
Other elements ⁽¹⁾ , each	0,1 ⁽²⁾
(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.	
(2) Copper is permitted in a proportion greater than 0,1 per cent but not more than 0,2 per cent, provided that neither the chromium nor manganese content exceeds 0,5 per cent.	

(b) Aluminium alloys

Metallic substances in which aluminium predominates by mass over each of the other elements provided that:

- (i) the content by mass 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 mass of such other elements exceeds 1 per cent.

2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading No. 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 6 mm.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
76.00			Aluminium and Articles Thereof:		
76.01			Unwrought Aluminium:		
	7601.10	7	—Aluminium, not alloyed	kg	free
	7601.20	1	—Aluminium alloys	kg	free
76.02	7602.00	6	Aluminium Waste and Scrap	kg	free
76.03			Aluminium Powders and Flakes:		
	7603.10	4	—Powders of non-lamellar structure	kg	free
	7603.20	9	—Powders of lamellar structure; flakes	kg	free
76.04			Aluminium Bars, Rods and Profiles:		
	7604.10		—Of aluminium, not alloyed:		
	.35	0	= Bars and rods, of a maximum cross-sectional dimension not exceeding 160 mm	kg	12%
	.65	2	= Profiles of a maximum cross-sectional dimension not exceeding 370 mm	kg	12%
	.90	3	= Other	kg	free
	7604.2		—Of aluminium alloys:		
	7604.21		= Hollow profiles:		
	.15	7	- Of a maximum outside cross-sectional dimension not exceeding 370 mm	kg	12%
	.90	4	- Other	kg	free
	7604.29		= Other:		
	.15	8	- Bars and rods, of a maximum cross-sectional dimension exceeding 7,5 mm but not exceeding 160 mm	kg	12%
	.65	4	- Profiles, of a maximum cross-sectional dimension not exceeding 370 mm	kg	12%
	.90	5	- Other	kg	free
76.05			Aluminium Wire:		
	7605.1		—Of aluminium, not alloyed:		

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7605.11	= Of which the maximum cross-sectional dimension exceeds 7 mm:		
.05 9	- Circular, in coils without spools, of a mass exceeding 800 kg/coil	kg	8%
.80 6	- Other, of a mass exceeding 20 kg/coil	kg	8%
.90 3	- Other	kg	free
7605.19	= Other:		
.05 5	- Circular, in coils without spools, of a mass exceeding 800 kg/coil	kg	8%
.80 7	- Other, of a mass exceeding 20 kg/coil	kg	8%
.90 4	- Other	kg	free
7605.2	—Of aluminium alloys:		
7605.21	= Of which the maximum cross-sectional dimension exceeds 7 mm:		
.05 3	- Circular, in coils without spools, of a mass exceeding 800 kg/coil, of a cross-sectional dimension of 9,5 mm or more but not exceeding 14,6 mm, containing, by mass, more than 0,3 per cent of magnesium	kg	free
.70 3	- Other, circular, in coils without spools, of a mass not exceeding 800 kg/coil	kg	8%
.80 0	- Other, of a mass exceeding 20 kg/coil	kg	8%
.90 8	- Other	kg	free
7605.29	= Other:		
.05 4	- Circular, in coils without spools, of a mass exceeding 800 kg/coil	kg	8%
.80 1	- Other, of a mass exceeding 20 kg/coil	kg	8%
.90 9	- Other	kg	free

76.06 Aluminium Plates, Sheets and Strip, of a Thickness Exceeding 0,2 mm:

7606.1	—Rectangular (including square):		
7606.11	= Of aluminium, not alloyed:		
.07 9	- Containing, by mass, not more than 99,9 per cent of aluminium, laminated or coated on one or on both sides with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plated)]	kg	14%
.17 6	- Containing, by mass, not more than 99,9 per cent of aluminium, not coated or covered with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	kg	14%
.90 7	- Other	kg	free
7606.12	= Of aluminium alloys:		
.07 5	- Coated or covered on one or on both sides with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	kg	14%
.17 2	- Not coated or covered with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate), those which are perforated, and those containing by mass more than 0,5 per cent of copper, 6 per cent of magnesium or 4 per cent of silicon]	kg	14%
.90 3	- Other	kg	free
7606.9	—Other:		
7606.91	= Of aluminium, not alloyed:		
.07 5	- Containing, by mass, not more than 99,9 per cent of aluminium, coated or covered on one or both sides with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	kg	14%
.17 2	- Containing, by mass, not more than 99,9 per cent of aluminium, not coated or covered with paint, enamel or plastics [excluding non-slip flooring with patterns in relief (tread plated) and those which are perforated]	kg	14%
.90 3	- Other	kg	free
7606.92	= Of aluminium alloys:		
.07 1	- Coated or covered on one or on both sides with paint, enamel or plastics, of a thickness exceeding 0,25 mm and a width exceeding 100 mm [excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated]	kg	14%
.17 9	- Containing by mass, not more than 99,9 per cent of aluminium, not coated or covered with paint, enamel or plastics [excluding non-slip flooring with patterns of plastics (excluding non-slip flooring with patterns in relief (tread plate) and those which are perforated)]	kg	14%
.90 1	- Other	kg	free

76.07 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:

7607.1	—Not backed:		
7607.11 5	= Rolled but not further worked	kg	14%
7607.19	= Other:		
.10 3	- Etched, of a width not exceeding 105 mm	kg	free
.25 1	- Other, self-adhesive, coated with glass microspheres	kg	free

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.90 1	- Other	kg	14%
7607.20	= Backed:		
.20 8	- Unprinted, of a thickness of 0,1 mm or more but not exceeding 0,15 mm and a width not exceeding 40 mm, lacquered on one side only (excluding that laminated to paper or plastics and reinforced with glass or sisal fibre)	kg	free
.25 9	- Other, self-adhesive, coated with glass microspheres	kg	free
.90 9	- Other	kg	14%
<hr/>			
76.08	Aluminium Tubes and Pipes:		
7608.10 2	—Of aluminium, not alloyed	kg	12%
7608.20	—Of aluminium alloys:		
.15 5	= Of an outside cross-sectional dimension not exceeding 230 mm ..	kg	12%
.90 2	= Other	kg	free
<hr/>			
76.09 7609.00	Aluminium Tube or Pipe Fittings (For Example, Couplings, Elbows, Sleeves):		
.10 9	—Of an inside diameter of less than 12,7 mm	kg	10%
.90 7	—Other	kg	free
<hr/>			
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 6	—Doors, windows and their frames and thresholds for doors	kg	10%
7610.90 2	—Other	kg	10%
<hr/>			
76.11 7611.00 5	Aluminium Reservoirs, Tanks, Vats and Similar Containers, for any Material (Excluding Compressed or Liquefied Gas), of a Capacity Exceeding 300l, Whether or Not Lined or Heat-insulated, But not Fitted with Mechanical or Thermal Equipment	kg	free
<hr/>			
76.12	Aluminium Casks, Drums, Cans, Boxes and Similar Containers (Including Rigid or Collapsible Tubular Containers), for any Material (Excluding Compressed or Liquefied Gas), of a Capacity not Exceeding 300l, Whether or not Lined or Heat-insulated, But not Fitted with Mechanical or Thermal Equipment:		
7612.10 3	—Collapsible tubular containers	kg	free
7612.90	—Other:		
.40 9	= Cans of a capacity not exceeding 500 ml	kg	13%
.90 5	= Other	kg	free
<hr/>			
76.13 7613.00 2	Aluminium Containers for Compressed or Liquefied Gas	kg	free
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76.14	Stranded Wire, Cables, Plaited Bands and the Like, of Aluminium, Not Electrically Insulated:		
7614.10 0	—With steel core	kg	10%
7614.90 7	—Other	kg	10%
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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:		
7615.1	—Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
7615.11 0	= Pot scourers and scouring or polishing pads, gloves and the like ..	kg	20%
7615.19	= Other:		
.20 6	- Hollowware for table or kitchen use (excluding buckets)	kg	30%
.90 7	- Other	kg	20%
7615.20 9	—Sanitary ware and parts thereof	kg	20%
<hr/>			
76.16	Other Articles of Aluminium:		
7616.10 8	—Nails, tacks, staples (excluding those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	kg	free
7616.9	—Other:		
7616.91 0	= Cloth, grill, netting and fencing, of aluminium wire	kg	free
7616.99 1	—Other:		
.10 9	- Venetian blinds	kg	10%
.20 6	- Steps and ladders	kg	15%
.90 7	- Other	kg	free

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CHAPTER 77

(Reserved for possible future use in The Harmonised System)

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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 de-scaling), provided 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 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 (excluding the unwrought products of heading No. 78.01), coiled or not, of solid rectangular (excluding 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 (excluding rectangular or square), of any size, provided they do not assume the character of articles or products of other headings.

Heading No. 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 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.

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SUBHEADING NOTE:

1. In this Chapter the expression "refined lead" means:

Metal containing by mass at least 99,9 per cent of lead, provided the content by mass of any other element does not exceed the limit specified in the following table:

TABLE--Other elements

Element	Limiting content percentage by mass
Ag 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
Zn Zinc	0,002
Other (for example Te), each	0,001

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
78.01			Unwrought Lead:		
	7801.10	0	—Refined lead	kg	free
	7801.9		—Other:		
	7801.91	3	= Containing by mass antimony as the principal other element	kg	free
	7801.99	4	= Other	kg	free
78.02	7802.00	0	Lead Waste and Scrap	kg	free
78.03	7803.00	3	Lead Bars, Rods, Profiles and Wire	kg	free
78.04			Lead Plates, Sheets, Strip and Foil; Lead Powders and Flakes:		
	7804.1		—Plates, sheets, strip and foil:		
	7804.11	8	= Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0,2 mm	kg	free
	7804.19	9	= Other	kg	free
	7804.20	6	= Powders and flakes	kg	free
78.05	7805.00	0	Lead Tubes, Pipes and Tube or Pipe Fittings (For Example, Couplings, Elbows, Sleeves)	kg	free
78.06	7806.00	4	Other Articles of Lead	kg	free

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**CUSTOMS AND EXCISE ACT, 1998
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 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 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 (excluding the unwrought products of heading No. 79.01), coiled or not, of solid rectangular (excluding 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 (excluding rectangular or square), of any size, provided they do not assume the character of articles or products of other headings.

Heading No. 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 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.

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CUSTOMS AND EXCISE ACT, 1998**SUBHEADING NOTE:**

1. In this Chapter the following expression have the meanings hereby assigned to them:

(a) Zinc, not alloyed

Metal containing by mass at least 97,5 per cent of zinc.

(b) Zinc alloys

Metallic substances in which zinc predominates by mass over each of the other elements, provided the total content by mass of such other elements exceeds 2,5 per cent.

(c) Zinc dust

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80 per cent by mass of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85 per cent by mass of metallic zinc.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
79.01			Unwrought Zinc:		
	7901.1		—Zinc, not alloyed:		
	7901.11	9	= Containing by mass 99,99 per cent or more of zinc	kg	free
	7901.12	5	= Containing by mass less than 99,99 per cent of zinc	kg	free
	7901.20	7	= Zinc alloys	kg	free
79.02	7902.00	1	Zinc Waste and Scrap	kg	free
79.03			Zinc Dust, Powders and Flakes:		
	7903.10	8	—Zinc dust	kg	free
	7903.90	6	—Other	kg	free
79.04	7904.00	9	Zinc Bars, Rods, Profiles and Wire	kg	free
79.05	7905.00	2	Zinc plates, Sheets, Strip and Foil	kg	free
79.06	7906.00	6	Zinc Tubes, Pipes and Tube or Pipe Fittings (For Example, Couplings, Elbows, Sleeves)	kg	free
79.07	7907.00	6	Other Articles of Zinc	kg	free

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CHAPTER 80**TIN 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 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 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 (excluding the unwrought products of heading No. 80.01), coiled or not, of solid rectangular (excluding 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 (excluding rectangular or square), of any size, provided they do not assume the character of articles or products of other headings.

Headings Nos. 80.04 and 80.05 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 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.

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SUBHEADING NOTE:

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Tin, not alloyed

Metal containing by mass at least 99 per cent of tin, provided the content by mass of any bismuth or copper is less than the limit specified in the following table:

TABLE--Other elements

Element	Limiting content percentage by mass
Bi Bismuth	0,1
Cu Copper	0,4

(b) Tin alloys

Metallic substances in which tin predominates by mass over each of the other elements provided:

- (i) the total content by mass of such other elements exceeds 1 per cent; or
- (ii) the content by mass of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
80.01			Unwrought Tin:		
	8001.10	4	—Tin, not alloyed	kg	free
	8001.20	9	—Tin alloys	kg	free
80.02	8002.00	3	Tin Waste and Scrap	kg	free
80.03	8003.00	7	Tin Bars, Rods, Profiles and Wire	kg	free
80.04	8004.00	0	Tin Plates, Sheets and Strip, of a Thickness Exceeding 0,2 mm	kg	free
80.05	8005.00	4	Tin Foil (Whether or not Printed or Backed with Paper, Paperboard, Plastics or Similar Backing Materials), of a Thickness (Excluding any Backing) Not Exceeding 0,2 mm; Tin Powders and Flakes	kg	free
80.06	8006.00	8	Tin Tubes, Pipes and Tube or Pipe Fittings (For Example, Couplings, Elbows, Sleeves)	kg	free
80.07	8007.00	1	Other Articles of Tin	kg	free

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CHAPTER 81

OTHER BASE METALS: CERMETS: ARTICLES THEREOF

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.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
81.01			Tungsten (Wolfram) and Articles Thereof, Including Waste and Scrap:		
	8101.10	6	—Powders	kg	free
	8101.9		—Other:		
	8101.91	9	= Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap	kg	free
	8101.92	5	= Bars and rods (excluding those obtained simply by sintering), profiles, plates, sheets, strip and foil	kg	free
	8101.93	1	= Wire	kg	free
	8101.99	8	= Other	kg	free
81.02			Molybdenum and Articles Thereof, Including Waste and Scrap:		
	8102.10	5	—Powders	kg	free
	8102.9		—Other:		
	8102.91	2	= Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap	kg	free
	8102.92	9	= Bars and rods (excluding those obtained simply by sintering), profiles, plates, sheets, strip and foil	kg	free
	8102.93	5	= Wire	kg	free
	8102.99	3	= Other	kg	free
81.03			Tantalum and Articles Thereof, Including Waste and Scrap:		
	8103.10	3	—Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders	kg	free
	8103.90	0	—Other	kg	free
81.04			Magnesium and Articles Thereof, Including Waste and Scrap:		
	8104.1		—Unwrought magnesium:		
	8104.11	3	= Containing at least 99,8 per cent by mass of magnesium	kg	free
	8104.19	4	= Other	kg	free
	8104.20	1	= Waste and scrap	kg	free
	8104.30	6	= Rasplings, turnings and granules, graded according to size; powders ..	kg	free
	8104.90	3	= Other	kg	free
81.05			Cobalt Mattes and Other Intermediate Products of Cobalt Metallurgy; Cobalt and Articles Thereof, Including Waste and Scrap:		
	8105.10	0	—Cobalt mattes and other intermediate products of cobalt metallurgy unwrought cobalt; waste and scrap; powders	kg	free
	8105.90	7	—Other	kg	free
81.06	8106.00	3	Bismuth and Articles Thereof, Including Waste and Scrap	kg	free
81.07			Cadmium and Articles Thereof, Including Waste and Scrap:		
	8107.10	8	—Unwrought cadmium; waste and scrap; powders	kg	free
	8107.90	4	—Other	kg	free
81.08			Titanium and Articles Thereof, Including Waste and Scrap:		
	8108.10	1	—Unwrought titanium; waste and scrap; powders	kg	free
	8108.90	8	—Other	kg	free

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81.09		Zirconium and Articles Thereof, Including Waste and Scrap:			
8109.10	5	—Unwrought zirconium; waste and scrap; powders	kg	free	
8109.90	1	—Other	kg	free	
81.10	8110.00	0	Antimony and Articles Thereof, Including Waste and Scrap		
			kg	free	
81.11	8111.00	4	Manganese and Articles Thereof, Including Waste and Scrap		
			kg	free	
81.12	Beryllium, Chromium, Germanium, Vanadium, Gallium, Hafnium, Indium, Niobium (Columbium), Rhenium and Thallium, and Articles of These Metals, Including Waste and Scrap:				
8112.1	—Beryllium:				
8112.11	9	= Unwrought; waste and scrap; powders	kg	free	
8112.19	1	= Other	kg	free	
8112.20	7	= Chromium	kg	free	
8112.30	1	= Germanium	kg	free	
8112.40	6	= Vanadium	kg	free	
8112.9	—Other:				
8112.91	5	= Unwrought; waste and scrap; powders	kg	free	
8112.99	6	= Other	kg	free	
81.13	8113.00	1	Cermets and Articles Thereof, Including Waste and Scrap		
			kg	free	

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CUSTOMS AND EXCISE ACT, 1998**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 No. 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 cermets;
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain 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 hand tools (heading No. 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 No. 85.10.
3. Sets consisting of one or more knives of heading No. 82.11 and at least an equal number of articles of heading No. 82.15 are to be classified in heading No. 82.15.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
<hr/>					
82.01			Hand Tools, The Following: Spades, Shovels, Mattocks, Picks, Hoes, Forks and Rakes; Axes, Bill Hooks and Similar Hewing Tools; Secateurs and Pruners 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		—Spades and shovels:		
	.10	5	= Of a maximum blade width of more than 200 mm but not exceeding 320 mm	kg	22%
	.90	3	= Other	kg	free
	8201.20		—Forks:		
	.10	4	= Forks with 8 or more prongs	kg	15%
	.30	4	= Other, with a prong length exceeding 150 mm	kg	22%
	.90	8	= Other	kg	free
	8201.30		—Mattocks, picks, hoes and rakes:		
	.03	1	= Mattocks; picks	kg	22%
	.20	1	= Hoes with a working edge of a width not exceeding 320 mm	kg	20%
	.40	6	= Rakes with more than 8 prongs	kg	22%
	.90	2	= Other	kg	free
	8201.40		—Axes, bill hooks and similar hewing tools:		
	.10	9	= Hatchets with steel handles	kg	20%
	.90	7	= Other	kg	free
	8201.50	6	—Secateurs and similar one-handed pruners and shears (including poultry shears)	kg	free
	8201.60	0	—Hedge shears, two-handed pruning shears and similar two-handed shears	kg	free
	8201.90	4	—Other hand tools of a kind used in agriculture, horticulture or forestry	kg	free
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82.02			Hand Saws; Blades for Saws of all Kinds (Including Slitting, Slotting or Toothless Saw Blades):		
	8202.10	1	—Hand saws	kg	free
	8202.20		—Band saw blades:		

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.20	0	= Of a width of 13 mm or more but not exceeding 40 mm, of high speed bimetals	kg	10%
.30	8	= Other, of a width of 4,5 mm or more but not exceeding 32 mm	kg	20%
.90	1	= Other	kg	free
8202.3		—Circular saw blades (including slitting or slotting saw blades):		
8202.31	7	= With working part of steel	kg	free
8202.39		= Other, including parts:		
.30	9	- With a working part of tungsten carbide and a diameter not exceeding 600 mm	kg	22%
.90	3	- Other	kg	free
8202.40	5	= Chain saw blades	kg	free
8202.9		—Other saw blades:		
8202.91	4	= Straight saw blades, for working metal	kg	20%
8202.99	5	= Other	kg	free
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82.03		Files, Rasps, Pliers (Including Cutting Pliers), Pincers, Tweezers, Metal Cutting Shears, Pipe-cutters, Bolt Croppers, Perforating Punches and Similar Hand Tools:		
8203.10	5	—Files, rasps and similar tools	kg	15%
8203.20		—Pliers (including cutting pliers) pincers, tweezers and similar tools:		
.10	7	= Waterpump pliers	kg	20%
.20	4	= Pliers of a length exceeding 110 mm but not exceeding 300 mm, the following: Side-cutting pliers with serrated jaws (with or without pipe grips), snipe-nose pliers with side cutters and serrated jaws, gas pliers and slip-joint pipe-grip pliers (including bent-nose type)	kg	20%
.30	1	= Fencing pliers of a length exceeding 110 mm but not exceeding 320 mm; diagonal cutting pliers (not lever assisted) of a length exceeding 110 mm but not exceeding 250 mm; circlip pliers (cotter pliers) of a length exceeding 150 mm but not exceeding 250 mm	kg	20%
.40	9	= Adjustable self-locking pliers and grips	kg	22%
.90	5	= Other	kg	free
8203.30	4	—Metal cutting shears and similar tools	kg	free
8203.40	9	—Pipe-cutters, bolt croppers, perforating punches and similar tools	kg	free
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82.04		Hand-operated Spanners and Wrenches (Including Torque Meter Wrenches but Excluding Tap Wrenches); Interchangeable Spanner sockets, With or Without Handles:		
8204.1		—Hand-operated spanners and wrenches:		
8204.11		= Non-adjustable:		
.15	3	- Double open end spanners of all sizes up to 36 mm; ring spanners of all sizes up to 36mm; combination ring and open end spanners of all sizes up to 36 mm	kg	22%
.40	4	- Socket accessories (for example, extensions, ratchet handles, speed braces, sliding T-handles, universal joints and swivel handles) with a drive of 9 mm or more but not exceeding 21 mm (excluding torque wrenches)	kg	22%
.90	0	- Other	kg	free
8204.12		= Adjustable:		
.10	9	- Pipe wrenches (excluding chain pipe wrenches)	kg	22%
.20	6	- Wrenches with a length of 140 mm or more but not exceeding 310 mm (including parts, whether or not worked)	kg	22%
.90	7	- Other	kg	free
8204.20		= Interchangeable spanner sockets, with or without handles:		
.40	2	- With a drive of 9 mm or more but not exceeding 21 mm	kg	22%
.90	9	- Other	kg	free
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82.05		Hand Tools (Including Glaziers' Diamonds), Not Elsewhere Specified or Included; Blow Lamps; Vices, Clamps and the Like (Excluding Accessories for and Parts of, Machine Tools); Anvils; Portable Forges; Hand or Pedal-operated Grinding Wheels With Frameworks:		
8205.10	2	—Drilling, threading or tapping tools	kg	free
8205.20		—Hammers and sledge hammers:		
.10	4	= Steel headed hammers	kg	20%
.90	2	= Other	kg	free
8205.30	1	—Planes, chisels, gouges and similar cutting tools for working wood	kg	free
8205.40		—Screwdrivers:		
.10	3	= Star-point screwdrivers (excluding ratchet and screwdrivers and screwdrivers with screwholding clamps)	kg	20%
.20	0	= Flat-point screwdrivers with a width at the point of 3 mm or more but not exceeding 9,5 mm (excluding ratchet screwdrivers and screwdrivers with screwholding clamps)	kg	20%

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.40	5	= Sets with a variety of screwdrivers which contain at least one star-point screwdriver or one flat-point screwdriver with a width at the point of 3 mm or more but not exceeding 9,5 mm	kg	20%
.90	1	= Other	kg	free
8205.5		—Other hand tools (including glaziers' diamonds):		
8205.51	7	= Household tools	kg	free
8205.59		= Other:		
.05	9	- Riveting tools for blind riveting; brick bolsters; cold chisels; punches; hacking knives; soldering irons	kg	20%
.90	3	- Other	kg	free
8205.60	5	= Blow lamps	kg	free
8205.70		- Vices, clamps and the like:		
.10	7	- Bench and carpenters' vices (excluding table, leg, pipe and swivel vices, not being bench vices with detachable swivel bases)	kg	20%
.20	4	- Wood working clamps and cramps	kg	20%
.30	1	- Self-locking welding clamps; self-locking "C" clamps	kg	22%
.90	5	- Other	kg	free
8205.80	4	= Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	kg	free
8205.90	9	= Sets of articles of two or more of the foregoing subheadings	kg	free
82.06	8206.00	1 Tools of Two or More of the Headings Nos. 82.02 to 82.05, put up in Sets for Retail Sale	kg	free
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:		
8207.1		—Rock drilling or earth boring tools:		
8207.13		= With working part of cermets:		
.30	0	- Bits (excluding those of a kind used for raise boring and chisel blanks for rock drills)	kg	15%
.90	4	- Other	kg	free
8207.19		= Other, including parts:		
.10	4	- Parts of bits (excluding parts used for raise boring and other parts not incorporating cermets)	kg	15%
.90	2	- Other	kg	free
8207.20	4	= Dies for drawing or extruding metal	kg	free
8207.30	9	= Tools for pressing, stamping or punching	kg	free
8207.40		= Tools for tapping or threading:		
.10	0	- Screwing taps, of alloy steel or high speed steel	kg	20%
.90	9	- Other	kg	free
8207.50	8	= Tools for drilling (excluding rock drilling)	kg	20%
8207.60		= Tools for boring or broaching:		
.15	0	- Reamers, tipped with tungsten carbide or of high speed steel	kg	20%
.90	8	- Other	kg	free
8207.70		= Tools for milling:		
.15	5	- Milling cutters, tipped with tungsten carbide or of high speed steel	kg	20%
.90	2	- Other	kg	free
8207.80		= Tools for turning:		
.10	9	- Cutting tools, tipped with tungsten carbide	kg	20%
.90	7	- Other	kg	free
8207.90	6	= Other interchangeable tools	kg	free
82.08		Knives and Cutting Blades, for Machines or for Mechanical Appliances:		
8208.10	3	—For metal working	kg	free
8208.20	8	—For wood working	kg	free
8208.30	2	—For kitchen appliances or for machines used by the food industry	kg	free
8208.40	7	—For agricultural, horticultural or forestry machines	kg	free
8208.90	6	—Other	kg	free
82.09	8209.00	Plates, Sticks, Tips and the Like for Tools, Unmounted, of Cermets:		
.10	0	—Tungsten carbide tips for cutting tools for use with machine tools for working metal or metal carbides	kg	22%
.20	7	—Other tungsten carbide tips	kg	15%
.90	8	—Other	kg	free

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82.10	8210.00	2	Hand-operated Mechanical Appliances, of a Mass of 10 kg or Less, used in the Preparation, Conditioning or Serving of Food or Drink	kg	20%
82.11			Knives with Cutting Blades, Serrated or Not (Including Pruning Knives) (Excluding Knives of Heading No. 82.08), and Blades Therefor:		
	8211.10		—Sets of assorted articles:		
	.10	8	= Identifiable for use solely or principally for agricultural purposes	u	free
	.20	5	= Identifiable for use solely or principally by mechanics or artisans and knives for other industrial purposes	u	free
	.30	2	= Table knives, not plated with precious metal	u	24%
	.80	9	= Other, plated with precious metal	u	24%
	.90	6	= Other	u	15%
	8211.9		—Other:		
	8211.91		= Table knives having fixed blades:		
	.10	0	- Bread, carving and similar knives, not plated with precious metal	u	15%
	.90	9	- Other	u	24%
	8211.92		= Other knives having fixed blades:		
	.10	7	- Identifiable for use solely or principally for agricultural purposes	u	free
	.20	4	- Identifiable for use solely or principally by mechanics or artisans and knives for other industrial purposes	u	free
	.80	8	- Other, plated with precious metal	u	20%
	.90	5	- Other	u	15%
	8211.93		= Knives (excluding those having fixed blades):		
	.10	3	- Identifiable for use solely or principally for agricultural purposes	u	free
	.20	0	- Identifiable for use solely or principally by mechanics or artisans and knives for other industrial purposes	u	free
	.30	8	- Other folding knives with one or more blades with a cutting edge of 25 mm or more but not exceeding 100 mm, not plated with precious metal	u	20%
	.80	4	- Other, plated with precious metal	u	20%
	.90	1	- Other	u	15%
	8211.94		= Blades:		
	.10	8	- For table knives (excluding bread, carving and similar knives)	kg	24%
	.90	8	- Other	kg	15%
	8211.95		= Handles of base metal:		
	.10	6	- For table knives having fixed blades, not plated with precious metal	kg	15%
	.20	3	- For table knives having fixed blades, plated with precious metal	kg	24%
	.30	0	- For other knives, whether or not plated with precious metal	kg	20%
82.12			Razors and Razor Blades (Including Razor Blade Blanks in Strips):		
	8212.10	4	—Razors	u	free
	8212.20	9	—Safety razor blades, including razor blade blanks in strips	u	free
	8212.90	0	—Other parts	kg	free
82.13	8213.00	3	Scissors, Tailors' Shears and Similar Shears, and Blades Therefor	kg	free
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	1	—Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	kg	15%
	8214.20	6	—Manicure or pedicure sets and instruments (including nail files)	kg	20%
	8214.90		—Other:		
	.10	5	= Cutters for clippers for shearing animals	kg	free
	.20	2	= Parts (excluding cutters) for hand-operated, non-electrical clippers for shearing animals	kg	free
	.90	3	= Other	kg	15%
82.15			Spoons, Forks, Ladles, Skimmers, Cake-servers, Fish-knives, Butter-knives, Sugar Tongs and Similar Kitchen or Tableware:		
	8215.10	5	—Sets of assorted articles containing at least one article plated with precious metal	kg	30%
	8215.20	1	—Other sets of assorted articles	kg	30%
	8215.9		—Other:		
	8215.91	8	= Plated with precious metal	kg	30%
	8215.99	9	= Other	kg	30%

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CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

NOTES:

For the purposes of this Chapter parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading No. 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 purposes of heading No. 83.02 the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
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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	4	—Padlocks	kg	20%
	8301.20	4	—Locks of a kind used for motor vehicles	kg	20%
	8301.30	9	—Locks of a kind used for furniture	kg	20%
	8301.40	3	—Other locks	kg	20%
	8301.50	8	—Clasps and frames with clasps, incorporating locks	kg	20%
	8301.60	2	—Parts	kg	20%
	8301.70	7	—Keys presented separately	kg	20%
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83.02			Base Metal Mountings, Fittings and Similar Articles Suitable for Furniture, Doors, Staircases, Windows, Blinds, Coachwork, Saddlery, Trunks, Chests, Caskets or the Like; Base Metal Hatracks, Hat-pegs, Brackets and Similar Fixtures; Castors with Mountings of Base Metal; Automatic Door Closers of Base Metal:		
	8302.10	3	—Hinges	kg	20%
	8302.20	8	—Castors	kg	20%
	8302.30		—Other mountings, fittings and similar articles suitable for motor vehicles:		
	.30	4	= Fittings of iron, steel or copper, commonly used in the manufacture of windows, doors and door frames (excluding window opening mechanisms), of base metal	kg	5%
	.90	8	= Other	kg	20%
	8302.4		—Other mountings, fittings and similar articles:		
	8302.41		= Suitable for buildings:		
	.10	0	- Fittings of iron, steel or copper, commonly used in the manufacture of windows, doors and door frames	kg	5%
	.90	9	- Other	kg	20%
	8302.42		= Other, suitable for furniture:		
	.10	7	- Fittings of iron, steel or copper, commonly used in the manufacture of doors and door frames	kg	5%
	.90	5	- Other	kg	20%
	8302.49	4	= Other	kg	20%
	8302.50	1	—Hat-racks, hat-pegs, brackets and similar fixtures	kg	20%
	8302.60	6	—Automatic door closers	kg	20%
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83.03	8303.00		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:		
	.10	3	—Cash or deed boxes and the like	kg	20%
	.90	8	—Other	kg	15%

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83.04	8304.00	6	Filing Cabinets, Card-index Cabinets, Paper Trays, Paper Rests, Pen Trays, Office-stamp Stands and Similar Office or Desk Equipment, of Base Metal (Excluding Office Furniture of Heading No. 94.03)	kg	20%
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	4	—Fittings for loose-leaf binders or files	kg	20%
	8305.20	9	—Staples in strips	kg	20%
	8305.90	0	—Other, including parts	kg	20%
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	8	—Bells, gongs and the like	kg	free
	8306.2		—Statuettes and other ornaments:		
	8306.21	9	= Plated with precious metal	kg	free
	8306.29	7	= Other	kg	free
	8306.30	7	= Photograph, pictures or similar frames; mirrors	kg	free
83.07			Flexible Tubing of Base Metal, With or Without Their Fittings:		
	8307.10	1	—Of iron or steel	kg	10%
	8307.90	8	—Of other base metal	kg	10%
83.08			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 or Other Made up Articles; Tubular or Bifurcated Rivets, of Base Metal; Beads and Spangles, of Base Metal:		
	8308.10	5	—Hooks, eyes and eyelets	kg	17%
	8308.20		—Tubular or bifurcated rivets:		
	.10 7		= Blind rivets	kg	15%
	.90 5		= Other	kg	free
	8308.90		—Other including parts:		
	.10 9		= Frames with clasps for handbags	kg	free
	.20 6		= Beads	kg	free
	.90 7		= Other	kg	17%
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	9	—Crown corks	kg	5%
	8309.90		—Other:		
	.05 9		= Of iron or steel	kg	5%
	.90 0		= Other	kg	14%
83.10	8310.00	4	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	20%
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		—Coated electrodes of base metal, for electric arc-welding:		
	.10 3		= With a mild steel core	kg	12%
	.90 8		= Other	kg	free
	8311.20	7	—Cored wire of base metal, for electric arc-welding	kg	free
	8311.30		—Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame:		
	.10 9		= Welding electrodes with a mild steel core	kg	12%
	.90 7		= Other	kg	free
	8311.90		—Other, including parts:		
	.10 6		= Welding electrodes with a mild steel core	kg	12%
	.90 4		= Other	kg	free

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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 the following:
 - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading No. 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber (excluding hard rubber) (heading No. 40.16);
 - (b) Articles of leather or of composition leather (heading No. 42.04) or of furskin (heading No. 43.03), of a kind used in 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);
 - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
 - (e) Transmission or conveyor belts of textile material (heading No. 59.10) or other articles of textile material for technical uses (heading No. 59.11);
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos. 71.02 to 71.04, or articles wholly of such stones of heading No. 71.16, (excluding unmounted worked sapphires and diamonds for styli (heading No. 85.22));
 - (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (h) Drill pipe (heading No. 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 or other articles of Chapter 90;
 - (o) Interchangeable tools of heading No. 82.07 or brushes of a kind used as parts of machines (heading No. 96.03);
 - (p) Articles of Chapter 95.
2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading No. 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 Chapters 84 or 85 (excluding headings Nos. 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 No. 84.79 or 85.43) are to be classified with the machines of that kind or in heading No. 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 headings Nos. 85.17 and 85.25 to 85.28 are to be classified in heading No. 85.17.
 - (c) All other parts are to be classified in heading No. 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 No. 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 adapted 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 purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

ADDITIONAL NOTES:

1. The Commissioner may in his discretion and in the circumstances which he deems exceptional, in respect of an unassembled or disassembled machine, allow the provisions of General Note A. (2)(a) to be applied also to an unassembled or dis-assembled machine of this Section which is imported in more than one consignment if the mass of such machine exceeds 500 t or is of a measurement for shipping purposes exceeding 500 m³, provided the application to enter the unassembled or disassembled machine in terms of this Note reaches the Commissioner prior to the importation of the first consignment.
2. No paragraph.
3. A reference in this Section to "engines as defined in Additional Note 3 to this Section" shall be taken to mean compression-ignition internal combustion piston engines answering to one of the following descriptions:
 - (a) Four-stroke, normally aspirated, of a cylinder capacity of 5 250 cm³ or more but not exceeding 22 000 cm³;
 - (b) Four-stroke, not normally aspirated, of a cylinder capacity of 4 600 cm³ or more but not exceeding 22 000 cm³;
 - (c) Two-stroke, normally aspirated, of a cylinder capacity of 3 250 cm³ or more but not exceeding 20 000 cm³; or
 - (d) Two-stroke, not normally aspirated, of a cylinder capacity of 2 700 cm³ or more but not exceeding 16 000 cm³.

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4. A reference in this Section to "engines as defined in Additional Note 4 to this Section shall be taken to mean compression-ignition internal combustion piston engines answering to one of the following descriptions:
 - (a) Four-stroke normally aspirated, of a cylinder capacity of 1500 cm³ or more but less than 5 250 cm³;
 - (b) Four-stroke not normally aspirated, of a cylinder capacity of 1 300 cm³ or more but less than 4 600 cm³;
 - (c) Two-stroke, normally aspirated, of a cylinder capacity of 1 150 cm³ or more but less than 3 250 cm³; or
 - (d) Two-stroke, not normally aspirated, of a cylinder capacity of 1 000 cm³ or more but less than 2 700 cm³.
5. Tools necessary for the assembly or maintenance of machines or appliances are to be classified with those machines or appliances if imported with them. Interchangeable tools imported with machines or appliances are also to be classified therewith if they form part of the normal equipment of the machines or appliances and are normally sold with them.
6. A reference in this Section to "portable" or to "mobile" is deemed to relate to machinery or other goods, irrespective of the mass or construction thereof, which can readily be moved, carried, transferred or conveyed by any means, for use on different premises and which are not for any reason in connection with the operation of the machinery or other goods, required to be attached permanently to a fixed base.

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CHAPTER 84

NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

NOTES:

1. This Chapter does not cover the following:
 - (a) Millstones, 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 No. 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading No. 70.19 or 70.20);
 - (d) Articles of heading No. 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) Electro-mechanical tools for working in the hand, of heading No. 85.08 or electro-mechanical domestic appliances of heading No. 85.09; or
 - (f) Hand-operated mechanical floor sweepers, not motorised (heading No. 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 headings Nos. 84.01 to 84.24 and at the same time to a description in one or other of the headings Nos. 84.25 to 84.80 is to be classified under the appropriate heading of the former group and not the latter.
 Heading No. 84.19 does not however, cover the following:
 - (a) Germination plant, incubators or brooders (heading No. 84.36);
 - (b) Grain dampening machines (heading No. 84.37);
 - (c) Diffusing apparatus for sugar juice extraction (heading No. 84.38);
 - (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 84.51); or
 - (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.
 Heading No. 84.22 does not cover the following:
 - (a) Sewing machines for closing bags or similar containers (heading No. 84.52); or
 - (b) Office machinery of heading No. 84.72.
 Heading No. 84.24 does not cover:
 Ink-jet printing machines (heading No. 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 time to a description in heading No. 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading No. 84.56.
4. Heading No. 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 No. 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 logical decision during the processing run;
 - (b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming 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 a 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 No. 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 No. 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.
 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.
6. Heading No. 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 per cent or by more than 0,05 mm, whichever is less. Other steel balls are to be classified in heading No. 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 purposes were its sole purpose.

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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 No. 84.79. Heading No. 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 material or from a combination of such materials.

8. For the purposes of heading No. 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

SUBHEADING NOTES:

- For the purposes of subheading No. 8471.49, the term "system" 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 unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
- Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

ADDITIONAL NOTE

- For the purposes of subheading No. 8481.40 the expression "safety or relief valves" means -
 - an automatic escape or relief valve (as for a steam boiler or hydraulic system) held shut by a device exerting a definite usually adjustable pressure, so that the valve lift and the steam, water or other contents escape when the pressure exceeds a predetermined amount,
 - a similar valve opening inward to admit air to a vessel in which the pressure is less than that of the atmospheric pressure and which prevents the collapse of such vessel, or something that serves as an outlet for an excess of pressure, or
 - a valve for the escape of steam or fluid under excessive pressure.
- For the purposes of subheading No. 8450.1 the dry linen capacity shall be determined according to the washing efficiency test specifications as set out in subsection 4.3 of the SABS 1422 Standard Specification for Domestic Electric Laundry Treatment Machines, as amended

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
84.01			Nuclear Reactors; Fuel Elements (Cartridges), Non-irradiated, for Nuclear Reactors; Machinery and Apparatus for Isotopic Separation:		
	8401.10	1	—Nuclear reactors	kg	free
	8401.20	6	—Machinery and apparatus for isotopic separation, and parts thereof	kg	free
	8401.30	0	—Fuel elements (cartridges), non-irradiated	kg	free
	8401.40	5	—Parts of nuclear reactors	kg	free
84.02			Steam or Other Vapour Generating Boilers (Excluding Central Heating Hot Water Boilers Capable Also of Producing Low Pressure Steam); Super-heated Water Boilers:		
	8402.1		—Steam or other vapour generating boilers:		
	8402.11	1	= Watertube boilers with a steam production exceeding 45 t/hour . . .	kg	free
	8402.12	8	= Watertube boilers with a steam production not exceeding 45 t/hour . . .	kg	free
	8402.19	2	= Other vapour generating boilers, including hybrid boilers	kg	free
	8402.20	2	—Super-heated water boilers	kg	free
	8402.90	1	—Parts	kg	free
84.03			Central Heating Boilers (Excluding Those of Heading No. 84.02):		
	8403.10	9	—Boilers	u	free
	8403.90	5	—Parts	kg	free
84.04			Auxiliary 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	2	—Auxiliary plant for use with boilers of heading No. 84.02 or 84.03	kg	free
	8404.20	7	—Condensers for steam or other vapour power units	kg	free
	8404.90	9	—Parts	kg	free
84.05			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:		
	8405.10	6	—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	kg	free
	8405.90	2	—Parts	kg	free

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84.06		Steam Turbines and Other Vapour Turbines:		
8406.10	0	—Turbines for marine propulsion	u	free
8406.8		—Other turbines:		
8406.81	8	= Of an output exceeding 40 MW	u	free
8406.82	4	= Of an output not exceeding 40 MW	u	free
8406.90	6	= Parts	kg	free
84.07		Spark-ignition Reciprocating or Rotary Internal Combustion Piston Engines:		
8407.10	3	—Aircraft engines	u	free
8407.2		—Marine propulsion engines:		
8407.21	4	= Outboard engines	u	free
8407.29	5	= Other	u	17%
8407.3		—Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
8407.31	9	= Of a cylinder capacity not exceeding 50 cm ³	u	free
8407.32	5	= Of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³ ..	u	free
8407.33	1	= Of a cylinder capacity exceeding 250 cm ³ but not exceeding 1 000 cm ³ ..	u	free
8407.34	8	= Of a cylinder capacity exceeding 1000 cm ³	u	free
8407.90	5	= Other engines	u	free
84.08		Compression-ignition Internal Combustion Piston Engines (Diesel or Semi-diesel Engines):		
8408.10		—Marine propulsion engines:		
.10 4		= Outboard engines	u	free
.90 2		= Other	u	17%
8408.20		—Engines of a kind used for the propulsion of vehicles of Chapter 87:		
.10 9		= Identifiable for use solely or principally with tractors (excluding road tractors)	u	free
.90 7		= Other	u	18%
8408.90		—Other engines:		
.10 0		= Aircraft engines	u	free
.20 8		= Identifiable for use solely or principally with railway locomotives ..	u	free
.30 5		= Identifiable for use solely or principally with road rollers	u	free
.40 2		= Stationary engines as defined in Additional Note 4 to this Section ..	u	19%
.50 3		= Stationary engines as defined in Additional Note 3 to this Section ..	u	19%
.70 4		= Other stationary engines	u	free
.90 9		= Other	u	17%
84.09		Parts Suitable for Use Solely or Principally With the Engines of Heading No. 84.07 or 84.08:		
8409.10	0	—For aircraft engines	kg	free
8409.9		—Other:		
8409.91		= Suitable for use solely or principally with spark-ignition internal combustion piston engines:		
.27 5		- Pistons, whether or not fitted with gudgeon pins, piston rings or cylinder liners or sleeves, for other motor vehicle engines	kg	20%
.38 0		- Gudgeon pins and cylinder liners or sleeves (excluding those for motor cycle engines)	kg	20%
.90 9		- Other	kg	free
8409.99		= Other:		
.27 6		- Pistons, whether or not fitted with gudgeon pins, piston rings or cylinder liners or sleeves, for other motor vehicle engines	kg	20%
.38 1		- Gudgeon pins and cylinder liners or sleeves, (excluding those for motor cycle engines)	kg	20%
.90 8		- Other	kg	free
84.10		Hydraulic Turbines, Water Wheels, and Regulators Therefor:		
8410.1		—Hydraulic turbines and water wheels:		
8410.11	7	= Of a power not exceeding 1 000 kW	u	free
8410.12	3	= Of a power exceeding 1 000 kW but not exceeding 10 000 kW	u	free
8410.13	2	= Of a power exceeding 10 000 kW	u	free
8410.90	7	= Parts including regulators	kg	free
84.11		Turbo-jets, Turbo-propellers and Other Gas Turbines:		
8411.1		—Turbojets:		
8411.11	0	= Of a thrust not exceeding 25 kN	u	free
8411.12	7	= Of a thrust exceeding 25 kN	u	free

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8411.2		—Turbo-propellers:		
8411.21	5	= Of a power not exceeding 1 100 kW.....	no.	free
8411.22	1	= Of a power exceeding 1 100 kW.....	no.	free
8411.8		—Other gas turbines:		
8411.81	2	= Of a power not exceeding 5 000 kW.....	u	free
8411.82	9	= Of a power exceeding 5 000 kW.....	u	free
8411.9		—Parts:		
8411.91	7	= Of turbo-jets or turbo-propellers.....	kg	free
8411.99	8	= Other.....	kg	free
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84.12		Other Engines and Motors:		
8412.10	8	—Reaction engines (excluding turbo-jets).....	u	free
8412.2		—Hydraulic power engines and motors:		
8412.21	9	= Linear acting (cylinders).....	u	free
8412.29	8	= Other.....	u	free
8412.3		—Pneumatic power engines and motors:		
8412.31	3	= Linear acting (cylinders).....	u	free
8412.39	4	= Other.....	u	free
8412.80	8	= Other.....	u	free
8412.90	4	= Parts.....	kg	free
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84.13		Pumps for Liquids, Whether or not Fitted With a Measuring Device; Liquid Elevators:		
8413.1		—Pumps fitted or designed to be fitted with a measuring device:		
8413.11	8	= Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages.....	u	free
8413.19	9	= Other.....	u	free
8413.20	6	= Hand pumps (excluding those of subheading No. 8413.11 or 8413.19).....	u	free
8413.30	0	= Fuel, lubricating or cooling medium pumps for internal combustion piston engines.....	u	free
8413.40	5	= Concrete pumps.....	u	free
8413.50	9	= Other reciprocating positive displacement pumps.....	u	free
8413.60	4	= Other rotary positive displacement pumps.....	u	free
8413.70		= Other centrifugal pumps:		
.25 4		- Submersible pumps.....	u	free
.90 4		- Other.....	u	free
8413.8		—Other pumps; liquid elevators:		
8413.81	7	= Pumps.....	u	free
8413.82	6	= Liquid elevators.....	u	free
8413.9		—Parts:		
8413.91	4	= Of pumps.....	kg	free
8413.92	0	= Of liquid elevators.....	kg	free
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84.14		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	5	—Vacuum pumps.....	u	free
8414.20	0	—Hand- or foot-operated air pumps.....	u	free
8414.30	4	—Compressors of a kind used in refrigerating equipment.....	u	free
8414.40	9	—Air compressors mounted on a wheeled chassis for towing.....	u	free
8414.5		—Fans:		
8414.51	8	= Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W.....	u	5%
8414.59	0	= Other.....	u	free
8414.60	8	= Hoods having a maximum horizontal side not exceeding 120 cm..	u	free
8414.80	7	= Other.....	u	free
8414.90		= Parts:		
.70 2		- For other ventilating fans (excluding that for fans identifiable for use with motor vehicle engines).....	kg	5%
.90 7		- Other.....	kg	free
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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		—Window or wall types, self-contained:		
.40 8		= Compressor operated, having a rated cooling capacity not exceeding 8,8 kW.....	u	19%
.90 4		= Other.....	u	free
8415.20	3	—Of a kind used for persons, in motor vehicles.....	u	free

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8415.8		—Other:		
8415.81	7	= Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	u	free
8415.82	3	= Other, incorporating a refrigerating unit	u	free
8415.83	5	= Not incorporating a refrigerating unit	u	free
8415.90		—Parts:		
.10	2	= Identifiable for use solely or principally with the machines of subheadings No. 8415.10.40	kg	19%
.90	0	= Other	kg	free
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84.16		Furnace Burners for Liquid Fuel, for Pulverised Solid Fuel or for Gas; Mechanical Stokers, Including Their Mechanical Grates, Mechanical Ash Dischargers and Similar Appliances:		
8416.10	2	—Furnace burners for liquid fuel	kg	free
8416.20	7	—Other furnace burners, including combination burners	kg	free
8416.30	1	—Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	kg	free
8416.90	9	—Parts	kg	free
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84.17		Industrial or Laboratory Furnaces and Ovens, Including Incinerators, Non-electric:		
8417.10	6	—Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	u	free
8417.20	0	—Bakery ovens, including biscuit ovens	u	free
8417.80	8	—Other	u	free
8417.90	2	—Parts	kg	free
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84.18		Refrigerators, Freezers and Other Refrigerating or Freezing Equipment, Electric or Other; Heat Pumps (Excluding Air Conditioning Machines of Heading No. 84.15):		
8418.10	8	—Combined refrigerator-freezers, fitted with separate external doors	u	25%
8418.2		—Refrigerators, household type:		
8418.21	0	—Compression-type	u	25%
8418.22	7	—Absorption-type, electrical	u	25%
8418.29	1	—Other	u	25%
8418.30		—Freezers of the chest type, not exceeding 800 l capacity:		
.10	6	= Of which any wall thickness exceeds 110 mm and with the ability to maintain temperatures of less than minus 50°C	u	free
.90	4	= Other	u	25%
8418.40		—Freezers of the upright type, not exceeding 900 l capacity:		
.10	0	= Of which any wall thickness exceeds 110 mm and with the ability to maintain temperatures of less than minus 50°C	u	free
.90	9	= Other	u	25%
8418.50	8	—Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	u	20%
8418.6		—Other refrigerating or freezing equipment; heat pumps:		
8418.61		= Compression type units whose condensers are heat exchangers:		
.10	6	- Suitable for household refrigerators or freezers	u	25%
.90	4	- Other	u	free
8418.69		= Other:		
.10	7	- Suitable for household refrigerators or freezers	kg	10%
.90	5	- Other	kg	free
8418.9		—Parts:		
8418.91		= Furniture designed to receive refrigerating or freezing equipment:		
.10	3	- For household refrigerators or freezers	kg	22%
.20	7	- For display counters, cabinets, show-cases or the like	kg	20%
.90	8	- Other	kg	free
8418.99		= Other:		
.10	0	- Panels of bonded aluminium sheet, incorporating evaporation channels, not punched or sheared, without copper or aluminium pipes	kg	free
.20	8	- Other, for household refrigerators or freezers	kg	10%
.30	5	- Other, for display counters, cabinets, show-cases or the like	kg	14%
.40	2	- Other evaporators and condensers	kg	14%
.90	9	- Other	kg	free

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84.19		Machinery, Plant or Laboratory Equipment, Whether or Not Electrically Heated, 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 (Excluding Machinery or Plant of a Kind Used for Domestic Purposes); Instantaneous or Storage Water Heaters, Non-Electric:	
8419.1		—Instantaneous or storage water heaters, non-electric:	
8419.11		= Instantaneous gas water heaters:	
.10	7	- Domestic type	u 15%
.20	4	- Non-domestic type	u free
8419.19		= Other:	
.10	8	- Domestic type	u 15%
.20	5	- Non-domestic type	u free
8419.20	8	= Medical, surgical or laboratory sterilisers	u free
8419.3		—Dryers:	
8419.31	9	= For agricultural products	u free
8419.32	5	= For wood, paper pulp, paper or paperboard	u free
8419.39	3	= Other	u free
8419.40	7	= Distilling or rectifying plant	u free
8419.50	1	= Heat exchange units	u free
8419.60	6	= Machinery for liquefying air or other gasses	u free
8419.8		—Other machinery, plant and equipment:	
8419.81	1	= For making hot drinks or for cooking or heating food	u free
8419.89	2	= Other	u free
8419.90		= Parts:	
.10	7	- For domestic instantaneous or storage water heaters	kg 15%
.90	5	- Other	kg free
84.20		Calendering or Other Rolling Machines (Excluding Those for Metals or Glass), and Cylinders Therefor:	
8420.10	3	—Calendering or other rolling machines	u free
8420.9		—Parts:	
8420.91	6	= Cylinders	free
8420.99	7	= Other	free
84.21		Centrifuges, Including Centrifugal Dryers, Filtering or Purifying Machinery and Apparatus, for Liquids or Gases:	
8421.1		—Centrifuges, including centrifugal dryers:	
8421.11	3	= Cream separators	u free
8421.12		= Clothes-dryers:	
.20	4	- Of a dry mass loading capacity not exceeding 7 kg (excluding coin-operated types)	u 17%
.90	5	- Other	u free
8421.19	4	= Other	u free
8421.2		—Filtering or purifying machinery and apparatus for liquids:	
8421.21	8	= For filtering or purifying water	u free
8421.22	4	= For filtering or purifying beverages (excluding water)	u free
8421.23		= Oil or petrol-filters for internal combustion engines:	
.30	2	- Suitable for use with motor vehicle engines (including motorcycle engines)	u 17%
.90	6	- Other	u free
8421.29	9	= Other	u free
8421.3		—Filtering or purifying machinery and apparatus for gases:	
8421.31		= Intake air filters for internal combustion engines:	
.10	0	- Air filters with 6 or more filter tubes	u free
.20	7	- Air filters of the heavy duty dry type, without elements, of a kind fitted with a pre-cleaner	u free
.50	9	- Other, suitable for use with motor vehicle engines (including motorcycle engines)	u 17%
.90	8	- Other	u free
8421.39		= Other:	
.20	8	- Filtering apparatus of a kind used in motor vehicle air-conditioning systems	u 19%
.90	9	- Other	u free
8421.9		—Parts:	
8421.91		= Of centrifuges, including centrifugal dryers:	

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.20	4	- For clothes dryers of a dry mass loading capacity not exceeding 7 kg.	u	17%
.90	5	- Other	kg	free
8421.99		= Other:		
.66	3	- For filters suitable for use with motor vehicle (including motorcycle engines)	kg	17%
.90	6	- Other	kg	free
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84.22		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:		
8422.1		—Dish washing machines:		
8422.11	7	= Of the household type.	u	free
8422.19	8	= Other	u	free
8422.20	5	—Machinery for cleaning or drying bottles or other containers.	u	free
8422.30	0	—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.	u	free
8422.40	4	—Other packing or wrapping machinery (including heatshrink wrapping machinery)	u	free
8422.90	7	—Parts	kg	free
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84.23		Massmeters (Excluding Balances of a Sensitivity of 5 cg or Better), Including Masspiece-Operated Counting or Checking Machines; Masspieces of All Kinds:		
8423.10	4	—Personal massmeters, including baby massmeters; household massmeters.	u	free
8423.20	9	—Massmeters for the continuous measuring of mass of goods on conveyors.	u	free
8423.30	3	—Constant mass massmeters and massmeters for discharging a predetermined mass of material into a bag or container, including hopper massmeters	u	free
8423.8		—Other massmeters:		
8423.81	2	= Having a maximum mass measurement capacity not exceeding 30 kg	u	free
8423.82	9	= Having a maximum mass measurement capacity exceeding 30 kg but not exceeding 5 000 kg.	u	free
8423.89	3	= Other	u	free
8423.90	0	—Masspieces of all kinds, parts of massmeters	kg	free
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84.24		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	8	—Fire extinguishers, whether or not charged	u	free
8424.20	2	—Spray guns and similar appliances	u	free
8424.30	7	—Steam or sand blasting machines and similar jet projecting machines.	u	free
8424.8		—Other appliances:		
8424.81	6	= Agricultural or horticultural	u	free
8424.89	7	= Other	u	free
8424.90	4	—Parts	kg	free
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84.25		Pulley Tackle and Hoists (Excluding Skip Hoists); Winches and Capstans; Jacks:		
8425.1		—Pulley tackle and hoists (excluding skip hoists or hoists of a kind used for raising vehicles):		
8425.11	8	= Powered by electric motor	u	14%
8425.19		= Other:		
.10	6	- Triple-spur gear chain hoists	u	12%
.90	4	- Other	u	free
8425.20	6	= Pit-head winding gear; winches specially designed for use underground.	u	free
8425.3		—Other winches; capstans:		
8425.31		= Powered by electric motor:		
.10	4	- Whaling or trawling winches	u	14%
.90	2	- Other	u	free
8425.39		= Other:		
.10	5	- Whaling or trawling winches	u	14%
.90	3	- Other	u	free
8425.4		—Jacks; hoists of a kind used for raising vehicles:		
8425.41	1	= Built-in jacking systems of a type used in garages	u	free

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8425.42	= Other jacks and hoists, hydraulic:		
.10 5	- Trolley mounted garage jacks, of a lifting capacity not exceeding 11 t	u	12%
.20 2	- Other trolley mounted garage jacks	u	free
.25 3	- Bottle jacks, of a lifting capacity not exceeding 90,7 t	u	14%
.30 6	- Other lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t	u	14%
.35 0	- Four-post jacks, of a lifting capacity not exceeding 3,5 t	u	14%
.40 7	- Other lifting jacks	u	free
.50 4	- Other jacks	u	14%
.90 3	- Other	u	free
8425.49	= Other:		
.10 4	- Trolley mounted garage jacks	u	free
.15 0	- Lifting jacks, mechanical, hand-type, of a lifting height of 800 mm or more when fully extended (excluding trolley mounted garage jacks)	u	12%
.25 8	- Other mechanical lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t	u	10%
.30 4	- Other lifting jacks	u	free
.90 8	- Other	u	14%

84.26

Ships' Derricks; Cranes, Including Cable Cranes; Mobile Lifting Frames, Straddle Carriers and Works Trucks Fitted With a Crane:

8426.1	—Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:		
8426.11 1	= Overhead travelling cranes on fixed support	u	free
8426.12 8	= Mobile lifting frames on tyres and straddle carriers	u	free
8426.19 2	= Other	u	free
8426.20 8	= Tower cranes	u	free
8426.30 4	= Portal or pedestal jib cranes	u	free
8426.4	—Other machinery, self-propelled:		
8426.41 5	= On tyres	u	free
8426.49 6	= Other	u	free
8426.9	—Other machinery:		
8426.91 8	= Designed for mounting on road vehicles	u	free
8426.99 9	= Other	u	free

84.27

Fork-lift Trucks; Other Works Trucks Fitted With Lifting or Handling Equipment.

8427.10	—Self-propelled trucks powered by an electric motor:		
.10 6	= Fork-lift trucks, counterpiece balanced, rider type, not fitted with batteries, of a mass not exceeding 4 000 kg; fork-lift trucks, counter-piece balanced, rider type, fitted with batteries, of a mass not exceeding 6 000 kg	u	19%
.60 2	= Other fork-lift trucks, including stackers, reach-type trucks and fourway reach-type trucks	u	15%
.90 4	= Other	u	17%
8427.20	—Other self-propelled trucks:		
.15 1	= Fork-lift trucks, counterpiece balanced, rider type	u	19%
.70 4	= Other fork-lift trucks, including stackers, reach-type trucks and four-way reach-type trucks	u	15%
.90 9	= Other	u	17%
8427.90 5	—Other trucks	u	free

84.28

Other Lifting, Handling, Loading or Unloading Machinery (For Example, Lifts, Escalators, Conveyors, Teleferics):

8428.10 2	—Lifts and skip hoists	u	free
8428.20 7	—Pneumatic elevators and conveyors	u	free
8428.3	—Other continuous-action elevators and conveyors, for goods or materials:		
8428.31 8	= Specially designed for underground use	u	free
8428.32 4	= Other, bucket type	u	free
8428.33 0	= Other, belt type	u	free
8428.39 9	= Other	u	free
8428.40 6	—Escalators and moving walkways	u	free
8428.50 0	—Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	u	free
8428.60 5	—Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	u	free
8428.90 9	—Other machinery	u	free

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84.29		Self-propelled Bulldozers, Angledozer, Graders, Levellers, Scrapers, Mechanical Shovels, Excavators, Shovel Loaders, Tamping Machines and Road Rollers:		
8429.1		—Bulldozers and angledozers:		
8429.11	2	= Track laying	u	free
8429.19	3	= Other	u	free
8429.20	0	= Graders and levellers	kg	free
8429.30	5	= Scrapers	u	free
8429.40	5	= Tamping machines and road rollers	u	free
8429.5		—Mechanical shovels, excavators and shovel loaders:		
8429.51		= Front-end shovel loaders:		
	.20 5	- Not tracked, driven by internal combustion piston engines, of a mass of 3 000 kg or more but not exceeding 30 000 kg (excluding those specially designed for use in mines)	u	10%
	.90 6	- Other	u	free
8429.52	7	= Machinery with a 360° revolving superstructure	u	free
8429.59	1	= Other	u	free
84.30		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:		
8430.10	6	—Pile-drivers and pile-extractors	u	free
8430.20	0	—Snow-ploughs and snow-blowers	u	free
8430.3		—Coal or rock cutters and tunnelling machinery:		
8430.31	1	= Self propelled	u	free
8430.39	2	= Other	u	free
8430.4		—Other boring or sinking machinery:		
8430.41	6	= Self-propelled	u	free
8430.49	7	= Other	u	free
8430.50	4	= Other machinery, self-propelled	u	free
8430.6		—Other machinery, not self-propelled:		
8430.61	5	= Tamping or compacting machinery	u	free
8430.62	1	= Scrapers	u	free
8430.69	6	= Other	u	free
84.31		Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30:		
8431.10		—Of machinery of heading No. 84.25:		
	.05 0	= Of triple spur gear chain hoists	kg	12%
	.10 7	= Of hydraulic trolley mounted garage jacks, of a lifting capacity not exceeding 11 t	kg	12%
	.25 5	= Of other hydraulic lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t (excluding trolley mounted garage jacks)	kg	10%
	.30 1	= Of other mechanical lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t (excluding trolley mounted garage jacks)	kg	10%
	.90 5	= Other	kg	free
8431.20	4	—Of machinery of heading No. 84.27	kg	free
8431.3		—Of machinery of heading No. 84.28:		
8431.31	5	= Of lifts, skip hoists or escalators	kg	free
8431.39	6	= Other	kg	free
8431.4		—Of machinery of heading No. 84.26, 84.29 or 84.30:		
8431.41	9	= Buckets, shovels, grabs and grips	kg	free
8431.42	6	= Bulldozer or angledozer blades	kg	free
8431.43	2	= Parts of boring or sinking machinery of subheading No. 8430.41 or 8430.49	kg	free
8431.49		= Other:		
	.50 7	- Picks, chisels, bits and the like and blanks thereof, suitable for coal cutting machinery	kg	7%
	.90 6	- Other	kg	free
84.32		Agricultural, Horticultural or Forestry Machinery for Soil Preparation or Cultivation; Lawn or Sports-ground Rollers:		
8432.10	3	—Ploughs	u	free
8432.2		—Harrows, scarifiers, cultivators, weeders and hoes:		
8432.21	4	= Disc harrows	u	free
8432.29	4	= Other	u	free
8432.30	2	= Seeders, planters and transplanters	u	free

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8432.40	7	= Manure spreaders and fertiliser distributors	u	free
8432.80	5	= Other machinery	u	free
8432.90	6	= Parts	kg	free
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84.33		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 (Excluding Machinery of Heading No. 84.37):		
8433.1		—Mowers for lawns, parks or sports-grounds:		
8433.11		= Powered, with the cutting device rotating in a horizontal plane:		
10 0		- Having a cutting width not exceeding 470 mm	u	21%
90 9		- Other	u	10%
8433.19		= Other:		
10 1		- Having a cutting width not exceeding 460 mm	u	10%
90 4		- Other	u	10%
8433.20	1	= Other mowers, including cutter bars for tractor mounting	u	free
8433.30	6	= Other haymaking machinery	u	free
8433.40	0	= Straw or fodder balers, including pick-up balers	u	free
8433.5		—Other harvesting machinery; threshing machinery:		
8433.51	1	= Combine harvester-threshers	u	free
8433.52	8	= Other threshing machinery	u	free
8433.53	4	= Root or tuber harvesting machines	u	free
8433.59	2	= Other	u	free
8433.60	7	= Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	u	free
8433.90	3	—Parts	kg	free
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84.34		Milking Machines and Dairy Machinery:		
8434.10	0	—Milking machines	u	free
8434.20	5	—Dairy machinery	u	free
8434.90	7	—Parts	kg	free
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84.35		Presses, Crushers and Similar Machinery Used in the Manufacture of Wine, Cider, Fruit Juices or Similar Beverages:		
8435.10	4	—Machinery	u	free
8435.90	0	—Parts	kg	free
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84.36		Other Agricultural, Horticultural, Forestry, Poultry-keeping or Bee-keeping Machinery, Including Germination Plant Fitted with Mechanical or Thermal Equipment; Poultry Incubators and Brooders:		
8436.10	8	—Machinery for preparing animal feeding stuffs	u	free
8436.2		—Poultry-keeping machinery; poultry incubators and brooders:		
8436.21	9	= Poultry incubators and brooders	u	free
8436.29	4	= Other	u	free
8436.80	4	= Other machinery	u	free
8436.9		—Parts:		
8436.91	0	= Of poultry-keeping machinery or poultry incubators and brooders	kg	free
8436.99	1	= Other	kg	free
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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 (Excluding Farm-type Machinery):		
8437.10	1	—Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	u	free
8437.80	3	—Other machinery	u	free
8437.90	8	—Parts	kg	free
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84.38		Machinery, not Specified or Included Elsewhere in this Chapter, for the Industrial Preparation or Manufacture of Food or Drink (Excluding Machinery for the Extraction or Preparation of Animal or Fixed Vegetable Fats or Oils):		
8438.10	5	—Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	u	free
8438.20	6	—Machinery for the manufacture of confectionery, cocoa or chocolate	u	free
8438.30	4	—Machinery for sugar manufacture	u	free
8438.40	9	—Brewery machinery	u	free
8438.50	3	—Machinery for the preparation of meat or poultry	u	free
8438.60	8	—Machinery for the preparation of fruits, nuts or vegetables	u	free
8438.80	7	—Other machinery	u	free

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8438.90	1	—Parts	kg	free
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84.39		Machinery for Making Pulp of Fibrous Cellulosic Material or for Making or Finishing Paper or Paperboard:		
8439.10	9	—Machinery for making pulp of fibrous cellulosic material	u	free
8439.20	3	—Machinery for making paper or paperboard	u	free
8439.30	8	—Machinery for finishing paper or paperboard	u	free
8439.9		—Parts:		
8439.91	1	= Of machinery for making pulp of fibrous cellulosic material	kg	free
8439.99	2	= Other	kg	free
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84.40		Book-binding Machinery, Including Book-sewing Machines:		
8440.10	9	—Machinery	u	free
8440.90	5	—Parts	kg	free
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84.41		Other Machinery for Making Up Paper Pulp, Paper or Paperboard, Including Cutting Machines of All Kinds:		
8441.10	2	—Cutting machines	u	free
8441.20	7	—Machines for making bags, sacks or envelopes	u	free
8441.30	1	—Machines for making cartons, boxes, cases, tubes, drums or similar containers (excluding by moulding)	u	free
8441.40	6	—Machines for moulding articles in paper pulp, paper or paperboard	u	free
8441.80	4	—Other machinery	u	free
8441.90	9	—Parts	kg	free
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84.42		Machinery, Apparatus and Equipment (Excluding 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, Plates, Cylinders and Other Printing Components; Blocks, Plates, Cylinders and Lithographic Stones, Prepared for Printing Purposes (For Example, Planed, Grained or Polished):		
8442.10	6	—Phototype-setting and composing machines	u	free
8442.20	0	—Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	u	free
8442.30	5	—Other machinery, apparatus and equipment	u	free
8442.40	8	—Parts of the foregoing machinery, apparatus or equipment	kg	free
8442.50	4	—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
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84.43		Printing Machinery Including Ink-jet Printing Machines (Excluding those of Heading No. 84.71) Machines for Uses Ancillary to Printing:		
8443.1		—Offset printing machinery:		
8443.11	6	= Reel fed	u	free
8443.12	2	= Sheet fed, office type (sheet size not exceeding 22 x 36 cm)	u	free
8443.19	7	= Other	u	free
8443.2		—Letterpress printing machinery (excluding flexographic printing):		
8443.21	0	= Reel fed	u	free
8443.29	1	= Other	u	free
8443.30	9	= Flexographic printing machinery	u	free
8443.40	3	= Gravure printing machinery	u	free
8443.5		—Other printing machinery:		
8443.51	4	= Ink-jet printing machines	u	free
8443.59	5	= Other	u	free
8443.60	2	= Machines for uses ancillary to printing	u	free
8443.90	6	= Parts	kg	free
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84.44	8444.00	9 Machines for Extruding, Drawing, Texturing or Cutting Man-made Textile Materials	u	free
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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:		
8445.1		—Machines for preparing textile fibres:		
8445.11	3	= Carding Machines	u	free
8445.12	7	= Combing machines	u	free

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8445.13	6	= Drawing or roving machines	u	free
8445.19	4	= Other	u	free
8445.20	1	= Textile spinning machines	u	free
8445.30	6	= Textile doubling or twisting machines	u	free
8445.40	0	= Textile winding (including weft-winding) or reeling machines	u	free
8445.90	3	= Other	u	free
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84.46		Weaving Machines (Looms):		
8446.10	0	—For weaving fabrics of a width not exceeding 30 cm.	u	free
8446.2		—For weaving fabrics of a width exceeding 30 cm, shuttle type:		
8446.21	1	= Power looms.	u	free
8446.29	2	= Other	u	free
8446.30	6	—For weaving fabrics of a width exceeding 30 cm, shuttleless type	u	free
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84.47		Knitting Machines, Stitch-bonding Machines and Machines for Making Gimped Yarn, Tulle, Lace, Embroidery, Trimmings, Braid or Net and Machines for Tufting:		
8447.1		—Circular knitting machines:		
8447.11	0	= With cylinder diameter not exceeding 165 mm.	u	free
8447.12	7	= With cylinder diameter exceeding 165 mm	u	free
8447.20	9	= Flat knitting machines; stitch-bonding machines	u	free
8447.90	0	= Other	u	free
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84.48		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):		
8448.1		—Auxiliary machinery for machines of heading No. 84.44, 84.45, 84.46 or 84.47		
8448.11	4	= Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith.	kg	free
8448.19	5	= Other	kg	free
8448.20	2	= Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery	kg	free
8448.3		—Parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery:		
8448.31	3	= Card clothing	kg	free
8448.32	4	= Of machines for preparing textile fibres (excluding card clothing). .	kg	free
8448.33	6	= Spindles, spindle flyers, spinning rings and ring travellers.	kg	free
8448.39	4	= Other	kg	free
8448.4		—Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
8448.41	8	= Shuttles	kg	free
8448.42	4	= Reeds for looms, healds and heald-frames.	kg	free
8448.49	9	= Other	kg	free
8448.5		—Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery:		
8448.51	2	= Sinkers, needles and other articles used in forming stitches	kg	free
8448.59	3	= Other	kg	free
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84.49	8449.00	7 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
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84.50		Household or Laundry-type Washing Machines, Including Machines Which Both Wash and Dry:		
8450.1		—Machines, each of a dry linen capacity not exceeding 10 kg:		
8450.11		= Fully-automatic machines:		
.15	6	- Of a dry linen capacity not exceeding 7 kg (excluding coin-operated machines)	u	30%
.90	3	- Other	u	free
8450.12		= Other machines, with built-in centrifugal drier:		
.30	6	- Of a dry capacity not exceeding 7 kg	u	30%
.90	7	- Other	u	free
8450.19		= Other:		
.10	6	- Tumbler-type, hand-operated	u	free
.20	3	- Other, of a dry linen capacity not exceeding 7 kg	u	25%

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.90	4	- Other	u	free
8450.20	6	= Machines, each of a dry linen capacity exceeding 10 kg	u	free
8450.90	8	—Parts	kg	free
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84.51	Machinery (Excluding 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 Pinking Textile Fabrics:			
8451.10	5	—Dry-cleaning machines	u	free
8451.2	—Drying machines:			
8451.21	= Each of a dry linen capacity not exceeding 10 kg:			
.10	3	- Laundry drying machines, tumbler type, of a dry linen capacity not exceeding 7,5 kg (excluding coin-operated machines)	u	20%
.20	0	- Other laundry drying machines of a dry linen capacity not exceeding 7,5 kg (excluding coin-operated machines)	u	free
.90	1	- Other	u	free
8451.29	7	= Other	u	free
8451.30	4	= Ironing machines and presses (including fusing presses)	u	free
8451.40	9	= Washing, bleaching or dyeing machines	u	free
8451.50	3	= Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	u	free
8451.80	7	= Other machinery	u	free
8451.90	= Parts:			
.10	9	- For laundry drying machines, tumbler-type, of a dry linen capacity not exceeding 7,5 kg	kg	10%
.90	7	- Other	kg	free
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84.52	Sewing Machines (Excluding Book-sewing Machines of Heading No. 84.40); Furniture, Bases and Covers Specially Designed for Sewing Machines; Sewing Machine Needles:			
8452.10	9	—Sewing machines of the household type	u	free
8452.2	—Other sewing machines:			
8452.21	8	= Automatic units	u	free
8452.29	0	= Other	u	free
8452.30	8	= Sewing machine needles	u	free
8452.40	2	= Furniture, bases and covers for sewing machines and parts thereof:	kg	free
8452.90	5	= Other parts of sewing machines	kg	free
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84.53	Machinery for Preparing, Tanning or Working Hides, Skins or Leather or for Making or Repairing Footwear or Other Articles of Hides, Skins or Leather (Excluding Sewing Machines):			
8453.10	2	—Machinery for preparing, tanning or working hides, skins or leather	u	free
8453.20	7	—Machinery for making or repairing footwear	u	free
8453.80	4	—Other machinery	u	free
8453.90	9	—Parts	kg	free
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84.54	Converters, Ladles, Ingot Moulds and Casting Machines, of a Kind Used in Metallurgy or in Metal Foundries:			
8454.10	6	—Converters	u	free
8454.20	0	—Ingot moulds and ladles	u	free
8454.30	5	—Casting machines	u	free
8454.90	2	—Parts	kg	free
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84.55	Metal-rolling Mills and Rolls Therefor:			
8455.10	7	—Tube mills	u	free
8455.2	—Other rolling mills:			
8455.21	0	= Hot or combination hot and cold	u	free
8455.22	7	= Cold	u	free
8455.30	9	= Rolls for rolling mills	u	free
8455.90	6	= Other parts	kg	free
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84.56	Machine-tools for Working Any Material by Removal of Material, by Laser or Other Light or Photon Beam, Ultrasonic, Electro-discharge, Electro-chemical, Electron Beam, Ionic-beam or Plasma Arc Processes:			
8456.10	3	—Operated by laser or other light or photon beam processes	u	free
8456.20	8	—Operated by ultrasonic processes	u	free
8456.30	2	—Operated by electro-discharge processes	u	free

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8456.9		—Other:		
8456.91	6	= For dry-etching patterns on semiconductor materials	u	free
8456.99	7	= Other	u	free
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84.57		Machining Centres, Unit Construction Machines (Single Station) and Multi-station Transfer Machines, for Working Metal:		
8457.10	7	—Machining centres	u	free
8457.20	1	—Unit construction machines (single station)	u	free
8457.30	6	—Multi-station transfer machines	u	free
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84.58		Lathes (Including Turning Centres) for Removing Metal:		
8458.1		—Horizontal lathes:		
8458.11	7	= Numerically controlled	u	free
8458.19	8	= Other	u	free
8458.9		—Other lathes:		
8458.91	3	= Numerically controlled	u	free
8458.99	4	= Other	u	free
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84.59		Machine-tools (Including Way-type Unit Head Machines) for Drilling, Boring, Milling, Threading or Tapping By Removing Metal (Excluding Lathes [Including Turning Centres] of Heading No. 84.58):		
8459.10	4	—Way-type unit head machines	u	free
8459.2		—Other drilling machines:		
8459.21	5	= Numerically controlled	u	free
8459.29	6	= Other	u	free
8459.3		—Other boring-milling machines:		
8459.31	3	= Numerically controlled	u	free
8459.39	0	= Other	u	free
8459.40	8	= Other boring machines	u	free
8459.5		—Milling machines, knee-type:		
8459.51	9	= Numerically controlled	u	free
8459.59	9	= Other	u	free
8459.6		—Other milling machines:		
8459.61	3	= Numerically controlled	u	free
8459.69	4	= Other	u	free
8459.70	1	—Other threading or tapping machines	u	free
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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 (Excluding Gear Cutting, Gear Grinding or Gear Finishing Machines of Heading No. 84.61):		
8460.1		—Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm:		
8460.11	0	= Numerically controlled	u	free
8460.19	1	= Other	u	free
8460.2		—Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
8460.21	5	= Numerically controlled	u	free
8460.29	6	= Other	u	free
8460.3		—Sharpening (tool or cutter grinding) machines:		
8460.31	8	= Numerically controlled	u	free
8460.39	0	= Other	u	free
8460.40	8	—Honing or lapping machines	u	free
8460.90		—Other:		
.20	5	= Double-wheel horizontal grinding machines, (excluding those in which the positioning in any one axis can be set up to an accuracy of at least 0,01 mm) incorporating an electric motor of an output not exceeding 600 W	u	17%
.90	6	= Other	u	free
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84.61		Machine-tools for Planing, Shaping, Slotting, Broaching, Gear Cutting, Gear Grinding or Gear Finishing, Sawing, Cutting-off and Other Machine-tools Working Metal by Removing Metal or Cermets, Not Elsewhere Specified or Included:		
8461.10	8	—Planing machines	u	free
8461.20	2	—Shaping or slotting machines	u	free
8461.30	7	—Broaching machines	u	free
8461.40	1	—Gear cutting, gear grinding or gear finishing machines	u	free

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8461.50	6	—Sawing or cutting-off machines	no.	free
8461.90	4	—Other	u	free
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84.62		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		—Forging or die-stamping machines (including presses) and hammers:		
.30	3	= Presses, hydraulic	u	15%
.90	7	= Other	u	free
8462.2		—Bending, folding, straightening or flattening machines (including presses):		
8462.21		= Numerically controlled:		
.20	7	- Pressbrakes, hydraulic, of a capacity of less than 8 900 kN	u	15%
.70	3	- Presses (excluding pressbrakes), hydraulic	u	15%
.90	8	- Other	u	free
8462.29		= Other:		
.10	0	- Plate rolling machines with 3 rollers	u	15%
.20	8	- Pressbrakes, hydraulic, of a capacity of less than 8 900 kN	u	15%
.70	4	- Presses (excluding pressbrakes), hydraulic	u	15%
.85	2	- Presses (excluding pressbrakes), non-hydraulic, of a capacity exceeding 25 000 kN	u	15%
.90	9	- Other	u	free
8462.3		—Shearing machines (including presses) (excluding combined punching and shearing machines):		
8462.31		= Numerically controlled:		
.10	4	- Of the guillotine type, with a cutting length exceeding 1 000 mm but not exceeding 4 150 mm	u	15%
.90	2	- Other	u	free
8462.39		= Other:		
.10	5	- Of the guillotine type, with a cutting length exceeding 1 000 mm but not exceeding 4 150 mm	u	15%
.90	3	- Other	u	free
8462.4		—Punching or notching machines (including presses), including combined punching and shearing machines:		
8462.41	1	= Numerically controlled	u	free
8462.49	2	= Other	u	free
8462.9		—Other:		
8462.91	4	= Hydraulic presses	u	free
8462.99	5	= Other	u	free
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84.63		Other Machine-tools for Working Metal or Cermets, Without Removing Material:		
8463.10	5	—Draw-benches for bars, tubes, profiles, wire or the like	u	free
8463.20	7	—Thread rolling machines	u	free
8463.30	4	—Machines for working wire	u	free
8463.90	1	—Other	u	free
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84.64		Machine-tools for Working Stone, Ceramics, Concrete, Asbestos-cement or Like Mineral Materials or for Cold Working Glass:		
8464.10	9	—Sawing machines	u	free
8464.20	3	—Grinding or polishing machines	u	free
8464.90	5	—Other	u	free
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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	2	—Machines which can carry out different types of machining operations without tool change between such operations	u	free
8465.9		—Other:		
8465.91	5	= Sawing machines	u	free
8465.92	1	= Planing, milling or moulding (by cutting) machines	u	free
8465.93	8	= Grinding, sanding or polishing machines	u	free
8465.94	4	= Bending or assembling machines	u	free
8465.95	0	= Drilling or morticing machines	u	free
8465.96	7	= Splitting, slicing or paring machines	u	free
8465.99	6	= Other	u	free

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84.66		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 Dieheads, Dividing Heads and Other Special Attachments for Machine-tools; Tool Holders for any Type of Tool for Working in the Hand:		
8466.10	6	—Tool holders and self-opening dieheads	kg	free
8466.20	0	—Work holders.	kg	free
8466.30	5	—Dividing heads and other special attachments for machine-tools	kg	free
8466.9		—Other:		
8466.91	9	= For machines of heading No. 84.64	kg	free
8466.92	5	= For machines of heading No. 84.65	kg	free
8466.93	1	= For machines of headings Nos. 84.56 to 84.61	kg	free
8466.94	8	= For machines of heading No. 84.62 or 84.63	kg	free
84.67		Tools for Working in the Hand, Pneumatic, Hydraulic or With Self-contained Non-electric Motor:		
8467.1		—Pneumatic:		
8467.11	6	= Rotary type (including combined rotary-percussion):	u	free
8467.19	7	= Other	u	free
8467.8		—Other tools:		
8467.81	8	= Chain saws	u	free
8467.89		= Other:		
.60	2	- Brush cutters and trimmers, petrol driven	u	free
.90	4	- Other	u	free
8467.9		—Parts:		
8467.91	2	= Of chain saws	kg	free
8467.92	9	= Of pneumatic tools	kg	free
8467.99	3	= Other	kg	free
84.68		Machinery and Apparatus for Soldering, Brazing or Welding, Whether or Not Capable of Cutting (Excluding Those of Heading No. 85.15); Gas-operated Surface Tempering Machines and Appliances:		
8468.10	3	—Hand-held blow pipes	u	free
8468.20	8	—Other gas-operated machinery and apparatus	u	free
8468.80	5	—Other machinery and apparatus	u	free
8468.90	0	—Parts	kg	free
84.69		Typewriters (Excluding Printers of Heading No. 84.71); Word Processing Machines:		
8469.1		—Automatic typewriters and word-processing machines:		
8469.11	3	= Word-processing machines	u	free
8469.12	3	= Automatic typewriters	u	free
8469.20	1	—Other typewriters, electric:	u	free
8469.30	6	= Other typewriters, non-electric	u	free
84.70		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:		
8470.10	7	—Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	u	free
8470.2		—Other electronic calculating machines:		
8470.21	8	= Incorporating a printing device	u	free
8470.29	9	= Other	u	free
8470.30	6	—Other calculating machines	u	free
8470.40	0	—Accounting machines	u	free
8470.50	5	—Cash registers	u	free
8470.90	3	—Other	u	free
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	0	—Analogue or hybrid automatic data processing machines	u	free
8471.30	7	—Portable digital automatic data processing machines, of a mass not exceeding 10 kg, consisting of a least a central processing unit, a keyboard and a display	u	free
8471.4		—Other digital automatic data processing machines:		

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8471.41	0	= Comprising in the same housing at least a central processing unit and an input or output unit, whether or not combined	u	free
8471.49	1	= Other, presented in the form of systems	u	free
8471.50	9	= Digital processing units (excluding those of subheadings Nos. 8471.41 and 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	u	free
8471.60	3	= Input or output units, whether or not containing storage units in the same housing	u	free
8471.70	8	= Storage units	u	free
8471.80	2	= Other units of automatic data processing machines	u	free
8471.90	7	= Other	u	free
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84.72		Other Office Machines (For Example, Hectograph or Stencil Duplicating Machines, Addressing Machines, Automatic Banknote Dispensers, Coin-sorting Machines, Coin-counting or wrapping Machines, Pencil-sharpening Machines, Perforating or Stapling Machines):		
8472.10	4	—Duplicating machines	u	free
8472.20	9	—Addressing machines and address plate embossing machines	u	free
8472.30	3	—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	u	free
8472.90	0	—Other	u	free
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84.73		Parts and Accessories (Excluding Covers, Carrying Cases and the Like) Suitable for Use Solely or Principally With Machines of Headings Nos. 84.69 to 84.72:		
8473.10	8	—Parts and accessories of the machines of heading No. 84.69	kg	free
8473.2		—Parts and accessories of the machines of heading No. 84.70:		
8473.21	9	= Of the electronic calculating machines of subheading No. 8470.10, 8470.21 or 8470.29	kg	free
8473.29	3	= Other	kg	free
8473.30	7	= Parts and accessories of the machines of heading No. 84.71	kg	free
8473.40	1	= Parts and accessories of the machines of heading No. 84.72	kg	free
8473.50	6	= Parts and accessories equally suitable for use with machines of two or more of the headings of Nos. 84.69 to 84.72	kg	free
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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	1	—Sorting, screening, separating or washing machines	u	free
8474.20	6	—Crushing or grinding machines	u	free
8474.3		—Mixing or kneading machines:		
8474.31	7	= Concrete or mortar mixers	u	free
8474.32	3	= Machines for mixing mineral substances with bitumen	u	free
8474.39	8	= Other	u	free
8474.80	3	= Other machinery	u	free
8474.90	8	= Parts	kg	free
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84.75		Machines for Assembling Electric or Electronic Lamps, Tubes or Valves or Flashbulbs, in Glass Envelopes; Machines for Manufacturing or hot Working Glass or Glassware:		
8475.10	5	—Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	u	free
8475.2		—Machines for manufacturing or hot working glass or glassware:		
8475.21	6	= Machines for making optical fibres and preforms thereof	u	free
8475.29	7	= Other	u	free
8475.90	1	—Parts	kg	free
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84.76		Automatic Goods-vending Machines (For Example, Postage Stamp, Cigarette, Food or Beverage Machines), Including Moneychanging Machines:		
8476.2		—Automatic beverage-vending machines:		
8476.21	4	= Incorporating heating or refrigerating devices	u	free
8476.29	0	= Other	u	free
8476.8		—Other machines:		
8476.81	7	= Incorporating heating or refrigerating devices	u	free
8476.89	8	= Other	u	free

