

THE FINANCE BILL
(No. XXV of 2004)

Explanatory Memorandum

The object of this Bill is to provide for the implementation of measures announced in the Budget Speech and for the strengthening and streamlining of certain provisions relating mainly to revenue and public finance.

23 July 2004

P.K. JUGNAUTH
Deputy Prime Minister,
Minister of Finance and Economic Development

THE FINANCE BILL
(No. XXV of 2004)

ARRANGEMENT OF CLAUSES

Clause

1. Short title
 2. The Civil Aviation Act amended
 3. The Companies Act 2001 amended
 4. The Cooperative Societies Act amended
 5. The Customs Act amended
 6. The Customs Tariff act amended
 7. The Employees' Welfare Fund Act amended
 8. The Excise Act amended
 9. The Gaming Act amended
 10. The Horse Racing Board Act 2003 amended
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-

A Bill

To provide for the implementation of measures announced in the Budget Speech and for the strengthening and streamlining of certain provisions relating mainly to revenue and public finance

ENACTED by the Parliament of Mauritius as follows -

1. Short title

This Act may be cited as the Finance Act 2004.

2. The Civil Aviation Act amended

The Civil Aviation Act is amended –

(a) by inserting immediately after section 8, the following section -

8A. Passenger fee

(1) There shall be levied in respect of every passenger leaving Mauritius by air, other than a passenger specified in the First Schedule, such passenger fee as may be specified in the Second Schedule.

(2) The passenger fee under subsection (1) shall be levied in such manner as may be prescribed.

(b) in section 11, by adding immediately after subsection (3), the following subsection –

(4) The Minister may, by regulations, amend the Schedules.

(c) by adding the Schedules set out in the First Schedule to this Act.

3. The Companies Act 2001 amended

The Companies Act 2001 is amended -

(a) in section 105(3), by deleting the words “subsection (1)(d)” and replacing them by the words “subsection (1)(e)”;

(b) in section 144, by deleting subsection (1) and replacing it by the following subsections -

(1) Section 143 shall not limit the power of a director to make provision for the benefit of employees of the company in connection with -

(a) the company ceasing to carry on the whole or part of its business; or

(b) the setting up of an employees’ share scheme.

(1A) For the purposes of subsection (1)(b), an employees' share scheme shall be set up in such manner as may be prescribed.

(1B) A copy of the employees' share scheme shall be filed with the Registrar within 28 days of its approval by the board of directors.

- (c) in section 269, by adding after subsection (4), the following new subsection -
- (5) (a) A company limited by shares and guarantee may apply to the Registrar to be converted into a company limited by shares.
- (b) An application under paragraph (a) shall be accompanied by -
- (i) a copy of a special resolution to that effect passed by the shareholders of the company;
 - (ii) a declaration by a director or the secretary of the company to the effect that the members of the company have no objection to the conversion;
 - (iii) a document signed by a director of the company setting out the terms of the conversion;
 - (iv) a certificate signed by the directors of the company stating that, upon conversion, the company is able to satisfy the solvency test; and
 - (v) the documents, particulars and declaration referred to in section 23(1)(c)(vii) and (2)(d) and (i).
- (c) Where the Registrar is satisfied that the application complies with the Act, he shall, on payment of the prescribed fee, issue a certificate of incorporation of the company as a company limited by shares and shall cancel the previous certificate of incorporation.
- (d) in section 302(1)(d), by deleting the words "the company is incorporated" and replacing them by the words "the company is to be incorporated";
- (e) in section 309(5), by deleting the words "subsection (1)(c), (d) or (e)" and replacing them by the words "subsection (1)(c) or (e)";
- (f) in section 355(5), by deleting the words "in which the procedure has been initiated" and replacing them by the words "in which the resolution has been filed with the Registrar";

- (g) in the Thirteenth Schedule -
 - (i) in Part I, by deleting item 6 and the corresponding entry;
 - (ii) in Part II, in item 3, by deleting the words “193 and 194” and replacing them by the words “193 to 195”.

4. The Cooperative Societies Act amended

The Cooperative Societies Act is amended by repealing section 29 and replacing it by the following section -

29. Exemption

Notwithstanding any other enactment -

- (a) no stamp duty shall be levied -
 - (i) on an instrument executed by any society;
 - (ii) on an instrument executed by a member in relation to business transacted with the society, in accordance with its rules;
- (b) no fee shall be payable by any society under any enactment relating to registration dues, transcription or inscription fees, except on a deed of transfer witnessing the transfer of a motor vehicle.

5. The Customs Act amended

The Customs Act is amended -

- (a) in section 2 -
 - (i) in the definition of “agent”, by deleting paragraph (a) and replacing it by the following paragraph –
 - (a) means a freight forwarding agent appointed under this Act;
 - (ii) by deleting the definition of “trans-shipment” and replacing it by the following definition -

“trans-shipment” means the transfer of goods under customs control from the importing means of transport to the exporting means of transport;

- (b) in section 8, by deleting subsection (2) and replacing it by the following subsection –

(2) Notwithstanding subsection (1), payment of duty, excise duty and taxes on such type of petroleum products imported by the State Trading Corporation as may be approved by the Minister, shall be effected within a period of 30 days of the date of importation of such products or within such other period as may be prescribed.

- (c) in section 61 –

(i) in subsection (1), by deleting the words “, other than goods under the control of the Mauritius Ports Authority or any other competent authority, as the case may be,”;

(ii) by deleting subsection (3);

- (d) by inserting immediately after Part VI, the following new Part -

**PART VIA – INFRINGEMENT OF COLLECTIVE MARK,
MARK OR COPYRIGHT**

66A. Application for suspension of clearance of goods

(1) Any owner or authorised user of a collective mark or mark or copyright may apply in writing to the Comptroller to suspend the clearance of any goods imported or being exported on the grounds that his collective mark or mark or copyright is being or is likely to be infringed.

(2) An application made under subsection (1) shall specify a period not exceeding 2 years during which the Comptroller may suspend the clearance of such goods.

(3) An application under subsection (1) shall be accompanied by -

- (a) any evidence that the applicant is the owner or the authorised user of the collective mark or mark, or of the copyright;
- (b) a statement of the grounds for the application, and in particular, the prima facie evidence showing that his right has been or is likely to be infringed; and
- (c) particulars relating to the description of the goods making them readily recognisable by Customs, and the place where such goods are to be found.

(4) The applicant shall furnish adequate security to protect the Comptroller for any loss or damage that may result from the suspension of the clearance of the goods and to cover any reasonable expenses likely to be incurred as a result of such suspension.

66B. Decision in respect of application

(1) On receipt of an application under section 66A the Comptroller shall within 7 days of the date of receipt of the application –

- (a) grant or reject the application; and
- (b) notify the applicant in writing of his decision.

(2) The Comptroller shall reject an application where the applicant fails to comply with section 66A(4).

(3) Where the application is granted, the Comptroller shall notify in writing the importer, exporter, or his agent of the suspension of the clearance of the goods.

66C. Duration of suspension

(1) Where, within a period of not more than 10 working days after the applicant has been served notice of the suspension under section 66B(3), the Comptroller has not been informed in writing that legal proceedings have been initiated by the applicant, the goods shall be released, provided that all other conditions for importation or exportation have been complied with.

(2) The Comptroller may, in appropriate cases and on the applicant's request, extend the time limit referred to in subsection (1) by another period of not more than 10 working days.

(3) The Comptroller shall release the goods forthwith where he is informed by the registered owner or authorised user referred to in section 66A that the collective mark, mark or copyright registered in the name of the owner has ceased to be valid provided that all other conditions for importation or exportation have been complied with.

66D. Inspection and taking of samples

Without prejudice to the protection of confidential information, the Comptroller may authorise the owner of a collective mark or mark, or copyright owner, or importer, exporter or agent, to -

- (a) inspect the goods of which the clearance has been suspended;
- (b) remove samples for examination, testing and analysis.

66E. Interpretation of this Part

In this Part –

“owner” means the registered owner of a collective mark or mark under the Patents, Industrial Designs and Trademarks Act 2002 or the copyright owner under the Copyright Act and includes the owner of a collective mark or mark or copyright, registered with a competent authority outside Mauritius as approved by the Comptroller.

