

Customs and Excise (United Kingdom of Great Britain and Northern Ireland) (UK) and Eastern and Southern Africa (ESA) States Economic Partnership Agreement) (Suspension) (Market Access Offer) Regulations, 2021

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IT is hereby notified that the Minister of Finance and Economic Development has, in terms of section 235 as read with section 120 of the Customs and Excise Act [*Chapter 23:02*], made the following regulations:—

*Title*

1. These regulations may be cited as the Customs and Excise (United Kingdom of Great Britain and Northern Ireland) (UK) and Eastern and Southern Africa (ESA) States Economic Partnership Agreement) (Suspension) (Market Access Offer) Regulations, 2021.

2. These regulations shall come into effect on 1st January, 2021.

*Interpretation*

3. In these regulations—

“Customs duty” shall include any duty or charge of any kind imposed on or in connection with the importation of goods, including any form of surtax or surcharge in connection with such importation, but does not include—

- (a) charges equivalent to internal taxes levied on both imported and locally produced goods consistent with the provisions of Article 18 of the EPA; and
- (b) anti dumping or countervailing duties applied in accordance with the provisions of Article 19, and safeguard measures applied in accordance with Article 21 of the EPA; and
- (c) fees or other charges levied in accordance with the provisions of Article 10 of the EPA;

“EPA” means the Interim Agreement establishing a framework for an Economic Partnership Agreement between the United Kingdom and Eastern and Southern Africa States;

“ESA State” means member states of Eastern and Southern Africa as listed in Part II of the First Schedule;

“United Kingdom” means member states of the United Kingdom of Great Britain and Northern Ireland as listed in Part I of the First Schedule.

4. Subject to section 5, the duties on goods appearing in Part II of the Customs and Excise Tariff, and which are classified under the heading or subheading shown in the Second Schedule of these regulations, are suspended to the extent sufficient to reduce such duties to the effective rates shown in the Schedule.

*Application*

5. Section 4 shall have effect only if the goods concerned were grown, produced or manufactured in the territory of Zimbabwe or the United Kingdom and comply with the Rules of Origin set out in Protocol 1 to the EPA.

FIRST SCHEDULE (*Section 3*)

PART I

MEMBER STATES OF THE UNITED KINGDOM OR UK

The United Kingdom of Great Britain and Northern Ireland.

PART II

MEMBER STATES OF EASTERN AND SOUTHERN AFRICA

1. Union of Comoros.
2. The Republic of Madagascar.
3. The Republic of Mauritius.

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4. The Republic of Seychelles.
5. The Republic of Zambia.
6. The Republic of Zimbabwe.

SECOND SCHEDULE

DESCRIPTION OF GOODS AND APPLICABLE RATES OF CUSTOMS DUTY

<i>Commodity Code</i>	<i>Description of goods</i>	<i>Rate of Duty 2021</i>	<i>Rate of Duty 2022</i>
01012100	-- Pure-bred breeding animals	0%	0%
01012900	-- Other	0%	0%
01013000	- Asses	0%	0%
01019000	- Other	0%	0%
01022110	--- Bulls	0%	0%
01022190	--- Other	0%	0%
01022900	-- Other	0%	0%
01023100	-- Pure-bred breeding animals	0%	0%
01023900	-- Other	0%	0%
01029000	- Other	0%	0%
01031000	- Pure-bred breeding animals	0%	0%
01039100	-- Weighing less than 50 kg	0%	0%
01039200	-- Weighing 50 kg or more	0%	0%
01041010	--- Pure-bred breeding sheep	0%	0%
01041090	--- Other	0%	0%
01042010	--- Pure-bred breeding goats	0%	0%
01042090	--- Other	0%	0%
01051100	--Fowls of the species Gallus domesticus	0%	0%
01051200	-- Turkeys	0%	0%
01051300	-- Ducks	0%	0%
01051400	-- Geese	0%	0%
01051500	-- Guinea fowls	0%	0%
01059400	-- Fowls of the species Gallus domesticus	0%	0%
01059900	-- Other	0%	0%
01061100	-- Primates	0%	0%
01061200	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	0%	0%
01061300	-- Camels and other camelids (Camelidae)	0%	0%
01061400	-- Rabbits and hares	0%	0%
01061900	-- Other	0%	0%
01062000	- Reptiles (including snakes and turtles)	0%	0%
01063100	-- Birds of prey	0%	0%
01063200	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	0%	0%
01063300	-- Ostriches; emus (Dromaius novaehollandiae)	0%	0%
01063900	-- Other	0%	0%
01064100	-- Bees	0%	0%
01064900	-- Other	0%	0%
01069000	- Other	0%	0%
02011000	- Carcasses and half-carcasses	0%	0%
02012000	- Other cuts with bone in	0%	0%
02013000	- Boneless	0%	0%
02021000	- Carcasses and half-Carcasses	0%	0%