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8476.90	5	= Parts	kg	free
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84.77		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	2	—Injection-moulding machines	u	free
8477.20	7	—Extruders	u	free
8477.30	1	—Blow moulding machines	u	free
8477.40	6	—Vacuum moulding machines and other thermoforming machines	u	free
8477.5		—Other machinery for moulding or otherwise forming:		
8477.51	7	= For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u	free
8477.59	8	= Other	u	free
8477.80	4	—Other machinery	u	free
8477.90	9	—Parts	kg	free
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84.78		Machinery for Preparing or Making up Tobacco, not Specified or Included Elsewhere in this Chapter:		
8478.10	6	—Machinery	u	free
8478.90	2	—Parts	kg	free
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84.79		Machines and Mechanical Appliances Having Individual Functions, Not Specified or Included Elsewhere in this Chapter:		
8479.10	3	—Machinery for public works, building or the like	u	free
8479.20	4	—Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	u	free
8479.30	9	—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	u	free
8479.40	3	—Rope or cable-making machines	u	free
8479.50	8	—Industrial robots, not elsewhere specified or included	u	free
8479.60	2	—Evaporative air coolers	u	free
8479.8		—Other machines and mechanical appliances:		
8479.81	8	= For treating metal, including electric wire coil-winders	u	free
8479.82	4	= Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	u	free
8479.89		= Other:		
.30	0	- Vacuum cleaners of a value for duty purposes not exceeding N\$650	u	14%
.31	9	- Other vacuum cleaners, electrical	u	5%
.33	5	- Floor polishers and scrubbers, electrical, non-domestic	u	14%
.90	4	- Other	u	free
8479.90	6	—Parts	kg	free
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84.80		Moulding Boxes for Metal Foundry; Mould Bases; Moulding Patterns; Moulds for Metal (Excluding Ingot Moulds), Metal Carbides, Glass, Mineral Materials, Rubber or Plastics:		
8480.10	8	—Moulding boxes for metal foundry	kg	free
8480.20	4	—Mould bases	kg	free
8480.30	9	—Moulding patterns	kg	free
8480.4		—Moulds for metal or metal carbides:		
8480.41	6	= Injection or compression types	kg	free
8480.49	0	= Other	kg	free
8480.50	8	= Moulds for glass	kg	free
8480.60	2	= Moulds for mineral materials	kg	free
8480.7		—Moulds for rubber or plastics:		
8480.71	3	= Injection or compression types	kg	free
8480.79	4	= Other	kg	free
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84.81		Taps, Cocks, Valves and Similar Appliances for Pipes, Boiler Shells, Tanks, Vats or The Like, Including Pressure-reducing Valves and Thermostatically Controlled Valves:		
8481.10		—Pressure-reducing valves:		
.10	0	= Of a kind commonly used with domestic hot water systems	kg	12%
.90	9	= Other	kg	free
8481.20	8	—Valves for oleohydraulic or pneumatic transmissions	kg	free
8481.30	2	—Check valves	kg	free
8481.40		—Safety or relief valves:		
.10	4	= Of a kind commonly used with domestic hot water systems	kg	13%

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.90 2	= Other	kg	free
8481.80	—Other appliances:		
.01 3	= Pressure or flow control valves, of a kind commonly used with domestic hot water systems	kg	13%
.07 2	= Valves of a kind commonly used with rubber pneumatic tyres or inner tubes	kg	18%
.09 9	= Valves of a kind commonly used with other inflatable articles	kg	16%
.11 0	= Flush valves of a kind commonly used with water closet pans, urinals or slop hoppers	kg	13%
.19 6	= Other float operated valves, for use with pipes of an inside cross-sectional dimension not exceeding 25 mm	kg	13%
.27 7	= Other ball valves	kg	16%
.31 5	= Other butterfly valves	kg	16%
.37 4	= Other gate valves of copper alloys, not flanged, for use with pipes of an inside cross-sectional dimension exceeding 15 mm but not exceeding 80 mm	kg	10%
.72 2	= Hose fittings (excluding fire-extinguishing appliances and flashback arresters for gases)	kg	16%
.73 0	= Basin, bath, shower or sink waste holes and plugs therefor	kg	16%
.79 0	= Hose or toilet bibcocks, pillar cocks, water mixing taps (bath, washbasin, bidet, shower or sink type), shower units, water-tank locking taps, cooking range taps or tapping ferrules for offtake pipes of an inside cross-sectional dimension not exceeding 25 mm	kg	12%
.90 0	= Other	kg	free
8481.90	—Parts:		
.05 0	= Of safety, pressure-reducing, pressure or flow control valves, of a kind commonly used with domestic hot water systems	kg	13%
.10 7	= Of valves of a kind commonly used with rubber tyres or inner tubes	kg	18%
.15 8	= Of valves of a kind commonly used with other inflatable articles	kg	16%
.20 4	= Of flush valves of a kind commonly used with water closet pans, urinals or slop hoppers	kg	13%
.25 5	= Of hose fittings (excluding those of fire-extinguishing appliances)	kg	14%
.30 1	= Of basin, bath, shower or sink waste holes and plugs therefor	kg	14%
.35 2	= Of hose and toilet bibcocks, pillar cocks, water mixing taps (bath, washbasin, bidet, shower or sink type), shower units, water-tank locking taps or cooking range taps	kg	13%
.40 9	= Of float operated valves for use with pipes of an inside cross-sectional dimension not exceeding 25 mm	kg	13%
.45 1	= Of ball valves	kg	15%
.50 6	= Of butterfly valves	kg	15%
.55 7	= Of copper alloys, for gate valves	kg	10%
.90 5	= Other	kg	10%

84.82 Ball or Roller Bearings:

8482.10 —Ball bearings:

.05 8	= Of an outside diameter of less than 31 mm or exceeding 130 mm	u	free
.10 4	= Other radial deep groove bearings, single row, with a square bore, with an aggregate of the bore across the square plus outside diameter plus width of 140 mm or more but not exceeding 154 mm	u	25%
.15 5	= Other radial deep groove bearings, single row (excluding angular contact bearings and those with a square bore) with an aggregate of the inside diameter plus outside diameter plus width of 61 mm or more but not exceeding 230 mm	u	25%
.90 2	= Other	u	free

8482.20 —Tapered roller bearings, including cone and tapered roller assemblies:

.01 6	= Journal roller bearings of the rotating end cover type, commonly used on the axles of railway rolling stock or locomotives of an outside diameter of less than 170 mm	u	free
.02 8	= Journal roller bearings of the rotating end-cover type, commonly used on the axles of railway rolling stock or locomotives, of an outside diameter of 170 mm or more but not exceeding 210 mm	u	20%
.03 6	= Journal roller bearings of the rotating end-cover type, commonly used on the axles of railway rolling stock or locomotives, of an outside diameter exceeding 210 mm	u	free
.07 9	= Bearings (excluding journal roller bearings of the rotating end-cover type), of an outside diameter of less than 31 mm or exceeding 130 mm	u	free

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.09 5	= Bearings (excluding journal roller bearings of the rotating end-cover type), of an outside diameter exceeding 90 mm but not exceeding 130 mm	u	free
.15 5	= Other bearings, single row, incorporating both cone assemblies and cups (excluding flat thrust assemblies and unitised non-separable assemblies), with an aggregate of the inside diameter plus outside diameter plus width exceeding 70 mm but not exceeding 139 mm	u	25%
.25 7	= Other bearings, single row (excluding flat thrust assemblies and unitised non-separable assemblies)	u	free
.30 3	= Cone assemblies, single row (excluding flat thrust assemblies), of an inside diameter of 15 mm or more but not exceeding 46 mm and with an aggregate of the inside diameter plus width of 31 mm or more but not exceeding 65 mm	u	25%
.40 0	= Other cone assemblies, single row (excluding flat thrust assemblies)	u	free
.45 1	= Other cone assemblies, of an inside diameter of 119 mm or more but not exceeding 120 mm, or 131 mm or more but not exceeding 132 mm	u	25%
.90 7	= Other	u	free
8482.30	—Spherical roller bearings:		
.10 3	= Bearings, of an outside diameter of less than 31 mm or exceeding 130 mm	u	free
.20 0	= Inner ring assemblies, of an inside diameter of 119 mm or more but not exceeding 120 mm, or of 131 mm or more but not exceeding 132 mm	u	25%
.90 1	= Other	u	free
8482.40	0 —Needle roller bearings	u	free
8482.50	—Other cylindrical roller bearings:		
.20 4	= Journal roller bearings of the rotating end-cover type, commonly used on the axles of railway rolling stock or locomotives, of an outside diameter of 170 mm or more but not exceeding 210 mm	u	20%
.50 1	= Inner ring assemblies, of an inside diameter of 119 mm or more but not exceeding 120 mm, or of 131 mm or more but not exceeding 132 mm	u	25%
.90 0	= Other	u	free
8482.80	9 —Other, including combined ball/roller bearings	u	free
8482.9	—Parts:		
8482.91	= Balls needles and rollers:		
.20 4	- Rollers, tapered of a maximum diameter not exceeding 10 mm	kg	25%
.90 5	- Other	kg	free
8482.99	= Other:		
.11 6	- Outer rings of radial deep groove ball bearings with grooved ball track in bore, finished (excluding those of an outside diameter of less than 31 mm or exceeding 130 mm)	kg	25%
.13 2	- Outer rings (cups), single row, of tapered roller bearings, finished (excluding those of an outside diameter of less than 31 mm or exceeding 90 mm), with an aggregate of the outside diameter plus width of 49 mm or more but not exceeding 93 mm	kg	25%
.17 5	- Outer rings of journal roller bearings, finished, of an outside diameter of 195 mm or more but not exceeding 196 mm, or of 207 mm or more but not exceeding 209 mm	kg	25%
.29 9	- Inner rings of radial deep groove ball bearings with grooved ball track on outer diameter, finished (excluding those of an outside diameter of less than 20 mm or exceeding 95 mm)	kg	25%
.31 0	- Inner rings (unassembled cones) single row of tapered roller bearings finished, of an inside diameter; of 15 mm or more but not exceeding 46 mm, with an aggregate of the inside diameter plus width of 31 mm or more but not exceeding 50 mm	kg	25%
.90 6	- Other	kg	free
84.83	Transmission Shafts (Including Cam Shafts and Crank Shafts) 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):		
8483.10	0 —Transmission shafts (including cam shafts and crank shafts) and cranks	u	free
8483.20	5 —Bearing housings, incorporating ball or roller bearings	u	free
8483.30	—Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:		
.55 7	= Plain shaft bearings, of an kind consisting of halves, with an inside diameter not exceeding 125 mm and a wall thickness of less than 5 mm	u	20%
.90 5	= Other	u	free
8483.40	4 —Gears and gearing (excluding toothed wheels, chain sprockets and other transmission elements presented separately); ball or roller screws; gear boxes and other speed changers, including torque converters	u	free
8483.50	9 —Flywheels and pulleys, including pulley blocks	u	free

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8483.60	3	—Clutches and shaft couplings (including universal joints)	u	free
8483.90	7	—Parts	kg	free
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84.84		Gaskets and Similar Joints of Metal Sheetting Combined With Other Material or of 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		—Gaskets and similar joints of metal sheetting combined with other material or of two or more layers of metal:		
.10	1	= Identifiable for use solely or principally in machinery, plant, stationary engines or tractors (excluding road tractors)	kg	free
.90	3	= Other	kg	14%
8484.20	9	—Mechanical seals	kg	free
8484.90		—Other:		
.10	8	= Identifiable for use solely or principally in machinery, plant, stationary engines or tractors (excluding road tractors)	kg	free
.90	6	= Other	kg	14%
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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	8	—Ships' or boats, propellers and blades therefor	kg	free
8485.90	4	—Other	kg	free
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84.84		Gaskets and Similar Joints of Metal Sheetting Combined With Other Material or of 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		—Gaskets and similar joints of metal sheetting combined with other material or of two or more layers of metal:		
.10	1	= Identifiable for use solely or principally in machinery, plant, stationary engines or tractors (excluding road tractors)	kg	free
.90	3	= Other	kg	14%
8484.20	9	—Mechanical seals	kg	free
8484.90		—Other:		
.10	8	= Identifiable for use solely or principally in machinery, plant, stationary engines or tractors (excluding road tractors)	kg	free
.90	6	= Other	kg	14%
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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	8	—Ships' or boats, propellers and blades therefor	kg	free
8485.90	4	—Other	kg	free

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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 the following:
 - (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 No. 70.11; or
 - (c) Electrically heated furniture of Chapter 94.
2. Headings Nos. 85.01 to 85.04 do not apply to goods described in heading No. 85.11, 85.12, 85.40, 85.41 or 85.42. However, metal tank mercury arc rectifiers remain classified in heading No. 85.04.
3. Heading No. 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - (a) Vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any mass;
 - (b) Other machines provided the mass of such machines does not exceed 20 kg.
 The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading No. 84.14), centrifugal clothes-dryers (heading No. 84.21), dish washing machines (heading No. 84.22), household washing machines (heading No. 84.50), roller or other ironing machines (heading No. 84.20 or 84.51), sewing machines (heading No. 84.52), electric scissors (heading No. 85.08) or to electrothermic appliances (heading No. 85.16).
4. For the purposes of heading No. 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 printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, except 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.
 Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.42.
5. For the purposes of headings Nos. 85.41 and 85.42:
 - (A) "Diodes, transistors and similar semiconductor devices" are semiconductor 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, etcetera) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;
 - (b) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etcetera), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etcetera), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etcetera). 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 interconnected.
 For the classification of the articles defined in this Note, headings Nos. 85.41 and 85.42 shall take precedence over any other heading in this Schedule which might cover them by reference to, in particular, their function.
6. Records, tapes and other media of heading No. 85.23 or 85.24 remain classified in those headings, whether or not they are presented with the apparatus for which they are intended.
7. For the purposes of heading No. 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, nor capable of being recharged.

SUBHEADING NOTE:

1. Subheadings Nos. 8519.92 and 8527.12 cover only cassette players with built-in amplifiers, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

ADDITIONAL NOTES:

1. For the purposes of this Chapter, the expression "recorded books as defined in Additional Note 1 to Chapter 85" means the oral narration of the text of printed publications, recorded onto gramophone records, magnetic tapes, compact discs or similar media without any added commentary.

Head- ing	Sub- heading	C D	Article Description	Statis- tical-	Rate of
				Unit	Duty
85.00			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		

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85.01		Electrical Motors and Generators (Excluding Generating Sets):		
8501.10	3	—Motors of an output not exceeding 37,5 W	u	free
8501.20	8	—Universal AC/DC motors of an output exceeding 37,5 W	u	free
8501.3		—Other DC motors; DC generators:		
8501.31	9	= Of an output not exceeding 750 W	u	free
8501.32	5	= Of an output exceeding 750 W but not exceeding 75 kW	u	free
8501.33	1	= Of an output exceeding 75 kW but not exceeding 375 kW	u	free
8501.34	8	= Of an output exceeding 375 kW	u	free
8501.40		—Other AC motors, single-phase:		
.05	8	= Motors of an output exceeding 37,5 W, the following: Motors with a cylindrical frame of which the length exceeds 5 times the outside diameter, motors fitted with valve actuators, commutator motors, synchronous motors and repulsion induction motors	u	free
.90	2	= Other	u	20%
8501.5		—Other AC motors, multi-phase:		
8501.51		= Of an output not exceeding 750 W:		
.15	6	- Motors with a cylindrical frame of which the length exceeds 5 times the outside diameter, motors fitted with valve actuators, commutator motors, synchronous motors and repulsion induction motors	u	free
.90	3	- Other	u	24%
8501.52		= Of an output exceeding 750 W but not exceeding 75 kW:		
.15	2	- Motors with a cylindrical frame of which the length exceeds 5 times the outside diameter, motors fitted with valve actuators, commutator motors, synchronous motors and repulsion induction motors	u	free
.90	7	- Other	u	24%
8501.53		= Of an output exceeding 75 kW:		
.15	9	- Motors with a cylindrical frame of which the length exceeds 5 times the outside diameter, motors fitted with valve actuators, commutator motors, synchronous motors, repulsion induction motors and torque motors	u	free
.90	6	- Other	u	20%
8501.6		—AC generators (alternators):		
8501.61	2	= Of an output not exceeding 75 kVA	u	free
8501.62	9	= Of an output exceeding 75 kVA but not exceeding 375 kVA	u	free
8501.63	5	= Of an output exceeding 375 kVA but not exceeding 750 kVA	u	free
8501.64	1	= Of an output exceeding 750 kVA	u	free
85.02		Electric Generating Sets and Rotary Converters:		
8502.1		—Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
8502.11	3	= Of an output not exceeding 75 kVA	u	20%
8502.12	1	= Of an output exceeding 75 kVA but not exceeding 375 kVA	u	20%
8502.13	6	= Of an output exceeding 375 kVA	u	20%
8502.20	1	= Generating sets with spark-ignition internal combustion piston engines	u	free
8502.3		—Other generating sets:		
8502.31	2	= Wind-powered	u	free
8502.39	3	= Other	u	free
8502.40	0	= Electric rotary converters	u	20%
85.03		Parts Suitable for Use Solely or Principally With the Machines of Heading No. 85.01 or 85.02:		
8503.00				
.10	3	—Rotors or armatures, with an outside cross-sectional dimension exceeding 57 mm but not exceeding 200 mm	kg	17%
.20	0	—Stators or stator packs, whether or not wound, with an inside cross-sectional dimension exceeding 57 mm but not exceeding 200 mm	kg	17%
.90	1	—Other	kg	5%
85.04		Electrical Transformers, Static Converters (For Example, Rectifiers) and Inductors:		
8504.10	4	—Ballasts for discharge lamps or tubes	u	free
8504.2		—Liquid dielectric transformers:		
8504.21	5	= Having a power handling capacity not exceeding 650 kVA	u	free
8504.22	1	= Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA	u	free
8504.23	8	= Having a power handling capacity exceeding 10 000 kVA	u	free
8504.3		—Other transformers:		

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8504.31	9	= Having a power handling capacity not exceeding 1 kVA.	u	free
8504.32	6	= Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA.	u	free
8504.33	2	= Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA.	u	free
8504.34	9	= Having a power handling capacity exceeding 500 kVA.	u	free
8504.40	8	—Static converters.	u	free
8504.50	2	—Other inductors.	u	free
8504.90	0	—Parts.	kg	free
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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 or Permanent Magnet Chucks, Clamps and Similar Holding Devices; Electro-magnetic Couplings, Clutches and Brakes; Electro-magnetic Lifting Heads:		
8505.1		—Permanent magnets and articles intended to become permanent magnets after magnetisation:		
8505.11	4	= Of metal.	u	free
8505.19	5	= Other.	u	free
8505.20	2	—Electro-magnetic couplings, clutches and brakes.	u	free
8505.30	7	—Electro-magnetic lifting heads.	u	free
8505.90	4	—Other, including parts.	kg	free
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85.06		Primary Cells and Primary Batteries:		
8506.10		—Manganese dioxide:		
.05	2	= Cylindrical, of an external volume exceeding 300 cm ³	u	10%
.10	9	= Other, of a height not exceeding 7 mm.	u	free
.25	7	= Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm.	u	10%
.90	7	= Other.	u	24%
8506.30		—Mercuric oxide:		
.05	1	= Cylindrical, of an external volume exceeding 300 cm ³	u	10%
.10	8	= Other, of a height not exceeding 7 mm.	u	free
.25	6	= Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm.	u	10%
.90	6	= Other.	u	24%
8506.40		—Silver oxide:		
.05	6	= Cylindrical, of an external volume exceeding 300 cm ³	u	10%
.10	2	= Other, of a height not exceeding 7 mm.	u	free
.25	0	= Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm.	u	10%
.90	0	= Other.	u	24%
8506.50		—Lithium:		
.05	0	= Cylindrical, of an external volume exceeding 300 cm ³	u	10%
.10	7	= Other, of a height not exceeding 7 mm.	u	free
.25	5	= Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm.	u	10%
.90	5	= Other.	u	24%
8506.60		—Air-zinc:		
.05	5	= Cylindrical, of an external volume exceeding 300 cm ³	u	10%
.10	1	= Other, of a height not exceeding 7 mm.	u	free
.25	5	= Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm.	u	10%
.90	4	= Other.	u	24%
8506.80		—Other:		
.05	4	= Cylindrical, of an external volume exceeding 300 cm ³	u	10%
.10	0	= Other, of a height not exceeding 7 mm.	u	free
.25	9	= Other, cylindrical (excluding those of a height not exceeding 7 mm), of a diameter exceeding 19 mm.	u	10%
.90	9	= Other.	u	24%
8506.90	8	—Parts.	kg	free
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85.07		Electric Accumulators, Including Separators Therefor, Whether or Not Rectangular (Including Square):		
8507.10	5	—Lead-acid, of a kind used for starting piston engines.	u	5%
8507.20	8	—Other lead-acid accumulators.	u	free

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8507.30	4	—Nickel-cadmium	u	free
8507.40	9	—Nickel-iron	u	free
8507.80	7	—Other accumulators	u	free
8507.90	1	—Parts	kg	free
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85.08		Electro-mechanical Tools For Working in The Hand, With Self-contained Electric Motor:		
8508.10	9	—Drills of all kinds	u	free
8508.20	3	—Saws	u	free
8508.80		—Other tools:		
.10	8	= Cutters of the flail line type, suitable for cutting lawn edges	u	18%
.90	6	= Other	u	free
8508.90		—Parts:		
.10	2	= For the tools of subheading No. 8508.80.10	kg	18%
.90	0	= Other	kg	free
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85.09		Electro-mechanical Domestic Appliances, With Self-contained Electric Motor:		
8509.10		—Vacuum cleaners:		
.10	7	= With one or more electric motors of a total output not exceeding 1 000 W and a value for duty purposes not exceeding R300	u	20%
.90	8	= Other	u	5%
8509.20	7	—Floor polishers	u	20%
8509.30	1	—Kitchen waste disposers	u	free
8509.40	6	—Food grinders and mixers; fruit or vegetable juice extractors	u	free
8509.80	4	—Other appliances	u	free
8509.90	9	—Parts	kg	20%
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85.10		Shavers, Hair Clippers and Hair-removing Appliances, With Self-contained Electric Motor:		
8510.10	2	—Shavers	u	free
8510.20	7	—Hair clippers	u	free
8510.30	1	—Hair removing appliances	u	free
8510.90	9	—Parts	kg	free
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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		—Sparkign plugs:		
.10	3	= Identifiable for use solely or principally with aircraft or tractor engines	u	free
.90	1	= Other	u	10%
8511.20	0	—Ignition magnetos; magneto-dynamos; magneton flywheels	u	free
8511.30		—Distributors; ignition coils:		
.30	7	= Distributors and ignition coils, identifiable for use solely or principally with motor vehicle engines	u	17%
.90	0	= Other	u	free
8511.40		—Starter motors and dual purpose starter-generators:		
.15	8	= Identifiable for use solely or principally with motor vehicle engines	u	17%
.90	5	= Other	u	free
8511.50		—Other generators:		
.20	9	= Identifiable for use solely or principally with motor vehicle engines	u	17%
.90	7	= Other	u	free
8511.80	8	—Other equipment	u	free
8511.90	2	—Parts	kg	free
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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	1	—Lighting or visual signalling equipment of a kind used on bicycles	u	free
8512.20	4	—Other lighting or visual signalling equipment	u	17%
8512.30	9	—Sound signalling equipment	u	17%
8512.40	3	—Windscreen wipers, defrosters and demisters	u	15%
8512.90	6	—Parts	kg	free

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85.13		Portable Electric Lamps Designed to Function by Their Own Source of Energy (For Example, Dry Batteries, Accumulators, Magnetos) (Excluding Lighting Equipment of Heading No. 85.12):		
8513.10	3	—Lamps	u	free
8513.90	6	—Parts	kg	free
85.14		Industrial or Laboratory Electric (Including Induction or Dielectric) Furnaces and Ovens; Other Industrial or Laboratory Induction or Dielectric Heating Equipment:		
8514.10	7	—Resistance heated furnaces and ovens	u	free
8514.20	1	—Induction or dielectric furnaces and ovens	u	free
8514.30	6	—Other furnaces and ovens	u	free
8514.40	0	—Other induction or dielectric heating equipment	kg	free
8514.90	3	—Parts	kg	free
85.15		Electric (Including Electrically Heated Gas), Laser or Other Light or Photon Beam, Ultrasonic, Electron 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 Metals or Cermets:		
8515.1		—Brazing or soldering machines and apparatus:		
8515.11	7	= Soldering irons and guns	u	free
8515.19	8	= Other	u	free
8515.2		—Machines and apparatus for resistance welding of metal:		
8515.21	1	= Fully or partly automatic	u	free
8515.29	2	= Other	u	free
8515.3		—Machines and apparatus for arc (including plasma arc) welding of metals:		
8515.31	6	= Fully or partly automatic	u	free
8515.39	7	= Other	u	free
8515.80	2	= Other machines and apparatus	u	free
8515.90	7	= Parts	kg	free
85.16		Electric Instantaneous or Storage Water Heaters and Immersion Heaters; Electric Space Heating Apparatus and Soil Heating Apparatus; 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 (Excluding Those of Heading No. 85.45):		
8516.10		—Electric instantaneous or storage water heaters and immersion heaters:		
.10	1	= Immersion heaters identifiable for use solely or principally for heating industrial liquids	u	free
.90	6	= Other	u	20%
8516.2		—Electric space heating apparatus and electric soil heating apparatus:		
8516.21	5	= Storage heating radiators	u	20%
8516.29		= Other:		
.10	3	- Electric radiators	u	24%
.90	1	- Other	u	20%
8516.3		—Electro-thermic hair-dressing or hand-drying apparatus:		
8516.31		= Hair dryers:		
.10	7	- Hand-type	u	8%
.90	5	- Other	u	20%
8516.32	6	= Other hair-dressing apparatus	u	20%
8516.33	2	= Hand-drying apparatus	u	24%
8516.40	8	= Electric smoothing irons	u	20%
8516.50	2	= Microwave ovens	u	24%
8516.60	7	= Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	u	24%
8516.7		—Other electro-thermic appliances:		
8516.71	8	= Coffee or tea makers	u	24%
8516.72	4	= Toasters	u	24%
8516.79	9	= Other	u	24%
8516.80		= Electric heating resistors:		
.10	3	- Identifiable for use solely or principally with domestic stoves, hot-plates and ovens	u	24%
.20	0	- Identifiable for use solely or principally with industrial ovens and furnaces	u	free
.90	1	- Other	u	20%

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8516.90	= Parts:		
.10 8	- For immersion heaters identifiable for use solely or principally for heating industrial liquids	kg	free
.20 5	- For hand-type hair dryers	kg	8%
.25 6	- For electric smoothing irons	kg	20%
.30 2	- For other electro-thermic appliances of a kind used for domestic purposes	kg	24%
.90 6	- Other	kg	20%
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85.17	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:		
8517.1	—Telephone sets; videophones:		
8517.11 4	—Line telephone sets with cordless handsets	u	5%
8517.19 5	—Other	u	5%
8517.2	—Facsimile machines and teleprinters:		
8517.21 9	= Facsimile machines	u	5%
8517.22 5	= Teleprinters	u	5%
8517.50 6	—Other apparatus, for carrier-current line systems or for digital line systems	u	5%
8517.80 4	—Other apparatus	u	5%
8517.90 4	—Parts	kg	free
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85.18	Microphones and Stands Thereof; Loudspeakers, Whether or Not Mounted in Their Enclosures; Headphones, Earphones and Combined Microphone-speaker Sets; Audio-frequency Electric Amplifiers; Electric Sound Amplifier Sets:		
8518.10 1	—Microphones and stands therefor	u	free
8518.2	—Loudspeakers, whether or not mounted in their enclosures:		
8518.21 2	= Single loudspeakers, mounted in their enclosures	u	free
8518.22 9	= Multiple loudspeakers, mounted in the same enclosure	u	free
8518.29 3	= Other	u	free
8518.30 0	= Headphones, earphones and combined microphone-speakers sets	u	free
8518.40 5	= Audio-frequency electric amplifiers	u	free
8518.50 5	= Electric sound amplifier sets	u	free
8518.90 8	= Parts	u	free
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85.19	Turntables (Record-decks), Record-players, Cassette-players and Other Sound Reproducing Apparatus, not Incorporating a Sound Recording Device:		
8519.10 5	—Coin- or disc-operated record-players	u	free
8519.2	—Other record-players:		
8519.21 6	= Without loudspeaker	u	free
8519.29 7	= Other	u	free
8519.3	—Turntables (record-decks):		
8519.31 0	= With automatic record changing mechanism	u	free
8519.39 1	= Other	u	free
8519.40 9	= Transcribing machines	u	free
8519.9	—Other sound reproducing apparatus:		
8519.92 4	= Pocket-size cassette-players	u	free
8519.93 0	= Other, cassette-type	u	free
8519.99 9	= Other	u	free
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85.20	Magnetic Tape Recorders and Other Sound Recording Apparatus, Whether or Not Incorporating a Sound Reproducing Device:		
8520.10 5	—Dictating machines not capable of operating without an external source of power	u	free
8520.20 1	—Telephone answering machines	u	free
8520.3	—Other magnetic tape recorders incorporating sound reproducing apparatus:		
8520.32 7	= Digital audio type	u	free
8520.33 3	= Other cassette-type	u	free
8520.39 1	= Other	u	free
8520.90 1	= Other	u	free
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85.21	Video Recording or Reproducing Apparatus, Whether or Not Incorporating a Video Tuner:		
8521.10 9	—Magnetic tape-type	u	free
8521.90 5	—Other	u	free

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85.22		Parts and Accessories Suitable for use Solely or Principally with the Apparatus of Headings Nos. 85.19 to 85.21:		
8522.10	2	—Pick-up cartridges	kg	free
8522.90	9	—Other	kg	free
85.23		Prepared Unrecorded Media for Sound Recording or Similar Recording or Other Phenomena (Excluding Products of Chapter 37):		
8523.1		—Magnetic tapes:		
8523.11	2	= Of a width not exceeding 4 mm	u	free
8523.12	9	= Of a width exceeding 4 mm but not exceeding 6,5 mm	u	free
8523.13	5	= Of a width exceeding 6,5 mm	u	free
8523.20	0	= Magnetic discs	u	free
8523.30	5	= Cards incorporating a magnetic stripe	u	free
8523.90	2	= Other	u	free
85.24		Records, Tapes and Other Recorded Media for Sound or Other Similarly Recorded Phenomena, Including Matrices and Masters for the Production of Records (Excluding Products of Chapter 37):		
8524.10	9	—Gramophone records	u	free
8524.3		—Discs for laser reading systems:		
8524.31	5	= For reproducing phenomena (excluding sound or image)	u	free
8524.32	1	= For reproducing sound only	u	free
8524.39	6	= Other	u	free
8524.40	3	= Magnetic tapes for reproducing phenomena (excluding sound or image)	u	free
8524.5		= Other magnetic tapes:		
8524.51	4	= Of a width not exceeding 4 mm	u	free
8524.52	0	= Of a width exceeding 4 mm but not exceeding 6,5 mm	u	free
8524.53	7	= Of a width exceeding 6,5 mm	u	free
8524.60	2	= Cards incorporating a magnetic stripe	u	free
8524.9		= Other:		
8524.91	2	= For reproducing phenomena (excluding sound or image)	u	free
8524.99	3	= Other	u	free
85.25		Transmission Apparatus for Radio-telephony, Radio-telegraphy, Radio-broadcasting or Television, Whether or Not Incorporating Reception Apparatus or Sound Recording or Reproducing Apparatus; Television Cameras; Still Image Video Cameras and Other Video Camera Recorders:		
8525.10		—Transmission apparatus:		
.10 0		= For radio-telephony or radio-telegraphy	u	15%
.90 9		= Other	u	free
8525.20	8	—Transmission apparatus incorporating reception apparatus:	u	free
8525.30	2	—Transmission cameras	u	free
8525.40	7	—Still image video cameras and other video camera recorders	u	free
85.26		Radar Apparatus, Radio Navigational Aid Apparatus and Radio Remote Control Apparatus:		
8526.10	7	—Radar apparatus	u	free
8526.9		—Other:		
8526.91	3	= Radio navigational aid apparatus	u	free
8526.92	6	= Radio remote control apparatus	u	free
85.27		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:		
8527.1		—Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
8527.12	3	= Pocket-size radio cassette-players	u	25%
8527.13	6	= Other apparatus combined with sound recording or reproducing apparatus	u	25%
8527.19	8	= Other	u	25%
8527.2		—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	1	= Combined with sound recording or reproducing apparatus	u	25%
8527.29	2	= Other	u	25%

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8527.3		—Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
8527.31	6	= Combined with sound recording or reproducing apparatus	u	free
8527.32	2	= Not combined with sound recording or reproducing apparatus but combined with a clock	u	free
8527.39	7	= Other	u	free
8527.90	7	= Other apparatus	u	free
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85.28		Reception Apparatus for Television, Whether or Not Incorporating Radio-broadcast Receivers or Sound or Video Recording or Reproducing Apparatus; Video Monitors and Video Projectors:		
8528.1		—Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound recording or reproducing apparatus:		
8528.12		= Colour:		
.10	4	- With a screen size exceeding 3 m x 4 m	u	free
.20	1	- Television receivers, not incorporating cathode ray tubes or other screens and not designed to incorporate cathode ray tubes or other screens	u	free
.90	2	- Other	u	30%
8528.13		= Black and white or other monochrome:		
.10	0	- With a screen size exceeding 3 m x 4 m	u	free
.20	8	- Television receivers, not incorporating cathode ray tubes or other screens and not designed to incorporate cathode ray tubes or other screens	u	free
.90	9	- Other	u	30%
8528.2		—Video monitors:		
8528.21		= Colour:		
.10	2	- With a screen size exceeding 3 m x 4 m	u	free
.20	5	- With a screen size not exceeding 3 m x 4 m	u	30%
8528.22	1	= Black and white or other monochrome	u	free
8528.30	3	= Video projectors	u	free
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85.29		Parts Suitable for use Solely or Principally with the Apparatus of Headings Nos. 85.25 to 85.28:		
8529.10	8	—Aerials and aerial reflectors of all kinds; parts suitable for use therewith	kg	free
8529.90		—Other:		
.20	9	= Cabinets for television receiving sets	kg	free
.50	0	= Filters or separators, for television receiving set aerials	kg	free
.60	8	= Tuners (very high frequency or ultra-high frequency) and tuner control devices, for television receiving sets	kg	free
.70	5	= Parts of moulded plastics or base metal, not incorporating electronic components, for television receiving sets	kg	free
.80	2	= Other parts for television receiving sets	kg	30%
.90	9	= Other	kg	free
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85.30		Electrical Signalling, Safety or Traffic Control Equipment for Railways, Tramways, Roads, Inland Waterways, Parking Facilities, Port Installations or Airfields (Excluding Those of Heading No. 86.08):		
8530.10	8	—Equipment for railways or tramways	u	free
8530.80	7	—Other equipment	u	10%
8530.90		—Parts:		
.10	1	= For equipment for railways	kg	free
.90	4	= Other	kg	10%
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85.31		Electric Sound or Visual Signalling Apparatus (For Example, Bells, Sirens, Indicator Panels, Burglar or Fire Alarms) (Excluding Those of Heading No. 85.12 or 85.30):		
8531.10	1	—Burglar or fire alarms and similar apparatus	u	free
8531.20	6	—Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	u	free
8531.80	3	—Other apparatus	u	free
8531.90	8	—Parts	kg	free
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85.32		Electrical Capacitors, Fixed, Variable or Adjustable (Pre-set):		
8532.10		—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):		
.10	2	= Of a capacitance exceeding 50 microfarads, for voltages not exceeding 1 000 V(AC) or 2 000 V(DC) (excluding electrolytic capacitors)	kg	free
.20	9	= Other, for voltages exceeding 1 000 V(AC) or 2 000 V(DC)	kg	free
.90	0	= Other	kg	19%

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8532.2		—Other fixed capacitors:		
8532.21	6	= Tantalum	kg	free
8532.22	2	= Aluminium electrolytic	kg	free
8532.23	9	= Ceramic dielectric, single layer	kg	free
8532.24	5	= Ceramic dielectric, multilayer	kg	free
8532.25	1	= Dielectric of paper or plastics	kg	free
8532.29		= Other:		
.15	5	- Designed for use in 50/60 Hz circuits and having a reactive power handling capacity of less than 0,5 kVar	u	15%
.90	2	- Other	kg	free
8532.30	4	= Variable or adjustable (pre-set) capacitors	kg	free
8532.90		= Parts:		
.10	9	- Windings	kg	19%
.90	7	- Other	kg	free
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85.33		Electrical Resistors (Including Rheostats and Potentiometers) (Excluding Heating Resistors):		
8533.10	9	—Fixed carbon resistors, composition or film types	kg	free
8533.2		—Other fixed resistors:		
8533.21	8	= For a power handling capacity not exceeding 20 W	kg	free
8533.29	0	= Other	kg	free
8533.3		—Wirewound variable resistors, including rheostats and potentiometers:		
8533.31	4	= For a power handling capacity not exceeding 20 W	kg	free
8533.39	5	= Other	kg	free
8533.40	2	= Other variable resistors, including rheostats and potentiometers	kg	free
8533.90	5	= Parts	kg	free
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85.34	8534.00	8 Printed Circuits	kg	free
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85.35		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 V:		
8535.10	6	—Fuses	kg	5%
8535.2		—Automatic circuit breakers:		
8535.21		= For a voltage of less than 72,5 kV:		
.05	8	- With moulded casings of plastics, with a current rating not exceeding 1 250 A, for a voltage not exceeding 1,1 kV (AC) or 125 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A	kg	19%
.10	4	- With a current rating not exceeding 2 000 A, for a voltage exceeding 2 kV (AC) but not exceeding 12 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 31 500 A (excluding those with moulded casings of plastics)	kg	15%
.20	1	- With a current rating not exceeding 1 200 A, for a voltage exceeding 12 kV (AC) but not exceeding 24 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 25 000 A (excluding those with moulded casings of plastics)	kg	15%
.30	9	- With a current rating not exceeding 1 600 A, for a voltage exceeding 24 kV (AC) but not exceeding 36 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 31 500 A (excluding those with moulded casings of plastics)	kg	5%
.40	6	- With a current rating not exceeding 1 600 A, for a voltage exceeding 36 kV (AC) but not exceeding 72,5 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 21 900 A (excluding those with moulded casings of plastics)	kg	15%
.90	2	- Other	kg	5%
8535.29	8	= Other	kg	5%
8535.30		= Isolating switches and make-and-break switches:		
.05	6	- Isolating switches, with moulded casings of plastics, with a current rating not exceeding 1 250 A, for a voltage not exceeding 1 100 V (AC) or 125 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A	kg	19%
.90	0	- Other	kg	5%
8535.40	6	= Lightning arresters, voltage limiters and surge suppressors	kg	5%
8535.90		= Other:		
.10	3	- Switch cover plates; apparatus connectors	kg	17%
.90	8	- Other	kg	5%
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85.36		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 1 000 V:		

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8536.10	7	—Fuses	kg	free
8536.20		—Automatic circuit-breakers:		
.15	2	= With casings of plastics or other insulating material, with a current rating not exceeding 800 A	kg	15%
.90	4	= Other	kg	free
8536.30		—Other apparatus for protecting electrical circuits:		
.10	6	= Identifiable for use solely or principally with radio, radar, television, radio-telegraphic or radio-telephonic apparatus	kg	10%
.20	3	= Identifiable for use solely or principally with motor vehicles	kg	10%
.30	0	= Switch fuses, for a voltage of less than 500 V	kg	10%
.90	4	= Other	kg	5%
8536.4		—Relays:		
8536.41		= For a voltage not exceeding 60 V:		
.10	7	- Earth leakage relays, with a sensitivity not exceeding 1 000 mA	kg	5%
.20	4	- Electromagnetic and permanent magnet relays	kg	5%
.30	1	- Thermo-electric relays incorporating bimetal elements	kg	5%
.80	8	- Other, of a value for duty purposes of R250 or more	kg	5%
.90	5	- Other	kg	10%
8536.49		= Other:		
.10	8	- Earth leakage relays, for a voltage not exceeding 660 V with a sensitivity not exceeding 1 000 mA	kg	5%
.20	5	- Electromagnetic and permanent magnet relays	kg	5%
.30	2	- Thermo-electric relays incorporating bimetal elements	kg	5%
.80	9	- Other, of a value for duty purposes of R250 or more	kg	5%
.90	6	- Other	kg	10%
8536.50		—Other switches:		
.10	5	= Identifiable for use solely or principally with radio, radar, television, radio-telegraphic or radio-telephonic apparatus	kg	free
.25	3	= Identifiable for use solely or principally with motor vehicles, domestic stoves and hot-plates	kg	free
.40	7	= Identifiable for use solely or principally with rail locomotives and railway rolling-stock	kg	free
.50	4	= Other, with moulded casings of plastics or other insulating material, with a current rating not exceeding 800 A	kg	15%
.90	3	= Other	kg	5%
8536.6		—Lamp-holders, plugs and sockets:		
8536.61		= Lamp-holders:		
.10	6	- Identifiable for use solely or principally with radio, radar, television, radio-telegraphic or radio-telephonic apparatus	kg	free
.20	3	- Identifiable for use solely or principally with motor vehicles	kg	10%
.30	0	- Other, for fluorescent lamps	kg	10%
.40	8	- Other, for a voltage of less than 500 V	kg	10%
.90	4	- Other	kg	5%
8536.69		= Other:		
.10	7	- Identifiable for use solely or principally, with radio, radar, television, radio-telegraphic or radio-telephonic apparatus	kg	10%
.30	1	- Other, identifiable for use solely or principally with motor vehicles	kg	10%
.50	6	- Other, for a voltage of less than 500 V	kg	10%
.90	5	- Other	kg	5%
8536.90		= Other apparatus:		
.10	3	- Identifiable for use solely or principally with radio, radar, television, radio-telegraphic or radio-telephonic apparatus	u	free
.20	0	- Identifiable for use solely or principally with motor vehicles	kg	10%
.30	8	- Apparatus connectors; switch cover plates	kg	10%
.40	5	- Terminals, terminal strips and other metal parts for the reception of conductors or cables, identifiable for use solely or principally with domestic stoves and hot-plates	kg	10%
.90	1	- Other	kg	5%
85.37		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 (Excluding Switching Apparatus of Heading No. 85.17):		
8537.10		—For a voltage not exceeding 1 000 V:		
.20	8	= Identifiable for use solely or principally with motor vehicles	kg	17%
.30	5	= Equipped with apparatus of subheading No. 8536.20.35 or 8536.50.50	u	15%
.90	9	= Other	u	5%

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8537.20 —For a voltage exceeding 1 000 V:

.10	5	= Not flameproof, with a current rating not exceeding 2 000 A, for a voltage exceeding 2 kV (AC) but not exceeding 12 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 31 500 A (excluding gas insulated metal clad switchgear).....	no.	15%
.20	2	= Not flameproof, with a current rating not exceeding 1 250 A, for a voltage exceeding 12 kV (AC) but not exceeding 24 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 25 000 A (excluding gas insulated metal clad switchgear).....	no.	15%
.40	7	= Not flameproof, with a current rating not exceeding 1 600 A, for a voltage exceeding 36 kV (AC) but not exceeding 72,5 kV (AC) and a breaking capacity rating exceeding 21 900 A (excluding gas insulated metal clad switchgear)	no.	15%
.90	3	= Other	no.	5%

85.38 Parts Suitable for use Solely or Principally with the Apparatus of Heading No. 85.35, 85.36 or 85.37:

8538.10	7	—Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 85.37, not equipped with their apparatus	kg	free
8538.90		—Other:		
.45	3	= For circuit breakers and isolating switches, with moulded casings of plastics, with a current rating not exceeding 1 250 A, for a voltage not exceeding 1 100 V (AC) or 125 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A.	kg	16%
.48	8	= For other automatic circuit breakers for a voltage exceeding 1 kV.	kg	12%
.90	9	= Other	kg	free

85.39 Electric Filament or Discharge Lamps, Including Sealed Beam Lamp Units and Ultra-violet or Infra-red lamps; Arc-lamps:

8539.10	0	—Sealed beam lamp units.	u	20%
8539.2		—Other filament lamps (excluding ultra-violet or infra-red lamps):		
8539.21		= Tungsten halogen:		
.20	6	- Identifiable for use solely or principally with motor vehicles	u	22%
.45	1	- Other, of a power of 15 W or more but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	u	20% or 85c each less 80% with a maximum of 32%
.90	7	- Other	u	free
8539.22		= Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:		
.20	2	- Projector lamps.	u	free
.45	8	- Other, of a power of 15 W or more and for a voltage not exceeding 260 V	u	20% or 85c each less 80% with a maximum of 32%
.90	3	- Other	u	20%
8539.29		= Other:		
.10	1	- Carbon filament lamps.	u	free
.15	0	- Projector lamps.	u	free
.20	7	- Radiator lamps	u	free
.25	8	- Torch lamps.	u	free
.45	2	- Lamps, identifiable for use solely or principally with motor vehicles.	u	22%
.50	9	- Other, vacuum type, of less than 15 W.	u	20%
.57	6	- Other, of a power exceeding 200 W but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	u	20% or 85c each less 80% with a maximum of 32%
.60	6	- Other, not exceeding 100 W, identifiable for use solely or principally in headlamps for miners	u	free
.90	8	- Other	u	20%
8539.3		—Discharge lamps (excluding ultra-violet lamps):		
8539.31		= Fluorescent, hot cathode:		
.45	6	- Linear (excluding mercury vapour lamps) of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W.	u	20%

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.90	1	- Other	u	15%
8539.32		= Mercury or sodium vapour lamps; metal halide lamps:		
.45	2	- Fluorescent lamps, linear, of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W...	u	20%
.90	8	- Other	u	15%
8539.39		= Other:		
.45	7	- Fluorescent lamps linear (excluding mercury vapour lamps) of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W.....	u	20%
.90	2	- Other	u	15%
8539.4		—Ultra-violet or infra-red lamps; arc-lamps:		
8539.41	0	= Arc lamps:.....	u	20%
8539.49		= Other:		
.10	9	- Ultra-violet lamps	u	15%
.20	6	- Infra-red lamps	u	20%
8539.90	7	= Parts	kg	15%
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85.40		Thermionic, Cold Cathode or Photocathode Valves and Tubes (For Example, Vacuum or Vapour or Gas Filled Valves and Tubes, Mercury Arc Rectifying Valves and Tubes, Cathode-ray Tubes, Television Camera Tubes):		
8540.1		—Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
8540.11	7	= Colour	u	30%
8540.12	3	= Black and white or other monochrome.....	u	30%
8540.20	5	= Television camera tubes; image converters and intensifiers; other photo-cathode tubes	u	free
8540.40	4	= Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0,4 mm	u	free
8540.50	9	= Data/graphic display tubes, black and white or other monochrome	u	free
8540.60	3	= Other cathode-ray tubes.....	u	free
8540.7		—Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons) (excluding grid-controlled tubes):		
8540.71	4	= Magnetrons.....	u	free
8540.72	0	= Klystrons	u	free
8540.79	5	= Other	u	free
8540.8		—Other valves and tubes:		
8540.81	9	= Receiver or amplifier valves and tubes	u	free
8540.89	3	= Other:.....	u	free
8540.9		= Parts:		
8540.91	3	- Of cathode-ray tubes	kg	5%
8540.99	4	- Other	kg	5%
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85.41		Diodes, Transistors and Similar Semi-conductor 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	4	—Diodes (excluding photosensitive or light emitting diodes)	u	free
8541.2		—Transistors (excluding photosensitive transistors):		
8541.21	5	= With a dissipation rate of less than 1 W.	u	free
8541.29	6	= Other	u	free
8541.30	3	= Thyristors, diacs and triacs (excluding photosensitive devices) ...	u	free
8541.40	8	= Photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes.....	u	free
8541.50	2	= Other semi-conductor devices.....	u	free
8541.60	7	= Mounted piezo-electric crystals.....	u	free
8541.90	0	= Parts	kg	free
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85.42		Electronic Integrated Circuits and Microassemblies:		
8542.1		—Monolithic digital integrated circuits:		
8542.12	0	= Cards incorporating an electronic integrated circuit ("smart" cards).....	u	free
8542.13	7	= Metal oxide semiconductors (MOS technology)	u	free
8542.14	3	= Circuits obtained by bipolar technology	u	free
8542.19	5	= Other, including circuits obtained by a combination of bipolar and MOS technologus (BIMOS technology)	u	free
8542.30	7	—Other monolithic integrated circuits	u	free

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8542.40	1	—Hybrid integrated circuits	u	free
8542.50	6	—Electronic microassemblies	u	free
8542.90	4	—Parts	kg	free
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85.43		Electrical Machines and Apparatus, Having Individual Functions, not Specified or Included Elsewhere in this Chapter:		
8543.1		—Particle accelerators:		
8543.11	8	= Ion implanters for doping semiconductor materials	u	free
8543.19	9	= Other	u	free
8543.20	6	= Signal generators	u	free
8543.30	0	= Machines and apparatus for electroplating, electrolysis or electrophoresis	u	free
8543.40	5	= Electric fence energizers	u	free
8543.8		—Other machines and apparatus:		
8543.81	4	= Proximity cards and tags	u	free
8543.89	0	= Other	u	free
8543.90	8	—Parts	kg	free
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85.44		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 of Individually Sheathed Fibres, Whether or Not Assembled with Electric Conductors or Fitted with Connectors:		
8544.1		—Winding wire:		
8544.11	1	= Of copper	kg	17%
8544.19	2	= Other	kg	17%
8544.20		—Co-axial cable and other co-axial electric conductors:		
.15	8	= Cable, single-core, with a centre conductor of copper plated with silver or gold, of a length exceeding 400 m and a cross-sectional dimension not exceeding 4,5 mm, not sheathed in aluminium	kg	free
.90	5	= Other	kg	15%
8544.30	4	—Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	kg	5%
8544.4		—Other electric conductors, for a voltage not exceeding 80 V:		
8544.41	5	= Fitted with connectors	kg	15%
8544.49	6	= Other	kg	15%
8544.5		—Other electric conductors, for a voltage exceeding 80 V but not exceeding 1 000 V:		
8544.51	5	= Fitted with connectors	kg	15%
8544.59	0	= Other	kg	15%
8544.60	8	—Other electric conductors, for a voltage exceeding 1 000 V	kg	15%
8544.70	2	—Optical fibre cables	kg	15%
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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:		
8545.1		—Electrodes:		
8545.11	5	= Of a kind used for furnaces	kg	free
8545.19	6	= Other	kg	free
8545.20	3	= Brushes	kg	free
8545.90	5	= Other	kg	free
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85.46		Electrical Insulators of Any Material:		
8546.10	2	—Of glass	kg	free
8546.20	7	—Of ceramics	kg	free
8546.90	9	—Other	kg	free
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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 (Excluding Insulators of Heading No. 85.46); Electrical Conduit Tubing and Joints Therefor, of Base Metal Lined with Insulating Material:		
8547.10		—Insulating fittings of ceramics	kg	free
8547.20	0	—Insulating fittings of plastics	kg	free
8547.90		—Other	kg	free

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85.48

Waste and Scrap of Primary Cells, Primary Batteries and Accumulators;
Spent Primary Cells, Spent Primary Batteries and Spent Electric
Accumulators; Electrical Parts of Machinery or Apparatus, not Elsewhere
Specified or Included in this Chapter:

8548.10	5	—Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators .	kg	free
8548.90	6	—Other	kg	free

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SECTION XVII**VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT**

NOTES:

1. This Section does not cover articles of heading No. 95.01, 95.03 or 95.08, or bobsleighs, toboggans and the like of heading No. 95.06.
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 and the like of any material (classified according to their constituent material or in heading No. 84.84) and other articles of vulcanised rubber (excluding hard rubber) (heading No. 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 No. 83.06;
 - (e) Machines and apparatus of headings Nos. 84.01 to 84.79, and parts thereof; articles of heading no. 84.81 or 84.82 and, provided they constitute integral parts of engines or motors, articles of heading No. 84.83;
 - (f) Electrical machinery and equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (ij) Arms (Chapter 93);
 - (k) Lamps and lighting fittings of heading No. 94.05;
 - (l) Brushes of a kind used as parts of vehicles (heading No. 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 principal use of that part or accessory.
4. For the purposes of this Section:
 - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they 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-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

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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 the following:
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No. 44.06 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading No. 73.02; or
 - (c) Electrical signalling, safety or traffic control equipment of heading No. 85.30.
2. Heading No. 86.07 applies, inter alia, to:
 - (a) Axles, wheels, wheel 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 No. 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 fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
86.01			Rail Locomotives Powered From an External Source of Electricity or by Electric Accumulators:		
	8601.10	5	—Powered from an external source of electricity	u	free
	8601.20	1	—Powered by electric accumulators	u	free
86.02			Other Rail Locomotives; Locomotive Tenders:		
	8602.10	9	—Diesel-electric locomotives	u	free
	8602.90	5	—Other	u	free
86.03			Self-propelled Railway or Tramway Coaches, Vans and Trucks (Excluding Those of Heading No. 86.04):		
	8603.10	2	—Powered from an external source of electricity	u	free
	8603.90	9	—Other	u	free
86.04	8604.00	1	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)	u	free
86.05	8605.00	5	Railway or Tramway Passenger 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)	u	free
86.06			Railway or Tramway Vans and Wagons, Not Self-propelled:		
	8606.10	3	—Tank wagons and the like	u	free
	8606.20	8	—Insulated or refrigerated vans and wagons (excluding those of subheading No. 8606.10)	u	free
	8606.30	2	—Self-discharging vans and wagons (excluding those of subheading No. 8606.10 or 8606.20)	u	free
	8606.9		—Other:		
	8606.91	6	= Covered and closed	u	free
	8606.92	2	= Open, with non-removable sides of a height exceeding 60 cm	u	free
	8606.99	7	= Other	u	free
86.07			Parts of Railway or Tramway Locomotives or Rolling Stock:		
	8607.1		—Bogies, bissel-bogies, axles and wheels and parts thereof:		
	8607.11	3	= Driving bogies and bissel-bogies	kg	free
	8607.12	7	= Other bogies and bissel-bogies	kg	free
	8607.19	4	= Other, including parts	kg	free

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8607.2		—Brakes and parts thereof:		
8607.21	8	= Air brakes and parts thereof	kg	free
8607.29	9	= Other	kg	free
8607.30	6	—Hooks and other coupling devices, buffers, and parts thereof	kg	free
8607.9		—Other:		
8607.91	3	= Of locomotives	kg	free
8607.99	0	= Other	kg	free
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86.08	8608.00	6	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	
			kg	free
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86.09	8609.00	7	Containers (Including Containers for the Transport of Fluids) Specially Designed and Equipped for Carriage by One or More Modes of Transport.	
			u	free

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CHAPTER 87

VEHICLES (EXCLUDING 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 No. 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 headings Nos. 87.02 to 87.04, and not in heading No. 87.06.
4. Heading No. 87.12 includes all children's bicycles. Other children's cycles fall in heading No. 95.01.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
87.01 Tractors (Excluding Tractors of Heading No. 87.09):					
	8701.10	7	—Pedestrian controlled tractors.	u	free
	8701.20		—Road tractors for semi-trailers:		
	.10	9	—Of a vehicle mass not exceeding 1 600 kg	u	57,5%
	.20	6	—Of a vehicle mass exceeding 1600 kg	u	32%
	8701.30	6	—Track-laying tractors.	u	free
	8701.90	3	—Other.	u	free
87.02 Motor Vehicles for the Transport of Ten or More Persons, Including the Driver:					
	8702.10		—With compression-ignition internal combustion piston engines (diesel or semi-diesel):		
	.10	8	= New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator	u	25%
	.80	9	= Other, of a vehicle mass not exceeding 2 000 kg.	u	57,5%
	.90	6	= Other.	u	32%
	8702.90		—Other:		
	.10	4	= Of a vehicle mass not exceeding 2 000 kg	u	57,5%
	.20	1	= Of a vehicle mass exceeding 2 000 kg.	u	32%
87.03 Motor Cars and Other Motor Vehicles Principally Designed for the Transport of Persons (Excluding Those of Heading No. 87.02) Including Station Wagons and Racing Cars:					
	8703.10	4	—Vehicles specially designed for travelling on snow; golf cars and similar vehicles.	u	free
	8703.2		—Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
	8703.21		= Of a cylinder capacity not exceeding 1 000 cm ³ :		
	.25	0	- Hearses.	u	20%
	.60	9	- Vehicles with motorcycle-type steering mechanisms.	u	free
	.70	6	- Six or eight-wheeled vehicles, chain driven and operated through an integral gearbox and differential unit.	u	free
	.90	0	- Other.	u	57,5%
	8703.22		= Of a cylinder capacity exceeding 1 000 cm ³ but not exceeding 1500 cm ³ :		
	.25	7	- Hearses.	u	20%
	.90	7	- Other.	u	57,5%

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8703.23	= Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 3000 cm ³ :		
.25 3	- Hearses	u	20%
.90 3	- Other	u	57,5%
8703.24	= Of a cylinder capacity exceeding 3 000 cm ³ :		
.25 6	- Hearses	u	20%
.90 5	- Other	u	57,5%
8703.3	—Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8703.31	= Of a cylinder capacity not exceeding 1 500 cm ³ :		
.25 5	- Hearses	u	20%
.90 5	- Other	u	57,5%
8703.32	= Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2500 cm ³ :		
.25 1	- Hearses	u	20%
.90 1	- Other	u	57,5%
8703.33	= Of a cylinder capacity exceeding 2 500 cm ³ :		
.25 8	- Hearses	u	20%
.90 8	- Other	u	57,5%
8703.90	—Other:		
.25 6	= Hearses	u	20%
.90 6	= Other	u	57,5%
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87.04	Motor Vehicles for the Transport of Goods:		
8704.10	8 —Dumpers designed for off-highway use	u	20%
8704.2	—Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8704.21	= G.V.M. not exceeding 5 t:		
.10 6	- Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	u	free
.40 8	- Off-the-road logging trucks	u	10%
.80 7	- Other, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	57,5%
.90 4	- Other	u	32%
8704.22	= G.V.M. exceeding 5 t but not exceeding 20 t:		
.10 2	- Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	u	free
.20 7	- Off-the-road logging trucks	u	10%
.90 0	- Other	u	32%
8704.23	= G.V.M. exceeding 20 t:		
.10 9	- Shuttle cars for use in underground mines; low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	u	free
.20 6	- Off-the-road logging trucks	u	10%
.90 7	- Other	u	32%
8704.3	—Other, with spark-ignition internal combustion piston engine:		
8704.31	= G.V.M. not exceeding 5 t:		
.30 5	- Off-the-road logging trucks	u	10%
.50 6	- Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm ³ , and equipped with motor vehicle type differentials and reverse gears	u	free
.80 1	- Other, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	57,5%
.90 9	- Other	u	32%
8704.32	= G.V.M. exceeding 5 t:		
.10 7	- Off-the-road logging trucks	u	10%
.90 5	- Other	u	32%
8704.90	= Other:		
.05 5	- Golf carts, pedestrian type	u	free
.30 6	- Off-the-road logging trucks	u	10%
.80 2	- Other, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	57,5%

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.90 2		- Other	u	32%
87.05		Special Purpose Motor Vehicles (Excluding 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 Workshops, Mobile Radiological Units):		
8705.10	1	—Crane lorries	u	free
8705.20	3	—Mobile drilling derricks	u	free
8705.30	0	—Fire fighting vehicles	u	free
8705.40	5	—Concrete-mixer lorries	u	free
8705.90	8	—Other	u	free
87.06	8706.00	Chassis Fitted With Engines, for the Motor Vehicles of Headings Nos. 87.01 to 87.05:		
	8706.00.10	8 —Of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	u	57,5%
	.20	5 —Other of a vehicle mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg	u	32%
87.07		Bodies (Including Cabs), for the Motor Vehicles of Headings Nos. 87.01 to 87.05:		
	8707.10	9 —For the vehicles of heading No. 87.03	u	20%
	8707.90	5 —Other	u	20%
87.08		Parts and Accessories of the Motor Vehicles of Headings Nos. 87.01 to 87.05:		
	8708.10	2 —Bumpers and parts thereof	kg	20%
	8708.2	—Other parts and accessories of bodies (including cabs):		
	8708.21	= Safety seat belts:		
	.10	0 - Safety belt reels with locking devices	kg	free
	.90	9 - Other	kg	20%
	8708.29	4 = Other	kg	20%
	8708.3	—Brakes and servo-brakes and parts thereof:		
	8708.31	= Mounted brake linings:		
	.10	5 - Disc-brake pads	kg	30%
	.20	2 - Other, identifiable for use with air brakes, vacuum brakes, hydraulic air-brakes or hydraulic-vacuum brakes, suitable for use with heavy motor vehicles	kg	30%
	.30	4 - Other, identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
	.90	3 - Other	kg	20%
	8708.39	= Other:		
	.10	6 - Brake drums, of unmachined cast metal	kg	10%
	.20	3 - Other brake drums	kg	20%
	.30	0 - Parts (excluding brake drums) of air brakes, vacuum brakes, hydraulic-air brakes or hydraulic-vacuum brakes, suitable for use with heavy motor vehicles	kg	free
	.40	8 - Disc brake calliper mechanisms and brake drum brake assemblies (excluding those identifiable for use solely or principally with tractors not being road tractors)	kg	20%
	.45	9 - Hydrodynamic braking apparatus, suitable for coupling directly to motor vehicle gearboxes or propeller shafts	kg	free
	.50	5 - Other, identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
	.60	2 - Other, of unmachined cast metal	kg	10%
	.90	4 - Other	kg	20%
	8708.40	= Gear boxes: (With retrospective effect to 27.01.95)		
	.10	3 - Gear boxes identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
	.20	0 - Fully automatic gear boxes of a mass not exceeding 375 kg	kg	free
	.30	8 - Other gear boxes	kg	20%
	.40	5 - Other identifiable solely or principally with tractors (excluding road tractors)	kg	free
	.50	2 - Other parts of unmachined cast metal	kg	10%
	.90	1 - Other	kg	20%
	8708.50	= Drive-axles with differential, whether or not provided with other transmission components:		
	.15	9 - Wheel hubs (excluding those of unmachined cast metal)	kg	20%
	.30	2 - Other, identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
	.40	3 - Other, of unmachined cast metal	kg	10%

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.50	7	- Other, of the rigid integral housing type, with a crown wheel or ring gear of a diameter not exceeding 205 mm.	kg	23%
.90	6	- Other	kg	20%
8708.60		= Non-driving axles and parts thereof:		
.15	3	- Wheel hubs (excluding those of unmachined cast metal)	kg	20%
.30	7	- Other, identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
.40	4	- Other, of unmachined cast metal	kg	10%
.90	0	- Other	kg	20%
8708.70		= Road wheels and parts and accessories thereof:		
.10	7	- Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
.90	5	- Other	kg	20%
8708.80		= Suspension shock absorbers:		
.10	1	- McPherson struts and McPherson strut inserts or cartridges, and parts thereof	kg	10%
.20	9	- Pistons, rod guides and valve bodies, of unmachined cast metal (excluding those for McPherson struts)	kg	20%
.30	6	- Other, of unmachined cast metal	kg	10%
.90	0	- Other	kg	5%
8708.9		—Other parts and accessories:		
8708.91	5	= Radiators	kg	20%
8708.92		= Silencers and exhaust pipes:		
.10	9	- Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
.90	7	- Other	kg	20%
8708.93		= Clutches and parts thereof:		
.10	5	- Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
.25	3	- Clutch cover assemblies (excluding parts thereof), incorporating pressure plates with an outside diameter not exceeding 300 mm ..	kg	23%
.55	5	- Clutch driven plates (excluding parts thereof), with an outside diameter not exceeding 300 mm	kg	23%
.80	6	- Other, of unmachined cast metal	kg	10%
.90	3	- Other	kg	20%
8708.94		= Steering wheels, steering columns and steering boxes:		
.10	1	- Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
.20	9	- Rack and pinion steering assemblies (excluding power-assisted types and those of subheading No. 8708.94.10)	kg	23%
.40	3	- Other, unmachined cast metal	kg	10%
.90	8	- Other	kg	20%
8708.99		= Other:		
.05	7	- Conversion kits, consisting of accelerator and brake hand controls, whether or not presented with an automatic clutch control	kg	free
.10	3	- Assembled chassis frames and parts thereof	kg	20%
.20	0	- Blower or ram type heaters and ventilating units, identifiable for use solely or principally with motor vehicles with water-cooled engines	kg	5%
.30	8	- Other heaters and ventilating units	kg	20%
.40	5	- Track link assemblies, with or without shoes; track pins and bushes, and parts thereof	kg	20%
.60	7	- Other, identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
.70	7	- Other, unmachined cast metal	kg	10%
.90	1	- Other	kg	20%
87.09		Works Trucks, Self-propelled, Not Fitted With Lifting or Handling Equipment, of the Type Used in Factories, Warehouses, Dock Areas or Airports for Short Distance Transport of Goods; Tractors or the Type Used on Railway Station Platforms; Parts of the Foregoing Vehicles:		
8709.1		—Vehicles:		
8709.11	2	= Electrical	u	free
8709.19	3	= Other	u	free
8709.90		= Parts:		
.10	1	- For tractors of the type used on railway station platforms	kg	free
.90	8	- Other	kg	19%
87.10	8710.00	1 Tanks and Other Armoured Fighting Vehicles, Motorised, Whether or not Fitted With Weapons, and Parts of Such Vehicles.	u	free

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87.11		Motorcycles (Including Mopeds) and Cycles Fitted With an Auxiliary Motor, With or Without Sidecars; Sidecars:		
8711.10	0	—With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm ³	u	free
8711.20		—With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³ :		
.10	1	= With an engine of a cylinder capacity of less than 200 cm ³	u	free
.90	7	= Other	u	free
8711.30	9	—With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³	u	free
8711.40	3	—With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³	u	free
8711.50	8	—With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³	u	free
8711.90		—Other:		
.10	3	= Side-cars	u	free
.20	0	= Other, of a cylinder capacity of 200 cm ³ or more but not exceeding 800 cm ³	u	free
.30	8	= Other, of a cylinder capacity exceeding 800 cm ³	u	free
.90	1	= Other	u	free
87.12		Bicycles and Other Cycles (Including Delivery Tricycles), Not Motorised		
.10	6	—Bicycles	u	22,5%
.90	4	—Other	u	free
87.13		Invalid Carriages, Whether or not Motorised or Otherwise Mechanically Propelled:		
8713.10	7	—Not mechanically propelled	u	free
8713.90	3	—Other	u	free
87.14		Parts and Accessories of Vehicles of Headings Nos. 87.11 to 87.13:		
8714.1		—Of motorcycles (including mopeds):		
8714.11	7	= Saddles	kg	free
8714.19	8	= Other	kg	free
8714.20	5	= Of invalid carriages	kg	free
8714.9		—Other:		
8714.91	3	= Frames and forks, and parts thereof	kg	free
8714.92	3	= Wheel rims and spokes	kg	free
8714.93	6	= Hubs (excluding coaster braking hubs and hub brakes), and free-wheel sprocket-wheels	kg	free
8714.94	2	= Brakes, including coaster braking hubs and hub brakes, and parts thereof	kg	free
8714.95	9	= Saddles	u	free
8714.96	5	= Pedals and crank-gear, and parts thereof	kg	free
8714.99	4	= Other	kg	free
87.15	8715.00	8	Baby Carriages and Parts Thereof	kg 20%
87.16		Trailers and Semi-trailers; Other Vehicles, Not Mechanically Propelled; Parts Thereof:		
8716.10	8	—Trailers and semi-trailers of the caravan type, for housing or camping	u	21%
8716.20	2	—Self-loading or self-unloading trailers and semi-trailers for agricultural purposes .	u	18%
8716.3		—Other trailers and semi-trailers for the transport of goods:		
8716.31	3	= Tanker trailers and tanker semi-trailers	u	18%
8716.39	4	= Other	u	18%
8716.40	1	= Other trailers and semi-trailers	u	18%
8716.80		= Other vehicles:		
.10	7	- Carriages, carts, coaches and wagons	u	21%
.20	4	- Wheelbarrows	u	18%
.90	5	- Other	u	15%
8716.90		= Parts:		
.05	5	- Parts for carriages, carts, coaches, trailers, semi-trailers and wheelbarrows	kg	18%
.90	0	- Other	kg	15%

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SUBHEADING NOTE:

1. For the purposes of subheadings Nos. 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.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
88.01			Balloons and Dirigibles; Gliders, Hang Gliders and Other Non-powered Aircraft:		
	8801.10	9	—Gliders and hang gliders	u	free
	8801.90		—Other:		
	.05	6	= Balloons of a mass not exceeding 4,5 kg	u	free
	.90	0	= Other	u	free
88.02			Other Aircraft (For Example, Helicopters, Aeroplanes); Spacecraft (Including Satellites) and Suborbital and Spacecraft Launch Vehicles:		
	8802.1		—Helicopters:		
	8802.11	9	= Of an unladen mass not exceeding 2 000 kg	u	free
	8802.12	5	= Of an unladen mass exceeding 2 000 kg	u	free
	8802.20	7	—Aeroplanes and other aircraft, of an unladen mass not exceeding 2 000 kg	u	free
	8802.30	1	—Aeroplanes and other aircraft, of an unladen mass exceeding 2 000 kg but not exceeding 15 000 kg	u	free
	8802.40	6	—Aeroplanes and other aircraft, of an unladen mass exceeding 15 000 kg	u	free
	8802.60	5	—Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	u	free
88.03			Parts of Goods of Heading No. 88.01 or 88.02:		
	8803.10	6	—Propellers and rotors and parts thereof	kg	free
	8803.20	0	—Under-carriages and parts thereof	kg	free
	8803.30	5	—Other parts of aeroplanes or helicopters	kg	free
	8803.90	2	—Other	kg	free
88.04	8804.00	5	Parachutes (Including Dirigible Parachutes and Paragliders) and Rotochutes; Parts Thereof and Accessories Thereto	kg	free
88.05			Aircraft Launching Gear; Deck-arrestor or Similar Gear; Ground Flying Trainers; Parts of the Foregoing Articles:		
	8805.10	3	—Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	kg	free
	8805.20	8	—Ground flying trainers and parts thereof	kg	free

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CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

NOTES:

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading No. 89.06 if it does not have the essential character of a vessel of a particular kind.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
89.01			Cruise Ships, Excursion Boats, Ferry-boats, Cargo Ships, Barges and Similar Vessels for the Transport of Persons or Goods:		
	8901.10	0	—Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	u	free
	8901.20	5	—Tankers	u	free
	8901.30	8	—Refrigerated vessels (excluding those of subheading 8901.20)	u	free
	8901.90	7	—Other vessels for the transport of goods and other vessels for the transport of both persons and goods.	u	free
89.02	8902.00	9	Fishing Vessels; Factory Ships and Other Vessels for Processing or Preserving Fishery Products	u	free
89.03			Yachts and Other Vessels for Pleasure or Sports; Rowing Boats and Canoes:		
	8903.10	8	—Inflatable	u	16%
	8903.9		—Other:		
	8903.91	0	= Sailboats, with or without auxiliary motors	u	16%
	8903.92	7	= Motorboats (excluding outboard motorboats)	u	16%
	8903.99		= Other:		
	.10	9	- Rowing shells of a kind commonly used for boatracing	u	12%
	.90	7	- Other	u	16%
89.04	8904.00	7	Tugs and Pusher Craft	u	free
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	5	—Dredgers	u	free
	8905.20	6	—Floating or submersible drilling or production platforms	u	free
	8905.90	1	—Other	u	free
89.06	8906.00	4	Other Vessels, Including Warships and Lifeboats (Excluding Rowing Boats)	u	free
89.07			Other Floating Structures (For Example, Rafts, Tanks, Cofferdams, Landing-stages, Buoys and Beacons):		
	8907.10	2	—Inflatable rafts	u	free
	8907.90	9	—Other	u	free
89.08	8908.00	1	Vessels and Other Floating Structures for Breaking up	u	free

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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 the following:

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber (excluding hard rubber) (heading No. 40.16), of leather or of composition leather (heading No. 42.04) or of textile material (heading No. 59.11);
- (b) Supporting belts or other articles of textile material, whose intended effect on the organ to be supported or held derives 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 No. 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading No. 69.09;
- (d) Glass mirrors, not optically worked, of heading No. 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading No. 83.06 or Chapter 71);
- (e) Goods of heading No. 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 No. 84.13; masspiece-operated counting or checking machinery, or separately presented masspieces for balances (heading No. 84.23); lifting or handling machinery (headings Nos. 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading No. 84.41); 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 No. 84.70); valves and other appliances (heading No. 84.81);
- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading No. 85.12); portable electric lamps of heading No. 85.13; cinematographic sound re-recording, reproducing or recording apparatus (heading No. 85.19 or 85.20); sound-heads (heading No. 85.22) still image video cameras and other video camera recorders (heading No. 85.25); radar apparatus, radio navigational aid apparatus and radio remote control apparatus (heading No. 85.26); sealed beam lamp units of heading No. 85.39; optical fibre cables of heading No. 85.44;
- (ij) Searchlights or spotlights of heading No. 94.05;
- (kj) 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 according to their constituent material, for example, in heading No. 39.23 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 and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (excluding heading No. 84.85, 85.48 or 90.33) are in all cases to be classified in their respective headings;
- (b) Other parts and 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 No. 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 No. 90.33.

3. The provisions of Note 4 to Section XVI apply also to this Chapter.

4. Heading No. 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes 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 No. 90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.31 are to be classified in heading No. 90.31.

6. Heading No. 90.32 applies only to:

- (a) Instruments and apparatus for automatically controlling the flow, depth, 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; 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.

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Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
90.01			Optical Fibres and Optical Fibre Bundles; Optical Fibre Cables (Excluding 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 (Excluding Such Elements of Glass not Optically Worked):		
	9001.10	2	—Optical fibres, optical fibre bundles and cables	kg	15%
	9001.20	7	—Sheets and plates of polarising material	kg	free
	9001.30	1	—Contact lenses	u	free
	9001.40	6	—Spectacle lenses of glass	u	free
	9001.50	0	—Spectacle lenses of other materials	u	free
	9001.90	9	—Other	kg	free
90.02			Lenses, Prisms, Mirrors and Other Optical Elements, of Any Material, Mounted, Being Parts of or Fittings for Instruments or Apparatus (Excluding Such Elements of Glass not Optically Worked):		
	9002.1		—Objective lenses:		
	9002.11	2	= For cameras, projectors or photographic enlargers or reducers	kg	free
	9002.19	3	= Other	kg	free
	9002.20	0	—Filters	kg	free
	9002.90	2	—Other	kg	free
90.03			Frames and Mountings for Spectacles, Goggles or the Like, and Parts Thereof:		
	9003.1		—Frames and mountings:		
	9003.11	6	= Of plastics	u	free
	9003.19	7	= Of other materials	u	free
	9003.90	6	—Parts	kg	free
90.04			Spectacles, Goggles and the Like, Corrective, Protective or Other:		
	9004.10	3	—Sunglasses	u	14%
	9004.90	0	—Other	u	free
90.05			Binoculars, Monoculars, Other Optical Telescopes, and Mountings Therefor; Other Astronomical Instruments and Mountings Therefor, But not Including Instruments for Radio-astronomy:		
	9005.10	7	—Binoculars	u	free
	9005.80	9	—Other instruments	u	free
	9005.90	3	—Parts and accessories (including mountings)	kg	free
90.06			Photographic (Excluding Cinematographic) Cameras; Photographic Flashlight Apparatus and Flashbulbs (Excluding Discharge Lamps of Heading No. 85.39):		
	9006.10	0	—Cameras of a kind used for preparing printing plates or cylinders	u	free
	9006.20	5	—Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	u	free
	9006.30	2	—Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	u	free
	9006.40	4	—Instant print cameras	u	free
	9006.5		—Other cameras:		
	9006.51	5	= With a through-the-lens viewfinder (single lens reflex (SLR)) for roll film a width not exceeding 35 mm	u	free
	9006.52	1	= Other, for roll film of a width less than 35 mm	u	free
	9006.53	8	= Other, for roll film of a width of 35 mm	u	free
	9006.59	6	= Other	u	free
	9006.6		—Photographic flashlight apparatus and flashbulbs:		
	9006.61	0	= Discharge lamp ("electronic") flashlight apparatus	u	free
	9006.62	6	= Flashbulbs, flashcubes and the like	u	free
	9006.69	0	= Other	u	free

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9006.9		—Parts and accessories:		
9006.91	3	= For cameras	kg	free
9006.99	4	= Other	kg	free
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90.07		Cinematographic Cameras and Projectors, Whether or not Incorporating Sound Recording or Reproducing Apparatus:		
9007.1		—Cameras:		
9007.11	0	= For film of less than 16 mm wide or for double-8 mm film	u	free
9007.19	1	= Other	u	free
9007.20	9	—Projectors	u	free
9007.9		—Parts and accessories:		
9007.91	7	= For cameras	kg	free
9007.92	3	= For projectors	kg	free
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90.08		Image Projectors (Excluding Cinematographic); Photographic (Excluding Cinematographic) Enlargers and Reducers:		
9008.10	8	—Slide projectors	u	free
9008.20	2	—Microfilm, microfiche or other microform readers, whether or not capable of producing copies	u	free
9008.30	7	—Other image projectors	u	free
9008.40	1	—Photographic (excluding cinematographic) enlargers and reducers	u	free
9008.90	4	—Parts and accessories	kg	free
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90.09		Photo-copying Apparatus Incorporating an Optical System or of the Contact Type and Thermo-copying Apparatus:		
9009.1		—Electro-static photo-copying apparatus:		
9009.11	8	= Operating by reproducing the original image directly onto the copy (direct process)	u	free
9009.12	4	= Operating by reproducing the original image via an intermediate onto the copy (indirect process)	u	free
9009.2		—Other photo-copying apparatus:		
9009.21	2	= Incorporating an optical system	u	free
9009.22	9	—Of the contact type	u	free
9009.30	0	—Thermo-copying apparatus	u	free
9009.90	8	—Parts and accessories	kg	free
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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	1	—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	u	free
9010.4		—Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials:		
9010.41	1	= Direct write-on-wafer apparatus	u	free
9010.42	8	= Step and repeat aligners	u	free
9010.49	2	= Other	u	free
9010.50	4	= Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	u	free
9010.60	4	—Projection screens	u	free
9010.90	8	—Parts and accessories	kg	free
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90.11		Compound Optical Microscopes, Including Those for Photomicrography, Cinephotomicrography or Microprojection:		
9011.10	5	—Stereoscopic microscopes	u	free
9011.20	5	—Other microscopes, for photomicrography, cinephotomicrography or microprojection	u	free
9011.80	7	—Other microscopes	u	free
9011.90	1	—Parts and accessories	kg	free
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90.12		Microscopes (Excluding Optical Microscopes); Diffraction Apparatus:		
9012.10	9	—Microscopes (excluding optical microscopes) and diffraction apparatus ...	u	free
9012.90	5	—Parts and accessories	kg	free
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90.13		Liquid Crystal Devices Not Constituting Articles Provided for More Specifically in Other Headings; Lasers (Excluding Laser Diodes); Other Optical Appliances and Instruments, not Specified or Included Elsewhere in This Chapter:		

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9013.10	2	—Telescopic sights for fitting to arms; periscopes; telescopes, designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	u	free
9013.20	7	—Lasers (excluding laser diodes)	u	free
9013.80	4	—Other devices, appliances and instruments	u	free
9013.90	9	—Parts and accessories	kg	free
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90.14		Direction Finding Compasses; Other Navigational Instruments and Appliances:		
9014.10	6	—Direction finding compasses	u	free
9014.20	0	—Instruments and appliances for aeronautical or space navigation (excluding compasses)	u	free
9014.80	8	—Other instruments and appliances	u	free
9014.90	2	—Parts and accessories	kg	free
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90.15		Surveying (Including Photogrammetrical Surveying), Hydrographic, Oceanographic, Hydrological, Meteorological or Geophysical Instruments and Appliances (Excluding Compasses); Rangefinders:		
9015.10	3	—Rangefinders	u	free
9015.20	4	—Theodolites and tacheometers	u	free
9015.30	0	—Levels	u	free
9015.40	3	—Photogrammetrical surveying instruments and appliances	kg	free
9015.80	1	—Other instruments and appliances	u	free
9015.90	6	—Parts and accessories	kg	free
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90.16	9016.00	9 Balances of a Sensitivity of 50 mg or Better, With or Without Masspieces .	kg	free
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90.17		Drawing, Marking-out or Mathematical Calculating Instruments (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	7	—Drafting tables and machines, whether or not automatic	u	free
9017.20	1	—Other drawing, making-out or mathematical calculating instruments	u	free
9017.30	6	—Micrometers, callipers and gauges	u	free
9017.80	9	—Other instruments:	u	free
9017.90	3	—Parts and accessories:	kg	free
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90.18		Instruments and Appliances Used in Medical, Surgical, Dental or Veterinary Sciences, Including Scintigraphic Apparatus, Other Electro-medical Apparatus and Sight-testing Instruments:		
9018.1		—Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):		
9018.11	7	= Electro-cardiographs	u	free
9018.12	3	= Ultrasonic scanning apparatus	u	free
9018.13	0	= Magnetic resonance imaging apparatus	u	free
9018.14	6	= Scintigraphic apparatus	u	free
9018.19	8	= Other	u	free
9018.20	5	—Ultra-violet or infra-red ray apparatus	kg	free
9018.3		—Syringes, needles, catheters, cannulae and the like:		
9018.31		= Syringes, with or without needles:		
.10	3	- Disposable hypodermic syringes of plastics, of a capacity of less than 2 ml	u	22%
.15	4	- Disposable hypodermic syringes of plastics, of a capacity of 2 ml or more but less than 5 ml	u	24% or 13c each less 70% with a maximum of 32%
.20	0	- Disposable hypodermic syringes of plastics, of a capacity of 5 ml or more but less than 10 ml	u	24% or 18c each less 70% with a maximum of 32%
.25	1	- Disposable hypodermic syringes of plastics, of a capacity of 10 ml or more but less than 20 ml	u	24% or 25c each less 70% with a maximum of 32%

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.30	8	- Disposable hypodermic syringes of plastics, of a capacity of 20 ml or more but less than 30 ml	u	24% or 35c each less 70% with a maximum of 32%
.35	9	- Disposable hypodermic syringes of plastics, of a capacity of 30 ml or more	u	22%
.90	1	- Other	u	free
9018.32		= Tubular metal needles and needles for sutures:		
.20	7	- Hypodermic needles, including dental injection needles, with hubs	kg	15%
.90	8	- Other	kg	free
9018.39	7	= Other	u	free
9018.4		—Other instruments and appliances used in dental sciences:		
9018.41	0	= Dental drill engines, whether or not combined on a single base with other dental equipment	kg	free
9018.49	1	= Other	u	free
9018.50	9	—Other ophthalmic instruments and appliances	kg	free
9018.90	7	—Other instruments and appliances	u	free
90.19		Mechano-therapy Appliances; Massage Apparatus; Psychological Aptitude-testing Apparatus; Ozone Therapy, Oxygen Therapy, Aerosol Therapy, Artificial Respiration or Other Therapeutic Respiration Apparatus:		
9019.10	4	—Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	kg	free
9019.20	9	—Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	kg	free
90.20	9020.00	6 Other Breathing Appliances and Gas Masks (Excluding Protective Masks Having Neither Mechanical Parts Nor Replaceable Filters)	kg	free
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:		
9021.1		—Artificial joints and other orthopaedic or fracture appliances:		
9021.11	4	= Artificial joints	kg	free
9021.19	5	= Other	kg	free
9021.2		—Artificial teeth and dental fittings:		
9021.21	9	= Artificial teeth	kg	free
9021.29	1	= Other	kg	free
9021.30	7	—Other artificial parts of the body	kg	free
9021.40	1	—Hearing aids (excluding parts and accessories)	u	free
9021.50	6	—Pacemakers for stimulating heart muscles (excluding parts and accessories)	u	free
9021.90	4	—Other	kg	free
90.22		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:		
9022.1		—Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022.12	4	= Computed tomography apparatus	u	free
9022.13	0	= Other, for dental uses	u	free
9022.14	7	= Other, for medical, surgical or veterinary uses	u	free
9022.19	9	= For other uses	u	free
9022.2		—Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022.21	2	= For medical, surgical, dental or veterinary uses	u	free
9022.29	3	= For other uses	u	free
9022.30	0	—X-ray tubes	u	free
9022.90	8	—Other, including parts and accessories	kg	free
90.23	9023.00	0 Instruments, Apparatus and Models, Designed for Demonstrational Purposes (For Example, in Education or Exhibitions), Unsuitable for Other Uses	kg	free
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):		

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9024.10	9	—Machines and appliances for testing metals	u	free
9024.80	0	—Other machines and appliances.	u	free
9024.90	5	—Parts and accessories	kg	free
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90.25		Hydrometers and Similar Floating Instruments, Thermometers, Pyrometers, Barometers, Hygrometers and Psychrometers, Recording or Not, and Any Combination of These Instruments:		
9025.1		—Thermometers not pyrometers, not combined with other instruments:		
9025.11	9	= Liquid-filled, for direct reading	u	free
9025.19	9	= Other	u	free
9025.80	4	—Other instruments	u	free
9025.90	9	—Parts and accessories	kg	free
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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	6	—For measuring or checking the flow or level of liquids.	u	free
9026.20	0	—For measuring or checking pressure	u	free
9026.80	8	—Other instruments and apparatus.	u	free
9026.90	2	—Parts and accessories	kg	free
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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	1	—Gas or smoke analysis apparatus	u	free
9027.20	4	—Chromatographs and electrophoresis instruments	u	free
9027.30	9	—Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR).	u	free
9027.40	3	—Exposure meters	u	free
9027.50	8	—Other instruments and apparatus using optical radiations (UV, visible, IR)	u	free
9027.80	1	—Other instruments and apparatus.	u	free
9027.90	6	—Microtomes, parts and accessories	kg	free
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90.28		Gas, Liquid or Electricity Supply or Production Meters, Including Calibrating Meters Therefor:		
9028.10	3	—Gas meters	u	free
9028.20	8	—Liquid meters	u	free
9028.30	2	—Electricity meters	u	free
9028.90	6	—Parts and accessories	kg	free
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90.29		Revolution Counters, Production Counters, Taximeters, Mileometers, Pedometers and The Like; Speed Indicators and Tachometers (Excluding Those of Heading No. 90.14 or 90.15); Stroboscopes:		
9029.10	7	—Revolution counters, production counters, taximeters, mileometers, pedometers and the like	u	free
9029.20	1	—Speed indicators and tachometers; stroboscopes.	u	free
9029.90	3	—Parts and accessories	kg	free
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90.30		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 Radiations:		
9030.10	7	—Instruments and apparatus for measuring or detecting ionising radiations	u	free
9030.20	1	—Cathode-ray oscilloscopes and cathode-ray oscillographs	u	free
9030.3		—Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:		
9030.31	2	= Multimeters	u	free
9030.39	3	= Other	u	free
9030.40	0	—Other instruments and apparatus specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	u	free
9030.8		—Other instruments and apparatus:		
9030.82	1	= For measuring or checking semiconductor wafers or devices	u	free
9030.83	8	= Other, with a recording device.	u	free
9030.89	6	= Other	u	free

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9030.90	3	= Parts and accessories.	kg	free
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90.31		Measuring or Checking Instruments, Appliances and Machines, Not Specified or Included Elsewhere in This Chapter; Profile Projectors:		
9031.10	0	—Machines for balancing mechanical parts	u	free
9031.20	5	—Testbenches	u	free
9031.30	3	—Profile projectors.	u	free
9031.4		—Other optical instruments and appliances:		
9031.41	8	= For inspecting semi-conductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semi-conductor devices	u	free
9031.49	1	= Other	u	free
9031.80	2	—Other instruments, appliances and machines	u	free
9031.90	7	—Parts and accessories	kg	free
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90.32		Automatic Regulating or Controlling Instruments and Apparatus:		
9032.10		—Thermostats:		
	.10 1	—Identifiable for use solely or principally with electro-thermic domestic appliances (excluding those of which the operation depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled	u	14%
	.90 1	—Other	u	free
9032.20	9	—Manostats	u	free
9032.8		—Other instruments and apparatus:		
9032.81	2	= Hydraulic or pneumatic	u	free
9032.89	3	= Other	u	free
9032.90	0	—Parts and accessories	kg	free
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90.33	9033.00	3 Parts and Accessories (Not Specified or Included Elsewhere in This Chapter) for Machines, Appliances, Instruments or Apparatus of Chapter 90	kg	free

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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 No. 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 No. 71.15). Clock or watch springs are, however, to be classified as clock or watch parts (heading No. 91.14);
 - (d) Bearing balls (heading No. 73.26 or 84.82, as the case may be);
 - (e) Articles of heading No. 84.12 constructed to work without an escapement;
 - (f) Ball bearings (heading No. 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 No. 91.01 covers only watches with case wholly of precious metal or of 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 Nos. 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading No. 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 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 12 mm in thickness and 50 mm 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.

Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
91.01			Wrist-watches, Pocket-watches and Other Watches, Including Stop-watches, With Case of Precious Metal or of Metal Clad With Precious Metal:		
	9101.1		—Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
	9101.11	0	= With mechanical display only	u	free
	9101.12	7	= With opto-electronic display only	u	free
	9101.19	1	= Other	u	free
	9101.2		—Other wrist-watches, whether or not incorporating a stop-watch facility:		
	9101.21	5	= With automatic winding	u	free
	9101.29	6	= Other	u	free
	9101.9		—Other:		
	9101.91	7	= Electrically operated	u	free
	9101.99	8	= Other	u	free
91.02			Wrist-watches, Pocket-watches and Other Watches, Including Stop-watches (Excluding Those of Heading No. 91.01):		
	9102.1		—Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
	9102.11	4	= With mechanical display only	u	free
	9102.12	0	= With opto-electronic display only	u	free
	9102.19	5	= Other	u	free
	9102.2		—Other wrist-watches, whether or not incorporating a stop-watch facility:		
	9102.21	9	= With automatic winding	u	free
	9102.29	1	= Other	u	free
	9102.9		—Other:		
	9102.91	0	= Electrically operated	u	free
	9102.99	1	= Other	u	free
91.03			Clocks With Watch Movements (Excluding Clocks of Heading No. 91.04):		
	9103.10	1	—Electrically operated	u	free
	9103.90	8	—Other	u	free

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91.04	9104.00	0	Instrument Panel Clocks and Clocks of a Similar Type for Vehicles, Aircraft, Spacecraft or Vessels	u	free
91.05			Other Clocks:		
	9105.1		—Alarm clocks:		
	9105.11	5	= Electrically operated	u	free
	9105.19	6	= Other	u	free
	9105.2		—Wall clocks:		
	9105.21	2	= Electrically operated	u	free
	9105.29	0	= Other	u	free
	9105.9		—Other:		
	9105.91	1	= Electrically operated	u	free
	9105.99	2	= Other	u	free
91.06			Time of Day Recording Apparatus and Apparatus for Measuring, Recording or Otherwise Indicating Intervals of Time, With Clock or Watch Movement or With Synchronous Motor (For Example, Time-registers, Time Recorders):		
	9106.10	2	—Time-registers; time recorders	u	free
	9106.20	7	—Parking meters	u	free
	9106.90	9	—Other	u	free
91.07	9107.00	1	Time Switches With Clock or Watch Movement or With Synchronous Motor	u	free
91.08			Watch Movements, Complete and Assembled:		
	9108.1		—Electrically operated:		
	9108.11	6	= With mechanical display only or with a device to which a mechanical display can be incorporated	u	free
	9108.12	2	= With opto-electronic display only	u	free
	9108.19	7	= Other	u	free
	9108.20	4	—With automatic winding	u	free
	9108.9		—Other:		
	9108.91	2	= Measuring 33,8 mm or less	u	free
	9108.99	3	= Other	u	free
91.09			Clock Movements, Complete and Assembled:		
	9109.1		—Electrically operated:		
	9109.11	0	= Of alarm clocks	u	free
	9109.19	0	= Other	u	free
	9109.90	6	—Other	u	free
91.10			Complete Watch or Clock Movements, Unassembled or Partly Assembled (Movement Sets); Incomplete Watch or Clock Movements, Assembled; Rough Watch or Clock Movements:		
	9110.1		—Of watches:		
	9110.11	5	= Complete movements, unassembled or partly assembled (movement sets)	u	free
	9110.12	6	= Incomplete movements, assembled	kg	free
	9110.19	0	= Rough movements	kg	free
	9110.90	1	—Other	kg	free
91.11			Watch Cases and Parts Thereof:		
	9111.10	7	—Cases of precious metal or of metal clad with precious metal	u	free
	9111.20	1	—Cases of base metal, whether or not gold- or silver-plated	u	free
	9111.80	9	—Other cases	u	free
	9111.90	3	—Parts	kg	free
91.12			Clock Cases and Cases of a Similar Type For Other Goods of This Chapter, and Parts Thereof:		
	9112.10	0	—Cases of metal	u	free
	9112.80	2	—Other cases	u	free
	9112.90	7	—Parts	kg	free
91.13			Watch Straps, Watch Bands and Watch Bracelets, and Parts Thereof:		
	9113.10	4	—Of precious metal or of metal clad with precious metal	kg	free
	9113.20	9	—Of base metal, whether or not gold- or silver-plated	kg	free
	9113.90	0	—Other	kg	free
91.14			Other Clock or Watch Parts:		

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9114.10	8	—Springs, including hair-springs	kg	free
9114.20	2	—Jewels	kg	free
9114.30	7	—Dials	kg	free
9114.40	1	—Plates and bridges	kg	free
9114.90	4	—Other	kg	free

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CHAPTER 92

MUSICAL INSTRUMENTS; PART AND ACCESSORIES OF SUCH ARTICLES

NOTES:

1. This Chapter does not cover:

- (a) Part 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 and other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
- (c) Toy instruments and apparatus (heading No. 95.03);
- (d) Brushes for cleaning musical instruments (heading No. 96.03); or
- (e) Collectors' pieces or antiques (heading No. 97.05 or 97.06).

2. Bows and sticks and similar devices used in playing the musical instruments of headings Nos. 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 headings as the relative instruments.

Cards, discs and rolls of heading No. 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
92.01			Pianos, Including Automatic Pianos; Harpsichords and Other Keyboard Stringed Instruments:		
	9201.10	6	—Upright pianos	u	free
	9201.20	0	—Grand pianos	u	free
	9201.90	2	—Other	u	free
92.02			Other String Musical Instruments (For Example, Guitars, Violins, Harps):		
	9202.10	4	—Played with a bow	u	free
	9202.90	6	—Other	u	free
92.03	9203.00	9	Keyboard Pipe Organs; Harmoniums and Similar Keyboard Instruments With Free Metal Reeds	u	free
92.04			Accordions and Similar Instruments; Mouth Organs:		
	9204.10	7	—Accordions and similar instruments	u	free
	9204.20	1	—Mouth organs	u	free
92.05			Other Wind Musical Instruments (For Example, Clarinets, Trumpets, Bagpipes):		
	9205.10	0	—Brass-wind instruments	u	free
	9205.90	7	—Other	u	free
92.06	9206.00	2	Percussion Musical Instruments (For Example, Drums, Xylophones, Cymbals, Castanets, Maracas)	u	free
92.07			Musical Instruments, The Sound of Which is Produced, or Must be Amplified, Electrically (For Example, Organs, Guitars, Accordions):		
	9207.10	8	—Keyboard instruments (excluding accordions)	u	free
	9207.90	4	—Other	u	free
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 Other Mouth-blown Sound Signalling Instruments:		
	9208.10	1	—Musical boxes	u	free
	9208.90	8	—Other	u	free
92.09			Parts (For Example, Mechanisms for Musical Boxes) and Accessories (For Example, Cards, Discs and Rolls for Mechanical Instruments) For Musical Instruments; Metronomes, Tuning Forks and Pitch Pipes of All Kinds:		

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9209.10	5	—Metronomes, tuning forks and pitch pipes	kg	free
9209.20	9	—Mechanisms for musical boxes	kg	free
9209.30	4	—Musical instrument strings	kg	free
9209.9		—Other:		
9209.91	8	= Parts and accessories for pianos	kg	free
9209.92	4	= Parts and accessories for the musical instruments of heading No. 92.02	kg	free
9209.93	0	= Parts and accessories for the musical instruments of heading No. 92.03	kg	free
9209.94	7	= Parts and accessories for the musical instruments of heading No. 92.07	kg	free
9209.99	9	= Other	kg	free

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NOTES:

1. This Chapter does not cover the following:
 - (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - (b) Part 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 No. 87.10);
 - (d) Telescopic sights or 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 No. 97.05 or 97.06).
2. In heading No. 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading No. 85.26.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
93.01	9301.00		Military Weapons (Excluding Revolvers, Pistols and the Arms of Heading No. 93.07):		
	.10	0	—Rifles, carbines and muskets	u	15% plus 200c each
	.90	9	—Other	u	20%
93.02	9302.00	7	Revolvers and Pistols (Excluding Those of Heading No. 93.03 or 93.04) . . .	u	15% plus 50c each
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	5	—Muzzle-loading firearms	m	15%
	9303.20		—Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:		
	.15	8	= Of a calibre not exceeding 10,67 mm	u	150c each
	.25	5	= Of a calibre exceeding 10,67 mm	u	15% plus 200c each
	9303.30		—Other sporting, hunting or target-shooting rifles:		
	.15	2	= Of a calibre not exceeding 5,6 mm	u	150c each
	.25	0	= Of a calibre exceeding 5,6 mm	u	15% plus 200c each
	9303.90		—Other:		
	.10	9	= Captive-bolt humane killers or stunners	u	free
	.25	7	= Line-throwing guns; anti-hail devices	u	free
	.90	7	= Other	u	15%
93.04	9304.00		Other Arms (For Example, Spring, Air or Gas Guns and Pistols, Truncheons) (Excluding Those of Heading No. 93.07):		
	.10	1	—Gas-powered guns or pistols, designed to project a missile suitable for the injection of animals	u	free
	.20	9	—Other spring, air or gas guns or pistols	u	10%
	.90	0	—Other	u	20%
93.05			Parts and Accessories of Articles of Headings Nos. 93.01 to 93.04:		
	9305.10		—Of revolvers or pistols:		
	.10	1	= Barrels for revolvers or pistols of heading No. 93.02	m	15% plus 50c each
	.90	8	= Other	m	20%
	9305.2		—Of shotguns or rifles of heading No. 93.03:		

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9305.21	3	= Shotgun barrels	m	100c each
9305.29		= Other:		
.10	1	- Barrels for rifles of a calibre exceeding 5,6 mm	m	15%
.20	9	- Other barrels	m	15%
.90	5	- Other	m	20%
9305.90		—Other:		
.10	6	= Parts of spring, air or gas guns and pistols	kg	10%
.90	4	= Other	kg	20%
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93.06		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:		
9306.10		—Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof:		
.10	3	= Cartridges not exceeding 6,35 mm calibre, rimfire type, for riveting tools, and parts thereof	kg	35%
.20	0	= Cartridges for captive-bolt humane killers or stunners, and parts thereof	kg	free
.90	1	= Other	kg	20%
9306.2		—Shotgun cartridges and parts thereof; air gun pellets:		
9306.21	7	= Cartridges	kg	30%
9306.29		= Other:		
.10	5	- Parts of cartridges	kg	30%
.90	3	- Other	kg	20%
9306.30		—Other cartridges and parts thereof:		
.10	2	= Rimfire type, of a calibre not exceeding 5,6 mm, and parts thereof	kg	35%
.90	0	= Other	kg	20%
9306.90	2	—Other	kg	20%
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93.07	9307.00	5 Swords, Cutlasses, Bayonets, Lances and Similar Arms and Parts Thereof and Scabbards and Sheaths Therefor	kg	20%

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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 the following:

- (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 No. 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), and safes of heading No. 83.03;
- (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading No. 84.18; furniture specially designed for sewing machines (heading No. 84.52);
- (f) Lamps and lighting fittings of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading No. 85.18 (heading No. 85.18) of headings Nos. 85.19 to 85.21 (heading No. 85.22) or of headings Nos. 85.25 to 85.28 (heading No. 85.29);
- (h) Articles of heading No. 87.14;
- (i) Dentists' chairs incorporating dental appliances of heading No. 90.18 and dentists' spittoons (heading No. 90.18);
- (k) Articles of Chapter 91 (for example, clocks and clock cases); or
- (l) Toy furniture and toy lamps and lighting fittings (heading No. 95.03), billiard tables and other furniture specially constructed for games (heading No. 95.04), furniture for conjuring tricks and decorations (excluding electric garlands) such as Chinese lanterns (heading No. 95.05).

2. The articles (excluding parts) referred to in headings Nos. 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 unit furniture;
- (b) Seats and beds.

3. (a) In headings Nos. 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 No. 95.04, presented separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

4. For the purposes of heading No. 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.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
94.01			Seats (Excluding Those of Heading No. 94.02), Whether or Not Convertible Into Beds, and Parts Thereof:		
	9401.10	3	—Seats of a kind used for aircraft	u	free
	9401.20	4	—Seats of a kind used for motor vehicles	u	20%
	9401.30	9	—Swivel seats with variable height adjustment	u	23%
	9401.40	3	—Seats (excluding garden seats or camping equipment), convertible into beds	u	23%
	9401.50	8	—Seats of cane, osier, bamboo or similar materials	u	26%
	9401.6		—Other seats, with wooden frames:		
	9401.61	9	= Upholstered	u	23%
	9401.69	7	= Other	u	23%

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9401.7		—Other seats, with metal frames:		
9401.71	3	= Upholstered	u	23%
9401.79	4	= Other	u	23%
9401.80		—Other seats:		
.30	3	= Of asbestos-cement, of monumental or building stone, of cellulose fibre-cement or of ceramics	u	20%
.90	7	= Other	u	23%
9401.90	6	—Parts	kg	20%
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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	3	= Dentists', barbers' or similar chairs and parts thereof	kg	free
9402.90	8	= Other	kg	free
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94.03		Other Furniture and Parts Thereof:		
9403.10		—Metal furniture of a kind used in offices:		
.10	4	= Filing cabinets, of steel	kg	20%
.90	2	= Other	kg	23%
9403.20		—Other metal furniture:		
.10	9	= Metal bedsteads	kg	20%
.30	3	= Ice chests	kg	20%
.50	8	= Walking trainers for infants	kg	26%
.60	5	= Hanging meat safes	kg	20%
.90	7	= Other	kg	23%
9403.30	6	—Wooden furniture of a kind used in offices	u	23%
9403.40	0	—Wooden furniture of a kind used in the kitchen	u	23%
9403.50	5	—Wooden furniture of a kind used in the bedroom	u	23%
9403.60		—Other wooden furniture:		
.30	1	= Walking trainers for infants	u	26%
.40	9	= Hanging meat safes	u	20%
.90	5	= Other	u	23%
9403.70		—Furniture of plastics:		
.30	6	= Walking trainers for infants	kg	26%
.90	6	= Other	kg	23%
9403.80		—Furniture of other materials, including cane, osier, bamboo or similar materials:		
.30	0	= Of monumental or building stone, of cellulose fibre-cement, of ceramics or of asbestos-cement	kg	20%
.90	4	= Other	kg	23%
9403.90		—Parts:		
.10	0	= For steel filing cabinets	kg	20%
.20	8	= For metal bedsteads	kg	20%
.30	5	= Metal parts for wooden bedsteads	kg	20%
.40	2	= For metal ice chests	kg	20%
.50	6	= Base metal frames for camp beds or folding tables	kg	20%
.60	7	= For walking trainers for infants	kg	26%
.90	9	= Other	kg	23%
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94.04		Mattress Supports; Articles of Bedding and Similar Furnishing (For Example, Mattresses, Quilts, Eiderdowns, Cushions, Pouffes and Pillows) Fitting with Springs or Stuffed or Internally Fitted with Any Material or of Cellular Rubber or Plastics, Whether or not Covered:		
9404.10	0	—Mattress supports	kg	23%
9404.2		—Mattresses:		
9404.21	1	= Of cellular rubber or plastics, whether or not covered	u	20%
9404.29		= Of other materials:		
.10	7	- Innerspring	u	23%
.90	8	- Other	u	20%
9404.30	0	—Sleeping bags	u	20%
9404.90		—Other:		
.10	4	= Upholstery pads of rubberised fibre and seat moulding of polyurethane, for use with motor vehicles (excluding motor cycles)	kg	20%
.90	2	= Other	kg	20%

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94.05		Lamps and Lighting Fittings Including Searchlights and Spotlights and Parts Thereof, Not Elsewhere Specified or Included; Illuminated Signs, Illuminated Nameplates and the Like, Having a Permanently Fixed Light Source, and Parts Thereof not Elsewhere Specified or Included:			
9405.10		—Chandeliers and other electric ceiling or wall lighting fittings (excluding those of a kind used for lighting public open spaces or thoroughfares):			
.37	3	= Shadowless, commonly used in operating theatres or by dental surgeons	kg	free	
.90	8	= Other	kg	20%	
9405.20	9	—Electric table, desk, bedside or floor-standing lamps	kg	20%	
9405.30	3	—Lighting sets of a kind used for Christmas trees	kg	free	
9405.40		—Other electric lamps and lighting fittings:			
.17	2	= Ship's navigation lamps	kg	free	
.47	4	= Shadowless, commonly used in operating theatres or by dental surgeons	kg	free	
.55	5	= Other, with base and diffusers of base metal	kg	free	
.90	3	= Other	kg	20%	
9405.50	2	—Non-electrical lamps and lighting fittings	kg	free	
9405.60	7	—Illuminated signs, illuminated nameplates and the like	kg	20%	
9405.9		—Parts:			
9405.91		= Of glass:			
.20	1	- For shadowless lighting fittings and ship's navigation lamps	kg	free	
.90	2	- Other	kg	20%	
9405.92		= Of plastics:			
.30	5	- For shadowless lighting fittings and ship's navigation lamps	kg	free	
.90	9	- Other	kg	20%	
9405.99		= Other:			
.27	1	- For shadowless lamps and ship's navigation lamps	kg	free	
.90	3	- Other	kg	20%	
94.06	9406.00	3 Prefabricated Buildings	kg	free	

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CHAPTER 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

NOTES:

1. This Chapter does not cover the following:
 - (a) Christmas tree candles (heading No. 34.06);
 - (b) Fireworks or other pyrotechnic articles of heading No. 36.04;
 - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines of Chapter 39, heading No. 42.06 or Section XI;
 - (d) Sports bags or other containers of heading No. 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 (excluding 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 No. 66.02), or parts thereof (heading No. 66.03);
 - (i) Unmounted glass eyes for dolls or other toys of heading No. 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 No. 84.13), filtering or purifying machinery and apparatus for liquids or gasses (heading No. 84.21), electric motors (heading No. 85.01) electric transformers (heading No. 85.04) or radio remote control apparatus (heading No. 85.26);
 - (n) Sports vehicles (excluding bobsleighs, toboggans and the like) of Section XVII;
 - (o) Children's bicycles (heading No. 87.12);
 - (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (q) Spectacles, goggles and the like, for sports and outdoor games (heading No. 90.04);
 - (r) Decoy calls and whistles (heading No. 92.08);
 - (s) Arms or other articles of Chapter 93;
 - (r) Electric garlands of all kinds (heading No. 94.05); or
 - (u) Racket strings, tents or other camping goods, or gloves (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 reconstituted), precious metal or metal clad with precious metal 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.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
95.01	9501.00	7	Wheeled Toys Designed to be Ridden by Children (For Example Tricycles, Scooters, Pedal Cars); Dolls' Carriages	kg	20%
95.02			Dolls Representing Only Human Beings:		
	9502.10	5	—Dolls, whether or not dressed	u	free
	9502.9		—Parts and accessories:		
	9502.91	8	= Garments and accessories therefor, footwear and headgear.	kg	free
	9502.99	9	= Other	kg	free
95.03			Other Toys; Reduced-size ("Scale") Models and Similar Recreational Models, Working or Not; Puzzles of all Kinds:		
	9503.10	9	—Electric trains, including tracks, signals and other accessories therefor.	kg	free
	9503.20	3	—Reduced-size ("scale") model assembly kits, whether or not working models (excluding those of heading No. 9503.10).	kg	free
	9503.30	8	—Other construction sets and constructional toys	kg	free
	9503.4		—Toys representing animals or non-human creatures.		
	9503.41	9	= Stuffed	u	free
	9503.49	6	= Other	u	free
	9503.50	7	—Toy musical instruments and apparatus	kg	free
	9503.60	1	—Puzzles	u	free
	9503.70	6	—Other toys, put up in sets or outfits.	u	free
	9503.80	0	—Other toys and models, incorporating a motor.	u	free
	9503.90	5	—Other	u	free

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95.04		Articles for Funfair, Table or Parlour Games, Including Pintables, Billiards, Special Tables for Casino Games and Automatic Bowling Alley Equipment:		
9504.10	2	—Video games of a kind used with a television receiver	kg	free
9504.20	7	—Articles and accessories for billiards	kg	free
9504.30	1	—Other games, coin- or disc-operated (excluding bowling alley equipment)	u	free
9504.40	6	—Playing cards	u (pack)	free
9504.90	9	—Other	u	free
95.05		Festive, Carnival or Other Entertainment Articles, Including Conjuring Tricks and Novelty Jokes:		
9505.10	6	—Articles for Christmas festivities	kg	30%
9505.90	2	—Other	kg	30%
95.06		Articles and Equipment for General Physical Exercise, Gymnastics, Athletics, Other Sports (Including Table-tennis) or Outdoor Games, not Specified or Included Elsewhere in This Chapter; Swimming Pools and Paddling Pools:		
9506.1		—Snow-skis and other snow-ski equipment:		
9506.11	6	= Skis	2 u	free
9506.12	2	= Ski-fastenings (ski-bindings)	kg	free
9506.19	7	= Other	kg	free
9506.2		—Water-skis, surf-boards, sailboards and other water-sport equipment:		
9506.21	0	= Sailboards	u	free
9506.29	1	= Other	kg	free
9506.3		—Golf clubs and other golf equipment:		
9506.31	5	= Clubs, complete	u	free
9506.32	1	= Balls	u	25%
9506.39	6	= Other	kg	free
9506.40	3	—Articles and equipment for table-tennis	kg	free
9506.5		—Tennis, badminton or similar rackets, whether or not strung:		
9506.51	4	= Lawn-tennis rackets, whether or not strung	u	free
9506.59	5	= Other	u	free
9506.6		—Balls (excluding golf balls and table-tennis balls):		
9506.61	9	= Lawn-tennis balls	u	20%
9506.62	5	= Inflatable	u	free
9506.69	3	= Other	u	free
9506.70	7	—Ice skates and roller skates, including skating boots with skates attached	u	free
9506.9		—Other:		
9506.91	2	= Articles and equipment for general physical exercise, gymnastics or athletics	kg	free
9506.99	3	= Other	u	free
95.07		Fishing Rods, Fish-hooks and Other Line Fishing Tackle; Fish Landing Nets, Butterfly Nets and Similar Nets; Decoy "Birds" (Excluding Those of Heading No. 92.08 or 97.05) and Similar Hunting or Shooting Requisites:		
9507.10	3	—Fishing rods	u	free
9507.20	8	—Fish-hooks, whether or not snelled	kg	free
9507.30	2	—Fishing reels	u	free
9507.90	4	—Other	u	free
95.08		9508.00 2 Roundabouts, Swings, Shooting Galleries and Other Fairground Amusements; Travelling Circuses, Travelling Menageries and Travelling Theatres		
			kg	free

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CHAPTER 96

MISCELLANEOUS MANUFACTURED ARTICLES

NOTES:

1. This Chapter does not cover the following:
 - (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 No. 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 No. 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 No. 90.03), mathematical drawing pens (heading No. 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading No. 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);
 - (j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (k) Articles of Chapter 95 (toys, games, sports requisites); or
 - (l) Works of art, collectors' pieces or antiques (Chapter 97).
2. In heading No. 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 mineral substitutes for jet.
3. In heading No. 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 brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter (excluding those of headings Nos. 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 Nos. 96.01 to 96.06 or 96.15 include articles in which natural or culture pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

ADDITIONAL NOTES:

1. For the purposes of heading No. 96.06:
 - (a) The expression "size" shall be taken to be equal to the maximum cross measurement in millimetres of any button, expressed to the nearest half- millimetre; and
 - (b) If buttons are put up on cards which are designed or marked to be cut up into smaller cards, each such smaller card shall, for the purposes of calculating the duty, be deemed to be a separate card.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
96.01			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):		
	9601.10	3	—Worked ivory and articles of ivory	kg	free
	9601.90	7	—Other	kg	free
96.02	9602.00	2	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, Unhardened Gelatin (Excluding Gelatin of Heading No. 35.03) and Articles of unhardened Gelatin	kg	free
96.03			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 (Excluding Roller Squeegees):		
	9603.10	0	—Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	u	24%

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9603.2		—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		= Tooth brushes, including dental-plate brushes:		
.10 9		- Dental-plate brushes	u	15%
.90 7		- Other	u	21%
9603.29		= Other:		
.40 1		- Hair brushes, beard brushes, hair dyeing brushes, bath brushes and nail brushes	u	21%
.90 8		- Other	u	15%
9603.30		—Artists' brushes, writing brushes and similar brushes for the application of cosmetics:		
.10 7		= Artists' brushes and writing brushes	u	free
.90 5		= Other	u	15%
9603.40		—Paint, distemper, varnish or similar brushes (excluding brushes of subheading No. 9603.30); paint pads and rollers:		
.30 6		= Paint and varnish brushes; paint rollers	u	15%
.90 6		= Other	u	24%
9603.50		—Other brushes constituting parts of machines, appliances or vehicles:		
.10 6		= Machine bottle brushes	u	21%
.20 3		= Parts of portable machine-tools	u	free
.30 0		= Parts of agricultural machinery	u	free
.40 8		= Parts of other industrial or manufacturing machinery	u	free
.90 4		= Other	u	24%
9603.90		—Other:		
.10 4		= Clothes brushes; brushes for footwear	u	15%
.15 5		= Pipe stem cleaners; prepared knots and tufts for broom or brush making; squeegees, mechanical floor sweepers	u	18%
.90 7		= Other	u	24%
96.04	9604.00	0	Hand Sieves and hand Riddles	u 20%
96.05	9605.00	3	Travel Sets for Personal Toilet, Sewing or Shoe or Clothes Cleaning	u 30%
96.06			Buttons, Press-fasteners, Snap-fasteners and Press-studs, Button Moulds and Other Parts of These Articles; Button Blanks:	
9606.10	1	—Press-fasteners, snap-fasteners and press-studs and parts therefor	kg	free
9606.2		—Buttons:		
9606.21	2	= Of plastics, not covered with textile material	kg	21%
9606.22	9	= Of base metal, not covered with textile material	kg	15%
9606.29		= Other:		
.06 2		- Of metal, leather or composition leather	kg	15%
.90 9		- Other	kg	21%
9606.30		—Button moulds and other parts of buttons; button blanks:		
.15 9		= Button moulds and other parts of buttons	kg	free
.25 6		= Buttons blanks	kg	21%
96.07			Slide Fasteners and Parts Thereof:	
9607.1		—Slide fasteners:		
9607.11	1	= Fitted with chain scoops of base metal	kg	30%
9607.19	2	= Other	kg	30%
9607.20		—Parts:		
.20 4		= Scoops or spirals, of monofil material, not mounted on tape, double	kg	20%
.50 6		= Slide fastener chains or stringers	kg	30%
.90 5		= Other	kg	24%
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-holders, Pencil-holders and Similar Holders; Parts (Including Caps and Clips) of the Foregoing Articles, (Excluding Those of Heading No. 96.09):	
9608.10	9	—Ball point pens	u	15%
9608.20	3	—Felt tipped and other porous-tipped pens and markers	u	15%
9608.3		—Fountain pens, stylograph pens and other pens:		
9608.31	4	= Indian ink drawing pens	u	19%
9608.39		= Other:		
.10 2		- Fountain pens	u	15%
.90 0		- Other	u	19%

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9608.40	2	—Propelling or sliding pencils	u	19%
9608.50		—Sets of articles from two or more of the foregoing subheadings:		
.10	4	= Incorporating fountain pens	u	15%
.90	2	= Other	u	19%
9608.60	1	—Refills for ball point pens, comprising the ball point and ink-reservoir	u	15%
9608.9		—Other:		
9608.91	1	= Pen nibs and nib points	u	19%
9608.99		= Other:		
.30	4	- Parts of ball point pens and of fountain pens.	kg	15%
.90	8	- Other	kg	19%
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96.09		Pencils (Excluding Pencils of heading No. 96.08), Crayons, Pencil Leads, Pastels, Drawing Charcoals, Writing or Drawing Chalks and Tailors' Chalks:		
9609.10	2	—Pencils and crayons, with leads encased in a rigid sheath	kg	20%
9609.20	7	—Pencil leads, black or coloured	kg	20%
9609.90	9	—Other	kg	20%
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96.10	9610.00	8 Slates and Boards, With Writing or Drawing Surfaces, Whether or Not Framed	kg	free
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96.11	9611.00	1 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	kg	free
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96.12		Typewriter or Similar Ribbons, Inked or Otherwise Prepared for Giving Impressions, Whether or Not on Spools or in Cartridges; Ink-pads, Whether or not Inked, With or Without Boxes:		
9612.10		—Ribbons:		
.10	7	= Of polyethylene terephthalate, of a width exceeding 5 mm but not exceeding 8 mm, not on spools or in cartridges	u	15%
.90	5	= Other	u	18%
9612.20	4	—Ink-pads	u	18%
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96.13		Cigarette Lighters and Other Lighters, Whether or not Mechanical or Electrical, and Parts Thereof (Excluding Flints and Wicks):		
9613.10	3	—Pocket lighters, gas fuelled, non-refillable	u	free
9613.20	8	—Pocket lighters, gas fuelled, refillable	u	free
9613.30	2	—Table lighters	u	free
9613.80	5	—Other lighters	u	free
9613.90	5	—Parts	kg	free
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96.14		Smoking Pipes (Including Pipe Bowls) and Cigar or Cigarette Holders, and Parts Thereof:		
9614.20	1	—Pipes and pipe bowls	u	20%
9614.90	3	—Other	kg	20%
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96.15		Combs, Hair-slides and the Like; Hairpins, Curling Pins, Curling Grips, Hair-curlers and the Like (Excluding Those of Heading No. 85.16), and Parts Thereof:		
9615.1		—Combs, hair-slides and the like:		
9615.11	7	= Of hard rubber or plastics	kg	20%
9615.19	8	= Other	kg	20%
9615.90	7	—Other	kg	20%
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96.16		Scent Sprays and Similar Toilet Sprays, and Mounts and Heads Thereof; Powder-puffs and Pads for the Application of Cosmetics or Toilet Preparations:		
9616.10	4	—Scent sprays and similar toilet sprays, and mounts and heads therefor.	kg	free
9616.20	9	—Powder-puffs and pads for the application of cosmetics or toilet preparations.	kg	free
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96.17	9617.00	3 Vacuum Flasks and Other Vacuum Vessels, Complete With Cases; Parts Thereof (Excluding Glass Inners).	kg	26%
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96.18	9618.00	7 Tailors' Dummies and Other Lay Figures; Automata and Other Animated Displays Used for Shop Window Dressing.	kg	free

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SECTION XXI

WORKS OR 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) and the like, of current or new issue in the country to which they are destined (Chapter 49);
 - (b) Theatrical scenery, studio back-cloths and the like, of painted canvas (heading No. 59.07) except if they may be classified in heading No. 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings Nos. 71.01 to 71.03).
2. For the purposes of heading No. 97.02, the expression "original engravings, prints 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 No. 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 No. 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 of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

Head- ing	Sub- heading	C D	Article Description	Statistical- Unit	Rate of Duty
97.01			Paintings, Drawings and Pastels, Executed Entirely by Hand, (Excluding Drawings of Heading No. 49.06 and Excluding Hand-painted or Hand-decorated Manufactured Articles); Collages and Similar Decorative Plaques:		
	9701.10	5	—Paintings, drawings and pastels.	u	free
	9701.90	1	—Other	kg	free
97.02	9702.00	4	Original Engravings, Prints and Lithographs	u	free
97.03	9703.00	8	Original Sculptures and Statuary, in Any Material.	u	free
97.04	9704.00	1	Postage or Revenue Stamps, Stamp Post Marks, First-day Covers, Postal Stationery (Stamped Paper), and the Like, Used, or if Unused not of Current or New Issue in The Country to Which They are Destined	kg	free
97.05	9705.00	5	Collections and Collectors' Pieces of Zoological, Botanical, Mineralogical, Anatomical, Historical, Archaeological, Palaeontological, Ethnographic or Numismatic Interest.	kg	free
97.06	9706.00	9	Antiques of an Age Exceeding One Hundred Years	kg	free

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SECTION XXII

SPECIAL CLASSIFICATION PROVISIONS

CHAPTER 98

ORIGINAL EQUIPMENT COMPONENTS

A11/736 - RETROSPECTIVE EFFECT TO 1 SEPTEMBER 1995

ADDITIONAL NOTES:

1. Motor vehicle manufacturers importing original equipment components provided for in this Chapter must be approved by the Permanent Secretary: Trade and Industry.
2. Automotive components described in any other Chapter of Schedule No. 1 shall, if imported by a motor vehicle manufacturer approved by the Permanent Secretary: Trade and Industry for the assembly or manufacture of motor vehicles specified in this Chapter, be deemed to be original equipment components classifiable in this Chapter.
3. Original equipment components under the provisions of this Chapter shall include all automotive components as defined in Note 8 for incorporation in motor vehicles specified in this chapter, but shall not include consumables or materials if not cut to size or shape or made up suitable for such use.
4. (a) "Consumables" mean those goods which are used in the manufacture of motor vehicles and components therefor, but do not form part of such motor vehicles or components.
(b) Any reference in this Chapter to a tariff heading comprising two digits followed by a point and two noughts (for example 01.00) shall, for the purposes of Note 5 to this Part, be construed as referring to all tariff headings in part 1 of this Schedule the first two digits of which correspond to the two digits referred to in this Part.
5. Original equipment components for motor vehicles enumerated under heading No. 98.01 shall not include automotive components of which -
 - (i) the floor panels, body sides or roof panels are permanently attached to each other (except in the case of cabs for road tractors for semi-trailers of a vehicle mass exceeding 1 600 kg, for motor vehicles for the transport of goods of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg and for chassis fitted with cabs of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg in which case the cabs may be assembled and trimmed);
 - (ii) the engine and transmission assemblies, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation are fitted to such floor pans or chassis frames; and
 - (iii) the bodies/cabs are fitted to floor pans or chassis frames (except in the case of vehicles of a mono-built construction of a vehicle mass exceeding 2 000 kg).
6. The expression "vehicle mass" shall be taken not to include the mass of any fuel or water but to include the mass of any lubricants, spare wheel and tools which are supplied as standard equipment.
7. The expression "mono-built" shall be taken to mean a vehicle -
 - (i) without a chassis frame in which the body itself supports the engine, transmission and axles; or
 - (ii) of unitary body construction, with or without certain elements of the chassis incorporated in the body.
8. For the purposes of this Chapter "automotive components" means a new article which can be identified as being suitable for use in the manufacture of motor vehicles manufactured under rebate items 317.04 and 317.07 or original equipment components, including carpet cut to floorpan shape, leather seat covers cut of size, unfinished articles, including blanks and rough castings, having the essential character of automotive components.

Head- ing	Sub- heading	C D	Article Description	Statis- tical- Unit	Rate of Duty
98.01	9801.00		Original Equipment Components:		
	9801.00.10	0	—For road tractors for semi-trailers of subheading No. 8701.20 of a vehicle mass not exceeding 1 600 kg	kg	43%
	.15	0	—For road tractors for semi-trailers of subheading No. 8701.20 of a vehicle mass exceeding 1 600 kg	kg	43%
	.20	7	—For motor vehicles for the transport of ten or more persons including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg	kg	43%
	.25	8	—For motor vehicles for the transport of ten or more persons, including the driver of heading No. 87.02 of a vehicle mass exceeding 2 000 kg (excluding vehicles of subheading No. 8702.10.10)	kg	43%
	.30	4	—For motor cars (including station wagons) of heading No. 87.03	kg	43%
	.40	1	—For motor vehicles for the transport of goods of heading No. 87.04, of a vehicle mass not exceeding 2 000 kg or of a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	43%

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|-----|---|---|----|-----|
| .45 | 2 | —For motor vehicles for the transport of goods of heading No. 87.04, of a vehicle mass exceeding 2 000 kg and of a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks) | kg | 43% |
| .50 | 9 | —For chasis fitted with engines of heading No. 87.06 of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks) | kg | 43% |
| .55 | 8 | —For chasis fitted with engines of heading No. 87.06 of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks) | kg | 43% |

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PART 2

SECTION A

SPECIFIC EXCISE DUTIES, AND SPECIFIC CUSTOMS DUTIES ON IMPORTED GOODS OF THE SAME CLASS OR KIND

NOTES:

1. Any duty specified in this Part in respect of any goods as a suspended duty shall be payable on entry for home consumption of such goods to the extent specified to be in operation in respect of such goods.
2. Beer in retail packings may not be removed from one manufacturing warehouse to another such warehouse.
3. If duty should become payable on any beer which is in a process of manufacture such duty shall be calculated according to the registered strength and quantity of the final product.
4. No paragraph.
5. If any excisable goods classified in tariff item 104.20.10, 104.20.15, 104.20.25 or 104.20.29 are mixed, such mixture shall be classified under the tariff item relating to that constituent in respect of which the percentage absolute alcohol, by volume exceeds 6 per cent and in respect of which the higher rate of duty applies.
6. The rates of duty specified in tariff items 104.20.40 and 104.20.50 are additional to the rates of duty specified in tariff items 104.20.15, 104.20.25, 104.20.29 and 104.20.30.

Tariff Item	Tariff Heading	Description	Rate of Duty	
			Excise	Customs
104.00		PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO		
104.01	19.01	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION, BY MASS, OF LESS THAN 50 PER CENT, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS NOS. 04.01 TO 04.04, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION, BY MASS OF LESS THAN 10 PER CENT, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
	.10	Preparations, based on sorghum flour, put up for making beverages.....	27,5c/kg	27,5c/kg
104.05	22.01	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW:		
	22.02	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES (EXCLUDING FRUIT OR VEGETABLE JUICES OF HEADING NO. 20.09):		
	.10	Mineral waters including spa waters and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state).....	13,60c/l	14,66c/l
	.20	Lemonade and flavoured mineral waters, including flavoured spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	13,60c/l	14,66c/l
	.30	Non-alcoholic beverages not elsewhere specified or included in this tariff item, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state).....	13,60c/l	14,66c/l
104.10	22.03	Beer made from malt with an alcohol content by volume:		
	.10	Exceeding 0,5% but not exceeding 1,5%	6 650c/100l	6 650c/100l
	.20	Exceeding 1,5% but not exceeding 2,5%	7 250c/100l	7 250c/100l
	.30	Exceeding 2,5% but not exceeding 3,5%	7 850c/100l	7 850c/100l
	.40	Exceeding 3,5% but not exceeding 4,5%	8 450c/100l	8 450c/100l
	.50	Exceeding 4,5% but not exceeding 5,5%	9 050c/100l	9 050c/100l
	.60	Exceeding 5,5% but not exceeding 6,5%	9 650c/100l	9 650c/100l
	.70	Exceeding 6,5% per cent but not exceeding 7,5%	10 250c/100l	10 250c/100l
	.80	Exceeding 7,5%	10 850c/100l	10 850c/100l

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104.15	22.04	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST, OTHER THAN THAT OF HEADING NO. 20.09:		
	22.05	VERMOUTHS AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES:		
	22.06	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY AND MEAD):		
	.05	Sorghum beer (excluding beer made from preparations based on sorghum flour)	550c/100 l	550c/100 l
	.10	Unfortified still wine	4 250c/100 l	4 250c/100 l
	.40	Fortified still wine	9 200c/100 l	9 200c/100 l
	.50	Other still fermented beverages, unfortified	4 900c/100 l	4 900c/100 l
	.60	Other still fermented beverages, fortified	8 902c/100 l	8 902c/100 l
	.70	Sparkling wine	11 800c/100 l	11 800c/100 l
	.80	Other fermented beverages (excluding sorghum beer)	10604c/100 l	10604c/100 l
104.20	22.07	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 PER CENT VOLUME OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED OF ANY STRENGTH:		
	22.08	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80 PER CENT VOLUME; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES; COMPOUND ALCOHOLIC PREPARATIONS OF A KIND USED FROM THE MANUFACTURE OF BEVERAGES:		
	.10	Wine spirits, manufactured in Namibia by the distillation of wine	218 062c/100 l of absolute alcohol	-
	.15	Spirits, manufactured in Namibia by the distillation of any sugar cane product	229 021c/100 l of absolute alcohol	-
	.25	Spirits, manufactured in Namibia by the distillation of any grain product	233 979c/100 l of absolute alcohol	-
	.29	Other spirits, manufactured in Namibia	222 943c/100 l of absolute alcohol	-
	.60	Imported spirits of any nature, including spirits in imported spirituous beverages (excluding liqueurs, cordials and similar spirituous beverages containing added sugar) and in compound alcoholic preparations of an alcoholic strength exceeding 1,713 per cent alcohol by volume	-	208 449c/100 l of absolute alcohol or 89 633c/100 l
	.70	Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring substances	-	208 449c/100 l of absolute alcohol
	24.02	CIGARS, CHEROOTS, CIGARILLOS, AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES:		
	24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES, "HOMOGENISED" OR "RECONSTITUTED" TOBACCO EXTRACTS AND ESSENCES:		
104.30	.10	Cigars	442,5c/kg net	464,5c/kg net

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.20	Cigarettes	52c/10 cigarettes	52c/10 cigarettes
	Plus, in respect of cigarettes the mass of the tobacco content of which exceeds 1,5 kg/1 000 cigarettes	1 937c/kg tobacco content	1 937c/ kg tobacco content
.30	Cigarette tobacco	65c/50g or fraction thereof plus 251c/kg tobacco	65c/50g or fraction thereof plus 251c/kg tobacco
	Plus a suspended duty of:		
	(i) In operation	Nil	Nil
	(ii) Maximum rate	86c/kg tobacco	86c/kg tobacco
.40	Pipe tobacco in immediate packings of a content of less than 5 kg	478c/kg net	478c/kg net
.50	Pipe tobacco in immediate packings of a content of not less than 5 kg	460c/kg net	460c/kg net
105.00	MINERAL PRODUCTS		
105.10	27.10 PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE 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:		
.05	Petrol manufactured from coal	3,909c/l	3,909c/l
.10	Other Petrol	3,909c/l	3,909c/l
.15	Distillate fuels (for example, gas oil and diesel oil)	3,817c/l	3,817c/l
.20	Mixtures of illuminating or heating kerosene with lubricity agents	3,817c/l	3,817c/l
.50	Base oils for prepared lubricating oils and base oils in prepared lubricating oils manufactured in Namibia (excluding such oils obtained from refining of used lubricating oil or other used oil in Namibia)	20c/100 l	20c/100 l
106.00	PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES		
106.10	29.03 HALOGENATED DERIVATIVES OF HYDROCARBONS:		
.03	Carbon tetrachloride	500c/kg	500c/kg
.05	1,1,1--Trichloroethane (methyl chloroform)	500c/kg	500c/kg
.09	Chlorotrifluoromethane	500c/kg	500c/kg
.11	Pentachlorofluoroethane	500c/kg	500c/kg
.13	Tetrachlorodifluoroethanes	500c/kg	500c/kg
.15	Heptachlorodifluoropropanes	500c/kg	500c/kg
.17	Hexachlorodifluoropropanes	500c/kg	500c/kg
.19	Pentachlorotrifluoropropanes	500c/kg	500c/kg
.21	Dichlorodifluoromethane	500c/kg	500c/kg
.23	Tetrachlorotetrafluoropropanes	500c/kg	500c/kg
.25	Trichloropentafluoropropanes	500c/kg	500c/kg
.27	Dichlorohexafluoropropanes	500c/kg	500c/kg
.29	Trichlorofluoromethane	500c/kg	500c/kg
.31	Chloroheptafluoropropanes	500c/kg	500c/kg
.33	Trichlorotrifluoroethanes	500c/kg	500c/kg
.35	Dichlorotetrafluoroethanes and chloropentafluoroethane	500c/kg	500c/kg
.37	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	500c/kg	500c/kg
106.20	38.24 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; RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
.10	Mixtures containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine (excluding mixtures containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg	500c/kg
.20	Mixtures containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg	500c/kg
.30	Other mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg	500c/kg

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AD VALOREM CUSTOMS DUTIES ON
IMPORTED GOODS OF THE SAME CLASS
OR KIND****NOTES:**

1. For the purposes of the calculation of the rate of excise duty in items 126.01 to 126.05 "A" means the recommended retail price less 20% less value added tax. The result of the calculation $0,000035 \times A$ shall be rounded-off to the third decimal comma.
2. For the purposes of the calculation of the rate of customs duty in items 126.01 to 126.05 "B" means the value for ad valorem customs duty purposes as prescribed in section 75(9)(a) of the Act. The result of the calculation $0,000035 \times B$ shall be rounded-off to the third decimal comma.

Item	Head ing	Sub Heading	Article Description	Rate of Duty	
				Excise	Customs
118.10	33.01		ESSENTIAL OILS (TERPENELESS OR NOT) INCLUDING CONCRETES AND ABSOLUTES; RESINOIDS; CONCENTRATES OR ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETERPENTATION OF ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS:		
		3301.90.10	Aqueous distillates and aqueous solutions of essential oils, put up for sale by retail	15%	15%
118.15	33.03		PERFUMES AND TOILET WATERS:		
		3303.00.10	Containing ethyl alcohol (excluding pastes and other intermediate products not put up for sale by retail)	15%	15%
		.90	Other (excluding pastes and other intermediate products not put up for sale by retail)	15%	15%
118.20	33.04		BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUNTAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS:		
		3304.10	Lip make-up preparations (excluding pastes and other intermediate products not put up for sale by retail)	15%	15%
		3304.20	Eye make-up preparations (excluding pastes and other intermediate products not put up for sale by retail)	15%	15%
		3304.30	Manicure or pedicure preparations (excluding pastes and other intermediate products not put up for sale by retail)	15%	15%
		3304.91	Powders, whether or not compressed (excluding intermediate products not put up for sale by retail and baby powders)	15%	15%
		3304.99	Other (excluding pastes and other intermediate products not put up for sale by retail, barrier cream in packings of 5 kg or more and unperfumed petroleum jelly)	15%	15%
118.25	33.05		PREPARATIONS FOR USE ON THE HAIR:		
		3305.10	Shampoos (excluding pastes and other intermediate products not put up for sale by retail):		
		.10	Containing ethyl alcohol	15%	15%
		.20	Containing propyl alcohol	15%	15%
		.90	Other	15%	15%
	33.05	3305.20	Preparations for permanent waving or straightening (excluding pastes and other intermediate products not put up for sale by retail):		
		.10	Containing ethyl alcohol	15%	15%
		.20	Containing propyl alcohol	15%	15%
		.90	Other	15%	15%

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3305.30	Hair lacquers (excluding pastes and other intermediate products not put up or sale by retail):		
.10	Containing ethyl alcohol	15%	15%
.20	Containing propyl alcohol	15%	15%
.90	Other	15%	15%
3305.90	Other (excluding pastes and other intermediate products not put up for sale by retail):		
.10	Containing ethyl alcohol	15%	15%
.20	Containing propyl alcohol	15%	15%
.90	Other	15%	15%
118.30	33.07	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 DEODORISERS WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES:	
3307.10	After-shave preparations (excluding pastes and other intermediate products not put up for sale by retail).....	15%	15%
3307.20	Personal deodorants and anti-perspirants (excluding pastes and other intermediate products not put up for sale by retail)	15%	15%
3307.30	Perfumed bath salts and other bath preparations (excluding pastes and other intermediate products not put up for sale by retail)	15%	15%
3307.49	Other (excluding pastes and other intermediate products not put up for sale by retail and scented parts of plants and articles containing such scented parts of plants, commonly known as potpourri)	15%	15%
3307.90	Other (excluding pastes and other intermediate products not put up for sale by retail):		
.20	Containing ethyl alcohol	15%	15%
.30	Containing propyl alcohol	15%	15%
.90	Other	15%	15%
118.35	37.01	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL (EXCLUDING PAPER, PAPERBOARD OR TEXTILES); INSTANT PRINT FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS:	
3701.20	Instant print film.....	15%	15%
3701.00	Photographic disc film.....	15%	15%
118.40	37.02	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL (EXCLUDING PAPER, PAPERBOARD OR TEXTILES); INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED:	
3702.20	Instant print film	15%	15%
3702.00	Film in rolls, sensitised, unexposed; perforated or not (excluding film identifiable as radiographic film, photo-mechanical film, aerial photography film, photo-grammetrical film, microfilm, film designed for scientific recording purposes, film for use with electron microscopes and cinematographic film exceeding 8 mm in width).....	15%	15%
120.10	43.03	ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN:	
4303.10	Articles of apparel and clothing accessories:		
.10	Articles of apparel	15%	15%
.20	Clothing accessories.....	15%	15%
120.15	43.04	ARTIFICIAL FUR AND ARTICLES THEREOF:	
4304.00.30	Articles of apparel	15%	15%
.90	Clothing accessories.....	15%	15%
124.10	84.43	PRINTING MACHINERY INCLUDING INK-JET PRINTING MACHINES (EXCLUDING THOSE OF HEADING NO. 84.71); MACHINES FOR USES ANCILLARY TO PRINTING:	

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	8443.00	Printing machines (including parts thereof) which operate by means of printing type or by the offset printing process, for use with paper not exceeding 36 cm in width (unfolded); printing machines, (including parts thereof) suitable for use with both data processing machines and other apparatus	6%	6%
124.15	84.69	TYPEWRITERS AND WORD-PROCESSING MACHINES:		
	8469.1	Automatic typewriters and word-processing machines	6%	6%
124.20	84.70	CALCULATING MACHINES (INCLUDING 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 (EXCLUDING TICKET-ISSUING AND CANCELLING MACHINES FOR USE IN OMNIBUSES); CASH REGISTERS.....	6%	6%
124.25	84.71	AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC AND OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ONTO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED.....	6%	6%
24.30	84.72	OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COIN-SORTING MACHINES, COIN-COUNTING OR WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES) (EXCLUDING TICKET-ISSUING AND CANCELLING MACHINES FOR USE IN PUBLIC-TRANSPORT TYPE PASSENGER MOTOR VEHICLES).....	6%	6%
124.31	84.73	PARTS AND ACCESSORIES (EXCLUDING COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS NOS. 84.69 TO 84.72.....	6%	6%
124.35	84.76	AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMP, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY-CHANGING MACHINES (EXCLUDING PARTS THEREOF)	10%	10%
124.37	85.17	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:		
	8517.21	Facsimile transmission apparatus	6%	6%
	8517.50	External modems identifiable for use with the machines of items Nos. 124.20, 124.25 and 124.30	6%	6%
	8517.90	Parts of external modems identifiable for use with the machines of items Nos. 124.20, 124.25 and 124.30 and parts of facsimile transmission apparatus	6%	6%
124.40	85.18	MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES, EARPHONES AND COMBINED MICROPHONE/SPEAKER SETS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS: ELECTRIC SOUND AMPLIFIER SETS:		
	8518.21	Single loudspeakers, mounted in enclosures	15%	15%
	8518.29	Other loudspeakers	15%	15%
	8518.40	Audio-frequency electric amplifiers	15%	15%
	8518.50	Electric sound amplifier sets	15%	15%
124.45	85.19	TURNTABLES (RECORD-DECKS), RECORD-PLAYERS, CASSETTE-PLAYERS AND OTHER SOUND REPRODUCING APPARATUS, NOT INCORPORATING A SOUND RECORDING DEVICE:		
	8519.10	Coin-or disc-operated record-players.....	15%	15%
	8519.21	Other record-players, without loudspeakers	15%	15%

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	8519.29	Other record-players.....	15%	15%
	8519.31	Turntables (record decks) with automatic record changing mechanisms.....	15%	15%
	8519.39	Other turntables (record decks).....	15%	15%
	8519.40	Transcribing machines	15%	15%
	8519.92	Pocket size sound reproducing apparatus (excluding telephone answering machines)	15%	15%
	8519.93	Other sound reproducing apparatus (excluding telephone answering machines).....	15%	15%
	8519.99	Other (excluding telephone answering machines)	15%	15%
124.50	85.20	MAGNETIC TAPE RECORDERS AND OTHER SOUND RECORDING APPARATUS, WHETHER OR NOT INCORPORATING A SOUND REPRODUCING DEVICE:		
	8520.10	Dictating machines not capable of operating without an external source of power	15%	15%
	8520.32	Digital audio type cassette-type magnetic tape recorders incorporating sound reproducing apparatus	15%	15%
	8520.33	Other cassette-type magnetic tape recorders incorporating sound reproducing apparatus.....	15%	15%
	8520.39	Other magnetic tape recorders incorporating sound reproducing apparatus.....	15%	15%
	8520.90	Other (excluding cinematographic sound recording apparatus, tape duplicators and dubbing apparatus)	15%	15%
124.55	85.21	VIDEO RECORDING OR REPRODUCING APPARATUS WHETHER OR NOT INCORPORATING A VIDEO TUNER:		
	8521.10	Magnetic tape-type (excluding those for use with magnetic tape of a width exceeding 25 mm and video tape duplicators, cassette type, not incorporating a video reproducing device)	15%	15%
	8521.90	Other	15%	15%
124.60	85.23	PREPARED UNRECORDED MEDIA FOR SOUND OR SIMILAR RECORDING OF OTHER PHENOMENA, OTHER THAN PRODUCTS OF CHAPTER 37:		
	8523.11	Magnetic tapes of a width not exceeding 4 mm (excluding tapes for automatic data processing machines)	15%	15%
	8523.12	Magnetic tapes of a width exceeding 4 mm but not exceeding 6,5 mm (excluding tapes for automatic data processing machines)	15%	15%
	8523.13	Magnetic tapes of a width exceeding 6,5 mm (excluding tapes for automatic data processing machines)	15%	15%
	8523.20	Magnetic discs (excluding discs for automatic data processing machines).....	15%	15%
	8523.30	Cards incorporating a magnetic stripe (excluding those for automatic data processing machines).....	15%	15%
	8523.90	Other (excluding media for automatic data processing machines)	15%	15%
124.65	85.24	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:		
	8524.10	Gramophone records (excluding recordings for teaching languages and religious recording being mainly a reproduction of speech and recordings commonly known as books-on-records).....	15%	15%
	8524.3	Discs for laser recording systems (excluding recordings for teaching languages, religious recordings being mainly a reproduction of speech, recordings not being computer or video games, identifiable for use with computers or similar machines for the processing of data and recorded books as defined in Additional Note 1 to Chapter 85):		
	8524.31	For reproducing phenomena (excluding sound or image).....	15%	15%
	8524.32	For reproducing sound only.....	15%	15%
	8524.39	Other	15%	15%
	8524.40	Magnetic tapes for reproducing phenomena (excluding sound or image) being computer or video games	15%	15%

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	8524.5	Other magnetic tapes (excluding recordings for teaching languages, religious recordings being mainly a reproduction of speech, recordings, not being computer or video games, identifiable for use with computers or similar machines for the processing of data and recorded books as defined in Additional Note 1 to Chapter 85).....	15%	15%
	8524.9	Computer and video games	15%	15%
124.70	85.27	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:		
	8527.00	Domestic radio-broadcast receivers, including those of a kind used in motor vehicles, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	15%	15%
124.75	85.28	8528.00 TELEVISION RECEIVERS (INCLUDING VIDEO MONITORS AND VIDEO PROJECTORS), WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS	10%	10%
126.01	87.01	TRACTORS (EXCLUDING TRACTORS OF HEADING NO. 87.09):		
	8701.20	Road tractors for semi-trailers, of a vehicle mass not exceeding 1 600 kg.....	{{(0,000035 x A) - 0,5}% with a maximum of 20% (See Note 1 to this Part)}	{{(0,000035 x B) - 0,5}% with a maximum of 20% (See Note 2 to this Part)}
126.02	87.02	8702.00 Motor vehicles for the transport of ten or more persons, including the driver, of a vehicle mass not exceeding 2 000 kg (excluding such vehicles of a value for ad valorem excise duty purposes or a value for ad valorem customs duty purposes not exceeding N\$80 000).....	{{(0,000035 x A) - 0,5}% with a maximum of 20% (See Note 1 to this Part)}	{{(0,000035 x B) - 0,5}% with a maximum of 20% (See Note 2 to this Part)}
126.03	87.03	8703.00 Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading No. 87.02), including station wagons and racing cars (excluding hearses)	{{(0,000035 x A) - 0,5}% with a maximum of 20% (See Note 1 to this Part)}	{{(0,000035 x B) - 0,5}% with a maximum of 20% (See Note 2 to this Part)}
126.04	87.04	8704.00 Motor vehicles for the transport of goods of a vehicle mass not exceeding 1 600 kg without rear body or 2 000 kg with rear body or of a G.V.M. not exceeding 3 500 kg (excluding motor vehicles of subheading No. 8704.10, off-the-road logging trucks and shuttle cars and low construction flame proof vehicles, for use in underground mines).....	{{(0,000035 x A) - 0,5}% with a maximum of 20% (See Note 1 to this Part)}	{{(0,000035 x B) - 0,5}% with a maximum of 20% (See Note 2 to this Part)}
126.05	87.06	8706.00 Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05 (excluding those for motor vehicles of subheading No. 8704.10) of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	{{(0,000035 x A) - 0,5}% with a maximum of 20% (See Note 1 to this Part)}	{{(0,000035 x B) - 0,5}% with a maximum of 20% (See Note 2 to this Part)}

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126.10	87.11	MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS; SIDE-CARS:		
	8711.20.90	With reciprocating internal combustion piston engine of a cylinder capacity of 200 cm ³ or more but not exceeding 250 cm ³	7,5%	7,5%
	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³	7,5%	7,5%
	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³	7,5%	7,5%
	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³	15%	15%
	8711.90.20	Other, of a cylinder capacity of 200 cm ³ or more but not exceeding 800 cm ³	7,5%	7,5%
	8711.90.30	Other, of a cylinder capacity exceeding 800 cm ³	15%	15%
128.10	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:		
	9002.00	Mounted lenses identifiable for use with photographic cameras (excluding lenses identifiable for use only with air survey cameras, microcameras for attachment to microscopes, cameras for medical or surgical purposes, lithographic process cameras, microfilm cameras, recording cameras, and still cameras for use with film of a size 6 cm x 6 cm or larger)	15%	15%
128.15	90.04	SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER:		
	9004.10	Sunglasses	15%	15%
128.20	90.05	BINOCULARS, MONOCULARS, OTHER OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, BUT NOT INCLUDING INSTRUMENTS FOR RADIO-ASTRONOMY:		
	9005.10	Binoculars, refracting (excluding astronomical instruments) ..	15%	15%
	9005.80	Monoculars and other optical telescopes, refracting (excluding astronomical instruments)	15%	15%
128.25	90.06	PHOTOGRAPHIC (EXCLUDING CINEMATOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASHBULBS (EXCLUDING DISCHARGE LAMPS OF HEADING 85.39:		
	9006.40	Instant print cameras (excluding those designed for taking photographs for identity documents or identity cards)	15%	15%
	9006.5	Other cameras (excluding still cameras for use with film of a size of 6 cm by 6 cm or larger, microcameras for attachment to microscopes and recording cameras)	15%	15%
	9006.69	Other photographic flashlight apparatus	15%	15%
128.30	90.07	CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS:		
	9007.11	Cinematographic cameras for use with film not exceeding 8 mm in width	15%	15%
	9007.20	Cinematographic projectors for use with film not exceeding 8 mm in width	15%	15%
128.35	90.08	IMAGE PROJECTORS, OTHER THAN CINEMATOGRAPHIC; PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) ENLARGERS AND REDUCERS:		
	9008.10	Slide projectors (excluding overhead projectors)	15%	15%
	9008.30	Other image projectors (excluding cinematographic projectors and overhead projectors)	15%	15%
128.40	90.09	PHOTO COPYING APPARATUS INCORPORATING AN OPTICAL SYSTEM OR OF THE CONTACT TYPE AND THERMO-COPYING APPARATUS:		

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	9009.1	Electrostatic photo-copying apparatus for use with paper not exceeding 36 cm in width (unfolded).....	6%	6%
	9009.2	Other photo-copying apparatus for use with paper not exceeding 36 cm in width (unfolded).....	6%	6%
	9009.90	Parts and accessories (excluding parts and accessories for machines of subheading No. 9009.30)	6%	6%
128.45	91.01	9101.00 WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (EXCLUDING BRAILLE WATCHES)..	15%	15%
128.50	91.02	9102.00 WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING NO. 91.01 (EXCLUDING BRAILLE WATCHES).....	15%	15%
128.55	91.03	9103.00 CLOCKS WITH WATCH MOVEMENTS EXCLUDING CLOCKS OF HEADING NO. 91.04	15%	15%
128.60	91.05	9105.00 OTHER CLOCKS (EXCLUDING TOWER, ASTRONOMICAL AND OBSERVATORY CLOCKS)	15%	15%
129.10	93.02	9302.00 REVOLVERS AND PISTOLS, BEING FIREARMS (EXCLUDING TARGET SHOOTING PISTOLS OF 5,6 MM CALIBRE).....	15%	15%
129.15	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 Muzzle-loading firearms	15%	15%
		9303.20 Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	15%	15%
		9303.30 Other sporting, hunting or target-shooting rifles.....	15%	15%
129.20	93.04	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), (EXCLUDING THOSE OF HEADING NO. 93.07):		
		9304.00 Spring, air or gas guns and pistols (excluding those designed to project a missile suitable for the injection of animals).....	15%	15%
130.10	95.04	ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT:		
		9504.10 Video games of a kind used with a television receiver	10%	10%
		9504.30 Other games of skill or chance, including parts thereof, coin or disc-operated (excluding bowling alley equipment).....	10%	10%
		9504.90 Games of skill or chance and machines for games of skill or chance, including parts thereof	10%	10%

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SCHEDULE 1

PART 4

SURCHARGE

No item

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CUSTOMS AND EXCISE ACT, 1998**PART 5****FUEL LEVY**

NOTES:

1. Any rate of fuel levy specified in this Part in respect of any goods shall apply to any such goods which are manufactured in Namibia or imported into Namibia.
2. Any fuel levy payable in terms of this Part in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 in respect of goods of the same class or kind.
3. Imported goods shall not be declared on separate bills of entry for the purpose of Parts 1, 2, 3, 4 and 5 of this Schedule.
4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any fuel levy item of this Part in which such goods are specified, the goods so specified in such fuel levy item shall be deemed not to include goods which are not classified under the said tariff heading or subheading.
5. Appropriation for own use for any purpose by the manufacturer or owner of any goods specified in this Part shall render such goods liable to entry for home consumption and payment of any fuel levy due.

Fuel Levy Item	Tariff Head- ing	Description	Rate of Fuel Levy
195.00		MINERAL PRODUCTS	
195.10	27.10	Petroleum oils and oils obtained from bituminous minerals:	
.03		Petrol, leaded	59,9c/l
.07		Petrol, unleaded	59,9c/l
.15		Distillate fuels (for example, gas oil and diesel oil).....	52,4c/l
.20		Mixtures of illuminating or heating kerosene with lubricity agents	52,4c/l

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1. Subject to the provisions of any item in Schedule No. 4 or 6, the rate of ordinary levy specified in any item in this Part in respect of any goods (excluding goods provided for in Note 4), shall apply to any such goods which are manufactured in or imported into the common customs area and entered for home consumption by any body, authority, institution or person specified in such ordinary levy item.
2. The value for ordinary levy purposes shall be the value for customs duty purposes as defined in section 75 or the value for excise duty purposes as defined in section 78.
3. No entry in respect of goods subject to the ordinary levy shall be valid unless the subheading under which such goods are classified in Part 1 is declared on such entry.
4. Any rate of ordinary levy specified in this Part in respect of any imported goods for use by any person, government, department, administration or body referred to in this Part shall not apply to any such goods which are entered in such quantities, at such times and subject to such conditions as the appropriate authorities in the Republic of Botswana, the Kingdom of Lesotho, the Kingdom of Swaziland and Namibia may allow by specific permit for use in their respective countries.

Ordinary Levy		Rate of Ordinary Levy
Item	Description	
196.10	Goods of any description, for the exclusive use by any central government department of the Republic of South Africa or any Provincial Administration in the Republic of South Africa.	The rate of duty and surcharge specified in respect of those goods in Parts 1, 2 and 4 of Schedule No. 1
196.20	Motor vehicles of heading No. 87.03 of Part 1, the <i>bona fide</i> property of and imported by any officer or employee in the service of any central government department of the Republic of South Africa or any provincial administration in the Republic of South Africa on return to the Republic of South Africa on transfer after serving outside the Republic of South Africa.	The rate of duty and surcharge referred to in respect of vehicles of heading No. 87.03 in Parts 1 and 4 of Schedule No. 1

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SCHEDULE NO. 2

ANTI-DUMPING AND COUNTERVAILING DUTIES ON IMPORTED GOODS

PART 1

ANTI-DUMPING DUTIES ON IMPORTED GOODS

NOTES:

1. The goods specified in Column 11 of this Part shall, in addition to any other duties payable thereon upon entry for home consumption thereof or as provided in Chapter VI, be liable to the appropriate anti-dumping duty provided for in respect of such goods in this Part at the time of such entry or such other time as so provided, if those goods are imported from a supplier or originate in a territory mentioned in Column IV of this Part.
2. The anti-dumping duties provided for in this Part in respect of any goods, shall also apply to such goods entered under any item of Schedule No. 3 or 4 specified in Column III of this Part.
3. Unless the context otherwise indicates, the General Notes to Schedule No. 1 and the section and chapter notes in the said Schedule shall mutatis mutandis apply to this Part.
4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 is quoted in any item in this Part in which such goods are specified, the goods so specified in such item in this Part shall be deemed not to include goods which are not classified under the said tariff heading or subheading.

Item	Tariff Heading/ Sub - Heading	Code	C D	Description	Rebate Item	Imported From or Origin - ating in	Rate of Anti - Dumping Duty
206.00				PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES			
206.01				INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES			
01.06	28.47		61	Hydrogen peroxide, not solidified with urea		Italy	49,5c/kg
						Republic of China (Taiwan)	35,5c/kg
		02.04	43	Hydrogen peroxide, not solidified with urea		India	59,2%
206.02				Organic Chemicals			
	2915.29	01.06	67	Calcium acetate		Kingdom of the Netherlands	95c/kg
	2915.50	01.06	65	Calcium propionate		Kingdom of the Netherlands	58c/kg
						Canada	58c/kg
						United States of America	58c/kg
	2921.51	01.06	62	N-1,3 dimethylbutyl-n-paraphenylenediamine (6PPD).....		Belgium	142c/kg
	2924.29	01.06	65	Acetaminophenol		People's Republic of China	385c/kg
						Republic of Singapore	434c/kg
						Republic of India	434c/kg

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207.00

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

207.01

Plastics and Articles Thereof

3904.10	01.06	63	Suspensions of polymers of vinyl chloride	United States of America	24% with a maximum of 55c/kg
				United Kingdom	66% with a maximum of 105c/kg
				France	46% with a maximum of 23c/kg
3920.42	01.06	65	Polyvinyl chloride cling film (PVCCF)	Republic of China (Taiwan)	371c/kg
				France	130c/kg
3920.99	01.06	69	Strip of polytetrafluoroethylene, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, suitable for use as thread-sealing tape	People's Republic of China	39,1%
				Hong Kong	39,1%
3926.20	01.06	62	Pilches of polymers of vinyl chloride (excluding those with inners of textile material and outers of PVC)	People's Republic of China and exported therefrom or Hong Kong	43%

210.00

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; WASTE AND SCRAP OF PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF**Paper and paperboard; articles of paper pulp, of paper or of paperboard**

210.02	4809.20	01.06	69	Self-copy paper, in rolls of a width exceeding 36 cm, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials), manufactured by Arjo Wiggins Ltd	United Kingdom	28c/kg
		02.06	63	Self-copy paper, in rolls of a width exceeding 36 cm, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials), manufactured by August Koehler AG	Germany	43c/kg
		03.06	68	Self-copy paper, in rolls of a width exceeding 36 cm, coated on one side with chemical reactive substances and on the other side with capsules containing colouring matter or other colour forming materials, manufacture by Arjo Wiggins Ltd	United Kingdom	8c/kg
		04.06	62	Self-copy paper, in rolls of a width exceeding 36 cm, coated on one side with chemical reactive substances and on the other side with capsules containing colouring matter or other colour forming materials, manufactured by August Koehler Ag	Germany	40c/kg
	4816.20	01.06	64	Self-copy paper, in rolls of a width not exceeding 36 cm, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials), manufactured by Arjo Wiggins Ltd	United Kingdom	42c/kg
210.02 (cont).	4816.20	02.06	69	Self-copy paper, in rolls of a width not exceeding 36 cm, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials), manufactured by August Koehler AG	Germany	43c/kg

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211.00 211.03	03.06	63	Self-copy paper, in rolls of a width not exceeding 36 cm, coated on one side with chemical reactive substances and on the other side with capsules containing colouring matter or other colour forming materials, manufactured by Arjo Wiggins Ltd.....	United Kingdom	34c/kg
	04.06	68	Self-copy paper, in rolls of a width not exceeding 36 cm, coated on one side with chemical reactive substances and on the other side with capsules containing colouring matter or other colour forming materials, manufactured by August Koehler AG	Germany	40c/kg
TEXTILES AND TEXTILE ARTICLES					
Cotton					
5208.51	01.06	62	Woven indigo blue discharge print fabrics of cotton, containing 85 per cent or more by mass of cotton, plain weave, of a mass not exceeding 100g/m ²	People's Republic of China and imported therefrom or from Hong Kong	43%
5208.52	01.06	60	Woven indigo blue discharge print fabrics of cotton, containing 85 per cent or more by mass of cotton, plain weave, of a mass exceeding 100g/m ² but not exceeding 200g/m ²	People's Republic of China and imported therefrom or from Hong Kong	43%
5208.53	01.06	69	Woven indigo blue discharge print fabrics of cotton, containing 85 per cent or more by mass of cotton, 3-thread or 4-thread twill, including cross twill, of a mass not exceeding 200g/m ²	People's Republic of China and imported therefrom or from Hong Kong	43%
5208.59	01.06	68	Other woven indigo blue discharge print fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200g/m ²	People's Republic of China and imported therefrom or from Hong Kong	43%
5209.51	01.06	69	Woven indigo blue discharge print fabrics of cotton, containing 85 per cent or more by mass of cotton, plain weave, of a mass exceeding 200g/m ²	People's Republic of China and imported therefrom or from Hong Kong	43%
5209.52	01.06	67	Woven indigo blue discharge print fabrics of cotton, containing 85 per cent or more by mass of cotton, 3-thread or 4-thread twill, including cross twill, of a mass exceeding 200g/m ²	People's Republic of China and imported therefrom or from Hong Kong	43%

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211.03 (cont)	5209.59	01.06	64	Woven indigo blue discharge print fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200g/m ²		People's Republic of China and imported therefrom or from Hong Kong	43%
	5210.51	01.06	66	Woven indigo blue discharge print fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, plain weave of a mass not exceeding 200g/m ²		People's Republic of China and imported therefrom or from Hong Kong	43%
	5210.52	01.06	64	Woven indigo blue discharge print fabrics of cotton, containing less than 85 per cent by mass of cotton, 3-thread or 4-thread twill, including cross twill mixed mainly or solely with man-made fibres, of a mass not exceeding 200g/m ²		People's Republic of China and imported therefrom or from Hong Kong	43%
	5210.59	01.06	61	Other woven indigo blue discharge print fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass not exceeding 200g/m ²		People's Republic of China and imported therefrom or from Hong Kong	43%
	5211.59	01.06	68	Other woven indigo blue discharge print fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass exceeding 200g/m ²		People's Republic of China and imported therefrom or from Hong Kong	43%
	5212.15	01.06	62	Other woven indigo blue discharge print fabrics of cotton, of a mass not exceeding 200g/m ²		People's Republic of China and imported therefrom or from Hong Kong	43%
	5212.25	01.06	64	Other woven indigo blue discharge print fabrics of cotton, of a mass exceeding 200g/m ²		People's Republic of China and imported therefrom or from Hong Kong	43%
211.06				Man-made staple fibres			
	5513.11	01.06	62	Unbleached or bleached woven fabrics of polyester staple fibres, plain weave, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass exceeding 90g/m ² but not exceeding 130g/m ² (excluding fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings, and crêpe fabrics and seersucker fabrics)	301 - 311.06, 311.08 - 312.01, 312.03 - 399 and 460.11	People's Republic of China	80%
211.06 (cont)	5513.21	01.06	60	Dyed woven fabrics of polyester staple fibres, plain weave, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass exceeding 90g/m ² but not exceeding 130g/m ² (excluding fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings and crêpe fabrics and seersucker fabrics)	301 - 311.06, 311.08 - 312.01, 312.03 - 399 and 460.11	People's Republic of China	80%
	5513.31	01.06	67	Woven fabrics of yarns of different colours of polyester staple fibres, plain weave, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass exceeding 90g/m ² but not exceeding 130g/m ² (excluding crêpe fabrics and seersucker fabrics)	301 - 311.06, 311.08 - 312.01, 312.03 - 399 and 460.11	People's Republic of China	80%

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5513.41	01.06	64	Printed woven fabrics of polyester staple fibres, plain weave, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass exceeding 90g/m ² but not exceeding 130g/m ² (excluding fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings and other fabrics printed with scarf designs)	301 - 311.06, 311.08 - 312.01, 312.03 - 399 and 460.11	People's Republic of China	80%
211.11			Articles of apparel and clothing accessories, knitted or crocheted			
6107.11	01.06	60	Men's or boys' underpants and briefs, knitted or crocheted, of cotton	301-399 and 401-499	People's Republic of China	100% with a maximum of 120c each
6108.21	01.06	64	Women's or girls' briefs and panties, knitted or crocheted, of cotton	301-399 and 401-499	People's Republic of China	125% with a maximum of 100c each
6109.10	01.06	65	T-shirts, singlets and other vests, knitted or crocheted, of cotton	301-399 and 401-499	People's Republic of China	200% with a maximum of 350c each
211.11			Other made up textile articles; sets; worn clothing and worn textile articles; rags			
6302.60			Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton:			
	01.06	62	Towels and face cloths (excluding kitchen linen), of an area not exceeding 0,1 m ²	301-399 and 401-499	People's Republic of China	120%
	02.06	64	Towels and face cloths (excluding kitchen linen), of an area exceeding 0,1 m ² but not exceeding 0,5 m ²	301-399 and 401-499	People's Republic of China	60%
	03.06	69	Towels and face cloths (excluding kitchen linen), of an area exceeding 0,5 m ²	301-399 and 401-499	People's Republic of China	310%
213.00			ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE			
213.03			Glass and Glassware:			
7005.29	01.06	62	Float glass, in sheets, of a thickness exceeding 2,5 mm but not exceeding 3 mm (excluding optical glass)		Thailand Singapore	76c/m ² 78c/m ²
215.00			BASE METALS AND ARTICLE OF BASE METALS			
215.05			ALUMINIUM AND ARTICLES THEREOF			
7615.19	01.06	67	Holloware for table or kitchen use (excluding buckets), of aluminium		Egypt	2952c/kg
	02.06	61	Holloware for table or kitchen use (excluding buckets), of aluminium manufactured or exported by Sally Aluminium Industries		Egypt	22c/kg
215.05 (cont)	03.06	66	Holloware for table or kitchen use (excluding buckets), of aluminium manufactured by any manufacturer in Egypt (excluding Atlas Aluminium Factory and Sally Aluminium Industries		Egypt	252c/kg
	04.06	60	Holloware for table or kitchen use (excluding buckets), of aluminium		People's Republic of China or Hong Kong	1584c/kg
	05.06	65	Holloware for table or kitchen use (excluding buckets), of aluminium		Zimbabwe	110c/kg
215.11			Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts thereof of Base Metal			
8201.10	01.06	62	Spades and shovels		People's Republic of China Hong Kong	387c each 364c each
8201.20	01.06	64	Forks		People's Republic of China Hong Kong	1 056c each 703c each

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8201.30	01.06	67	Hoes with a working edge of a width not exceeding 320 mm	People's Republic of China	59%
			From 12 April 1996 to 10 October 1996		
	02.06	61	Picks (excluding those certified by Divy-Jyot Agricultural Pvt Ltd and by Fivestar Agrico Pvt Ltd as being manufactured by them and subsequently exported by Indo Euro Exports of 11 Uday Apartment, 5th Floor, Aghase Road, Dadar (W), Bombay, 400 028, India).....	India	38%
			From 11 October 1996		
	02.06	61	Picks (excluding those certified by Divy-Jyot Agricultural Pvt Ltd and by Fivestar Agrico Pvt Ltd as being manufactured by them and subsequently exported by Indo Euro Exports of 11 Uday Apartment, 5th Floor, Aghase Road, Dadar (W), Bombay, 400 028, India).....	People's Republic of China	788c each
				Hongkong	868c each
	02.06	61	Picks (excluding those certified by Divy-Jyot Agricultural Pvt Ltd and by Fivestar Agrico Pvt Ltd as being manufactured by them and subsequently exported by Indo Euro Exports of 11 Uday Apartment, 5th Floor, Aghase Road, Dadar (W), Bombay, 400 028, India).....	India	57,7%
				People's Republic of China	788c each
				Hongkong	868c each
	03.06	66	Rakes	People's Republic of China	411c each
				Hong Kong	366c each
	04.06	60	Picks certified by Divy-Jyot Agricultural Pvt Ltd and by Fivestar Agrico Pvt Ltd as being manufactured by them and subsequently exported by Indo Euro Exports of 11 Uday Apartment, 5th Floor, Aghase Road, Dadar (W), Bombay, 400 028, India	India	4,6%
216.00			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		
216.01			Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof		
8451.21	01.06	67	Laundry drying machines, tumbler type, of a dry linen capacity of 4 kg (model 1000P 39A360P), manufactured by Simpsons and exported by Email Ltd.....	Australia	15,6% with a maximum of 8 038c each
216.01 (cont)	02.06	61	Laundry drying machines, tumbler type, of a dry linen capacity of 4,5 kg (model 1000P 39B450P), manufactured by Simpsons and exported by Email Ltd.....	Australia	15,6% with a maximum of 8 965c each
8451.21	01.06	67	Laundry drying machines, tumbler type, of a dry linen capacity not exceeding 7,5 kg (excluding coin operating machines), manufactured by Simpsons and exported by Email Ltd	Australia	15,6%
8482.20	01.06	69	Tapered journal roller bearings, including cone and tapered roller assemblies, of the rotating end-cover type, commonly used on the axles of railway rolling stock or locomotives, of an outside diameter of 170 mm or more but not exceeding 200 mm, manufactured by Brenco Incorporated or by Fag Interamericana	United States of America	8 108c each
	02.06	63	Tapered journal roller bearings, including cone and tapered roller assemblies, of the rotating end-cover type, commonly used on the axles of railway rolling stock or locomotives, of an outside diameter exceeding 200 mm but not exceeding 210 mm, manufactured by Brenco Incorporated or by Fag Interamericana	United States of America	10 069c each
8482.50	01.06	60	Cylindrical journal roller bearings, of the rotating end-cover type, commonly used on the axles of railway rolling stock or locomotives, of an outside diameter of 170 mm or more but not exceeding 200 mm, manufactured by Brenco Incorporated or by Fag Interamericana.....	United States of America	8 108c each

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	02.06	65	Cylindrical journal roller bearings of the rotating end-cover type, commonly used on the axles of railway rolling stock or locomotives, of an outside diameter exceeding 200 mm but not exceeding 210 mm manufactured by Brenco Incorporated or by Fag Interamericana	United States of America	10 069c each
220.00			MISCELLANEOUS ARTICLES		
220.01			MANUFACTURED		
			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		
94.01	01.00	47	Seats of cast aluminium, and parts thereof	Hungarian People's Republic	75%
94.03	01.00	45	Tables of cast aluminium, and parts thereof	Hungarian People's Republic	75%

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SCHEDULE NO. 3

INDUSTRIAL REBATES OF CUSTOMS DUTIES

NOTES:

1. The imported goods specified in Column II of this Schedule shall, subject to the provisions of section 84, be admitted for use in connection with the production or manufacture of goods in the industries specified, under rebate of customs duty to the extent stated in Column III of this Schedule.
2. Unless the context otherwise indicates, Notes A, C, and G of the General Notes to Schedule No. 1 and the section and chapter notes in the said Schedule shall, mutatis mutandis apply to this Schedule.
3. (a) The following expressions shall, for the purposes of Column III of this Schedule, be construed as specified hereunder:
"Full duty" relates to a rebate to the extent of the ordinary customs duty specified in and payable under any Column in any tariff heading or subheading in Part 1 of Schedule No. 1 in respect of any goods;
"%" means per cent ad valorem.
(b) Any ordinary customs duty in respect of any goods referred to in paragraph (a) shall include, in each case, any ordinary customs duty specified in and payable under any tariff item or sub-item in Part 2 of Schedule No. 1 in respect of such goods and shall relate to the ordinary customs duty specified in Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof.
4. Unless the context otherwise indicates, the industries specified in this Schedule shall, subject to approval by the Commissioner in each case, be deemed to include the production or manufacture of products not specifically mentioned in the name of such industry, provided such products are generally produced or manufactured in that industry from the same or similar basic raw materials as the products mentioned in such name.
5. (a) Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or subheading.
(b) Any reference in this Schedule to a tariff heading comprising two digits followed by a point and two noughts (for example, 94.00) shall, for the purposes of this Note be construed as referring to all the tariff headings in Part 1 of Schedule No. 1 the first two digits of which correspond to the two digits referred to in this Schedule.
(c) Any reference in this Schedule to tariff heading No. 00.00 shall, for the purposes of this Note be construed as referring to all the tariff headings in Part 1 of Schedule No. 1.
6. Any provision in this Schedule for a complete article or an incomplete article which has, or is regarded as having the essential character of such complete article, assembled or unassembled, shall, as the Commissioner may determine, except where specifically otherwise specified, remain applicable even where any parts or sub-assemblies of any such article, imported by any importer, have lost the essential character of such article due to the non-importation of parts or sub-assemblies manufactured in Namibia.
7. (a) The Commissioner may register a stockist as a licensee of a customs and excise warehouse approved by him or her for the storage of any goods specified in any item of this Schedule, and if so registered, such stockist may supply such goods in small quantities to persons who are registered to obtain such goods under the provisions of such item
(b) Any goods imported for storage in such warehouse shall be entered under such item and shall be stored in such a manner as the Commissioner may determine
(c) Subject to compliance with such conditions as the Commissioner may specify, such goods may be transferred by such stockist to a registrant on form DA 62.
(d) Any stockist may apply to the Commissioner under the provisions of section 84(7) for permission to dispose of any goods referred to in paragraph (a) to any person other than such registrant, and if so permitted, duty shall be payable on the goods so disposed of at such times and in such manner as the Commissioner may require.