- (e) in section 69 –
 - (i) by deleting subsection (1) and replacing it by the following subsection -
 - (1) Where the Comptroller, by notice in writing, revokes any order approving any warehouse -
 - (a) the proprietor or occupier of the warehouse shall pay the duty, excise duty and taxes on all the warehoused goods, including those which are not accounted for to the satisfaction of the Comptroller;
 - (b) the owner of the goods shall remove the goods to another approved warehouse or export the goods within one month of the date of revocation.
 - (ii) in subsection (2), by inserting immediately after the words “ customs warehouse”, the words “or a warehouse approved by the Comptroller for the purpose of auction sales”;
 - (iii) by adding immediately after subsection (2), the following new subsection –
 - (3) Any person who fails to comply with subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees.
- (f) in section 77, by inserting immediately after the words “ customs warehouse” wherever they appear, the words “or a warehouse approved by the Comptroller for the purpose of auction sales”;

- (g) by repealing Part XII and replacing it by the following Part –

PART XII - GOODS FOR TRANSIT OR TRANS-SHIPMENT

110. Transit or trans-shipment

(1) On the entry inwards of any aircraft or ship, the Comptroller may, on the application of the owner of any imported goods which have been specifically manifested at the time of import as being for transit or trans-shipment, permit the transit or trans-shipment of such goods without payment of duty, excise duty and taxes, if any, leviable thereon.

(2) Any transit or trans-shipment shall take place after the passing of the appropriate entry in respect of the goods.

(3) Where goods under subsection (1) for any reason have to leave the Customs area prior to their transit or trans-shipment, the Comptroller may -

- (a) require and take appropriate security to cover the duty, excise duty and taxes payable;
- (a) require that the goods be placed or transported under seal affixed by Customs.

(4) Any person who, without the prior authorisation of the Comptroller -

- (a) trans-ships or attempts to trans-ship any goods from an aircraft or ship to another aircraft or ship; or
- (b) attempts to take out of Customs control any goods entered for transit or trans-shipment,

shall commit an offence, and the goods, the subject-matter of the offence shall be liable to forfeiture.

- (h) in section 118 -

- (i) in subsection (2), by deleting the words “Rs 25,000” and replacing them by the words “250,000 rupees”;
- (ii) in subsection (3) –
 - (a) by deleting the words “clearing and forwarding agents” and replacing them by the words “freight forwarding agents”;
 - (b) by deleting the words “Rs 500,000” and replacing them by the words “one million rupees”;

- (i) in section 119, by inserting immediately after subsection (1), the following new subsections -

(1A) A freight forwarding agent shall apply to the Comptroller for any of its employees to be authorised to act as customs agent to transact business on his behalf relating to the entry of any goods.

(1B) The Comptroller may grant the application and authorise the employee referred to in the application to act as customs agent where he is satisfied that such person has the necessary ability to effectively transact business at Customs relating to the entry of any goods.

(1C) Where the Comptroller is of opinion that any customs agent has, in the discharge of his duties as customs agent, committed any act of misconduct, dishonesty or fraud, he shall, by notice in writing, suspend, for such period as he may determine, or cancel, his authorisation.

(1D) Where a customs agent ceases to be in the employment of a freight forwarding agent, the freight forwarding agent shall immediately notify in writing the Comptroller thereof and the Comptroller shall cancel the authorisation of the customs agent.

- (j) by repealing section 120 and replacing it by the following section -

120. Appointment and revocation of customs clerks

(1) (a) An agent, broker, importer or exporter shall apply to the Comptroller for such person as may be designated by him to assist him in transacting his business at customs, to be registered as customs clerk.

(b) An application under paragraph (a) shall be made in such manner and in such form as may be approved by the Comptroller.

(2) The Comptroller may register a customs clerk on such terms and conditions as he may determine.

(3) No person shall act as customs clerk unless he is registered with the Comptroller.

(4) Where the Comptroller is of opinion that any customs clerk has, in the discharge of his duties as customs clerk, committed any act of misconduct, dishonesty or fraud, he shall, by notice in writing, suspend for such period as he may determine, or cancel, the registration of the customs clerk.

(5) The Comptroller shall give an opportunity to a customs clerk to answer in writing any charge of misconduct, dishonesty or fraud before a notice under subsection (4) is given.

- (k) in section 135, by adding after subsection (2), the following subsections -
- (3) For the purposes of subsections (1) and (2), an officer may -
 - (a) question the owner of, or any person found on, the premises;
 - (b) inspect and take copies of any material documents, or of any material information stored in a computer or other electronic device found on the premises;
 - (c) detain and remove any suspected goods or place them under Customs locks and seals at the premises, pending their removal to a customs warehouse.
 - (4) The Comptroller may, at the request of the owner or custodian of detained goods, allow the release of the goods, other than prohibited goods, subject to -
 - (a) the submission of a bank guarantee covering the duty paid value of the goods which shall be liable to forfeiture on a final conviction by a competent Court;
 - (b) the retention of appropriate samples as exhibits.
 - (l) in section 139, by inserting immediately after the words “the Comptroller may”, the words “detain or ”;
 - (m) in section 158(3), by inserting immediately after paragraph (e), the following new paragraph, the comma at the end of paragraph (e) being deleted and replaced by the words “; or” -
 - (f) unlawfully opens, alters or breaks any lock or seal on any premises,

6. The Customs Tariff Act amended

The Customs Tariff Act is amended in the First Schedule, in Part I –

- (a) by deleting the items and the corresponding entries relating to those items, specified in Part A of the Second Schedule to this Act; and
- (b) by inserting in the appropriate numerical order, the items and the corresponding entries relating to those items, specified in Part B of the Second Schedule to this Act.

7. The Employees' Welfare Fund Act amended

The Employees' Welfare Fund Act is amended by inserting immediately after section 10, the following new section -

10A. Employees' Real Estate Investment Trust

(1) There shall be a unit trust scheme which shall be known as the Employees' Real Estate Investment Trust and which shall be deemed to be an authorised scheme for the purposes of the Unit Trust Act.

(2) The objects of the Trust shall be, directly or through such body controlled by it as may be approved by the Minister, to purchase, lease or otherwise acquire land, manage, develop and sell, transfer or otherwise dispose of such land, and do all other things as are incidental thereto and connected therewith, for the promotion of the welfare and benefit of employees.

(3) Notwithstanding section 10(1)(b), a sum of 350 million rupees in cash or its cash equivalent shall, on the setting up of the Trust, be transferred from the Fund to the Trust for investment in the manner referred to in subsection (2).

(4) In consideration of the transfer referred to in subsection (3), the Trust shall issue to every person who is an employee as at 30 June 2004 one unit in the Trust.

(5) For the purposes of the Sugar Industry Efficiency Act 2001, the Employees' Real Estate Investment Trust shall be a specified entity and shall accordingly be exempt from any duty, tax or fee payable under -

- (a) the Registration Duty Act;
- (b) the Stamp Duty Act;
- (c) the Land (Duties and Taxes) Act;
- (d) the Morcellement Act; and
- (e) the Sugar Industry Efficiency Act 2001 in respect of land conversion tax.

(6) Any unit issued under subsection (4) shall be exempt from registration duty under the Registration Duty Act.

(7) The income of the Employees' Real Estate Investment Trust and the value of any unit received by an employee under the National Savings Fund Act from, or any distributions made by, the Employees' Real Estate Investment Trust shall be exempt from income tax.

(8) In this section -

“employee” has the same meaning as in the National Savings Fund Act;

“Trust” means the Employees’ Real Estate Investment Trust.

8. The Excise Act amended

The Excise Act is amended in the First Schedule -

- (a) by deleting the items and the corresponding entries relating to those items, specified in Part A of the Third Schedule to this Act; and
- (b) by inserting in the appropriate numerical order, the items and the corresponding entries relating to those items, specified in Part B of the Third Schedule to this Act.

9. The Gaming Act amended

The Gaming Act is amended –

- (a) in section 14 –
 - (i) in subsection (1)(f) and (h), by deleting the word “Commissioner” and replacing it by the word “Board”;
 - (ii) in subsection (4), by deleting the word “Commissioner” wherever it appears and replacing it by the word “Board”;
- (b) in section 17A, by deleting the word “Commissioner” and replacing it by the word “Board”;
- (c) in section 21, by deleting the word “Commissioner” wherever it appears and replacing it by the words “Board or Commissioner”;
- (d) by inserting immediately after section 39, the following new section -

39A. Power to access computers and other electronic devices

(1) For the purposes of ascertaining any duty or tax payable by a licensee under this Act, the Commissioner may, at any reasonable time –

- (a) have access to –
 - (i) any computer, computer software, whether installed in the computer or otherwise, or any other device, used in connection with any document which the person is required to produce for the purpose of ascertaining his liability to pay any duty or tax under this Act;

- (ii) any information, code or technology which has the capability of retransforming or unscrambling encrypted data contained in or available to such computers or devices into readable and comprehensive format or text;
- (b) inspect and check the operation of any such computer or other device and make extracts of any computer software, computer output or such other document used in connection therewith;
- (c) require any person by whom or on whose behalf the computer or other electronic device is operated, or any person concerned with the operation of the equipment, to give such assistance as is necessary for the purposes of this section; and
- (d) require any person in possession of decryption information to grant him access to such decryption information necessary to decrypt data required for the purposes of this section.

10. The Horse Racing Board Act 2003 amended

The Horse Racing Board Act 2003 is amended-

- (a) in section 16 -
 - (i) in subsection (7), by deleting the words “No bookmaker” and replacing them by the words “Subject to subsection (7A), no bookmaker”;
 - (ii) by inserting immediately after subsection (7), the following new subsection -
 - (7A) A bookmaker which is licensed to operate by telephone -
 - (a) may apply to the Board for authorisation to provide facilities in connection with its activities at places other than the place in respect of which it is licensed;
 - (b) on being authorised by the Board to provide facilities at such other place as may be specified by the Board, shall pay such fee, in respect of each additional place, as may be specified in the First Schedule.

- (b) in section 39(1), by deleting paragraph (c) and replacing it by the following paragraph –
- (c) permit an authorised officer to enter any premises used for the purpose of his business and to inspect and take copies of any book, record and accounts and any document in his possession, or on any premises used for the purposes of his business, being a book, a record, accounts, or a document which relates or appears to relate to the business;
- (c) by inserting immediately after section 39, the following new section –

39A. Power to access to computers and other electronic devices

In the exercise of his duties under this Act, the Director or the Commissioner may, at any reasonable time –

- (a) have access to –
- (i) any computer, computer software, whether installed in the computer or otherwise, or any other device, used in connection with any document which the person is required to produce; or
- (ii) any information, code or technology which has the capability of retransforming or unscrambling encrypted data contained or available to such computers or devices into readable and comprehensive format or text;
- (b) inspect and check the operation of any such computer, or other device and make extracts of any computer software, computer output or such other document used in connection therewith;
- (c) require any person by whom or on whose behalf the computer or other electronic device is operated, or any person concerned with the operation of the equipment, to give such assistance as is necessary for the purposes of this section; and
- (d) require any person in possession of decryption information to grant him access to such decryption information necessary to decrypt data required for the purposes of this section.

11. The Income Tax Act amended

The Income Tax Act is amended -

- (a) in section 2 -
 - (i) in the definition of "dividends", by deleting paragraph (c) and replacing it by the following paragraph –
 - (c) does not include interest deemed to be dividends under section 84 and a benefit referred to in section 86A;
 - (ii) in the definition of "employees' share scheme", by deleting the words "and approved by the Commissioner" and replacing them by the words "under the Companies Act 2001";
 - (iii) in the definition of "securities", by adding immediately after the words "Stock Exchange Act", the words "but does not include treasury bills and Bank of Mauritius Bills";
- (b) in section 24 -
 - (i) in subsection (1) -
 - (A) in paragraph (d), by deleting the word "or";
 - (B) by deleting paragraph (e) and replacing it by the following paragraph -
 - (e) the setting up of golf courses; or
 - (C) by adding immediately after paragraph (e), the following new paragraph -
 - (f) the acquisition or improvement of any other item of a capital nature which is subject to depreciation under the normal accounting principles, other than non-industrial premises,
 - (ii) by deleting subsection (3) and replacing it by the following subsection -
 - (3) No annual allowance shall be allowed under this section unless -
 - (a) the expenditure is incurred exclusively in the production of gross income; and
 - (b) the provisions of section 153(1) are complied with.

- (c) in section 25(5), by deleting paragraph (a) and replacing it by the following paragraph -
- (a) unless -
- (i) the expenditure is incurred exclusively in the production of gross income in the income year in which the expenditure is incurred; and
- (ii) the provisions of section 153(1) are complied with.
- (d) in section 36(1), by deleting paragraph (a) and replacing it by the following paragraph -
- (a) an amount paid as subscription in the share capital of a company which is listed on the Stock Exchange;
- (e) in section 37A(2), by deleting the words "20,000 rupees" and replacing them by the words "40,000 rupees";
- (f) by deleting section 37B and replacing it by the following section -

37B. Contributions to National Solidarity Fund and Prime Minister's Children's Fund

Every person shall, in an income year, be allowed a deduction from his net income in that income year in respect of any contributions made to -

- (a) the National Solidarity Fund; or
- (b) the Prime Minister's Children's Fund.
- (g) in section 41(3), by deleting the word "deduction" and replacing it by the words "deductions allowable under this section and section 41A";
- (h) by deleting section 41A and replacing it by the following section -

41A. Deduction for educational expenses

(1) Subject to subsections (2) and (3), every person shall, in an income year, be allowed a deduction from his net income in respect of school fees paid by him to a recognised educational institution for the education of his dependent child in respect of whom he has been allowed a deduction under section 41.

(2) The deduction allowable under subsection (1) shall not exceed -

- (a) 10,000 rupees in respect of a child receiving pre-primary, primary or secondary education;
- (b) 80,000 rupees in respect of a child receiving tertiary education in Mauritius.

(3) The deduction allowable under subsection (1) in respect of a child receiving tertiary education outside Mauritius shall be 80,000 rupees.

(4) The deduction under subsection (2) shall be allowed on production of relevant receipts from the educational institution in respect of school fees paid to that institution.

(i) by inserting immediately after section 44, the following new section -

44A. Alternative minimum tax

(1) Notwithstanding the other provisions of this Act, but subject to the other provisions of this section, where in the case of a company, the normal tax payable is less than 5 per cent of its book profit in an income year, the tax payable for that income year shall be deemed to be 5 per cent of its book profit or 10 per cent of any dividends declared in respect of that year, whichever is the lesser.

(2) This section shall not apply -

- (a) in respect of an income year, to a company which has not declared any dividend for that year;
- (b) to a company which is exempt from the payment of income tax; or
- (c) where the amount representing 10 per cent of dividends declared by the company for the purposes of subsection (1) does not exceed the amount of the normal tax payable.

(3) Where a company derives gross income and any dividends, profits or gains referred to in subsection (4)(a)(i), any expenditure attributable to the production of the dividends, profits or gains shall be disallowed for the calculation of the book profit of the company for the purposes of this section.

(4) For the purposes of this section -

"book profit" means the profit computed in accordance with internationally accepted accounting practices -

(a) as reduced by –

- (i) dividends receivable from resident companies;
- (ii) profits on disposal of fixed assets; and
- (iii) profits or gains from sale of securities,

if any such item is credited to the profit and loss account; and

(b) as increased by -

- (i) loss on disposal of fixed assets; and
- (ii) loss from sale of securities,

if any such item is debited to the profit and loss account;

"normal tax payable" means the tax payable arrived at by multiplying the chargeable income of the company by the tax rate applicable to that company and after allowing for any credit to which the company may be entitled except a credit for any foreign tax.

(j) in section 64A -

(i) in subsection (2)(b), by deleting the words "1 July 2004" and replacing them by the words "1 July 2008";

(ii) by inserting immediately after subsection (2), the following new subsection -

(2A) The deduction allowable under subsection (1) to a manufacturing company in respect of capital expenditure incurred on or after 1 July 2005 shall be at the rate of -

- (a) 20 per cent of the capital expenditure incurred in the income year ending on 30 June 2006;
- (b) 15 per cent of the capital expenditure incurred in the income year ending on 30 June 2007; and
- (c) 10 per cent of the capital expenditure incurred in the income year ending on 30 June 2008.

- (k) in section 67(2), by deleting the words "200,000 rupees" and replacing them by the words "400,000 rupees";
- (l) in section 67B -
- (i) by repealing subsection (1) and replacing it by the following subsection –
- (1) Subject to subsection (2), where in respect of an income year, a company proves to the satisfaction of the Commissioner that it has incurred expenditure on contributions to any sports club, Sports Federation, Multisport Organisation, the Trust Fund for Excellence in Sports established under the Finance and Audit (Trust Fund for Excellence in Sports) Regulations 2002 or any sport training centre set up by Government, it shall be allowed, in that income year, a deduction from its gross income in respect of the expenditure so incurred.
- (ii) by repealing subsection (3) and replacing it by the following subsection –
- (3) For the purposes of this section, “sports club”, “Sports Federation” and “Multisport Organisation” have the same meaning as in the Sports Act 2001.
- (m) in section 67C, by deleting the heading and replacing it by the heading **“Contributions to National Solidarity Fund and Prime Minister’s Children’s Fund”**;
- (n) in section 69 -
- (i) in subsection (1), by deleting the words "a company which is a tax incentive company or";
- (ii) in subsection (3) -
- (A) by adding at the end of paragraph (a), the word "or";
- (B) by deleting paragraph (b);
- (o) in section 125(a)(i), by inserting immediately after the word "documents", the words ",whether on computer or otherwise,";
- (p) in section 126(1), by deleting paragraphs (a), (b) and (c) and replacing them by the following paragraphs -
- (a) at all reasonable times, enter any business premises or place where any business is carried on or anything is done in connection with the business;

- (b) inspect any information, book, record or other document, whether these are recorded in a computer system or otherwise, and retain any such information, book, record or document and take copies or extracts therefrom; and
 - (c) require the person carrying on the business or any of his employees or any other person on those premises or at that place to give him all reasonable assistance and to answer all proper questions either orally or in writing.
- (q) by adding immediately after section 126, the following new section -

126A. Power to access computers and other electronic devices

(1) For the purposes of ascertaining the tax liability of any person under this Act, the Commissioner may, subject to subsection (2), at any reasonable time -

- (a) have access to -
 - (i) any computer, computer software, whether installed in the computer or otherwise, electronic till or any other device, used in connection with any document which the person is required to produce for the purpose of ascertaining his tax liability;
 - (ii) any information, code or technology which has the capability of retransforming or unscrambling encrypted data contained or available to such computers or devices into readable and comprehensive format or text;
- (b) inspect and check the operation of any such computer, electronic till or other device and make extracts of any computer software, computer output or such other document used in connection therewith;
- (c) require any person by whom or on whose behalf the computer or other electronic device is operated, or any person concerned with the operation of the equipment, to give such assistance as is necessary for the purposes of this section;
- (d) require any person in possession of decryption information to grant him access to such decryption information necessary to decrypt data required for the purposes of this section.

(2) Subsection (1) shall not apply to any banking business regulated by the Banking Act.

- (r) in section 153, by deleting subsection (1) and replacing it by the following subsection -

(1) Every person carrying on business or deriving income other than emoluments shall keep a full and true record, whether on computer or otherwise, in the English or French language, of all transactions and other acts engaged in by him that are relevant for the purpose of enabling his gross income and allowable deductions under this Act to be readily ascertained by the Commissioner.

- (s) in section 154, by deleting subsection (2) and replacing it by the following subsection -

(2) Except for the purposes of -

- (a) this Act;
- (b) any other revenue law;
- (c) the National Pensions (Registration of Employers) Regulations 1977;
- (d) the Prevention of Corruption Act 2002; or
- (e) the Dangerous Drugs Act,

or where he is authorised in writing to do so by the Minister, no officer shall communicate to any person any matter relating to this Act.

- (t) in section 155 -

- (i) in subsection (1), by deleting the word "registered";
- (ii) by deleting subsection (2) and replacing it by the following subsection -

(2) Where any return, Statement of Income, payment or other document is sent by post to the Commissioner, the date of the postmark shall be deemed to be the date on which the return, Statement of Income, payment or other document has been served, given or made.

- (u) in section 161A –

- (i) in subsection (2), by inserting immediately after paragraph (b), the following new paragraph -
 - (c) Tax credit in respect of any amount paid prior to 1 July 2004 as subscription in the share capital of a company which is a tax incentive company shall continue to be allowed, provided that the requirements of section 69 are satisfied.

- (ii) by inserting immediately after subsection (8), the following new subsection -

Investment relief

(9) Relief in respect of any amount paid prior to 1 July 2004 as subscription in the share capital of a company which is a tax incentive company shall continue to be allowed provided that the requirements of section 36 are satisfied.

- (v) in the First Schedule -

- (i) by deleting Part I and replacing it by the following Part -

PART I - INDIVIDUALS

Chargeable income	Rate of tax
On the first 25,000 rupees	10 per cent
On the next 25,000 rupees	20 per cent
On the next 450,000 rupees	25 per cent
On the remainder	30 per cent

- (ii) in Part IV –

- (A) by deleting item 24 and replacing it by the following item –

24. A company deriving at least 75 per cent of its gross income from construction activities in Mauritius.

- (B) by deleting item 33 and replacing it by the following item -

33. A company holding an investment certificate under the Investment Promotion (Regional Headquarters Scheme) Regulations 2001.

- (C) by adding immediately after item 42, the following new item -

43. A guarantee fund established under section 3(8)(a) of the Securities (Central Depository, Clearing and Settlement) Act.

- (w) in the Second Schedule -
 - (i) in Part I -
 - (A) by deleting item 26;
 - (B) by adding immediately after item 33, the following new items -
 - 34. A trust set up under the Trusts Act 2001 to administer an employees' share scheme.
 - 35. The Employees' Real Estate Investment Trust referred to in section 10A of the Employees' Welfare Fund Act.
 - (ii) in Part II, in item 14(a), by inserting immediately after subparagraph (v), the following subparagraph, the word "or" at the end of subparagraph (iv) being deleted and the comma at the end of subparagraph (v) being deleted and replaced by the words "; or" –
 - (vi) engaged in spinning activities,
 - (iii) in Part III -
 - (A) in item 2(a), by deleting the words "75,000 rupees" and replacing them by the words "100,000 rupees";
 - (B) in item 2(b), by deleting the words "150,000 rupees" and replacing them by the words "200,000 rupees";
 - (C) in item 3 -
 - (AA) by adding after paragraph (g), the following paragraph, the full-stop at the end of paragraph (g) being deleted and replaced by a semi-colon -
 - (h) the Special Savings Scheme for Public Officers administered by the Accountant-General.
 - (AB) by adding immediately after paragraph (g), the following new paragraph, the full stop at the end of paragraph (g) being deleted and replaced by a semi-colon accordingly -
 - (h) a loan made to the Employees' Real Estate Investment Trust referred to in section 10A of the Employees' Welfare Fund Act.

- (iv) in Part IV -
 - (A) by deleting items 5 and 6;
 - (B) in item 22, by deleting paragraph (a) and replacing it by the following paragraph -
 - (a) That portion of the gross income of a company holding an investment certificate under the Investment Promotion (Regional Headquarters Scheme) Regulations 2001 that is derived from a related company incorporated outside Mauritius and not registered in Mauritius or holding a Category 1 Global Business Licence under the Financial Services Development Act 2001, provided that -
 - (i) the company derives at least 80 per cent of its gross income from those related companies; and
 - (ii) the period of exemption in respect of its gross income from those related companies shall not exceed 10 consecutive income years as from the income year in which the company starts operations.
 - (C) by adding immediately after item 22, the following new items -
 - 23. (a) Subject to paragraph (b), value of shares to the extent of 200,000 rupees received by an employee from an employees' share scheme.
 - (b) Where any of the shares referred to under paragraph (a) are disposed of, other than on death of the employee, within a period of 3 years of the date on which the shares are offered to the employee, the value of the shares so disposed of shall be deemed to be the gross income of the employee in the income year in which the disposal occurs.
 - 24. Value of units received by an employee under the National Savings Fund Act from, or any distributions made by, the Employees' Real Estate Investment Trust referred to in section 10A of the Employees' Welfare Fund Act.
- (x) by deleting the Third Schedule and replacing it by the Fourth Schedule to this Act;

- (y) in the Fourth Schedule, in Part I -
 - (i) in item 1, by deleting the words "7,000 rupees per month" and replacing them by the words "8,000 rupees per month";
 - (ii) in item 2, by deleting the words "5,700 rupees per month" and "9,100 rupees per month" and replacing them by the words "6,000 rupees per month" and "9,500 per month" respectively;
- (z) by deleting the Fifth Schedule and replacing it by the Fifth Schedule to this Act;
- (aa) by deleting the Seventh Schedule and replacing it by the Sixth Schedule to this Act.