<i>Commodity Code</i>	<i>Description of goods</i>	<i>Rate of Duty 2021</i>	<i>Rate of Duty 2022</i>
02022000	- Other cuts with bone in	0%	0%
02023000	- Boneless	0%	0%
02031100	-- Carcasses and half-carcasses	0%	0%
02031200	-- Hams, shoulders and cuts thereof, with bone in	0%	0%
02031900	-- Other	0%	0%
02032100	-- Carcasses and half-carcasses	0%	0%
02032200	-- Hams, shoulders and cuts thereof, with bone in	0%	0%
02032900	-- Other	0%	0%
02041000	- Carcasses and half carcasses of lamb, fresh or chilled	0%	0%
02042100	-- Carcasses and half-carcasses	0%	0%
02042200	-- Other cuts with bone in	0%	0%
02042300	-- Boneless	0%	0%
02043000	- Carcasses and half-carcasses of lamb, frozen	0%	0%
02044100	-- Carcasses and half-carcasses	0%	0%
02044200	-- Other cuts with bone in	0%	0%
02044300	-- Boneless	0%	0%
02045000	- Meat of Goats	0%	0%
02050000	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN.	0%	0%
02061000	- Of bovine animals, fresh or chilled	0%	0%
02062100	-- Tongues	0%	0%
02062200	-- Livers	0%	0%
02062900	-- Other	0%	0%
02063000	- Of swine, fresh or chilled	0%	0%
02064100	-- Livers	0%	0%
02064900	-- Other	0%	0%
02068000	- Other, fresh or chilled	0%	0%
02069000	- Other, frozen	0%	0%
02071100	-- Not cut in pieces, fresh or chilled	0%	0%
02071200	-- Not cut in pieces, frozen	0%	0%
02071300	-- Cuts and offal, fresh or chilled	0%	0%
02071410	--- Mechanically deboned meat	0%	0%
02071490	--- Other	0%	0%
02072400	-- Not cut in pieces, fresh or chilled	0%	0%
02072500	-- Not cut in pieces, frozen	0%	0%
02072600	-- Cuts and offal, fresh or chilled	0%	0%
02072700	-- Cuts and offal, frozen	0%	0%
02074100	-- Not cut in pieces, fresh or chilled	0%	0%
02074200	-- Not cut in pieces, frozen	0%	0%
02074300	-- Fatty livers, fresh or chilled	0%	0%
02074400	-- Other, fresh or chilled	0%	0%
02074500	-- Other, frozen	0%	0%
02075100	-- Not cut in pieces, fresh or chilled	0%	0%
02075200	-- Not cut in pieces, frozen	0%	0%
02075300	-- Fatty livers, fresh or chilled	0%	0%
02075400	-- Other, fresh or chilled	0%	0%
02075500	-- Other, frozen	0%	0%
02076000	- Of guinea fowls	0%	0%
02081000	- Of rabbits or hares	0%	0%
02083000	- Of primates	0%	0%
02084000	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walrus (mammals of the suborder Pinnipedia)	0%	0%

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02085000	- Of reptiles (including snakes and turtles)	0%	0%
02086000	- Of camels and other camelids (Camelidae)	0%	0%
02089000	- Other	0%	0%
02091000	- Of pigs	2.5%	0%
02099000	- Other	2.5%	0%
02101100	-- Hams, shoulders and cuts thereof, with bone in	2.5%	0%
02101200	-- Bellies (streaky) and cuts thereof	2.5%	0%
02101900	-- Other	2.5%	0%
02102000	- Meat of bovine animals	2.5%	0%
02109100	-- Of primates	2.5%	0%
02109200	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses ( <i>mammals of the suborder Pinnipedia</i> )	2.5%	0%
02109300	-- Of reptiles (including snakes and turtles)	2.5%	0%
02109900	-- Other	2.5%	0%
03011100	-- Freshwater	0%	0%
03011900	-- Other	0%	0%
03019100	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	0%	0%
03019200	-- Eels ( <i>Anguilla</i> spp.)	0%	0%
03019300	-- Carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	0%	0%
03019400	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	0%	0%
03019500	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	0%	0%
03019910	--- Freshwater	0%	0%
03019990	--- Other	0%	0%
03021110	--- Freshwater	0%	0%
03021190	--- Other	0%	0%
03021310	--- Freshwater	0%	0%
03021390	--- Other	0%	0%
03021410	--- Freshwater	0%	0%
03021490	--- Other	0%	0%
03021910	--- Freshwater	0%	0%
03021990	--- Other	0%	0%
03022100	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	0%	0%
03022200	-- Plaice ( <i>Pleuronectes platessa</i> )	0%	0%
03022300	-- Sole ( <i>Solea</i> spp.)	0%	0%
03022400	-- Turbots ( <i>Psetta maxima</i> )	0%	0%
03022910	--- Freshwater	0%	0%
03022990	--- Other	0%	0%
03023100	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	0%	0%
03023200	-- Yellowfin Tunas ( <i>Thunnus albacares</i> )	0%	0%
03023300	-- Skipjack or stripe-bellied bonito	0%	0%