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CUSTOMS AND EXCISE ACT, 1998**PART 1****GOODS USED IN THE MANUFACTURE OF OTHER GOODS
INDUSTRY HEADINGS**

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
303.00				ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	
303.01				Industry: Animal or vegetable fats and oils and their cleavage products, and prepared edible fats, and animal or vegetable wax	
	1511.90	01.06	62	Palm stearin, not chemically modified, for the manufacture of edible fats.....	Full duty
304.00				PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	
304.01				Industry: Preparations of Meat, of fish or of crustaceans, mollusc or other aquatic invertebrates	
	0202.30	02.06	69	Mechanically deboned meat of bovine animals (excluding cuts), frozen, for the manufacture of cooked or smoked sausage and similar products and of prepared or preserved meat in airtight metal containers	Full duty
		04.06	68	Meat of bovine animals, frozen, boneless, in such quantities and at such times and subject to such conditions as the Permanent Secretary: Trade and Industry, may allow by specific permit, for the manufacture of prepared or preserved meat in airtight metal containers	Full duty
	02.03	01.04	48	Meat of swine (excluding cuts), frozen, proved to the satisfaction of the Commissioner that it is mechanically deboned meat of swine, for the manufacture of cooked or smoked sausages and similar products and of prepared or preserved meat in airtight metal containers	Full duty
	02.04	01.04	44	Meat of sheep or goats, frozen, boneless in the quantities and at such times and subject to such conditions as the Permanent Secretary: Trade and Industry, may allow by specific permit	Full duty less 56c/kg
	0302.3	01.05	52	Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis) (Excluding livers and roes), fresh or chilled, in such quantities and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit, for the manufacture of prepared or preserved fish in airtight metal containers	Full Duty
	0302.61	01.06	68	Sardines (Sardinops spp.), fresh or chilled, for the manufacture of prepared or preserved fish in airtight metal containers	Full duty
	0302.64	01.06	62	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), fresh or chilled, for the manufacture of fish paste	Full duty
	0303.4	01.05	56	Tunas (of the genus Thunnus), and skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), frozen, in such quantities and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit, for the manufacture of prepared or preserved fish in airtight metal containers	Full Duty
	0303.71	01.06	61	Sardines (Sardinops spp.), frozen, for the manufacture of prepared or preserved fish in airtight metal containers	Full duty
	0303.74	01.06	66	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), frozen, for the manufacture of fish paste	Full duty
	7612.90	01.06	66	Flat aluminium ring-pull cans, for the manufacture of prepared or preserved fish in airtight metal containers	Full duty
304.03				Industry: Sugar confectionary, whether or not containing cocoa	
	1516.20	01.06	64	Coconut oil, cotton-seed oil, ground-nut oil, maize oil, mustard oil, rape oil, colza oil, palm kernel oil, palm oil, sunflower-seed oil and safflower oil, re-esterified ...	Full duty
	1517.90	01.06	61	Edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils	Full duty
	9502.10	01.06	69	Dolls representing only human beings, whether or not dressed, for surprise packets of which the sugar confectionary predominates by value	Full duty
	9503.49	01.06	60	Toys representing animals or non-human creatures, not stuffed, for surprise packets of which the sugar confectionary predominates by value	Full duty
	9503.50	01.06	64	Toys musical instruments and apparatus, for surprise packets of which the sugar confectionary predominates by value	Full duty
	9503.60	01.06	61	Puzzles, for surprise packets of which the sugar confectionary predominates by value	Full duty
	9503.90	01.06	63	Other toys, for surprise packets of which the sugar confectionary predominates by value	Full duty

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304.05		Industry: Bread, pastry, cakes, biscuits and other baker's ware		
1108.11	01.06	62	Wheat starch, for the manufacture of biscuits of subheadings Nos. 1905.30 and 1905.90	Full duty
1517.90	01.06	65	Edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils, for the manufacture of pastry of subheading No. 1905.90	Full duty
304.06		Industry: Preparations of vegetables, fruit, nuts or other parts of plants		
	01.06	65	Cherries, 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, for the manufacture of glac cherries of heading No. 20.06 and fruit salad and fruit cocktails of subheading No. 2008.92	Full duty
304.07		Industry: Food preparation		
11.08	01.00	40	Starches (excluding maize (corn) a manioc (cassava) starch)	Full duty
15.03	01.00	43	Oleo-oil, for the manufacture of infants' food	Full duty
15.15	01.00	40	Evening primrose oil, for the manufacture of food supplements in capsules	Full duty
17.02	01.00	44	Lactose, for the manufacture of infants' food	Full duty
304.08		Industry: Beverages, spirits and vinegar		
20.09	01.00	48	Black-currant juice and raspberry juice, for the manufacture of beverages	Full duty
21.06	01.00	42	Non-alcoholic compound preparations, for the manufacture of alcohol-free malt beer	Full duty
29.18	01.00	49	Tartaric acid, for the manufacture of wine	Full duty
304.09		Industry: Tobacco		
24.01	01.04	42	Unmanufactured air-cured tobacco, for the manufacture of pipe tobacco and snuff	Full duty less 15%
305.00		MINERAL PRODUCTS		
305.01		Industry: Mining		
3823.1	01.05	57	Industrial monocarboxylic acids, for use in the flotation process	Full duty
39.07	01.00	45	Polyether-polyols, liquid or pasty, with a hydroxyl number of 20 mg KOH/g or more but not exceeding 300 mg KOH/g, for use in the flotation process	Full duty
305.02		Industry: Mineral fuels, mineral oils and products of their distillation, and bituminous substances and mineral waxes		
29.00	01.02	28	Organic chemical compounds, for use as additives in the manufacture of mineral oils	Full duty
34.02	01.00	47	Emulsifying compounds, for the manufacture of bituminous emulsions	Full duty
38.24	01.04	42	Chemical reagents, for the manufacture of bituminous emulsions	Full duty
	02.04	47	Clay gelling agents, for the manufacture of lubricants	Full duty
306.00		PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES		
306.01		Industry: Chemicals and chemical compounds		
13.02	01.00	43	Poppy extract, for the manufacture of codeine, morphine and derivatives thereof	Full duty
	02.00	48	Datura extract, for the manufacture of scopolamine	Full duty
22.07	01.04	43	Ethyl alcohol, for the manufacture of benzoic acid	Full duty less 196,64c/100 litre of absolute alcohol
25.01	01.00	47	Common salt, for the manufacture of chlorine and sodium hydroxide (caustic soda)	Full duty
27.10	01.00	42	Mineral oil, for the manufacture of chemical compounds, including reactor and tangential oil for the manufacture of carbon black (excluding mineral oil for use as solvents)	Full duty
	04.00	40	Propyl alcohols, for the manufacture of xanthates	Full duty
2918.14	01.06	60	Citric acid monohydrate entered on or before 17 November 1997, for the manufacture of anhydrous acid	Full duty
	10.00	45	Aniline, for the manufacture of sulphanilic acid	Full duty
	15.00	42	n-Alkyl dimethylamine with a carbon chain length of C12 to C16, for the manufacture of quaternary ammonium salts and hydroxides	Full duty
2921.19	01.06	61	Ethylamine, for the manufacture of atrazine	Full duty
	02.06	66	Tertiary butylamine, for the manufacture of anti-oxidants and accelerators	Full duty
2921.41	01.06	68	Aniline, for the manufacture of anti-oxidants and accelerators	Full duty
29.33	01.00	48	4-Cyanopyridine, for the manufacture of isonicotinic acid hydrazide	Full duty
	05.00	46	Methylmercapto-dichloro-s-triazine, for the manufacture of ametrine	Full duty
	07.00	45	2-cyano pyrazin for the manufacture of pyrazinamide	Full duty

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38.15	01.00	40	Compound catalysts containing vanadium or vanadium compounds, for the manufacture of maleic anhydride and phthalic anhydride	Full duty
3823.70	01.06	63	Mixed aliphatic alcohols, for the manufacture of phthalic acid esters	Full duty
	02.06	68	Industrial fatty alcohols, for the manufacture of amine-function compounds	Full duty
3824.20	01.06	63	Naphthenic acids, for the manufacture of metallic naphthanates	Full duty
7603.10	01.06	64	Aluminium powders of non-lamellar structure, for the manufacture of aluminium chloride hydroxide	Full duty
306.02			Industry: Pharmaceutical Products	
15.05	01.00	41	Lanolin, for the manufacture of surgical dressings, medicated plasters and surgical sutures	Full duty
28.00	01.02	21	Inorganic chemicals, for use as active ingredients in the preparation of stock remedies	Full duty
	02.02	26	Inorganic chemicals, entered on or before 30 September 1996, in such quantities as the Permanent Secretary: Trade and Industry, may allow by specific permit	Full duty
29.00	01.02	25	Organic chemicals (excluding piperazine citrate, piperazine hexahydrate, piperazine adipate and furazolidone), for use as active ingredients in the preparation of stock remedies	Full duty
	02.02	25	Organic chemicals, entered on or before 30 September 1996, in such quantities as the Permanent Secretary: Trade and Industry, may allow by specific permit	Full duty
29.18	01.00	42	Tartaric acid	Full duty
39.20	01.00	49	Polyester film, for packing surgical sutures	Full duty
	02.00	43	Polyvinyl film, for the manufacture of surgical dressings, medicated plasters and surgical sutures	Full duty
	03.00	48	Film of ethylene polymers or copolymers, for packing surgical sutures	Full duty
4016.99	01.00	68	Plungers of vulcanised rubber (excluding hard rubber), for the packing of anaesthetics	Full duty
42.06	01.00	45	Non-sterile surgical catgut strands made of goldbeater's skin or sheep gut, for the manufacture of surgical sutures	Full duty
5208.21	01.06	63	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 100 g/m ² , bleached, in a plain weave, for the manufacture of 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	Full duty less 10%
5210.11	01.06	65	Woven crêpe fabrics of cotton, containing less than 85 per cent by mass of cotton and mixed mainly or solely with man-made fibres, of a mass not exceeding 200 g/m ² , for the manufacture of adhesive bandages	Full duty
5514.11	01.06	66	Woven crêpe fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres and mixed mainly or solely with cotton, of a mass exceeding 170 g/m ² , for the manufacture of adhesive bandages	Full duty
5516.21	01.06	66	Woven crêpe fabrics of artificial staple fibres, containing less than 85 per cent by mass of artificial staple fibres and mixed mainly or solely with man-made filaments, for the manufacture of adhesive bandages	Full duty
56.03	01.00	43	Nonwovens, impregnated or coated, for the manufacture of bandages, surgical dressing, medicated plasters and surgical sutures	Full duty less 15%
58.08	01.00	42	Non-sterile braid of cotton or of imitation catgut of silk, for the manufacture of surgical sutures	Full duty
7010.90	01.00	64	Cartridges of glass, for the packing of anaesthetics	Full duty
8309.90	01.00	60	Caps of aluminium, for the packing of anaesthetics	Full duty
306.03			Industry: Essential Oils, Resinoids, Perfumery, Cosmetic or Toilet Preparations	
28.35	01.00	40	Calcium hydrogen orthophosphate (dicalcium phosphate) for the manufacture of toothpaste	Full duty
29.00	01.02	27	Organic chemical compounds (odoriferous), for the manufacture of perfumery ..	Full duty
84.79	01.00	46	Dispenser units, for the packaging of toothpaste	Full duty
306.04			Industry: Tanning and dyeing extracts, tannins and their derivatives, dyes, colours, paints and varnishes, putty, fillers and stoppings, and inks	
15.16	01.00	46	Drying oils (excluding linseed oil, sunflower seed oil and refined or purified soya bean oil)	Full duty
	02.00	40	Hydrogenated castor oil wax	Full duty
	02.00	43	Modified animal and vegetable oils, for the manufacture of ink	Full duty

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25.26	01.00	43	Talc.....	Full duty
27.10	01.00	48	Hydrocarbons, for use as solvents in the manufacture of printing ink.....	Full duty
28.00	01.00	20	Zinc compounds (excluding zinc oxide and zinc chromate) and barium compounds (excluding barium chromate), in the dry state, for the manufacture of paints.....	Full duty
29.17	01.00	41	Benzyl butyl phthalate.....	Full duty
29.18	01.00	46	Beta-oxynaphthoic acid, for the manufacture of organic dyestuffs.....	Full duty
29.21	01.00	46	P-chloro-o-nitroaniline, 3-nitro-p-toluidine, 2-chloro-paratoluidine-5-sulphonic acid, ortho-chloro-paranitroaniline and para-toluidine-metasulphonic acid, for the manufacture of organic dyestuffs.....	Full duty
	02.00	40	2-Amino-5-chloro-4-toluene sulphonic acid, meta-nitro-para-anisidine, meta-nitro-ortho-anisidine, meta-nitro-ortho-toluidine, 2-naphthylamine-1-sulphonic acid, dichlorobenzidine and dichlorobenzidine hydrochloride, for the manufacture of azo pigment dyestuffs.....	Full duty
	04.00	41	Sodium naphthionate, for the manufacture organic dyestuffs.....	Full duty
32.08	01.00	49	Solutions of polyurethane, unpigmented.....	Full duty
	02.00	43	Varnish and lacquer paint, for the manufacture of ink.....	Full duty
32.09	01.00	45	Varnish and lacquer paint, for the manufacture of ink.....	Full duty
32.10	01.00	42	Varnish and lacquer paint, for the manufacture of ink.....	Full duty
34.02	01.00	48	Organic surface-active agents and surface-active preparations.....	Full duty
34.04	01.00	40	Chlorinated paraffin wax.....	Full duty
3823.1	01.05	50	Industrial monocarboxylic fatty acids of linseed, oiticica or soya bean oil.....	Full duty
3824.20	01.06	69	Naphthenic acids, for the manufacture of paint driers.....	Full duty
3824.90	01.06	67	Prepared grinding acids.....	Full duty
	02.06	64	Prepared anti-oxidants.....	Full duty
	03.06	69	Mixtures of two or more of the following acids, namely, isononanoic, isodecanoic and iso-octanoic acids, for the manufacture of paint driers.....	Full duty
39.04	01.00	49	Vinyl chloride polymers and copolymers, for the manufacture of varnishes, lacquers, paints and enamels.....	Full duty
39.06	01.00	41	Acrylic and methacrylic polymers and copolymers (excluding aqueous emulsions)	Full duty
	02.00	46	Ammonium salts of polyacrylic acid.....	Full duty
39.07	01.00	48	Saturated polyester resins, oil-free.....	Full duty
306.06			Industry: Soap, Organic Surface-active Agents, Surface-active Preparations and Washing Preparations	
15.09	01.00	44	Olive oil.....	Full duty
1511.90	01.00	62	Palm stearine, for the manufacture of soap.....	Full duty
28.35	01.00	46	Sodium tripolyphosphate, in such quantities and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit.....	Full duty
3823.1	01.05	53	Palm fatty acid distillate, for the manufacture of soap.....	Full duty
3823.70	01.06	62	Industrial fatty alcohols, for the manufacture of fatty alcohol sulphates.....	Full duty
306.07			Industry: Polishes and Creams	
	02.00	49	Vegetable waxes.....	Full duty
34.04	01.00	46	Prepared waxes, not emulsified or containing solvents.....	Full duty
306.08			Industry: Explosives and Pyrotechnic Goods	
306.09			Industry: Disinfectants, Insecticides, Fungicides, Rat Poisons, Herbicides, Anti-Sprouting Products, Plant-Growth Regulators and Similar Products, put up in Forms or Packings for Sale by Retail or as Preparations or Articles	
27.07	01.00	47	High boiling point tar acid.....	Full duty
28.01	01.00	42	Iodine.....	Full duty
29.04	01.00	45	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, for use as active ingredients in the manufacture of pesticides.....	Full duty
29.05	01.00	41	Other organic compounds, for use as active ingredients in the manufacture of pesticides.....	Full duty
29.15	01.00	46	Monocarboxylic acids (excluding formic acid) and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives, for use as active ingredients in the manufacture of pesticides.....	Full duty
2918.19	01.00	62	Bromopropylate, for the manufacture of acaricides.....	Full duty

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2918.90	01.06	60	Diclofop-methyl, for the manufacture of herbicides.....	Full duty
29.24	01.00	44	Carboxamide-function compounds, and amide-function compounds of carbonic acid (excluding diuron and alachlor), for use as active ingredients in the manufacture of pesticides.....	Full duty
29.32	01.00	46	Heterocyclic compounds (excluding carbofuran), for use as active ingredients in the manufacture of pesticides.....	Full duty
	02.00	40	Heterocyclic compounds, for the manufacture of disinfectants.....	Full duty
	03.00	45	Heterocyclic compounds, for the manufacture of fungicides.....	Full duty
29.33	01.04	41	Heterocyclic compounds (excluding atrazine, simazine and chloroisocyanuric acid and terbutylazine), for use as active ingredients in the manufacture of pesticides.....	Full duty
	02.00	47	Heterocyclic compounds (excluding chloroisocyanuric acid), for the manufacture of disinfectants.....	Full duty
	03.00	41	Heterocyclic compounds (excluding chloroisocyanuric acid), for the manufacture of fungicides.....	Full duty
29.34	01.00	49	Heterocyclic compounds (excluding atrazine and simazine), for use as active ingredients in the manufacture of pesticides.....	Full duty
	02.00	43	Heterocyclic compounds, for the manufacture of disinfectants.....	Full duty
	03.00	48	Heterocyclic compounds, for the manufacture of fungicides.....	Full duty
34.02	01.00	47	Organic surface-active agents (excluding soap and those containing quaternary ammonium salts of the n-alkyl dimethyl benzyl ammonium chloride group), for the manufacture of disinfectants.....	Full duty
Industry: Chemical Preparations				
11.08	01.00	40	Starch (excluding maize, corn or rice starch), not dextrinised, for the manufacture of adhesives.....	Full duty
1511.90	01.06	60	Palm stearine, not chemically modified, for the manufacture of stearine acid of subheading No. 3823.11.....	Full duty
15.14	01.00	44	Rape seed oil and colza oil, for the manufacture of emulsifiers.....	Full duty
29.00	01.00	25	Glycols and other organic chemicals (excluding calcium stearate, magnesium stearate, zinc stearate, cadmium stearate, aluminium stearate and barium stearate), for the manufacture of brake fluids.....	Full duty
2904.10	01.00	60	Alkyl benzenesulphonic acid having a relative molecular mass of 380 or more but not exceeding 600, for the manufacture of prepared additives for heavy lubricating oils.....	Full duty
29.18	01.00	47	Ricinoleic acid, tartaric acid and lactic acid, for the manufacture of emulsifiers.....	Full duty
2918.90	01.06	62	Ethers of carboxylic acid, for the manufacture of flotation reagents.....	Full duty
2918.44	01.06	69	p-Aminodiphenylamine, for the manufacture of prepared rubber accelerators of subheading No. 3812.10 and anti-oxidising preparations for rubber or plastics of subheading No. 3812.30.....	Full duty
29.24	01.00	46	Amide-function compounds, for the manufacture of corrosion inhibitors, defoaming agents, paper pulping aids and pitch dispersing agents.....	Full duty
34.02	01.00	49	Coconut diethanolamide, sodium lauryl ether sulphate and triethanolamine lauryl sulphate, for the manufacture of fire-extinguishing foam.....	Full duty
	02.00	43	Organic surface-active agents (excluding soap), for the manufacture of corrosion inhibitors, paper pulping aids and pitch dispersing agents.....	Full duty
3402.1	01.00	54	Organic surface-active agents (other than soap), anionic or non-ionic, for the manufacture of prepared liquids for hydraulic transmission and synthetic lubricating preparations.....	Full duty
34.04	01.00	41	Artificial waxes, for the manufacture of fruit and vegetable preservatives.....	Full duty
3823.19	01.06	61	Acid oils from refining, for the manufacture of industrial monocarboxylic acids of subheading No. 3823.1.....	Full duty
	02.06	64	Palm fatty acid distillate, for the manufacture of industrial monocarboxylic fatty acids of subheading No. 3823.1.....	Full duty
38.24	01.04	44	Chemical preparations, for the manufacture of blocks of artificial graphite.....	Full duty
3824.90	01.06	60	Mixtures of glycols or of other hydrocarbons, for the manufacture of brake fluids.....	Full duty
	02.06	65	Mixtures of mono-ethylenic hydrocarbons, for the manufacture of alkylbenzene.....	Full duty
	03.06	69	Distilled monoglyceride, for the manufacture of emulsifiers.....	Full duty
3901.90	01.06	66	Ethylene-propylene copolymers, in primary forms, for the manufacture of viscosity index modifiers.....	Full duty
3902.30	01.06	69	Propylene-ethylene copolymers, in primary forms, for the manufacture of viscosity index modifiers.....	Full duty
39.04	01.00	45	Vinyl chloride polymers and copolymers, liquid or pasty, for the manufacture of di-electric welding compounds.....	Full duty

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39.07	01.00	49	Polyether-polyols, liquids or pastes, with a hydroxyl number of 20 mg KOH/g or more but not exceeding 300 mg KOH/g, for the manufacture of flotation reagents Industry: Photographic Goods	
306.11				
11.08	01.00	42	Starch, for the manufacture of sensitised paper	Full duty
59.07	01.00	46	Impregnated or coated fabrics, for the manufacture of sensitised cloth	Full duty
306.12			Industry: 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 Industry	
34.02	01.04	41	Organic surface-active agents (excluding soap)	Full duty
34.04	01.04	44	Artificial waxes and prepared waxes	Full duty
3824.90	01.06	64	Polyethelene glycol emulsifiers	Full duty
307.00			PLASTICS AND ARTICLES THEREOF; RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF	
307.01			Industry: Plastics	
13.02	01.00	40	Cashew nutshell liquid	Full duty
15.15	01.00	41	Oiticica oil; tung oil	Full duty
27.07	01.00	45	Hydrocarbon solvents; phenol, cresol and cresylic acid	Full duty
	02.00	44	Technical white oil	Full duty
	03.00	49	Hydrocarbons, for use as solvents in the manufacture of polymers of ethylene of a specific gravity of less than 0,94	Full duty
29.04	01.00	48	Paratoluenesulphonic acid	Full duty
29.17	01.00	41	Dibutyl maleate	Full duty
29.18	01.00	48	Butyl lactate; hydroxystearic acid, methyl epoxy stearate	Full duty
	02.00	42	Octadecyl-3,5-ditertiary-butyl-4-hydroxy-hydrocinnamate	Full duty
29.21	01.00	48	Amine catalysts, for the manufacture of cellular plastic	Full duty
	02.00	42	Aniline; diethylenetriamine; triethylenetetramine; tetraethylenepentamine	Full duty
	04.00	41	4,4-Methylene dianiline, for the manufacture of polyimides	Full duty
	05.04	45	Amines and methylene bis orthochloroaniline, for the manufacture of unreacted polyether-polyol or polyester polyol blends containing 2 or more hydroxyl groups	Full duty
	06.00	40	Amine-function compounds, for the manufacture of condensation, polycondensation and polyaddition products	Full duty
29.24	01.00	47	N, N' - ethylene bis stearic acid amide	Full duty
34.02	01.00	48	Alkyl polyglycol ether	Full duty
34.04	01.00	42	Polyethylene glycol stearate	Full duty
38.12	01.00	49	Prepared anti-oxidants	Full duty
	02.00	43	Prepared plasticisers (excluding chlorinated paraffin plasticisers, phthalic acid esters of mixed aliphatic alcohols and epoxy ester plasticisers), for the manufacture of moulding powders and pastes	Full duty
3823.1	01.05	51	Industrial monocarboxylic acids of linseed, oiticica, soya bean or dehydrated castor oil	Full duty
3824.90	01.06	61	Dimerised acids	Full duty
	02.06	66	Mixtures of propylene oxide and ethylene oxide, for the manufacture of polyether polyols containing 2 or more hydroxyl groups	Full duty
	03.06	60	Dimerised fatty acids and residual products thereof	Full duty
39.01	01.00	41	Ethylene polymers and copolymers, in powder form, with a melt flow index of less than 2,3 g per 10 minutes at 190°C under a load of 21,6 kg (MFI 190/21,6), for the manufacture of plates, sheets and rods	Full duty
39.02	01.00	48	Propylene polymers in blocks, lumps, powders, granules, flakes and similar bulk forms, for costing woven fabrics of propylene polymers	Full duty
39.04	01.00	40	Vinyl chloride polymers and copolymers, in primary forms for the manufacture of plastisols	Full duty
39.07	01.00	43	Polyesters, for the manufacture of cellular plastic	Full duty
	02.00	44	Polyesters, for the manufacture of polyurethane elastomers	Full duty
	03.04	48	Polyesters, for the manufacture of unreacted polyether-polyol or polyester-polyol blends containing 2 or more hydroxyl groups	Full duty
3907.20	01.00	60	Polytetramethylene ether glycol, for the manufacture of polyurethane prepolymers	Full duty
39.17	01.00	44	Seamless tubes of vinylidene chloride polymers and copolymers, unprinted, for the manufacture of printed food and sausage casings	Full duty
	02.00	49	Seamless tubes of polyesters, unprinted, for the manufacture of food and sausage casings	Full duty
	03.00	43	Seamless tubes of polyamides, unprinted, for the manufacture of food and sausage casings	Full duty

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	04.00	48	Seamless tubes of polymers of ethylene, heat shrinkable, unprinted, for the manufacture of food and sausage casings	Full duty
39.19	01.00	47	Plates, sheets, film, foil and strip, of condensation, polycondensation and polyaddition products, self-adhesive, reinforced with monofil of textile material or glass fibre, of a width exceeding 500 mm, for cutting into strip	Full duty less 10%
	02.00	41	Cellular, Plates, sheets, film, foil and strip, of condensation, polycondensation and polyaddition products self-adhesive, with discardable paper backing, for cutting into strip	Full duty less 10%
39.19	04.00	40	Plates, sheets, film, foil and strip, of polymerisation and copolymerisation products, self-adhesive, reinforced with monofil of textile material or glass fibre, of a width exceeding 500 mm, for cutting into strip	Full duty less 10%
	07.00	44	Plates, sheets, film, foil and strip of polymerisation and copolymerisation products, cellular, self-adhesive, with discardable paper backing, for cutting into strip	Full duty less 10%
	08.00	49	Cellular plates, sheets and strip, of vinyl chloride polymers of copolymers (excluding that with an integral skin on one surface), of a thickness not exceeding 8 mm.....	Full duty
3919.90	01.00	69	Self-adhesive plates, sheets, film, foil and strip, of polymers of ethylene, of a width exceeding 1,9 m, for use as discardable backing in the packaging of sheets and plates of acrylic polymers.....	Full duty
39.20	01.00	44	Plastic materials in sheets or rolls, for the manufacture of chemically impregnated materials incorporating an ultraviolet barrier	Full duty
	03.00	43	Plates, sheets, film, foil and strip, of polymers of ethylene, of a thickness not exceeding 10 mm, heat shrinkable, for the manufacture of food and sausage casings	Full duty
	04.00	48	Plates, sheets, film, foil and strip, of polymers of ethylene, of a thickness not exceeding 10 mm, for the manufacture of tubes.....	Full duty
	05.00	42	Plates, sheets, film, foil and strip, of polymers of vinyl chloride, of a thickness not exceeding 0,05 mm, unprinted, for the manufacture of printed film for the wrapping of sugar confectionery, chocolate and the like	Full duty
	04.00	44	Textile fabrics embedded in or coated or covered on both sides with preparations of polyurethane, for finishing by the process of coating, printing, embossing or lacquering.....	Full duty
	05.00	49	Plates, sheets and strip, of cellular vinyl chloride polymers of copolymers (excluding that with an integral skin on one surface), of a thickness not exceeding 8 mm.....	Full duty
	07.00	48	Plates, sheets, film, foil and strip, of polymers of ethylene, of a thickness not exceeding 10 mm, for the manufacture of tubes.....	Full duty
	08.00	42	Plates, sheets, film, foil and strip, of polymers of vinyl chloride, of a thickness not exceeding 0,05 mm, unprinted, for the manufacture of printed film for the wrapping of sugar confectionery, chocolate and the like	Full duty
70.05	01.00	45	Float glass, exceeding 0,929 m ² per sheet, for use in the moulding of acrylic sheets or plates.....	Full duty
7018.20	01.06	63	Glass microspheres not exceeding 1 mm in diameter, for the manufacture of polyamides in primary forms.....	Full duty
70.19	01.00	45	Glass fibre, for the manufacture of floor coverings of vinyl chloride polymers or copolymers.....	Full duty
	02.00	44	Multifilament strands of glass fibre, chopped to length, for the manufacture of polyamides and super polyamides, in granular form	Full duty
	03.00	44	Multifilament strands of glass fibre, chopped to length, for the manufacture of propylene polymers and copolymers, in granular form.....	Full duty
307.03			Industry: Moulded Plastic Goods	
39.00	01.00	22	Plastics for use as linings or for coating linings in the manufacture of caps for bottles and jars.....	Full duty
39.07	01.00	43	Plastic polymer or copolymer moulding powders (excluding styrene, ethylene and propylene polymers and copolymers and vinyl chloride polymers)	Full duty
39.09	01.00	46	Plastic polymer or copolymer moulding powders (excluding styrene, ethylene and propylene polymers and copolymers and vinyl chloride polymers)	Full duty
39.12	01.00	46	Plastic polymer or copolymer moulding powders (excluding styrene, ethylene and propylene polymers and copolymers and vinyl chloride polymers)	Full duty
3923.50	01.06	63	Stoppers, lids, caps and other closures, incorporating a desiccant-filled chamber for purposes of moisture absorption, for the manufacture of trade packages of heading No. 39.23.....	Full duty
76.07	01.00	43	Aluminium foil, for use as linings in the manufacture of caps for bottles and jars	Full duty

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307.04		Industry: Plastic Goods of Plate, Sheet, Strip or Film	
39.19	01.00	42 Self-adhesive plates, sheets, film, foil and strip, of plastics (excluding those of polymers of ethylene, biaxially oriented polypropylene, polymers of styrene, polymers of vinyl chloride, acrylic polymers, polyethylene terephthalate, cellular polyurethane, cellulose acetate butyrate, regenerated cellulose, natural polymers and modified natural polymers)	Full duty
	02.00	47 Plates or sheets of vinyl chloride polymers and copolymers, of a thickness exceeding 2 mm, unplasticised, rigid.....	Full duty
	03.00	41 Plates, sheets, film, foil and strip of vinyl chloride polymers and copolymers, laminated, for the manufacture of inflatable articles.....	Full duty
	06.00	45 Plates, sheets, film foil and strip of cellular vinyl chloride polymers and copolymers (excluding that with an integral skin on one surface), of a thickness not exceeding 8 mm.....	Full duty
	07.00	46 Sheet, film or strip of biaxially oriented styrene polymers	Full duty
39.20	01.04	49 Plates, sheets, film, foil and strip, of plastics, (excluding those of polymers of ethylene, biaxially oriented polypropylene, polymers of vinyl chloride, acrylic polymers, cellulose acetate butyrate, regenerated cellulose, natural polymers and modified natural polymers), non-cellular and not reinforced, laminated supported or similarly combined with other materials	Full duty
	02.00	44 Plates or sheets of vinyl chloride polymers and copolymers, of a thickness exceeding 2 mm, unplasticised, rigid.....	Full duty
	03.00	49 Plates, sheets, film, foil and strip of vinyl chloride polymers and copolymers, of a thickness not exceeding 0,075 mm, for the manufacture of bibs, aprons and pilchers, for infants	Full duty
	04.00	43 Plates, sheets, film, foil and strip of biaxially oriented vinyl chloride polymers and copolymers, for the manufacture of bottle capsules.....	Full duty
39.21	01.00	46 Plates, sheets, film, foil and strip, of plastics (excluding those of polymers of ethylene, biaxially oriented polypropylene, polymers of styrene, polymers of vinyl chloride, acrylic polymers, cellular polyurethane, cellulose acetate butyrate, regenerated cellulose, natural polymers and modified natural polymers)	Full duty
	02.00	40 Plates or sheets of vinyl chloride polymers and copolymers, of a thickness exceeding 2 mm, unplasticised, rigid.....	Full duty
	03.00	45 Plates, sheets, film, foil and strip of vinyl chloride polymers and copolymers, laminated, for the manufacture of inflatable articles.....	Full duty
	04.00	40 Plates, sheets, film, foil and strip of vinyl chloride polymers and copolymers, of a thickness not exceeding 0,075 mm, for the manufacture of bibs, aprons and pilchers, for infants	Full duty
	05.00	44 Plates, sheets, film, foil and strip of cellular vinyl chloride polymers and copolymers, of a thickness exceeding 8 mm	Full duty
	06.00	49 Plates, sheets, film, foil and strip of biaxially oriented vinyl chloride polymers and copolymers, for the manufacture of bottle capsules.....	Full duty
39.21	07.00	43 Plates, sheets, film foil and strip of cellular vinyl chloride polymers and copolymers (excluding that with an integral skin on one surface), of a thickness not exceeding 8 mm.....	Full duty
	08.00	48 Film, sheet or strip of biaxially oriented styrene polymers	Full duty
6307.90	01.06	67 Other made-up articles of non-wovens, for the manufacture of honeycomb panels	Full duty
7019.20	01.06	65 Glass fibre woven fabrics, including narrow fabrics, for the manufacture of honeycomb panels	Full duty
7019.3	01.05	57 Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products, for the manufacture of honeycomb panels	Full duty
84.81	01.00	49 Valves, of plastics or base metal, for the manufacture of inflatable articles	Full duty
307.05		Industry: Fabricated Plastic Goods	
39.02	01.00	45 Polymer and copolymer thermoplastic materials, in bars, blocks, rods or slabs..	Full duty
39.04	01.00	48 Polymer and copolymer thermoplastic materials, in bars, blocks, rods or slabs..	Full duty
	02.00	42 Cellular vinyl chloride polymers (closed cell), for the manufacture of life jackets.	Full duty
39.16	01.00	45 Polymer and copolymer thermoplastic materials, in bars, blocks, rods or slabs..	Full duty
39.19	01.00	44 Metallised plastic tape of strip, for the manufacture of profile shapes	Full duty
39.21	01.00	48 Metallised plastic tape or strip, for the manufacture of profile shapes.....	Full duty
	02.00	42 Cellular vinyl chloride polymers (closed cell), for the manufacture of life jackets.	Full duty
	03.00	47 Plates, sheets, strip, film and foil of polyethylene terephthalate, coated with nickel, laminated with polyethylene, for the manufacture of bags.....	Full duty
76.07	01.00	47 Aluminium foil containing, by mass, more than 0,9 per cent of manganese, printed or unprinted, lacquered on both sides, of a thickness exceeding 0,045 mm but not exceeding 0,15 mm, for the manufacture for metallised plastic profile shapes	Full duty
307.07		Industry: Synthetic rubber	
28.00	01.00	23 Inorganic chemicals, for use as anti-oxidants	Full duty
34.01	01.00	44 Sodium or potassium soap of rosin or of tall oil.....	Full duty
307.08		Industry: Rubber Products	
25.26	01.00	48 French chalk (talc).....	Full duty

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34.04	01.00	45	Artificial waxes, for use as anti-oxidants.....	Full duty
38.07	01.00	49	Wood tar.....	Full duty
3824.90	01.06	64	Prepared rubber reclaiming agents.....	Full duty
40.08	01.00	49	Neoprene rubber (closed cell), in plates or sheets, backed with knitted textile fabric, for the manufacture of diving suits, surfing suits, water skiing tunics and the like.....	Full duty
	02.00	43	Neoprene rubber, in plates or sheets, backed with knitted textile fabric, for the manufacture of limb and body supports.....	Full duty
	03.04	47	Plates, sheets and strip, of vulcanised rubber (excluding hard rubber), for the manufacture of machine roller coverings and printing blankets.....	Full duty
40.09	01.00	45	Tubes, pipes and hoses, of vulcanised rubber (excluding hard rubber), for the manufacture of machine roller coverings.....	Full duty
51.11	01.00	45	Woven melton fabrics.....	Full duty
73.12	01.00	44	Stranded wire, cables, cordage and ropes, of iron or steel wire plated, coated or clad with copper, for the manufacture of pneumatic tyres and tyre cases.....	Full duty
307.09			Industry: Can Sealing and Bottle Cap Lining Preparations	
39.04	01.00	45	Vinyl chloride polymers.....	Full duty
307.10			Industry: Synthetic Rubber Latex	
34.02	01.00	46	Organic surface-active agents.....	Full duty
308.00			RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (EXCLUDING SILK-WORM GUT)	
308.01			Industry: Leather Tanning and Finishing	
28.00	01.00	27	Inorganic chemicals (excluding magnesium silicate (talc), and sodium hydroxide (caustic soda)).....	Full duty
29.00	01.00	23	Organic chemicals (excluding acetic acid, acetone, butyl alcohol, formic acid and its salts and sodium acetate).....	Full duty
32.08	01.00	48	Solutions of plasticised vinyl chloride polymers or polyurethane, whether or not pigmented, for finishing leather.....	Full duty
32.09	01.00	44	Solutions of plasticised vinyl chloride polymers or polyurethane, whether or not pigmented, for finishing leather.....	Full duty
32.10	01.00	41	Solutions of plasticised vinyl chloride polymers or polyurethane, whether or not pigmented, for finishing leather.....	Full duty
34.02	01.00	47	Organic surface-active agents; surface-active preparations.....	Full duty
34.04	01.00	47	Prepared waxes.....	Full duty
38.14	01.00	49	Composite solvents (excluding cellulose thinners).....	Full duty
38.24	01.04	42	Chemical products and preparations of the chemical and allied industries; residual products of the chemical and allied industries.....	Full duty
39.07	01.00	47	Polyesters, in liquid form, for the manufacture of imitation patent leather.....	Full duty
39.21	01.00	48	Vinyl chloride polymers, in film, sheet or strip, of a thickness not exceeding 0,5 mm, for the manufacture of imitation patent leather.....	Full duty
3921.13	01.06	61	Plates, sheets, film, foil and strip, of polyurethanes, cellular, for the manufacture of bovine leather and equine leather, parchment-dressed or prepared after tanning, of subheading No. 4104.3.....	Full duty
41.04	01.04	40	Chrome tanned leather of bovine animals, for the finishing thereof, provided such leather undergoes, at least the processes of retanning and dyeing.....	Full duty
308.02			Industry: Saddlery and Harness for any Animal (Including Traces, Leads, Knee Pads, Muzzles, Saddle Cloths, Saddle Bags, Dog Coats and the Like), of any Material; 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, of Leather or of Composition Leather; Travelling-bags, Toilet Bags, Rucksacks, Handbags, Shopping-bags, Wallets, Purses, Map-cases, Cigarette-cases, Tobacco-Pouches, Tool Bags, 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; Articles of Leather or of Composition Leather	
38.09	01.04	47	Prepared leather dressings.....	Full duty
3920.10	01.06	60	Plates, sheets, film, foil and strip, of polymers of ethylene, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, for the manufacture of briefcases and school satchels.....	Full duty

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(Cont)	3921.12	01.06	63	Other plates, sheets, film, foil and strip, cellular, of polymers of vinyl chloride, of a thickness exceeding 0,25 mm but not exceeding 0,75 mm, for the manufacture of handbags	Full duty
	3921.90	01.06	65	Textile fabrics, embedded in or coated or covered on both sides with polyurethane, for the manufacture of handbags	Full duty
	3926.90	01.06	67	Handles, of plastics, for the manufacture of 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, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, 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	Full duty
	41.04	01.04	42	Vegetable tanned bovine whole hides, of a thickness not exceeding 1,5 mm, for the manufacture of 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, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, 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	Full duty
	4203.10	01.06	68	Articles of apparel, of leather, showing signs of appreciable wear, for the manufacture of polishing and grinding buffs	Full duty
		02.06	62	Articles of apparel, of leather, showing signs of appreciable wear, for the manufacture of protective gloves	Full duty
	42.05	01.04	42	Leather sheets, consisting of small pieces of leather stitched together, for the manufacture of handbags	Full duty
		02.04	47	Leather sheets, consisting of small pieces of leather stitched together, for the manufacture of garments	Full duty
	4421.90	01.06	61	Wood frames	Full duty
	5204.11	01.06	65	Cotton sewing thread, not put up for retail sale, containing 85 per cent or more by mass of cotton, in units exceeding 280 m, for the manufacture of handbags	Full duty
	5211.49	01.06	68	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass exceeding 200 g/m ² , of yarns of different colours, for the manufacture of handbags	Full duty
	5401.10	01.06	65	Sewing thread of synthetic filaments, whether or not put up for retail sale, for the manufacture of handbags	Full duty
	5407.42	01.06	61	Woven fabrics, containing 85 per cent or more by mass of filaments of nylon or other polyamides, dyed, for the manufacture of 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, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, 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	Full duty
	55.12	01.04	41	Woven fabrics of synthetic staple fibres, containing 85 per cent or more by mass of synthetic staple fibres, for use as linings	Full duty
	55.14	01.04	44	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of synthetic staple fibres, for use as linings	Full duty
	55.16	01.04	47	Woven fabrics of artificial staple fibres, for use as linings	Full duty
	5516.12	01.06	61	Woven fabrics of artificial staple fibres, containing 85 per cent or more by mass of artificial staple fibres, dyed, for the manufacture of handbags	Full duty
	56.03	01.04	47	Nonwovens, impregnated, coated, covered or laminated with plastics, for the manufacture of 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, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, 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	Full duty

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59.03	01.04	48	Textile fabrics impregnated, coated, covered or laminated with plastics, for the manufacture of 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, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, 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.....	Full duty
59.07	01.04	43	Textile fabrics otherwise impregnated, coated or covered, for the manufacture of handbags.....	Full duty
6002.43	01.06	66	Warp knitted fabrics, of man-made fibres, of a width exceeding 30 cm, for the manufacture of 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 container, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, 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.....	Full duty
7117.19	01.06	66	Imitation jewellery, of base metal, whether or not plated with precious metal, for the manufacture of handbags.....	Full duty
7315.89	01.06	61	Chain, of iron or steel, for the manufacture of handbags.....	Full duty
73.17	01.04	41	Nickel studs, nails with heads of nickel and saddle nails, of iron or steel.....	Full duty
74.15	01.04	42	Nails with heads of brass, and studs of copper.....	Full duty
82.03	01.04	40	Hand tools, for leather workers.....	Full duty
82.05	01.04	43	Hand tools, for leather workers.....	Full duty
83.01	01.04	41	Locks and parts thereof, of base metal, for the manufacture of 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, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, 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.....	Full duty
8301.50	01.06	69	Frames with clasps, incorporating locks, of base metal, for the manufacture of 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, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, 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.....	Full duty
8302.49	01.06	61	Base metal mountings, fittings and similar articles.....	Full duty
8308.10	01.06	64	Hooks, eyes and eyelets, of base metal.....	Full duty
8308.20	01.06	61	Tubular rivets, of base metal.....	Full duty
8308.90	01.06	62	Clasps and frames with clasps, of base metal.....	Full duty
	02.06	67	Buckles and buckle-clasps, for the manufacture of saddlery and harness.....	Full duty
9607.1	01.05	56	Slide fasteners, for the manufacture of handbags.....	Full duty
9607.20	01.06	69	Slide fastener chains or stringers, for the manufacture of handbags.....	Full duty
309.00			WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK	
309.01			Industry: Wood and articles of wood	
44.13	01.00	48	Densified wood, in blocks, plates, strips or profile shapes, for the manufacture of parts and accessories for machinery.....	Full duty
56.03	01.04	42	Nonwovens, whether or not impregnated, coated, covered or laminated, of man-made staple fibres or of natural fibres, of a mass exceeding 20 g/m ² but not exceeding 50 g/m ² , for the manufacture of oil absorbers.....	Full duty
	02.04	47	Nonwovens, whether or not impregnated, coated, covered or laminated, of man-made staple fibres or of natural fibres, of a mass exceeding 100 g/m ² but not exceeding 200 g/m ² , for the manufacture of oil absorbers.....	Full duty

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310.00		PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF		
310.01		Industry: Pulp, Paper and Paperboard		
38.09	01.00	44	Prepared sizes	Full duty
3920.10	01.06	67	Polymers of ethylene, in the form of fibrous sheets, having a specific gravity of 0.94 or more, for the manufacture of paper and paperboard of a mass exceeding 250 g/m ² , of chapter 48	Full duty
310.02		Industry: Impregnated, coated or laminated paper and paperboard		
28.17	01.00	45	Zinc oxide, for the manufacture of electrostatic paper	Full duty
34.04	01.00	48	Prepared waxes, not emulsified or containing solvents, for the manufacture of carbon and similar copying papers	Full duty
3824.90	01.06	69	Chloroparaffins, for the manufacture of self copy paper	Full duty
39.06	01.00	40	Acrylic resins, liquid or pasty, for the manufacture of electrostatic paper	Full duty
		Industry: Cartons, Boxes, Cases, Bags and other Packing Containers, of Paper or Paperboard		
4804.49	01.06	65	Other uncoated kraft paper and paperboard, in rolls or sheets, of a mass of more than 150 g/m ² but less than 225 g/m ² , for the manufacture of printed beverage containers	Full duty
4804.5	01.05	53	Uncoated multi-ply kraft paper and paperboard, in rolls or sheets, of a mass of more than 225 g/m ² , bleached, for the manufacture of printed beverage containers	Full duty
4810.12	01.06	65	Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets, of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10 per cent by mass of the total fibre content consists of such fibres, of a mass of more than 150 g/m ² , for the manufacture of printed frozen food or beverage containers	Full duty
4810.39	01.06	67	Kraft paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, for the manufacture of printed frozen food or beverage containers	Full duty
4811.10	01.06	65	Tarred, bituminised or asphalted paper and paperboard, for the manufacture of printed frozen food or beverage containers	Full duty
4811.31	01.06	68	Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives), in rolls or sheets, bleached, of a mass of more than 150 g/m ² , for the manufacture of printed frozen food or beverage containers	Full duty
4811.39	01.06	63	Other paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives), in rolls or sheets, for the manufacture of printed frozen food or beverage containers	Full duty
4811.90	01.06	63	Paper and paperboard, cellulose wadding and webs of cellulose fibres, in rolls or sheets, for the manufacture of printed frozen food or beverage containers	Full duty
8308.10	01.06	68	Eyelets and the like, of base metal	Full duty
310.07		Industry: Labels, Tickets, Tape and Similar Goods		
39.19	01.00	43	Plastics, self-adhesive, for the manufacture of labels and tickets	Full duty less 10%
39.20	01.00	40	Film of vinyl chloride polymers, unplasticised, of a thickness not exceeding 0.125 mm, not pressure-sensitive, for the manufacture of pressure-sensitive labels, tickets and tape	Full duty
59.03	01.00	46	Woven fabrics of man-made filament yarn, coated with fusible polyvinyl chloride adhesive, for the manufacture of printed labels	Full duty
76.07	01.00	46	Unprinted aluminium foil, backed with gummed paper or self-adhesive paper with discardable backing	Full duty
310.08		Industry: Printing, Publishing and Bookbinding		
32.08	01.00	49	Paste paint, for the silk screen process	Full duty
32.09	01.00	45	Paste paint, for the silk screen process	Full duty
3824.90	01.06	65	Prepared etches (excluding lithographic plate processing etches)	Full duty
4802.52	01.06	68	Other uncoated paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10 per cent by mass of the total fibre content consists of such fibres, of a mass of 40 g/m ² or more but not more than 150 g/m ² for the manufacture of banknotes	Full duty
49.11	01.00	47	Mounting bases; calendar mounts on which a picture is printed	Full duty
58.06	01.00	43	Webbing and tape	Full duty

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310.09		Industry: Articles of Paper Pulp, Paper or Paperboard		
4811.3	01.05	51	Paper impregnated with plastics, for the manufacture of filter elements	Full duty
4823.90	01.06	68	Diagnostic reagent paper, for the manufacture of urine test strips	Full duty
311.00		TEXTILES AND TEXTILE ARTICLES		
311.01		Industry: Textile		
27.10	01.00	42	Lubricating oil (including base oils therefor)	Full duty
28.00	01.00	25	Inorganic chemicals (excluding hypochlorites), for use as bleaching agents	Full duty
28.28	01.00	41	Hypochlorites, for use as bleaching agents	Full duty
29.00	01.00	29	Organic chemicals, for use as bleaching agents	Full duty
	02.00	23	Diazonium salts and couplers for these salts, for use as azoic dyestuffs	Full duty
29.04	01.00	40	Sodium nitrobenzene sulphonate	Full duty
32.04	01.00	48	Azoic dyestuffs	Full duty
32.06	01.00	40	Inorganic products known as luminophores	Full duty
32.08	01.00	43	Paste paint, for the silk screen process	Full duty
32.10	01.00	47	Paste paint, for the silk screen process	Full duty
34.02	01.00	42	Organic surface-active agents; surface-active preparations and washing preparations	Full duty
34.03	01.00	49	Lubricating preparations consisting of mixtures of oils (excluding castor oil) or fats, or preparations with a basis of oil or fat	Full duty
34.04	01.00	45	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents	Full duty
35.05	01.00	45	Soluble starches; starch ethers or esters	Full duty
38.09	01.00	41	Stabilising agents, reducing agents, retarding agents and dye stripping agents	Full duty
38.24	01.04	48	Mothproofing agents	Full duty
3824.90	01.06	64	Naphthals and diazonium compounds	Full duty
	02.06	69	Sodium chlorite with added corrosion inhibitors or explosion preventive agents, for use as a bleaching agent	Full duty
39.06	01.00	46	Sodium polyacrylate solution	Full duty
311.02		Industry: Fibres and Yarns		
48.22	01.04	43	Tubes of paper or paperboard, not cone-shaped	Full duty
55.09	01.00	48	Left-over yarn of man-made staple fibres, for the recovery of fibres	Full duty
63.09	01.00	43	Old clothing and other old textile articles, for the recovery of fibres	Full duty
63.10	01.00	40	Rags, new or used, for the recovery of fibres	Full duty
311.03		Industry: Textile Weaving		
51.07	01.00	42	Yarn of combed sheep's or lamb's wool (worsted yarn), for weaving fabrics suitable for use as interlinings	Full duty
51.08	01.00	49	Yarn of fine animal hair (carded or combed)	Full duty
51.10	01.00	42	Yarn of coarse animal hair or of horsehair	Full duty
54.02	01.04	40	Synthetic filament yarn (excluding yarn of nylon or other polyamides and yarn of polyesters), not put up for retail sale, for weaving fabrics (excluding those suitable for use as interlinings)	Full duty
	03.00	40	Yarn of polyamide filaments, not exceeding 1 100 dtex, with a tenacity of 5,3 cN/dtex or more, heat-set having a free shrinkage in hot air at 180°C of not more than 3 per cent, for weaving fabrics (excluding tyre cord fabric)	Full duty
	07.00	49	Yarn of polyester filaments, of 50 dtex or more but less than 120 dtex (excluding textured yarn and prepared sewing yarn), with a twist of 400 turns or more per metre and a value for duty purposes per kg of 475c or more, for weaving fabrics with a mass per m ² of less than 142 g	Full duty
54.03	01.00	48	Yarn or man-made filaments (excluding yarn of polyamide or polyester fibres), for weaving fabrics (excluding those suitable for use as interlinings)	Full duty
55.09	01.00	43	Yarn of synthetic staple fibres (excluding polyester fibres), for weaving industrial filter cloth	Full duty
	02.00	44	Slub yarn of synthetic staple fibres with a linear density of 600 dtex or finer	Full duty
	03.00	49	Yarn of man-made staple fibres containing polyester fibres or cotton for the weaving of fabrics (excluding fabrics suitable for use as interlinings and industrial filter cloth)	Full duty less the greater of 25% or 66c per kg

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	04.00	43	Yarn of man-made staple fibres not containing polyester fibres or cotton, for the weaving of fabrics excluding fabrics suitable for use as interlinings and industrial filter cloth)	Full duty less 25%
	55.10	01.00	47 Yarn of cellulosic staple fibres and animal hair mixed together, for weaving fabrics suitable for use as interlinings	Full duty
		02.00	41 Slub yarn of man-made staple fibres with a linear density of 60 dtex or finer	Full duty
311.04			Industry: Textile Knitting	
	51.08	01.00	40 Yarn of fine animal hair (carded or combed)	Full duty
	5205.21	01.06	68 Single yarn, containing 85 per cent or more by mass of cotton, of combed fibres, measuring 714.29 dtex or more, for the manufacture of mutton cloth of heading No. 60.02	Full duty less 15%
		02.00	48 Yarn of polyester filaments, of less than 25 dtex, not dyed	Full duty
		05.00	41 Yarn of polyamide filaments, of less than 120 dtex, for knitting elastic fabrics of a kind used in foundation garments and swimwear	Full duty
	54.04	01.00	46 Monofil of polyamide material, with a tenacity of less than 5,3 cN /dtex, of 68 dtex or more but less than 834 dtex, for knitting ornamental trimmings	Full duty
	55.09	01.00	41 Yarn of synthetic staple fibres, for knitting infant's clothing	Full duty
		02.00	46 Yarn of polyvinyl staple fibres, for knitting pile fabrics	Full duty
	58.10	01.00	43 Embroidered trimmings (including motifs)	Full duty
	60.02	01.00	41 Knitted or crocheted trimmings (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics)	Full duty
311.06			Industry: Textile Finishing	
	38.09	01.00	40 Prepared glazings, prepared dressings and prepared mordants, (excluding softening agents with distearyl-dimethylammonium chloride as active ingredient), for the finishing of narrow loom fabrics	Full duty
311.07			Industry: Textile Embroidery	
	52.04	01.00	44 Cotton yarn	Full duty
	52.05	01.00	40 Cotton yarn	Full duty
	52.06	01.00	47 Cotton yarn	Full duty
	54.07	01.00	40 Woven fabrics of man-made filament yarn, of a mass per m ² not exceeding 102 g and of a value for duty purposes per kg exceeding 275c	Full duty
	54.08	01.00	47 Woven fabrics of man-made filament yarn, of a mass per m ² not exceeding 102 g and of a value for duty purposes per kg exceeding 275c	Full duty
	55.12	01.00	47 Woven fabrics of synthetic staple fibres, of a mass per m ² not exceeding 102 g and of a value for duty purposes per kg exceeding 275c	Full duty
	55.13	01.00	43 Woven fabrics of synthetic staple fibres, of a mass per m ² not exceeding 102 g and of a value for duty purposes per kg exceeding 275c	Full duty
	55.15	01.00	46 Woven fabrics of staple fibres, of a mass per m ² not exceeding 102 g and of a value for duty purposes per kg exceeding 275c	Full duty
	55.16	01.00	42 Woven fabrics of staple fibres, of a mass per m ² not exceeding 102 g and of a value for duty purposes per kg exceeding 275c	Full duty
	56.05	01.00	45 Metallised yarn	Full duty
311.09			Industry: Fishing Net	
	54.02	01.00	42 Yarn of man-made filaments (excluding yarn of polyamide filaments with a tenacity of less than 5,3 cN/dtex)	Full duty
	54.03	01.00	49 Yarn of man-made filaments (excluding yarn of polyamide filaments with a tenacity of less than 5,3 cN/dtex)	Full duty
311.10			Industry: Carpets and Other Textile Floor Coverings	
	54.01	01.04	47 Sewing thread or man-made filaments, whether or not put up for retail sale (excluding thread of nylon or other polyamides and thread exceeding 1 400 dtex with discontinuous or broken colours), for the manufacture of carpets and mats	Full duty
	54.02	01.04	43 Synthetic filament yarn (excluding sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 dtex (excluding yarn of nylon or other polyamides and yarn exceeding 1 400 dtex with discontinuous or broken colours), for the manufacture of carpets and mats	Full duty
	54.03	01.04	47 Artificial filament yarn (excluding sewing thread), not put up for retail sale, including artificial monofilament of less than 67 dtex (excluding yarn exceeding 1 400 dtex with discontinuous or broken colours) for the manufacture of carpets and mats	Full duty
	5407.20	01.06	60 Woven fabrics obtained from strip or the like, of polymers of propylene, unprinted, for use as backing in the manufacture of carpets	Full duty less 15%

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55.09	01.04	41	Yarn (excluding sewing thread) of synthetic staple fibres, not put up for retail sale, containing polyester staple fibres or cotton, for the manufacture of carpets and mats.....	Full duty less 15%
5509.42	01.06	68	Multiple (folded) or cabled yarn (excluding sewing thread), containing 85 per cent or more by mass of synthetic staple fibres, for the manufacture of carpets and mats.....	Full duty less 15%
55.10	01.04	49	Yarn (excluding sewing thread) of artificial staple fibres, not put up for retail sale, containing polyester staple fibres or cotton, for the manufacture of carpets and mats.....	Full duty less the greater of 25% or 66c/kg
5515.91	01.06	65	Woven fabrics of synthetic staple fibres mixed mainly or solely with man-made filaments, of a mass not exceeding 70 g/m ²	Full duty less 20%
311.11			Industry: Narrow Fabrics (Woven, Cut or Braided), and Woven Labels	
	06.04	48	Synthetic filament yarn (excluding yarn of nylon or other polyamides and yarn of polyesters), for the manufacture of narrow fabrics.....	Full duty
54.03	01.00	42	Yarn of man-made filaments (excluding yarn of polyamide and polyester fibres), for the manufacture of narrow fabrics.....	Full duty
311.12			Industry: Impregnated, Coated, Covered or Laminated Textile Fabrics	
3824.90	01.06	64	Prepared plasticisers (excluding epoxy ester plasticisers, chloroparaffin plasticisers and phthalic acid esters of mixed aliphatic alcohols), for the manufacture of impregnated or coated textile fabrics.....	Full duty
39.01	01.04	43	Polymers of ethylene, in primary forms, having a relative density of more than 0.94, for the manufacture of impregnated or coated interlinings.....	Full duty
3902.10	01.06	68	Polypropylene in primary forms, for coating woven fabrics of polypropylene.....	Full duty
39.04	01.04	42	Polyvinyl chloride in primary forms, for the manufacture of impregnated or coated textile fabrics.....	Full duty
52.08	01.04	48	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200 g/m ² , for the manufacture of impregnated or coated textile fabrics.....	Full duty
5211.21	01.06	61	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass exceeding 200 g/m ² , bleached, plain weave, for the manufacture of impregnated or coated textile fabrics.....	Full duty less 20%
5212.11	01.06	60	Woven fabrics of cotton, of a mass not exceeding 200 g/m ² , unbleached, for the manufacture of impregnated or coated textile fabrics.....	Full duty less 20%
54.07	01.04	49	Open weave fabrics of synthetic filament yarn, including woven fabrics obtained from material of heading No. 54.04, with a construction not exceeding 10 threads per cm ² , for the manufacture of impregnated or coated textile fabrics.....	Full duty
	02.04	43	Woven fabrics of synthetic filament yarn including fabrics obtained from materials of heading No. 54.04, of a mass not exceeding 65 g/m ² , woven from yarns with a linear density not exceeding 78 dtex, for the manufacture of impregnated or coated textile fabrics.....	Full duty
	03.04	48	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04, of a mass exceeding 65 g/m ² , for the manufacture of impregnated or coated textile fabrics.....	Full duty less the greater of 25% or 23c/m ²
5407.42	01.06	65	Woven fabrics containing 85 per cent or more by mass of filaments of nylon or other polyamides, dyed, for the manufacture of impregnated or coated textile fabrics.....	Full duty less 20%
5407.91	01.06	63	Woven fabrics of synthetic filament yarn, unbleached or bleached, for the manufacture of impregnated or coated textile fabrics.....	Full duty less 20%
54.08	01.04	45	Open weave fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05, with a construction not exceeding 10 threads per cm ² , for the manufacture of impregnated or coated textile fabrics.....	Full duty
	02.04	43	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05 (excluding fabrics of cellulosic fibres), of a mass not exceeding 65 g/m ² woven from yarns with a linear density not exceeding 78 dtex, for the manufacture of impregnated or coated fabrics.....	Full duty

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	03.04	44	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05 (excluding fabrics of cellulosic fibres), of a mass exceeding 65 g/m ² , for the manufacture of impregnated or coated fabrics.....	Full duty less the greater of 25% or 23c/m ²
5515.11	01.06	60	Woven fabrics of polyester staple fibres mixed mainly or solely with viscose rayon staple fibres, for the manufacture of impregnated or coated textile fabrics.....	Full duty less 20%
55.16	01.04	40	Woven fabrics of artificial staple fibres,, unbleached, bleached or dyed, for the manufacture of coated fabrics	Full duty
5516.12	01.06	65	Woven fabrics containing 85 per cent or more by mass of artificial staple fibres, dyed, for the manufacture of impregnated or coated textile fabrics.....	Full duty less 20%
56.03	01.04	40	Nonwovens, uncoated, for the manufacture of impregnated or coated textile fabrics (excluding interlinings)	Full duty
5903.90	01.06	68	Textile fabrics impregnated, coated, covered or laminated with plastics (excluding polyvinyl chloride or polyurethane), for the manufacture of self-adhesive tape of a width not exceeding 30 cm	Full duty less 15%
60.01	01.04	49	Pile fabrics including "long pile" fabrics and terry fabrics, knitted or crocheted....	Full duty
60.02	01.04	45	Other knitted or crocheted fabrics.....	Full duty
311.13			Industry: Industrial Textile Articles and Materials	
	02.00	44	Monofil, of less than 67 dtex, of synthetic fibre materials (excluding prepared sewing yarn), not textured, for the manufacture of prepared packings	Full duty
54.04	01.00	42	Monofil of synthetic filament for the manufacture of tubular or endless woven fabrics of a kind commonly used in machinery	Full duty
	02.00	47	Strip of synthetic fibre materials, for the manufacture of prepared packings	Full duty
54.07	01.00	41	Woven fabrics of man-made filament yarn including woven fabrics of monofil or strip of heading No. 54.04 or 54.05 of Schedule No. 1, for the manufacture of tubular or endless woven fabrics of a kind commonly used in machinery.....	Full duty
54.08	01.00	48	Woven fabrics of man made filament yarn including woven fabrics of monofil or strip of heading No. 54.04 or 54.05 of Schedule No. 1, for the manufacture of tubular or endless woven fabrics of a kind commonly used in machinery.....	Full duty
56.07	01.00	49	Twine of man-made fibres of strip (excluding those of polyethylene, polypropylene, polyamide or polyester), for the manufacture of prepared packings	Full duty
311.15			Industry: Knitted Gloves	
59.03	01.00	48	Knitted fabrics (excluding knitted pile fabrics), impregnated or coated with preparations of cellulose derivatives or of other artificial plastic material.....	Full duty
60.02	01.00	41	Knitted or crocheted fabrics of cotton (excluding knitted pile fabrics), of a value for duty purposes per m ² exceeding 28,7c.....	Full duty
	02.00	46	Knitted or crocheted fabrics of synthetic fibres (excluding knitted pile fabrics)	Full duty
311.16			Industry: Shawls, Scarves, Mufflers, Stoles, Printed Khangas, Printed Kadungas and the Like	
52.08	01.00	46	Woven unprinted fabrics of cotton, not dyed or woven from dyed yarn and not defined by draw threads or other means.....	Full duty less 20%
52.09	01.00	42	Woven unprinted fabrics of cotton, not dyed or woven from dyed yarn and not defined by draw threads or other means.....	Full duty less 20%
52.10	01.00	45	Woven unprinted fabrics of cotton, not dyed or woven from dyed yarn and not defined by draw threads or other means.....	Full duty less 20%
52.11	01.00	46	Woven unprinted fabrics of cotton, not dyed or woven from dyed yarn and not defined by draw threads or other means.....	Full duty less 20%
52.12	01.00	42	Woven unprinted fabrics of cotton, not dyed or woven from dyed yarn and not defined by draw threads or other means.....	Full duty less 20%
54.07	01.00	47	Woven unprinted fabrics of man made filament yarn, not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty
54.08	01.00	43	Woven unprinted fabrics of man-made filament yarn, not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty
55.12	01.00	43	Woven unprinted fabrics of man-made staple fibres, not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty

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55.13	01.00	42	Woven unprinted fabrics of man-made staple fibres, not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty
55.14	01.00	46	Woven unprinted fabrics of man-made staple fibres, not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty
55.15	01.00	42	Woven unprinted fabrics of man-made staple fibres, not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty
55.16	01.00	49	Woven unprinted fabrics of man-made staple fibres, not dyed or woven from dyed yarn and not defined by draw threads or other means	Full duty
311.17			Industry: Ties and Bow Ties	
54.07	01.00	49	Woven fabrics of synthetic filament yarn	Full duty less 10%
55.12	01.00	45	Woven fabrics of synthetic staple fibres	Full duty less 10%
55.13	01.00	41	Woven fabrics of synthetic staple fibres	Full duty less 10%
55.14	01.00	48	Woven fabrics of synthetic staple fibres	Full duty less 10%
55.15	01.00	44	Woven fabrics of synthetic staple fibres	Full duty less 10%
311.18			Industry: Handkerchiefs and Other General Made-up Textile Articles	
52.08	01.00	41	Woven fabrics of cotton, for the manufacture of handkerchiefs	Full duty
5208.12	01.06	63	Woven fabrics solely of cotton, unbleached, plain weave, of a mass exceeding 100g/m ² but not exceeding 200g/m ² , for the manufacture of polishing buffs	Full duty less 22%
5208.52	01.06	62	Woven fabrics of cotton, printed, plain weave, of a mass exceeding 130 g/m ² , for the manufacture of loose covers for motor vehicle seats	Full duty less 20%
52.09	01.00	46	Woven fabrics of cotton, for the manufacture of handkerchiefs	Full duty
5209.11	01.06	61	Woven fabrics solely of cotton, unbleached, plain weave, of a mass exceeding 200g/m ² but not exceeding 250g/m ² , for the manufacture of polishing buffs	Full duty less 22%
52.10	01.00	43	Woven fabrics of cotton, for the manufacture of handkerchiefs	Full duty
52.11	01.00	43	Woven fabrics of cotton, for the manufacture of handkerchiefs	Full duty
52.12	01.00	46	Woven fabrics of cotton, for the manufacture of handkerchiefs	Full duty
54.03	01.00	45	Yarn of cellulosic filaments, textured, exceeding 150 dtex but not exceeding 780 dtex, for the manufacture of tufted bedspreads	Full duty
5512.11	01.06	62	Woven fabrics of synthetic staple fibres, containing 85 per cent or more by mass of polyester staple fibres, unbleached or bleached, for the manufacture of flags	Full duty less 20%
5515.21	01.06	69	Woven fabrics of acrylic or modacrylic staple fibres, for the manufacture of loose covers for motor vehicle seats	Full duty less 20%
56.03	01.00	42	Nonwovens, of man-made staples fibres, of a mass exceeding 20 g/m ² but not exceeding 50 g/m ² , for the manufacture of surgical face masks	Full duty
58.10	01.00	45	Embroidered trimmings	Full duty
59.03	01.04	42	Textile fabrics impregnated, coated, covered or laminated with polyvinyl chloride or polyurethane, for the manufacture of loose covers for motor vehicle seats	Full duty less 20%
60.01	01.04	43	Pile fabrics including "long pile" fabrics and terry fabrics, knitted or crocheted, for the manufacture of loose covers for motor vehicle seats	Full duty less 20%
60.02	01.04	46	Other knitted and crocheted fabrics, for the manufacture of loose covers for motor vehicle seats	Full duty less 20%
63.09	01.04	41	Worn clothing and other worn articles of textile materials, for the manufacture of wiping rags and cleaning cloths	Full duty
311.19			Industry: Men's and Boys' Outer Garments	
52.08	01.00	41	Woven fabrics of cotton, treated with water repellent preparations, of a mass per m ² not exceeding 160 g, for use as outer cloth in the manufacture of raincoats and jackets commonly known as windbreakers	Full duty

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52.10	01.00	45	Woven fabrics of cotton, treated with water-repellent preparations, of a mass per m ² not exceeding 160 g, for use as outer cloth in the manufacture of raincoats and jackets commonly known as windbreakers	Full duty
52.12	01.00	48	Woven fabrics of cotton, treated with water-repellent preparations, of a mass per m ² not exceeding 160 g, for use as outer cloth in the manufacture of raincoats and jackets commonly known as windbreakers	Full duty
55.12	01.00	49	Woven fabrics of man-made staple fibres, treated with water-repellent preparations, of a mass per m ² not exceeding 160 g, for use as outer cloth in the manufacture of raincoats and jackets commonly known as windbreakers	Full duty
	03.00	48	Woven unprinted fabrics of synthetic staple fibres, of a value for duty purposes per m ² exceeding 100c and of a mass per m ² of 250 g or more, for the manufacture of boy's shorts of the kinds, in such quantities and at such times as the Permanent Secretary: Trade and Industry, may allow by specific permit	Full duty
55.13	01.00	45	Woven fabrics of man-made staple fibres, treated with water-repellent preparations, of a mass per m ² not exceeding 160 g, for use as outer cloth in the manufacture of raincoats and jackets commonly known as windbreakers	Full duty
55.14	01.00	41	Woven unprinted fabrics of synthetic staple fibres, of a value for duty purposes per m ² exceeding 100c and of a mass per m ² of 250 g or more, for the manufacture of boys' shorts, of the kinds, in such quantities and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit	Full duty
55.15	01.00	48	Woven fabrics of man-made staple fibres, treated with water-repellent preparations, of a mass per m ² not exceeding 160 g, for use as outer cloth in the manufacture of raincoats and jackets commonly known as windbreakers	Full duty
	02.00	42	Woven unprinted fabrics of synthetic staple fibres, of a value for duty purposes per m ² exceeding 100c and of a mass per m ² of 250 g or more, for the manufacture of boys' shorts, of the kinds, in such quantities and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit	Full duty
55.16	01.00	44	Woven fabrics of man-made staple fibres, treated with water-repellent preparations, of a mass per m ² not exceeding 160 g, for use as outer cloth in the manufacture of raincoats and jackets commonly known as windbreakers	Full duty
58.01	01.00	49	Velvet	Full duty
58.11	01.00	43	Woven fabrics of staple fibres, treated with water-repellent preparations, of a mass per m ² not exceeding 160 g, for use as outer cloth in the manufacture of raincoats and jackets commonly known as windbreakers	Full duty
311.20			Industry: Women's and Girls' Outer Garments	
			NOTE: For the purposes of this item the manufacture of trousers with a vertical opening in the centre of the front part of the garment and of which the opening is covered with a flap which extends from left over right, is not permitted	
52.08	01.00	43	Woven fabric of cotton, treated with water-repellent preparations, for the manufacture of raincoats (including reversible raincoats)	Full duty
52.09	01.00	47	Woven fabric of cotton, treated with water-repellent preparations, for the manufacture of raincoats (including reversible raincoats)	Full duty
52.10	01.00	47	Woven fabric of cotton, treated with water-repellent preparations, for the manufacture of raincoats (including reversible raincoats)	Full duty
52.11	01.00	43	Woven fabric of cotton, treated with water-repellent preparations, for the manufacture of raincoats (including reversible raincoats)	Full duty
52.12	01.00	49	Woven fabric of cotton, treated with water-repellent preparations, for the manufacture of raincoats (including reversible raincoats)	Full duty
54.07	01.00	44	Woven fabrics of man-made filament yarn, of a value for duty purposes per m ² exceeding 42c, for the manufacture of swimwear	Full duty
54.08	01.00	40	Woven fabric of man-made filament yarn, of a value for duty purposes per m ² exceeding 42c, for the manufacture of swimwear	Full duty
55.12	01.00	40	Woven fabrics of man-made staple fibres, treated with water-repellent preparations, of a mass per m ² not exceeding 160 g, for the manufacture of raincoats (including reversible raincoats)	Full duty
	02.00	45	Woven fabrics of synthetic staple fibres, in a leno weave	Full duty
	03.00	46	Woven unprinted fabrics of synthetic staple fibres, containing combed wool or other combed animal hair, of a value for duty purposes per m ² of 150c or more and of a mass per m ² of 250 g or more	Full duty less 25%
	05.00	49	Other fabrics of synthetic fibres and fabrics of cellulosic fibres containing 30% or more synthetic fibres, of a value for duty purposes per m ² of 150c or more and of a mass per m ² of 250 g or more	Full duty less 25%
55.13	01.00	47	Woven fabrics of man-made staple fibres, treated with water-repellent preparations, of a mass per m ² not exceeding 160 g, for the manufacture of raincoats (including reversible raincoats)	Full duty
	02.00	41	Woven fabrics of synthetic staple fibres, in a leno weave	Full duty

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55.14	01.00	43	Woven fabrics of synthetic staple fibres, in a leno weave.....	Full duty	
	02.00	48	Woven unprinted fabrics of synthetic staple fibres, containing combed wool or other combed animal hair, of a value for duty purposes per m ² of 150c or more and of a mass per m ² of 250 g or more.....	Full duty less 25%	
	04.00	47	Other fabrics of synthetic fibres and fabrics of cellulosic fibres containing 30 per cent or more synthetic fibres, of a value of duty purposes per m ² of 150c or more and of a mass per m ² of 250 g or more.....	Full duty less 25%	
55.15	01.00	46	Woven fabrics of man made staple fibres, treated with water- repellent preparations, of a mass per m ² not exceeding 160 g, for the manufacture of raincoats (including reversible raincoats)	Full duty	
	02.00	44	Woven fabrics of synthetic staple fibres, in a leno weave.....	Full duty	
	03.00	49	Woven unprinted fabrics of synthetic staple fibres, containing combed wool or other combed animal hair, of a value for duty purposes per m ² of 150c or more and of a mass per m ² of 250 g or more.....	Full duty less 25%	
	05.00	48	Woven fabrics of synthetic fibres and fabrics of cellulosic fibres containing 30% or more synthetic fibres, of a value for duty purposes per m ² of 150c or more and of a mass per m ² of 250 g or more	Full duty less 25%	
55.16	01.00	46	Woven fabric of man-made staple fibres, treated with water-repellent preparations, of a mass per m ² not exceeding 160 g, for the manufacture of raincoats (including reversible raincoats)	Full duty	
	03.00	45	Other fabrics of synthetic fibres and fabrics of cellulosic fibres containing 30% or more synthetic fibres, of a value for duty purposes per m ² of 150c or more and of a mass per m ² of 250 g or more	Full duty less 25%	
58.01	01.00	40	Woven pile fabrics (excluding terry fabrics and corduroy) of cotton of a value for duty purposes per m ² exceeding 28,7c	Full duty	
	02.00	45	Woven pile fabrics of synthetic fibres (excluding corduroy)	Full duty	
58.11	01.00	45	Woven fabric of cotton, treated with water-repellent preparations, for the manufacture of raincoats (including reversible raincoats)	Full duty	
	04.00	49	Woven fabrics of man-made staple fibres, treated with water-repellent preparations, of a mass per m ² not exceeding 160 g, for the manufacture of raincoats (including reversible raincoats)	Full duty	
	05.00	43	Woven unprinted fabrics of synthetic staple fibres, containing combed wool or other combed animal hair, of a value for duty purposes per m ² of 150c or more and of a mass per m ² of 250 g or more.....	Full duty less 25%	
	07.00	42	Other fabrics of synthetic fibres and fabrics of cellulosic fibres containing 30% or more synthetic fibres, of a value for duty purposes per m ² of 150c or more and of a mass per m ² of 250 g or more	Full duty less 25%	
60.02	02.00	45	Knitted or crocheted fabrics (excluding knitted open-work fabrics similar to net fabrics, knitted pile fabrics and trimmings), of synthetic fibres, printed, for the manufacture of swimwear	Full duty	
311.21			Industry: Under Garments		
	54.07	01.00	46	Fabrics of synthetic filament yarn, in a leno weave.....	Full duty
	55.12	01.00	42	Fabrics of synthetic staple fibres, in a leno weave	Full duty
	55.13	01.00	49	Fabrics of synthetic staple fibres, in a leno weave	Full duty
	55.14	01.00	45	Fabrics of synthetic staple fibres, in a leno weave	Full duty
	55.15	01.00	41	Fabrics of synthetic staple fibres, in a leno weave	Full duty
311.23	60.02	02.00	47	Knitted open-work fabrics similar to lace (excluding trimmings), of textured yarns	Full duty
			Industry: Waterproof Clothing		
311.24	59.06	01.00	41	Rubberised textile fabrics.....	Full duty
			Industry: Blankets and Rugs		
	51.08	01.00	47	Mohair yarns	Full duty
	55.05	01.00	42	Waste (including yarn waste and pulled or garnetted rags) of polyester fibres (filament or staple fibres), not carded, combed or otherwise prepared for spinning, for the manufacture of blankets	Full duty
311.25			Industry: Foundation Garments and Elasticised Apparel; Belts Whether or not Elasticised		
	00.00	01.00	08	Elastic fabrics of a width exceeding 30 cm, for the manufacture of foundation garments	Full duty
	40.08	01.00	42	Plates and sheets, of unhardened vulcanised rubber, backed with textile fabric, for the manufacture of foundation garments	Full duty
	54.07	01.00	43	Woven unprinted fabrics of textured man-made filament yarns, for the manufacture of foundation garments.....	Full duty

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	02.00	48	Woven unprinted fabrics of synthetic filament yarn (excluding fabrics woven from textured yarns and woven fabrics containing polyurethane elastomers) of a value for duty purposes per kg exceeding 198c, for the manufacture of foundation garments	Full duty less 10%
	03.00	42	Woven unprinted fabrics of man-made filament yarn, containing polyurethane elastomer yarns, for the manufacture of foundation garments	Full duty
54.08	01.00	42	Woven unprinted fabrics of textured man-made filament yarns, for the manufacture of foundation garments.....	Full duty
	02.00	44	Woven unprinted fabrics of man-made filament yarn containing polyurethane elastomer yarns, for the manufacture of foundation garments	Full duty
58.10	01.00	48	Embroidery, in the piece, interlined with cellular rubber, for the manufacture of foundation garments and elasticised apparel.....	Full duty
58.11	01.00	44	Textile fabrics (women or knitted) interlined with cellular plastics	Full duty
	02.00	49	Knitted or crocheted fabrics, interlined with cellular rubber	Full duty
	03.00	43	Knitted fabrics, interlined with neoprene rubber, for the manufacture of limb and body supports.....	Full duty
59.06	01.00	45	knitted or crocheted fabrics, elastic or rubberised, for the manufacture of foundation garments	Full duty
	02.00	49	Knitted or crocheted fabrics, interlined with cellular rubber	Full duty
	03.00	44	Knitted fabrics, interlined with neoprene rubber, for the manufacture of limb and body supports.....	Full duty
60.02	02.00	44	Knitted fabrics of textured yarns (excluding knitted pile fabrics and fabrics containing polyurethane elastomer yarns)	Full duty
	03.00	49	Knitted fabrics containing polyurethane elastomer yarns (excluding knitted pile fabrics and plain-knitted fabrics)	Full duty
	04.00	43	Knitted or crocheted fabrics, elastic or rubberised, for the manufacture of foundation garments	Full duty
62.12	01.00	41	Suspenders, for the manufacture of foundation garments.....	Full duty
73.20	01.00	43	Corset busks and similar supports, of steel.....	Full duty
73.26	01.00	48	Spiralled busk wire of steel, not cut to size, for the manufacture of corset busks and similar supports	Full duty
311.26			Industry: Bags	
52.08	01.00	44	Woven fabrics of cotton	Full duty less 25%
52.09	01.00	40	Woven fabrics of cotton	Full duty less 25%
52.10	01.00	48	Woven fabrics of cotton	Full duty less 25%
52.11	01.00	44	Woven fabrics of cotton	Full duty less 25%
52.12	01.00	40	Woven fabrics of cotton	Full duty less 25%
54.07	01.00	45	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04 of Schedule No. 1 (excluding those of polymers of propylene)	Full duty less 25%
54.08	01.00	41	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05 of Schedule No. 1.....	Full duty less 25%
311.27			Industry: Tarpaulins, Sails, Awnings, Sunblinds, Tents and Camping Goods	
52.11.31	01.06	66	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass exceeding 200 g/m ² , dyed, in a plain weave, for the manufacture of tents	Full duty less 20%
54.07	01.00	47	Woven fabrics of polyamide filament yarn, for the manufacture of tents.....	Full duty less 20%
	02.00	41	Woven fabrics of man-made filament yarn, for the manufacture of sails for sailing vessels.....	Full duty
5407.52	01.06	67	Woven fabrics containing 85 per cent or more by mass of textured polyester filaments, dyed, for the manufacture of tents	Full duty less 20%
54.08	01.00	43	Woven fabrics of man-made filament yarn, for the manufacture of sails for sailing vessels.....	Full duty

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58.06	01.00	45	Narrow woven fabrics of man-made filament yarns, for the manufacture of sails for sailing vessels.....	Full duty
83.02	01.00	41	D-rings.....	Full duty
83.08	01.00	48	Brass eyelets, hooks and eyes.....	Full duty
311.28			Industry: Protective Gloves	
40.08	01.04	47	Neoprene rubber (closed cell), in plates or sheets, backed with knitted textile fabrics, for the manufacture of diving gloves.....	Full duty
52.08	01.00	48	Woven fabrics of cotton, raised on one or on both sides.....	Full duty
52.09	01.00	44	Woven fabrics of cotton, raised on one or on both sides.....	Full duty
52.10	01.00	41	Woven fabrics of cotton, raised on one or on both sides.....	Full duty
52.11	01.00	48	Woven fabrics of cotton, raised on one or on both sides.....	Full duty
52.12	01.00	44	Woven fabrics of cotton, raised on one or on both sides.....	Full duty
58.11	01.00	49	Woven fabrics of cotton, raised on one or on both sides.....	Full duty
59.06	01.04	46	Knitted or crocheted fabrics, interlined with neoprene rubber (closed cell), for the manufacture of diving gloves.....	Full duty
311.30			Industry: Interior Blinds	
59.03	01.00	45	Woven fabrics covered with preparations of cellulose derivatives or of other plastics.....	Full duty less 15%
311.33			Industry: Wadding and Articles of Wadding	
54.07	01.00	48	Woven fabrics consisting of a scrim of polyamide monofilament yarns and an applique of man-made fibres, of a mass per m ² not exceeding 20 g, for the manufacture of sanitary pads.....	Full duty less 15%
58.11	01.00	49	Woven fabrics consisting of a scrim of polyamide monofilament yarns and an applique of man-made fibres, of a mass per m ² not exceeding 20 g, for the manufacture of sanitary pads.....	Full duty less 15%
311.40			Industry: Clothing (General)	
3921.12	01.06	68	Plates, sheets, film, foil and strip, polymers of vinyl chloride, cellular, of a thickness exceeding 3 mm, for the manufacture of swimwear of subheadings Nos. 6112.31 and 6112.41.....	Full duty
39.26	01.00	46	Buckles, slides and bust cups, of plastics.....	Full duty
40.08	01.04	49	Neoprene rubber (closed cell), in plates or sheets, backed with knitted textile fabrics, for the manufacture of diving socks.....	Full duty
40.16	01.00	41	Bust cups of cellular rubber.....	Full duty
42.05	01.00	48	Leather-covered buckles.....	Full duty
54.07	01.00	40	Woven unprinted fabrics, consisting wholly of yarn of polyamide filaments, exceeding 75 dtex but not exceeding 250 dtex, in a plain weave and of a mass per m ² not exceeding 160 g, for use as outer cloth in the manufacture of skirts with elasticised waists, trouser type leggings with side access slits and elasticised waists, jackets commonly known as windbreakers, raincoats (including reversible raincoats) and lifejackets.....	Full duty
55.12	01.00	47	Fabrics of man-made staple fibres for use as padding.....	Full duty
55.13	01.00	43	Fabrics of man-made staple fibres for use as padding.....	Full duty
55.14	01.00	46	Fabrics of man-made staple fibres for use as padding.....	Full duty
55.15	01.00	46	Fabrics of man-made staple fibres for use as padding.....	Full duty
55.16	01.00	42	Fabrics of man-made staple fibres for use as padding.....	Full duty
56.03	01.04	41	Nonwovens, whether or not impregnated, coated or laminated, for the manufacture of sterilised surgical and examination gowns.....	Full duty
58.08	01.00	41	Gold or silver braid, for uniforms.....	Full duty
	02.00	46	Braid, for the manufacture of belts.....	Full duty
	02.00	45	Embroidery with a knitted ground of synthetic fibres retained after embroidering (excluding open-work fabrics similar to lace and trimmings).....	Full duty less 10%
58.11	01.00	41	Fabrics of man-made staple fibres for use as padding.....	Full duty
	02.00	46	Textile fabrics (excluding fabrics of a kind commonly used for interlinings) impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other plastics (excluding vinyl chloride polymers or polyurethane).....	Full duty less 15%

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	03.00	40	Fabrics rubberised with cellular rubber, for the manufacture of swimwear, foundation garments and elasticised apparel.....	Full duty
	04.00	45	Textile fabrics, impregnated or coated	Full duty less 15%
311.40	59.03	01.04	42 Textile fabrics impregnated, coated, covered or laminated with plastics (excluding vinyl chloride polymers), for use as outer cloth in the manufacture of waterproof clothing	Full duty less 15%
	59.06	01.00	42 Fabrics rubberised with cellular rubber, for the manufacture of swimwear, foundation garments and elasticised apparel.....	Full duty
		02.00	47 Knitted or crocheted fabrics, interlined with neoprene rubber (closed cell), for the manufacture of diving suits, surfing suits, water-skiing tunics and the like.....	Full duty
		03.00	41 Knitted or crocheted fabrics, interlined with neoprene rubber (closed cell), for the manufacture of diving socks	Full duty
	59.07	01.00	49 Textile fabrics, impregnated or coated	Full duty less 15%
	62.17	01.00	40 Sword knots, for uniforms	Full duty
		02.00	45 Bows, rosettes and similar accessories and trimmings	Full duty
	83.08	01.00	41 Hooks and eyes (excluding hooks and eyes on tape), eyelets and similar fittings (excluding hooks and bars, slides, buckles, buckle moulds and buckle-clasps), of base metal	Full duty
312.00			FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR	
312.01			Industry: Footwear	
	32.12	01.00	47 Stamping foils.....	Full duty
	34.02	01.00	49 Organic surface-active agents (excluding soaps); surface-active preparations and washing preparations (whether or not containing soap)	Full duty
	34.04	01.00	42 Artificial waxes; prepared waxes	Full duty
	34.05	01.00	49 Polishes and creams.....	Full duty
	38.09	01.00	49 Prepared dressings	Full duty
	38.14	01.00	41 Composite solvents.....	Full duty
	39.00	01.02	23 Plastics (excluding polymers of ethylene having a specific gravity of less than 0,94 and polymers of vinyl chloride) and articles thereof (excluding those of polymers of vinyl chloride)	Full duty
	40.01	01.00	41 Crepe rubber soling sheet	Full duty
	40.05	01.00	47 Rubber adhesives	Full duty
	40.08	01.00	46 Welting and randing, of rubber	Full duty
		02.00	40 Plates and sheets, of unhardened vulcanised cellular rubber, of a thickness not exceeding 10 mm, with relief patterns on one side only, for the manufacture of heels and outer soles	Full duty less 15%
		03.00	45 Neoprene rubber (closed cell), in plates or sheets, backed with knitted textile fabrics, for the manufacture of diving boots	Full duty
	41.00	01.00	22 Leather backed with textile fabric, for the manufacture of slippers or uppers	Full duty
	41.04	01.04	43 Bovine skin leather, of a unit surface area not exceeding 2,22 m ² per whole hide or 1,11 m ² per half hide, for use as linings	Full duty
		02.04	48 Bovine skin leather, of a unit surface area not exceeding 1,075 m ² per half hide and of a value for duty purposes exceeding 10 000c/m ² , for use as upper material or for the covering of heels	Full duty
	4104.21	01.06	67 Bovine leather, vegetable pre-tanned, of a thickness of 2,5 mm or more, for the manufacture of inner and outer soles of subheading No. 6406.99.....	Full duty
	42.05	01.00	44 Welting and randing, of leather or of composition leather; leather thongs and ornaments; woven leather upper material	Full duty
	52.08	01.00	46 Woven fabrics of cotton (excluding fabrics in a plain, twill or sateen weave), for use as linings, as upper material or for covering heels.....	Full duty
	52.09	01.00	42 Woven fabrics of cotton (excluding fabrics in a plain, twill or sateen weave), for use as linings, as upper material or for covering heels.....	Full duty
	52.10	01.00	49 Woven fabrics of cotton (excluding fabrics in a plain, twill or sateen weave), for use as linings, as upper material or for covering heels.....	Full duty
	52.11	01.00	46 Woven fabrics of cotton (excluding fabrics in a plain, twill or sateen weave), for use as linings, as upper material or for covering heels.....	Full duty
	52.12	01.00	42 Woven fabrics of cotton (excluding fabrics in a plain, twill or sateen weave), for use as linings, as upper material or for covering heels.....	Full duty

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54.07	01.00	47	Woven fabrics of man-made filament yarn, for use as linings, as upper material or for covering heels	Full duty
54.08	01.00	43	Woven fabrics of man-made filament yarn, for use as linings, as upper material or for covering heels	Full duty
55.12	01.00	43	Woven fabrics of man-made staple fibres, for use as linings, as upper material or for covering heels	Full duty
55.13	01.00	46	Woven fabrics of man-made staple fibres, for use as linings, as upper material or for covering heels	Full duty
55.14	01.00	46	Woven fabrics of man-made staple fibres, for use as linings, as upper material or for covering heels	Full duty
55.15	01.00	42	Woven fabrics of man-made staple fibres, for use as linings, as upper material or for covering heels	Full duty
55.16	01.00	49	Woven fabrics of man-made staple fibres, for use as linings, as upper material or for covering heels	Full duty
56.03	01.00	49	Nonwoven fabrics (excluding those for use as linings) coated or covered with plastics (excluding vinyl chloride polymers and copolymers)	Full duty
	02.00	43	Nonwoven fabrics impregnated or coated with plastics, for the manufacture of stiffeners, including toe-puffs	Full duty
	03.00	48	Nonwoven fabrics not impregnated, coated or covered with plastics	Full duty
58.01	01.00	43	Woven pile fabrics (excluding corduroy of cotton or man-made fibres)	
58.04	01.00	42	Net fabrics (plain), for use as upper material	Full duty
58.06	01.00	45	Narrow woven fabrics, of a width exceeding 3 mm	Full duty
58.09	01.00	44	Woven fabrics of metal thread or of metallised yarn, for use as upper material or for covering heels	Full duty
58.11	01.00	48	Woven fabrics of man-made filament yarn, for use as linings, as upper material or for covering heels	Full duty
	02.00	42	Woven fabrics of metal thread or of metallised yarn, for use as upper material or for covering heels	Full duty
	03.00	47	Woven fabrics of cotton (excluding fabrics in a plain, twill or sateen weave), for use as linings, as upper material or for covering heels	Full duty
	04.00	41	Woven fabrics of man-made staple fibres, for use as linings, as upper material or for covering heels	Full duty
Ap= licable head= ings of chap= ters 50 to 59	01.00	01	Elastic fabrics and trimmings, of a width exceeding 30 cm	Full duty
59.03	01.00		Textile fabrics (excluding knitted pile fabrics), impregnated, coated, covered or laminated with plastics:	
	01.01	47	Stiffening fabrics, including toe-puff materials	Full duty
	01.02	44	Impregnated, coated, covered or laminated with plastics (excluding polymers of vinyl chloride), for use as upper material, for covering heels or platforms or for the manufacture of uppers or inner soles	Full duty
	01.03	41	Coated, covered or laminated with polyester film or sheet, for the manufacture of strapping for footwear	Full duty
59.06	01.00	49	Rubberised textile fabrics (excluding rubberised knitted or crocheted goods)	Full duty
	02.00	43	Knitted or crocheted fabrics interlined with neoprene rubber (closed cell), for the manufacture of diving boots	Full duty
59.07	01.00	45	Textile fabrics (excluding knitted pile fabrics), impregnated or coated, for use as upper material, for insole reinforcement or as stiffening fabric, including toe-puff materials	Full duty
63.07	01.00	46	Made-up insole ribbing material, in preformed strips	Full duty
	02.00	48	Heel top-pieces (detachable), of plastics, for the manufacture of plastic heels ...	Full duty
6406.99	01.06	62	Studs of aluminium	Full duty
70.18	01.00	49	Ornaments for footwear	Full duty
7117.19	01.06	67	Imitation jewellery of base metal	Full duty
7117.90	01.06	61	Imitation jewellery of plastics	Full duty
73.17	01.00	43	Nails, tacks and studs, of iron or steel	Full duty
73.26	01.00	41	Steel sleeves and spigots, for detachable heel top-pieces; top-pieces for footwear	Full duty
83.08	01.00	48	Hooks, eyes and eyelets, of base metal	Full duty
96.06	01.00	49	Buttons	Full duty

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312.02	96.09	01.00	48 Crayons	Full duty
			Industry: Headgear	
	40.08	01.04	47 Neoprene rubber (closed cell), in plates or sheets, backed with knitted textile fabrics, for the manufacture of diving hoods	Full duty
	46.01	01.00	45 Plaits of straw, esparto and similar plaiting materials	Full duty
	51.11	01.00	44 Woven fabrics of sheep's or lamb's wool or fine animal hair, for the manufacture of linings, borders, bands (including inside bands) and stiffeners	Full duty
		02.00	49 Woollen fabrics	Full duty
	51.12	01.00	40 Woven fabrics of sheep's or lamb's wool or fine animal hair, for the manufacture of linings, borders, bands (including inside bands) and stiffeners	Full duty
		02.00	45 Woollen fabrics	Full duty
	52.08	01.00	48 Woven fabrics of cotton in a plain, twill or sateen weave, treated with water-repellent preparations, for the manufacture of headgear	Full duty
		02.00	42 Woven fabrics of cotton, (excluding fabrics in a plain, twill or sateen weave), for the manufacture of headgear	Full duty
		03.00	47 Woven fabrics of cotton, for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear (excluding cloth hats)	Full duty
	52.09	01.00	44 Woven fabrics of cotton in a plain, twill or sateen weave, treated with water-repellent preparations, for the manufacture of headgear	Full duty
		02.00	49 Woven fabrics of cotton, (excluding fabrics in a plain, twill or sateen weave), for the manufacture of headgear	Full duty
		03.00	43 Woven fabrics of cotton, for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear (excluding cloth hats)	Full duty
	52.10	01.00	41 Woven fabrics of cotton in a plain, twill or sateen weave, treated with water-repellent preparations, for the manufacture of headgear	Full duty
		02.00	46 Woven fabrics of cotton, (excluding fabrics in a plain, twill or sateen weave), for the manufacture of headgear	Full duty
		03.00	40 Woven fabrics of cotton, for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear (excluding cloth hats)	Full duty
	52.11	01.00	48 Woven fabrics of cotton in a plain, twill or sateen weave, treated with water-repellent preparations, for the manufacture of headgear	Full duty
		02.00	42 Woven fabrics of cotton, (excluding fabrics in a plain, twill or sateen weave), for the manufacture of headgear	Full duty
		03.00	47 Woven fabrics of cotton, for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear (excluding cloth hats)	Full duty
	52.12	01.00	44 Woven fabrics of cotton in a plain, twill or sateen weave, treated with water-repellent preparations, for the manufacture of headgear	Full duty
		02.00	49 Woven fabrics of cotton, (excluding fabrics in a plain, twill or sateen weave), for the manufacture of headgear	Full duty
		03.00	43 Woven fabrics of cotton, for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear (excluding cloth hats)	Full duty
	54.07	01.00	49 Woven fabrics of man-made filament yarn, for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear	Full duty
	54.08	01.00	45 Woven fabrics of man-made filament yarn, for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear	Full duty
	55.12	01.00	45 Woven fabrics of man-made staple fibres, for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear	Full duty
	55.13	01.00	41 Woven fabrics of man-made staple fibres, for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear	Full duty
	55.14	01.00	48 Woven fabrics of man-made staple fibres, for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear	Full duty
	55.15	01.00	44 Woven fabrics of man-made staple fibres, for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear	Full duty
	55.16	01.00	40 Woven fabrics of man-made staple fibres, for the manufacture of linings, borders, bands (including inside bands), stiffeners and headgear	Full duty
	56.03	01.00	40 Nonwoven fabrics, not impregnated or coated with plastics	Full duty
	58.01	01.00	45 Woven pile fabrics (excluding corduroy of cotton or man-made fibres), for the manufacture of headgear and hat bands	Full duty
	58.06	01.00	47 Narrow woven fabrics, for the manufacture of borders and bands (including inside bands)	Full duty
	58.08	01.00	42 Braids	Full duty
	59.01	01.00	49 Buckram and similar fabrics	Full duty
	59.06	01.04	47 Knitted or crocheted fabrics, interlined with neoprene rubber (closed cell), for the manufacture of diving hoods	Full duty

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	60.02	01.00	45	Knitted or crocheted fabrics (excluding knitted open-work fabrics similar to lace or net fabrics and knitted pile fabrics), for the manufacture of hats (excluding cloth hats).....	Full duty
	63.07	01.00	48	Pleated puggarees and pleated organza, for the manufacture of hat bands	Full duty
	65.01	01.00		Hoods, neither blocked to shape nor with made brims, for the manufacture of women's and girls' hats:	
		01.01	44	Of furfelt.....	Full duty
		01.02	41	Of other felt.....	Not exceeding 15%
	65.02	01.00	43	Hat-shapes, plaited or made from plaited or other strips of any material neither blocked to shape nor with made brims	Full duty
	65.03	01.00	45	Hoods of furfelt, not further processed than blocked to shape and with made brims (capelines), for the manufacture of women's and girls' hats	Full duty
312.02 (Cont.)	65.04	01.00	46	Hat-shapes, plaited or made from plaited or other strips of any material, not further processed than blocked to shape and with made brims, for the manufacture of women's or girls' hats	Full duty
	65.07	01.00	45	Inside bands, linings, cap peaks not covered with cloth	Full duty
	67.02	01.00	40	Artificial flowers, fruit and foliage	Full duty
	73.20	01.00	45	Springs of iron or steel	Full duty
312.03	83.08	01.00	43	Metal fittings, of base metal, for caps, helmets and chin straps	Full duty
				Industry: Umbrellas and Sunshades	
	54.07	01.00	40	Woven fabrics of man-made filament yarn, for hand umbrellas	Full duty
	54.08	01.00	47	Woven fabrics of man-made filament yarn, for hand umbrellas	Full duty
312.04	66.03	01.00	45	Parts, fittings, trimmings and accessories (excluding textile articles)	Full duty
				Industry: Artificial Flowers. Foliage or Fruit and Parts Thereof	
	54.07	01.00	42	Woven fabrics of man-made filament yarn	Full duty
313.00	54.08	01.00	49	Woven fabrics of man-made filament yarn	Full duty
313.01				ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE	
				Industry: Abrasive Goods	
	39.09	01.00	43	Phenol formaldehyde powder, for the manufacture of grinding wheels and discs	Full duty
	39.16	01.00	45	Vulcanised fibre	Full duty
	39.17	01.00	41	Vulcanised fibre	Full duty
	39.20	01.00	41	Vulcanised fibre	Full duty
	39.21	01.00	48	Vulcanised fibre	Full duty
	5903.90	01.06	62	Textile fabrics, impregnated with plastics (excluding polyvinyl chloride or polyurethane), of a mass of 200 g/m ² or more and a width or circumference exceeding 20 mm for the manufacture of abrasive cloth	Full duty
	5906.99	01.06	65	Rubberised textile fabrics (excluding adhesive tape of a width not exceeding 200 mm, and knitted or crocheted fabrics), for the manufacture of abrasive cloth.....	Full duty
	59.07	01.00	42	Impregnated textile fabrics, for the manufacture of abrasive cloth	Full duty
	70.19	01.00	42	Glass fibre gauze and discs thereof, for the manufacture of grinding wheels and discs	Full duty
313.02				Industry: Asbestos Products	
	25.24	01.00	41	Chrysotile asbestos, for the manufacture of asbestos-cement products.....	Full duty
		02.00	46	Chrysotile asbestos, for the manufacture of gasket material	Full duty
		03.00	40	Chrysotile asbestos, for the manufacture of yarn, thread, cords and strings	Full duty
	68.12	01.00	46	Woven fabrics of asbestos, for the manufacture of protective clothing, including gloves	Full duty
313.03				Industry: Friction Materials	
	25.24	01.00	43	Chrysotile asbestos	Full duty
	39.09	01.00	43	Phenol formaldehyde and cashew type phenolic resins, for the manufacture of brake linings and clutch facings	Full duty
313.04				Industry: Insulating and Refractory Goods	
	25.19	01.00	42	Magnesite, calcined or raw	Full duty
	26.10	01.00	49	Chrome ore	Full duty

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313.05		Industry: Floor Making Preparations		
25.19	01.00	44	Magnesite, calcined	Full duty
313.06		Industry: Ceramic Products		
3207.40	01.06	61	Glass frit	Full duty
49.08	01.04	44	Transfers (decalcomanias)	Full duty
FROM 1 JULY 1995 TO 31 JANUARY 1996				
6907.90	01.06	63	Unglazed ceramic tiles, for the manufacture of glazed ceramic tiles.....	Full duty less 10%
WITH EFFECT FROM 1 FEBRUARY 1996				
6907.90	01.06	63	Unglazed ceramic tiles, for the manufacture of glazed ceramic tiles.....	Full duty
6911.10	01.06	68	Tableware, undecorated, glazed, in sets, containing cups and saucers or mugs in addition to other tableware, of a value for duty purposes of 625c/kg or more, for the decoration thereof and a further process of heat treatment	Full duty
	03.06	67	Cups and saucers, undecorated, glazed, of a value for duty purposes of 115c per item or more, for the decoration thereof and a further process of heat treatment	Full duty
	04.06	61	Plates, undecorated, glazed, of a value for duty purposes of 583c/kg or more, for the decoration thereof and a further process of heat treatment.....	Full duty
	05.06	66	Sweet dishes, undecorated, glazed, for the decoration thereof and a further process of heat treatment	Full duty
	06.06	60	Other tableware, undecorated, glazed, of a value for duty purposes of 549c/kg or more, for the decoration thereof and a further process of heat treatment.....	Full duty
69.12	01.04	46	Tableware, undecorated, glazed, in sets, containing cups and saucers or mugs in addition to other tableware, of a value for duty purposes of 738c/kg or more, for the decoration thereof and a further process of heat treatment	Full duty
	02.04	40	Mugs, undecorated, glazed, of a value for duty purposes of 80c/kg or more for the decoration thereof and a further process of heat treatment.....	Full duty
	03.04	45	Cups and saucers, undecorated, glazed, of a value for duty purposes of 150c per item or more, for the decoration thereof and a further process of heat treatment	Full duty
	04.04	46	Plates, undecorated, glazed, of a value for duty purposes of 441c/kg or more, for the decoration thereof and a further process of heat treatment.....	Full duty
	05.04	44	Sweet dishes, undecorated, glazed, for the decoration thereof and a further process of heat treatment	Full duty
	06.04	49	Tableware (excluding sets, mugs, cups, saucers, plates and sweet dishes), undecorated, glazed, of a value for duty purposes of 403c/kg or more, for the decoration thereof and a further process of heat treatment.....	Full duty
313.07		Industry: Glass and Glassware		
39.19	01.00	45	Polyurethane, in plates, sheets, film, foil and strip, for the manufacture of laminated safety glass	Full duty
	02.00	47	Plastic in sheets or rolls, for the manufacture of laminated safety glass	Full duty
39.20	01.00	42	Polyurethane, in plates, sheets, film, foil and strip, for the manufacture of laminated safety glass	Full duty
	02.00	47	Plastic in sheets or rolls, for the manufacture of laminated safety glass	Full duty
39.21	01.00	49	Polyurethane, in plates, sheets, film, foil and strip, for the manufacture of laminated safety glass	Full duty
	02.00	43	Plastic in sheets or rolls, for the manufacture of laminated safety glass	Full duty
40.16	01.00	46	Stoppers, of unhardened vulcanised rubber, for the manufacture of blood sample collection tubes	Full duty
49.08	01.00	47	Transfers (decalcomanias), for the manufacture of household glassware.....	Full duty
6002.20	01.06	66	Knitted or crocheted fabrics, of a width not exceeding 30 cm, for use as backing in the manufacture of glass cubes and other glass smallwares for mosaics or similar decorative purposes	Full duty less 5%
70.05	01.00	43	Tinted float glass, of a thickness exceeding 1,7 mm, for the manufacture of toughened safety glass, whether or not shaped	Full duty
70.13	01.00	45	Glassware, uncut, for the manufacture of cut glassware	Full duty
	02.00	42	Glassware, footed and stemmed, for frosting, sand blasting, colouring, badging or decorating	Full duty
313.09		Industry: Articles of Asphalt or of Similar Material		
39.26	01.00	44	Biaxially oriented propylene polymer film, not self-adhesive, of a thickness not exceeding 0,012 mm, perforated.....	Full duty
48.23	01.00	44	Kraft crepe paper, siliconised on one side only, of a width not exceeding 80 mm	Full duty
56.03	01.00	40	Nonwovens, of man-made filaments	Full duty
68.02	01.00	44	Stone granules, coloured	Full duty
70.19	01.00	47	Non-woven glass fibre sheets.....	Full duty

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314.00			PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	
314.01			Industry: Imitation Jewellery	
	39.26	01.00	47 Beads (excluding imitation pearls) and parts of articles of personal adornment; pearlised balls, ovals and similar shapes, unpierced.....	Full duty
	44.20	01.00	43 Wooden beads; parts of articles of personal adornment	Full duty
	71.17	01.00	40 Necklace clasps; unfinished parts of imitation jewellery	Full duty
	73.00	01.00	22 Jeweller's wire (including plaited or woven wire), beads, chain, parts and fittings, of iron or steel.....	Full duty
	74.00	01.00	26 Jeweller's wire (including plaited or woven wire), beads, chain, parts and fittings, of copper	Full duty
	75.00	01.00	26 Jeweller's wire (including plaited or woven wire), beads, chain, parts and fittings, of nickel	Full duty
	76.00	01.00	23 Jeweller's wire (including plaited or woven wire), beads, chain, parts and fittings, of aluminium	Full duty
315.00			BASE METALS AND ARTICLES OF BASE METAL	
315.01			Industry: Base Metals	
	28.11	01.00	41 Hydrofluoride in aqueous solutions of a strength not exceeding 85 per cent by mass	Full duty
	32.08	01.00	42 Paint, with a basis of chrome compounds or zinc powder, for use as a primer or for the pretreatment of metal, in the manufacture of painted sheets, plates, hoop or strip, of iron or steel	Full duty
	32.09	01.00	49 Paint, with a basis of chrome compounds or zinc powder, for use as a primer or for the pretreatment of metal, in the manufacture of painted sheets, plates, hoop or strip, of iron or steel	Full duty
	32.10	01.00	46 Paint, with a basis of chrome compounds or zinc powder, for use as a primer or for the pretreatment of metal, in the manufacture of painted sheets, plates, hoop or strip, of iron or steel	Full duty
	38.24	01.04	47 Case hardening powders and compounds.....	Full duty
		02.04	41 Additives with a basis of polyethylene oxide, for use in the manufacture of tinned sheets or plates, of iron or steel.....	Full duty
	72.02	01.04	44 Ferro-alloys (excluding ferro-vanadium).....	Full duty
315.02			Industry: Tubes and Pipes (Including Flexible Tubing), of Base Metal	
	70.19	01.00	49 Glass fibre fabric, for insulating steel pipes.....	Full duty
	7605.21	01.06	63 Wire of aluminium alloys, of which the maximum cross-sectional dimension exceeds 7 mm, for the manufacture of heat exchange tubes of subheading No. 7608.20	Full duty
	8307.10	01.00	69 Corrugate flexible tubing of iron or steel, for covering with braided wire	Full duty
315.03			Industry: Metal Containers	
	38.10	01.00	41 Soldering fluxes.....	Full duty
	39.23	01.00	49 Caps of plastics, for the manufacture of trade packages.....	Full duty
	40.02	01.0	43 Rubber sealing compounds	Full duty
	40.05	01.00	42 Rubber sealing compounds	Full duty
	76.06	01.00	49 Coiled strip of aluminium, of a thickness exceeding 0,28 mm but not exceeding 0,47 mm, containing, by mass, more than 3 per cent but not exceeding 5 per cent magnesium, of a width not exceeding 48,5 mm, not coated with paint or enamel, for the manufacture of easy-opening ends for metal containers	Full duty
	7606.12	01.06	62 Plates and sheets, of aluminium, of a thickness exceeding 0,29 mm but not exceeding 0,34 mm, containing, by mass, more than 3 per cent but not exceeding 6 per cent magnesium, for the manufacture of easy-opening ends for metal containers.....	Full duty
		02.06	67 Plates, sheets and strip of aluminium, coiled, of a thickness of 0,29 mm or more but not exceeding 0,35 mm and of a width of 1 225 mm or more but not exceeding 1 485 mm, not coated, covered or clad, containing, by mass, 0,8 per cent or more but not exceeding 1,3 per cent of magnesium and 1 per cent or more but not exceeding 1,5 per cent of manganese, for the manufacture of bodies for two-piece cans	Full duty less 5%
315.04			Industry: Wire Products	
	74.07	01.00	41 Copper wire, for the manufacture of woven wire materials.....	Full duty
	74.08	01.00	46 Copper wire, for the manufacture of woven wire materials.....	Full duty

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315.05			Industry: Bolts, Nuts and Other Metal Fasteners	
315.06			Industry: Base Metal Fittings and Mountings of a Kind Suitable for Furniture, Doors, Staircases, Windows, Blinds, Coachwork, Saddlery, Trunks, Caskets and the Like.	
	00.00	01.00	02 Goods of any description, for the manufacture of motor vehicle window winding mechanisms	Full duty
	73.20	01.00	44 Springs, for the manufacture of concealed self-closing furniture hinges with circular hinge bosses	Full duty
	83.02	01.00	40 Parts of hinges, for the manufacture of concealed self-closing furniture hinges with circular hinge bosses	Full duty
315.07			Industry: Sheet Metal Products	
	3506.91	01.06	65 Adhesives based on rubber or plastics (including artificial resins), for the manufacture of honeycomb panels	Full duty
	73.10	01.00	41 Eyelets, handles, hooks, angles, rims and rings, of iron or steel, for the manufacture of milk cans and other pressed steelware	Full duty
	73.23	01.00	45 Spouts and handles, of iron or steel, for the manufacture of kitchen and other household articles	Full duty
		02.00	49 Stampings, pressings and made-up roughs, of kitchen and other household articles, of iron or steel, for the manufacture of electroplated ware	Full duty
		03.00	44 Steel pressings, not enamelled, for the manufacture of steel baths	Full duty
	7323.9	01.05	55 Eyelets, handles, hooks, angles, rims and rings, of iron or steel, for the manufacture of pressed steelware	Full duty
	73.24	01.00	41 Spouts and handles, of iron or steel, for the manufacture of kitchen and other household articles	Full duty
		02.00	46 Stampings, pressings and made-up roughs, of kitchen and other household articles, of iron or steel, for the manufacture of electroplated ware	Full duty
		03.00	40 Steel pressings, not enamelled, for the manufacture of steel baths	Full duty
	74.18	01.00	46 Spouts and handles, of iron or steel, for the manufacture of kitchen and other household articles	Full duty
		02.00	40 Stampings, pressings and made-up roughs, of kitchen and other household articles, of copper, not plated, for the manufacture of electroplated ware (excluding beer mugs, presentation cups, trophies, spoons and forks)	Full duty
315.07	76.06	01.04	45 Aluminium sheets with a polished mirror finish and a thickness exceeding 0,2 mm but not exceeding 1,2 mm, containing by mass, 99,7 per cent or more of aluminium, for the manufacture of painted or anodised instrument panels, control panels, trimware and name-plates	Full duty
		02.00	40 Coiled wrought plates and strip, of a thickness exceeding 0,29 mm but not exceeding 7 mm, containing, by mass, not less than 3,5 per cent but not exceeding 6 per cent magnesium, for the manufacture of plates and strip of a thickness exceeding 0,2 mm but not exceeding 0,46 mm	Full duty
		03.00	45 Coiled plates, sheets and strip, of aluminium, whether or not perforated, of a thickness not exceeding 10 mm, covered on one or both sides with paint or enamel or with a polished anodised finish, for the manufacture of window blinds, venetian blinds, structures and parts thereof	Full duty
	7616.90	01.06	66 Other articles of aluminium, for the manufacture of honeycomb panels	Full duty
	82.00	01.00	22 Stampings, pressings and made-up roughs of cutlery and other implements of base metal (excluding spoons, forks and scissors), not plated, for the manufacture of electroplated ware	Full duty
315.08			Industry: Tools and Implements	
	3824.30	01.06	62 Non-agglomerated metal carbides, mixed together or mixed with metallic binders, in such quantities and at such times as the Permanent Secretary: Trade and industry may allow by specific permit, for the manufacture of tips for rock drilling bits	Full duty
	3926.90	01.06	62 Handles of plastics, for the manufacture of hammers	Full duty
	44.17	01.00	43 Wooden handles, for sickles, matchets (including cane knives and corn knives) and saws manufactured in Namibia	Full duty
		02.00	48 Wooden handles, for hand tools (excluding those falling within tariff heading no. 82.01 of Schedule No. 1) manufactured in Namibia	Full duty
	72.11	01.04	45 Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated, for the manufacture of handsaws of subheading No. 8202.10	Full duty
	7226.92	01.06	64 Flat-rolled products of other alloy steel, of a width of less than 600 mm, not further worked than cold-rolled, for the manufacture of bowsaw blades of subheading No. 8202.99	Full duty
	73.04	01.00	44 Steel tubes, for the manufacture of rock drills	Full duty
		02.00	49 Solid drawn tubes, of iron or steel, with a diameter not exceeding 25,4 mm, for the manufacture of rock drill parts and hose menders	Full duty
	73.05	01.00	40 Steel tubes, for the manufacture of rock drills	Full duty

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73.06	01.00	47	Steel tubes, for the manufacture of rock drills	Full duty
82.03	01.04	46	Dropforged steel blanks, for the manufacture of files, rasps, pliers (excluding waterpump pliers, side-cutting pliers with serrated jaws (with or without pipe grips), snipenose pliers with side cutters and serrated jaws, fencing pliers, gas pliers and slip-joint pipe-grip pliers (including bent-nose type) diagonal-cutting and end-cutting pliers (not lever assisted), adjustable self-locking pliers and grips), pincers (excluding carpenters' pincers), tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools	Full duty
8204.1	01.05	55	Dropforged steel blanks, for the manufacture of hand operated spanners and wrenches (excluding double open-end spanners of all sizes up to 36 mm, ring spanners of all sizes up to 36 mm, combination ring and open-end spanners of all sizes up to 36 mm, pipe wrenches (other than chain type) and adjustable wrenches of a length of 140 mm or more but not exceeding 310 mm)	Full duty
8204.20	01.06	68	Dropforged steel blanks, for the manufacture of interchangeable spanner sockets (excluding those with a drive of 9 mm or more but not exceeding 13 mm and 19 mm or more but not exceeding 21 mm)	Full duty
82.05	01.00	49	Blanks, for the manufacture of brick, pointing, gauging and tilers' trowels	Full duty
82.09	01.00	45	Tungsten carbide tips, for the manufacture of saws	Full duty
315.10			Industry: Cutlery, Spoons and Forks	
72.19	01.00	40	Stainless steel sheets	Full duty
82.15	01.00	48	Spoons and forks, of nickel silver, unplated, for the manufacture of spoons and forks plated with silver	Full duty
315.11			Industry: Safes and Strong-room Doors	
83.01	01.00	43	Locks, including keys, and lock mechanisms	Full duty
315.12			Industry: Lampshades	
39.19	01.00	49	Plastics (excluding vinyl chloride polymers or copolymers), in sheets or rolls	Full duty
39.20	01.00	46	Plastics (excluding vinyl chloride polymers or copolymers), in sheets or rolls	Full duty
39.21	01.00	42	Plastics (excluding vinyl chloride polymers or copolymers), in sheets or rolls	Full duty
315.13			Industry: 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 or other made up Articles	
7409.21	01.06	61	Plates, sheets and strips, of copper-zinc base alloys (brass), in coils, for the manufacture of eyelets	Full duty
315.14			Industry: Closures and Closure Linings	
39.00	01.00	24	Plastics for use as linings or for coating linings	Full duty
76.07	01.00	45	Aluminium foil, for use as linings	Full duty
315.15			Industry: Welding Electrodes	
26.00	01.00	22	Metallic ores, for use as fluxes	Full duty
38.10	01.00	43	Electrodes coating preparations	Full duty
316.00			MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT PARTS THEREOF	
316.01			Industry: Machinery and Mechanical Appliances and Implements	
00.00	01.00	00	Goods of any description, for the manufacture of blower and ram type heaters and ventilating units identifiable for use solely or principally with motor vehicles with water-cooled engines	Full duty
39.04	01.00	44	Vinyl chloride polymers, liquid or pasty, for the manufacture of printing machine rollers	Full duty
39.17	01.00	43	Polyester, for the manufacture of printing machine rollers	Full duty
3917.31	02.06	68	Other flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6 MPa of polymers of vinyl chloride, seamless, without fittings, for the manufacture of evaporators of a type suitable for use with motor vehicle air-conditioning systems whether or not containing a heating element	Full duty
39.19	01.00	46	Polyester, for the manufacture of printing machine rollers	Full duty
39.20	01.00	43	Polyester, for the manufacture of printing machine rollers	Full duty
39.21	01.00	44	Polyester, for the manufacture of printing machine rollers	Full duty
39.26	01.00	41	Moulded articles of plastics for the manufacture of blood dialysers	Full duty
	02.00	46	Thread protectors, of plastics for the manufacture of drill rods for thrust borers ..	Full duty
4009.40	01.06	60	Tubes and pipes, of vulcanised rubber, for the manufacture of blower and ram type heaters, ventilation units and air-conditioning systems, identifiable for use solely or principally with motor vehicles with water cooled engines	Full duty

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40.16	01.00	47	Seals or side shields, for the manufacture of bearings	Full duty
	02.00	41	Gaskets of rubber, for the manufacture of aerosol valves	Full duty
51.11	01.00	41	Woven fabrics of carded wool or of carded fine animal hair, for the manufacture of machine roller coverings	Full duty
51.12	01.00	48	Woven fabrics of combed wool or of combed fine animal hair, for the manufacture of machine roller coverings	Full duty
52.08	01.00	45	Woven fabrics of cotton, containing 85 per cent of more by mass of cotton, of a mass of not more than 200 g/m ² , for the manufacture of machine roller coverings	Full duty
52.09	01.00	41	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass of more than 200 g/m ² , for the manufacture of machine roller coverings...	Full duty
52.10	01.00	49	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres of a mass of not more than 200 g/m ² , for the manufacture of machine roller coverings	Full duty
52.11	01.00	45	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass of more than 200 g/m ² , for the manufacture of machine roller coverings	Full duty
52.12	01.00	41	Other woven fabrics of cotton, for the manufacture of machine roller coverings .	Full duty
70.19	01.00	44	Non-woven glass fibre sheets, for the manufacture of industrial air filters	Full duty
72.12	01.00	47	Hoop and strip, of iron or steel, hot-rolled or cold-rolled, plated, coated or clad with tin, for the manufacture of aerosol valves	Full duty
72.28	01.00	43	Hot-rolled bars and rods (not in coils), of iron or steel, not flat in section, for the manufacture of bearings and parts thereof	Full duty
73.04	01.00	49	Tubes and pipes, of iron or steel, for the manufacture of economisers.....	Full duty
	02.00	43	Tubes and pipes, of iron or steel, for the manufacture of bearings and parts thereof	Full duty
	03.00	48	Tubes and pipes, of iron or steel, seamless, with an outside cross-sectional dimension of 30 mm or more but not exceeding 95 mm, for the manufacture of hydraulic lifting jacks	Full duty
	04.00	42	Seamless tubes and pipes and blanks, of iron and steel (excluding those of stainless steel), with plain ends, with a wall thickness of 10 mm or more or of which the outside cross-sectional dimension is 75 mm or more and of which the wall thickness is one-tenth more of the outside cross-sectional dimension, for the manufacture of drill rods for thrust borers	Full duty
	05.00	47	Tubes and pipes, of iron or steel, seamless, for the manufacture of hydraulic cylinders	Full duty
	06.00	41	Tubes and pipes, of steel, with a cross-section in the form of a circle, of an outside cross-sectional dimension of 22 mm or more but not exceeding 45 mm, containing by mass-	Full duty
			0,17 per cent or more but not exceeding 0,22 per cent carbon;	
			0,45 per cent or more but not exceeding 0,65 per cent manganese;	
			1,65 per cent or more but not exceeding 2 per cent nickel;	
			0,4 per cent or more but not exceeding 0,6 per cent chromium; and	
			0,2 per cent or more but not exceeding 0,3 per cent molybdenum.	
			for the manufacture of hollow mining drill extensions	
	07.00	46	Tubes and pipes, of steel, with a cross-section in the form of a hexagon, of an outside cross-sectional dimension of 35 mm or more but not exceeding 45 mm, containing by mass-	Full duty
			0,17 per cent or more but not exceeding 0,22 per cent carbon;	
			0,45 per cent or more but not exceeding 0,65 per cent manganese;	
			1,65 per cent or more but not exceeding 2 per cent nickel;	
			0,4 per cent or more but not exceeding 0,6 per cent chromium; and	
			0,2 per cent or more but not exceeding 0,3 per cent molybdenum.	
			for the manufacture of hollow mining drill extensions	
73.05	01.00	45	Tubes and pipes, of iron or steel, for the manufacture of economisers.....	Full duty
	02.00	44	Tubes and pipes, of iron or steel, for the manufacture of bearings and parts thereof	Full duty
73.06	01.00	41	Tubes and pipes, of iron or steel, for the manufacture of economisers.....	Full duty
	02.00	46	Tubes and pipes, of iron or steel, for the manufacture of bearings and parts thereof	Full duty
73.14	01.00	43	Woven wire materials, of iron or steel, for the manufacture of filters and filter elements for internal combustion piston engines	Full duty
	02.00	48	Reinforcing material, of iron or steel wire with a diameter not exceeding 1 mm, for the manufacture of air filter elements	Full duty
73.26	01.00	40	Thread protectors, of iron or steel, for the manufacture of drill rods for thrust borers	Full duty
7604.21	01.06	62	Hollow profiles, of aluminium alloys, of an inside diameter exceeding 12,5 mm and containing by mass, not more than -	Full duty
			6 per cent of copper; or	
			6 per cent of magnesium; or	
			2 per cent of silicon; or	
			8,5 per cent of zinc; or	

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			2 per cent of manganese; or 2 per cent of lead; or 4 per cent of titanium; or 0,5 per cent of boron, entered for home consumption on or before 30 June 1997, for the manufacture of condensers and evaporators for motor vehicle air conditioner equipment, in such quantities as the Permanent Secretary: Trade and Industry may allow by specific permit after he or she has been satisfied that the quality of such locally manufactured hollow profiles of aluminium alloys is not acceptable to the motor industry	
7607.19	01.06	68	Aluminium foil, not backed, unprinted, of a thickness not exceeding 0,176 mm and of a width not exceeding 105 mm, for the manufacture of condensers and evaporators of a type identifiable for use in motor vehicle air conditioning systems	Full duty
7608.20	01.06	69	Tubes and pipes, of aluminium alloys, of an inside diameter exceeding 12,5 mm and containing, by mass, not more than - 6 per cent of copper; or 6 per cent of magnesium; or 2 per cent of silicon; or 8,5 per cent of zinc; or 2 per cent of manganese; or 2 per cent of lead; or 4 per cent of titanium; or 0,5 per cent of boron, entered for home consumption on or before 30 June 1997, for the manufacture of condensers and evaporators for motor vehicle air conditioner equipment, in such quantities as the Permanent Secretary: Trade and Industry may allow by specific permit after he or she has been satisfied that the quality of such locally manufactured tubes and pipes of aluminium alloys is not acceptable to the motor industry	Full duty
76.09	01.04	40	Other aluminium tube or pipe fittings, for the manufacture of heaters or radiators cores of a type suitable for use with blower or ram type heaters and ventilating units, identifiable for use solely or principally with motor vehicles with water cooled engines.....	Full duty
82.08	01.00	43	Circular blades, of stainless steel, for the manufacture of food slicing machines	Full duty
84.07	01.00	44	Internal combustion piston engines, for the manufacture of scrapers and road graders	Full duty
	02.00	49	Internal combustion piston engines, for the manufacture of front-end loaders	Full duty
84.08	01.00	40	Internal combustion piston engines, for the manufacture of scrapers and road graders	Full duty
	02.00	45	Compression ignition engines, for the manufacture of self-propelled cranes	Full duty less 3%
	03.00	41	Internal combustion piston engines, for the manufacture of front-end loaders	Full duty
8408.90	01.06	66	Compression-ignition internal combustion piston engines, four-stroke tow-cylinder, normally aspirated, with a cylinder capacity of 350 cm ³ or more but less than 650 cm ³ , for the manufacture of airconditioning and refrigerating equipment identifiable for use with refrigerated vehicles	Full duty
84.09	01.00	47	Injection nozzle bodies and needles, unfinished, for the manufacture of fuel injection nozzles for diesel engines	Full duty
84.50	01.00	42	Drain assemblies, gyrators and gyrator drives, legs, oil pans and covers, wringers and wringer drives, for the manufacture of laundry washing machines	Full duty
84.81	01.00	42	Valves of metal, of a kind commonly used with appliances or metal piping with an inside diameter of less than 12,7 mm, for the manufacture of hydraulic industrial equipment.....	Full duty
	02.00	47	Valves of metal, of a kind commonly used with appliances or metal piping with an inside diameter of less than 12,7 mm, for the manufacture of front-end loaders	Full duty
84.82	01.00	49	Rollers, for the manufacture of bearings (excluding single row tapered roller bearings with the following dimensions:	Full duty less 10%

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			Cups Outside diameter	Width	
			72,23 mm	19,84 mm	
			65,09 mm	13,97 mm	
			73,43 mm	14,73 mm	
			64,29 mm	16,67 mm	
			Cones Inside diameter	Width	
			34,92 mm	25,4 mm	
			38,1 mm	18,29 mm	
			41,27 mm	19,81 mm	
			30,16 mm	21,43 mm	
84.82	02.00	43	Rollers and unworked rings (excluding hardened rings), for the manufacture of single row tapered roller bearings with the following dimensions		Full duty
			Cups Outside diameter	Width	
			72,23 mm	19,84 mm	
			65,09 mm	13,97 mm	
			73,43 mm	14,73 mm	
			64,29 mm	16,67 mm	
			Cones Inside diameter	Width	
			34,92 mm	25,4 mm	
			38,1 mm	18,29 mm	
			41,27 mm	19,81 mm	
			30,16 mm	21,43 mm	
84.83	01.00	45	Reduction gears or gear-boxes, for the manufacture of concrete mixers of a kind for mounting on motor vehicle chassis		Full duty
	02.00	49	Reversing gear-box assemblies, for the manufacture of concrete mixers		Full duty
	03.00	44	Reduction gears or gear-boxes and parts thereof, for the manufacture of scrapers		Full duty
	04.00	49	Gear-boxes and parts thereof, driving axles and torque convertors, for the manufacture of self-propelled cranes		Full duty less 3%
8483.40	01.06	64	Precision ball screws, for the manufacture of numerically controlled lathes		Full duty
8483.50	01.06	61	Other flywheels and pulleys, including pulley blocks, for the manufacture of evaporators of a type suitable for use with motor vehicle air-conditioning systems whether or not containing a heating element		Full duty
85.01	01.00	44	Electric motors, three-phase, not exceeding 260 kW, for the manufacture of coal-cutters and loaders		Full duty
	02.00	44	Electric motors of less than 0,75 kW, for the manufacture of floor polishers, vacuum cleaners, lathes and machine-tools		Full duty
	03.00	49	Commutator motors, for the manufacture of numerically controlled lathes		Full duty
	04.04	44	Motors marked or identifiable as flameproof or explosion-proof, submersible motors, synchronous motors and repulsion induction motors, single-phase, for the manufacture of heaters of a type suitable for use with blower or ram type heaters and ventilating units, identifiable for use solely or principally with motor vehicles with water-cooled engines		Full duty
85.03	01.04	41	Other parts for electric motors, for the manufacture of evaporators of a type suitable for use with motor vehicle air-conditioning systems whether or not containing a heating element		Full duty
85.37	01.00	41	Numerical control systems, for the manufacture of numerically controlled lathes		Full duty
85.44	01.00	47	Cables, insulated with vinyl chloride polymers, for the manufacture of numerically controlled lathes		Full duty
87.08	01.00	41	Steering wheels and other steering mechanism parts from and including the steering box up to and including the steering link, instrument panels with gauges and brake mechanisms (excluding brake drums), for the manufacture of road graders		Full duty
	02.00	46	Steering wheels and other steering mechanism parts from and including the steering box up to and including the steering link, instrument panels with gauges and brake mechanisms (excluding brake drums), for the manufacture of front-end loaders		Full duty

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	03.04	40	Blower or ram type heaters and ventilating units, identifiable for use solely or principally with motor vehicles with water-cooled engines, for the manufacture of heaters of a type suitable for use with blower or ram type heaters and ventilating units, identifiable for use solely or principally with motor vehicles with water-cooled engines.....	Full duty
	04.04	45	Blower or ram type heaters and ventilating units, identifiable for use solely or principally with motor vehicles with water-cooled engines, for the manufacture of heaters or radiators cores of a type suitable for use with blower or ram type heaters and ventilating units, identifiable for use solely or principally with motor vehicles with water-cooled engines.....	Full duty
316.02			Industry: Pumps	
	73.06	01.00	43 Tubes and pipes, not seamless, of iron or steel, for the manufacture of pedal cycle type pneumatic tyre pumps.....	Full duty
	84.13	01.00	45 Parts of unassembled pumps (excluding pedestals, frameworks casing and hose), with or without parts specified elsewhere in item 316.02 in respect of the pumps mentioned in this paragraph, for the manufacture of electric or hand pumps of a kind commonly used for the delivery of petrol or lubricating oil or fuel oil.....	Full duty
		02.00	42 Pumps (excluding hose), with or without indicators, for the manufacture of portable oil pumps, oil reservoirs or oil distributors.....	Full duty
	84.81	01.00	44 Discharge control cocks, for the manufacture of electric or hand pumps of a kind commonly used for the delivery of petrol or lubricating oil or fuel oil.....	Full duty
	85.01	01.00	41 Electric motors, for the manufacture of pumps of a kind commonly used for the delivery of petrol or lubricating oil or fuel oil.....	Full duty
316.03			Industry: Agricultural Machinery and Mechanical Appliances and Implements	
	39.17	01.00	47 Tubing of plastics, for the manufacture of power take-off shaft guards.....	Full duty
	84.07	01.00	48 Internal combustion engines, for the manufacture of selfpropelled combined harvesting and threshing machines.....	Full duty
	84.08	01.00	44 Internal combustion engines, for the manufacture of selfpropelled combined harvesting and threshing machines.....	Full duty
	85.36	01.00	49 Ignition switch assemblies, for the manufacture of combined harvesting and threshing machines.....	Full duty
316.04			Industry: Electrical Generators, Motors, Converters (Rotary or Static), Transformers, Rectifiers and Rectifying Apparatus, and Inductors	
	39.07	01.00	44 Epoxides, in blocks, lumps, powders, granules, flakes and similar bulk forms....	Full duty
	39.19	01.00	41 Polyimide film.....	Full duty
	39.20	01.00	49 Polyimide film.....	Full duty
	39.21	01.00	45 Polyimide film.....	Full duty
	59.03	01.00	44 Textile fabrics, impregnated or coated with varnish or plastics.....	Full duty
	68.14	01.00	44 Mica manufactures.....	Full duty
	72.11	01.00	46 Hoop and strip, of iron or steel, hot-rolled or cold-rolled, not plated, coated or clad	Full duty
	8483.10	01.06	68 Other transmission shafts (including cam shafts and crank shafts) and cranks, for the manufacture of DC commutator motors.....	Full duty
	8483.40	01.06	64 Other gears and gearing (excluding toothed wheels, chain sprockets and other transmission elements presented separately); ball screws, gear boxes and other speed changers, including torque converters, for the manufacture of DC commutator motors.....	Full duty
	85.01	01.04	44 Motors marked or identifiable as flame-proof or explosion-proof, submersible motors, synchronous motors and repulsion induction motors, single-phase, for the manufacture of DC commutator motors.....	Full duty
	85.03	01.00	48 Parts of electric motors, for the manufacture of commutator motors.....	Full duty
		02.00	42 Parts of electric motors, for the manufacture of submersible motors.....	Full duty less 5%
		03.00	47 Commutators and brush holders, for the manufacture of windscreen and similar wiper motors.....	Full duty
	8504.31	01.06	64 Transformers with a laminated iron or steel core, having a power handling capacity of less than 500 V.A. and a rated secondary voltage of less than 1 000 V (excluding voltage and current transformers suitable for metering and protective purposes), for the manufacture of AC to DC converters.....	Full duty
	85.38	01.00	43 Mounted electric contact points of tungsten, for the manufacture of voltage regulators for motor vehicles.....	Full duty
	8544.60	01.06	66 Insulated electric conductors, for a voltage exceeding 1 000 V, for the manufacture of dielectric transformers.....	Full duty

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316.05		Industry:	Primary Cells and Primary Batteries; Electric Accumulators, Including Separators therefor, whether or not Rectangular (Including Square)		
	00.00	01.00	08 Goods of any description, provided woven fabrics and plates, sheets, film, foil and strip of plastics, undergo a further process than merely cutting, for the manufacture of battery separator plates.....	Full duty	
	26.02	01.04	43 Manganese dioxide, natural.....	Full duty	
	39.16	01.04	43 Profile shapes, whether or not surface worked but not otherwise worked, of plastics, for use as separator material (excluding those for use in the manufacture of 6 or 12 V accumulators suitable for use with motor vehicles).....	Full duty	
	39.20	01.04	40 Plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, for use as separator material (excluding those for use in the manufacture of 6 or 12 V accumulators suitable for use with motor vehicles).....	Full duty	
	39.21	01.04	46 Plates, sheets, film, foil and strip, of plastics, for use as separator material (excluding those for use in the manufacture of 6 or 12 V accumulators suitable for use with motor vehicles).....	Full duty	
	3926.90	01.06	64 Strip of polymers of vinyl chloride, perforated	Full duty	
316.05	7019.31	01.06	61 Mats of glass fibre, for use as separator material in the manufacture of 2 cell electric accumulators, 4 V.....	Full duty	
	7019.90	01.06	67 Braid of glass fibre	Full duty	
	8506.90	01.06	60 Parts (excluding electrodes of nickel or iron plates), for the manufacture of primary cells and primary batteries.....	Full duty	
	8507.90	01.06	60 Parts (excluding plates), for the manufacture of accumulators.....	Full duty	
		02.06	65 Boxes and covers, of hard rubber, for the manufacture of accumulators.....	Full duty	
		03.06	63 Boxes and covers, of plastics, for the manufacture of accumulators	Not exceeding 10%	
		04.06	64 Electrodes, of nickel or iron, for the manufacture of accumulators.....	Not exceeding 10%	
		05.06	69 Separator plates, for the manufacture of accumulators (excluding 6 or 12 V accumulators suitable for use with motor vehicles).....	Full duty	
	8545.19	01.06	61 Carbon electrodes.....	Full duty	
316.06			Industry: Electrical Starting and Ignition Equipment for Internal Combustion Engines, and Generators and Cut-outs for use in Conjunction with such Engines		
	00.00	01.00	00 Parts and subassemblies, for the manufacture of starter motors and alternators, under a manufacturing programme approved by the Minister of Trade and Industry.....	Full duty	
	85.11	01.00	43 Distributor parts, for the manufacture or completion thereof	Full duty	
316.07			Industry: Vehicle Lighting and Signalling Equipment		
	85.12	01.00	41 Diaphragms, for the manufacture of horns (excluding motor cycle horns).....	Full duty	
	85.36	01.00	46 Contact breakers, for the manufacture of horns (excluding motor cycle horns)...	Full duty	
316.08			Industry: Electric Filament Lamps and Electrical Discharge Lamps (Including Infra-red and Ultra-violet Lamps), and Arc Lamps		
	32.06	01.00	42 Inorganic products of a kind used as luminophores, for the manufacture of fluorescent lamps	Full duty	
	32.14	01.00	41 Capping paste, for the manufacture of electric filament lamps.....	Full duty	
		02.00	40 Glass envelopes, for the manufacture of electric discharge lamps	Full duty	
	85.39	01.00	47 Mountings, filaments, caps and leading-in wires, for the manufacture of electric filament lamps of voltages not exceeding 24 V.....	Full duty	
		02.00	41 Glass envelopes, equipped with mountings, filaments and leading-in wires, for the manufacture of electric filament lamps (excluding stop light and tail light filament lamps, whether or not combined, flicker light filament lamps and reversing light filament lamps, for vehicles) of voltages not exceeding 24 V	Full duty	
		03.00	46 Filaments, leading-in wires and quartz burners, for the manufacture of electric discharge lamps	Full duty	
		04.00	40 Filaments, leading-in wires and caps, for the manufacture of electric filament lamps.....	Full duty	
316.09			Industry: Electric Instantaneous or Storage Water Heaters and Immersion Heaters; Electric Space Heating Apparatus and Soil Heating Apparatus; 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 (Excluding Those of Heading No. 85.45)		
	2519.90	01.06	69 Magnesium oxide, for the manufacture of electric heating resistors	Full duty	

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316.10	6814.10	01.06	60	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support, for the manufacture of electrical heating resistors	Full duty
				Industry: Radios, Gramophones and Magnetic Sound Recording and Reproducing Apparatus and Components	
	85.00	01.00	23	Rectifiers and parts thereof	Full duty less 5%
		02.00	28	Loudspeakers (excluding those mounted in cabinets) with a maximum cross-sectional dimension of the cone section not exceeding 100 mm or of a value for duty purposes exceeding 200c each; parts of loudspeakers	Full duty
		03.00	22	Circuit boards or sheets (excluding those of metal) not fitted with components; aerials, ferrite rods, tuners, vibrators and variometers; parts thereof	Full duty less 5%
		04.00	27	Potentiometers, resistors and switches; parts thereof	Full duty less 5%
		05.00	21	Control knobs	Full duty less 5%
	85.19	01.00	41	Record-players and automatic record changers, not mounted in cabinets or the like	Full duty
		02.00	46	Tape decks, not mounted in cabinets or the like	Full duty
	8520.3	01.00	59	Tape decks, not mounted in their enclosures	Full duty
	85.22	01.04	40	Pick-ups, sound-heads, sound-boxes, tone arms, tables for turntables, and parts thereof	Full duty
316.11		02.04	45	Parts of record-players, automatic record changers or tape decks	Full duty
				Industry: Insulated Electric Wire, Cables, Bars, Strip and the Like	
	29.00	01.00	23	Organic chemicals (excluding esters of phthalic acid), for use as plasticisers	Full duty
	32.06	01.00	45	Colouring matter (excluding titanium white) for compounding with rubber	Full duty
	32.08	01.04	47	Enamels, based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium, for the manufacture of insulated electric copper wire	Full duty
	38.12	01.00	46	Chemical preparations (excluding chlorinated paraffins and phthalic acid esters of mixed aliphatic alcohols), for use as plasticisers	Full duty
	39.09	01.00	42	Thermoplastic plastics, in blocks, lumps, powders, granules, flakes and similar bulk forms (excluding propylene polymers and copolymers, ethylene polymers and copolymers and vinyl chloride polymers)	Full duty
	3916.90	01.06	60	Profile shapes of plastics (excluding those of polymers of ethylene and polymers of vinyl chloride), for the manufacture of optical fibre cables	Full duty
	39.19	01.00	44	Polyamide film	Full duty
	39.20	01.00	41	Polyamide film	Full duty
	39.21	01.00	48	Polyamide film	Full duty
	52.04	01.00	48	Cotton yarn	Full duty
	52.05	01.00	44	Cotton yarn	Full duty
	52.06	01.00	40	Cotton yarn	Full duty
	52.07	01.00	47	Cotton yarn	Full duty
	5402.10	01.06	64	High tenacity yarn of nylon or other polyamides, not put up for retail sale, for the manufacture of optical fibre cables	Full duty
	59.06	01.00	46	Rubberised textile fabrics	Full duty
	68.14	01.00	47	Electrical insulating tape, of mica	Full duty
316.13	74.09	01.00	42	Wrought strip, of copper, for the manufacture of coaxial cable	Full duty
				Industry: Internal Combustion Piston Engines (Excluding Motor Cycle Engines) and Parts Thereof	
	39.26	01.00	43	Articles of plastics (excluding hose clamps)	Full duty
	40.08	01.00	47	Plates, sheets, strip and profile shapes, of vulcanised rubber (excluding hard rubber)	Full duty
	40.09	01.00	43	Tubes, pipes and hoses, of vulcanised rubber (excluding hard rubber) with or without their fittings	Full duty
	40.10	01.00	40	Transmission belts, of vulcanised rubber	Full duty
	40.16	01.00	49	Articles of vulcanised rubber (excluding hard rubber)	Full duty
	48.23	01.00	43	Paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres	Full duty

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49.08	01.00	40	Transfers (decalcomanias)	Full duty
73.04	01.00	40	Tubes, pipes and hollow profiles, seamless, of iron (excluding cast iron) or steel	Full duty
73.05	01.00	47	Tubes and pipes, having internal and external circular cross-sections the external diameter of which exceeds 406,4 mm, of iron or steel	Full duty
73.06	01.00	43	Tubes, pipes and hollow profiles, of iron or steel	Full duty
73.07	01.00	42	Tubes or pipe fittings, of iron or steel	Full duty
73.15	01.00	41	Timing chains, of iron or steel	Full duty
73.18	01.00	40	Screws, bolts, nuts, rivets, cotters, cotterpins, washers (including spring washers) and screw studs, of iron or steel	Full duty
73.20	01.00	44	Springs, of iron or steel	Full duty
73.26	01.00	42	Articles of iron or steel (excluding hose clamps)	Full duty
74.00	01.00	22	Copper and articles thereof (excluding hose clamps)	Full duty
75.00	01.00	26	Nickel and articles thereof	Full duty
76.00	01.00	23	Aluminium and articles thereof (excluding hose clamps)	Full duty
84.09	01.00	49	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08 subject to a permit in such quantities, at such times and subject to such conditions as the Permanent Secretary: Trade and Industry may allow.	Full duty
84.13	01.00	45	Pumps and parts thereof, for liquids	Full duty
84.14	01.00	41	Fans and parts thereof	Full duty
84.21	01.00	47	Filters (air, fuel and oil)	Full duty
84.81	01.00	44	Taps, cocks, valves and similar appliances	Full duty
84.83	01.00	47	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08 subject to a permit in such quantities, at such times and subject to such conditions as the Permanent Secretary: Trade and Industry may allow.	Full duty
84.84	01.00	43	Gaskets and similar joints of metal sheeting combined with other material or of 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	Full duty
85.11	01.00	46	Electrical ignition and starting equipment of a kind used for spark-ignition or compression ignition internal combustion engines (excluding starter motors with an outside polehousing diameter not exceeding 150 mm, spark plugs 12 V dynamos which develop a maximum of 30 A, 12 V and 24 V alternators of a mass not exceeding 7 kg, cutouts and ignition coils)	Full duty
85.32	01.00	41	Electrical capacitors, fixed or adjustable	Full duty
85.36	01.00	47	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (excluding starter motor solenoid switches), for a voltage not exceeding 1000 V	Full duty
85.44	01.00	49	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors	Full duty
85.45	01.00	45	Carbon electrodes, carbon brushes and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Full duty
87.08	01.00	43	Clutch and torque converter housings; mounting brackets, insulators and governors	Full duty
316.15			Industry: Prepared Unrecorded Media for Sound Recording or Similar Recording of Other Phenomena	
39.19	01.00	41	Self-adhesive plates, sheets, film, foil, tape strip and other flat strips, of polymers of vinyl chloride, of a thickness not exceeding 0,75 mm, for the manufacture of printed security cards	Full duty
3920.4	01.00	56	Other plates, sheets, film, foil and strip, of polymers of vinyl chloride, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of a thickness exceeding 0,25 mm but not exceeding 0,75 mm, for the manufacture of printed security cards	Full duty
39.21	01.00	45	Other plates, sheets, film; foil and strip; of polymers of vinyl chloride, of a thickness exceeding 0,25 mm but not exceeding 0,75 mm, for the manufacture of printed security cards	Full duty
316.16			Industry: Tools for Working in the Hand, with Self-contained Electric Motor	
85.08	01.00	41	Cutting heads, of artificial plastic material, for the manufacture of cutters of the flail line type, suitable for use for cutting lawn edges	Full duty

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316.17

Industry: Television

00.00	05.00	08	Goods of any description (excluding mounted or populated circuit boards, picture tubes fitted with components other than the deflection coil and cabinets fitted with components), for the manufacture of television receivers, whether or not combined, in the same housing, with radio-broadcasting receivers or sound or video recording or reproducing apparatus	Full duty
76.08	01.04	43	Tubes of aluminium, round, of a wall thickness not exceeding 1,1 mm and with an outside diameter of 6,5 mm or more but not exceeding 16 mm, for the manufacture of antennas	Full duty
	02.04	48	Tubes of aluminium (excluding round), of a wall thickness not exceeding 1,1 mm and of which no cross-sectional dimension exceeds 30 mm, for the manufacture of antennas	Full duty

316.18

Industry: Electric Insulating Products

25.25	01.00	49	Mica, including splittings, and mica waste	Full duty
39.19	01.00	47	Polyimide film	Full duty
	02.00	41	Polyvinyl fluoride film	Full duty
39.20	01.00	44	Polyimide film	Full duty
	02.00	49	Polyvinyl fluoride film	Full duty
39.21	01.00	40	Polyimide film	Full duty
	02.00	45	Polyvinyl fluoride film	Full duty
56.03	01.00	49	Nonwovens of polyamide fibres	Full duty
68.14	01.00	46	Reconstituted mica, in rolls or in sheets	Full duty
70.19	01.00	45	Woven fabrics of glass fibre, of a thickness not exceeding 0,15 mm	Full duty
	02.00	48	Glass fibre fabrics (not woven)	Full duty

316.19

Industry: Electrical Apparatus for Switching or Protecting Electrical Circuits, or for Making Connections to or in Electrical Circuits

3907.60	01.06	65	Polyethylene terephthalates, in primary forms, for the manufacture of lampholders	Full duty
73.18	01.04	40	Machine screws, of iron or steel, for the manufacture of terminals	Full duty
8535.30	01.06	63	Push button switches, for the manufacture of earth leakage relays	Full duty
	02.06	60	Parts of goods of headings Nos. 85.35 and 85.37, for the manufacture of switchgear and automatic circuit breakers for a voltage not exceeding 1 kV	Full duty less 5%
	03.06	65	Parts of goods of headings Nos. 85.35 and 85.37, for the manufacture of switchgear and automatic circuit breakers for a voltage exceeding 24 kV but not exceeding 36 kV	Full duty less 5%
	04.06	67	Parts of goods of headings Nos. 85.35 and 85.37, for the manufacture of switchgear and automatic circuit breakers for a voltage exceeding 72,5 kV	Full duty less 5%
	05.06	64	Parts of dimmer switches and push-pull switches, for the manufacture of dimmer switches and push-pull switches, of a kind suitable for use in motor vehicles	Full duty
8540.8	01.05	57	Valves, for the manufacture of earth leakage relays	Full duty

316.20

Industry: Electric or Laser-operated Welding, Brazing, Soldering or Cutting Machines and Apparatus

74.07	01.00	46	Wrought bars and rods of copper, for the manufacture of resistance welding electrodes	Full duty
74.08	01.00	42	Wrought bars and rods of copper, for the manufacture of resistance welding electrodes	Full duty
74.09	01.00	49	Wrought plates, sheets and strip, of copper, for the manufacture of electric resistance welding machines and apparatus	Full duty

316.21

Industry: Transistors and Electronic Integrated Circuits

28.06	01.00	42	Hydrogen chloride (hydrochloric acid), for the manufacture of electronic integrated circuits	Full duty
29.15	01.00	44	Acetic acid, for the manufacture of electronic integrated circuits	Full duty
29.18	01.00	43	Citric acid, for the manufacture of electronic integrated circuits	Full duty
32.14	01.00	45	Moulding compound, for the manufacture of electronic integrated circuits and transistors	Full duty
3705.90	01.06	69	Photographic plates and film, exposed and developed, for the manufacture of electronic integrated circuits	Full duty
37.07	01.00	48	Photographic chemicals, for the manufacture of electronic integrated circuits	Full duty
3824.90	01.06	67	Die bonding paste, for the manufacture of electronic integrated circuits	Full duty

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3919.10	01.06	69	Self-adhesive film, in rolls, of polymers of vinyl chloride, of a width not exceeding 20 cm and of a thickness not exceeding 0,05 mm, for the manufacture of electronic integrated circuits	Full duty
316.22			Industry: Static Converters (for Example, Rectifiers): Electrical Capacitors, Fixed, Variable or Adjustable (pre-set); Electrical Resistors (Including Rheostats and Potentiometers) (Excluding Heating Resistors); Printed Circuits; Diodes, Transistors and Similar Semiconductor Devices, Photosensitive Semiconductor Devices, Including Photovoltaic Cells, Whether or not Assembled in Modules or made up into Panels, Light Emitting Diodes; Mounted Piezo-electric Crystals; Electronic Integrated Circuits and Micro-assemblies	
00.00	01.00	09	Goods of any description, for the manufacture of static converters.....	Full duty
	02.00	03	Goods for the description, for the manufacture of electrical capacitors.....	Full duty
	03.00	08	Goods of any description, for the manufacture of electrical resistors (excluding heating resistors).....	Full duty
	04.00	02	Goods of any description, for the manufacture of printed circuits.....	Full duty
	05.00	07	Goods of any description, for the manufacture of diodes, transistors and similar semiconductor devices, photosensitive semiconductor devices, light-emitting diodes and mounted piezo-electric crystals	Full duty
	06.00	01	Goods of any description, for the manufacture of integrated circuits and micro assemblies	Full duty
317.00			VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT	
			NOTES: 1. Components imported separately (for example, as a reserve supply for replacing damaged components or as components not forming part of imported unassembled, complete or incomplete vehicles) for use in terms of the provisions of item 317.03 or 317.05, shall be entered under the appropriate tariff heading of Schedule No. 1 and under the rebate provision applicable to the components as if imported as parts of the unassembled vehicles in which they are to be incorporated.	
317.01			Industry: Light Dumpers	
317.02			Industry: Motor Vehicles (General)	
00.00	01.00	03	Components for the manufacture of cabs	Full duty
	02.00	04	Components, for the manufacture of motor vehicles for the transport of ten or more persons, including the driver, with compression-ignition internal combustion piston engines (diesel or semi-diesel) fitted with interior parcel racks, air conditioner, toilet, kitchen units complete with electrical power outlets, refrigerators, jet vents and reading lights	Full duty
	03.00	09	Components, for the manufacture of shuttle cars for use in underground mines, low-construction flame-proof vehicles, equipped with control mechanisms both in the front and rear, for use in underground mines.....	Full duty
	04.00	03	Components, for the manufacture of off-the-road logging trucks	Full duty
	05.00	08	Goods of any description, (excluding two-wheeled tractors, trailers and chassis fitted with engines), for the manufacture of dumpers of subheading No. 8704.10	Full duty
39.19	01.00	45	Plates, sheets, film and foil, of Plastics (excluding flexible cellular polyurethane)	Full duty
	02.00	40	Plates, sheets, film and foil, of Plastics (excluding paper coated with plastics, polyvinyl chloride film of a thickness not exceeding 1,27 mm and flexible cellular polyvinyl chloride of a thickness not exceeding 8 mm)	Full duty
39.20	01.00	42	Plates, sheets, film and foil, of Plastics (excluding flexible cellular polyurethane)	Full duty
	02.00	47	Plates, sheets, film and foil, of Plastics (excluding paper coated with plastics, polyvinyl chloride film of a thickness not exceeding 1,27 mm and flexible cellular polyvinyl chloride of a thickness not exceeding 8 mm)	Full duty
39.21	01.00	49	Plates, sheets, film and foil, of Plastics (excluding flexible cellular polyurethane)	Full duty
	02.00	43	Plates, sheets, film and foil, of Plastics (excluding paper coated with plastics, polyvinyl chloride film of a thickness not exceeding 1,27 mm and flexible cellular polyvinyl chloride of a thickness not exceeding 8 mm)	Full duty
40.11	01.00	44	Radial ply pneumatic tyres, of a mass exceeding 140 kg, for the manufacture of dumpers (excluding light dumpers)	Full duty
41.00	01.00	20	Leather (cellulose finished), for use as upholstery material.....	Full duty
54.07	01.00	45	Woven fabrics of man-made filament yarn, for use as upholstery material.....	Full duty
54.08	01.00	41	Woven fabrics of man-made filament yarn, for use as upholstery material.....	Full duty
58.01	01.00	41	Woven pile fabrics, for use as upholstery material.....	Full duty
83.02	01.00	48	Door furniture, hand rail support brackets, luggage or parcel rail brackets and door gear mechanisms, for omnibuses	Full duty
84.83	01.00	44	Power take-offs, for fire engines	Full duty

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85.12	01.00	42	Interior lighting fittings, complete with holders, internal signalling systems and electrical direction indicator signals or lights, for omnibuses	Full duty
87.04	01.04	44	Chassis fitted with cabs, for the manufacture of fire fighting vehicles	Full duty
8704.23	01.06	64	Chassis fitted with cabs, with front- and rear-wheel drive, with two front-wheel and two rear-wheel driving axles, imported with or incorporating internal combustion piston engines with a cubic displacement of not less than 18 000 cm ³ and with a vehicle mass of not less than 20 000 kg, for the equipment with breakdown and crane equipment manufactured in the common customs area ..	Full duty
87.06	02.04	41	Chassis fitted with engines, for the manufacture of fire fighting vehicles of subheading No. 8705.30.....	Full duty
	03.04	46	Chassis fitted with engines, for dumpers of a G.V.M. not exceeding 50 t of subheading No. 8704.10, for fitting with bodies manufactured in the common customs area.....	Full duty less 5%
	04.04	40	Chassis fitted with engines, for dumpers of a G.V.M. exceeding 50 t of subheading No. 8704.10, for fitting with bodies manufactured in the common customs area.	Full duty
87.08	01.00	40	Metal skeletal framework (excluding windows), assembled or unassembled, destination boxes, destination or route blind mechanisms and numbered blinds, for omnibuses.....	Full duty
	02.00	45	Auxiliary gear-boxes (with twin take-off), differentials and axles, for the equipment of motor vehicles with third axles for direct drive.....	Full duty
317.03			Industry: Road tractors, motor cars and other motor vehicles principally designed for the transport of persons including station wagons, motor vehicles for the transport of goods and chassis fitted with engines for the motor vehicles of heading Nos. 87.01 to 87.05	
			NOTE: This rebate item covers automotive components excluded from Chapter 98 of Schedule No. 1 by virtue of Note 5 to the said Chapter in such quantities and at such times and subject to a manufacturing programme as agreed upon by members of the common customs area and subject to such further conditions as determined by such members in terms of a specific permit issued by the Permanent Secretary: Trade and Industry.	
87.00	01.02	21	Disassembled for road tractors for semi-trailers, of subheading No. 8701.20	Full duty less 21,5%
	02.02	24	Disassembled for motor vehicles for the transport of ten or more persons, including the driver, of heading No. 87.02.....	Full duty less 21,5%
	03.02	28	Disassembled for motor cars (including station wagons) of heading No. 87.03 .	Full duty less 21,5%
	04.02	23	Disassembled for motor vehicles for the transport of goods of heading No. 87.04	Full duty less 21,5%
	05.02	28	Disassembled chassis fitted with engines, of heading No. 87.06, for motor vehicles of headings Nos. 87.01 to 87.05 (excluding those for motor vehicles of subheading No. 8704.10)	Full duty less 21,5%

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317.04

Industry: Specified motor vehicles**NOTES:**

1. The extent of rebate provided for in this item shall not exceed the duty payable on the goods imported in terms of Chapter 98 of Schedule No. 1.
 2. Registrants under this item shall:
 - (i) (a) during the first accounting period, as defined in Note 3(a), submit a customs account for the first four months period to the Controller and any customs duty due shall be brought to account on bill of entry for home consumption within thirty days from the closing date of such account but not later than the penultimate official working day of the month following the period of four months during which the date for closing of duty accounts occurs and for the four remaining quarters submit accumulative quarterly customs accounts to the Controller and any customs duty due shall be paid on a provisional payment within thirty days from the closing date of each quarter and should it be found that the accumulative duty payable at the end of a quarter is less than that paid at the end of the previous quarter, such difference in duty shall be refunded to the motor vehicle manufacturer, if, however, the duty payable should be more than that paid at the end of the previous quarter, the motor vehicle manufacturer shall bring the difference in duty to account by means of a provisional payment, provided that at the end of the accounting period, the duty due on the final return so calculated shall be brought to account on a bill of entry for home consumption within thirty days from the closing date of such account but not later than the penultimate official working day of the month following the period of twelve months during which the date for closing of duty accounts occurs and the provisional payments refunded; and
 - (i) (b) during the second and ensuing accounting periods as defined in Note 3(b), submit customs accounts to the Controller and any customs duty due shall be brought to account on a bill of entry for home consumption within thirty days from the closing date of the relative accounting period but not later than the penultimate official working day of the month following the period of three months during which the date for closing of duty accounts occurs.
 - (ii) For the purposes of Notes 2(1)(a) and (b) the duty due shall be the duty applicable on the date of the certificate for removal of excisable/specified goods ex warehouse (form DA 32)
 3. The accounting periods shall be as follows:
 - (a) The first accounting period for original equipment components entered under this rebate item, those received from local component manufacturers or suppliers and motor vehicles produced shall be for five periods commencing on 1 September 1995, consisting of a four months' period followed by four periods of three months each and shall end on 31 December 1996.
 - (b) The second and ensuing accounting periods shall be on a quarterly basis commencing on 1 January 1997.
 4. "Import rebate credit certificates" means certificates issued by the Permanent Secretary: Trade and Industry in respect of eligible exports of goods defined in Note 5.
 5. "Eligible exports" means exports of any of the following which are new and unused at the time of export:
 - (a) Specified motor vehicles defined in Note 7 manufactured under this rebate item and exported from the licensed premises by the manufacturer.
 - (b) Motor vehicles manufactured under rebate item 317.07 and exported from the registered premises by the manufacturer.
 - (c) Automotive components and automotive tooling as defined in Note 10 for which a certificate was issued by the Permanent Secretary: Trade and Industry, that the export of such components and tooling contribute to the achievement of the overall objectives of the Government's Motor Industry Development Programme.
- Such components and tooling shall, furthermore, meet the following criteria, namely that -
- (i) They were wholly or partly manufactured in the common customs area;
 - (ii) not less than 25 per cent of the foreign currency earnings (as defined in Note 9) of the component is represented by the sum of:

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- the cost of labour in the common customs area;
 - the value of materials of the common customs area;
 - the factory overhead expenses (excluding profit) incurred in the common customs area in respect of the components and tooling; and
 - (iii) the final process of manufacture (which may not include packaging or painting operations) was carried out in the common customs area,
 - (d) Motor vehicles, automotive components and automotive tooling (as defined in Note 10), exported between 1 June 1995 and 31 August 1995 and which was not utilised under any provision of rebate item 609.17 prior to 1 September 1995.
6. For the purposes of Note 5:
- (a) the Permanent Secretary: Trade and Industry may, based on information provided by the component manufacturer, in respect of exports considered to be eligible to earn import rebate credits, issue such certificate subject to such conditions as he/she may determine; and
 - (b) "automotive tooling" shall be regarded as automotive components.
7. "Specified motor vehicles" means -
- (a) road tractors for semi-trailers of subheading No. 8701.20 of a vehicle mass not exceeding 1 600 kg;
 - (b) motor vehicles for the transport of ten or more persons, including the driver, of heading No. 87.02, of a vehicle mass not exceeding 2 000 kg, (excluding those of subheading No. 8702.10.10);
 - (c) motor cars (including station wagons) of heading No. 87.03;
 - (d) motor vehicles for the transport of goods of heading No. 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding motor vehicles of subheading No. 8704.10, shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks); and
 - (e) chassis fitted with engines of heading No. 87.06, of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for motor vehicles of subheading No. 8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)
8. "The value of any import rebate credit certificates in respect of eligible exports" means the foreign currency earnings as defined in Note 9 of such goods at the place of despatch from the common customs area less the foreign currency usage as defined in Note 18.
9. The expression "foreign currency earnings" means the free carrier value [i.e. free-on-board (f.o.b.) and, in the case of overland transport through exit points in the common customs area, free-on-rail (f.o.r.), or free-on-truck (f.o.t.), at the border], of export sales. For the purposes of the definition the following shall not form part of the foreign currency earnings, namely:
- (a) Freight and insurance costs in respect of eligible exports, outside the common customs area, whether or not these costs have been paid for in the common customs area;
 - (b) any expenditure or costs, of whatever nature incurred by an exporter for any activity, including services performed, or to be performed, outside the common customs area for any export sale, including, but without limiting it to -
 - (i) commission paid to an overseas representative;
 - (ii) costs incurred in the marketing, advertising, positioning, warehousing, repairing and clearance of products sold in terms of an export sale; and
 - (iii) any taxes, import and excise duties.
 Whether, or not such expenditure or costs have been paid, or are payable, in the common customs area, provided that, in the event of any dispute arising as to the determination of foreign currency earnings, the Permanent Secretary: Trade and Industry may determine a notional foreign currency earning.
10. "Automotive tooling" means -
- dies for drawing or extruding metal, of subheading No. 8207.20;
 - tools for pressing, stamping or punching, of subheading No. 8207.30;
 - work holders of subheading No. 8466.20;
 - assembly jigs of subheading No. 8479.89; and
 - injection moulds, moulding patterns and moulds of heading No. 84.80,
- where the principle use is for the manufacture of specified motor vehicles and automotive components for such motor vehicles.

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11. "Duty free allowance" means 27 per cent of the value for duty free allowance purposes as defined in Note 12 plus in respect of each motor vehicle of a value for duty free allowance purposes of less than N\$40 000, .0030 per cent per N\$1 value in respect of each N\$1 value less than N\$40 000.
12. The value for duty free allowance purposes means the value, determined on the basis prescribed in this Note, of all motor vehicles produced in terms of this item during a quarter and ready for sale, excluding such vehicles exported during the same quarter, provided that such value shall further be reduced by the value for duty free allowance purposes allocated in any previous period, to any such motor vehicle exported during the specific quarter.
For the purpose of this note:
 - (a) the value for duty free allowance purposes for such a quarter shall be the recommended retail list price for the domestic market (exclusive of sales tax, additional sales levy and ad valorem excise duty in terms of Schedule 1 Part 2B), applicable to such motor vehicle/s at the time of production thereof, less a company specific percentage/s determined by the Permanent Secretary: Trade and Industry on a quarterly basis;
 - (b) the company's specific percentage/s shall be based on the financial information of the quarter prior to the production quarter and shall, inter alia include the variance/s between the average recommended retail list price/s (exclusive of sales tax, additional sales levy and ad valorem excise duty in terms of Schedule 1 Part 2B), and the average invoice price/s (excluding sales tax, additional sales levy and ad valorem excise duty) of the specific motor vehicle manufacturer, plus any other cost item/s which may result in a distortion of sales price/s which may include, but not limited to discounts, commissions and service contracts. The information shall, for purposes of Note 12, be based on sale on the domestic market and to buyers not related to the vehicle manufacturer in terms of section 76 of the Act;
 - (c) the Permanent Secretary: Trade and Industry may determine the apportionment of any related item and may, if the company's specific percentage/s were incorrectly calculated, adjust such percentage/s retrospectively;
 - (d) the Permanent Secretary: Trade and Industry may request a report that includes computations and schedules supporting the calculation of the company's specific percentage/s from the registered motor vehicle manufacturer, of his/her registered practising accountant or auditor at the cost of the Registered Motor Vehicle Manufacturer.
 - (e) the Permanent Secretary: Trade and Industry may in the case of any model for which relevant price and cost structures are not available, determine the company's specific percentage/s in consultation with the motor vehicle manufacturer.
 - (f) The Commissioner may, in the case of any model for which a recommended retail list price (exclusive of sales tax, additional sales levy and ad valorem excise duty) is not available, determine a recommended price in consultation with the motor vehicle manufacturer.
13. For the purposes of Note 12:
 - (i) all documentation, including but not limited to books of account, which support or may support information furnished in respect of the company's specific percentage/s shall be kept for a period of not less than three years from the end of the production quarter and shall be made available and produced to the Ministry of Trade and Industry on request for purposes of verification and should such documentation not be available, all benefits relating to such documents are recoverable.
 - (ii) the Permanent Secretary: Trade and Industry may, for the period 1 September 1995 to 31 December 1995, determine a provisional company's specific percentage/s in consultation with the motor vehicle manufacturer, which may be adjusted with retrospective effect.
14. The duty free allowance in any period shall in the first instance be utilised by such manufacturer to reduce the value of original equipment components entered under this rebate item and the foreign currency usage incorporated in original equipment components purchased from any person in the common customs area. Any excess duty free allowance may be utilised by such manufacturer to reduce the value of motor vehicles imported under rebate item 460.17.

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15. (i) The motor vehicle manufacturer shall obtain certificates (forms DA 190) as prescribed by rule declaring the foreign currency usage in respect of automotive components for use in the manufacture of motor vehicles, purchased from any person in the common customs area. Such certificates shall be obtained at the times and in the manner as prescribed by the Commissioner from time to time.
- (ii) If such certificates are not obtained or duly completed, the foreign currency usage in respect of such goods shall be deemed to be the price at which such goods were purchased by the motor vehicle manufacturer.
16. (i) The foreign currency earnings in respect of exports by local component manufacturers, suppliers or other exporters shall be supported by a certificate (form DA 190) as prescribed by rule declaring the foreign currency usage in respect of imported automotive components and imported materials excluding consumables incorporated into each type of automotive component and automotive tooling exported.
- (ii) The foreign currency earnings in respect of motor vehicles, automotive components and automotive tooling exported by a motor vehicle manufacturer shall be supported by a certificate (form DA 190) as prescribed by rule declaring the foreign currency usage in respect of imported automotive components and imported materials excluding consumables incorporated into such exports.
- (iii) If such certificates duly completed are not obtained the foreign currency usage in respect of such motor vehicles, automotive components and automotive tooling exported shall be deemed to be the full value of the foreign currency earning.
- (iv) The value of precious metals in respect of catalytic converters whether or not incorporated in exhaust systems shall be restricted to 90% of the value of common customs area precious metals incorporated therein.
17. For the purposes of Notes 15 and 16, the Permanent Secretary: Trade and Industry may determine the method and basis of calculation and method and conditions regarding the verification of the foreign currency usage declared on such certificates and may verify the correctness of such foreign currency usage.
18. "Foreign currency usage" means the value for customs duty purposes of any imported components and materials (excluding consumables, petrol, distillate fuels, lubricating grease and prepared engine, gearbox, steering case and drive-axle lubricating oils) imported by or purchased from any person in the common customs area and used in the manufacture or assembly of automotive components specified motor vehicles and automotive tooling.
19. In addition to any liability of component manufacturers and suppliers to declare the correct foreign currency usage motor vehicle manufacturers acquiring such foreign currency usage shall be liable for any discrepancies resulting from the underdeclaration of foreign currency usage by such component manufacturers and suppliers, and shall remain liable for the import duty as if no rebate had been allowed. In the event of a dispute as to whether a motor vehicle manufacturer is entitled to a rebate claim, the onus shall rest on such motor vehicle manufacturer to prove its entitlement to the rebate.
20. The Permanent Secretary: Trade and Industry may issue import rebate credit certificates to exporters approved by him or her in respect of eligible exports as defined in Note 5 exported provided the undermentioned conditions are complied with:
 - (a) Such goods were packed and exported under customs supervision unless otherwise determined by the Commissioner; and
 - (b) All export documentation supported by duly completed forms DA 190, and proof of repatriation of funds for the goods exported be kept available by the registered exporter under such conditions that may be determined by the Permanent Secretary: Trade and Industry
 - (c) In order to qualify for stated benefits, applications for import rebate credit certificates are to be submitted to the Permanent Secretary: Trade and Industry not later than twelve months from the date of the export bill of entry.
 - (d) Only goods which have physically left the common customs area may qualify. Such foreign currency earnings may only qualify for import rebate credit certificates if proof, to the satisfaction of the Permanent Secretary: Trade and Industry, has been furnished to include evidence that the payment of such proceeds emanates from the direct inflow of foreign exchange through a registered banking institution.

Non-compliance with any of the above will not release the user of the import rebate credit certificate of any obligations in terms of this item.

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21. For the purposes of Notes 15 and 20, the Permanent Secretary: Trade and Industry may -
 - (a) prescribe the method, basis and conditions on which applications for import rebate credit certificates and the substantiation and verification of such applications, shall be based. All documentation, including but not limited to books of account, which support or may support an application for an import rebate credit certificate in terms of the scheme, shall be kept for a period of not less than five years from the date of the certificate and shall be available and produced to the Ministry of Trade and Industry on request for purposes of verification and should such documents not be available all benefits relating to such documents are recoverable;
 - (b) for the period 1 September 1995 to 31 December 1995 under such circumstances as he may prescribe issue provisional import rebate credit certificates before proof of payment is produced provided such proof of payment is produced not later than twelve months from the date of the export bill of entry.
22. In addition to the liability of suppliers or component manufacturers to declare the correct foreign currency usage and of exporters to declare the correct foreign currency earnings, the person in whose name an import rebate credit certificate is issued shall be liable for any discrepancies resulting from the under or over declaration of foreign currency usage or earnings or any other incorrect information supplied, for whatever reason, which resulted in the issue of an incorrect certificate and shall remain liable for the import duty as if no rebate had been allowed. In the event of a dispute as to whether such person is entitled to a rebate claim, the onus shall rest on him to prove his entitlement to the rebate.
23. The Permanent Secretary: Trade and Industry shall indicate, based on information supplied by the applicant, on the import rebate credit certificate, whether it is in respect of automotive components, automotive tooling or motor vehicles exported.
24. Import rebate credit certificates may only be used -
 - (a) by motor vehicle manufacturers to reduce the value of imported automotive components and specified motor vehicles; or
 - (b) by other importers to claim a refund of import duties paid on automotive components and specified motor vehicles imported by the person in whose name the certificate is issued.
25. On application for an import rebate credit certificate, the applicant may by means of a letter of authorisation name the beneficiary of such certificate. Any beneficiary shall acquire such import rebate credit certificate subject to any limitations or impediments that might at any time be applicable to such import rebate credit certificate.
26. Import rebate credit certificates obtained by local component manufacturers, suppliers or other exporters in respect of eligible exports as defined in Note 5 exported may subject to Notes 24 and 25 only be transferred once.
27. For purposes of this item -
 - (a) the value for customs duty purposes of original equipment components imported (excluding complete consignments not yet unboxed as per specific bills of entry) shall be included in the period during which such goods were entered for warehousing. For the purposes of this note the value of the complete consignments excluded shall be carried forward as an opening balance for the ensuing quarter;
 - (b) the foreign currency usage of original equipment components acquired from any person in the common customs area during a quarter shall be recorded in the ensuing quarter. However, for the first four months period (1 September 1995 to 31 December 1995) of the programme goods received during the four months period 1 June 1995 to 30 September 1995 shall be accounted for in the four months period 1 September 1995 to 31 December 1995.
28.
 - (a) The Permanent Secretary: Trade and Industry may at any time verify any matter or information relating to this item save for those relating to the Commissioner.
 - (b) The Permanent Secretary: Trade and Industry may withdraw an import rebate credit certificate which was issued on the basis of incorrect information pertaining to the application. If, at the time of the withdrawal, any of the benefits in terms of such certificate had been used, such benefits will be recoverable from the user(s).
 - (c) In the event of any dispute arising as to the interpretation or application of any of the provisions of this item, save for those relating to the Commissioner, the decision of the Permanent Secretary: Trade and Industry shall be final.
29. For the purposes of this rebate item the extent of rebate of "Full duty less the duty payable on the value calculated in terms of Note 29" means -
 - (i) the value for customs duty purposes as prescribed in Note 27(a);

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Less

(ii) the value for customs duty purposes of -

- (a) imported automotive components used in the manufacture of original equipment components by such motor vehicle manufacturer and supplied to other motor vehicle manufacturers or exported;**
- (b) original equipment components returned to overseas suppliers;**
- (c) original equipment components transferred to parts and accessories; and**
- (d) original equipment components which have been incorporated in motor vehicles exported,**

Plus

(iii) the foreign currency usage of original equipment components received by a motor vehicle manufacturer from any person in the common customs area during the accounting period subject to Note 27(b),

Plus

(iv) the duty free allowance originally allocated to motor vehicles at the time of production but which were exported,

Less

(v) the duty free allowance calculated in terms of Note 12,

Less

(vi) the value of import rebate credit certificates.**30. To qualify for any rebate in terms of this rebate item (including the duty free allowance) all components imported for the manufacture of specified motor vehicles as defined in Note 7, shall be entered under Chapter 98.**

98.01	01.04	45	Original equipment components, for the manufacture of road tractors for semi-trailers of subheading No. 8701.20, of a vehicle mass not exceeding 1 600 kg	Full duty less the duty payable on the value calculated in terms of Note 29
	02.04	47	Original equipment components, for the manufacture of motor vehicles for the transport of ten or more persons, including the driver, of heading No. 87.02 of a vehicle mass not exceeding 2 000 kg	Full duty less the duty payable on the value calculated in terms of Note 29
	02.05	44	Original equipment components, for the manufacture of motor cars (including station wagons) of heading No. 87.03	Full duty less the duty payable on the value calculated in terms of Note 29
	04.04	49	Original equipment components, for the manufacture of motor vehicles for the transport of goods of heading No. 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding motor vehicles of subheading No. 8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	Full duty less the duty payable on the value calculated in terms of Note 29

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05.06	43	Original equipment components, for the manufacture of chassis fitted with engines of heading No. 87.06 of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for motor vehicles of subheading No. 8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks),	Full duty less the duty payable on the value calculated in terms of Note 29
06.04	48	Compression ignition engines, not provided for in the above rebate codes, of a cubic displacement of 3 700cm ³ or more but not exceeding 22 000cm ³ , including cylinder blocks, cylinder heads, crankshafts and camshafts, whether or not fitted with components, for such engines in such quantities, at such times and subject to such conditions, as the Permanent Secretary: Trade and Industry, may allow by specific permit	Full duty less 30%
07.04	42	Transmission, not provided for in the above rebate codes, designed to operate without torque converters or fluid flywheels for vehicles of a GVM of 7 500 kg or more, including main housings, shafts and gears, whether or not fitted with any components, for such transmissions in such quantities, at such times and subject to such conditions, as the Permanent Secretary: Trade and Industry, may allow by specific permit	Full duty less 30%
08.04	47	Driving axles, not provided for in the above rebate codes, with differentials, whether or not including foundation brakes, wheel hubs and brakedrums for vehicles of a GVM of 16 000 kg or more (other than vehicles for the transport of persons), including main axle housings, shafts and gears, whether or not fitted with any components, for such driving axles, in such quantities, at such times and subject to such conditions, as the Permanent Secretary: Trade and Industry, may allow by specific permit	Full duty less 30%
09.04	41	Cabs or bodies, not provided for in the above rebate codes, fitted with bonnets, doors and tailgates, whether or not painted, trimmed or fitted with any components, in such quantities, at such times and subject to such conditions, as the Permanent Secretary: Trade and Industry, may allow by specific permit	Full duty less 20%
10.04	44	Pneumatic tyres, not provided for in the above rebate codes, whether or not fitted to wheel rims, in such quantities, at such times and subject to such conditions, as the Permanent Secretary: Trade and Industry, may allow by specific permit	Full duty less 30%
90.04	43	Original equipment components not provided for in the above rebate codes	Full duty
317.05	Industry: Tractors (Excluding Road Tractors)		
00.00	01.00	05 Goods of any description (excluding tractors)	Full duty
317.06	Industry: Motor Vehicle Parts and Accessories		
00.00	01.00	07 Parts, for the manufacture of automatic or semi-automatic gear-boxes (complete with fluid couplings, gear selectors, retarders and control systems) and manual gear-boxes subject to a permit issued by the Permanent Secretary: Trade and Industry	Full duty
	02.00	01 Parts and accessories (excluding single row radial ball bearings and single row tapered roller bearings, with an outside diameter of 31 mm or more but not exceeding 90 mm), for the manufacture of driving axles subject to a permit issued by the Permanent Secretary: Trade and Industry	Full duty
	03.00	06 Automotive components for use in the manufacture of original equipment components as defined in Chapter 98 of Schedule No. 1 for supply to a motor vehicle manufacturer registered under rebate item 317.04 imported by component manufacturers approved by the Minister of Trade and Industry	Full duty
		Provided that -	
		(i) such component manufacturer shall submit a quarterly return to the Controller regarding all goods entered under this rebate item together with a schedule supported by copies of bills of material reflecting the actual number of automotive components used in the manufacture of a specific original equipment component and the actual number of original equipment components manufactured as well as the quantity of each original equipment component supplied to motor vehicle manufacturers;	
		(ii) the quarterly return shall be substantiated by statements from motor vehicle manufacturers to whom such components were supplied with specific reference to the part numbers, description and quantity received in respect of each part number during the same period; and	
		(iii) The statements by the motor vehicle manufacturers are certified by a customs and excise officer.	
39.01	01.00	47 Ethylene polymers and copolymers, in blocks, lumps, powders, granules, flakes and similar bulk forms, of a relative density exceeding 0,940, for the manufacture by the rotational moulding method, of fuel tanks	Full duty

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39.07	01.00	45	Polyther-polyols, liquid or pasty, with a hydroxyl number of 20 mg KOH/g or more but not exceeding 300 mg KOH/g, for the manufacture of bumpers	Full duty
3920.30	01.00	68	Plates, sheets, film, foil and strip, of acrylonitrile-butadiene-styrene copolymers (ABS), non-cellular and not reinforced, laminated, supported or similarly combined with other materials	Full duty
39.21	02.04	48	Plates, sheets, film, foil and strip, of acrylonitrile-butadiene-styrene copolymers (ABS)	Full duty
3921.13	02.06	62	Plates, sheets, film, foil and strip, cellular, of polyurethane, for the manufactured of sun visors	Full duty
3926.90	01.06	63	Articles of plastics, for the manufacture of brake boosters of a kind used in motor vehicles	Full duty
	02.06	68	Articles of plastic, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty
40.16	01.00	43	Rubber cone seals, for the manufacture of shock absorbers	Full duty
4016.93	01.06	63	Gaskets, washers and other seals of vulcanised rubber, for the manufacture of brake boosters of a kind used in motor vehicles	Full duty
4016.99	01.06	62	Articles of vulcanised rubber, for the manufacture of brake boosters of a kind used in motor vehicles	Full duty
4911.99	01.06	63	Identification plates, being printed matter, for the manufacture of brake boosters of a kind used in motor vehicles	Full duty
58.01	01.00	49	Woven pile fabrics (excluding fabrics of heading No. 58.02 or 58.06 of Schedule No. 1), for the manufacture of motor vehicle door panel covers	Full duty
5806.32	01.06	69	Narrow woven fabrics of man-made fibres, for the manufacture of motor vehicle safety seat belts	Full duty less 20%
72.28	01.04	45	Other bars and rods of other alloy steel	Full duty
73.04	01.00	45	Steel tubes, whether or not fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts	Full duty
	02.00	40	Tubes or pipes, of iron or steel, for the manufacture of drag link assemblies	Full duty
73.05	01.00	41	Steel tubes, whether or not fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts	Full duty
	02.00	46	Tubes or pipes, of iron or steel, for the manufacture of drag link assemblies	Full duty
73.06	01.00	43	Steel tubes, whether or not fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts	Full duty
	02.00	42	Tubes or pipes, of iron or steel, for the manufacture of drag link assemblies	Full duty
73.18	01.00	45	Rivets, of iron or steel, for the manufacture of clutch driven plates	Full duty
	02.00	48	Eye-bolts, for the manufacture of clutch cover assemblies incorporating pressure plates with an outside diameter exceeding 300 mm	Full duty
7318.14	01.06	65	Self-tapping screws, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty
7318.15	01.06	63	Screws and bolts whether or not with their nuts and washers, for the manufacture of brake boosters of a kind used in motor vehicles	Full duty
	02.06	68	Screws and bolts, whether or not with their nuts and washers, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty
7318.16	01.06	61	Nuts, for the manufacture of brake boosters of a kind used in motor vehicles	Full duty
	02.06	66	Nuts, with a thread diameter not exceeding 6,5 mm, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty
7318.21	01.06	68	Spring washers, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty
7318.22	01.06	66	Washers, for the manufacture of brake boosters of a kind used in motor vehicles	Full duty
	02.06	60	Washers, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty
73.20	01.00	49	Valve springs, of iron or steel, for the manufacture of shock absorbers	Full duty
73.26	01.00	47	Steel balance counterpieces, for the manufacture or completion of transmission (propeller) shafts	Full duty
	02.00	41	Yoke-bolts, for the manufacture of clutch cover assemblies incorporating pressure plates with an outside diameter exceeding 300 mm	Full duty
7326.90	01.06	62	Articles of iron or steel, for the manufacture of brake boosters of a kind used in motor vehicles	Full duty
7415.21	01.06	62	Washers, for the manufacture of brake boosters of a kind used in motor vehicles	Full duty
7608.20	01.06	66	Seamless tubes and pipes of aluminium, round, with an outside diameter not exceeding 8,05 mm, containing, by mass, 0,9 per cent or more but not exceeding 1,5 per cent manganese, for the manufacture of engine radiators and radiators for hot air distributing units	Full duty

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02.06	60	Seam welded tubes and pipes of aluminium alloys, with a rectangular profile of a width not exceeding 42 mm and a wall thickness not exceeding 0,4 mm, containing, by mass, 0,9 percent or more but not exceeding 1,5 percent manganese, for the manufacture of engine radiators and radiators for hot air distributing units	Full duty
8308.20	01.06	68 Blind rivets, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty
8483.10	01.06	69 Shafts, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty
8408.40	01.06	60 Gears, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty
8536.69	01.06	69 Electrical circuit items, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty
8536.90	01.06	67 Electrical circuit items, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty
8544.30	01.06	65 Wiring sets, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty
8544.49	01.06	66 Electrical insulated wire, for the manufacture of instrument clusters of a kind used in motor vehicles	
87.08	01.00	48 Ball pins and sockets, for steering, joints	Full duty
02.00	42	Bodies, for clutch slave cylinder assemblies	Full duty
03.00	47	Pressure plates, release levers, release lever plates, release lever pins, struts, clutch release bearing assemblies and diaphragm springs, for the manufacture of clutch cover assemblies incorporating pressure plates with an outside diameter exceeding 300 mm	Full duty
04.00	41	Hubs, retainer plates, main plates and metal segments, for the manufacture of clutch driven plates with an outside diameter exceeding 300 mm	Full duty
05.00	46	Piston rings of sintered iron, valve plates, valve shims and other components, of spring steel of a thickness not exceeding 0,635 mm and piston sleeves, for shock absorbers	Full duty
06.00	40	Wheel cylinder assemblies, wheel cylinder connection tube assemblies, brake shoe holding-down pins, adjusters, including tappets, master cylinder pistons, bodies and reservoirs (including combinations thereof), for hydraulic brake equipment	Full duty
07.00	45	Stub axle yokes for independent suspension driving axle shaft sub-assemblies of the type used with cross journal universal joints, complete or incomplete (whether or not finished), for the manufacture or completion of such axle shaft sub-assemblies	Full duty
08.00	42	Bodies, pistons and anchor plates (whether or not finished), for the manufacture of disc brakes	Full duty
09.00	44	Housings, heat control bezels and outlet deflectors, of plastics, for the manufacture of heating equipment	Full duty
10.00	47	Front-axle assemblies, complete or incomplete (whether or not finished), completely unassembled (except that differential and differential carrier assemblies may be assembled), for the manufacture or completion thereof	Full duty
11.00	41	Steering mechanisms of the rack and pinion type (excluding steering wheels), complete or incomplete, finished or unfinished, completely unassembled, for the manufacture or completion thereof	Full duty
12.00	46	Prepared steel tubes fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts	Full duty
13.00	40	Cross journals for universal joints with an overall length across the journals, including bearing cups, exceeding 95 mm, and parts thereof, together with flange yoke, tube yoke, midship, yoke shaft, muff, slip stub shaft, sleeve yoke and companion flange, unassembled, for the manufacture of transmission (propeller) shafts	Full duty
14.00	45	Driving axle shaft sub-assemblies of the constant velocity universal joint type, complete or incomplete (whether or not finished), completely unassembled (except that the universal joints and stub axle may be assembled with the ball bearing in position), for the manufacture or completion thereof	Full duty
15.00	43	Centre carrying bearings mounted in bracket housings for the manufacture or completion of split type transmission (propeller) shafts	Full duty
16.00	44	Ball type constant velocity universal joints, complete or incomplete, splined shafts and rubber dust covers, for the manufacture of transmission (propeller) shafts ..	Full duty
17.00	49	Flexible couplings (not being cross journal universal joints), complete or incomplete, with flange sleeve yoke, flange tube yoke and centring device, unassembled, for the manufacture or completion of transmission (propeller) shafts	Full duty
18.00	43	Steering wheel components (excluding spokes, outer rings and metal cores), for the manufacture of steering wheels	Full duty
19.00	48	Covers, of iron or steel, of a thickness of 4,5 mm or more, and diaphragm springs, for the manufacture of clutch cover assemblies incorporating pressure plates with an outside diameter not exceeding 300 mm	Full duty
8708.31	01.06	68 Backing plates, for the manufacture of assembled brake pads for disc brakes ...	Full duty
8708.39	01.06	63 Parts and accessories, for the manufacture of brake boosters of a kind used in motor vehicles	Full duty

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317.07

Industry Heavy Vehicles

NOTES:

1. "Heavy Vehicles" means:

- (a) road tractors for semi-trailers of subheading No. 8701.20 of a vehicle mass exceeding 1 600 kg;
- (b) motor vehicles for the transport of ten or more persons, including the driver, of heading No. 87.02, of a vehicle mass exceeding 2 000 kg (excluding those of subheading No. 8702.10.10)
- (c) motor vehicles for the transport of goods of heading No. 87.04, of a vehicle mass exceeding 2 000 kg and of a G.V.M. exceeding 3 500 kg or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks); and
- (d) chassis fitted with engines of heading No. 87.06, of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).

2. To qualify for any rebate in terms of this rebate item all components imported for the manufacture of the motor vehicles specified in Note 1 to this rebate item shall be entered under Chapter 98 of Schedule No. 1

98.01	01.04	40	Compression ignition engines of a cylinder capacity of 3 700 cc or more but not exceeding 22 000 cc and cylinder blocks, cylinder heads, crankshafts and camshafts therefor, whether or not fitted with components, in such quantities, at such times and subject to such conditions as the Permanent Secretary: Trade and Industry may allow by specific permit	Full duty less 25%
	02.04	45	Gear-boxes designed to operate without torque converters or fluid flywheels for vehicles of a G.V.M. of 7 500 kg or more and main housings, shafts and gears therefor, whether or not fitted with any components, in such quantities, at such times and subject to such conditions as the Permanent Secretary: Trade and Industry, may allow by specific permit	Full duty less 25%
	03.04	44	Drive axles with differentials, whether or not including foundation brakes, wheel hubs and brake drums, for vehicles of a G.V.M. of 16 000 kg or more (other than vehicles for the transport of persons) and main axle housings, shafts and gears therefor, whether or not fitted with any components, in such quantities, at such times and subject to such conditions as the Permanent Secretary: Trade and Industry, may allow by specific permit	Full duty less 25%
	04.04	44	Cabs or bodies, whether or not fitted with bonnets, doors and tailgates and whether or not painted or trimmed or fitted with any components, in such quantities, at such times and subject to such conditions as the Permanent Secretary: Trade and Industry, may allow by specific permit	Full duty less 15%
	05.04	49	Pneumatic tyres, whether or not fitted to wheel rims, in such quantities, at such times and subject to such conditions as the Permanent Secretary: Trade and Industry, may allow by specific permit	Full duty less 25%
	06.04	43	Other original equipment components	Full duty

317.08

Industry: Ships (Excluding Flying Boats)

00.00	01.00	00	Parts and equipment of ships and boats and materials, for use in the building and equipment of new ships and boats, in the rebuilding and re-equipment of ships and boats or in the repair of ships and boats (excluding -	Full duty less the duty in Section B of Part 2 of Schedule No. 1
		(a)	ship's stores and catering equipment not specially designed for use on ships and boats;	
		(b)	in respect of boats of less than 25 gross ton-	
		(i)	parts and equipment for use in the building and equipment of new boats where no proof is produced to the Commissioner within such period as he may determine in each case that such boat has been licenced under the Sea Fisheries Act, 1992 (Act No. 29 of 1992); and	
		(ii)	parts and equipment for use in the rebuilding, re-equipment or repair of boats which are not licenced under the Act mentioned)	

317.09

Industry: Mine Shuttle Cars

84.07	01.00	46	Internal combustion piston engines	Full duty
84.08	01.00	42	Internal combustion piston engines	Full duty

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84.21	01.00	47	Filters.....	Full duty
84.81	01.00	44	Valves.....	Full duty
85.35	01.00	40	Switches, relays, fuses, plugs, lampholders, terminals and the like.....	Full duty
85.36	01.00	47	Switches, relays, fuses, plugs, lampholders, terminals and the like.....	Full duty
87.08	01.00	43	Parts and accessories of shuttle cars.....	Full duty
317.10			Industry: Mechanically Propelled Work Trucks of the Types Used in Factories, Warehouses, Dock Areas or Airports for Short Distance Transport or Handling of Goods, and Tractors of the Type used on Railway Station Platforms	
84.07	01.00	48	Internal combustion piston engines, for the manufacture of fork-lift trucks and crane trucks.....	Full duty
84.08	01.00	44	Internal combustion piston engines, for the manufacture of fork-lift trucks and crane trucks.....	Full duty
84.09	01.00	40	Carburettors, for the manufacture of fork-lift trucks and crane trucks.....	Full duty
84.13	01.00	47	Fuel pumps and hydraulic pumps, for the manufacture of fork-lift trucks and crane trucks.....	Full duty
84.21	01.00	49	Filters and parts thereof, for the manufacture of fork-lift trucks and crane trucks	Full duty
84.31	01.00	43	Chassis, for the manufacture of crane trucks.....	Full duty
84.81	01.00	46	Hydraulic valves, for the manufacture of fork-lift trucks and crane trucks.....	Full duty
84.83	01.00	49	Transmission units, for the manufacture of crane trucks.....	Full duty
85.11	01.00	48	Generators alternators starter motors and distributors, for the manufacture of fork-lift truck and crane trucks.....	Full duty
317.11			Industry: Semi-trailers	
87.16	01.00	49	Shock absorbers with a mass exceeding 100 kg each, brake gear, wheel sub-assemblies, wheel rims and rear-axle sub-assemblies, for the manufacture of semi-trailers with bottom dumping doors.....	Full duty
317.12			Industry: Railway and Tramway Locomotives, Rolling-stock and Parts Thereof	
			NOTE: For the purposes of this item, the expression "railway train sets" means a number of interdependent passenger coaches which collectively form a self-contained module consisting of powered coaches and non-powered coaches containing auxiliary power equipment.	
84.81	01.00	49	Pressure relief valves, for the manufacture of railway ballast tampers.....	Full duty
	02.00	44	Control slide valves, for the manufacture of railway ballast tampers.....	Full duty
85.00	01.00	24	Electrical machinery, equipment and parts, for the manufacture of railway locomotives and railway train sets.....	Full duty
86.07	01.00	49	Gear-box transmission units, for the manufacture of railway ballast tampers.....	Full duty
	02.00	43	Axle geared drives, for the manufacture of railway ballast tampers.....	Full duty
317.13			Industry: Aircraft (for example, Helicopters, Aeroplanes); Spacecraft (including Satellites) and Spacecraft Launch Vehicles	
00.00	01.00	02	Goods of any description, for the manufacture of satellites.....	Full duty
	02.00	04	Goods of any description, for the manufacture of aircraft interior units of heading No. 88.03.....	Full duty
4908.90	01.06	64	Other transfers (decalcomanias), for the manufacture of aircraft.....	Full duty
7226.99	01.06	67	Other flat-rolled products, of other alloy steel, of a width of less than 600 mm, for the manufacturer of aircraft.....	Full duty
7228.70	01.06	61	Other angles, shapes and sections of alloy or non-alloy steel, for the manufacture of aircraft.....	Full duty
7304.90	01.06	65	Other tubes, pipes and hollow profiles, seamless, of iron (excluding cast iron) or steel, of an outside cross-sectional dimension not exceeding 50 mm, for the manufacture of aircraft.....	Full duty
7307.92	01.06	60	Other threaded elbows, bends and sleeves being iron or steel tube or pipe fittings, for the manufacture of aircraft.....	Full duty
7307.99	01.06	68	Other steel tube or pipe fittings, for the manufacture of aircraft.....	Full duty
7318.15	01.06	68	Other screws, threaded, of iron or steel, for the manufacture of aircraft.....	Full duty
	02.06	62	Other bolts, of iron or steel (excluding bolt ends, screw studs and screw studding) with a thread diameter exceeding 16,5 mm but not exceeding 26 mm, for the manufacture of aircraft.....	Full duty

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7318.16	01.06	66	Other nuts, of iron or steel, threaded, with a thread diameter exceeding 16,5 mm but not exceeding 26 mm, for the manufacture of aircraft	Full duty
7318.22	01.06	60	Other washers, of iron or steel, non-threaded (excluding spring washers), for the manufacture of aircraft	Full duty
7320.90	01.06	69	Other helical springs, of iron or steel, for the manufacture of aircraft	Full duty
7608.10	01.06	63	Aluminium tubes and pipes, not alloyed, for the manufacture of aircraft	Full duty
8302.10	01.06	67	Hinges of base metal, for the manufacture of aircraft	Full duty
8481.80	01.06	61	Other valves, for the manufacture of aircraft	Full duty
8483.50	01.06	62	Other pulleys, for the manufacture of aircraft	Full duty
8531.80	01.06	62	Other signalling apparatus, for the manufacture of aircraft	Full duty
8536.20	01.06	67	Other automatic circuit breakers, for the manufacture of aircraft	Full duty
8536.41	01.06	63	Other relays for a voltage not exceeding 60 V, for the manufacture of aircraft	Full duty
8536.50	01.06	62	Other electrical switches, for the manufacture of aircraft	Full duty
8536.69	01.06	63	Other electrical plugs and sockets, for the manufacture of aircraft	Full duty
8539.22	01.06	66	Other filament lamps, of a power not exceeding 200 W and for a voltage exceeding 100 V, for the manufacture of aircraft	Full duty
8544.41	01.06	65	Other insulated electric conductors, for a voltage not exceeding 80 V, for the manufacture of aircraft	Full duty
9405.40	01.06	64	Other electric lamps and lighting fittings, of base metal, for the manufacture of aircraft	Full duty
317.14			Industry: Baby Carriages and Parts thereof	
5208.3	01.05	52	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200 g/m ² , dyed, for the manufacture of baby carriages	Full duty less 20%
5208.5	01.05	57	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200 g/m ² , printed, for the manufacture of baby carriages ...	Full duty less 20%
5513.2	01.05	59	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170 g/m ² , dyed, for the manufacture of baby carriages	Full duty less 20%
5513.4	01.05	53	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170 g/m ² , printed, for the manufacture of baby carriages	Full duty less 20%
318.00			OPTICAL. PHOTOGRAPHIC, CINEMATOGRAPHIC. MEASURING, CHECKING PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS OR REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS OR REPRODUCERS, PARTS THEREOF	
318.01			Industry: Medical, Surgical, Scientific, Optical and Photographic Instruments	
39.04	01.00	44	Vinyl chloride polymers and copolymers, in blocks, lumps, powders, granules, flakes and similar bulk forms, for the manufacture of medical tubes of plastic, fitted with trocars or other devices	Full duty
			WITH EFFECT UP TO AND INCLUDING 08.02.90	
3917.40	01.06	67	Fittings, of plastics, for the manufacture of intravenous solution administration sets, blood transfusion equipment and allied medical equipment	Full duty less 20%
			WITH EFFECT FROM 09.02.90	
3917.40	01.06	67	Fittings, of plastics, for the manufacture of intravenous solution administration sets, blood transfusion equipment and allied medical equipment	Full duty
			EFFECTIVE DATE APPLIES TO TARIFF HEADING 3917.40 ONLY	
39.19	01.00	40	Vinyl chloride polymers or copolymers, in sheets or film, of a thickness exceeding 0,25 mm but not exceeding 0,75 mm, glass clear, for the manufacture of drip flow and blood transfusion apparatus	Full duty
	02.00	45	Plates, sheets, film, foil and strip, of cross-linked cellular polyethylene, self-adhesive, with discardable backing, for the manufacture of electrocardiograph monitor electrodes	Full duty
	03.00	40	Plates and sheets, of cellulose acetates, for the manufacture of spectacle-frames	Full duty

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318.02	39.20	01.00	48	Vinyl chloride polymers or copolymers, in sheets or film, of a thickness exceeding 0,25 mm but not exceeding 0,75 mm glass clear, for the manufacture of drip flow and blood transfusion apparatus	Full duty
		02.00	42	Plates and sheets, of cellulose acetates, for the manufacture of spectacle-frames	Full duty
	39.21	01.00	44	Plates and sheets, of cellulose acetates, for the manufacture of spectacle-frames	Full duty
	39.26	01.00	46	Moulded articles of plastics, for the manufacture of intravenous solution administration sets, blood transfusion equipment and allied medical equipment	Full duty less 20%
	40.16	01.00	41	Pistons of vulcanised rubber (excluding hard rubber), for disposable hypodermic syringes	Full duty
	56.03	01.00	42	Nonwovens, unprinted, self-adhesive, with a discardable backing, for the manufacture of electrocardiograph monitor electrodes	Full duty
				Industry: Musical Instruments	
	44.12	01.00	42	Plywood (excluding plywood of alder or birch wood), of a thickness not exceeding 4 mm, not moulded, for the manufacture of guitars	Full duty
	83.02	01.00	45	Piano castors.....	Full duty
	85.18	01.00	45	Loudspeakers, for the manufacture of electronic organs.....	Full duty less the duty in Section B of Part 2 of Schedule No. 1
	85.36	01.00	41	Switches, plugs and sockets, for the manufacture of organs	Full duty
320.00				MISCELLANEOUS MANUFACTURED ARTICLES	
320.01				Industry: Furniture and Fixtures	
	39.17	01.00	46	Acrylonitrile-butadienestyrene, for the manufacture of furniture	Full duty
	39.19	01.00	49	Acrylonitrile-butadienestyrene, for the manufacture of furniture	Full duty
		02.00	43	Cellular vinyl chloride polymers of a thickness exceeding 8 mm, for the manufacture of motor vehicle seats.....	Full duty
	39.20	01.00	46	Acrylonitrile-butadienestyrene, for the manufacture of furniture	Full duty
	39.21	01.00	42	Acrylonitrile-butadienestyrene, for the manufacture of furniture	Full duty
		02.00	47	Cellular vinyl chloride polymers of a thickness exceeding 8 mm, for the manufacture of motor vehicle seats.....	Full duty
	39.26	01.00	44	Handles of plastics	Full duty
	58.01	01.00	45	Woven pile fabrics (excluding fabrics of heading No. 58.02 or 58.06 of Schedule No. 1), for the manufacture of motor vehicle seat covers and motor vehicle headrest covers.....	Full duty
	59.03	01.04	40	Textile fabrics impregnated, coated, covered or laminated with plastics	Full duty less 20%
	59.06	01.04	42	Rubberised textile fabrics.....	Full duty less 20%
	59.07	01.04	46	Textile fabrics otherwise impregnated, coated or covered	Full duty less 20%
	73.04	01.00	41	Tubing of iron or steel	Full duty
	73.05	01.00	48	Tubing of iron or steel	Full duty
	73.06	01.00	44	Tubing of iron or steel	Full duty
	73.18	01.00	41	Eyebolts and eyescrews of iron or steel	Full duty
		02.00	46	Nuts and clinch nuts, of iron or steel, for the manufacture of motor vehicle seats	Full duty
	73.26	01.00	43	Support wires, of iron or steel, covered with paper, for the manufacture of motor vehicle seats.....	Full duty
	83.01	01.00	45	Cylinder locks (excluding disc tumbler cylinder locks) and keys therefor.....	Full duty
	83.02	01.00	41	Escutcheons, ferrules, handles, hooks and sockets, clothing hooks, mirror clips, stays, towel rails and brackets therefor; metal parts of blind rollers	Full duty
		02.00	46	Bedstead knobs and rosettes and other metal fittings (excluding castors), for bedsteads or mattress supports	Full duty
	84.12	01.00	45	Gas chambers, for the manufacture of chairs and other seats.....	Full duty
	84.82	01.00	41	Ball bearing rollers, for the manufacture of steel furniture	Full duty
	94.01	01.00	41	Actions, including revolving chair screws, for the manufacture of chairs and other seats	Full duty
		02.00	46	Plywood seats and backrests, for the manufacture of chairs	Full duty

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9401.90	01.06	67	Parts, for the manufacture of motor vehicle seats.....	Full duty
94.03	01.00	44	Table extension screws	Full duty
320.02			Industry: Mattresses and Similar Padded, Stuffed or Fitted Furnishings	
52.08	01.00	46	Other woven fabrics of cotton, for the upholstering of furniture	Full duty less 20%
5208.32	01.06	68	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, in a plain weave, of a mass exceeding 100 g/m ² but not exceeding 200 g/m ² , dyed, for the manufacture of sleeping bags	Full duty less 20%
52.09	01.00	46	Other woven fabrics of cotton, for the upholstering of furniture	Full duty less 20%
52.10	01.00	43	Other woven fabrics of cotton, for the upholstering of furniture	Full duty less 20%
52.11	01.00	48	Other woven fabrics of cotton, for the upholstering of furniture	Full duty less 20%
52.12	01.00	46	Other woven fabrics of cotton, for the upholstering of furniture	Full duty less 20%
54.07	01.00	40	Woven fabrics of man-made filament yarn, for the manufacture of padded, stuffed or fitted furnishings (excluding mattresses and mattress supports)	Full duty less the greater of 25% or 35c per m ²
	02.00	45	Woven fabrics of man-made filament yarn, including woven fabrics of monofil or strip, for the upholstering of furniture	Full duty less 20%
5407.42	01.06	66	Woven fabrics containing 85 per cent or more by mass of filaments of nylon or other polyamides, dyed, for the manufacture of sleeping bags	Full duty less 20%
5407.44	01.06	62	Woven fabrics containing 85 per cent or more by mass of filaments of nylon or other polyamides, printed, for the manufacture of sleeping bags	Full duty less 20%
54.08	01.00	47	Woven fabrics of man-made filament yarn, for the manufacture of padded, stuffed or fitted furnishings (excluding mattresses and mattress supports)	Full duty less the greater of 25% or 35c per m ²
	02.00	41	Woven fabrics of man-made filament yarn, including woven fabrics of monofil or strip, for the upholstering of furniture	Full duty less 20%
55.12	01.00	47	Woven fabrics of man-made staple fibres, for the upholstering of furniture	Full duty less 20%
55.13	01.00	43	Woven fabrics of man-made staple fibres, for the upholstering of furniture	Full duty less 20%
55.14	01.00	45	Woven fabrics of man-made staple fibres, for the upholstering of furniture	Full duty less 20%
55.15	01.00	46	Woven fabrics of man-made staple fibres, for the upholstering of furniture	Full duty less 20%
55.16	01.00	42	Woven fabrics of man-made staple fibres, for the upholstering of furniture	Full duty less 20%
58.01	01.00	47	Woven pile fabrics and chenille fabrics (excluding terry towelling or similar terry fabrics of cotton, falling within heading No. 58.02 of Schedule No 1 and fabrics falling within heading No. 58.06 of Schedule No. 1) for the upholstering of furniture	Full duty less 20%
58.02	01.00	43	Terry towelling and similar terry fabrics, of cotton, for the upholstering of furniture	Full duty less 20%
58.11	01.00	41	Woven fabrics of man-made filament yarn, for the manufacture of padded, stuffed or fitted furnishings (excluding mattresses and mattress supports)	Full duty less the greater of 25% or 35c per m ²
	02.00	46	Woven fabrics of man-made filament yarn including woven fabrics of monofil or strip, for the upholstering of furniture	Full duty less 20%

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	03.00	40	Other woven fabrics of cotton, for the upholstering of furniture	Full duty less 20%
	04.00	45	Woven fabrics of staple fibres, for the upholstering of furniture.....	Full duty less 20%
59.03	01.04	42	Textile fabrics impregnated, coated, covered or laminated with plastics	Full duty less 20%
59.06	01.04	41	Rubberised textile fabrics.....	Full duty less 20%
59.07	01.04	48	Textile fabrics otherwise impregnated, coated or covered	Full duty less 20%
60.01	01.00	40	Knitted fabrics of strip of paper and polyamide fibre material for the manufacture of motor vehicle seat cushions	Full duty
	02.00	45	Knitted or crocheted fabric, not elastic nor rubberised, for the upholstering of furniture	Full duty less 20%
60.02	01.00	47	Knitted fabrics of strip of paper and polyamide fibre material for the manufacture of motor vehicle seat cushions	Full duty
	02.00	41	Knitted or crocheted fabric, not elastic nor rubberised, for the upholstering of furniture	Full duty less 20%
83.08	01.00	41	Eyelets and rings and other metal fittings, for innerspring mattresses	Full duty
320.03			Industry: Brooms, Brushes and Paint Rollers	
39.16	01.04	42	Monofilament of which any cross-sectional dimension exceeds 1 mm, of plastics, for the manufacture of brooms and brushes	Full duty
5404.10	01.06	60	Synthetic monofilament of 67 dtex or more and of which no cross-sectional dimension exceeds 1 mm, for the manufacture of brooms and brushes.....	Full duty
54.05	01.04	49	Artificial monofilament of 67 dtex or more and of which no cross-sectional dimension exceeds 1 mm, for the manufacture of brooms and brushes.....	Full duty
5801.10	01.06	66	Woven pile fabrics and chenille fabrics, of wool or fine animal hair, for the manufacture of rollers for paint rollers.....	Full duty less 10%
320.04			Industry: Articles and Equipment for General Physical Exercise, Gymnastics, Athletics, Other Sports or Outdoor Games:	
39.19	01.04	43	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, for the manufacture of rugby, soccer and similar balls	Full duty
40.07	01.04	46	Vulcanised rubber thread, for the manufacture of golf balls	Full duty
41.00	01.02	24	Leather, for the manufacture of balls and boxing gloves	Full duty
56.03	01.04	45	Nonwovens, impregnated, coated, covered or laminated with polyurethane, for the manufacture of rugby, soccer and similar balls.....	Full duty
59.03	01.04	46	Textile fabrics impregnated, coated, covered or laminated with plastics, for the manufacture of rugby, soccer and similar balls.....	Full duty
59.07	01.04	41	Textile fabrics, otherwise impregnated as with plastics, coated, covered or laminated, for the manufacture of rugby, soccer and similar balls	Full duty
9506.62	01.06	62	Polyamide-wound vulcanised carcasses, inflatable, for the manufacture of rugby, soccer and similar balls.....	Full duty
9506.65	01.06	67	Cores, for the manufacture of cricket balls	Full duty
320.05			Industry: Toys	
39.04	01.00	42	Vinyl chloride compounds, for the manufacture of dolls or slush moulded toys...	Full duty
54.01	01.00	48	Yarn of man-made filament, for the manufacture of dolls	Full duty
54.02	01.00	44	Yarn of man-made filament, for the manufacture of dolls	Full duty
54.03	01.00	40	Yarn of man-made filament, for the manufacture of dolls	Full duty
58.01	01.00	42	Woven pile fabrics (excluding corduroy of cotton or man-made fibres)	Full duty
60.01	01.04	45	Pile fabrics, including "long pile" fabrics and terry fabrics, Knitted or crocheted ..	Full duty
95.02	01.00	49	Mounted eyes; dolls' shoes; voice and other sound producing mechanisms	Full duty
	02.00	43	Unmounted plastic eyes.....	Full duty
320.06			Industry: Buttons, Buckles and Combs	
39.16	01.00	49	Plastics (excluding polyesters), in rods	Full duty
39.19	01.00	48	Plastics (excluding polyesters), in sheets.....	Full duty

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39.20	01.00	45	Plastics (excluding polyesters), in sheets.....	Full duty
39.21	01.00	41	Plastics (excluding polyesters), in sheets.....	Full duty
39.26	01.00	43	Discs of artificial plastic material (excluding polyester material), unworked.....	Full duty
320.07			Industry: Slide Fasteners	
5404.10	01.06	68	Synthetic monofilament of 67 dtex or more and of a cross-sectional dimension of 0,3 mm or more but not exceeding 1 mm.....	Full duty
54.05	01.04	46	Artificial monofilament of 67 dtex or more and of a cross-sectional dimension of 0,3 mm or more but not exceeding 1 mm.....	Full duty
74.09	01.04	47	Copper strip, of a thickness exceeding 0,15 mm and a width not exceeding 30,5 mm.....	Full duty
76.05	01.04	49	Aluminium wire, in coils, of a mass exceeding 20 kg.....	Full duty
320.08			Industry: Ball Point Pens, Felt-tipped and Other Porous-tipped Pens and Markers, and Pencils	
3215.90	01.06	66	Ink for ball point pens, felt-tipped and other porous-tipped pens and markers	Full duty
4016.92	01.06	64	Erasers, for attachment to pencils.....	Full duty
44.08	01.04	44	Wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, for the manufacture of pencils.....	Full duty
9608.99	01.06	65	Parts (excluding barrels and caps), for the manufacture of ball point pens, felt-tipped and other porous-tipped pens and markers.....	Full duty
9609.20	01.06	67	Pencil leads, black or coloured, for the manufacture of woodcased pencils.....	Full duty
320.09			Industry: Typewriter or Similar Ribbons, Inked or Otherwise Prepared for Giving Impressions, Whether or not on Spools or in Cartridges	
3921.90	01.06	62	Plates, sheets, film, foil and strip, of a width exceeding 300 mm, of polymers of ethylene coated with carbon.....	Full duty
3923.40	01.06	69	Spools, cassettes, cores and similar supports, of plastics.....	Full duty
54.07	01.04	42	Woven fabrics of filaments of nylon or other polyamides.....	Full duty
5806.3	01.05	58	Narrow woven fabrics (excluding goods of heading No. 58.07).....	Full duty
320.10			Industry: Christmas Tree Decorations and Similar Articles for Christmas Festivities	
39.04	01.00	49	Metallised vinyl chloride polymers or copolymers.....	Full duty
39.19	01.00	45	Metallised vinyl chloride polymers or copolymers.....	Full duty
39.20	01.00	42	Metallised vinyl chloride polymers or copolymers.....	Full duty
39.21	01.00	49	Metallised vinyl chloride polymers or copolymers.....	Full duty
71.17	01.00	44	Small articles of a value for duty purposes not exceeding 7c each and charms, for the manufacture of Christmas stockings and Christmas crackers.....	Full duty less the duty in Section B of Part 2 of Schedule No. 1
85.39	01.00	43	Filament lamps not exceeding 1,25 W, for the manufacture of lighting sets of a kind used on Christmas trees.....	Full duty
95.02	01.00	48	Dolls, for the manufacture of Christmas stockings and Christmas crackers.....	Full duty
95.03	01.00	44	Toys, for the manufacture of Christmas stockings and Christmas crackers.....	Full duty
320.11			Industry: Lamps and Lighting Fittings, Illuminated Signs, Illuminated Name-plates and the Like	
76.06	01.04	42	Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm but not exceeding 1,2 mm, whether or not in coils, containing by mass, 99,7 per cent or more of aluminium, anodised, for the manufacture of reflectors for lighting fittings of subheading No. 9405.99.....	Full duty
321.00			GENERAL	
321.01			Industry: Materials for General Industrial Purposes	
15.11	01.00	45	Palm oil, for purposes other than baking, hydrogenation, mixing with fats or refining.....	Full duty

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15.12	01.00	41	Cotton seed oil, for purposes other than baking, hydrogenation, mixing with fats or refining	Full duty
15.15	01.00	40	Mafurra oil, for purposes other than baking, hydrogenation, mixing with fats or refining	Full duty
28.00	01.00	21	Inorganic chemicals (excluding chrome oxide green, titanium oxide, zinc oxide, tin oxide, iron oxide, zinc chromate, lead chromate, barium chromate and strontium chromate), for use as pigments or colours	Full duty
32.05	01.00	40	Colour lakes	Full duty
32.06	01.00	47	Other pigments and colouring matter (excluding titanium white containing more than 60 per cent, by mass, of titanium oxide and pigments with a basis of chrome oxide green, zinc chromate, lead chromate, barium chromate or strontium chromate)	Full duty

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CUSTOMS AND EXCISE ACT, 1998**PART 2****GOODS USED IN THE MANUFACTURE OF OTHER GOODS FOR EXPORT****NOTES:**

1. Goods cleared in terms of this Part or goods processed or manufactured from such cleared goods may not be diverted for consumption in Namibia without prior approval from the Commissioner.
2. Liability for the duty on any goods allowed in terms of this Part will cease upon production of documentary evidence that such goods were exported, that proper clearance was made, or that the goods were transferred in terms of the provisions of regulation 10.06.01.
3. All transactions in connection with this Part shall be entered in a separate rebate stock record.
4. Processed or manufactured goods may not be packed and exported without official supervision unless the Controller's permission has been obtained and the registrant shall notify the Controller of his or her intention to pack and export such goods.
5. The processed or manufactured goods must be stored in a rebate store separately from the goods cleared in terms of part 1 of this Schedule, until the requirements referred to in note 2 have been complied with.
6. The rebate item in terms of which the raw material was imported, must be reflected in the field "Rebate Item" on the export bill of entry.
7. In case where the registered manufacturer is not the exporter of the processed or manufactured goods, the exporter or any party dealing with such processed or manufactured goods must also register in terms of this Part and comply with all the requirements thereof.

Rebate Item	Tariff Heading	Rebate Code	C D	description	Extent of Rebate
334.00				PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	
334.01				Industry: Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants	
	08.11	01.04	40	Pulp, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter, for the manufacture of blackberry, black-currant and raspberry jams	Full duty
	08.12	01.04	47	Pulp, 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, for the manufacture of blackberry, black-currant and raspberry jams	Full duty
	20.08	01.04	47	Pulp, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included, for the manufacture of blackberry, black-currant and raspberry jams	Full duty
343.00				ARTICLES OF STONE, OF PLASTER, OF CEMENT OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE	
343.07				Industry: Glass and Glassware	
	3208.90	01.06	63	Paints, for the manufacture of mirrors	Full duty
	3824.90	01.06	69	Chemical products and preparations of the chemical or allied industries, for the manufacture of mirrors	Full duty

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CUSTOMS AND EXCISE ACT, 1998**SCHEDULE NO. 4****GENERAL REBATES OF CUSTOMS DUTIES AND FUEL LEVY****NOTES:**

1. The goods specified in Column II of this Schedule shall, subject to the provisions of Section 84, be admitted under rebate of the ordinary customs duty specified in Parts 1 and 2 and the fuel levy in Part 5 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in Column III of this Schedule in respect of those goods.
2. Unless the context otherwise indicates, Notes Nos. A, C, and G of the General Notes to Schedule No. 1 and the section and chapter notes in the said Schedule shall mutatis mutandis apply to this Schedule.
3. Note 3 and 5 to Schedule No. 3 shall mutatis mutandis apply in respect of any expression relating to the extent of any rebate in Column III or reference to a tariff heading in this Schedule.
4. For the purposes of this Schedule, the expression "effective rate of duty" means the duty calculated according to a unit of quantity expressed as a percentage of the value for duty purposes.

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
PART 1					
SPECIFIC REBATES OF CUSTOMS DUTIES					
403.00				IMPORTATIONS BY INTERNATIONAL ORGANISATIONS	
403.01	00.00	01.00	07	Building material, worked monumental building stone and articles thereof, tools and stores, for use by the War Graves Commission and similar international organisations.....	Full duty
405.00				GOODS FOR CULTURAL, EDUCATIONAL, CHARITABLE, WELFARE OR YOUTH ORGANISATIONS OR PURPOSES	
405.01				Goods for approved institutions or bodies:	
		02.00	06	Goods (excluding motor vehicles) of any description, for use in the advancement of journalism, forwarded unsolicited and free to institutions or bodies whose main purpose is the advancement of journalism	Full duty
405.02				Radio, television and ancillary apparatus, equipment and materials, for a body or person licensed to conduct a public radio or television service:	
	00.00	01.00	03	Magnetic tapes (video) of heading No. 85.24	Full duty
405.04				Goods for disabled persons or for the upliftment of indigent persons:	
	00.00	01.00	07	Goods (excluding motor vehicles) specially designed for use by persons with physical or mental defects, subject to the production of a certificate from the Permanent Secretary: Health and Social Services, that such goods are for use exclusively by such handicapped persons, such certificate being endorsed by the Permanent Secretary: Trade and Industry that such or similar goods are not ordinarily or satisfactorily made in Namibia.....	Full duty
		02.00	01	Machines, implements and materials for use in the manufacture of goods by persons with physical or mental defects, subject to the production of a certificate from the Permanent Secretary: Health and Social Services, that such machines, implements and materials are for the exclusive use by such handicapped persons, such certificate being endorsed by the Permanent Secretary: Trade and Industry that such or similar goods are not ordinarily or satisfactorily manufactured in Namibia	Full duty
		04.00	00	Goods (excluding clothing) forwarded unsolicited and free to any organisation registered in terms of the National Welfare Act, 1965 (Act No. 79 of 1965), entered in terms of a specific permit issued by the Permanent Secretary: Trade and Industry, for the distribution free of charge by such organisation.....	Full duty
		05.00	05	Goods (excluding clothing) forwarded unsolicited and free to any organisation registered in terms of the National Welfare Act, 1965 (Act No. 79 of 1965), entered in terms of a specific permit issued by the Permanent Secretary: Trade and Industry, for the official use by such organisation.....	Full duty
		06.00	09	Goods (excluding foodstuffs) forwarded free, as a donation, to any educational organisation, hospital (including a clinic), welfare organisation, religious organisation or sporting organisation., cleared on or before 31 December 1999, in such quantities and under such conditions as the Permanent Secretary: Trade and Industry, may allow by specific permit and he or she being satisfied that the issuing of such permit will not have a detrimental affect on local industry within the common customs area, provided that the applicant and anybody responsible for distribution have furnished an undertaking that -	Full duty

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- (a) such goods are for use by the organisation or for free distribution;
- (b) such goods will not be sold, leased, hired or otherwise disposed of for gain without the duty which has been rebated paid to the Commissioner; and
- (c) that no donation or other counterperformance may be accepted by anybody in respect of such goods

85.24	01.00	44	Recordings known as talking book records and talking book tapes: Provided that the package is marked to indicate that it only contains such articles for use by the blind	Full duty
405.05 Goods for religious instruction or purposes:				
85.19	01.00	43	Apparatus, capable of sound reproduction only, manually operated, whether or not also suitable for use with batteries, entered for use by a religious body for religious instruction	Not exceeding the duty in Section B of Part 2 of Schedule No. 1
00.00	01.00	09	Altars, fonts, lecterns, pulpits, church decorations, vestments and other appointments (excluding furniture), for use by a religious body	Full duty less the duty in Section B of Part 2 of Schedule No. 1
	02.00	03	Goods (excluding petroleum products and oils and other products of the distillation of high temperature coal tar) for use by The Bible Society of Namibia for official operations	Full duty
405.09	00.00	01.00	06 Goods of any description, for use by the National Sea Rescue Institute of Namibia	Full duty

406.00 GOODS FOR HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES**NOTES:**

- The provisions of this rebate item (excluding items 406.01 and 406.03) are conditional upon reciprocal treatment accorded by the government of the mission or person who is claiming these rebate facilities.
- The provisions of this rebate item (excluding rebate items 406.01 and 406.03) may only be applied if the Permanent Secretary: Foreign Affairs or an official acting under his or her authority has certified that any person who is claiming rebate facilities has been listed in the register maintained by the Ministry of Foreign Affairs in accordance with the provisions of the Diplomatic Privileges Act, 1951 (Act no.71 of 1951).
- For the purposes of rebate item 406.03, "an organisation or institution" shall mean those which the Permanent Secretary: Foreign Affairs or an official acting under his or her authority has certified as an organisation or institution with which Namibia has concluded a formal agreement which provides, inter alia, for the granting of such rebate facilities.
- The provisions of this rebate item (excluding rebate item 406.01) may not apply to Namibian citizens or permanent residents of Namibia unless -
 - the Government of Namibia has by agreement with an organisation or institution undertaken to grant rebate facilities to a Namibian citizen who is a representative, member, agent or officer with or to such organisation or institution.
- A motor vehicle cleared under rebate of duty in terms of rebate items 406.01, 406.02, 406.03, 406.05 or 406.07, may not be offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 2 years from the date of entry under this rebate item: Provided that any one of the foregoing acts with such vehicle within a period of 2 years from the date of entry in terms of this rebate item shall render such vehicle liable to payment of duty as determined by the Commissioner in consultation with the Permanent Secretary: Foreign Affairs.

406.01	00.00	01.00	09 Goods for the personal or official use by the President and his family	Full duty
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406.02	00.00	01.00	00	Goods for the official use by diplomatic mission and goods for the personal or official use by diplomatic representatives accredited to a diplomatic mission and members of their families	As determined and approved by the Permanent Secretary: Foreign Affairs in respect of Note 1
406.03	00.00	01.00	02	Goods for the personal or official use by members, agents, officers, delegates or permanent representatives of, to or with an organisation or institution, and the members of their families	As determined and approved by the Permanent Secretary: Foreign Affairs in respect of Note 1
406.05	00.00	01.00	06	Goods for the official use by a consular mission and goods for the personal or official use by consular representatives accredited to a consular mission and foreign representatives (excluding those referred to in rebate items 406.02 and 406.03), and members of their families	As determined and approved by the Permanent Secretary: Foreign Affairs in respect of Note 1
406.06	00.00	01.00	08	Stationery, uniforms and appointments for the official use by a consular post headed by a honorary consular officer	Full duty
406.07	00.00	01.00	09	Goods (excluding food, drink and tobacco in any form) imported by administrative and technical representatives accredited to diplomatic or consular missions, on their first entry on appointment by their governments, for their personal or official use, provided the said goods are imported with the approval of the Permanent Secretary: Foreign Affairs	Full duty
407.00				GOODS IMPORTED BY IMMIGRANTS, TOURISTS, RETURNING RESIDENTS AND OTHER PASSENGERS, FOR THEIR PERSONAL USE NOTES: (1) Admission under item 407.01/01.00/01.02 shall only be permitted provided the goods can be identified as being the same goods which were taken from Namibia. (2) The rebate of duty specified in item 407.02 shall not apply to fire-arms acquired abroad or at any duty-free shop and imported by residents of Namibia returning after an absence of less than 6 months. (3) (a) The rebate of duty specified in item 407.02 shall only be allowed once per person during a period of 30 days and shall not apply to goods imported by persons returning after an absence of less than 48 hours. (b) The rebate of duty specified in item 407.02 may, with the exception of that in respect of tobacco and alcoholic products, be claimed by children under 18 years of age, whether or not they are accompanied by their parents or guardians, provided the goods are for use by the children themselves. (4) A member of the crew of a ship or aircraft (including the master or pilot) is, subject to the conditions laid down by the Commissioner- (a) only entitled to the rebate of duty specified in rebate items 407.02/22.00/01.00, 407.02/22.00/02.00, 407.02/24.02/01.00, 407.02/24.03/01.00, 407.02/33.03/01.00 and 407.02/00.00/01.00 provided such member returns to Namibia permanently; and (b) only entitled to the rebate of duty specified in rebate item 407.02/00.00/02.00 provided the total value of the goods declared under this item does not exceed N\$500. (5) The rebate of duty specified in rebate item 407.02/00.00/02.00 is only applicable if the total value of the goods declared under this item (excluding goods provided for in item 407.01) does not exceed N\$10 500. (6) If the person concerned so desires and indicates accordingly before the goods are cleared, the goods in respect of which the rebate of duty specified in item 407.02/00.00/02.00 is applicable, may be cleared at the rates of duty specified in Schedule No. 1.	

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- (7) If a person contravenes any provision of this Act or any other law relating to the importation of goods, the Commissioner may refuse to grant any rebate of duty provided for in rebate item 407.02.
- (8) For the purposes of rebate item 407.04/87.00(i) the vehicle in question shall not be deemed to be personally owned and used personally by the importer unless such importer was, at all reasonable times, personally present at the place where the vehicle was used by him or her, and the importer shall be deemed to have used that vehicle from the date on which he or she took physical delivery of the vehicle until the date on which the vehicle was delivered by him or her to the shippers or other agent for the purpose of shipment or dispatch.
- (9) For the purposes of rebate item 407.04, the importer shall, if he is absent for a continuous period of longer than 3 months from the place where the vehicle is usually used in Namibia, not be deemed to have imported the vehicle for his or her personal or own use, and the duty as determined by the Commissioner shall be payable as from the date of such absence.
- (10) The rebate of duty specified in rebate item 407.04 shall only be allowed once per family during a period of 3 years.
- (11) Any entry under rebate item 407.04 shall be supported by a duly completed form DA 304 A.
- (12) Any entry under rebate item 407.06 shall be supported by a duly completed form DA 304 and P1.160.

407.01	00.00	01.00		Personal effects, sporting and recreational equipment, new or used ..	Full duty
		01.01	03	Imported either as accompanied or unaccompanied passengers' baggage by non-residents of Namibia for their own use during their stay in Namibia	Full duty
		01.02	00	Exported by residents of Namibia for their own use while abroad and subsequently re-imported either as accompanied or unaccompanied passengers' baggage by such residents	Full duty
407.02				Goods imported as accompanied passengers' baggage either by non-residents or residents of Namibia and cleared at the place where such persons disembark or enter Namibia:	
	22.00	01.00	27	Wine not exceeding 2 litres per person	Full duty
		02.00	21	Spirituous and other alcoholic beverages, a total, quantity not exceeding 1 litre per person	Full duty
	24.02	01.00	43	Cigarettes, not exceeding 400 and not exceeding 50 cigars per person	Full duty
	24.03	01.00	47	250 g cigarette or pipe tobacco per person	Full duty
	33.03	01.00	49	Perfumery not exceeding 50 ml and toilet water not exceeding 250 ml per person	Full duty
	00.00	01.00	08	Other new or used goods, of a total value not exceeding N\$500 per person	Full duty
		02.00	02	Additional goods, new or used, of a total value not exceeding N\$10 000 per person (excluding goods of a class or kind specified in rebate items 407.02/22.00, 407.02/24.02, 407.02/24.03 and 407.02/33.03	Full duty less 20%
407.04	87.00	01.00	25	Motor vehicles imported by natural persons on change of permanent residence:	
				One motor vehicle per family, imported by a natural person for his or her personal or own use, who permanently changes his or her residence to Namibia and -	(a) In respect of a motor vehicle described in paragraph (i)
			(i)	provided the vehicle so imported is the personal property of the importer and has personally been owned and used by him or her -	(a) in Column II: Full duty less the duty in Section A of Part 2 of Schedule No. 1; or
			(a)	for a period of not less than 12 months prior to his or her departure to Namibia; or	(b) In respect of a motor vehicle described in paragraph (i)
			(b)	for a period of less than 12 months prior to his or her departure to Namibia; or	(b) in
			(ii)	in the case of approved intended residents arriving from an African country, is owned and used for such shorter period as the Commissioner may in exceptional circumstances decide; and	

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				(iii) provided the vehicle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of 20 months from the date of entry	Column II: Full duty less the duty in Section A of Part 2 of Schedule No. 1 and less the duty calculated pro rata on a daily basis according to the number of days less than 12 months; or (c) In respect of a motor vehicle described in paragraph (ii) in Column II: Full duty less the duty in Section A of Part 2 of Schedule No. 1
407.06	00.00	01.00	05	Household furniture, other household effects and other removable articles, including equipment necessary for the exercise of the calling, trade or profession of the person, other than industrial, commercial or agricultural plant and excluding motor vehicles, alcoholic beverages and tobacco goods, the bona fide property of a natural person (including a returning resident of Namibia after an absence of 6 months or more) and members of his or her family, imported for own use on change of his or her residence to Namibia: Provided these goods are not disposed of within a period of 6 months from the date of entry	Full duty
408.00				OTHER PERSONAL REBATES OF DUTY	
408.01	00.00	01.00	03	Cups, medals and other trophies, awarded abroad to any person, and imported by him or on his behalf, and such articles imported for presentation:	Full duty
				(i) As prizes at public exhibitions or shows, at public examinations or examinations in any educational institution, or for skill or sport in public competition or competition in any educational institution;	
				(ii) As prizes for target shooting by air, military, naval or police forces; or	
				(iii) For bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning, science, or for honourable or meritorious public services.	
408.03	00.00	01.00	07	Articles of food or drink imported by officials (not being officials referred to in item 406.00) of any foreign government for official use at international exhibitions provided such government grants equivalent privileges to officials of Namibia.....	Full duty
409.00				RE-IMPORTED GOODS	
				NOTES:	
				1. In respect of goods entered in terms of rebate item 409.01 the importer shall at the time of entry of the goods upon re-importation attach to the relative bill of entry a statement indicating -	
				(a) the reasons why the goods are being returned;	
				(b) whether any change in the ownership of the goods has taken place;	
				(c) Whether the goods have been subjected to any process of manufacture or manipulation since their exportation from Namibia and if so, to what extent;	
				(d) whether the goods were manufactured in a customs and excise warehouse and exported in bond ex such warehouse;	
				(e) whether at the time of export, or at any other time, any refund, rebate, drawback or remission of customs or excise duty was granted in respect of such goods or any materials from which such goods were manufactured;	

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- (f) the number and date of the bill of entry relating to the export of such goods and the place where such entry was made or the document on which the goods were registered prior to export of such goods for the purposes of the subsequent re-importation thereof;
 - (g) the place where and the number and date of the bill of entry on which duty was paid on the goods upon their first importation into Namibia or other documents, if applicable, to prove that the goods were previously imported and the duty due was paid thereon; and
 - (h) whether any bounty, subsidy or any benefit under an export incentive scheme was paid on the goods exported.
2. Admission of the following goods under this item shall be subject to a permit for re-importation issued by the Permanent Secretary: Agricultural, Water and Rural Development:
Butter, cheese, maize and maize products, sugar, wine, brandy and spirituous beverages.
 3. Admission under this item of goods in respect of which any bounty or subsidy was paid on exportation shall be subject to production of evidence of repayment to the department or institution which paid such bounty or subsidy under any export incentive scheme on exportation of an equal amount.
 4. Excisable goods exported ex a customs and excise warehouse shall only be admitted under rebate of duty under this item, provided -
 - (a) the prior approval of the Commissioner is obtained;
 - (b) they are entered under rebate item 409.06;
 - (c) they are taken into the stock of any customs and excise warehouse unless the Commissioner otherwise stipulates; and
 - (d) the rate of excise duty in force at the time of entry for home consumption from such warehouse, is paid thereon.
 5. Admission under this item shall, except in the case of rebate item 409.07, only be permitted provided the goods can be identified as being the same goods which were exported.
 6. The provisions of Notes 1 and 5 shall mutatis mutandis apply to any goods entered under rebate items 409.02, 409.04, 409.05 and 409.07.
 7. For the purposes of rebate item 409.07 -
 - (a) 'compensating products' means the products obtained abroad during or as a result of the manufacturing, processing or repair of the goods temporarily exported for outward processing; and
 - (b) 'temporarily exported for outward processing' means the customs procedure whereby goods which may be disposed of without customs restriction, are temporarily exported for manufacturing processing or repair abroad and then re-imported.

409.01 00.00 01.00 00

Imported goods (including packing containers) re-exported and thereafter returned to or brought back by the exporter or any other party, without having been subjected to any process of manufacture or manipulation

Full duty less
the amount of
any rebate,
refund and
drawback
granted
previously

409.02 00.00 01.00 02

Goods (including packing containers) produced or manufactured in Namibia, exported therefrom and thereafter returned to or brought back by the exporter or any other party, without having been subjected to any process of manufacture or manipulation (excluding excisable goods exported ex a customs and excise warehouse).....

Full duty less
the amount of
any rebate,
refund and
drawback
granted
previously

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409.04	00.00	01.00	06	Imported or locally manufactured articles sent abroad for processing or repair, provided they are exported under customs and excise supervision, retain their essential character, are returned to the exporter, no change of ownership having taken place, and can be identified on re-importation	Full duty less the amount of any rebate, refund and drawback granted previously and less the duty on the cost of processing or repair
409.05	82.07	01.00	44	Used rock drill bits returned to the original exporter, for recovery of the diamond content.....	Full duty less the amount of any rebate, refund and drawback granted previously
409.06	00.00	01.00	09	Excisable goods exported ex a customs and excise warehouse and thereafter returned to or brought back by the exporter, without having been subjected to any process of manufacture or manipulation and without a permanent change in ownership having taken place	Full duty
409.07	00.00	01.00	01	Compensating products (excluding goods liable to the duties specified in Part 2 of Schedule No. 1) obtained abroad from goods temporarily exported for outward processing, in terms of a specific permit issued by the Permanent Secretary: Trade and Industry, provided -	Full duty less the amount of any rebate, refund and drawback granted previously, less the duty on the cost of manufacture, processing or repair
				(i) the specific permit is obtained before the temporary exportation of the goods;	
				(ii) if the ownership of the compensating products is transferred prior to entry for customs purposes, such goods are entered in the name of the person who exported the goods; and	
				(iii) any additional conditions which may be stipulated in the said permit, are complied with	
410.00				GOODS FOR INDUSTRIAL OR COMMERCIAL PURPOSES	
				NOTES:	
				1. Admission under rebate of duty of any goods specified in rebate item 410.03/00.00/01.00 shall be subject to the provisions of rules 75.01 to 75.17.	
410.03				Goods for manufacturing or commercial purposes:	
	00.00	01.00	05	Wooden cases, unassembled, empty containers, and materials (excluding nails) for use in the construction thereof, for use in the packing of mineral oil products.....	Full duty
		03.00	04	Master models, spotting masks and the like, for use in the preparation of punches or dies for pressing motor vehicle body components.....	Full duty
		04.00	09	Goods in such quantities and at such times as the Commissioner may allow by specific permit for the manufacture of three-wheeled invalid carriages of heading No. 87.13.....	Full duty
	27.10	01.00	43	Base oils for lubricating oil (excluding such oils manufactured by the re-refining of used lubricating oil or other used oil), for use in the manufacture of prepared lubricating oils in Namibia	0,22c per litre
	34.02	01.00	43	Prepared spreaders, wetting agents and stickers, for use with agricultural insecticides or herbicides.....	Full duty
	87.00	01.00	29	Not exceeding two assembled motor vehicles per model as defined in regulation 609.17.00(h), entered as prototypes for use exclusively in the development or manufacture of new models, subject to a permit issued by the Controller and any additional conditions which he or she may impose in each case: Provided that the prototypes are not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of two years from the date of entry under this item: Provided further that any one of the foregoing acts with such vehicles within a period of two years from the date of entry in terms of this item shall render such vehicles liable to payment of duty.....	Full duty

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411.00

MISCELLANEOUS REBATES

19.00	01.00	29	Preparations of cereals, flour or starch, and pastry, gluten-free.....	Full duty
3824.90	01.06	67	Mixtures of mono-, di- and polyisocyanates and preparations containing isocyanates	Full duty
40.09	01.00	48	Piping and tubing, of unhardened vulcanised rubber, with an inside diameter exceeding 400 mm, reinforced and fitted with flanges, for the conveyance of mineral oil products from moored ships to shore installations	Full duty
49.11	01.00	44	Photographs, commonly known as press or news photographs, for reproduction in newspapers and publications registered with the Ministry of Information and Broadcasting as newspapers	Full duty
53.01	01.00	40	Flax, processed but not spun.....	Full duty
84.13	01.00	45	Pumps for the drawing off of beer in such quantities as the Permanent Secretary: Trade and Industry may allow by specific permit.....	Full duty
84.83	01.00	41	Epicyclic gears for use with circulation pump, steam turbine and compressor actuation in power generating plant.....	Full duty
85.01	01.00	46	Electric motors, single-phase or three-phase, of less than 0,75 kW, for the ringing of church bells	Full duty
	02.00	40	Electric motors, direct current, used for the manufacture of draglines	Full duty
85.02	01.00	42	Generator sets rated at 5 000 kVA or less, driven by electric motors, used for the manufacture of draglines	Full duty
85.24	01.00	44	Recordings (excluding computer and video games) identifiable for use with computers and similar machines for the processing of data.....	Full duty
87.01	04.00	47	Tractors (excluding road tractors for semi-trailers), assembled, with rear-wheel drive only, imported with or incorporating internal combustion piston engines with a cubic displacement exceeding 7 000 cm ³ , of a value for duty purposes exceeding N\$50 000 each.....	20% plus 1% in respect of each N\$600 or part thereof in excess of a value for duty purposes of N\$50 000 each with a maximum of 40%
	05.00	41	Tractors (excluding road tractors for semi-trailers), assembled, with front and rear-wheel drive, imported with or incorporating internal combustion piston engines with a cubic displacement exceeding 7 000 cm ³ , of a value for duty purposes not exceeding N\$56 000 each.....	Full duty less 20%
	06.00	46	Tractors (excluding road tractors for semi-trailers), assembled, with front and rear-wheel drive, imported with or incorporating internal combustion piston engines with a cubic displacement exceeding 7 000 cm ³ , of a value for duty purposes exceeding N\$56 000 each.....	20% plus 1% in respect of each N\$600 or part thereof in excess of a value for duty purposes of N\$56 000 each with a maximum of 40%
87.03	01.00	46	Motor cars manufactured more than 20 years prior to the date of importation	The duty in Part 1 of Schedule No. 1 less 20%
87.11	01.00	48	Motorcycles with reciprocating internal combustion piston engine of a cylinder capacity of 200 cm ³ or more, manufactured more than 20 years prior to date of importation	Full duty less 20%

412.00

GENERAL REBATES

NOTES:

- For the purposes of rebate items 412.03 and 412.04, the bill of entry shall be supported by an inventory of the goods and documentary proof that the said goods qualify for admission under the items concerned.
- For the purposes of rebate item 412.07 -
 - any offer to abandon or application to destroy any goods shall be in writing by or on behalf of the owner thereof, and shall -
 - include the bill of entry, the invoices and other documents relating to the importation of the goods;
 - state the identifying particulars of the goods;

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- (iii) state the reason for abandonment, or if application is made for destruction the reason why destruction and not abandonment is requested; and
- (iv) indemnify the Office against any claim by any other person.
- (b) the owner shall be responsible for the cost of storage in and removal to the State warehouse or any place of security indicated by the Commissioner, if such storage or removal is required by the Commissioner, and for any other expenses, including the cost of destruction;
- (c) goods shall be destroyed under the supervision of an officer; and
- (d) goods in respect of which security of the duty due has been furnished to the Office shall be deemed to be under the control of the Office.

412.01	00.00	01.00	06	Goods (excluding corn or grain seed), for purposes of experimenting therewith as the Ministry controlling or supervising such experimenting may allow by specific permit.....	Full duty less the duty in Section B of Part 2 of Schedule No. 1
412.03	00.00	01.00	03	Used personal or household effects (excluding motor vehicles) bequeathed to persons residing in Namibia	Full duty
412.04	00.00	01.00	01	Used property of a person normally resident in Namibia who died while temporarily outside Namibia	Full duty
412.05	00.00	01.00	03	Life saving apparatus, including mine rescue apparatus (excluding life-jackets), and fire extinguishing equipment (excluding textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials).....	Full duty less the duty in Section B of Part 2 of Schedule No. 1
412.06	00.00	01.00	05	Food, containing soya-bean concentrates, specially prepared for infants.....	Full duty
412.07				Goods unconditionally abandoned to the Office by the owner or goods destroyed with the permission of the Commissioner: Provided that the Commissioner may decline to accept abandonment or grant permission for destruction:	
	87.00	01.00	20	Motor vehicles cleared under any item of this Schedule, damaged by accident or unavoidable cause	Full duty less the duty paid on entry
	00.00	01.00	07	Goods while still in a customs and excise warehouse or under the control of the Office (excluding goods cleared under Schedule No. 3)	Full duty
		02.00	01	Goods cleared under Schedule No. 3	Full duty less the duty paid on entry
412.08	00.00	01.00	09	Dutiable goods lost in manufacturing processes in a customs and excise warehouse, subject to production of proof that such goods did not enter into consumption	Full duty
412.09	00.00	01.00	00	Goods in respect of which the customs duty, together with the fuel levy where applicable, amounts to not less than N\$2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner deems exceptional while such goods are -..... (a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Office; (b) being removed with deferment of payment of duty or under rebate of duty from a place in Namibia to any other place in terms of the provisions of this Act; or (c) being stored in any rebate storeroom, Provided- (i) no compensation in respect of the customs duty or fuel levy on such goods has been paid or is due to the owner by any person; (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (iii) such goods did not enter into consumption.	Full duty
412.10	00.00	01.00	02	Bona fide unsolicited gifts of not more than two parcels per person per calendar year and of which the value per parcel does not exceed N\$400 (excluding goods contained in passengers baggage, wine, spirits and manufactured tobacco (including cigarettes and cigars)) consigned by natural persons abroad to natural persons in Namibia	Full duty
412.11	00.00	01.00	04	Goods imported- (a) for the relief of distress of persons in cases of famine or other national disaster;	Full duty

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- (b) under any technical assistance agreement; or
- (c) in terms of an obligation under any multilateral international agreement to which Namibia is a party:

Provided that-

- (i) the importation of any goods under this rebate item shall be subject to a certificate issued by the Permanent Secretary: Trade and Industry and to such other conditions as may be agreed upon by the Governments of South Africa, Botswana, Lesotho, Swaziland and Namibia, and
- (ii) goods imported under this rebate item shall not be sold or disposed of to any party who is not entitled to any privileges under the rebate item, or be removed to the area of Botswana, Lesotho, Swaziland or South Africa without the permission of the Permanent Secretary: Trade and Industry.

412.12	00.00	01.00	06	Goods imported for any purpose agreed upon between the Governments of South Africa, Botswana, Lesotho, Swaziland and Namibia:	Full duty
				Provided that-	
				(i) the provisions of this rebate item shall not apply in respect of any consignment or quantity or class of goods unless the prior approval of the Governments of Botswana, Lesotho, Swaziland and South Africa has been obtained for the application of such provisions in respect of every such consignment or quantity or class of goods,	
				(ii) the importation of any goods under this rebate item shall be subject to a certificate issued by the Permanent Secretary: Trade and Industry and to such other conditions as may be agreed upon by the Governments of South Africa, Botswana, Lesotho, Swaziland and Namibia, and	
				(iii) goods imported under this rebate item shall not be sold or disposed of to any party who is not entitled to any privileges under the rebate item, or be removed to the area of Botswana, Lesotho, Swaziland or South Africa without the permission of the Commissioner.	
412.13	00.00	01.00	08	Colostomy, ileostomy, ureterostomy and ileal bladder appliances, and parts thereof; disposable colostomy or ileostomy drainage bags; specially prepared skin adhesives and skin protective preparations for use with the aforesaid articles; incontinence under garments, including napkins (excluding babies' napkins) and incontinence pads	Full duty
412.14	00.00	01.00	02	Printed matter (for example, air-waybills/consignment notes, passenger tickets, excess baggage tickets, exchange orders, damage and irregularity reports, baggage and cargo labels, time-tables, mass and balance documents), imported by airlines for their own use	Full duty
412.16	00.00	01.00	03	Goods of any description imported by refugees from African Territories and which are sold by the Office	Full duty
412.17	87.00	01.00	29	Motor cars imported by refugees from African Territories and which are disposed of by the refugee concerned, provided the prior approval of the Commissioner has been obtained	Full duty less 20%
412.19	85.18	01.04	46	Microphones and loudspeakers, not mounted in housings or cabinets, for the manufacture of telephones, portable radiotelephones, television receiving sets and sound recording or reproducing apparatus	Not exceeding the duty in Section B of Part 2 of Schedule No. 1
412.20	84.00	01.02	28	Industrial machinery or appliances, portable or mobile, classifiable within subheadings Nos. 8478.10.10, 8478.90.10, 8479.40.10, 8479.81.10, 8479.89.63 and 8479.90.55 of Schedule No. 1, produced or manufactured in the United Kingdom of Great Britain and Northern Ireland and imported therefrom	Full duty
412.21	00.00	01.00	02	Machinery and mechanical appliances and electrical machinery and equipment of Chapters 84 and 85 of Schedule No. 1, which are imported in more than one consignment as a result of strikes, shutouts or other causes beyond the control of the importer and the supplier, subject to the prior approval of the Commissioner	Not exceeding the duty in excess of the amount of duty that would have been due had the goods been imported in a single consignment

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412.22	39.00	01.00	21	Parts and materials, of plastics, of a kind used for the manufacture of design engineering models of factories, installations and the like.....	Full duty
412.23	00.00	01.00	06	Textile fabrics woven from six different fibres, for testing dyestuff fastness.....	Full duty
412.25	00.00	01.00	01	Goods, in respect of which the rate of duty or the effective rate of duty in Part 1 of Schedule No. 1 exceeds 3 %, produced or manufactured in the People's Republic of Mozambique, and imported directly therefrom, of such class or kind and any other characteristics and in such quantities as specified in any certificate in such form as approved by the Permanent Secretary: Trade and Industry, and issued on behalf of the People's Republic of Mozambique	Full duty in Part 1 of Schedule No. 1 less 3 %
		02.00	04	Goods, in respect of which the rate of duty or the effective rate of duty in Part 1 of Schedule No. 1 does not exceed 3 %, produced or manufactured in the People's Republic of Mozambique, and imported directly therefrom, of such class or kind and any other characteristics and in such quantities as specified in any certificate in such form as approved by the Permanent Secretary: Trade and Industry, and issued on behalf of the People's Republic of Mozambique	Full duty
412.26	00.00	01.00	01	Goods (excluding goods for upgrading) supplied free of charge to replace defective goods which are covered by a warranty agreement, provided -	Full duty
				(a) a copy of the bill of entry and the documents submitted in support of the bill of entry in terms of sections 41, 42 and 43 under which the goods were originally entered for home consumption are submitted; and	
				(b) the goods are supplied by the original supplier; and	
				(c) the replaced goods are disposed of as directed by the Commissioner	
412.27	00.00	01.00	03	Goods for upgrading, supplied free of charge to replace parts which are covered by a warranty agreement, provided -	Full duty
				(a) a specific permit issued by the Permanent Secretary: Trade and Industry, is submitted;	
				(b) a copy of the bill of entry and the documents submitted in support of the bill of entry in terms of sections 41, 42 and 43 under which the goods were originally entered for home consumption are submitted;	
				(c) the goods are supplied by the original supplier; and	
				(d) the replaced goods are disposed of as directed by the Commissioner	
412.28	00.00	01.00	05	Office furniture and equipment (excluding motor vehicles) for the official use by an organisation (excluding a business enterprise) approved by the Commissioner, transferring its administrative operations to Namibia	Full duty

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PART 2

TEMPORARY REBATES OF CUSTOMS DUTIES

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
460.01	03.02	01.04	49	Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (<i>Brama raii</i>), black marlin (<i>Makaira indica</i>), bigscale mackerel (<i>gastoro</i>) (<i>Gasterochisma melampis</i>), dorado (<i>mai-mai</i>) (<i>Coryphaena hippurus</i>), moon fish (<i>opa</i>) (<i>Lampris regius</i>), oil fish, smooth (<i>escolar</i>) (<i>Lepidocybium flavobrunneum</i>), oil fish, rough (<i>Ruvettus pretiosus</i>), sawara (<i>Acanthocybium solandri</i>), sail fish (<i>Istiophorus platypterus</i>), striped marlin (<i>Tetrapturus audax</i>), shortbill spear fish (<i>sikiyami</i>) (<i>Tetrapturus angustirostris</i>), sword fish (<i>Xiphias gladius</i>), ribbon fish (<i>Lepidopus caudatus</i>), monk (<i>Lophius piscatorius</i>), cavebass (<i>Dinoperca petersi</i>), lyretail hogfish (<i>Bodianus anthioides</i>), turncoat hogfish (<i>Bodianus axillaris</i>), saddleback hogfish (<i>Bodianus bilunulatus</i>), diana's hogfish (<i>Bodianus diana</i>), lined hogfish (<i>Bodianus leucostictus</i>), goldsaddle hogfish (<i>Bodianus perditio</i>), yellowfin emperor (<i>Lethrinus crocineus</i>), river snapper (<i>Lutjanus argentimaculatus</i>), rosy jobfish (<i>Pristipomoides filamentosus</i>), king mackerel (<i>Scomberomorus commerson</i>), tomato rockcod (<i>Cephalopholis sonnerab</i>), white-edged rockcod (<i>Epinephelus albomarginatus</i>), brown-spotted rockcod (<i>Epinephelus chlorostigma</i>), malabar rockcod (<i>Epinephelus malabaricus</i>), halfmoon rockcod (<i>Epinephelus rivulatus</i>), englishman (<i>Chrysoblephus anglicus</i>), slinger (<i>Chrysoblephus puniceus</i>) and blueskin (<i>Polysteganus coeruleopunctatus</i>), in such quantities and at such times as the Permanent Secretary: Fisheries and Marine Resources may allow by specific permit.....	Full duty
	03.03	01.04	45	Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (<i>Brama raii</i>), black marlin (<i>Makaira indica</i>), bigscale mackerel (<i>gastoro</i>) (<i>Gasterochisma melampis</i>), dorado (<i>mai-mai</i>) (<i>Coryphaena hippurus</i>), moon fish (<i>opa</i>) (<i>Lampris regius</i>), oil fish, smooth (<i>escolar</i>) (<i>Lepidocybium flavobrunneum</i>), oil fish, rough (<i>Ruvettus pretiosus</i>), sawara (<i>Acanthocybium solandri</i>), sail fish (<i>Istiophorus platypterus</i>), striped marlin (<i>Tetrapturus audax</i>), shortbill spear fish (<i>sikiyami</i>) (<i>Tetrapturus angustirostris</i>), sword fish (<i>Xiphias gladius</i>), ribbon fish (<i>Lepidopus caudatus</i>), monk (<i>Lophius piscatorius</i>), cavebass (<i>Dinoperca petersi</i>), lyretail hogfish (<i>Bodianus anthioides</i>), turncoat hogfish (<i>Bodianus axillaris</i>), saddleback hogfish (<i>Bodianus bilunulatus</i>), diana's hogfish (<i>Bodianus diana</i>), lined hogfish (<i>Bodianus leucostictus</i>), goldsaddle hogfish (<i>Bodianus perditio</i>), yellowfin emperor (<i>Lethrinus crocineus</i>), river snapper (<i>Lutjanus argentimaculatus</i>), rosy jobfish (<i>Pristipomoides filamentosus</i>), king mackerel (<i>Scomberomorus commerson</i>), tomato rockcod (<i>Cephalopholis sonnerati</i>), white-edged rockcod (<i>Epinephelus albomarginatus</i>), brown-spotted rockcod (<i>Epinephelus chlorostigma</i>), malabar rockcod (<i>Epinephelus malabaricus</i>), halfmoon rockcod (<i>Epinephelus rivulatus</i>), englishman (<i>Chrysoblephus anglicus</i>), slinger (<i>Chrysoblephus puniceus</i>) and blueskin (<i>Polysteganus coeruleopunctatus</i>), in such quantities and at such times as the Permanent Secretary: Fisheries and Marine Resources may allow by specific permit.....	Full duty
	03.04	01.04	41	Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (<i>Brama raii</i>), black marlin (<i>Makaira indica</i>), bigscale mackerel (<i>gastoro</i>) (<i>Gasterochisma melampis</i>), dorado (<i>mai-mai</i>) (<i>Coryphaena hippurus</i>), moon fish (<i>opa</i>) (<i>Lampris regius</i>), oil fish, smooth (<i>escolar</i>) (<i>Lepidocybium flavobrunneum</i>), oil fish, rough (<i>Ruvettus pretiosus</i>), sawara (<i>Acanthocybium solandri</i>), sail fish (<i>Istiophorus platypterus</i>), striped marlin (<i>Tetrapturus audax</i>), shortbill spear fish (<i>sikiyami</i>) (<i>Tetrapturus angustirostris</i>), sword fish (<i>Xiphias gladius</i>), ribbon fish (<i>Lepidopus caudatus</i>), monk (<i>Lophius piscatorius</i>), cavebass (<i>Dinoperca petersi</i>), lyretail hogfish (<i>Bodianus anthioides</i>), turncoat hogfish (<i>Bodianus axillaris</i>), saddleback hogfish (<i>Bodianus bilunulatus</i>), diana's hogfish (<i>Bodianus diana</i>), lined hogfish (<i>Bodianus leucostictus</i>), goldsaddle hogfish (<i>Bodianus perditio</i>), yellowfin emperor (<i>Lethrinus crocineus</i>), river snapper (<i>Lutjanus argentimaculatus</i>), rosy jobfish (<i>Pristipomoides filamentosus</i>), king mackerel (<i>Scomberomorus commerson</i>), tomato rockcod (<i>Cephalopholis sonnerab</i>), white-edged rockcod (<i>Epinephelus albomarginatus</i>), brown-spotted rockcod (<i>Epinephelus chlorostigma</i>), malabar rockcod (<i>Epinephelus malabaricus</i>), rockcod (<i>Epinephelus rivulatus</i>), englishman (<i>Chrysoblephus anglicus</i>), slinger (<i>Chrysoblephus puniceus</i>) and blueskin (<i>Polysteganus coeruleopunctatus</i>), in such quantities and at such times as the Permanent Secretary: Fisheries and Marine Resources may allow by specific permit.....	Full duty
	03.05	01.00	49	Dried fish, in such quantities and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit.....	Full duty

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	04.00	01.02	29	Dairy produce of headings Nos. 04.01, 04.02, 04.03, 04.04, 04.05 and 04.06, in such quantities and at such times as the Permanent Secretary: Agriculture, Water and Rural Development may allow by specific permit: Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of South Africa, Botswana, Lesotho, Swaziland and Namibia: Provided further that goods cleared in terms of this rebate item shall not be removed to the area of Botswana, Lesotho, Swaziland or South Africa	Full duty
460.02	00.00	01.00	05	Potatoes, dried leguminous vegetables, cereals and oil seeds, verified by the Permanent Secretary: Agriculture, Water and Rural Development that it can only be used for planting or sowing	Full duty
	12.05	01.04	49	Rape seed, whether or not broken, in such quantities and at such times as the Permanent Secretary: Agriculture, Water and Rural Development may allow by specific permit	Full duty
	12.06	01.00	46	Sunflower seed, in such quantities and at such times as the Permanent Secretary: Agriculture, Water and Rural Development may allow by specific permit	Full duty
460.04	16.04	01.00	41	Preparations based on minced, flavoured and cooked fish, frozen, formed into products of an individual mass not exceeding 200 g, in such quantities and at such times as the Permanent Secretary: Environment and Tourism may allow by specific permit	Full duty
	22.07	01.04	48	Ethyl alcohol, entered for use for the same purpose as provided for in any rebate item in Schedule No. 6	The duty in Part 2 of Schedule No. 1 less the amount not rebated in Schedule No. 6
460.06	28.35	01.00	45	Calcium hydrogenorthophosphate (dicalciumphosphate), in such quantities and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit	Full duty
	29.03	02.00	47	Tetrachloroethylene, in such quantities and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit	Full duty
	29.17	01.00	42	Phthalic anhydride, in such quantities and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit	Full duty
	38.17	01.00	41	Mixed alkylbenzenes, in such quantities and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit	Full duty
	3824.7	01.05	52	Mixtures containing dichlorodifluoromethane or trichlorofluoromethane or both, in such quantities and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit	Full duty less the duty in Section A of Part 2 of Schedule No. 1
		02.05	57	Mixtures containing chlorodifluoromethane or mono-chloropentafluoroethane or both	Full duty less the duty in Section A of Part 2 of Schedule No. 1
460.07	39.17	02.00	41	Tubes, pipes and hoses, of plastics, which at a temperature of 120°C have a shrinkage coefficient of 15 per cent or more, or prestretched, specially designed for the protection, insulation and strain relief of wire, cable, cable joints and the like form abrasion, corrosion and moisture	Full duty
	39.19	01.00	46	Plates, sheets, film, foil and strip, of polyethylene terephthalates, self-adhesive, with removable protective substances, entered on or before 12 April 1997, in such quantities and subject to such conditions as the Permanent Secretary: Trade and Industry, may have allowed by specific permit issued on or before 12 April 1996	Full duty
	40.02	01.00	40	Polybutadiene-styrene rubber, in such quantities and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit	Full duty less 11c/kg
		02.00	45	Polybutadiene rubber, entered on or before 25 August 1996, in such quantities as the Permanent Secretary: Trade and Industry may have allowed by specific permit issued on or before 25 August 1995	Full duty
	4011.91	01.06	62	New pneumatic tyres of rubber having a "herring bone" or similar thread, verified by the South African Bureau of Standards that it can only be used on agricultural tractors	Full duty
460.10	48.02	01.04	44	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, of a value for duty purposes not exceeding N\$265/t	Full duty
	48.03	01.04	40	Cellulose wadding, for the packing of fresh fruit	Full duty

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48.04	01.04	47	Uncoated kraft paper and paperboard, in rolls or sheets, cleared by a person who is registered to clear goods under rebate of duty in terms of rebate item 312.01 in Schedule No. 3, for use as cover paper for the protection of shoe uppers during manufacture.....	Full duty
48.05	01.04	43	Other uncoated paper and paperboard, in rolls or sheets, cleared by a person who is registered to clear goods under rebate of duty in terms of rebate item 312.01 in Schedule No. 3, for use as cover paper for the protection of shoe uppers during manufacture.....	Full duty
	02.04	48	Other uncoated paper and paperboard, in rolls or sheets, of a value for duty purposes not exceeding N\$265/t.....	Full duty
48.08	01.04	42	Greaseproof paper and paperboard.....	Full duty
48.10	01.04	46	Graphitised paper.....	Full duty
48.11	01.04	42	Bottle tissue paper, lined.....	Full duty
	02.04	47	Paper and paperboard, impregnated with oil, unprinted, of a mass of less than 35 g/m ²	Full duty less 7,5%
460.11	00.00	01.00	01 Textiles and textile articles falling within headings Nos. 51.06 to 51.13, 52.04 to 52.12, 54.01 to 54.08, 55.08 to 55.16, 60.01, 60.02, 61.01 to 61.15 and 62.01 to 62.12, entered on or before 30 September 1996, at such places as the Permanent Secretary: Trade and Industry may specify by means of a certificate specifying the amount of duty which may be rebated: Provided that an application for such certificate shall not be considered by the Permanent Secretary: Trade and Industry unless the applicant proves that he or she -	Not exceeding the amount of duty specified in the certificate
			(a) is a registered exporter who has exported not less than 2,5 per cent of the value of his or her turnover during the 12 month period ending 31 March 1994 and 31 March 1995;	
			(b) received payment for the goods exported from the consignee and the payment has been repatriated to the common customs area; and	
			(c) has correctly utilized concessions granted to him or her by the Permanent Secretary: Trade and Industry in terms of any provision under Schedule No. 3, 4 or 5.	
			Provided further that -	
			(1) the amount of duty rebated shall not exceed -	
			(i) 10 per cent of the value of yarns exported;	
			(ii) 15 per cent of the value of fabrics exported; and	
			(iii) 30 per cent of the value of clothing exported;	
			(2) the value of any goods manufactured from raw materials entered by the exporter in terms of any provision in Schedule No. 3, 4 or 5 is not included in the value of goods exported in the calculation of the amount of duty which may be rebated;	
			(3) the Permanent Secretary: Trade and Industry may impose further conditions without prior notice; and	
			(4) the certificate or amended certificate shall be forwarded directly to the Commissioner for retention by him or her	
	02.00	06	Textiles and textile articles falling within headings Nos. 51.06 to 51.13, 52.04 to 52.12, 53.11, 54.01 to 54.08, 55.08 to 55.16, 56.03, 58.01 to 58.04, 58.06, 58.08, 58.10, 58.11, 59.03, 59.06, 59.07, 60.01, 60.02, 61.01 to 61.17, 62.01 to 62.17 and 63.01 to 63.04, entered on or before 30 September 1999 for the purposes of this provision, at such places as the Permanent Secretary: Trade and Industry may specify by means of a certificate specifying the amount of duty which may be rebated: Provided that an application for such certificate shall not be considered by the Permanent Secretary: Trade and Industry unless the applicant proves that he or she -	Not exceeding the amount of duty specified in the certificate
			(a) is a registered exporter who has exported textiles and textile articles manufactured in the common customs area during the period having commenced 1 April 1995 and ending 31 March 1998;	

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- (b) received payment for the goods exported from the consignee and the payment has been repatriated to the common customs area;
- (c) has correctly utilized concessions granted to him by the Permanent Secretary: Trade and Industry in terms of any provision under Schedule No. 3, 4 or 5; and
- (d) has complied with the guidelines, rules and conditions of the scheme published by the Permanent Secretary: Trade and Industry:

Provided further that -

- (1) the amount of duty rebated shall not exceed -
 - (i) 10 per cent of the value of yarns exported;
 - (ii) 15 per cent of the value of fabrics exported;
 - (iii) 20 per cent of the value of household textiles exported; and
 - (iv) 30 per cent of the value of clothing exported;
- (2) the value of any goods manufactured from raw materials entered by the exporter in terms of any provision in Schedule No. 3, 4 or 5 is not included in the value of goods exported in the calculation of the amount of duty which may be rebated,
- (3) the Permanent Secretary: Trade and Industry may impose further conditions without prior notice, and
- (4) the certificate or amended certificates shall be forwarded directly to the Commissioner for retention by him or her

52.01	01.04	40	Cotton, not carded or combed, ginned but not further processed, in such quantities, at such times and subject to such conditions as the Permanent Secretary: Agriculture, Water and Rural Development may allow by specific permit.....	
5407.61	01.06	69	Woven fabrics of synthetic filament yarn containing 85 per cent of more by mass of non-textured filaments (excluding crepe and seersucker fabrics not containing textured filaments, fabrics containing combed wool or other combed animal hair of a mass of 142 g/m ² or more and fabrics printed with scarf designs) entered for the purposes of this provision on or before 22 August 1997, in such quantities and of such values as the Permanent Secretary: Trade and Industry, may have allowed by specific permit	Full duty less the greater of 45% with a maximum of 1000c/kg or 680c/kg
63.09	02.04	42	Worn overcoats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, parkas and similar clothing articles (excluding wind-jackets and wind-cheaters), of wool, animal hair or acrylic fibres, in bales not containing other clothing articles, in such quantities, at such times and subject to such conditions as the Permanent Secretary: Trade and Industry, may allow by specific permit	Full duty less 30%
	03.04	47	Worn clothing (excluding worn over-coats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, parkas and similar clothing articles), classifiable within subheading no. 6309.00.17, in such quantities, at such times and subject to such conditions as the Permanent Secretary: Trade and Industry, may allow by specific permit.....	Full duty less 30%
460.13	70.10	01.00	41 Glass bottles of a metric capacity, for the packing of mineral water, beer, wine and spirituous beverages, in such quantities and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit.....	Full duty
460.14	7117.19	01.06	62 Bracelets and pendants, of stainless steel, incorporating a plate engraved with medical insignia for engraving with medical particulars of an individual, in such quantities and at such times as the Permanent Secretary: Trade and Industry, may allow by specific permit.....	Full duty
460.15	72.00	01.00	21 Iron and steel sheets, coated with tin, entered on or before 30 June 1995, in such quantities as the Permanent Secretary: Trade and Industry, may have allowed by specific permit issued on or before 23 December 1994.....	Full duty
	72.19	01.00	49 Flat-rolled products of stainless steel, of a width of 600 mm or more and of a thickness of 1,22 mm or more, whether or not in coils, in such quantities and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit	Full duty
		02.00	44 Flat-rolled products of stainless steel, of a width of 600 mm or more and of a thickness of less than 1,22 mm, whether or not in coils, in such quantities and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit	Full duty

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72.20	01.00	47	Flat-rolled products of stainless steel, of a width of less than 600 mm and of a thickness of 1,22 mm or more, whether or not in coils, in such quantities and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit.....	Full duty
	02.00	41	Flat-rolled products of stainless steel, of a width of less than 600 mm and of a thickness of less than 1,22 mm, whether or not in coils, in such quantities and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit.....	Full duty
73.03	01.00	40	Tubes and pipes of iron or steel, for use as steam boiler, superheater and economiser tubing, in such quantities and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit.....	Full duty
73.04	01.00	47	Tubes and pipes of iron or steel, for use as steam boiler, superheater and economiser tubing, in such quantities and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit.....	Full duty
73.05	01.00	43	Tubes and pipes of iron or steel, for use as steam boiler, superheater and economiser tubing, in such quantities and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit.....	Full duty
73.06	01.00	40	Tubes and pipes of iron or steel, for use as steam boiler, superheater and economiser tubing, in such quantities and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit.....	Full duty
76.06	01.04	47	Aluminium plates, sheets and strip, of a thickness not exceeding 10 mm, coiled, covered on one or both sides with paint or enamel, in such quantities and at such times and subject to such conditions as the Permanent Secretary: Trade and Industry, may allow by specific permit.....	Full duty
460.16	84.08	01.00	40 Compression ignition engines as defined in Additional Note 3 to Section XVI of Schedule No. 1, being stationary engines, in such quantities and at such times and subject to such conditions as the Permanent Secretary: Trade and Industry may allow by specific permit	Full duty
85.00	01.02	21	Parts, certified by the supplier to have been manufactured for use solely or principally in radiotelephonic transmission and reception apparatus for operation in the frequency ranges 1,6 to 26 megahertz and 118 to 136,975 megahertz	Full duty
	02.02	26	Parts of radar apparatus and radio navigational aid apparatus, used for nautical and aeronautical purposes.....	Full duty
85.28	01.04	42	Surveillance systems, incorporating a thermal imaging camera, monitor, power supply unit, control console and telemetry transmitter and receiver..	Full duty
	02.04	47	Video monitors: Provided that a certificate of the South African Bureau of Standards is presented at the time of entry that the video monitors have more than 600 resolution lines.....	Full duty
85.36	01.04	44	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage not exceeding 1 kV, of flameproof, waterproof or watertight types: Provided that a certificate of the South African Bureau of Standards is presented at the time of entry that the apparatus is flameproof, waterproof or watertight.....	Full duty less 5%
460.17	87.00	01.02	20 One motor vehicle or one motor cycle, with or without a side-car, specially designed or adapted for use by a physically handicapped person, subject to a permit issued by the Permanent Secretary: Trade and Industry after the Permanent Secretary: Health and Social Services certifies that such vehicle or motor cycle is adapted or will be adapted according to the needs of a handicapped person and that the vehicle or motor cycle is exclusively for use by such handicapped person and that similar vehicles are not ordinarily nor satisfactorily made in Namibia: (i) provided such vehicle or motor cycle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of without the prior consent of the Permanent Secretary: Trade and Industry within a period of 3 years from the date of entry under this rebate item: Provided that any one of the foregoing acts with such vehicle or motor cycle within a period of 3 years from the date of entry in terms of this rebate item shall render such vehicle or motor cycle liable to the payment of duty; and (ii) a rebate of duty in terms of this rebate item shall be allowed only once per person during a period of 3 years or such shorter period as the Permanent Secretary: Trade and Industry may in exceptional circumstance decide	Full duty
87.00	02.02	25	Motor vehicles for the transport of passengers, subject to a permit issued by the Permanent Secretary: Trade and Industry after the Permanent Secretary: Health and Social Services certified that such vehicles are specially designed or have been or will be adapted according to the requirements for the transport of physically disabled persons and that such vehicles be for the exclusive transport of such disabled persons and that similar vehicles are normally not satisfactorily manufactured in Namibia provided:.....	Full duty

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			<ul style="list-style-type: none"> (i) that such vehicles are not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of without the prior consent of the Permanent Secretary: Trade and Industry within a period of three years from the date of entry under this rebate item; (ii) that any of the foregoing acts with any such vehicles during a period of three years from the date of entry in terms of this rebate item shall render such vehicles liable to the payment of duty in accordance with the regulations 	
8701.20	01.06	63	Road tractors for semi-trailers, cleared by motor vehicle manufacturers approved by the Permanent Secretary: Trade and Industry in terms of Additional Note 1 to Chapter 98 of Schedule No. 1	Not exceeding the duty as calculated in terms of the notes to this rebate item
87.02	01.04	44	Motor vehicles for the transport of ten or more persons, including the driver, cleared by motor vehicle manufacturers approved by the Permanent Secretary: Trade and Industry in terms of Additional Note 1 to Chapter 98 of Schedule No. 1	Not exceeding the duty as calculated in terms of the notes to this rebate item
87.03	01.04	40	Motor cars (including station wagons), cleared by motor vehicle manufacturers approved by the Permanent Secretary: Trade and Industry in terms of Additional Note 1 to Chapter 98 of Schedule No. 1	Not exceeding the duty as calculated in terms of the notes to this rebate item
87.04	01.04	47	Motor vehicles (for the transport of goods (excluding motor vehicles of subheading No. 8704.10) cleared by motor vehicle manufacturers approved by the Permanent Secretary: Trade and Industry in terms of Additional Note 1 to Chapter 98 of Schedule No. 1	Not exceeding the duty as calculated in terms of the notes to this rebate item
87.06	01.04	44	Chassis fitted with engines, for motor vehicles of headings Nos. 87.01 to 87.05 (excluding those for vehicles of subheading No. 8704.10) cleared by motor vehicle manufacturers approved by the Permanent Secretary: Trade and Industry in terms of additional Note 1 to Chapter 98 of Schedule No. 1	Not exceeding the duty as calculated in terms of the notes to this rebate item

Notes:

1. For the purposes of this rebate item the extent of rebate "not exceeding the duty as calculated in terms of the notes to this rebate item" means the customs duty payable must be calculated on a value determined as follows:
 - (i) The value for customs duty purposes of motor vehicles imported less the value of any excess duty free allowance as calculated in the quarterly account of a manufacturer of specified motor vehicles (as defined in Note 7 to rebate item 317.04) and less the value of an import rebate credit certificate in respect of motor vehicles, provided for in this item, automotive components and automotive tooling exported.
 - (ii) For the purposes of paragraph (i) above the value of the excess duty free allowance and the value of an import rebate credit certificate shall be reduced by 25 per cent if the rebate is used for the import of specified motor vehicles. No adjustment shall, however, be made if the import rebate credit certificate is in respect of specified motor vehicles exported.
2. These notes are only applicable to the ordinary duty specified in Part 1 of Schedule No. 1

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460.23	00.00	01.00	03	<p>Goods imported or cleared from a customs and excise warehouse by a person who -.....</p> <p>(i) is certified by the Permanent Secretary: Mines and Energy to be a person who, in Namibia (including the territorial waters and the continental shelf of Namibia) -</p> <p>(1) prospects for natural oil or natural gas in terms of a prospecting lease or a prospecting sublease,</p> <p>(2) mines natural oil or natural gas whether or not in terms of a mining lease,</p> <p>(3) is a contractor of any person referred to in paragraph (1) or (2),</p> <p>(ii) subject to the approval of the said Permanent Secretary, is a person (including, if a company, any subsidiary of such company) referred to in paragraph (1) or (3) who supplies such goods direct to any person or to any contractor of any person referred to in paragraph (2), for use in the manufacture of any equipment, installation or device, for use solely in operations in connection with the prospecting for, or mining of natural oil or natural gas, in such quantities and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit (excluding -</p> <p>(a) distillate fuels and residual fuel oil,</p> <p>(b) goods for the personal use of any person, and</p> <p>(c) goods for use in the exploitation or processing of any product other than natural oil or natural gas or in the processing or distribution of natural oil or natural gas)</p> <p>Note:</p> <p>For the purposes of paragraph (ii), the person entering such goods under rebate of duty shall be liable for the duty rebated unless he or she proves that such goods have been so supplied or used in the manufacture of the equipment, installation or device which has been delivered to the person referred to in paragraph (2)</p>	Full duty less the duty in Section B of Part 2 of Schedule No. 1
460.24	00.00	01.00	05	Accessories for public transport-type passenger motor vehicles of subheading No. 8702.10.10 in Schedule No. 1, entered on or before 15 December 1996 in such quantities as the Permanent Secretary: Trade and Industry, may have allowed by specific permit issued before 15 December 1995	Full duty
460.25				Goods, in such quantities, at such times and under such conditions, as the Permanent Secretary: Agriculture, Water and Rural Development may allow by specific permit	
0201.10	01.06		60	Carcasses and half-carcasses of bovine animals, fresh or chilled	Full duty less 13,8%
0201.20	01.06		68	Cuts with bone in (excluding carcasses and half-carcasses) of bovine animals, fresh or chilled	Full duty less 13,8%
0201.30	01.06		65	Boneless meat of bovine animals, fresh or chilled	Full duty less 32%
0202.10	01.06		67	Carcasses and half-carcasses of bovine animals, frozen	Full duty less 13,8%
0202.20	01.06		64	Cuts with bone in (excluding carcasses and half-carcasses) of bovine animals, frozen	Full duty less 13,8%
0202.30	01.06		61	Boneless meat of bovine animals, frozen	Full duty less 32%
0204.10	01.06		64	Carcasses and half-carcasses of lamb, fresh or chilled	Full duty less 19%
0204.21	01.06		65	Carcasses and half-carcasses of sheep, fresh or chilled	Full duty less 19%
0204.22	01.06		63	Cuts with bone in (excluding carcasses and half-carcasses), of sheep, fresh or chilled	Full duty less 13,2%
0204.23	01.06		61	Boneless meat of sheep, fresh or chilled	Full duty less 13,2%
0204.30	01.06		64	Carcasses and half-carcasses of lamb, frozen	Full duty less 19%
0204.41	01.06		63	Carcasses and half-carcasses of sheep, frozen	Full duty less 19%
0204.42	01.06		68	Cuts with bone in (excluding carcasses and half-carcasses), of sheep, frozen	Full duty less 13,2%
0204.43	01.06		66	Boneless cuts of meat of sheep, frozen	Full duty less 13,2%

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0204.50	01.06	69	Meat of goats, fresh, chilled or frozen	Full duty less 16,4%
04.01	01.04	45	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, fresh.....	Full duty less 19,2%
04.02	01.04	46	Milk and cream, concentrated or containing added sugar or other sweetening matter, in powder.....	Full duty less 19,2%
04.05	01.04	45	Butter and other fats and oils derived from milk	Full duty less 15,8%
04.06	01.04	41	Cheese (excluding cheddar and sweetmilk cheese).....	Full duty less 19%
04.08	01.04	44	Birds' eggs, not in shell, and egg yolks, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	Full duty less 3,8%
0708.10	01.06	63	Peas (<i>Pisum sativum</i>), shelled or unshelled, fresh or chilled.....	Full duty less 6,6%
07.10	01.04	49	Vegetables (excluding potatoes and leguminous vegetables) (uncooked or cooked by steaming or boiling in water), frozen	Full duty less 7,4%
0710.10	01.06	67	Potatoes (uncooked or cooked by steaming or boiling in water), frozen	Full duty less 9,8%
0710.2	01.05	59	Leguminous vegetables (excluding peas (<i>Pisum sativum</i>) (uncooked or cooked by steaming or boiling in water), shelled or unshelled, frozen	Full duty less 4,8%
0710.21	01.06	62	Peas (<i>Pisum sativum</i>), (uncooked or cooked by steaming or boiling in water), shelled or unshelled, frozen	Full duty less 6,6%
07.12	01.04	41	Dried vegetables (excluding potatoes), whole, cut, sliced, broken or in powder, but not further prepared	Full duty less 7,4%
0712.10	01.06	61	Dried potatoes, whether or not cut or sliced, but not further prepared	Full duty less 9,8%
0713.20	01.06	63	Dried chickpeas (<i>garbonzos</i>), shelled, whether or not skinned or split	Full duty less 6,6%
0713.3	01.05	55	Dried beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.), shelled, whether or not skinned or split	Full duty less 4,8%
0713.90	01.06	64	Other dried leguminous vegetables, shelled, whether or not skinned or split	Full duty less 4,8%
0806.20	01.06	61	Grapes, dried.....	Full duty less 4,6%
0813.10	01.06	60	Apricots, dried	Full duty less 14%
0813.20	01.06	67	Prunes, dried	Full duty less 6,6%
0813.30	01.06	64	Apples, dried	Full duty less 6%
0813.40	01.06	61	Other fruit, dried	Full duty less 10,8%
0813.50	01.06	69	Mixtures of nuts or dried fruit of Chapter 8	Full duty less 8,8%
10.08	01.04	42	Buckwheat, millet and canary seed; other cereals.....	Full duty less 8,6%
19.01	01.04	40	Malt extract; food preparations of flour, meals, starch or malt extract, not containing cocoa or containing less than 40% by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included (excluding preparations for infant use, put up for retail sale, gluten-free bread and cake mixtures, cornflour and pudding powders); food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included (excluding preparations for infant use, put up for retail sale, and pudding powders	Full duty less 19,8%
1901.10	01.06	69	Preparations for infant use, put up for retail sale.....	Full duty less 19,2%

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19.02	01.04	47	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Full duty less 10,8%
21.06	01.04	46	Food preparations not elsewhere specified or included (excluding pudding mixtures and ice-cream mixtures)	Full duty less 7,4%
2106.90	01.06	62	Pudding mixtures	Full duty less 19,8%
	02.06	67	Ice-cream mixtures.....	Full duty less 19,2%
24.01	01.04	45	Unmanufactured tobacco; tobacco refuse.....	Full duty less 8,8%
52.01	01.04	46	Cotton, not carded or combed	Full duty less 12%

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CUSTOMS AND EXCISE ACT, 1998**PART 3****GOODS TEMPORARILY ADMITTED UNDER REBATE OF CUSTOMS DUTIES**

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
470.00				GOODS TEMPORARILY ADMITTED FOR PROCESSING, REPAIR, CLEANING, RECONDITIONING OR FOR THE MANUFACTURE OF GOODS EXCLUSIVELY FOR EXPORT NOTES: <ol style="list-style-type: none"> Temporary admission of any goods under rebate item 470.00 shall be subject, <i>mutatis mutandis</i>, to the provisions of the rules for section 84. The Commissioner may require the importer to register with him or her a rate of yield of the processed or manufactured goods that will be obtained per unit of the imported goods. <ol style="list-style-type: none"> Goods admitted under the provisions of rebate item 470.01 or 470.03 shall be used for the processing or manufacture of goods for export and the processed or manufactured goods shall be exported within 12 months from the date of entry thereof. Parts admitted under the provisions of rebate item 470.02 shall be used and the goods submitted for repair, cleaning or reconditioning shall be exported within 6 months from the date of entry thereof: Provided that the Commissioner may, in circumstances which he deems exceptional, extend the period specified in each case for a further period he or she deems reasonable: Provided further that application for such extension is made prior to the expiry of the period of 12 months or 6 months, as the case may be. Liability for duty on any goods specified in rebate items 470.01, 470.02 and 470.03 shall cease on production of proof that the goods imported have been used for repair, cleaning, reconditioning, processing or manufacture and the goods repaired, cleaned, reconditioned, processed or manufactured have been duly exported. 	
470.01	00.00	01.00	03	Goods for processing, provided such goods do not become the property of the importer	Full duty
470.02	00.00	01.00	01	Goods for repair, cleaning or reconditioning	Full duty
		02.00	06	Parts for goods temporarily imported for repair, cleaning or reconditioning.	Full duty
470.03	00.00	01.00	03	Goods cleared in terms of a permit issued by the Permanent Secretary: Trade and Industry, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export	Full duty
480.00				GOODS TEMPORARILY ADMITTED FOR SPECIFIC PURPOSES NOTES: <ol style="list-style-type: none"> Unless otherwise specified in these notes, goods imported under this item shall on importation be entered on form DA 500 and on re-exportation on form DA 550 or on such other form as may be specified by the Commissioner. Where articles cannot readily be identified by foreign seals, by marks, by numbers or other identification permanently fixed to them, by description, by photographs or by sampling, customs and excise marks or seals may be fixed to them. For the purposes of rebate item 480.20 welfare material landed from a ship for temporary use ashore by the crew for a period not exceeding that ship's stay in port shall not be subject to entry on form DA 500 or DA 550 at specified in Note 1. International carnets for the temporary admission of goods referred to in section 40 shall be accepted in lieu of import and export documents and a security for any duty in respect of rebate items 480.10, 480.15 and 480.35. For the purposes of rebate item 480.35 - <ol style="list-style-type: none"> samples may be imported by - <ol style="list-style-type: none"> commercial travellers and other representatives of firms abroad who visit Namibia temporarily with their samples for the purpose of securing orders; persons or firms established in Namibia, including agents for foreign firms, to whom samples may be sent by firms abroad, free of charge, for the same purpose; and a prospective customer in Namibia to whom a sample is sent on free loan for inspection and demonstration with a view to obtaining an order for similar goods; except with the permission of the Commissioner only one sample of each description, range, type or colour of an article shall be allowed temporary admission; and 	

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- (c) each sample shall be an article representative of a particular category of goods already produced or to be produced abroad, imported solely for the purpose of being shown or demonstrated free of charge to prospective customers.
6. On re-exportation of the goods concerned -
- (a) such goods may be re-exported through any customs and excise office through which goods may be exported and may be made in more than one consignment; and
- (b) the documents produced at the time of entry shall be produced to the Controller and the goods shall be re-exported under the supervision of an officer, if so required by the Controller.
7. Except in respect of goods in Note 3, goods shall be re-exported -
- (a) in the case of goods under an international carnet, within the period of validity of such carnet; and
- (b) in the case of other goods, within 6 months from the date of entry thereof or within such further period as the Commissioner may, in exceptional circumstances, allow.
8. The liability of the importer shall cease if he or her proves that the goods have been duly re-exported or if the goods have been exported under the supervision of an officer.
9. (a) On request by the importer, and subject to the permission of the Commissioner, temporary admission may be terminated by entering the goods for home consumption or by abandonment or destruction of the goods.
- (b) The provisions of rebate item 412.07 shall apply, mutatis mutandis, to the abandonment or destruction of the goods concerned.

480.05	00.00	01.00	03	Containers (excluding containers of tariff heading No. 86.09 of Schedule No. 1) and other articles used as packing, whether or not filled at the time of importation: Provided that such articles do not become the property of the importer	Full duty
480.10	00.00	01.00	02	Goods for display or use at exhibitions, fairs, meetings or similar events	Full duty
480.15	00.00	01.00	01	Professional equipment (including ancillary apparatus and accessories) owned by persons resident abroad, for use solely by or under the supervision of a visiting person	Full duty
480.20	00.00	01.00	00	Welfare material for seafarers for cultural, educational, recreational, religious or sporting activities	Full duty
480.25	00.00	01.00	09	Instruments, apparatus and machines (including accessories therefor), for use by institutions approved by the Commissioner, for scientific research or education	Full duty
480.30	00.00	01.00	09	Models, instruments, apparatus, machines and other pedagogic material (including accessories therefor) imported by institutions approved by the Commissioner, for educational or vocational training	Full duty
480.35	00.00	01.00	08	Commercial samples owned abroad and imported for the purposes of being shown or demonstrated in Namibia for the soliciting of orders for goods to be supplied from abroad	Full duty
490.00				GOODS TEMPORARILY ADMITTED SUBJECT TO EXPORTATION IN THE SAME STATE	
				NOTES:	
				1. Temporary admission of any goods under rebate item 490.00 shall, except as may be provided for in any other note under this item, be subject, mutatis mutandis, to the provisions of Notes 1, 2, 6, 7, 8 and 9 to rebate item 480.00.	
				2. For the purposes of rebate item 490.35 -	
				(a) pallets temporarily imported by a pallet operator either laden or for loading with cargo for export, shall on application by the pallet operator, if the Commissioner approves, be admitted without production of customs and excise documents either at importation or at re-exportation and without the furnishing of security;	
				(b) the pallet operator shall keep records of pallets temporarily admitted and shall supply, as the Commissioner may require, detailed information regarding the movement of each pallet granted temporary admission, including the dates and places of entry into and exit from Namibia.	
490.03	87.00	01.00	20	Private motor vehicles belonging to a person taking up temporary residence in Namibia	Full duty
490.05	00.00	01.00	09	Postcards and other mail matter, imported, in bulk, for despatch to addresses beyond the borders of Namibia	Full duty
490.10	00.00	01.00	09	Models or prototypes, to be used in the manufacture of goods	Full duty
490.11	00.00	01.00	00	Matrices, blocks, plates, and similar articles, on loan or hire, for printing illustrations in periodicals or books	Full duty
490.12	00.00	01.00	02	Matrices, blocks, plates, moulds and similar articles, on loan or hire, to be used in the manufacture of articles that are to be delivered abroad	Full duty
490.13	00.00	01.00	04	Instruments, apparatus, machines and other articles to be tested by the South African Bureau of Standards	Full duty

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490.14	00.00	01.00	06	Instruments, apparatus and machines, made available free of charge to a customer by or through a supplier, pending delivery or repair of similar goods.....	Full duty
490.15	00.00	01.00	08	Costumes, scenery and other theatrical equipment on loan or hire to dramatic societies or theatres.....	Full duty
490.20	00.00	01.00	07	Animals and sports requisites (including yachts and motor vehicles) belonging to a person resident abroad, for use by that person or under his supervision in sports contests (including motor car rallies and transcontinental excursions)	Full duty
490.25	00.00	01.00	05	Photographs and transparencies to be shown in a public exhibition or competition for photographers	Full duty
490.30	00.00	01.00	05	Specialised equipment arriving by ship and used on shore at ports of call for the loading, unloading or handling of containers of tariff heading No. 86.09 of Schedule No. 1	Full duty
490.35	00.00	01.00	04	Pallets, whether or not laden with cargo at importation	Full duty
490.40	00.00	01.00	03	Machinery or plant (excluding tower cranes) for use on contract in civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner, may allow by specific permit.....	Full duty
490.50	00.00	01.00	01	Motor vehicles, yachts and other removable articles (including spare parts and normal accessories and equipment therefor) imported by foreign tourists and travellers resident in foreign countries for their own use	Full duty
490.60	00.00	01.00	02	Commercial road vehicles used in the conveyance of imported merchandise	Full duty
490.90	00.00	01.00	04	Machinery or plant (excluding tower cranes) for use on contract other than for purposes of civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner, may allow by specific permit	Full duty
		02.00	09	Goods not specified elsewhere in Part 3, temporarily admitted for purposes approved by the Commissioner.....	Full duty

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CUSTOMS AND EXCISE ACT, 1998**PART 4****REBATES OF FUEL LEVY**

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
495.00	00.00	01.00	07	<p>Goods in respect of which the fuel levy, together with the customs duty, where applicable, amounts to not less than N\$2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances vis major or in such other circumstances as the Commissioner deems exceptional while such goods are -</p> <p>(a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Office;</p> <p>(b) being removed with deferment of payment of duty or under rebate of duty from a place in Namibia to any other place in terms of the provisions of this Act; or</p> <p>(c) being stored in any rebate storeroom,</p> <p>provided -</p> <p>(i) no compensation in respect of the fuel levy or customs duty on such goods has been paid or is due to the owner by any other person;</p> <p>(ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and</p> <p>(iii) such goods did not enter into consumption</p>	Full fuel levy

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CUSTOMS AND EXCISE ACT, 1998**SCHEDULE NO. 5****SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES AND FUEL LEVY****NOTES:**

1. A drawback or refund of the duties paid under Parts 1 and 2 of Schedule No. 1 and under Schedule No. 2 in respect of any imported goods specified in Column II of this Schedule, shall subject to the provisions of Section 84, and the regulations, be allowed to the extent stated in Column III of this Schedule, on compliance with the provisions of the item in this Schedule in which such goods are specified and of any notes applicable in respect of such item.
2. Unless the context otherwise indicates, Notes Nos. A, C and G of the General Notes to Schedule No. 1 and the section and chapter notes in the said Schedule shall *mutatis mutandis* apply to this Schedule.
3. Note 3 to Schedule No. 3 shall *mutatis mutandis* apply in respect of any expression relating to the extent of any drawback or refund in Column III of this Schedule and for that purpose any reference to ordinary customs duty shall be deemed to include a reference to any anti-dumping duty provided for in Schedule No. 2 in respect of the goods in question.
4. Any drawback or refund of duty specified in this Schedule in respect of any goods shall be subject to any rebate of duty allowed in respect of such goods.
5. No drawback or refund of duty shall be due under this Schedule if the goods specified in any item therein are used for a purpose not specified in such item prior to use for a purpose or compliance with a condition so specified.
6. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 or the fuel levy item under which any goods are classified in Part 5 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or subheading or fuel levy item.
7. A drawback or refund of duty under this Schedule shall be paid only to the importer or person who paid the duty on entry for home consumption of the goods in question, except if the Commissioner authorizes payment of such drawback or refund to any other person on compliance with such conditions as he or she may impose in each case.
8. The provisions of item 534.00 shall not apply in respect of goods provided for in item 412.19 of Schedule No. 4 when intended for the purpose specified in that item.
9. A drawback of surcharge paid under Part 4 of Schedule No. 1, shall, subject to the provisions of section 84, and the regulations, be allowed to the extent stated in Column III of item 521.00/00.00/02.00, on compliance with the provisions of the item and of any notes applicable thereto.
10. A reference to customs duties in Parts 2 and 3 of this Schedule shall be taken to include a reference to surcharge.
11. A refund of fuel levy paid under Part 5 of Schedule No. 1 in respect of any goods specified in Column II of Part 4 of this Schedule shall, subject to the provisions of section 84 and the rules, be allowed to the extent stated in Column III of that Part, in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.
12. Any particulars in Column III in Part 4 in respect of any goods relate to the fuel levy specified in Part 5 of Schedule No. 1.
13. A refund of the customs duty specified in item 533.00 or the fuel levy specified in item 540.00 shall be paid only to the person who purchased and used the goods in question for the purpose specified in such item, unless the Commissioner authorises payment of such refund to any other person on compliance with such conditions as he or she may impose in each case.

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PART 1

SPECIFIC DRAWBACKS OF CUSTOMS DUTIES

NOTES:

1. The provisions of the rules for section 84 shall *mutatis mutandis* apply in respect of any drawback claimed under this Part to the extent the Commissioner may require and for that purpose any reference to Schedule No. 3, 4 or 6 shall be deemed to include a reference to Part 1 of Schedule No. 5 and any reference to a rebate of duty shall be deemed to be a reference to a drawback of duty.
2. Any person desirous of claiming a drawback of duty under the provisions of any item of this Part in respect of any goods specified in such item, shall -
 - (a) apply to the Commissioner through the Controller, on a form approved by the Commissioner, for registration to entitle him or her to such drawback and for registration of the premises where such goods will be used; and
 - (b) submit to the Controller with his or her application for registration, a statement indicating the methods he or she proposes to follow for the purposes of proving that any imported goods specified in the item in respect of which registration is sought have been used in the manufacture of the goods specified in such item and that he or she is entitled to a drawback in respect of the duty on such goods.
3. Every registrant shall notify the Controller immediately, or in advance, of any change or contemplated change in the registered name under which he or she trades, the address of his or her registered premises, the nature of the goods obtained by him or her and the nature of the goods manufactured therefrom or the method by which it is his or her intention to prove his or her claim to a drawback in respect of such goods.
4. The Commissioner may require that -
 - (a) the formula to be used by any registrant shall be registered with him or her and if so registered no registrant shall depart from such formula except with the permission of the Commissioner; and
 - (b) any goods manufactured from any imported goods shall be given such identifying mark or number as he or she may decide and any declaration by such manufacturer for the purposes of this Part shall refer to such mark or number.
5. Any application for a drawback of duty shall be submitted to the Controller on the prescribed form (form DA 66) together with an application for drawback on form DA 64 and such supporting evidence as the Commissioner may require.
6. Every registrant shall establish and prove to the Commissioner the quantity of each class or kind of imported goods actually incorporated or used in any exported goods and also the quantity of waste of such imported goods incurred in the manufacture of such exported goods. If such waste is normal for the goods in question, the Commissioner may accept a claim for a drawback of the duty on such imported goods actually incorporated or used in such exported goods and the normal waste incurred in the manufacture of such exported goods.
7. No drawback of duty in excess of the duty actually paid on importation of any goods specified in any item of this Part shall be paid in terms of the said Part and the onus of proving the amount of duty so paid on importation of such goods shall rest upon the registrant claiming a drawback in respect of such goods. If such goods were imported or entered for payment of duty by a person other than the registrant such registrant shall obtain and submit an authenticated copy of the relative bill of entry from such person or arrange for such copy to be submitted to the Controller by such person.
8. Any claim for drawback of duty shall be based on the duty paid on the consignments of the specified imported goods in the order in which they were acquired by the registrant or if this method is not practicable and different values or different rates of duty applied in respect of different consignments of such imported goods, the Commissioner may determine an amount of duty and such amount shall be deemed to be the amount of duty paid in respect of such imported goods.
9. The Commissioner may accept a claim for a drawback of duty specified in any item of this Part and incorporated or used in any goods manufactured before and exported on or after the date on which the claimant in question was registered in terms of Note 3 provided the provisions of the said item and the relative notes have been otherwise complied with in respect of such goods.
10. A drawback under this Part shall be subject to production of evidence of the export of the goods in the manufacture, processing, finishing, equipment or packing of which the goods specified opposite any tariff heading in Column II of this Part were used.

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Refund Item	Tariff Heading	C Code	D	Description	Extent of Drawback
501.00				ANIMALS AND ANIMAL PRODUCTS	
501.02				FISH AND FISH PRODUCTS:	
	03.05	01.00	44	Salted fish, used in the manufacture of dried fish	Full duty
	03.06	01.00	40	Crustaceans, fresh (live or dead), chilled or frozen, for processing.....	Full duty
	48.19	01.00	43	Containers of printed paper or paperboard (excluding corrugated), used for packing frozen fish and frozen fish products	Full duty
504.00				PREPARED FOODSTUFFS, BEVERAGES, SPIRITS AND TOBACCO	
504.01				MEAT, FISH AND SEA FOOD PREPARATIONS:	
	03.01	01.00	49	Fish, live, used in the manufacture of fish products	Full duty
	03.02	01.00	45	Fish, fresh or chilled, used in the manufacture of fish products.....	Full duty
	03.03	01.00	41	Fish, frozen, used in the manufacture of fish products	Full duty
	03.04	01.00	48	Fish fillets and other fish meat, fresh, chilled or frozen, used in the manufacture of fish products	Full duty
	03.06	01.00	40	Crustaceans, fresh (live or dead), chilled or frozen, used in the manufacture of crustacean products.....	Full duty
	21.03	01.00	40	Mustard sauce or soya sauce, used in the canning of fish	Full duty
	70.10	01.00	45	Glass jars, used as containers of fish products	Full duty
	82.05	01.00	42	Keys, for cans used for packing meat products	Full duty
506.00				CHEMICAL AND ALLIED PRODUCTS	
506.01				PHARMACEUTICAL PREPARATIONS:	
	28.00	01.00	24	Magnesium carbonate and other inorganic chemicals and chemical compounds, used in the manufacture of medicaments	Full duty
	29.00	01.00	28	Acetylsalicylic acid and other organic chemicals (excluding caffeine, emetine, theobromine and natural menthol), used in the manufacture of medicaments	Full duty
	30.00	01.00	28	Drugs, not put up in measured doses nor in packings of a kind sold by retail, used in the manufacture of medicaments	Full duty
506.09				CHEMICALS AND CHEMICAL COMPOUNDS:	
	85.45	01.00	40	Carbon electrodes (including graphite and semi-graphite electrodes), cylindrical, with a cross-sectional dimension exceeding 725 mm and with a length exceeding 1000 mm, with or without nipples, used in the manufacture of silicon.....	Full duty
506.10				LUBRICATING PREPARATION:	
	25.30	01.00	47	Molybdenum disulphide, used in the manufacture of lubricating preparations	Full duty
	28.30	01.00	40	Molybdenum disulphide, used in the manufacture of lubricating preparations	Full duty
507.00				PLASTIC AND RUBBER GOODS	
507.01				PLASTIC GOODS:	
	39.01	01.00	40	Ethylene polymers and copolymers, liquid or pasty and in blocks, lumps, powders and similar bulk forms, with a relative density not exceeding 0,940, used in the manufacture of bags of plastics	Full duty
	39.04	01.00	43	Polyvinyl chloride powder, used in the manufacture of floor and wall coverings in the form of plate or tiles	Full duty
	39.19	01.00	46	Plates, sheets, strip, film and foil, of vinyl chloride polymers or copolymers, printed, used in the manufacture of floor coverings	Full duty
	39.20	01.00	43	Plates, sheets, strip, film and foil, of vinyl chloride polymers or copolymers, printed, used in the manufacture of floor coverings	Full duty
	39.21	01.00	43	Plates, sheets, strip, film and foil, of vinyl chloride polymers or copolymers, printed, used in the manufacture of floor coverings	Full duty
511.00				TEXTILES AND TEXTILE PRODUCTS	
511.01				CHENILLE GOODS:	
	52.08	01.00	48	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods.....	Full duty
	52.09	01.00	44	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods.....	Full duty

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51.10	01.00	41	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods.....	Full duty
52.11	01.00	48	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods.....	Full duty
52.12	01.00	44	Woven fabrics of cotton, used as a base fabric in the manufacture of chenille goods.....	Full duty
511.02			NARROW FABRICS (WOVEN OR CUT):	
51.07	01.00	46	Yarn of combed sheep's or lambs' wool, used in the manufacture of narrow woven fabrics	Full duty
51.08	01.00	46	Yarn of fine animal hair, used in the manufacture of narrow woven fabrics.....	Full duty
52.04	01.00	44	Yarn of cotton, used in the manufacture of narrow woven fabrics.....	Full duty
52.05	01.00	40	Yarn of cotton, used in the manufacture of narrow woven fabrics.....	Full duty
52.06	01.00	47	Yarn of cotton, used in the manufacture of narrow woven fabrics.....	Full duty
52.08	01.00	45	Woven fabrics of cotton, used in the manufacture of cut bindings and waistbanding	Full duty
52.09	01.00	46	Woven fabrics of cotton, used in the manufacture of cut bindings and waistbanding	Full duty
52.10	01.00	43	Woven fabrics of cotton, used in the manufacture of cut bindings and waistbanding	Full duty
52.11	01.00	47	Woven fabrics of cotton, used in the manufacture of cut bindings and waistbanding	Full duty
52.12	01.00	46	Woven fabrics of cotton, used in the manufacture of cut bindings and waistbanding	Full duty
53.06	01.00	40	Flax yarn, used in the manufacture of narrow woven fabrics	Full duty
53.07	01.00	47	Yarn of vegetable fibres, used in the manufacture of narrow woven fabrics	Full duty
53.08	01.00	43	Yarn of vegetable fibres, used in the manufacture of narrow woven fabrics	Full duty
54.01	01.00	42	Yarn of man-made fibres (filament yarn), used in the manufacture of narrow woven fabrics	Full duty
54.02	01.00	49	Yarn of man-made fibres (filament yarn), used in the manufacture of narrow woven fabrics	Full duty
54.03	01.00	45	Yarn of man-made fibres (filament yarn), used in the manufacture of narrow woven fabrics	Full duty
55.08	01.00	40	Yarn of man-made staple fibres, used in the manufacture of narrow woven fabrics	Full duty
55.09	01.00	47	Yarn of man-made staple fibres, used in the manufacture of narrow woven fabrics	Full duty
55.10	01.00	44	Yarn of man-made staple fibres, used in the manufacture of narrow woven fabrics	Full duty
56.05	01.00	45	Metallised yarn, used in the manufacture of narrow woven fabrics.....	Full duty
511.03			IMPREGNATED OR COATED TEXTILE FABRICS:	
54.08	01.00	49	Woven fabrics of cellulosic filament yarn, used in the manufacture of impregnated or coated textile fabrics.....	Full duty
55.16	01.00	44	Woven fabrics of cellulosic staple fibres, used in the manufacture of impregnated or coated textile fabrics.....	Full duty
60.01	01.00	42	Knitted or crocheted textile fabric, used in the manufacture of impregnated or coated textile fabrics	Full duty
60.02	01.00	49	Knitted or crocheted textile fabric, used in the manufacture of impregnated or coated textile fabrics	Full duty
511.04			KNITTED AND CROCHETED GOODS:	
51.07	01.00	43	Yarn of combed sheep's or lambs' wool, used in the manufacture of knitted or crocheted goods	Full duty
51.08	01.00	44	Yarn of fine animal hair used in the manufacture of knitted or crocheted goods.....	Full duty
52.05	01.00	44	Yarn of cotton, used in the manufacture of knitted or crocheted goods	Full duty
52.06	01.00	40	Yarn of cotton, used in the manufacture of knitted or crocheted goods	Full duty
54.02	01.00	42	Yarn of man-made filaments, used in the manufacture of knitted or crocheted goods.....	Full duty
54.03	01.00	49	Yarn of man-made filaments, used in the manufacture of knitted or crocheted goods.....	Full duty
55.08	01.00	44	Yarn of man-made staple fibres, used in the manufacture of knitted or crocheted goods.....	Full duty

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55.09	01.00	40	Yarn of man-made staple fibres, used in the manufacture of knitted or crocheted goods.....	Full duty
55.10	01.00	48	Yarn of man-made staple fibres, used in the manufacture of knitted or crocheted goods.....	Full duty
511.05			SHAWLS, SCARVES, MUFFLERS AND STOLES:	
50.07	01.00	41	Woven fabrics of silk, used in the manufacture of shawls, scarves and the like	Full duty
51.11	01.00	41	Woven fabrics of sheep's or lambs' wool or of fine animal hair, used in the manufacture of shawls, scarves and the like.....	Full duty
51.12	01.00	48	Woven fabrics of sheep's or lambs' wool or of fine animal hair, used in the manufacture of shawls, scarves and the like.....	Full duty
52.08	01.00	45	Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like	Full duty
52.09	01.00	41	Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like	Full duty
52.10	01.00	49	Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like	Full duty
52.11	01.00	45	Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like	Full duty
52.12	01.00	41	Woven fabrics of cotton, used in the manufacture of shawls, scarves and the like	Full duty
54.07	01.00	46	Woven fabrics of man-made filament yarn, used in the manufacture of shawls, scarves and the like	Full duty
54.08	01.00	42	Woven fabrics of man-made filament yarn, used in the manufacture of shawls, scarves and the like	Full duty
55.12	01.00	42	Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like	Full duty
55.13	01.00	49	Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like	Full duty
55.14	01.00	45	Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like	Full duty
55.15	01.00	41	Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like	Full duty
55.16	01.00	48	Woven fabrics of man-made staple fibres, used in the manufacture of shawls, scarves and the like	Full duty
58.01	01.00	42	Woven pile fabrics, used in the manufacture of shawls, scarves and the like	Full duty
58.03	01.00	45	Cotton gauze fabrics, used in the manufacture of shawls, scarves and the like	Full duty
58.09	01.00	43	Woven fabrics of metal thread or of metallised yarns, used in the manufacture of shawls, scarves and the like.....	Full duty
60.01	01.00	46	Knitted or crocheted fabric, used in the manufacture of shawls, scarves and the like	Full duty
60.02	01.00	42	Knitted or crocheted fabric, used in the manufacture of shawls, scarves and the like	Full duty
511.06			TIES, BOW TIES AND CRAVATS:	
50.07	01.00	43	Woven fabrics of silk, used in the manufacture of ties, bow ties and cravats	Full duty
51.11	01.00	43	Woven fabrics of sheep's or lambs' wool or of fine animal hair, used in the manufacture of ties, bow ties and cravats	Full duty
51.12	01.00	44	Woven fabrics of sheep's or lambs' wool or of fine animal hair, used in the manufacture of ties, bow ties and cravats	Full duty
52.08	01.00	47	Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats	Full duty
52.09	01.00	43	Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats	Full duty
52.10	01.00	40	Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats	Full duty
52.11	01.00	47	Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats	Full duty
52.12	01.00	43	Woven fabrics of cotton, used in the manufacture of ties, bow ties and cravats	Full duty
53.09	01.00	47	Woven fabrics of flax, used in the manufacture of ties, bow ties and cravats	Full duty

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54.07	01.00	48	Woven fabrics of man-made filament yarn, used in the manufacture of ties, bow ties and cravats	Full duty
54.08	01.00	44	Woven fabrics of man-made filament yarn, used in the manufacture of ties, bow ties and cravats	Full duty
55.12	01.00	44	Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats	Full duty
55.13	01.00	40	Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats	Full duty
55.14	01.00	47	Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats	Full duty
55.15	01.00	43	Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats	Full duty
55.16	01.00	40	Woven fabrics of man-made staple fibres, used in the manufacture of ties, bow ties and cravats	Full duty
56.03	01.00	41	Nonwovens, used in the manufacture of ties, bow ties and cravats	Full duty
60.01	01.00	48	Knitted or crocheted fabric, used in the manufacture of ties, bow ties and cravats	Full duty
60.02	01.00	44	Knitted or crocheted fabric, used in the manufacture of ties, bow ties and cravats	Full duty
511.07			CLOTHING:	
3926.90	01.06	60	Hangers of plastics, used in the packing of clothing	Full duty
4821.10	01.06	67	Paper or paperboard labels, printed, used in the manufacture of clothing...	Full duty
50.07	01.00	45	Woven fabrics of silk, used in the manufacture of clothing	Full duty
51.11	01.00	45	Woven fabrics of sheep's or lambs' wool or of fine animal hair, used in the manufacture of clothing	Full duty
51.12	01.00	41	Woven fabrics of sheep's or lambs' wool or of fine animal hair, used in the manufacture of clothing	Full duty
51.13	01.00	48	Woven fabrics of horsehair or of other coarse animal hair, used in the manufacture of clothing	Full duty
52.08	01.00	49	Woven fabrics of cotton, used in the manufacture of clothing	Full duty
52.09	01.00	45	Woven fabrics of cotton, used in the manufacture of clothing	Full duty
52.10	01.00	42	Woven fabrics of cotton used in the manufacture of clothing	Full duty
52.11	01.00	49	Woven fabrics of cotton, used in the manufacture of clothing	Full duty
52.12	01.00	45	Woven fabrics of cotton, used in the manufacture of clothing	Full duty
53.09	01.00	49	Woven fabrics of flax, used in the manufacture of clothing	Full duty
53.11	01.00	42	Woven fabrics of ramie, used in the manufacture of clothing	Full duty
54.07	01.00	40	Woven fabrics of man-made filament yarn, used in the manufacture of clothing	Full duty
54.08	01.00	46	Woven fabrics of man-made filament yarn, used in the manufacture of clothing	Full duty
55.12	01.00	46	Woven fabrics of man-made staple fibres, used in the manufacture of clothing	Full duty
55.13	01.00	42	Woven fabrics of man-made staple fibres, used in the manufacture of clothing	Full duty
55.14	01.00	49	Woven fabrics of man-made staple fibres, used in the manufacture of clothing	Full duty
55.15	01.00	45	Woven fabrics of man-made staple fibres, used in the manufacture of clothing	Full duty
55.16	01.00	41	Woven fabrics of man-made staple fibres, used in the manufacture of clothing	Full duty
56.03	01.00	41	Nonwovens, used in the manufacture of clothing	Full duty
58.01	01.00	46	Woven pile fabrics, used in the manufacture of clothing	Full duty
58.02	01.00	42	Terry fabrics of cotton, used in the manufacture of clothing	Full duty
58.03	01.00	49	Cotton gauze, used in the manufacture of clothing	Full duty
5807.10	01.06	61	Labels of textile materials, in the piece in strips or cut to shape or size, woven, used in the manufacture of clothing	Full duty
58.09	01.00	47	Woven fabrics of metal thread or of metallised yarn, used in the manufacture of clothing	Full duty

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58.11	01.00	40	Quilted textile fabrics, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, used in the manufacture of clothing	Full duty
59.03	01.00	42	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other plastics, used in the manufacture of clothing	Full duty
59.06	01.00	41	Rubberised knitted or crocheted fabric used in the manufacture of clothing	Full duty
60.01	01.00	44	Knitted or crocheted fabric, elastic, used in the manufacture of clothing	Full duty
	02.00	44	Knitted or crocheted fabrics, used in the manufacture of clothing	Full duty
60.02	01.00	46	Knitted or crocheted fabric, elastic, used in the manufacture of clothing	Full duty
	02.00	40	Knitted or crocheted fabrics, used in the manufacture of clothing	Full duty
62.17	01.04	49	Made up sleeve padding, shoulder pads and shaped interlinings, used in the manufacture of clothing	Full duty
96.06	01.04	40	Buttons, used in the manufacture of clothing	Full duty
96.07	01.00	48	Slide fasteners, used in the manufacture of clothing	Full duty
511.08			FOUNDATION GARMENTS:	
	00.00	06	Elastic fabrics of a width not exceeding 10 cm, used in the manufacture of foundation garments	Full duty
56.03	01.00	43	Label tape of nonwovens, used in the manufacture of brassiers	Full duty
62.12	01.00	41	Bust cups, used in the manufacture of brassiers	Full duty
83.08	01.00	42	Slides of aluminium, used in the manufacture of brassiers	Full duty
96.07	01.00	45	Slide fasteners, used in the manufacture of foundation garments	Full duty
511.09			MADE UP TEXTILE GOODS:	
	59.03	01.00	46 Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other plastics, used in the manufacture of strapping suitable for footwear	Full duty
511.10			TEXTILE BAGS:	
	3824.90	01.06	60 Preparations containing calcium carbonate, used in the manufacture of bags exported unfilled	Full duty
	3902.10	01.06	63 Propylene polymers, liquids or pastes, used in the manufacture of bags exported unfilled	Full duty
511.12			SEWING THREAD:	
	52.05	01.00	49 Cotton yarn, used in the manufacture of sewing thread	Full duty
	52.06	01.00	45 Cotton yarn, used in the manufacture of sewing thread	Full duty
511.13			TWINE, ROPES AND CABLES, PLAITED OR NOT:	
	39.01	01.00	45 Ethylene polymers, in blocks, lumps, powders and similar bulk forms, used in the manufacture of twine, cordage, ropes and cables	Full duty
	39.02	01.00	41 Propylene polymers, in blocks, lumps, powders and similar bulk forms, used in the manufacture of twine, cordage, ropes and cables	Full duty
	39.20	01.00	48 Strips of propylene polymers, used in the manufacture of twine, cordage, ropes and cables	Full duty
	53.04	01.00	48 Sisal fibres, used in the manufacture of twine, cordage, ropes and cables	Full duty
	54.02	01.00	49 Synthetic filament yarn, used in the manufacture of twine, cordage, ropes and cables	Full duty
511.14			CARGO SLINGS:	
	39.21	01.00	46 Flexible polyethylene strapping internally reinforced with high tenacity polyester filament cores, used in the manufacture of cargo slings	Full duty
	58.06	01.00	40 Woven webbing of synthetic fibres of a width not exceeding 30 cm, used in the manufacture of cargo slings	Full duty
511.15			INTERLININGS:	
	56.03	01.00	46 Nonwovens, used in the manufacture of fusible interlinings	Full duty
511.16			TEXTILE WEAVING:	
	3823.90	01.06	64 Preparations containing calcium carbonate, used in the weaving of fabrics	Full duty
	3902.10	01.06	64 Propylene polymers, liquids or pastes, used in the weaving of fabrics	Full duty
	51.07	01.00	45 Yarn of combed sheep's or lambs' wool (worsted yarn) used in the weaving of fabrics	Full duty

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55.09	01.00	42	Yarn of man-made staple fibres, used in the weaving of Jacquard figured fabrics	Full duty
55.10	01.00	42	Yarn of man-made staple fibres, used in the weaving of Jacquard figured fabrics	Full duty
511.17			TENTS:	
58.03	01.00	47	Cotton gauze, used in the manufacture of tents	Full duty
59.03	01.00	40	Woven fabrics of polypropylene fibres, impregnated, coated, covered or laminated with vinyl chloride polymers, used in the manufacture of tents....	Full duty
70.19	01.00	46	Glass fibre gauze, used in the manufacture of tents	Full duty
83.08	01.00	49	Turnbuttons, used in the manufacture of tents	Full duty
96.07	01.00	46	Slide fasteners of plastics, used in the manufacture of tents	Full duty
512.02			HEADGEAR AND PARTS THEREOF:	
52.12	01.04	42	Other woven fabrics of cotton, used in the manufacture of headgear and parts thereof	Full duty
53.09	01.04	46	Woven fabrics of flax, used in the manufacture of headgear and parts thereof	Full duty
55.12	01.04	43	Woven fabrics of synthetic staple fibres, containing 85 per cent or more by mass of synthetic staple fibres, used in the manufacture of headgear and parts thereof	Full duty
55.13	01.04	43	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170 g/m ² , used in the manufacture of headgear and parts thereof	Full duty
55.14	01.04	46	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass exceeding 170 g/m ² , used in the manufacture of headgear and parts thereof	Full duty
55.15	01.04	42	Other woven fabrics of synthetic staple fibres, used in the manufacture of headgear and parts thereof	Full duty
55.16	01.04	49	Woven fabrics of artificial staple fibres, used in the manufacture of headgear and parts thereof	Full duty
65.01	01.04	45	Hoods of felt, used in the manufacture of men's or boys' hats and parts thereof	Full duty
515.00			BASE METALS AND ARTICLES OF BASE METAL	
515.01			PLUMBERS' BRASSWARE AND SANITARY WARE:	
39.22	01.00	48	Plastic rings and diverter cones, used in the manufacture of sanitary fittings	Full duty
72.00	01.00	25	Stainless steel, used in the manufacture of sinks	Full duty
73.15	01.00	41	Chain, of iron or steel, used in the manufacture of sanitary fittings	Full duty
74.18	01.00	44	Grips, of brass, used in the manufacture of sanitary fittings	Full duty
74.19	01.00	40	Chain, of copper, used in the manufacture of sanitary fittings	Full duty
83.07	01.00	42	Flexible tubing, used in the manufacture of sanitary fittings	Full duty
84.81	01.00	44	Brass head parts with non-rising spindle (without combined shield and cross top), bidet fittings and shower fittings, used in the manufacture of sanitary fittings	Full duty
515.02			TOOLS AND IMPLEMENTS:	
82.03	01.00	45	Forgings, used in the manufacture of pliers	Full duty
82.09	01.00	43	Tungsten carbide tips, used in the manufacture of drill bits	Full duty
515.03			LOCKS AND PADLOCKS:	
32.08	01.00	45	Varnishes or lacquers, used in the manufacture of locks	Full duty
32.09	01.00	41	Varnishes or lacquers, used in the manufacture of locks	Full duty
32.10	01.00	49	Varnishes or lacquers, used in the manufacture of locks	Full duty
72.00	01.00	29	Iron or steel materials and articles thereof, used in the manufacture of locks	Full duty
73.00	01.00	22	Iron or steel materials and articles thereof, used in the manufacture of locks	Full duty
74.00	01.00	26	Copper materials and articles thereof, used in the manufacture of locks....	Full duty
83.01	01.00	48	Parts (finished or unfinished) of locks or padlocks, used in the manufacture of locks or padlocks	Full duty
00.00	01.00	06	Other parts and materials, used in the manufacture of locks or padlocks....	Full duty
515.04			ELECTRIC LAMPS AND LIGHT FITTINGS:	
85.04	01.00	46	Electric chokes and ballast transformers, used in the manufacture of gas discharge or fluorescent lamp lighting fittings	Full duty
515.05			MISCELLANEOUS ARTICLES OF BASE METAL:	
72.08	01.00	40	Sheets and plates, of steel, used in the manufacture of steel tubing	Full duty

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72.09	01.00	46	Sheets and plates, of steel, used in the manufacture of steel tubing	Full duty
72.10	01.00	43	Sheets and plates, of steel, used in the manufacture of steel tubing	Full duty
72.11	01.00	42	Sheets and plates, of steel, used in the manufacture of steel tubing	Full duty
72.12	01.00	46	Sheets and plates, of steel, used in the manufacture of steel tubing	Full duty
73.23	01.00	40	Handles of iron or steel (plastic coated), used in the manufacture of hollowware	Full duty
76.15	01.00	48	Handles of aluminium (plastic coated), used in the manufacture of hollowware	Full duty
516.00			MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT	
516.01			MACHINERY AND MECHANICAL APPLIANCES AND IMPLEMENTS:	
32.08	01.00	49	Paint or lacquers, used for lining beverage storage tanks	Full duty
32.09	01.00	45	Paint or lacquers, used for lining beverage storage tanks	Full duty
32.10	01.00	42	Paint or lacquers, used for lining beverage storage tanks	Full duty
39.26	01.00	40	Drippers, of plastics, used in the manufacture of irrigation systems.....	Full duty
	02.00	45	Conveyor belts, of plastics, used in the manufacture of machinery and equipment of a kind used in the food industry.....	Full duty
40.10	01.00	48	Transmission belts, of rubber, used in the manufacture of machinery and equipment of a kind used in the food industry.....	Full duty
73.18	01.00	48	Washers, of iron or steel, used in the manufacture of machinery and equipment of a kind used in the food industry.....	Full duty
73.26	01.00	42	Fasteners, of iron or steel, for conveyor belts, used in the manufacture of machinery and equipment of a kind used in the food industry.....	Full duty
84.09	01.00	46	Piston rings, used in the manufacture of piston assemblies	Full duty
84.18	01.00	44	Absorption type units and parts thereof, used in the manufacture of refrigerators	Full duty
84.50	01.00	41	Spin pulley assemblies, aluminium lids for tubs and driers, tub heater sumps and mask plate assemblies, used in the manufacture of domestic laundry washing machines.....	Full duty
85.01	01.00	49	Electric motors (three phase) not exceeding 260 kW, used in the manufacture of machinery	Full duty
516.02			FILTERS:	
40.16	01.00	48	Rubber rings, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
52.05	01.00	47	Cotton yarn, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
52.06	01.00	43	Cotton yarn, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
52.08	01.00	46	Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
52.09	01.00	42	Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
52.10	01.00	46	Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
52.11	01.00	46	Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
52.12	01.00	42	Woven cotton fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty
55.12	01.00	43	Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements.....	Full duty
55.13	01.00	43	Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements.....	Full duty
55.14	01.00	46	Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements.....	Full duty
55.15	01.00	42	Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements.....	Full duty
55.16	01.00	49	Woven fabrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter cartridges or elements.....	Full duty
60.01	01.00	47	Knitted fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements	Full duty

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60.02	01.00	43	Knitted fabrics, used in the manufacture of air, fuel or oil filter cartridges or elements.....	Full duty
73.31	01.00	44	Wire staples, used in the manufacture of air, fuel or oil filter cartridges or elements.....	Full duty
84.21	01.00	46	Filter heads, used in the manufacture of air, fuel or oil filter cartridges or elements.....	Full duty
516.03			CRANES AND OTHER LIFTING OR HOISTING EQUIPMENT:	
40.09	01.00	44	Rubber piping or tubing, used in the manufacture of cranes and loading bridges.....	Full duty
72.08	01.00	43	Sheets and plates, of steel, used in the manufacture of lifting jacks	Full duty
72.09	01.00	41	Sheets and plates, of steel, used in the manufacture of lifting jacks	Full duty
72.10	01.00	47	Sheets and plates, of steel, used in the manufacture of lifting jacks	Full duty
72.11	01.00	43	Sheets and plates, of steel, used in the manufacture of lifting jacks	Full duty
72.12	01.00	43	Sheets and plates, of steel, used in the manufacture of lifting jacks	Full duty
82.03	01.00	44	Crane tools, used in the manufacture of cranes and loading bridges	Full duty
82.04	01.00	40	Crane tools, used in the manufacture of cranes and loading bridges	Full duty
84.26	01.00	49	Luffing gear and hydraulic component parts, used in the manufacture of cranes and loading bridges.....	Full duty
84.28	01.00	42	Luffing gear and hydraulic component parts, used in the manufacture of cranes and loading bridges.....	Full duty
84.79	01.00	41	Cable reels, used in the manufacture of cranes and loading bridges.....	Full duty
84.82	01.00	41	Ball, roller and needle roller bearings, used in the manufacture of cranes and loading bridges.....	Full duty
84.83	01.00	48	Gear-boxes, drive shafts and universal joints, used in the manufacture of cranes and loading bridges.....	Full duty
85.00	01.00	22	Electrical switchgear, connectors, terminals and other electrical equipment, used in the manufacture of cranes and loading bridges	Full duty
85.39	01.00	47	Electric lamp bulbs, used in the manufacture of cranes and loading bridges	Full duty
516.04			ELECTRIC MOTORS AND GENERATORS:	
32.08	01.00	44	Synthetic polymer based insulating varnish, used in the manufacture of armatures and field coils.....	Full duty
32.09	01.00	40	Synthetic polymer based insulating varnish, used in the manufacture of armatures and field coils.....	Full duty
39.12	01.00	46	Cellulosic insulating solution, used in the manufacture of armatures and field coils	Full duty
516.06			VEHICLE STARTING, IGNITION, LIGHTING AND SIGNALLING EQUIPMENT:	
53.08	01.00	47	Paper yarn, used in the manufacture of coils	Full duty
68.14	01.00	47	Micanite sheets (hot-moulded or separating), used in the manufacture of vehicle parts and accessories.....	Full duty
85.12	01.00	49	Acrylic lenses, used in the manufacture of motor vehicle lighting equipment	Full duty
85.36	01.00	43	Flasher switches and relays, used in the manufacture of motor vehicle lighting equipment.....	Full duty
85.39	01.00	42	Sealed beam units, used in the manufacture of motor vehicle lighting equipment.....	Full duty
516.07			TELEPHONE AND TELEGRAPH APPARATUS:	
48.11	01.00	44	Paper, impregnated or coated with phenolic resin, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment	Full duty
72.00	01.00	23	Magnet iron, in rods, sheets or strips, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment.....	Full duty
85.18	01.00	49	Microphones and amplifiers, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment.....	Full duty less the duty in Section B of Part 2 of Schedule No. 1

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85.29	01.00	44	Parts, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment.....	Full duty
85.44	01.00	47	Insulated electric wire or cable, used in the manufacture of telegraph or telephone (including radiotelephonic and radiotelegraphic) and signalling equipment.....	Full duty
516.08			ELECTRIC FILAMENT LAMPS:	
85.39	01.00	46	Glass envelopes equipped with mountings, filaments and electrodes, used in the manufacture of motor vehicle stop light and tail light filament lamps, of voltages not exceeding 24 V.....	Full duty
516.09			AUTOMATIC VENDING MACHINES:	
73.20	01.00	45	Springs of iron or steel, used in the manufacture of automatic vending machines	Full duty
84.76	01.00	43	Parts, used in the manufacture of automatic vending machines	Full duty
85.01	01.00	43	Electric motors, used in the manufacture of automatic vending machines ..	Full duty
516.10			TELEVISION AND RADIO RECEIVING SETS:	
39.26	01.00	47	Cable clamps and clips, of plastics, used in the manufacture of television and radio receiving sets	Full duty
73.18	01.00	44	Bolts, nuts, screws and washers, of iron or steel, used in the manufacture of television and radio receiving sets.....	Full duty
73.20	01.00	48	Springs, of iron or steel, used in the manufacture of television and radio receiving sets	Full duty
74.13	01.00	46	Electric wire or cable, of copper, used in the manufacture of television and radio receiving sets	Full duty
85.04	01.00	44	Transformers and parts thereof, rectifiers, rectifying apparatus and inductors, used in the manufacture of television and radio receiving sets ...	Full duty
85.18	01.00	44	Earphones, used in the manufacture of television and radio receiving sets	Full duty
	02.00	49	Loudspeakers and parts thereof, used in the manufacture of television and radio receiving sets	Full duty
85.29	01.00	45	Tuners, tuner control devices, delay lines and control knobs, used in the manufacture of television and radio receiving sets	Full duty
	02.00	49	Parts of plastics, or of base metal, not incorporating electronic components, used in the manufacture of television and radio receiving sets	Full duty
85.32	01.00	45	Fixed capacitors, electrolytic, with windings of aluminium foil or with windings or superimposed plates of metallised plastic material, whether or not encapsulated, used in the manufacture of television radio receiving sets ...	Full duty
	02.00	41	Fixed capacitors, ceramic, and variable capacitors, used in the manufacture of television and radio receiving sets.....	Full duty
85.36	01.00	40	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits, used in the manufacture of television and radio receiving sets.....	Full duty
85.41	01.00	43	Transistors and diodes, used in the manufacture of television and radio receiving sets	Full duty
85.44	01.00	42	Cable, insulated with plastic material, used in the manufacture of television and radio receiving sets	Full duty
516.11	00.00	00.01	08 Goods of any description, used in the manufacture of office machines of subheading No. 8469.10 and headings Nos. 84.70, 84.71 and 84.72	Full duty
517.00			VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT	
517.01			RAILWAY ROLLING-STOCK AND LOCOMOTIVES:	
39.00	01.00	24	Plastics and articles thereof used in the manufacture of railway rolling-stock and locomotives	Full duty
40.00	01.00	24	Rubber materials and articles, used in the manufacture of railway rolling-stock and locomotives.....	Full duty
41.00	01.00	28	Leather and leather manufactures, used in the manufacture of railway rolling-stock and locomotives.....	Full duty
44.00	01.00	29	Wood and wood manufactures, used in the manufacture of railway rolling-stock and locomotives.....	Full duty
48.00	01.00	23	Building board, used in the manufacture of railway rolling-stock and locomotives	Full duty
72.00	01.00	26	Iron or steel and articles thereof, used in the manufacture of railway rolling-stock and locomotives.....	Full duty

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73.00	01.00	23	Iron or steel and articles thereof, used in the manufacture of railway rolling-stock and locomotives.....	Full duty
74.00	01.00	27	Copper and articles thereof, used in the manufacture of railway rolling-stock and locomotives	Full duty
76.00	01.00	24	Aluminium and articles thereof, used in the manufacture of railway rolling-stock and locomotives.....	Full duty
83.00	01.00	26	Articles of base metal, used in the manufacture of railway rolling-stock and locomotives	Full duty
84.00	01.00	24	Mechanical appliances, used in the manufacture of railway rolling-stock and locomotives	Full duty
85.00	01.00	23	Electrical equipment, used in the manufacture of railway rolling-stock and locomotives	Full duty
86.00	01.00	27	Parts and accessories, used in the manufacture of railway rolling-stock and locomotives	Full duty
00.00	01.00	07	Parts and accessories, used in the manufacture of railway rolling-stock and locomotives	Full duty
517.02			MOTOR VEHICLES AND PARTS THEREOF:	
40.16	01.00	45	Insert seals, used in the manufacture of McPherson strut inserts or cartridges.....	Full duty
72.08	01.00	49	Sheets and plates of steel, used in the manufacture of exhaust systems....	Full duty
72.09	01.00	45	Sheets and plates of steel, used in the manufacture of exhaust systems....	Full duty
72.10	01.00	42	Sheets and plates of steel, used in the manufacture of exhaust systems....	Full duty
72.11	01.00	49	Sheets and plates of steel, used in the manufacture of exhaust systems....	Full duty
72.12	01.00	45	Sheets and plates of steel, used in the manufacture of exhaust systems....	Full duty
73.04	01.00	47	Pressure cylinder tubes, of iron or steel, used in the manufacture of shock absorbers and McPherson strut inserts or cartridges	Full duty
73.18	01.00	47	Piston-rod nuts, used in the manufacture of shock absorbers.....	Full duty
	02.00	41	Nuts, used in the manufacture of McPherson strut Inserts or cartridges.....	Full duty
73.20	01.00	40	Springs, used in the manufacture of McPherson strut inserts or cartridges.	Full duty
84.81	01.00	40	Valves and parts thereof, used in the manufacture of shock absorbers and McPherson strut inserts or cartridges.....	Full duty
87.00	01.00	22	Parts, sub-assemblies and materials, used in the assembly or manufacture of motor vehicles	Full duty
87.08	01.00	48	Locking flanges, used in the manufacture of locking caps for fuel tanks.....	Full duty
	02.00	44	Piston rings, rebound stop plates, top caps, piston-rod guides, dust cover tops, end cups, mounting rings and adjustable cams, used in the manufacture of shock absorbers	Full duty
	03.00	49	Piston valve plates, valve shims and other components, of spring steel of a thickness not exceeding 0,635 mm, and piston sleeves, pistons, piston rings, piston-rod guide assemblies, top caps and end cups, used in the manufacture of McPherson strut inserts or cartridges	Full duty
00.00	01.00	09	Parts (including fasteners) and materials, used in the assembly or manufacture of motor vehicles.....	Full duty
517.03			PEDAL CYCLE SADDLES:	
87.14	01.00	40	Saddle tops of felt covered with plastic coated textile fabric, used in the manufacture of pedal cycle saddles	Full duty
517.04			PARACHUTES AND PARTS THEREOF AND ACCESSORIES THERETO:	
00.00	01.00	02	Elastic webbing of a width not exceeding 30 cm, used in the manufacture of parachutes.....	Full duty
52.08	01.00	47	Woven fabrics of cotton, used in the manufacture of parachutes.....	Full duty
52.09	01.00	43	Woven fabrics of cotton, used in the manufacture of parachutes.....	Full duty
52.10	01.00	40	Woven fabrics of cotton, used in the manufacture of parachutes.....	Full duty
52.11	01.00	47	Woven fabrics of cotton, used in the manufacture of parachutes.....	Full duty
52.12	01.00	43	Woven fabrics of cotton, used in the manufacture of parachutes.....	Full duty
54.01	01.00	43	Prepared sewing yarn of man-made filaments, used in the manufacture of parachutes.....	Full duty
54.07	01.00	48	Woven fabrics of man-made filament yarn, used in manufacture of parachutes.....	Full duty
54.08	01.00	44	Woven fabrics of man-made filament yarn, used in the manufacture of parachutes.....	Full duty

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56.02	01.00	43	Felt and articles of felt, used in the manufacture of parachutes	Full duty
58.06	01.00	46	Narrow woven fabrics, used in the manufacture of parachutes	Full duty
58.11	01.00	49	Quilted textile fabrics, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, used in the manufacture of parachutes	Full duty
59.03	01.00	40	Textile fabrics coated with polyurethane, used in the manufacture of parachute harnesses	Full duty
73.20	01.00	44	Steel springs, used in the manufacture of parachutes	Full duty
83.08	01.00	49	Fittings, of base metal, used in the manufacture of parachute harnesses ...	Full duty
517.05			FORK-LIFT TRUCKS:	
84.31	01.00	43	Transmission units, including axle ends, used in the manufacture of fork-lift trucks	Full duty
87.09	01.00	41	Transmission units, including axle ends, used in the manufacture of fork-lift trucks	Full duty
518.00			OPTICAL, PHOTOGRAPHIC, SURGICAL, MUSICAL AND PRECISION INSTRUMENTS	
518.02			SURVEYING INSTRUMENTS:	
85.32	01.00	45	Electrical capacitors, used in the manufacture of electronic measuring or surveying instruments	Full duty
85.40	01.00	47	Valves, and tubes (including crystal valves), used in the manufacture of electronic measuring or surveying instruments	Full duty
00.00	01.00	06	Other parts and accessories, used in the manufacture of electronic measuring or surveying instruments	Full duty
520.00			MISCELLANEOUS	
520.01			MATTRESSES AND SIMILAR PADDED, STUFFED OR FITTED FURNISHINGS:	
52.08	01.00	47	Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows	Full duty
	02.00	41	Woven fabrics of cotton, used in the manufacture of padded bedspreads ..	Full duty
52.09	01.00	43	Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows	Full duty
	02.00	48	Woven fabrics of cotton, used in the manufacture of padded bedspreads ..	Full duty
52.10	01.00	40	Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows	Full duty
	02.00	45	Woven fabrics of cotton, used in the manufacture of padded bedspreads ..	Full duty
52.11	01.00	47	Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows	Full duty
	02.00	41	Woven fabrics of cotton, used in the manufacture of padded bedspreads ..	Full duty
52.12	01.00	43	Woven fabrics of cotton, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows	Full duty
	02.00	48	Woven fabrics of cotton, used in the manufacture of padded bedspreads ..	Full duty
54.07	01.00	48	Woven fabrics of man-made filament yarn, used in the manufacture of cushions and pillows	Full duty
54.08	01.00	44	Woven fabrics of man-made filament yarn, used in the manufacture of cushions and pillows	Full duty
55.16	01.00	44	Woven fabrics of cellulosic staple fibres, unprinted, commonly known as downproof fabrics, used in the manufacture of pillows	Full duty
58.11	01.00	49	Quilted textile fabrics, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, used in the manufacture of pillows and bedspreads	Full duty
520.02			SPORTS GOODS:	
39.00	01.00	21	Trimmings of plastics, used in the manufacture of racquets or racquet frames	Full duty
44.08	01.00	43	Veneers, used in the manufacture of racquets or racquet frames	Full duty
44.12	01.00	46	Laminates, used in the manufacture of racquets or racquet frames	Full duty
49.08	01.00	41	Transfers (decalcomanias), used in the manufacture of racquets or racquet frames	Full duty
54.04	01.00	40	Polyamide monofil, used in the manufacture of racquets or racquet frames	Full duty
58.06	01.00	48	Textile tape, used in the manufacture of racquets or racquet frames	Full duty
95.06	01.00	48	Leather goods, towelling grips, steel shafts and endleathers, used in the manufacture of racquets or racquet frames	Full duty

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520.03			MISCELLANEOUS MANUFACTURED ARTICLES:		
96.07	01.00	49	Parts, used in the manufacture of non-metal slide fasteners.....	Full duty	
520.04			CHRISTMAS CRACKERS:		
36.04	01.00	46	Snaps, used in the manufacture of Christmas crackers	Full duty	
520.05			FURNITURE:		
41.04	01.00	42	Bovine cattle leather, used as covering in the manufacture of upholstered chairs and other seats.....	Full duty	
94.01	01.00	48	Parts of wood, carved, used in the manufacture of chairs and other seats..	Full duty	
94.03	01.00	40	Parts of wood, carved, used in the manufacture of furniture	Full duty	
521.00			GENERAL		
44.15	01.00	42	Wooden packing cases, boxes, crates, drums and similar containers, unassembled, used as packing for exported goods.....	Full duty	
44.16	01.00	49	Casks of a capacity of less than 180 litres, used as packing for exported goods.....	Full duty	
00.00	01.00	08	Goods used in the manufacture, processing, finishing, equipment or packing of any goods exported	Full duty less the duty in Section B of Part 2 of Schedule No. 1	

Provided that-

- (1) no drawback in terms of this item shall be granted unless the claim in respect of such drawback is accompanied by and complies with the provisions of a permit issued by the Permanent Secretary: Trade and Industry;
- (2) the said permit may specify the nature, quantity or value of the goods to which the drawback relates, the nature, quantity or value of the goods in the manufacture, processing, finishing, equipment or packing of which the first-mentioned goods are used, the period during which any such goods shall be imported or exported or any other restriction of whatever nature; and
- (3) the Commissioner may exempt any person to whom such permit has been issued or any goods to which this item is applicable from the provision of any Note relating to Part 1 of Schedule No. 5.

02.00 02 Surcharge goods used in the manufacture, processing, finishing, equipment or packing of any goods exported:

Full
surcharge

Provided that-

- (1) the exporter is registered with the Permanent Secretary: Trade and Industry as an approved exporter;
- (2) a duly completed refund application in the prescribed form for a total amount of surcharge of N\$20 or more, supported by the necessary documentary evidence, is submitted to the Controller within a period of 6 months from the date of posting in the case of export by post, or within a period of 6 months from the date of entry for export in the case of export in any other manner, but not later than 2 years from the date on which the surcharge on any such goods was paid, such refund application may, however, relate to more than one consignment of a value of not less than N\$20 each and the date of entry for export is taken to be the date of export of the first such consignment; and
- (3) the Commissioner may, in his discretion, exempt any goods to which this item is applicable from the provisions of any regulation relating to this Part.

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PART 2

REFUNDS OF CUSTOMS DUTIES ON GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED

Refund Item	Tariff Heading	C Code	D	Description	Extent of Refund
522.00				<p>GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED</p> <p>NOTES</p> <ol style="list-style-type: none"> Refund item 522.00 shall not apply to goods which have already gone into use in Namibia, except where there has been limited use as determined by the Commissioner in cases where such use is indispensable to reveal any inherent defect or to establish that the goods do not conform to the conditions of the contract. Any application for a refund of duty in terms of the provisions of refund item 522.00 shall - <ol style="list-style-type: none"> be submitted on the prescribed form which shall be duly completed and be supported by - <ol style="list-style-type: none"> a copy of the bill of entry relating to the importation of such goods or such other or additional evidence of the payment of duty on and the identity of such goods by the person claiming the refund; and such evidence of exportation as the Commissioner may require. In case of refund item - <ol style="list-style-type: none"> 522.02 be lodged with the Controller in whose area of control the importer conducts his or her business and where the relevant goods are being kept at the time for examination; and 522.03 be lodged with the Controller at whose office the applicable forms DA 63/DA 550 were accepted. Exportation of any goods under the provisions of refund item 522.00 shall be subject to the approval of the Commissioner and where he or she requires that such goods shall be examined and their containers sealed by an officer, the exporter shall pay at the prescribed rates for the attendance of such officer. The provisions of rebate item 412.07 shall <i>mutatis mutandis</i> apply to the abandonment or destruction of goods obtained under the provisions of refund item 522.02. <ol style="list-style-type: none"> for the purposes of refund item 522.03 a refund of duty as intended by section 84 shall only be granted to a person - <ol style="list-style-type: none"> If the bill of entry for export is at the time of the submission thereof accompanied by an application for refund in the prescribed form (form DA 63): Provided that where such bill of entry at the time of the submission thereof is not accompanied by such application for refund, such refund may be considered provided proof of the identity of the goods is produced; and who, subject to the provisions of section 84, submits a general application for refund (form DA 66) together with an application for refund (form DA 63) and any other documents which the Commissioner may require in respect of the intended refund; in the case of goods to be exported by parcel post or from a place where there is no customs and excise office the exporter shall, prior to the export of the goods, deliver the said application for refund (form DA 63) to the Controller at the customs and excise office nearest the place from where the goods are to be exported, and the said goods shall not be exported until permission to export has been granted by the Controller. 	

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6. No person shall be granted the refund of duty under refund item 522.04 unless -

- (a) return of the goods to the sender has taken place under the supervision of an officer or post office official and proof of payment of duty on importation has been furnished to the officer or official; and
- (b) the application for refund is in a form approved by the Commissioner and is supported by a certificate signed by the officer or post office official concerned to the effect that the requirements of paragraph (a) have been complied with.

522.02	87.00	01.00	22	Motor vehicles imported by bona fide tourists for their own use and exported within 12 months of the date of importation or within such further period as the Commissioner may in exceptional circumstances decide	Full duty
	00.00	01.00	09	Goods, from a single consignment, not having been imported contrary to the provisions of any law, on which duty amounting to N\$50 or more has been paid and- (i) which are found to be not legally saleable in Namibia because they do not conform to a standard prescribed by law; or (ii) which, at the time of importation, were not in accordance with the terms of the contract in respect of their description, quality, state or condition and documentary evidence confirming the dispute in this respect between the supplier and the importer, is furnished; or (iii) which have been landed damaged; provided such goods are identifiable with the imported goods and, within 24 months of the date of their entry for home consumption- (i) are returned to the supplier thereof or another person designated by the supplier; or (ii) are abandoned to the Office unconditionally or destroyed with the permission of the Commissioner.	Full duty
522.03	00.00	01.00	00	Goods, exceeding N\$200 in value for each consignment for each consignee, which are exported for trade purposes: (a) in the same condition as imported; (b) in a condition in which the essential character of the imported goods have been retained; or (c) and being the same goods described on the import documents; provided a duly completed General Application for Refund (DA 66), supported by the necessary documentary evidence, is submitted to the Controller within a period of 6 months from the date of posting in the case of export by post, or within a period of 6 months from the date of entry for export in the case of export in any other manner, but not later than 2 years from the date of entry for home consumption of such goods or such further period as the Commissioner may in exceptional circumstances decide, and provided also that proof can be produced in each case that the exporter has been compensated for the goods exported	Full duty
522.04	00.00	01.00	02	Goods, not intended for trade purposes, imported through the post, if such goods are returned by the addressee to the sender, in the same condition as imported, the export of such goods takes place within 12 months of the date of importation or further period as the Commissioner may in exceptional circumstances decide	Full duty
522.06	49.00	01.00	26	Printed books, journals and periodicals, not having been imported contrary to the provisions of any law, on which duty amounting to N\$50 or more has been paid and which, irrespective of having been released from customs control, are proved to the Commissioner - (i) to be legally unsaleable in Namibia because they do not conform to a standard required by law; or (ii) to have been supplied in error or received in an unsaleable condition; or (iii) to have become unsaleable and are being returned to the supplier or are abandoned to the Office; provided such goods, within 24 months of the date of their entry for home consumption - (i) are re-exported under supervision of the Office; or (ii) are accepted back into the custody of the Office after unconditional abandonment to the State and acceptance, in writing by the importer, of the risk and responsibility for the cost of destruction thereof	Full duty

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PART 3

MISCELLANEOUS REFUNDS OF CUSTOMS DUTIES AND FUEL LEVY

NOTES:

1. For the purposes of refund item 532.00 the provisions of rebate item 412.07 shall *mutatis mutandis* apply to the abandonment or destruction of goods.
2. No refund of customs duty is payable in respect of distillate fuels for use by government.

Refund Item	Tariff Heading	C Code	D Description	Extent of Refund
532.00			GOODS ABANDONED TO THE OFFICE: Goods which have been entered for home consumption and are unconditionally abandoned to the Office by the owner or goods destroyed with the permission of the Commissioner: Provided that the Commissioner may decline to accept abandonment or grant permission for destruction: Provided further that acceptance of abandonment or destruction of any goods shall be subject to such conditions as prescribed by rule.	
	87.00	01.00	25 Motor vehicles imported by bona fide tourists damaged by accident or unavoidable cause	Full duty
	00.00	01.00	01 Goods while still under the control of the Office (excluding goods cleared under Schedule No. 3)	Full duty
		02.00	06 Goods cleared under Schedule No. 3	Full duty
533.00			DISTILLATE FUELS USED FOR SPECIFIC PURPOSES: NOTES: 1. In this refund item - (a) "road" means any terrain over which a vehicle can be driven whether or not it is private property and "road transport" has a corresponding meaning; (b) "agriculture" means the science, art and function of soil cultivation including the reaping of harvests, the rearing of and caring for animals, fish and reptiles and the keeping of bees, for the production of agricultural products, the drilling for water and the building of dams and roads and hired services performing such functions at a place where agriculture is conducted; (c) "agricultural products" means animals, fish and reptiles and their products, plants and vegetable products in their natural state or the processed produce of agriculture, and includes eggs, milk, cream, meat, honey, grain, vegetables, fresh fruit, dried fruit, wine, flowers, nursery products, wool and hides, whether or not packed for marketing; (d) "agricultural requirements" means goods that are essential for agriculture and includes goods for the cultivation of the soil, growing of crops, reaping of harvests, rearing of and caring for animals, fish and reptiles and the building of dwellings and structures for agricultural purposes; (e) "transport in agriculture" means the transport of labour to and from the place where agriculture is carried on, agricultural products on and from such place to the premises of the buyer or other place from where the goods are marketed or where the goods will be processed by a person other than the person carrying on agriculture, whichever destination comes first and the transport of agricultural requirements on such place and from the suppliers loading point to such place. For the purpose of this definition a vehicle shall be deemed to be used for transport in agriculture when either on the forward or return journey it conveys mainly agricultural products or requirements and includes hired services performed on behalf of the person carrying on agriculture; (f) "forestry" means the science, art and function of planting and the maintenance of plantations, including the growing of seed, seedlings and saplings, the cultivation of the soil, the protection of plantations against fire and the felling of trees by the person carrying on forestry and the building and maintenance of roads in the plantation;	

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(g) "transport in forestry" means transport of primary forestry products, for example, seed, seedlings and saplings, bark and felled trees in the plantation, from the plantation to the saw-mill or to any other point of discharge; transport of forestry requirements, for example, sprays, implements, seed, seedlings and saplings in the plantation and from the supplier's point of loading to the plantation and the transport of employees for activities in forestry. For the purpose of this definition a vehicle shall be deemed to be used for transport in forestry when either on the forward or return journey it conveys mainly such forestry products or requirements and includes hired services performed on behalf of the person carrying on forestry;

2. For the purposes of a refund of customs duty in terms of refund item 533.01 the provisions of Note 1 under item rebate 609.00 shall *mutatis mutandis* apply.

533.01 27.10

Distillate fuels:

- (a) purchased as contemplated in section 84; or
(b) purchased and in respect of which a provisional refund was granted in terms of section 84,

on or before 12 March 1997:

01.04	48	Used as fuel for road or rail transport in agriculture or forestry by any person other than the person carrying on agriculture or forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)	3,634c/l
02.04	42	Used as fuel for the production of agricultural products (excluding such fuel used for road or rail transport in agriculture or in vehicles of headings Nos. 87.02 and 87.03) or as engine fuel in whalers, trawlers and other ocean-going fishing vessels.....	3,634c/l
03.04	47	Used as fuel for road or rail transport in agriculture by the person carrying on agriculture (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)	3,634c/l
04.04	41	Used as fuel in forestry (excluding such fuel used for road or rail transport in forestry or in vehicles of headings Nos. 87.02 and 87.03)	3,634c/l
05.04	46	Used as fuel for road or rail transport in forestry by the person carrying on forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)	3,634c/l

534.00

GOODS USED FOR THE MANUFACTURE OF EXCISABLE GOODS

00.00	01.00	06	Goods on which the duty provided for in Section B of Part 2 of Schedule No. 1 has been paid and which have been incorporated, in unused condition, in any excisable goods manufactured in any special customs and excise warehouse.....
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Not exceeding the duty payable per quarter for excise duty purposes

536.00

MOTOR VEHICLE PARTS AND ACCESSORIES:

00.00	01.00	00	Automotive components on which duty has been paid and which have been supplied to a motor vehicle manufacturer for use as original equipment components in the manufacture of specified motor vehicles as defined in Note 7 to rebate item 317.04 or which have been incorporated in original equipment components supplied to motor vehicle manufacturers provided:
		(i)	such component manufacturer or supplier can produce proof by means of copies of the bills of materials reflecting the actual number of imported automotive components used in the manufacture of a specific original equipment component supplied;
		(ii)	proof of the quantity of each original equipment component supplied to a motor vehicle manufacturer substantiated by a statement from the motor vehicle manufacturer to whom such components were supplied with specific reference to the part number, description and quantity received, is produced; and
		(iii)	the statement by the motor vehicle manufacturer is certified by a customs and excise officer.

Full duty

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00.00	02.00	0	Goods of any description (excluding chassis fitted with engines), in such quantities and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit, used in the manufacture of motor vehicles, provided proof is submitted to the Commissioner six months after the date of issue of the permit that such motor vehicles comply with the description of subheading No. 8702.10.10 in Schedule No. 1	Full duty in Part 1 of Schedule No. 1
87.06	01.04	4	Chassis fitted with engines, in such quantities and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit, used in the manufacture of motor vehicles, provided proof is submitted to the Commissioner six months after the date of issue of the permit, that such motor vehicles comply with the description of motor vehicles of subheading No. 8702.10.10 in Schedule No. 1	Full duty in Part 1 of Schedule No. 1 less 30%
537.00			MOTOR VEHICLES Note: The value of import rebate credit certificates in respect of eligible automotive components, automotive tooling and motor vehicles manufactured under rebate item 317.07 exported shall be reduced by twenty five per cent	
8701.20	01.06	69	Road tractors for semi-trailers	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item
87.02	01.04	40	Motor vehicles for the transport of ten or more persons, including the driver	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item

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87.03	01.04	46	Motor cars (including station wagons)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item
87.04	01.04	42	Motor vehicles for the transport of goods (excluding motor vehicles of subheading No. 8704.10)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item
87.06	01.04	45	Chassis fitted with engines, for motor vehicles of headings Nos. 87.01 to 87.05 (excluding those for motor vehicles of subheading No. 8704.10)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item
538.00	00.00	01.05	00 Automotive components	Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on import rebate credit certificates

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23.00

01.02

28

OIL-CAKE

Oil-cake, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, cleared for home consumption on or after 1 December 1995, in such quantities and at such times as the Permanent Secretary: Agriculture, Water and Rural Development may allow by specific permit.....

Full duty
less 6,6%

540.00**540.01**

00.00

01.00

03

TEXTILES AND TEXTILE ARTICLES

Goods falling within Section XI of Schedule No. 1, entered for home consumption in terms of such Schedule on or after 1 September 1996 but not later than 12 December 1996

The
difference
between the
duty paid
and the duty
payable
from 13
December
1996

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PART 4

REFUNDS OF FUEL LEVY

1					
Refund	Tariff		C		Extent of
Item	Heading	Code	D	Description	Refund

NOTES:

- (1) A refund of fuel levy paid under Part 5 of Schedule No. 1 in respect of any goods specified in Column II of this Schedule shall, subject to the provisions of Section 84 and the regulations, be allowed to the extent stated in Column III of this Part, in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.
- (2) Any particulars in Column III in this Part in respect of any goods relate to the fuel levy specified in Part 5 of Schedule No. 1 and paid in respect of such goods.
- (3) No refund of fuel levy shall be due under this Part if the goods specified in any item therein are used for a purpose not specified in such item.
- (4) No refund of the fuel levy is payable in respect of distillate fuels for use by government.

540.00

PETROL AND DISTILLATE FUELS USED FOR SPECIFIC PURPOSES:
NOTES:

In this item "road", "agriculture", "agricultural products", "agricultural requirements", "transport in agriculture", "forestry", "transport in forestry", "mining" and "construction" shall have the same meanings assigned thereto in the Notes to refund item 533.00 of this Schedule.

2. For the purposes of a refund of fuel levy in terms of refund item 540.02 the provisions of Note 1 under rebate item 609.00 shall *mutatis mutandis* apply.

540.01 195.10

Petrol and distillate fuels used by diplomatic and other foreign representatives mentioned in rebate items 406.02, 406.03, 406.05 or 406.07 of Schedule No. 4, subject to the requirements of those rebate items and of the Notes (except Note 1) applicable thereto:

01.00	59	Petrol for use by the President	8,9c per litre
02.00	55	Distillate fuels for use by the President	6,7c per litre
03.00	52	Petrol and distillate fuels used by diplomatic and other foreign representatives	

As
determined
and
approved by
the
Permanent
Secretary:
Foreign
Affairs

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540.02 195.10.15

Distillate fuels:

(a) purchased as contemplated in section 84(1)(e); or

(b) purchased and in respect of which a provisional refund was granted in terms of section 84(2):

01.00	76	Used as fuel for road or rail transport in agriculture or forestry by any person other than the person carrying on agriculture or forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)	14,966c/l
02.00	70	Used as fuel for the production of agricultural products (excluding such fuel used for road or rail transport in agriculture or in vehicles of headings Nos. 87.02 and 87.03) or as engine fuel in whalers, trawlers and other ocean-going fishing vessels.....	14,966c/l
03.00	75	Used as fuel for road or rail transport in agriculture by the person carrying on agriculture (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)	14,966c/l
04.00	76	Used as fuel in forestry (excluding such fuel used for road or rail transport in forestry or in vehicles of headings Nos. 87.02 and 87.03)	14,966c/l
05.00	74	Used as fuel for road or rail transport in forestry by the person carrying on forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)	14,966c/l

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CUSTOMS AND EXCISE ACT, 1998**SCHEDULE NO. 6****REBATES AND REFUNDS OF EXCISE DUTIES AND FUEL LEVY****PART 1****REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES AND FUEL LEVY**

NOTES:

1. The excisable goods specified in Column IV of this Part may, subject to the provisions of section 84 and the regulation, be entered under rebate of the excise duty specified in Section A of Part 2 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in Column V of this Part, or a refund of the duty paid thereon under any item in Section A of Part 2 of Schedule No. 1, to the extent stated in Column VI of this Part, shall be paid in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.
2. Unless the context otherwise indicates, Notes Nos. A and G of the General Notes to Schedule No. 1 shall *mutatis mutandis* apply to this Part.
3. The expression "full duty" shall, for the purposes of Columns V and VI of this Part, relate to a rebate or refund, to the extent stated, of the excise duty specified in Section A of Part 2 of Schedule No. 1 and payable or paid in respect of any goods including any suspended duty in operation in respect of such goods.
4. Any refund of duty specified in this Part in respect of any goods, shall be subject to any rebate of duty allowed in respect of such goods.
5. No refund of duty shall be due under this Part if the goods specified in any item therein are used for a purpose not specified in such item prior to use for a purpose or compliance with a condition so specified.
6. Wherever the tariff item under which any goods are classified in Section A of Part 2 of Schedule No. 1 is quoted in any item in this Part in which such goods are specified, the goods so specified in such item in this Part shall be deemed not to include goods which are not classified under the said tariff item.
7. A refund of duty under this Part shall be paid only to the manufacturer or the person who paid the duty on entry for home consumption of the goods in question, unless the Commissioner authorises payment of such refund to any other person on compliance with such conditions as he or she may impose in each case.
8. A refund of the excise duty in terms of rebate item 609.05.10 shall be paid only to the person who purchased and used the goods in question for the purpose specified in such rebate item, unless the Commissioner authorises payment of such refund to any other person on compliance with such conditions as he may impose in each case.
9. No refund in respect of the excise duty is payable in respect of distillate fuels for use by government.

Rebate Item	Tariff Item	C Code	D	Description	Extent of Rebate	Extent of Refund
601.00				EXCISABLE GOODS FOR USE BY REGIONAL OR LOCAL GOVERNMENT, HOSPITALS, EDUCATIONAL, SCIENTIFIC AND SIMILAR INSTITUTIONS		
601.02				EXCISABLE GOODS FOR USE IN ROAD CONSTRUCTION OR MAINTENANCE BY GOVERNMENT.		
				The following:		
.50	105.10	01.00	54	Base oils in prepared lubricating oil	Full duty	
601.04				EXCISABLE GOODS FOR GRATIS SUPPLY TO AN ORGANISATION OR BODY APPROVED BY THE COMMISSIONER, FOR GRATIS DISTRIBUTION BY THAT ORGANISATION OR BODY TO MEMBERS OF THE DEFENCE OR POLICE FORCE WHILST SUCH MEMBERS ARE IN THE OPINION OF THE COMMISSIONER DOING DUTY AWAY FROM ESTABLISHED QUARTERS, SUBJECT TO THE CONDITIONS IMPOSED BY THE COMMISSIONER IN EACH CASE AND TO A PERMIT ISSUED BY HIM OR HER:		
.03	104.01	01.00	51	Preparations based on sorghum flour, put up for making beverages.....	Full duty	
.05	104.10	01.00	52	Beer	Full duty	
.07	104.15	01.00	54	Sorghum beer (excluding beer made from preparations based on sorghum flour)	Full duty	

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.10	104.15	01.00	58	Wine and other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	Full duty	
.15	104.20	01.00	57	Spirits, or spirits used in the manufacture of spirituous beverages entered under this item from a customs and excise warehouse	Full duty	
.25	104.30	01.00	51	Manufactured tobacco	Full duty	
602.00				EXCISABLE GOODS FOR USE BY HEADS OF STATES, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES		
602.01				EXCISABLE GOODS, SUPPLIED FOR USE BY THE PRESIDENT, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES MENTIONED IN REBATE ITEM 406.01, 406.02, 406.03 or 406.05 OF SCHEDULE NO. 4, SUBJECT TO THE REQUIREMENTS OF THOSE REBATE ITEMS AND OF THE NOTES (EXCEPT NOTE 1) APPLICABLE THERETO, THE FOLLOWING:		
				Note: The provisions of Notes 1 to 5 to rebate item 406.00 of Schedule No. 4 shall <i>mutatis mutandis</i> apply to this rebate item.		
.03	104.01	01.00	57	Preparations based on sorghum flour, put up for making beverages.....	Full duty	
.04	104.05	01.00	53	Flavoured or unflavoured mineral and aerated waters and other non-alcoholic beverages.....	Full duty	
.05	104.10	01.00	55	Beer	Full duty	
.07	104.15	01.00	52	Sorghum beer (excluding beer made from preparations based on sorghum flour)	Full duty	
.10	104.15	01.00	50	Wine and other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included	Full duty	
.15	104.20	01.00	54	Spirits, or spirits used in the manufacture of spirituous beverages entered under this rebate item from a customs and excise warehouse	Full duty	
.25	104.30	01.00	54	Manufactured tobacco	Full duty	
.36	105.10	01.00	53	Petroleum oils for use by the President.....		Full duty
.37	105.10	01.00	54	Petroleum oils for use by the diplomatic and other foreign representatives.....		As determined and approved by the Permanent Secretary: Foreign Affairs
.40	106.10	01.00	56	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens	Full duty	
	106.20.10	01.00	73	Mixtures containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine (excluding mixtures containing dichlorodifluoromethane or trichlorofluoromethane).....	Full duty	
	106.20.20	01.00	72	Mixtures containing dichlorodifluoromethane or trichlorofluoromethane	Full duty	
	106.20.30	01.00	75	Other mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	Full duty	
602.02				EXCISABLE GOODS SUPPLIED FOR USE BY THE CONSULAR EMPLOYEES MENTIONED IN REBATE ITEM 406.07 OF SCHEDULE NO. 4, SUBJECT TO THE REQUIREMENTS OF THAT REBATE ITEM AND THE NOTES APPLICABLE THERETO, THE FOLLOWING:		
.10	105.10	01.00	56	Petroleum oils.....		As determined and approved by the Permanent Secretary: Foreign Affairs

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603.00

EXPORTS

603.01

EXCISABLE GOODS EXPORTED FROM A CUSTOMS AND EXCISE WAREHOUSE (INCLUDING SUPPLY AS STORES FOR FOREIGN-GOING SHIPS OR AIRCRAFT BUT EXCLUDING FISHING VESSELS PROVIDED FOR IN ITEM 603.02):

.03	104.01	01.00	53	Preparations based on sorghum flour, put up for making beverages.....	Full duty	
.04	104.05	01.00	58	Flavoured or unflavoured mineral and aerated waters and other non-alcoholic beverages.....	Full duty	
.05	104.10	01.00	54	Beer.....	Full duty	
.07	104.15	01.00	52	Sorghum beer (excluding beer made from preparations based on sorghum flour).....	Full duty	
.10	104.15	01.00	55	Wine and other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverage and non-alcoholic beverages, not elsewhere specified or included.....	Full duty	
.15	104.20	02.00	54	Spirits, or spirits used in the manufacture of spirituous beverages exported under this item.....	Full duty	Full duty
.25	104.30	01.00	59	Manufactured tobacco.....	Full duty	
.35	105.10	01.00	59	Petroleum oils.....	Full duty	
.40	106.10	01.00	56	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens.....	Full duty	
	106.20.10	01.00	73	Mixtures containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine (excluding mixtures containing dichlorodifluoromethane or trichlorofluoromethane.....	Full duty	
	106.20.20	01.00	72	Mixtures containing dichlorodifluoromethane or trichlorofluoromethane.....	Full duty	
	106.20.30	01.00	75	Other mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens.....	Full duty	

603.02

EXCISABLE GOODS SUPPLIED AS STORES FOR ANY FISHING VESSEL NOT REGISTERED IN NAMIBIA OR ANYWHERE ELSE WITHIN THE COMMON CUSTOMS AREA, AND WHICH DOES NOT OPERATE FOR GAIN FOR OR ON BEHALF OF OR UNDER ANY CHARTER OR OTHER CONTRACT TO ANY PERSON IN NAMIBIA:

.01	105.10	01.00	5	Distillate fuel.....	Full duty	
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604.00

EXCISABLE GOODS FOR USE BY PRODUCERS**NOTES:**

1. Any person entitled to a rebate of duty under the provisions of this item shall furnish to the Controller on demand, full particulars of the receipt, nature and use of any goods obtained under the provisions of the said item.
2. Use or supply of any goods specified in item 604.00 by or to any person under rebate of duty shall be subject to such conditions, declarations, undertakings or returns as the Commissioner may decide.
3. The Commissioner may permit any wine-growers' co-operative agricultural society to remove from the customs and excise warehouse (including any special warehouse) of such society, on one bill of entry, such quantities of the goods specified in item 604.03 and 604.04 as he may decide, to any room or place approved by him or her for supply to persons entitled to rebate of duty under the provisions of the said items on such conditions as he may decide.

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4. No wine-growers' co-operative agricultural society or holder of a wine-growers' licence or producer of any goods specified in item 604.00 shall supply such goods to any person not entitled to obtain such goods under rebate of duty or in excess of the quantity specified in the said item unless the duty thereon has been paid and no person shall accept any such goods to which he is not entitled from any such society, holder or producer, unless the duty thereon has been paid with the permission of the Controller
5. No person who is entitled to obtain or use any goods under rebate of duty under the provisions of item 604.00 shall sell or dispose of any such goods to any other person, whether or not the latter person is entitled to a rebate of duty under the said item and no person shall accept any such goods so obtained under rebate of duty.
6. In no circumstances shall the total quantity rebated under items 604.01, 604.02 and 604.03 for any person exceed 40 litres absolute alcohol per calendar year.
7. For the purposes of item 604.03 'member' means -
 - (a) a person to whom a permit has been issued but does not include-
 - (i) such person who resides in the same dwelling as a person to whom such a permit has been issued;
 - (ii) any body instituted in terms of law, including a hospital, a scientific institution and a college, school or other educational institution;
 - (iii) the liquidator or curator of an insolvent or deceased estate;
 - (b) in the case of a company or a close corporation to whom a permit has thus been issued, all the directors or members of the company or close corporation, as the case may be, jointly.

604.01

GOODS OF HIS OR HER OWN MANUFACTURE FROM FRUIT PRODUCED, FOR THE PRIVATE USE OF AN AGRICULTURAL DISTILLER ON THE FARM WHERE IT WAS MANUFACTURED, NOT EXCEEDING 40 LITRES ABSOLUTE ALCOHOL PER CALENDAR YEAR, THE FOLLOWING:

.10	104.20	01.00	57	22.00	Spirits.....	Full duty
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604.02

GOODS OF HIS OR HER OWN MANUFACTURE FROM GRAPES PRODUCED, FOR THE PRIVATE USE OF A WINEGROWER ON THE FARM WHERE IT WAS MANUFACTURED, A TOTAL QUANTITY NOT EXCEEDING 40 LITRES ABSOLUTE ALCOHOL PER CALENDAR YEAR, THE FOLLOWING:

.10	104.15	01.00	57	Unfortified still wine	Full duty
		02.00	51	Fortified still wine.....	Full duty
		03.00	53	Sparkling wine	Full duty

604.03

GOODS SUPPLIED BY ANY WINE-GROWERS' CO-OPERATIVE AGRICULTURAL SOCIETY TO A MEMBER FOR HIS OR HER PRIVATE USE IN EXCHANGE FOR GRAPES OR WINE PRODUCED OR MANUFACTURED BY SUCH MEMBER, A TOTAL QUANTITY NOT EXCEEDING 40 LITRES ABSOLUTE ALCOHOL PER CALENDAR YEAR, THE FOLLOWING:

.10	104.15	01.00	54	Unfortified still wine	Full duty
		02.00	59	Fortified still wine.....	Full duty
		03.00	51	Fortified still wine used by such society in the manufacture of spirituous beverages supplied in terms of this item	Full duty
		04.00	53	Sparkling wine	Full duty
.20	104.20	01.00	52	Wine spirits or such spirits used by such society in the manufacture of spirituous beverages supplied to such member in lieu of wine spirits	Full duty

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605.00

DRAWBACKS OF EXCISE DUTY**NOTES:**

1. The provisions of the notes of Part 1 of Schedule No. 5 shall *mutatis mutandis* apply to any refund of duty under the provisions of rebate item 605.00.

605.04

EXCISABLE GOODS FOR USE IN THE MANUFACTURE OF OTHER GOODS ON EXPORT OF SUCH MANUFACTURED GOODS:

.05 104.15

Fortified wine and other fortified fermented beverages (excluding sorghum beer) used:

- | | | | |
|-------|----|--|-----------|
| 01.00 | 57 | In the manufacture of medicinal wine and other medicinal fermented beverages | Full duty |
| 02.00 | 51 | In the manufacture of spirituous beverages exported in terms of item 603.01.15 | Full duty |

.10 104.20

Plain spirits used:

- | | | | |
|-------|----|--|-----------------------|
| 01.00 | 56 | In the manufacture of any goods specified in item 607.04.10/104.20/03.00 and any pharmaceutical or cosmetic preparations | Full duty not rebated |
| 02.00 | 50 | In the manufacture of vinegar | Full duty not rebated |
| 03.00 | 55 | In the extraction of absolutes | Full duty |

606.00

EXCISABLE GOODS FOR USE IN THE MANUFACTURE OF OTHER GOODS IN A CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE OR SPECIAL CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE.**NOTES:**

1. The provisions of the rules for section 84 shall *mutatis mutandis* apply in respect of any spirits entered under rebate item 606.04.20 to the extent the Commissioner may require.
2. For the purposes of rebate item 606.04.25 -
 - (a) the strength of wine spirits used for fortification purposes shall not be lower than 60 per cent alcohol by volume;
 - (b) except with the permission of the Commissioner, the quantity of unfortified wine which may be fortified in any one operation, and in any particular vessel, shall not be less than 1 140 litres;
 - (c) no spirits forwarded under a certificate of removal to a winegrower for fortification purposes may be kept unused in the winegrower's customs and excise warehouse for a period longer than 30 days without the permission, in writing, of the Commissioner;
 - (d) a manufacturer shall give the Controller notice of any intended fortification of unfortified wine and except with the permission of the Controller no fortification shall take place without the supervision of an officer; and
 - (e) immediately after completion of such fortification the manufacturer shall render to the Controller a return in the form approved by the Commissioner.

606.04

BEVERAGES AND SPIRITS; TOBACCO:

- | | | | | | |
|-----|--------|-------|----|---|-----------|
| .03 | 104.10 | 01.00 | 51 | Beer made from malt, manufactured in a customs and excise warehouse and entered for use in the manufacture in that warehouse, or such other warehouse as the Commissioner may allow, of similar beer with a determined lower or higher relative density before fermentation | Full duty |
| .05 | 104.15 | | | Unfortified still wine entered for use: | |
| | | 01.00 | 51 | In the manufacture of fortified still wine (104.15) | Full duty |
| | | 02.00 | 53 | In the manufacture of sparkling wine (104.15) | Full duty |
| | | 03.00 | 55 | In the manufacture of spirits (104.20) | Full duty |
| .07 | 104.15 | | | Other still fermented beverages, unfortified, entered for use: | |
| | | 01.00 | 51 | In the manufacture of other still fermented beverages, fortified (104.15) | Full duty |

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	02.00	52	In the manufacture of other fermented beverages (excluding sorghum beer) (104.15)	Full duty
	03.00	55	In the manufacture of spirits (104.20)	Full duty
.10 104.15			Fortified still wine entered for use:	
	01.00	50	In the manufacture of sparkling wine (104.15)	Full duty
	02.00	55	In the manufacture of spirits (104.20)	Full duty
.12 104.15			Other still fermented beverages, fortified, entered for use:	
	01.00	54	In the manufacture of other fermented beverages (excluding sorghum beer) (104.15)	Full duty
	02.00	59	In the manufacture of spirits (104.20)	Full duty
.15 104.15			Sparkling wine entered for use:	
	01.00	50	In the manufacture of spirits (104.20)	Full duty
.17 104.15			Other fermented beverages (excluding sorghum beer) entered for use:	
	01.00	53	In the manufacture of spirits (104.20)	Full duty
.20 104.20	01.00	59	Plain spirits entered for mixing with petrol in a warehouse approved for this purpose by the Commissioner	Full duty
.25 104.20	01.00	58	Wine spirits entered for use in the manufacture of fortified still wine (104.15)	Full duty
.27 104.20	01.00	51	Spirits obtained by the distillation of any fermented beverage (excluding sorghum beer) and entered for use in the manufacture of other still fermented beverages, fortified (excluding sorghum beer) (104.15)	Full duty
.28 104.20	01.00	53	Spirits manufactured in Namibia by the distillation of vegetable products and denatured for use as fuel in internal combustion piston engines	Full duty less 2,5c per litre
.30 104.30			Manufactured tobacco:	
	01.00	53	Cigarette tobacco entered for use in the manufacture of cigarettes (104.30)	Full duty
	02.00	58	Cigarette tobacco or pipe tobacco, entered for use in the manufacture of cigars (104.30)	Full duty
606.05			MINERAL PRODUCTS:	
.10 105.10	01.00	56	Petrol obtained from the mixing of spirits manufactured in Namibia by the distillation of coal and containing, by volume, 10 per cent or more of the alcohols specified in heading No. 29.05 of Schedule No. 1 with petrol, in a warehouse approved for this purpose by the Commissioner	1,209c per litre spirits in the mixture
.20 105.10	01.00	54	Petrol obtained from the mixing of spirits manufactured in Namibia (excluding spirits manufactured in Namibia by the distillation of coal and containing, by volume, 10 per cent or more of the alcohols specified in tariff heading No. 29.05 of Schedule No. 1) with petrol, in a warehouse approved for this purpose by the Commissioner	1,409c per litre spirits in the mixture
606.22			MISCELLANEOUS GOODS:	
.10 000.00	01.00	04	Excisable goods (including spirits contained in spirituous beverages and base oils contained in prepared lubricating oil), in a customs and excise warehouse, entered for use in the manufacture, by reprocessing, of excisable goods of the same or another class or kind	Full duty
607.00			EXCISABLE GOODS FOR USE FOR INDUSTRIAL OR COMMERCIAL PURPOSES	
			NOTES:	
			1. The provisions of the rules for section 84 shall <i>mutatis mutandis</i> apply in respect of any goods specified in and entered under rebate items 607.04.03 (01.00), 607.04.05 (01.00) 607.04.07, 607.04.10 (02.00) to 67.04.10 (15.00), 607.04.15, 607.04.18, 607.04.20 (01.00) 607.05.10 and 607.05.20 to the extent the Commissioner may require.	

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2. A rebate user shall give the Controller notice as he may require of any intended use of goods received under rebate of duty for any purpose specified in rebate items 607.04.03 (01.00) 607.04.05 (01.00), 607.04.07, 607.04.10 (01.00) 607.04.10 (02.00) to 607.04.10 (15.00) 607.04.15, 607.04.18, 607.04.20 (01.00), 607.05.10 and 607.05.20 and except with the permission of the Controller such goods shall be so used under the supervision of an officer.
3. On completion of each manufacturing or other operation or process specified in rebate items 607.04.05 (01.00), 607.04.07, 607.04.10 (01.00) 607.04.10 (02.00) to 607.04.10 (15.00), 607.04.18, 607.04.20 (01.00) 607.05.10 and 607.05.20 the rebate user shall render a return to the Controller in a form approved by the Commissioner.
4. For the purposes of item rebate 607.04.03 (01.00)
 - (a) the quantity of fortified or unfortified still wine entered under rebate of duty for conversion into vinegar during any single operation, shall, except with the permission of the Commissioner, be not less than 1 140 litres; and
 - (b) any such conversion shall take place on the registered premises of the registrant by the addition of vinegar to such extent that the acidity of the mixture shall be equivalent to at least 1 per cent by mass of acetic acid.
5. For the purposes of rebate item 607.04.05 (02.00) fortified still wine entered under rebate of duty under this provision shall not be used in the preservation or sweetening of unfortified still wine if the alcoholic strength of such unfortified still wine is hereby increased by more than 0,6 per cent of alcohol by volume at 20°C per annum and if so used such fortified wine shall be dutiable separately at the appropriate rate of duty applicable to such fortified wine and the total quantity of such blended wine shall be dutiable in accordance with the provisions of Additional Note 2 to Chapter 22 of Part 1 of Schedule No. 1.
6. The provisions of Note 5 shall *matatis mutandis* apply in respect of any fortified still fermented apple, pear and orange beverages used in terms of the provisions of rebate item 607.04.07.
7. For the purposes of rebate item 607.04.10 (01.00)
 - (a) no spirits shall be methylated except by the licensee of a customs and excise manufacturing warehouse approved for the manufacture of spirits;
 - (b) the methylation of spirits shall take place only in a room or place which has been specially set aside in such manufacturing warehouse for that purpose only and which has been approved by the Controller for such purpose;
 - (c) the quantity of spirits entered or used for methylation during any single operation shall not, except with the permission of the Commissioner, be less than 1 140 litres;
 - (d) the methylation of spirits shall be restricted to the following:
 - (i) non-coloured methylated spirits, which shall mean spirits methylated in accordance with paragraph (e) below; and

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- (ii) mineralised methylated spirits which shall mean non-coloured methylated spirits to which has been added no less than 0,15 grams of powdered aniline dye (methyl violet) and 2 grams benzyldienthyl (2,6-xylyl carbomoyl) methyl ammonium benzoate for every 100 litres of non-coloured methylated spirits and not less the 0,375 per cent by volume mineral naphtha of a relative density of not less than 0,796 at 20° Celsius;
- (e) the Commissioner may authorise methylated spirits to be prepared according to anyone of the following formulae:
- | | |
|---|--------|
| | Litres |
| (i) Spirits | 95,0 |
| Crude methyl alcohol or methanol | 3,5 |
| Pyridine bases | 1,5 |
| | 100,0 |
| (ii) Spirits | 97,5 |
| Simonsen oil | 1,0 |
| Pyridine bases | 1,5 |
| | 100,0 |
| (iii) Spirits | 95,0 |
| Normal butyl alcohol is isobutyl alcohol | 4,0 |
| Pyridine bases | 1,0 |
| | 100,0 |
| (iv) Spirits | 95,0 |
| Normal butyl alcohol or isobutyl alcohol | 3,5 |
| Petrol (excluding petrol manufactured in terms of item 606.00 of Schedule No. 6 | 1,5 |
| | 100,0 |
| (v) Spirits | 95,0 |
| Normal butyl alcohol or isobutyl alcohol | 3,5 |
| Benzine | 1,5 |
| | 100,0 |

Provided that, in the case of non-coloured methylated spirits required for hospital or laboratory purposes, the pyridine bases may, with the permission of the Commissioner, be omitted from formula (i) or (iii): Provided further that in such cases the quantity of crude methyl alcohol, methanol, normal butyl alcohol or isobutyl alcohol shall be increased to 6,0 per cent;

- (f) any crude methyl alcohol or methanol referred to in paragraph (e) above shall be of a strength of not less than 91,4 per cent alcohol by volume, and all the other substances referred to in the said paragraph shall conform to such specifications as the Commissioner may determine;
- (g) before a licensee carries out any process of methylation he shall submit samples of such substances prescribed in paragraph (e) above for use in the methylation of spirits as may be specified by the Commissioner to any government chemical laboratory and, unless a certificate is received from such laboratory to the effect that the substances are of the standards approved by the Commissioner, they shall not be used for the purposes of methylation;
- (h) any substances referred to in paragraph (f) shall be kept in vessels secured in such manner as the Commissioner may require;
- (i) every vessel in which a licensee stores, keeps or supplies non-coloured methylated spirits or mineralised methylated spirits shall be labelled in such a manner as to show that the methylated spirits are non-coloured or mineralised as the case may be;

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- (j) the licensee shall -
 - (i) keep stock accounts in a form approved by the Commissioner in which he or she shall enter daily, separately, the particulars of non-coloured and mineralised methylated spirits manufactured by him or her and removed from stock; and
 - (ii) complete invoices, consecutively numbered and in duplicate sets, in respect of all disposals of methylated spirits;
 - (k) such stock accounts and the duplicates of such invoices shall be made available to the Controller on demand;
 - (l) the licensee may supply mineralised methylated spirits only to an authorised dealer or a person registered with the Commissioner or an agent or master of a ship for export and non-coloured methylated spirits only to a person registered with the Commissioner;
 - (m) the Commissioner may, on application on the prescribed form, for any purpose approved by him or her, authorise and register any person to obtain non-coloured methylated spirits from a licensee or a specially registered person;
 - (n) no licensee or person registered in terms of paragraph (m) mentioned above shall, apart from propellants approved by the Commissioner add to or mix with methylated spirits any essential oil, flavouring matter or any other substance: Provided that the Commissioner may allow a licensee to add a quantity of resin, not being less than 85 grammes per 4,5 litres, to non-coloured methylated spirits for supply to furniture-makers for polishing furniture and such furniture-makers shall be exempted from the requirements of paragraph (m).
- 8 For the purposes of rebate item 607.04.10 (02.00)
- (a) any applicant for approval to manufacture goods under the provisions of this item shall submit to the Commissioner, through the Controller, full particulars of any process in the manufacture of any preparation to be manufactured by him or her, including the formula, in quadruplicate, and if he or she intends using mixtures of oils and ingredients the composition of which is unknown to him or her, the formula shall be accompanied by an analytical report signed by a competent analyst;
 - (b) medicinal preparations shall be manufactured under the personal supervision of a registered chemist and druggist, and on the premises of a duly licensed chemist and druggist;
 - (c) except with the permission of the Commissioner -
 - (i) the registrant shall apply to the Controller for permission on a form approved by the Commissioner for the removal of spirits to him or her;
 - (ii) the registrant shall not be permitted to remove spirits in quantities of less than 110 litres of alcohol by volume at 20°C; and
 - (iii) no rebate of duty shall be allowed if the quantity of any particular preparation made during any one operations is less than 4,5 litres, or the quantity of spirits used during any one operation is less than 110 litres of alcohol by volume at 20°C;
 - (d) no spirits may be kept unused by the registrant for a period longer than 120 days without the permission, in writing, of the Controller;

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- (e) if completed preparations manufactured with spirits under rebate of duty does not conform to the registered formula, the manufacturer shall be liable for the duty due on spirits used therein; and
 - (f) when the operations of any manufacturer who uses spirits in large quantities are continuous, the Commissioner may, notwithstanding anything to the contrary contained in this note, make such special arrangements as may be required by the particular nature of the operations.
9. The provisions of Note 8 shall *mutatis mutandis* apply in respect of any spirits used under the provisions of rebate item 607.04.10 (03.00) to 607.04.10 (15.00) and 607.04.20 (01.00)
 10. In respect of wine spirits entered in terms of the provisions of rebate item 607.04.15 for use in the topping or preservation of unfortified still wine, the provisions of Note 5 shall *mutatis mutandis* apply.
 11. The provisions of Note 5 shall *mutatis mutandis* apply in respect of any spirits used in terms of the provisions of rebate item 607.04.18.
 12. Any manufactured tobacco specified in rebate item 607.04.25 (01.00) shall be thoroughly mixed with not less than 2 per cent flowers of sulphur or any other substance approved by the Commissioner.
 13. The provisions of Note 8 shall *mutatis mutandis* apply in respect of any goods specified in and entered under the provisions of rebate item 607.05.10.
 14. The provisions of Note 8 shall *mutatis mutandis* apply in respect of base oils specified in and entered under the provisions of rebate item 607.05.20.

607.04

BEVERAGES, SPIRITS OR TOBACCO:

.03	104.15		Fortified or unfortified still wine entered for use:	
		01.00	51 In the manufacture of vinegar by a process of acetic fermentation	Full duty
.05	104.15		Fortified still wine entered for use:	
		01.00	51 In the preservation or sweetening of unfortified still wine ...	Full duty
.07	104.15	01.00	58 Other still fermented beverages, fortified, entered for use in the preservation or sweetening of other still fermented beverages, unfortified	Full duty
.10	104.20		Plain spirits entered for use:	
		01.00	55 In the manufacture of methylated spirits of a strength of not less than 91,4 per cent alcohol by volume	Full duty
		02.00	54 In the manufacture, in accordance with a formula approved by the Commissioner in each case, of the following goods (which are classified in Part 1 of Schedule No. 1 under the tariff headings indicated below) provided they are intended for sale as such or for the manufacture, for sale, of other goods approved by the Commissioner:	Full duty
			Tariff heading and description of goods	
		13.02	Vegetable saps and extracts: pectic substances, pectinates and pectates	
		20.06	Glaze fruit	
		23.09	Preparations of a kind used in animal feeding	
		24.03	Tobacco extracts and essences	
		29.32	Diosgenin; diosgenin acetate	
		29.33		
		29.34		
		29.37	Hormones, natural or reproduced by synthesis	
		30.03	Medicaments, veterinary	

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			30.04	
			32.03	Colouring matter of vegetable origin
.10	104.20	02.00	54	32.04 Synthetic organic dyestuffs
			32.08	Varnishes and lacquers; paints and enamels; pigments in
			32.09	ethyl alcohol
			32.10	
			32.15	Writing ink, printing ink and other inks
			34.01	Soap, including medicated soap, the following: Liquid soap
			34.02	Organic surface-active agents
			34.03	Lubricating preparations
			34.05	Polishes and creams and similar preparations
			36.02	Explosives
			38.05	Spirits of turpentine
			38.08	Disinfectants, insecticides, fungicides, herbicides, anti-sprouting products, rat poisons and similar products
			38.10	Pickling preparations for metal surfaces; fluxes and other auxilliary preparations for soldering, brazing or welding
			38.14	Composite solvents and thinners for varnishes and similar products
			38.19	Brake fluid
			38.20	Anti-freeze mixture for engine radiators
			38.23	Chemical products and preparations of the chemical or allied industries, the following: (i) Blackboard revivers (ii) Cleaning preparations (iii) Collar stiffening for shirts (iv) Gut preserver (v) Sprays (corrosive sublimate) (vi) Motor vehicle suspension fluid (vii) Reproduction fluid (viii) Additives, for use with can sealing preparations
			39.01	Plastics
			to	
			39.21	
	03.00		54	In the manufacture in accordance with a formula approved by the Commissioner in each case, of the following goods (which are classified in Part 1 of Schedule No. 1 under the tariff headings indicated below), provided they are intended for sale as such or for the manufacture, for sale, of other goods approved by the Commissioner:
				Full duty less 2 880c per 100 litres of absolute alcohol
				Tariff heading and description of goods
			17.04	Sugar confectionery
			18.06	Chocolate confectionery
			22.08	Compound alcoholic preparations of fresh orange or lemon peel or of fresh grenadella pulp
10	104.20	03.00	30.03	Medicaments (excluding veterinary medicaments)
			30.04	
			33.02	Alcoholic solutions of one or more odoriferous substances of a kind used as raw materials in the perfumery, food, drink or other industries

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			33.03			
			33.04	Perfumery, cosmetic or toilet preparations		
			33.05			
			33.06			
			33.07			
			34.01	Soap, including medicated soap, the following:		
				(i) Toilet soap		
				(ii) Antiseptic soap		
			34.03	Anti-stick agents for coating cooking utensils		
			38.23	Chemical products and preparations of the chemical or allied industries, the following:		
				(i) Mineral preservative		
				(ii) Picric acid		
				(iii) Renovators		
04.00	59			In the manufacture of ether or similar substances by a process which causes the ethyl alcohol to undergo a chemical change	Full duty	
05.00	53			In the separation of higher alcohols and the purification of petrol.....	Full duty	
06.00	58			In the manufacture of vinegar and acetic acid by a process of acetic fermentation.....	Full duty less 770c per 100 litres of absolute alcohol	
07.00	52			For production control purposes in the extraction of uranium	Full duty	
08.00	57			In the manufacture of foundry spirits	Full duty	
09.00	51			In the manufacture, in accordance with a formula approved by the Commissioner, of washing preparations	Full duty less 835c per 100 litres of absolute alcohol	
10.00	54			In the manufacture of acetic acid by a process other than acetic fermentation.....	Full duty	
11.00	59			In the manufacture of immunoglobulin	Full duty	
12.00	53			As a textile dye fixative, after being denatured in accordance with a formula approved by the Commissioner	Full duty	
13.00	58			As such or for mixing with duty paid petroleum fuels, for experimental purposes as fuel in internal combustion piston engines	Full duty	
14.00	52			In the precipitation of enzymes	Full duty	
15.00	57			In the manufacture of anti-static agents	Full duty	
16.00	58			In the manufacture of benzoic acid.....	Not exceeding 121,463c/100 litre absolute alcohol	
.12	104.20	01.00	59	Plain spirits entered for use in a customs and excise warehouse, in such quantities as the Commissioner may allow, for the cleaning or sterilising of containers and plant in the manufacture of wine and spirits	Full duty	
.15	104.20	01.00	54	Wine spirits entered for use in the topping or preservation of unfortified still wine	Full duty	
.18	104.20	01.00	58	Spirits obtained by the distillation of any fermented beverage (excluding sorghum beer) and entered for use in the topping or preservation of other still fermented beverages, unfortified	Full duty	
.20	104.20	01.00	53	Wine spirits entered for use in the manufacture of caramel and other colouring matter for use in the manufacture of wine	Full duty	
.25	104.30			Manufactured tobacco entered for use:		
		01.00	59	In the manufacture of animal lick or dip.....	Full duty	
607.05				MINERAL PRODUCTS:		
.10	105.10			Distillate fuels used:		

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01.00	50	In the manufacture of lubricating grease	3,817c per litre
02.00	55	In the manufacture of disinfectants, insecticides, fungicides, weedkillers, anti-sprouting products, rat poisons and similar products (including fly papers)	3,817c per litre
03.00	53	As raw material (reactor and tangential oil) in the manufacture of oil-furnace carbon black	3,817c per litre
04.00	54	In the calcination of refractory clay	3,817c per litre
05.00	59	In the manufacture of products not elsewhere specified in this item (excluding the manufacture of fuel)	3,817c per litre
.20	105.10	Base oils for prepared lubricating oil and base oils in prepared lubricating oil entered for use:	
01.00	59	In the manufacture of ink	Full duty
02.00	53	In the manufacture of textiles and textile products	Full duty
03.00	58	In the manufacture of twine, rope and cordage	Full duty
04.00	52	In the manufacture of disinfectants, insecticides, fungicides, weedkillers and allied products	Full duty
05.00	57	In the manufacture of synthetic rubber	Full duty
06.00	51	In the manufacture of rubber products	Full duty
07.00	56	In the leather tanning and finishing industry	Full duty
08.00	50	In the building board industry for the tempering of hardboard	Full duty
09.00	55	In the manufacture of lubricating grease, and of cutting, tanning and textile oil	Full duty
10.00	58	In the mining industry in the flotation process	Full duty
11.00	52	In the manufacture of transformer oil, cable oils, insulating oils, dielectric oils and hydraulic transmission fluids	Full duty

608.00

LOSS OR ABANDONMENT OF EXCISABLE GOODS**NOTES:**

1. For the purposes of rebate item 608.01 -
 - (a) any application by a licensee of a customs and excise warehouse for a rebate of duty in terms of the provisions of rebate item 608.01 shall be submitted to the Controller on a form approved by the Commissioner, supported by such evidence of the loss and the circumstances in which such loss occurred as the Commissioner may require in each case;
 - (b) any individual loss or deficiency of any particular type shall not exceed such percentage of the goods in which such loss or deficiency occurred as the Commissioner may determine in respect of such excisable goods and in such circumstances as may be specified by him or her; and
 - (c) any excisable goods in the process of manufacture which are removed from one customs and excise manufacturing warehouse to another such warehouse for the purposes of further manufacturing thereof shall be deemed to be in the customs and excise manufacturing warehouse to which such goods are in transit, provided such goods are removed in a manner and in containers approved by the Commissioner.
2. No application to destroy goods in a customs and excise warehouse under the provisions of rebate item 608.02 shall be considered by the Commissioner unless such goods have no commercial value or unless the disposal of such goods will be detrimental to the applicant or the industry in question.

608.00

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3. The provisions of Note 2 to rebate item 412.00 shall *mutatis mutandis* apply to any offer to abandon or application to destroy any goods under the provisions of item 608.02: Provided that the Commissioner may exempt any offer of abandonment in respect of such goods of any class or kind or any goods to which such circumstances apply as he or she may specify from any of the conditions of the said Note 2.
4. For the purposes of rebate item 608.03 any -
 - (a) loss in respect of which a rebate of duty is claimed shall be proved to the Commissioner; and
 - (b) application for a rebate of duty shall be submitted to the Controller on a form approved by the Commissioner and shall be accompanied by such documents as the Commissioner may specify
5. No licensee shall be entitled to a rebate of duty under the provisions of item 608.04 unless such loss to which an application for rebate relates is proved and in addition to evidence relating to the provisions specified in paragraphs (i), (ii) and (iii) of the item further evidence is submitted with such application that -
 - (a) all possible steps were taken to ensure that the containers and equipment including those for the conveyance of goods in bond are in a good condition;
 - (b) any loss in transit by road was immediately reported to the nearest Controller and the Namibian Police or a traffic officer and that steps to repair the containers in question or to prevent further loss were taken immediately;
 - (c) any loss in transit by rail was immediately reported to the nearest Controller and Namibian Police; and
 - (d) any loss in a licensed warehouse was immediately reported to the Controller and if the Controller is not available such loss was reported without delay to the Namibian Police and that steps to prevent further loss were immediately taken.

608.01 000.00 01.00 05 **EXCISABLE GOODS IN A CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE AND EXCISABLE GOODS IN THE PROCESS OF MANUFACTURE AND REMOVED FROM ONE CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE TO ANOTHER SUCH WAREHOUSE, UNAVOIDABLY LOST IN MANUFACTURING PROCESSES OR THROUGH WORKING, PUMPING, HANDLING AND SIMILAR CAUSES OR THROUGH NATURAL CAUSES, TO SUCH EXTENT AS THE COMMISSIONER DEEMS REASONABLE, SUBJECT TO PRODUCTION OF PROOF THAT SUCH GOODS DID NOT ENTER INTO CONSUMPTION**

Full duty

608.02 **EXCISABLE GOODS AND SPIRITUOUS BEVERAGES UNCONDITIONALLY ABANDONED TO THE OFFICE BY THE OWNER OR DESTROYED WITH THE PERMISSION OF THE COMMISSIONER: PROVIDED THAT THE COMMISSIONER MAY DECLINE TO ACCEPT ABANDONMENT OR GRANT PERMISSION FOR DESTRUCTION:**

PROVIDED THAT THE COMMISSIONER MAY DECLINE TO ACCEPT ABANDONMENT OR GRANT PERMISSION FOR DESTRUCTION:

PROVIDED FURTHER THAT ACCEPTANCE OF ABANDONMENT OR DESTRUCTION OF ANY GOODS SHALL BE SUBJECT TO SUCH CONDITIONS AS THE MINISTER MAY PRESCRIBE BY REGULATION:

.20 000.00 01.00 09 **Excisable goods and spirituous beverages while still in a customs and excise warehouse or under the control of the Office (excluding goods cleared under rebate of duty)**

Full duty

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.30	000.00	01.00	07	Other excisable goods and spirituous beverages cleared under any item of this Part and which are still under the control of the Office	Full duty less the duty paid on entry
608.03	104.20	01.00	54	EXCISABLE SPIRITS LOST IN MANUFACTURING PROCESSES OR THROUGH UNINTENTIONAL CAUSE WHILE BEING MANUFACTURED OR STORED BY AN AGRICULTURAL DISTILLER.....	Full duty
608.04	000.00	01.00	07	GOODS IN RESPECT OF WHICH THE EXCISE DUTY, TOGETHER WITH THE FUEL LEVY WHERE APPLICABLE, AMOUNTS TO NOT LESS THAN R2 500, PROVED TO HAVE BEEN LOST, DESTROYED OR DAMAGED, ON ANY SINGLE OCCASION IN CIRCUMSTANCES OF VIS MAJOR OR IN SUCH OTHER CIRCUMSTANCES AS THE COMMISSIONER DEEMS EXCEPTIONAL WHILE SUCH GOODS ARE-..... (a) IN ANY CUSTOMS AND EXCISE WAREHOUSE OR IN ANY APPOINTED TRANSIT SHED OR UNDER THE CONTROL OF THE OFFICE; (b) BEING REMOVED WITH DEFERMENT OF PAYMENT OF DUTY OR UNDER REBATE OF DUTY FROM A PLACE IN NAMIBIA TO ANY OTHER PLACE IN TERMS OF THE PROVISIONS OF THIS ACT; OR (c) BEING STORED IN ANY REBATE STOREROOM; PROVIDED- (i) NO COMPENSATION IN RESPECT OF THE EXCISE DUTY OR FUEL LEVY ON SUCH GOODS HAS BEEN PAID OR IS DUE TO THE OWNER BY ANY OTHER PERSON; (ii) SUCH LOSS, DESTRUCTION OR DAMAGE WAS NOT DUE TO ANY NEGLIGENCE OR FRAUD ON THE PART OF THE PERSON LIABLE FOR THE DUTY; AND (iii) SUCH GOODS DID NOT ENTER INTO CONSUMPTION	Full duty

609.00

MISCELLANEOUS REBATES AND REFUNDS

NOTES:

1. (1) For the purposes of rebate item 609.05.10 -
 - (a) any application for a refund of excise duty on distillate fuel shall be submitted by the registered user of such fuel to the Commissioner on a form DA 81 together with the original invoice furnished by the seller and any other supporting evidence as the Commissioner may require in each case;
 - (b) any such invoice shall be numbered and dated by the seller and shall reflect the business address of the seller and the registered address of the user, the quantity and price of such fuel and registration letters and numbers of the vehicle when such fuel is supplied as fuel into the tank of any vehicle: Provided that the Commissioner may accept any other invoice as may in each case be approved by him or her; and
 - (c) copies of such invoices shall be kept by the seller for a period of at least three years from the date of sale and be made available to any officer on demand.
- (2) No application for a refund shall be considered if the quantity of distillate fuel to which such application relates, is less than ten liters.
- (3) Any user of distillate fuel who is registered in terms of section 84 shall, in a form approved by the Commissioner -
 - (a) keep record of all purchases or receipts of distillate fuel, reflecting -
 - (i) the number and date of each invoice relating to such purchases or receipts:

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- (ii) the quantities purchased or received;
- (iii) the sellers name and business address; and
- (iv) the date of purchase or receipt;
- (b) keep record, in respect of use or disposal of distillate fuel, reflecting -
 - (i) the date or period of use or disposal;
 - (ii) the quantity and purpose of use or disposal;
 - (iii) the registration particulars of the vehicle and type of machinery or equipment in which such fuel was used; and

such records shall be kept for a period of at least three years from the date of use or disposal of such fuel or the date of application for a refund, whichever occurs last, and be made available to any officer on demand.

- (4) Any user of distillate fuel who has been granted a provisional refund of duty or fuel levy shall, for the purposes of section 84, furnish the Commissioner with a declaration at such times and in such form as the Commissioner may require in respect of actual use of such fuel.

2. For the purposes of rebate rebate item 609.22.10 -

- (a) no refund of duty shall be paid under the provisions of item 609.22.10 except to the manufacturer of such goods;
- (b) a manufacturer who desires to avail himself or herself of the concession provided for in item 609.22.10 shall apply to the Commissioner, through the Controller, in detailed particulars of the class or kind of goods he or she intends withdrawing from the market and of the steps he or she intends taking to keep such goods intact and entirely separate from any other goods or materials in his or her customs and excise manufacturing warehouse which steps shall be approved by the Controller before such goods are returned;
- (c) if the Commissioner approves the application any goods returned shall be -
 - (i) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and
 - (ii) unpacked and transferred to and mixed with stocks of materials for processing, under the supervision of an officer;
- (d) the manufacturer of the goods returned shall produce evidence to the Commissioner of the duty paid on the goods so returned and if such evidence cannot be produced the Commissioner may determine an amount which shall be deemed to be the duty paid on such goods; and
- (e) charges at the prescribed rate shall be paid by the manufacturer in question for the special attendance of the Controller in terms of the provisions of paragraph (c).

609.04

BEVERAGES AND SPIRITS: TOBACCO:**Notes:**

For the purpose of this rebate item -

- (a) "whisky" means the distillate obtained by the distillation of the fermented mash of grain; and
- (b) "malt whisky" means the distillate obtained by the distillation of the fermented mash of malt in a pot still

.05 104.05 01.00 59 Non-alcoholic beverages consisting of flavoured or unflavoured milk, undiluted or diluted with water

Full duty

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02.00	53	Non-alcoholic beverages (undiluted or diluted with water, including carbonated water), containing, by volume, not less than the following percentage of juice of the fruit or vegetables specified hereunder, and of a degree Brix as indicated:			Full duty
		Apples	50 per cent	10,5° Brix	
		Apricots	35 per cent	11,0° Brix	
		Grapes	50 per cent	12,5° Brix	
		Grenadillas	20 per cent	9,0° Brix	
		Guavas	20 per cent	8,0° Brix	
		Pears	40 per cent	12,0° Brix	
		Peaches	40 per cent	12,0° Brix	
		Pineapples	50 per cent	9,5° Brix	
		Oranges	50 per cent	8,6° Brix	
		Naartjies	50 per cent	8,0° Brix	
		Grapefruit	50 per cent	8,0° Brix	
		Lemons	20 per cent	7,5° Brix	
		Tomatoes	40 per cent	5,0° Brix	
		Unspecified fruit	40 per cent	12,0° Brix	
.05	104.05	02.00	Mixtures of any kind of fruit or tomatoes	the weighed average of the minimum percentages juice at standard strength as prescribed above for the species concerned	the weighed average of the Brix values of the juice at standard strength as prescribed above for the species concerned
.20	104.15	01.00	52	Fortified or unfortified still wine entered for use in any church for religious purposes.....	Full duty
.30	104.20	01.00	53	Whisky and malt whisky, produced and matured for at least three years in Namibia, entered for use in the manufacture of blended whisky consisting of a mixture of 30 per cent or more malt whisky (calculated on the basis of absolute alcohol by volume and matured for not less than three years) and not more than 70 per cent whisky (calculated on the basis of absolute alcohol by volume and matured for not less than three years).....	46c/litre of absolute alcohol
.35	104.20	01.00	59	Wine spirits, distilled at not lower than 60 per cent of alcohol by volume, approved by the Commissioner and certified by him or her to be pure wine spirit and is a gin or a liqueur or is intended for use by a blender for purposes of blending or in the fortification of wine or in the manufacture of gin or liqueur; or grape spirits, distilled from pure wine or must, the produce of fresh grapes, at not lower than 60 per cent of alcohol by volume, approved by the Commissioner and certified by him or her to be pure wine spirit and is blended with not less than 25 per cent (calculated on the basis of absolute alcohol) of brandy; or pot still brandy. Distilled in a pot still under excise supervision, at not higher than 75 per cent of alcohol by volume, wholly from pure wine or must, the produce of fresh grapes, which has been approved by the Commissioner and certified by him or her to be pure wine brandy, and which has been matured by storage for a period of not less than three years in a warehouse in wood approved by the Commissioner, entered for use in the blending of brandy consisting of a mixture of 30 per cent or more pot still brandy (calculated on the basis of absolute alcohol by volume) and not more than 70 per cent wine spirits or grape spirits (calculated on the basis of absolute alcohol by volume)	96,13c per litres of absolute alcohol
.40	104.20	01.00	59	Spirits obtained by the distillation of any sugar cane product and entered for use in the manufacture of gin.....	13,9c/litres of absolute alcohol

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.45	104.20	01.01	58	Spirits obtained by the distillation of any grain product and entered for use in the manufacture of gin.....	13,9c/litres of absolute alcohol
.50	104.20	01.00	57	Plain spirits, in such quantities and at such times as the Commissioner may allow by specific permit, entered for use in the extraction of washing preparation residues in wool ..	Full duty
.55	104.20	01.00	55	Plain spirits, in such quantities and at such times as the Commissioner may allow by specific permit, entered for use by hospitals, blood transfusion services and scientific or educational institutions for experimental, research, burning, preserving, cleaning or sterilizing purposes or for use in and essential for X-ray and similar equipment	Full duty

609.05

MINERAL PRODUCTS:**NOTES:****In this item-**

- (a) "road" means any terrain over which a vehicle can be driven whether or not it is private property and "road transport" has a corresponding meaning;
- (b) "agriculture" means the science, art and function of soil cultivation including the reaping of harvests, the rearing of and caring for animals, fish and reptiles and the keeping of bees, for the production of agricultural products, the drilling for water and the building of dams and roads and hired services performing such functions at a place where agriculture is conducted;
- (c) "agricultural products" means animals, fish and reptiles and their products, plants and vegetable products in their natural state or the processed produce of agriculture, and includes eggs, milk, cream, meat, honey, grain, vegetables, fresh fruit, dried fruit, wine, flowers, nursery products, wool and hides, whether or not packed for marketing;
- (d) "agricultural requirements" means goods that are essential for agriculture and includes goods for the cultivation of the soil, growing of crops, reaping of harvests, rearing of and caring for animals, fish and reptiles and the building of dwellings and structures for agricultural purposes;
- (e) "road in agriculture" means the transport of labour to and from the place where agriculture is carried on, agricultural products on and from such place to the premises of the buyer or other place from where the goods are marketed or where the goods will be processed by a person other than the person carrying on agriculture, whichever destination comes first and the transport of agricultural requirements on such place and from the suppliers loading point to such place. For the purpose of this definition a vehicle shall be deemed to be used for road transport in agriculture when either on the forward or return journey it conveys mainly agricultural products or requirements and includes hired services performed on behalf of the person carrying on agriculture;
- (f) "rail transport in agriculture" means the transport of full train loads of agricultural products, from the point of loading to the point of discharge, or the transport of full train loads of agricultural requirements, from the supplier's point of loading to the place of discharge. For the purpose of this definition a locomotive shall be deemed to be used for rail transport in agriculture when either on the forward or return journey it conveys full train loads of agricultural products or requirements and includes hired services performed on behalf of the person carrying on agriculture;

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- (g) "forestry" means the science, art and function of planting and the maintenance of plantations, including the growing of seed, seedlings and saplings, the cultivation of the soil, the protection of plantations against fire and the felling of trees by the person carrying on forestry and the building and maintenance of roads in the plantation;
- (h) "road transport in forestry" means the transport of primary forestry products, for example, seed, seedlings and saplings, bark and felled trees, in the plantation and from the plantation to the saw-mill or to any other point of discharge; transport of forestry requirements for example, sprays, implements, seed, seedlings and saplings, in the plantation and from the supplier's point of loading to the plantation and the transport of employees for activities in forestry. For the purpose of this definition a vehicle shall be deemed to be used for road transport in forestry when either on the forward or return journey it conveys mainly such forestry products or requirements and includes hired services performed on behalf of the person carrying on forestry;
- (i) "rail transport in forestry" means the transport of full train loads of primary forestry products, for example, seed, seedlings and saplings, bark and felled trees, from the point of loading to the point of discharge, or the transport of full train loads of forestry requirements, for example, sprays, implements, seed, seedlings and saplings, from the supplier's point of loading to the place of discharge. For the purpose of this definition a locomotive shall be deemed to be used for rail transport in forestry when either on the forward or return journey it conveys full train loads of forestry products or requirements and includes hired services performed on behalf of the person carrying on forestry.

.05	105.10	01.00	50	Petrol and base oils in prepared lubricating oil, supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item	Full duty
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.10	105.10			Distillate fuels:	
				(a) purchased as contemplated in section 84(1)(e); or	
				(b) purchased and in respect of which a provisional refund was granted in terms of section 84(2).	
		01.00	53	Used as fuel for road or rail transport in agriculture or forestry by any person other than the person carrying on agriculture or forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)	3,634c/l
		02.00	54	Used as fuel for the production of agricultural products (excluding such fuel used for road or rail transport in agriculture or in vehicles of headings Nos. 87.02 and 87.03), or as engine fuel in whalers, trawlers and other ocean-going fishing vessels	3,634c/l
		03.00	59	Used as fuel for road or rail transport in agriculture by the person carrying on agriculture (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)	3,634c/l
		04.00	53	Used as fuel in forestry (excluding such fuel used for road or rail transport in forestry or in vehicles of headings Nos. 87.02 and 87.03)	3,634c/l
		05.00	58	Used as fuel for road or rail transport in forestry by the person carrying on forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)	3,634c/l

609.22

MISCELLANEOUS GOODS:

.10	000.00	01.00	08	Excisable goods of any class or kind approved by the Commissioner in each case, where all goods of that class or kind are withdrawn from marketing and returned to a customs and excise manufacturing warehouse with his or her permission, provided such goods are suitable for reprocessing and are taken into stocks of materials for reprocessing	Full duty
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PART 2

REBATES AND REFUNDS OF AD VALOREM EXCISE DUTIES

NOTES:

1. The excisable goods specified in Column IV of this Part may, subject to the provisions of section 84, be entered under rebate of the excise duty specified in Section B of Part 2 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in Column V of this Part, or a refund of the excise duty paid on such goods under any item in Section B of Part 2 of Schedule No. 1, to the extent stated in Column VI of this Part, shall be paid in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.
2. Unless the context otherwise indicates, Notes A, C, and G of the General Notes to Schedule No. 1 shall *mutatis mutandis* apply to this Part.
3. Any particulars in Column V or VI in this Part in respect of any goods relate to the excise duty specified in Section B of Part 2 of Schedule No. 1 and payable or paid in respect of such goods.
4. Any refund of excise duty specified in this Part in respect of any goods, shall be subject to any rebate of duty allowed in respect of such goods on entry for home consumption thereof.
5. No refund of excise duty shall be due under this Part if the goods specified in any item therein are used for a purpose not specified in such item prior to use for a purpose or compliance with a condition so specified.
6. Wherever the tariff item or tariff heading under which any goods are classified in Section B of Part 2 or Part 1 of Schedule No. 1 is quoted in any item in this Part in which such goods are specified, the goods so specified in such item in this Part shall not include goods which are not classified under the said tariff item or tariff heading.
7. A refund of excise duty under this Part shall be paid only to the manufacturer or the person who paid the duty on entry for home consumption of the goods in question, unless the Commissioner authorises payment of such refund to any other person on compliance with such conditions as he or she may impose in each case.
8. The provisions of item 613.02 shall not apply in respect of goods provided for in item 613.03 when intended for the purposes specified therein.

Rebate Item	Tariff Item	C Code	D	Description	Extent of Rebate	Extent of Refund
610.00				EXCISABLE GOODS FOR USE BY PUBLIC HOSPITALS AND OTHER INSTITUTIONS OR BODIES		
610.03	000.00	01.00	07	Excisable goods approved by the Commissioner supplied to schools for primary and secondary education or to colleges for the training of teachers, subject to the conditions imposed by the Commissioner in each case and to a permit issued by him or her, provided -	Full duty	
			(a)	such goods are purchased by such schools, or colleges for their own use, and		
			(b)	any claim for a rebate of excise duty in terms of this item is supported by -		
			(i)	a sworn affidavit by the head of the school or college that the goods were purchased from funds collected by the school or college, and		
			(ii)	a certified copy or photostatic copy of the order for the goods concerned		
610.05	000.00	01.00	01	Excisable goods for use by the Bible Society for the official operations of the society	Full duty	
610.06				Excisable goods for use by educational institutions or for purposes approved by the Commissioner, subject to the provisions of the regulations relating to rebate item 405.03 of Schedule No. 4 cleared for home consumption on or before 19 December 1993:		
	124.40	01.00	53	Loudspeakers and electric audiofrequency amplifiers, for use with projectors	Full duty	
	124.45	01.00	54	Magnetic tape sound reproducing apparatus, not incorporating a sound recording device	Full duty	
	124.50	01.00	50	Magnetic tape recording apparatus, whether or not incorporating a sound reproducing device	Full duty	
	124.55	01.00	50	Video recording or reproducing apparatus	Full duty	
	124.65	01.00	57	Recorded magnetic tapes, for use with video recording or reproducing apparatus	Full duty	

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124.75	01.00	53	Video recording or reproducing apparatus incorporating a video tuner.....	Full duty
128.30	01.00	56	Cinematographic projectors.....	Full duty
128.35	01.00	52	Image projectors.....	Full duty
610.07	000.00	01.00	06 Excisable goods approved by the Commissioner for use by an organisation or body approved by the Commissioner for the care of alcoholics drug addicts, the aged and persons with physical or mental defects, subject to the conditions imposed by the Commissioner in each case and to a permit issued by him or her.....	Full duty
610.08	000.00	01.00	03 Radio-, television and ancillary apparatus, equipment and materials, for use by a body or person licensed to conduct a public radio or television service, entered for home consumption on or before 31 December 1994, subject to the regulations which apply to item 405.02 of Schedule No. 4.....	Full duty
610.09	000.00	01.00	00 Excisable goods for use by registered sea rescue or life-saving operators.....	Full duty
610.10	000.00	01.00	01 Appointments and insignia, for use by any institution specified in item 405.01 of Schedule No. 4.....	Full duty
610.11	124.65	01.00	57 Video tapes entered for the Namibian Defence Force Fund for gratis screening to members of the Defence Force, subject to the conditions imposed by the Commissioner in each case and to a permit issued by him or her.....	Full duty
610.12	124.45	01.00	57 Apparatus, capable of sound reproduction only, manually operated, whether or not also suitable for use with batteries, entered by a religious body for religious instruction, subject to production of a written declaration by such body stating the nature and use of such apparatus.....	Full duty
610.14	126.05	01.05	55 One motor vehicle of a class or type approved by the Commissioner, adapted to the extent the Commissioner may prescribe or may deem sufficient for driving by a permanently physically disabled person or for the transport of a permanent physically disabled person who is medically declared to be a quadriplegic, subject to a permit issued by the Commissioner and any additional conditions which he or she may impose in each case -.....	Full duty
			(i) provided such vehicle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of without the prior consent of the Commissioner within a period of 3 years from the date of entry under this item: Provided that any one of the foregoing acts with such vehicle within a period of 2 years from the date of entry in terms of this item shall render such vehicle liable to the payment of duty; and	
			(ii) a rebate of duty in terms of this item shall be allowed only once per person during a period of 3 years or such shorter period as the Commissioner may in exceptional circumstances decide	
611.00			EXCISABLE GOODS FOR USE BY HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES Note: The provisions of Notes 1 to 5 to rebate item 406.00 of Schedule No. 4 shall <i>mutatis mutandis</i> apply to this rebate item.	
611.01	000.00	01.00	07 Excisable goods for the personal or official use by the President and his or her family.....	Full duty
611.02	000.00	01.00	04 Excisable goods for the personal or official use by diplomatic agents, members of the administrative and technical staff of a diplomatic mission, and the members of their families.....	Full duty
611.03	000.00	01.00	01 Excisable goods for the personal or official use by consular officers and foreign representatives other than those referred to in rebate items 406.02 and 406.03, and the members of their families.....	Full duty

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611.04	000.00	01.00	09	Stationery, uniforms and appointments for the official use by a consular post headed by a honorary consular officer	Full duty	
611.05	000.00	01.00	06	Excisable goods for the personal or official use by the members, agents, officers, delegates or permanent representatives of, to or with an organisation or institution, and the members of their families	Full duty	
613.00				EXISABLE GOODS FOR USE DIRECTLY IN THE MANUFACTURE OF OTHER EXCISABLE GOODS		
613.01	000.00	01.00	06	Excisable goods manufactured by any licensee in any special customs and excise warehouse and incorporated, in unused condition, in any other excisable goods manufactured by the same licensee in the same special customs and excise warehouse	Full duty	
613.02	000.00	01.00	03	Excisable goods on which excise duty has been paid and which have been incorporated, in unused condition, in any other excisable goods manufactured in any special customs and excise warehouse		Not exceeding the duty payable per quarter for excise duty purposes
613.03				Excisable goods for use by manufacturers approved by the Commissioner, subject to such conditions as he or she may impose for manufacturing purposes:		
	124.40	01.00	55	Microphones and loudspeakers, not mounted in housings or cabinets, for the manufacture of telephones, television receiving sets and sound recording or reproducing apparatus	Full duty	
	124.45	01.00	51	Record players and tape decks, not mounted in cabinets or the like, for the manufacture of sound recorders or reproducers (including radio reception apparatus incorporating such articles)	Full duty	
	124.70	01.00	55	Radio-broadcast receivers, to be incorporated in motor vehicles as original equipment	Full duty	
614.00				EXCISABLE GOODS EXPORTED		
614.01	000.00	01.00	00	Excisable goods exported ex a customs and excise warehouse (including supply as stores to foreign-going ships or aircraft)	Full duty	
614.02	000.00	01.00	08	Excisable goods exported by an exporter registered with the Permanent Secretary: Trade and Industry as an approved exporter, provided a duly completed refund application in the prescribed form for a total amount of excise duty of N\$20 or more, supported by the necessary documentary evidence, is submitted to the Controller within a period of 6 months from the date of posting in the case of export by post, or within a period of 6 months from the date of entry for export in the case of export in any other manner, but not later than 2 years from the date on which the excise duty on any such goods was paid: Provided that such refund application may relate to more than one consignment each of a value of N\$20 or more and the date of entry for export is taken to be the date of export of the first such consignment		Full duty
615.00				EXCISABLE GOODS ABANDONED, DESTROYED OR LOST		
				NOTES:		
				1. The provisions of Note 2 to rebate item 412.00 shall <i>mutatis mutandis</i> apply to any goods abandoned or destroyed in terms of rebate item 615.01.		
615.01				Excisable goods unconditionally abandoned to the Office by the owner or destroyed with the permission of the Commissioner: Provided that the Commissioner may decline to accept abandonment or grant permission for destruction:		
	.05 117.00	01.00	37	Motor vehicles, entered under any item of this Part, damaged by accident or unavoidable cause	Full duty	

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.10	000.00	01.00	03	Excisable goods while still in a customs and excise warehouse or under the control of the Office (excluding goods cleared under rebate of duty).....	Full duty	Full duty
.15	000.00	01.00	02	Other excisable goods cleared under any item of this Part and which are still under the control of the Office	Full duty less the duty paid on entry	Full duty
615.02	000.00	01.00	02	Excisable goods unavoidably lost in a special customs and excise warehouse in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Commissioner deems reasonable, subject to production of proof that such goods did not enter into consumption.....	Full duty	Full duty
615.03	000.00	01.00	00	Excisable goods in respect of which the excise duty amounts to not less than N\$2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner deems exceptional, while such goods are in any customs and excise warehouse or are being removed in bond or are under the control of the Commissioner provided no compensation in respect of excise duty on such goods has been paid or is due to the owner by any other person and such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty and that such goods did not enter into consumption.....	Full duty	Full duty

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PART 3

REBATES AND REFUNDS OF FUEL LEVY

NOTES:

1. A refund of fuel levy paid under Part 5 of Schedule No. 1 in respect of any goods specified in Column IV of this Schedule shall, subject to the provisions of Section 84, be allowed to the extent stated in Column VI of this Part, in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.
2. Unless the context otherwise indicates, Notes A, C, and G of the General Notes to Schedule No. 1 shall *mutatis mutandis* apply to this Part.
3. Any particulars in Column VI in this Part in respect of any goods relate to the fuel levy specified in Part 5 of Schedule No. 1 and paid in respect of such goods.
4. Wherever the heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 or the fuel levy item under which any goods are classified in Part 5 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said heading or subheading or fuel levy item.
5. A refund in terms of this Part shall be paid only to the person who purchased and used the goods concerned for the purpose specified in such item, unless the Commissioner authorises payment of such refund to any other person on compliance with such conditions as he may impose in each case.
6. No refund in respect of the fuel levy is payable in respect of distillate fuels for use by government.
7. A rebate of fuel levy specified in Part 5 of Schedule No. 1 shall, subject to the provisions of section 84, be allowed to the extent stated in Column V of rebate items 640.04 and 640.05, on compliance with the provisions of the rebate items and any notes applicable thereto.

Rebate Item	Tariff Item	C Code	Article D Description	Extent of Rebate	Extent of Refund
640.00			PETROL AND DISTILLATE FUELS USED FOR SPECIFIC PURPOSES: NOTES: 1. In this item "road", "agriculture", "agricultural products", "agricultural requirements", "transport in agriculture", "forestry", "transport in forestry", and "mining" and "construction" shall have the meaning assigned thereto in the Notes to rebate item 609.05 of this Schedule. 2. For the purposes of a refund of fuel levy in terms of rebate item 640.03 the provisions of Note 1 under rebate item 609.00 shall <i>mutatis mutandis</i> apply		
640.01.01	195.10		Petrol and distillate fuels used by the President mentioned in rebate item 406.01 of Schedule No. 4, subject to the requirements of that rebate item and of the Notes (except Note 1) applicable thereto:		
		01.00	59 Petrol.....	8,9c per litre	
		02.00	53 Distillate fuels.....	6,7c per litre	
.02	195.10		Petrol and distillate fuels used by diplomatic and other foreign representatives mentioned in rebate items 406.02, 406.03, 406.05 or 406.07 or Schedule No. 4, subject to the requirements of those rebate items and of the Notes (except Note 1) applicable thereto	As determined and approved by the Permanent Secretary: Foreign Affairs	
640.02	195.10.15	01.00	76 Distillate fuels used in the manufacture of the goods specified in rebate item 607.05.10.....	17,466c per litre	

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640.03	195.10.15	Distillate fuels:		
		(a) purchased as contemplated in section 84 (1)(e) or		
		(b) purchased and in respect of which a provisional refund was granted in terms of section 84(2),		
	01.00	76	Used as fuel for road or rail transport in agriculture or forestry by any person other than the person carrying on agriculture or forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03).....	14,966c/l
	02.00	71	Used as fuel for the production of agricultural products (excluding such fuel for use for road or rail transport in agriculture or in vehicles of headings Nos. 87.02 and 87.03) or as engine fuel in whalers, trawlers and other ocean-going fishing vessels	14,966c/l
	03.00	76	Used as fuel for road or rail transport in agriculture by the person carrying on agriculture (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03).....	14,966c/l
	04.00	70	Used as fuel in forestry (excluding such fuel used for road on rail transport in forestry or in vehicles of headings Nos. 87.02 and 87.03).....	14,966c/l
	05.00	75	Used as fuel for road on rail transport in forestry by the person carrying on forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)	14,966c/l
640.04	195.00	01.00	5 FUEL LEVY GOODS EXPORTED (INCLUDING SUPPLY AS STORES FOR FOREIGN-GOING SHIPS OR AIRCRAFT BUT EXCLUDING FISHING VESSELS PROVIDED FOR IN ITEM 640.06)	Full fuel levy
640.06			FUEL LEVY GOODS SUPPLIED AS STORES FOR ANY FISHING VESSEL NOT REGISTERED IN NAMIBIA OR ANYWHERE ELSE WITHIN THE COMMON CUSTOMS AREA, AND WHICH DOES NOT OPERATE FOR GAIN FOR OR ON BEHALF OF OR UNDER ANY CHARTER OR OTHER CONTRACT TO ANY PERSON IN NAMIBIA:	
	195.00	01.00	5 Distillate fuel	Full fuel levy
640.08	000.00	01.00	07 GOODS IN RESPECT OF WHICH THE FUEL LEVY, TOGETHER WITH THE EXCISE DUTY WHERE APPLICABLE, AMOUNTS TO NOT LESS THAN N\$2 500, PROVED TO HAVE BEEN LOST, DESTROYED OR DAMAGED, ON ANY SINGLE OCCASION IN CIRCUMSTANCES OF VIS MAJOR OR IN SUCH OTHER CIRCUMSTANCES AS THE COMMISSIONER DEEMS EXCEPTIONAL WHILE SUCH GOODS ARE -	Full fuel levy
			(a) IN ANY CUSTOMS AND EXCISE WAREHOUSE OR IN ANY APPOINTED TRANSIT SHED OR UNDER THE CONTROL OF THE OFFICE;	
			(b) BEING REMOVED WITH DEFERMENT OF PAYMENT OF DUTY OR UNDER REBATE OF DUTY FROM A PLACE IN NAMIBIA TO ANY OTHER PLACE IN TERMS OF THE PROVISIONS OF THIS ACT; OR	
			(c) BEING STORED IN ANY REBATE STOREROOM, PROVIDED -	
			(i) NO COMPENSATION IN RESPECT OF THE EXCISE DUTY OR FUEL LEVY ON SUCH GOODS HAS BEEN PAID OR IS DUE TO THE OWNER BY ANY OTHER PERSON;	
			(ii) SUCH LOSS, DESTRUCTION OR DAMAGE WAS NOT DUE TO ANY NEGLIGENCE OR FRAUD ON THE PART OF THE PERSON LIABLE FOR THE DUTY; AND	
			(iii) SUCH GOODS DID NOT ENTER INTO CONSUMPTION	

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SCHEDULE NO. 7

TRADE AGREEMENTS

No item (Reserved for future /national use)

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801.00	CUSTOMS AND EXCISE STORAGE WAREHOUSE	N\$100	Indefinite, subject to the conditions the Commissioner may impose
805.00	CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE:		
805.05	Approved for the incidental manufacture of excisable goods as a by-product in the manufacture of other goods or for the reprocessing, for use by the reprocessor, of excisable goods after use thereof by him or her for such other purpose as the Commissioner regards as incidental manufacturing	N\$10	Indefinite, subject to the conditions the Commissioner may impose
805.10	Approved for other purposes.....	N\$10	Indefinite, subject to the conditions the Commissioner may impose
810.00	SPECIAL CUSTOMS AND EXCISE WAREHOUSE:		
810.05	Approved for the manufacture of wine by a wine-grower or a wine-growers' co-operative agricultural society.....	N\$10	Indefinite, subject to the conditions the Commissioner may impose
810.10	Approved for the manufacture of wine by a person who holds a licence under any law to deal in wine in wholesale quantities	N\$10	Indefinite, subject to the conditions the Commissioner may impose
810.20	Approved for other purposes:		
810.20.05	For storage purposes	N\$100	Indefinite, subject to the conditions the Commissioner may impose
810.20.10	For manufacturing purposes	N\$10	Indefinite, subject to the conditions the Commissioner may impose
810.20.20	For <i>ad valorem</i> excise duty purposes	N\$10	Indefinite, subject to the conditions the Commissioner may impose

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815.00	DISTILLATION OF SPIRITS BY AN AGRICULTURAL DISTILLER.....	N\$1	1 January to 31 December
820.00	STILLS:		
820.05	To own, possess or keep	N\$1 each with a maximum of N\$5 per licensee	1 January to 31 December
820.10	To manufacture or import for sale or to repair for reward.....	N\$5	1 January to 31 December
825.00	WRECK:		
825.05	To search or to search for	Free	1 January to 31 December
830.00	CONTAINER DEPOT:		
830.05	For such period as the Commissioner may determine, not exceeding six months, in a year ending on 31 December.....	N\$50	Six months, subject to the conditions the Commissioner may impose
830.10	For such period as the Commissioner may determine, exceeding 6 months but not exceeding one year ending on 31 December.....	N\$100	1 January to 31 December, subject to the said conditions
830.15	For an indefinite period, as the Commissioner may determine.....	N\$2 000	Indefinite, subject to the said conditions
835.00	CLEARING AGENT	N\$100	1 January to 31 December