12. The Land (Duties and Taxes) Act amended

The Land (Duties and Taxes) Act is amended -

- (a) in section 2 -
 - (i) in the definition of "deed of transfer" -
 - (A) in paragraph (a) -
 - (I) in subparagraph (ii), by deleting the word "and";
 - (II) by adding at the end of subparagraph (iii), the word "and";
 - (III) by adding after subparagraph (iii), the following new subparagraph -
 - (iv) by a divorcee to the other divorcee in respect of his share in the residential property used as their *logement principal*;
 - (B) in paragraph (b) by adding immediately after subparagraph (viii), the following new subparagraphs -
 - (ix) a deed by which a partner withdraws (*se désintéresse*) from a partnership owning property, or entitled to property either directly or indirectly by the constitution of successive partnerships, which another partner previously joined;

- (x) a deed witnessing that property acquired by a partnership either prior to its constitution and registration or thereafter is, on dissolution of the partnership or in any other manner, attributed to a person who became a partner of the partnership after the date of such acquisition;
- (ii) in the definition of “property” –
 - (A) in paragraphs (a) and (b), by inserting immediately before the words “immovable property” wherever they appear, the words “freehold or leasehold”;
 - (B) in paragraph (b), by deleting subparagraph (i) and replacing it by the following subparagraph –
 - (i) any share in a partnership which owns any freehold or leasehold immovable property, any right or interest in any freehold or leasehold immovable property, any share in a partnership which itself reckons directly among its assets any freehold or leasehold immovable property or any right or interest in any freehold or leasehold immovable property or is indirectly entitled by the constitution of successive partnerships to such property;
 - (iii) in the definition of “transferor”-
 - (A) in paragraph (c), by deleting the word “immovable”;
 - (B) in paragraph (f), by deleting the words “, other than an adjudicatee on a judicial sale,”;
 - (C) in paragraph (g), by deleting the words “an immovable property” and replacing them by the words “a property”;
 - (D) by adding after paragraph (g), the following new paragraphs -
 - (h) the partner who withdraws (*se désintéresse*) from a partnership owning property, which another partner previously joined;
 - (i) in the case of a deed witnessing that property acquired by a partnership either prior to its constitution and registration or thereafter is, on dissolution of the partnership or in any other manner, attributed to a person who became a partner of the partnership after the date of such acquisition, the partnership;

- (b) in section 3 -
 - (i) by deleting the word “immovable” wherever it appears;
 - (ii) in subsection (1), by inserting immediately after the word “property”, the words “irrespective of the date on which the transfer takes place”;
- (c) in section 4 –
 - (i) in subsection (1) –
 - (A) in paragraphs (a) and (b), by deleting the word “immovable”;
 - (B) in paragraph (b), by inserting immediately after the words “dissolution of a partnership”, the words “or in any other manner”;
 - (C) by deleting paragraphs (c) and (d) and replacing them by the following paragraphs -
 - (c) where the property transferred is a share in a partnership, the value of any freehold or leasehold immovable property comprised in the assets of the partnership calculated in accordance with the First Schedule;
 - (d) in the case of the distribution of property by a trustee to a beneficiary under the terms of the trust, the value of the property so distributed;
 - (D) by adding immediately after paragraph (e), the following new paragraphs, the full stop at the end of paragraph (e) being deleted and replaced by a semi-colon accordingly –
 - (f) in the case of the withdrawal (*désintéressement*) of a partner from a partnership which another partner previously joined, the value of any freehold or leasehold immovable property comprised in the assets of the partnership calculated in accordance with the First Schedule;
 - (g) in the case of the withdrawal (*désintéressement*) of a partner from a partnership which another partner previously joined and which is entitled to shares, whether directly or indirectly, by the constitution of successive partnerships, in another partnership, the value of any freehold or leasehold immovable property comprised in the assets of that other partnership calculated in accordance with the First Schedule.

(ii) by repealing subsection (3) and replacing it by the following subsection –

(3) Notwithstanding any other enactment –

- (a) where property owned by a company is attributed on winding up, liquidation or dissolution, of the company or in any other manner, to any of its shareholders;
- (b) where property brought into a partnership by way of an “apport” by any of its partners either prior to its constitution and registration or thereafter, is attributed, on its dissolution or in any other manner, to any person other than the one who brought the property into the partnership;
- (c) where property acquired by a partnership either prior to its constitution and registration or thereafter is, on dissolution of the partnership or in any other manner, attributed to a person who joined the partnership after the date of such acquisition;
- (d) where a partner withdraws (*se désintéresse*) from a partnership owning property, which another partner previously joined;
- (e) where a partner withdraws (*se désintéresse*) from a partnership which another partner previously joined and which is entitled to shares, whether directly or indirectly, by the constitution of successive partnerships, in another partnership;
- (f) where property is distributed by a trustee under the terms of a trust to any beneficiary of that trust,

the deed witnessing such attribution, withdrawal or distribution shall be deemed to constitute sufficient evidence for the purposes of subsection (1) that the property owned by the company, partnership or trust has been duly transferred to that shareholder, other partner, partner that previously joined the partnership or beneficiary, as the case may be, irrespective of the date the attribution, withdrawal or distribution takes place.

(iii) in subsection (5), by deleting paragraph (c) and replacing it by the following paragraph –

(c) where the transferor has acquired either wholly or partly the property transferred through inheritance or legacy from his spouse, an ascendant, a descendant, a brother or sister;

(iv) by adding immediately after subsection (6), the following new subsection –

(7) Where the transfer is made by the owner of an immovable property under the Integrated Resort Scheme referred to in subsection (6), the fixed amount of land transfer tax shall, notwithstanding subsections (4) and (6), be 50,000 US dollars or in the case of a citizen of Mauritius or a company incorporated under the Companies Act 2001, the equivalent in Mauritius currency.

(d) by repealing sections 5, 6 and 7;

(e) in section 9(2), by deleting paragraph (b) and replacing it by the following paragraph -

(b) where the transferor has acquired either partly or wholly the property transferred through inheritance or legacy from his spouse, an ascendant, a descendant, a brother or a sister;

(f) in section 28(1)(b)(vii), by deleting the words “, other than an adjudicatee on a judicial sale,”;

(g) by repealing section 29 and replacing it by the following section –

29. Transfer of immovable property between an ascendant and a descendant

(1) Subject to subsection (3), where an ascendant transfers to a descendant property which was acquired by the ascendant from another descendant, the taxes under this Act and the duty under the Registration Duty Act shall be levied on the deed witnessing such transfer.

(2) Where an ascendant transfers to a descendant property which was acquired by the ascendant from the same descendant, no tax under this Act and no duty under the Registration Duty Act shall be levied on the deed witnessing such transfer.

(3) Where an ascendant transfers to a descendant property which the ascendant acquired in the manner referred to in subsection (2), no tax under this Act and no duty under the Registration Duty Act shall be levied on the deed witnessing such transfer.

- (h) in section 35, by deleting the words “brothers and sisters” wherever they appear and replacing them by the words “brothers, sisters, brothers-in-law and sisters-in-law”;
- (i) in section 45A –
 - (i) in subsection (2) -
 - (A) by deleting paragraph (a) and replacing it by the following paragraph –
 - (a) a portion of bare land, whether freehold or leasehold; or
 - (B) in paragraph (b), by deleting the words “ ownership of the ground” and replacing them by the words “ownership of the ground, whether freehold or leasehold”;
 - (C) by deleting the words “100,000 rupees” and replacing them by the words “110,000 rupees”;
 - (ii) in subsection (3) -
 - (A) in paragraph (b), by deleting the words “but with a residential building thereon” and replacing them by the words “, together with a residential building thereon”;
 - (B) by deleting the words “110,000 rupees” and replacing them by the words “130,000 rupees”;
 - (iii) in subsection (4) -
 - (A) in paragraph (a), by deleting the words “creation of a mortgage or fixed charge (*sûreté fixe*)” and replacing them by the words “creation of mortgage, fixed charge (*sûreté fixe*) or privilege”;
 - (B) in paragraphs (a) and (b), by inserting immediately after the words “ a plot of land” wherever they appear, the words “, whether freehold or leasehold,”;
- (j) by repealing the First Schedule and replacing it by the following Schedule -

FIRST SCHEDULE*(section 4)*

$$\text{Value: } \frac{N \times I}{C}$$

Where -

- (a) N is the nominal value of the share transferred;
- (b) I is the value of all the freehold or leasehold immovable properties comprised directly in the assets of the partnership or to which the partnership is entitled by the effect of the constitution of any successive partnership; and
- (c) C is the capital of the partnership after deducting therefrom any capital brought to it by the transferee during the period of 3 years immediately preceding the date of the transfer.

13. The National Pensions Act amended

The National Pensions Act is amended -

- (a) in section 2 -
 - (i) by inserting in the appropriate alphabetical order, the following definitions -
 - “estimated yearly income” means -
 - (a) in respect of a beneficiary of a basic retirement pension -
 - (i) where entitlement to the pension arises between 1 July 2003 and 30 June 2004, his total estimated income from 1 July 2004 to 30 June 2005;
 - (ii) where entitlement to the pension arises on or after 1 July 2004, his total estimated income for a period of 12 consecutive months following the month in which the entitlement arises;
 - (b) in respect of a beneficiary or claimant of any other basic pension -
 - (i) where entitlement to the pension arises between 1 October 2003 and 30 June 2004, his total estimated income from 1 July 2004 to 30 June 2005;

- (ii) where entitlement to the pension arises on or after 1 July 2004, his total estimated income for a period of 12 consecutive months following the month in which the entitlement arises;

“income”, for the purposes of Part II, has the meaning assigned to it in Part I of the Second Schedule;

“specified yearly income” means the total amount of income in respect of a period of 12 consecutive months specified in Part II of the Second Schedule;

“yearly income” means the total income in respect of any period of 12 consecutive months.

- (b) by repealing sections 10 and 11 and replacing them by the following sections -

10. Disqualification

(1) No inmate of a charitable institution who is qualified to receive an inmate’s allowance shall be qualified to receive any other basic pension.

(2) No person, other than a person aged 90 years and above, shall, subject to section 11 (3), be qualified to receive a basic pension where his yearly income or estimated yearly income, as the case may be, exceeds the amount calculated in accordance with the formula specified in Part III of the Second Schedule.

11. Rates of basic pensions

(1) Subject to the other provisions of this section, basic pensions shall be at the rates specified in Part IV of the Second Schedule.

- (2) Where the yearly income or the estimated yearly income of -

- (a) a beneficiary or claimant of -

- (i) a basic retirement pension, who is under the age of 90 years;
- (ii) a widow’s basic pension;
- (iii) an orphan’s pension;
- (iv) an invalid’s basic pension;
- (v) a carer’s allowance, referred to in item 7 of Part IV of the Second Schedule; or
- (vi) a carer’s allowance, referred to in item 9 of Part IV of the Second Schedule;

- (b) a widow or ex-widow, in respect of a claim for child's allowance,

exceeds the corresponding specified yearly income, the monthly basic pension payable under Part II shall be reduced by 50 per cent of one-twelfth of the excess amount with effect from 1 October 2004 for beneficiaries of basic retirement pension and with effect from 1 January 2005 for beneficiaries of any other basic pension.

(3) Where there is a discrepancy between the estimated yearly income and the yearly income of a beneficiary corresponding to the same period, the rate of the basic pension payable shall be determined on the yearly income for that period.

- (c) by repealing the Second Schedule and replacing it by the Seventh Schedule to this Act.

14. The Ports Act amended

The Ports Act is amended in section 16(3) –

- (a) in paragraph (a), by deleting the words “(a)”; and
- (b) by deleting paragraph (b).

15. The Registration Duty Act amended

The Registration Duty Act is amended –

- (a) in section 2 -
 - (i) by deleting the definition of “immovable property” and replacing it by the following definition –

“immovable property” means any freehold or leasehold immovable property and includes any right to such immovable property;
 - (ii) by deleting the definition of “property” and replacing it by the following definition –

“property” -

 - (a) means every kind of property, movable or immovable; and
 - (b) includes any property as defined in the Land (Duties and Taxes) Act;
- (b) by repealing section 9;

- (c) in section 24, by deleting subsection (9) and replacing it by the following subsection –

(9) For the purposes of subsection (5)(a)(ii), the duty leviable under item 8(b) of paragraph J of Part I of the First Schedule shall be in such proportion as the number of shares transferred bears to the total number of shares issued by the company without taking into account the number of shares, if any, issued to the transferee during the period of 3 years immediately preceding the date of transfer on -

- (a) the open market value of the immovable property comprised directly in the assets of the company where the company owns an immovable property; or
- (b) the open market value of the immovable property originally owned by the company where -
 - (i) immovable property originally owned by the company has been brought by it into a partnership; or
 - (ii) by the constitution of successive partnerships, immovable property originally owned by the company is brought into the successive partnerships and is no longer owned directly by the company.

- (d) in section 36 –

- (i) in paragraph (a), by deleting subparagraph (i) and replacing it by the following subparagraph -
 - (i) his full names and surname, the identification number of his National Identity Card issued under the National Identity Card Act and a recent photograph, and where the party is not a citizen of Mauritius, his passport number, its date of issue and the country that issued the passport and his recent photograph;

- (ii) in paragraph (e), by deleting subparagraph (i) and replacing it by the following subparagraph –
 - (i) a list of all properties forming part of the assets of the partnership setting out –
 - (A) in case the properties comprise shares in any partnership, a detailed description of that partnership setting out a detailed description of all immovable properties forming part of the assets of that partnership including a site plan indicating their precise location, the open market value of those immovable properties and the amount of the capital of the partnership as at the date of the transfer stating whether or not that capital includes any capital brought into that partnership by the transferee during the period of 3 years immediately preceding the date of the transfer; and
 - (B) in case the immovable properties form part directly of the assets of the partnership, a detailed description of those immovable properties including a site plan indicating their precise location, the open market value of those immovable properties and the amount of capital of the partnership as at the date of the transfer stating whether or not that capital includes any capital brought into the partnership by the transferee during the period of 3 years immediately preceding the date of the transfer;
- (iii) in paragraph (h), by deleting subparagraphs (i) and (ii) and replacing them by the following subparagraphs -
 - (i) a certificate signed by the parties to the effect that the company reckons or does not reckon among its assets any immovable property or shares in any partnership to which immovable property originally owned by the company has been brought by it and whether or not by the constitution of successive partnerships, immovable property originally owned by the company is no longer owned directly by the company;
 - (ii) in case the company reckons among its assets any immovable property or shares in any partnership to which immovable property originally owned by the company has been brought by it or where, by the effect of the constitution of successive partnerships immovable property originally owned by the company is no longer owned directly by the company -
 - (A) a description of the immovable property together with a site plan;

- (B) a copy of the latest balance sheet of the company duly certified by the parties;
 - (C) the open market value of the immovable property; and
 - (D) the total number of shares issued by the company indicating the number of shares issued to the transferee during the period of 3 years immediately preceding the date of the transfer;
- (e) in section 36C(a), by deleting subparagraph (i) and replacing it by the following subparagraph –
- (i) his full names and surname, the identification number of his National Identity Card under the National Identity Card Act and his recent photograph, and where the party is not a citizen of Mauritius, his passport number, its date of issue and the country that issued the passport and his recent photograph;
- (f) by adding immediately after section 36D, the following new sections -

36E. Penalty for incorrect declaration

Where, after the registration of a deed, the Receiver is satisfied that a declaration under section 36(e) or (h) is incorrect, he shall, by written notice sent by registered post –

- (a) claim from the transferee the difference between the duty which would have been payable and the duty actually paid; and
- (b) claim from the transferor the difference between the tax which would have been payable under the Land (Duties and Taxes) Act and the tax actually paid,

together with a penalty equal to 20 per cent of the difference, in respect of a claim under paragraph (a) or (b).

36F. Date of declaration

Any declaration in respect of the constitution of a partnership, any change in its shareholding or any *apport* made to it shall take effect, for the purposes of the levying of duty under this Act or of tax under the Land (Duties and Taxes) Act, as from the day on which such declaration acquires *date certaine* by registration under this Act, whatever may be the date of such constitution, change or *apport* as specified in the declaration.

(g) in the First Schedule -

(i) in Part I -

(A) in paragraph I, by deleting item 14 and replacing it by the following item -

14. Any deed of transfer of property as defined in the Land (Duties and Taxes) Act except a deed of transfer referred to in section 3(1)(b), where the open market value of the property transferred does not exceed 100,000 rupees.

(B) in paragraph J, in item 8(b), by deleting the words “any shares in a partnership which reckons among its assets such property, except -” and replacing them by the words “shares in a partnership to which immovable property originally owned by the company has been brought by it or where by the constitution of successive partnerships immovable property originally owned by the company is brought into the successive partnerships and is no longer owned directly by the company, except -”

(C) by deleting item 16 and replacing it by the following item –

16. Any deed of transfer of property as defined in the Land (Duties and Taxes) Act except a deed of transfer referred to in section 3(1)(b), where the open market value of the property transferred exceeds 100,000 rupees.

(ii) in Part III -

(A) in item 5 -

(I) in paragraph (b), by deleting the word “and”;

(II) in paragraph (c), by deleting the full stop and replacing it by the words “; and”;

(III) by adding after paragraph (c), the following new paragraph -

(d) by a divorcee to the other divorcee in respect of his share in the residential property used as their *logement principal*.

- (B) by adding after item 15, the following items -
16. Any document witnessing the issue by the Employees' Real Estate Investment Trust of a unit to an employee, as defined in the National Savings Fund Act.
 17. All documents witnessing a transfer of shares to, or by, a trust set up for the purpose of managing an employees' share scheme under the Companies Act 2001.
- (iii) in Part IV, in item 4 (a), by deleting the words "from a company holding an investment certificate in respect of a project";
- (h) in the Second Schedule, by adding after item 13, the following item -
- | | | |
|-----|--|--|
| 14. | In case of withdrawal of a partner from a partnership which another partner previously joined. | The value of any property as defined in the Land (Duties and Taxes) Act comprised in the assets of the partnership calculated in accordance with the First Schedule to that Act. |
|-----|--|--|
- (i) in the Eighth Schedule, by adding after item 6, the following item -
7. A company registered with the Small and Medium Industries Development Organisation.

16. The Sugar Industry Efficiency Act 2001 amended

The Sugar Industry Efficiency Act 2001 is amended -

- (a) in section 25, by deleting the word "Where" and replacing it by the words "Notwithstanding any other enactment, where -";
- (b) in section 28 -
 - (i) in subsection (2) -
 - (A) in paragraph (a), by deleting the words "10 December 1988" and replacing them by the words "31 May 1993; or";
 - (B) in paragraph (b), by deleting the words "10 December 1988; or" and replacing them by the words "31 May 1993.";
 - (C) by deleting paragraph (c);

- (c) in section 29(1)(a)(viii), by inserting immediately after the words “setting up of”, the words “a golf course or other”;
- (d) in the Fourth Schedule -
 - (i) in items 4 and 5, by deleting the words “Minister of Finance” and replacing them by the words “Minister to whom responsibility for the subject of finance is assigned”;
 - (ii) by adding after item 7, the following item -
 - 8. The Employees’ Real Estate Investment Trust or such body controlled by it as may be approved by the Minister to whom responsibility for the subject of finance is assigned

17. The Sugar Industry Pension Fund Act amended

The Sugar Industry Pension Fund Act is amended -

- (a) by repealing section 9 and replacing it by the following section -

9. Contributions to Fund

(1) Subject to this section, every member and every employer shall contribute to the Fund in accordance with this Act and the Rules.

(2) Any contribution in respect of a staff employee shall be in accordance with either the Second Schedule or the final salary scheme table as determined by the Board on the advice of the actuary.

(3) Where the final salary scheme table is applied, the level of contributions of the employer may be increased or reduced in accordance with a valuation certificate issued by an actuary, provided that any contribution made by an employer shall not be less than the appropriate rate specified in the Second Schedule.

(4) No insuring employer or employee of an insuring employer contributing to that insuring employer’s pension fund shall be liable to contribute to the Fund.

- (b) in section 34, by adding immediately after subsection (2), the following subsections -

(3) Where, pursuant to subsection (1), the monthly pension payable to a member is less than 250 rupees, the member may, at his option, be paid in lieu of such pension, such lump sum as may be determined by the Board on the advice of the actuary.

(4) The Board shall not be required to effect any further payment to any person in respect of a member who has exercised his option under subsection (3).

18. The Sugar Industry Pension Fund Rules 1955 amended

The Sugar Industry Pension Fund Rules 1955 are amended by revoking rule 9 and replacing it by the following rule -

9. Fees payable to members of Board

Every member of the Board shall be paid such fees as may be determined by the Board, subject to the approval of the employers and employees at the annual meeting convened under rule 43.

19. The Tobacco Production and Marketing Act amended

The Tobacco Production and Marketing Act is amended –

(a) in section 9 –

(i) by deleting paragraph (d) and replacing it by the following paragraph -

(d) set up such schemes relating to production, marketing and control of tobacco in Mauritius, or such other schemes, as may be approved by the Minister;

(ii) by repealing paragraph (e);

(b) by inserting immediately after section 9, the following new sections -

9A. General Fund

(1) The Board shall establish a General Fund -

(a) into which shall be paid –

(i) all monies, rents, fees, charges and other dues received by the Board ;

(ii) all sums received from the Consolidated Fund; and

(iii) all sums which may lawfully accrue to the Board; and

(b) out of which shall be effected -

(i) all payments, other than those under section 9B(1)(b), required to be made by the Board and all charges on the Board;

(ii) all payments required to be made to finance such schemes as may be set up under section 9(d).

(2) Any sum standing to the credit of the Special Research Fund and Mechanisation and Inputs Fund shall, at the commencement of this section, vest in the General Fund.

9B. Warehouse Fund

(1) The Board shall establish a Warehouse Fund -

- (a) into which shall be paid the proceeds from the sale of leaf tobacco and other income related to warehouse operations; and
- (b) out of which all payments required to be made in respect of leaf tobacco and warehouse operations shall be effected.

(2) Any sum standing to the credit of the Building and Equipment Fund shall, at the commencement of this section, vest in the Warehouse Fund.

9C. Accounts and audit

(1) The Board shall, not later than 3 months before the commencement of each financial year, submit to the Minister an estimate of its income and expenditure for that financial year.

(2) The Board shall, not later than 6 months after the close of every financial year, forward to the Minister a report on the activities of the Board together with its audited accounts in respect of that financial year.

(3) The Board shall furnish to the Minister such information with respect to the activities of the Board, in such manner and at such time, as he may specify.

(4) The Minister shall, at the earliest available opportunity, lay on the table of the National Assembly a copy of the annual report and audited accounts referred to in subsection (2).

(c) in section 33 –

- (i) in subsection (1), by deleting the words “(1)”;
- (ii) by repealing subsection (2);
- (iii) by deleting the words “Mechanisation and Inputs Fund” wherever they appear and replacing them by the words “Mechanisation and Inputs Scheme”.

20. The Value Added Tax Act amended

The Value Added Tax Act is amended –

- (a) in section 21(2), by deleting paragraph (e) and replacing it by the following paragraph –
 - (e) petroleum oils and other oils or preparations of heading No. 27.10 of Part I of the First Schedule to the Customs Tariff Act, except -
 - (i) fuel oils;
 - (ii) oils or preparations used for resale; and
 - (iii) gas oils for use in stationary engines, boilers and burners;
- (b) by inserting immediately after section 32, the following new section –

32A. Power to access computers and other electronic devices

(1) For the purposes of ascertaining the tax liability of any person under this Act, the Commissioner may, subject to subsection (2), at any reasonable time –

- (a) have access to –
 - (i) any computer, computer software, whether installed in the computer or otherwise, electronic till or any other device, used in connection with any document which the person is required to produce for the purpose of ascertaining his tax liability; or
 - (ii) any information, code or technology which has the capability of retransforming or unscrambling encrypted data contained or available to such computers or devices into readable and comprehensive format or text;
- (b) inspect and check the operation of any such computer, electronic till or other device and make extracts of any computer software, computer output or such other document used in connection therewith;
- (c) require any person by whom or on whose behalf the computer or other electronic device is operated, or any person concerned with the operation of the equipment, to give such assistance as is necessary for the purposes of this section; and

- (d) require any person in possession of decryption information to grant him access to such decryption information necessary to decrypt data required for the purposes of this section.
- (2) Subsection (1) shall not apply to any person referred to in section 32(3).
- (c) in section 35 -
 - (i) in subsection (1), by deleting paragraph (c) and replacing it by the following paragraph –
 - (c) to seize those goods, books, records or other documents or any computer, device, apparatus, material or computer software used in connection with the business, where such seizure is necessary for any examination or investigation.
 - (ii) in subsection (3), by inserting immediately after the words “other documents”, the words “or computer, device, apparatus, material or computer software”;
- (d) in section 51 -
 - (i) in subsection (1), by inserting immediately after the words “First Schedule”, the words “and other than plant, machinery or equipment, of a capital nature”;
 - (ii) in subsection (2), by deleting at the end of paragraph (a), the words “other than those specified in the First Schedule” and replacing them by the words “other than those specified in the First Schedule and other than plant, machinery or equipment, of a capital nature”;
- (e) in section 65, by repealing subsection (1) and replacing it by the following subsection –
 - (1) Any person other than a taxable person may, within 3 years of the date of payment of the tax, make an application to the Commissioner, in a form approved by the Commissioner, for a refund of tax paid at importation, where –
 - (a) the tax was paid in error;
 - (b) the goods are found to be defective and are subsequently exported under Customs control; or
 - (c) the person subsequently benefits from a duty remission.

- (f) in the First Schedule, in item 30, by deleting paragraph (b) and replacing it by the following paragraph -
- (b) Postal services and services provided by a person holding a Postal Service Licence under the Postal Services Act 2002 in connection with payment of pension and utility bills.
- (g) in the Ninth Schedule, by deleting item 10 and replacing it by the following item -

10.	Any company engaged wholly and exclusively in - (a) the provision of e-commerce services to persons residing outside Mauritius; or (b) the registration and processing in Mauritius of bets placed on overseas sporting events by persons residing outside Mauritius	Services provided by banks in respect of credit cards or debit cards processed by the company or accepted by the company as payment for the supply of services it provides
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21. Validation of resolutions

The financial resolutions adopted by the National Assembly on 11 June 2004 are validated.

22. Commencement

- (1) Sections 2 and 20(a) and (g) shall come into operation on 1 October 2004.
- (2) Section 5(a)(i), (h), (i) and (j) shall come into operation on 1 March 2006.
- (3) Sections 6 and 8 shall be deemed to have come into operation on 12 June 2004.
- (4) Section 11(a) other than (a)(i), (v)(ii)(A) and (C) and (w)(i)(A) shall be deemed to have come into force on 1 July 2004.
- (5) Section 11(d), (e), (f), (g), (h), (v)(i), (w)(iii)(A) and (B), (x), (y), (z) and (aa) shall be deemed to have come into operation as from the income year commencing 1 July 2004.
- (6) Section 11(b)(i)(B), (l) and (w)(ii) and (iii)(C)(AA) shall be deemed to have come into operation as from the year of assessment commencing 1 July 2004.
- (7) Section 11(b)(i)(A), (v)(ii)(B) and (w)(iv)(B) shall be deemed to have come into operation as from the year of assessment commencing 1 July 2003.

(8) Section 11(b)(ii), (c), (i), (j), (k), (m), (n) and (w)(iv)(A) shall come into operation as from the year of assessment commencing 1 July 2005.

FIRST SCHEDULE*(section 2)***FIRST SCHEDULE***(section 8A)***Passengers**

1. Heads of State and their families
2. Passengers in transit for less than 24 hours holding onward reservations on the same aircraft or interlining at the airport, provided they do not check out of the airport unless they are compelled to stay longer due to delay in the departure of the flight on which the onward booking is held whether due to force majeure or any technical reasons
3. Airline crew members who are on duty
4. Ministers of foreign governments and their families, Ambassadors or Commonwealth representatives and their families, Consuls other than Honorary Consuls and their families, officials, experts and fellows from the United Nations, specialised agencies or serving under bilateral agreements or technical assistance, and their families, diplomatic agents and their families
5. Passengers who are citizens of Mauritius
6. Passengers who are holders of a residence permit or permanent residence permit under the Immigration Act or a work permit under the Non-Citizens (Employment Restriction) Act

SECOND SCHEDULE*(section 8A)***Passenger fee**

Children below 2 years	Nil
Children aged 2 and above but below 12 years	350 rupees
Passenger aged 12 years and above	700 rupees

SECOND SCHEDULE
(section 6)

23. PART A

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
01.06		Other live animals.		
	0106.191	--- Dogs	U	30
03.01		Live fish.		
	0301.10	Live ornamental fish	Kg	0
04.05		Butter and other fats and oils derived from milk; dairy spreads.		
05.01	0501.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	Kg	10
05.02		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.		
	0502.10	- Pigs', hogs' or boars' bristles and hair; and waste thereof	Kg	10
	0502.90	- Other	Kg	10
05.03	0503.00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	Kg	10
05.04	0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	Kg	10
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	- Feathers of a kind used for stuffing; down	Kg	10
	0505.90	- Other	Kg	10
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.		
Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
	0506.10	- Ossein and bones treated with acid	Kg	10

	0506.90	- Other	Kg	10
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	- Ivory; ivory powder and waste	kg	10
	0507.90	- Other	kg	10
05.08	0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof.	kg	10
05.09	0509.00	Natural sponges of animal origin.	kg	10
05.10	0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	kg	10
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.		
	0511.10	- Bovine semen	kg	10
		- Other:		
	0511.91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	kg	10
	0511.99	-- Other	kg	10
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	- Mosses and lichens	kg	80
		- Other:		
	0604.91	-- Fresh	kg	80
	0604.99	-- Other	kg	80

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
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	- Cherries	kg	10
	0812.90	- Other	kg	10
08.14	0814.00	Peel of citrus fruit or melons (including water-melons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	kg	10
12.10		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.		
	1210.10	- Hop cones, neither ground nor powdered nor in the form of pellets	kg	10
	1210.20	- Hop cones, ground, powdered or in the form of pellets; lupulin	kg	10
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	- Liquorice roots	kg	10
	1211.20	- Ginseng roots	kg	10
	1211.30	- Coca leaf	kg	10
	1211.40	- Poppy straw	kg	10
	1211.90	- Other	kg	10
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	- Locust beans, including locust bean seeds	kg	10
	1212.20	- Seaweeds and other algae	kg	10
	1212.30	- Apricot, peach (including nectarine) or plum stones and kernels	kg	10
		- Other:		
	1212.91	-- Sugar beet	kg	30
		-- Other:		
	1212.991	--- Sugar cane	kg	30
Heading	H.S. Code	Description	Statistical Unit	Customs Duty

				%
	1212.999	--- Other	kg	10
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.		
	1511.90	- Other	kg	0
15.22	1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	kg	10
18.06		Chocolate and other food preparations containing cocoa.		
	1806.90	- Other	kg	55
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.		
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.		
		- Other:		
	2001.901	--- Fruit	kg	55
20.06	2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	kg	55
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.		
	2103.10	- