

Customs and Excise (Tariff) (Amendment) Notice, 2012 (No. 5)

THE Minister of Finance has, in terms of section 225 of the Customs and Excise Act [Chapter 23:02], hereby makes the following notice:—

1. This notice may be cited as the Customs and Excise (Tariff) (Amendment) Notice, 2012 (No. 5).

2. The First Schedule of the Customs and Excise (Tariff) (Notice), 2012, published in Statutory Instrument 111 of 2012, is amended by the repeal of the following—

"Heading No.	Commodity Code	Description of Goods	Quantity	Rate of duty	
				General	MFN
01.02		LIVE BOVINE ANIMALS.			
	0102.2100	—Pure-bred breeding animals			
03.02		FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 03.04.			
		-- Other	Kg	Free	Free
	0302.8910	Salt water fish	Kg	Free	Free
	0302.8990	Fresh water fish	Kg	40%	40%
03.05		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.			
	0305.3100	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Catras</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i>), <i>Omssius carassius</i> , <i>Cenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> eels (<i>Anquilla</i> spp.) Nile perch (<i>Latesniloticus</i>) and snakeheads (<i>Channa</i> spp)			
09.08		NUTMEG, MACE AND CARDAMONS.			
		- Nutmeg:	Kg	10%	10%
	0908.1100	— Neither Crushed nor ground:	Kg	10%	10%
	0908.1200	-- Crushed or ground:	Kg	10%	10%
12.07		- Cotton seeds:	Kg	5%	5%

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Chapter 17

Sugars and sugar confectionery

Notes.

Subheading Note.

- 1.— For the purposes of subheadings 1701.12, 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.50.
- 2.— Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 690 or more but less than 930. The product contains only natural anhydral-microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

Chapter 22

Beverages, spirits and vinegar

Notes.

- 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

Subheading. Note.

- 1.— For the purposes of subheading. 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 3 bars.

Heading No.	Commodity Code	Description of Goods	Quantity	Rate of duty	
				General Excise	MFN Excise
2202	2202.1010	Flavoured aerated waters	1. Kg 2. L	60% + Excise	60% + Excise
27.10	2710.1912	<i>Other kerosene type jet fuel</i>	1. Kg 2. m ³	5%	5%
	2710.1914	<i>Other power kerosene</i>	1. Kg 2. m ³	5%	5%
	2710.1919	<i>Other</i>	1. Kg 2. m ³	5%	5%
	2710.1930	Other fuel oils	1. Kg 2. m ³	20%	20%
39.23		ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LEADS, CAPS AND OTHER CLOSURES, OF PLASTIC.			
40.08	4808.2900	-- Other	Kg	15%	15%
44.02		WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL) WHETHER OR NOT AGGLOMERATED.			
	4402.1000	- Of bamboo			
	4402.9000	- Other			

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Heading No.	Commodity Code	Description of Goods	Quantity	Rate of duty	
				General	MFN
44.07		WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELLED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF A THICKNESS EXCEEDING 6mm.			
	4407.9200	-- Of beech (<i>Fagus</i> spp.)	1. Kg 2. m ²		10%
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.			
44.20		- Other	Kg	40%	40%
	4420.9010	Panels of marquetry and inlaid wood	Kg	40%	40%
	4421.9099	<i>Other</i>	Kg	40%	40%
48.02		UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON PERFORATED PUNCH-CARDS AND PUNCH TAPE PAPER, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN PAPER OF HEADING 4801 OR 4803; HAND MADE PAPER AND PAPERBOARD.			
		- In sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state			
55.13	5513.2900	-- Other woven fabrics	1. Kg 2. m ²	10%	10%
63.07		- Other			
	6307.9010	Sanitary Towels	Kg	15%	15%
	6307.9020	Tampons	Kg	15%	15%
	6307.9090	Other	Kg	5%	5%
70.15		CORRECTIVE SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE, NOT OPTICALLY WORKED; HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES.			

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Heading No.	Commodity Code	Description of Goods	Quantity	Rate of duty	
				General	MFN
72.68	7208.2600	-- Of a thickness of 3 mm or more but less than 475 mm	1. Kg 2. t	5%	5%
74.11	7411.2910	Bushing material, cast, having an outside diameter exceeding 25 mm of bronze but not Kg 20% exceeding 180 mm, of bronze containing not less than 3% by weight of tin			
84.18		- Other refrigerating or freezing; heat pumps			
85.28	85289.7300	- Other, monochrome	1. Kg 2. No	40%	40%
8702	8702.9020	Public transport type passenger motor vehicle designed (excluding those that had been modified) to carry not less than 20 persons including the driver under such conditions as the Commissioner may fix.	1. Kg 2. No	15%	15%
87.04	8704.2310	Vehicles of a kind specially constructed for	1. Kg 2. No	5%	5%
96.19		SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS AND NAPKIN LINERS FOR BABIES AND SIMILAR ARTICLES, OF ANY MATERIAL.			
	9619.0090	Other	Kg	40%	40%";

and the substitution of the following—

Heading No.	Commodity Code	Description of Goods	Quantity	Rate of duty	
				General	MFN
01.02		LIVE BOVINE ANIMALS. —Pure-bred breeding animals			
03.02		FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 03.04.			
	0302.8910	-- Other Salt water fish	Kg	Free	Free
	0302.8990	Fresh water fish	Kg	40%	40%
03.05		FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS			

Heading No.	Commodity Code	Description of Goods	Rate of duty		
			Quantity	General	MFN
OF FISH, FIT FOR HUMAN CONSUMPTION.					
		-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carrasius carassius</i> , <i>Oenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>) eels (<i>Anquilla</i> spp.) Nile perch (<i>Latesniloticus</i>) and snakeheads (<i>Channa</i> spp.)			
09.08		NUTMEG, MACE AND CARDAMONS.			
		- Nutmeg:			
	0908.1100	-- Neither Crushed nor ground:	Kg	10%	10%
	0908.1200	-- Crushed or ground:	Kg	10%	10%
12.07		- Cotton seeds			

Chapter 17

Sugars and sugar confectionery

Note.

Subheading Note.

- 1.— For the purposes of subheadings 1701.12, 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5%.
- 2.— Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydral-microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

Chapter 22

Beverages, spirits and vinegar

Notes.

- 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

Subheading Note.

- 1.— For the purposes of subheading 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 3 bars.

Heading No.	Commodity Code	Description of Goods	Rate of duty		
			Quantity	General	MFN
2202	2202.1010	Flavoured aerated waters	1. Kg 2. L	60%	60%

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Heading No.	Commodity Code	Description of Goods	Quantity	Rate of duty	
				General	MFN
27.10	2710.1912	<i>Other kerosene type jet fuel</i>	1. Kg	5%+	5%+
			2. m ³	Excise	Excise
	2710.1914	<i>Other power kerosene</i>	1. Kg	5%+	5%+
			2. m ³	Excise	Excise
	2710.1919	<i>Other</i>	1. Kg	5%+	5%+
			2. m ³	Excise	Excise
	2710.1930	<i>Other fuel oils</i>	1. Kg	20%+	20%+
			2. m ³	Excise	Excise
39.23		ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LEADS, CAPS AND OTHER CLOSURES, OF PLASTIC.			
40.08	4808.2900	-- Other	Kg	15%	15%
44.02		WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL) WHETHER OR NOT AGGLOMERATED.			
	4402.1000	- Of bamboo	Kg	5%	5%
	4402.9000	- Other	Kg	5%	5%
44.07		WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELLED, WHETHER OR NOT PLANED, SANDED OR END-JOINED, OF A THICKNESS EXCEEDING 6mm.			
	4407.9200	-- Of beech (<i>Fagus spp.</i>)	1. Kg 2. m ³	10%	10%
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.			
		- Other			
	4420.9010	Panels of marquetry and inlaid wood	Kg	40%	40%
	4420.9099	Other	Kg	40%	40%
48.02		UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON PERFORATED PUNCH-CARDS AND PUNCH TAPE PAPER, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS,			

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Heading No.	Commodity Code	Description of Goods	Quantity	Rate of duty	
				General	MFN
		OF ANY SIZE, OTHER THAN PAPER OF HEADING 4801 OR 4803; HAND MADE PAPER AND PAPERBOARD.			
		- In sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state			
55.13	5513.2900	-- Other woven fabrics	1. Kg 2. m ²	10%	10%
63.07		- Other	Kg	5%	5%
70.15		CORRECTIVE SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE, NOT OPTICALLY WORKED; HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES.			
72.08	7208.2600	-- Of a thickness of 3 mm or more but			
74.11	7411.2910	Bushing material, cast, having an outside diameter exceeding 25 mm of bronze but not Kg 20% exceeding 180 mm, of bronze containing not less than 3% by weight of tin	Kg	20%	20%
84.18		- Other refrigerating or freezing equipment; heat pumps			
85.28	8528.7300	- Other, monochrome	1. Kg 2. No	40%	40%
87.02	8702.9020	Public transport type passenger motor vehicle designed (excluding those that had been modified) to carry not less than 20 persons including the driver under such conditions as the Commissioner may fix.	1. Kg 2. No	15%	15%
87.04	8704.2310	Vehicles of a kind specially constructed for use in underground mines	1. Kg 2. No	5%	5%
96.19		SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS AND NAPKIN LINERS FOR BABIES AND SIMILAR ARTICLES, OF ANY MATERIAL.			
		Other			
	9619.0091	Sanitary Towels	Kg	15%	15%
	9619.0099	Other	Kg	40%	40%*

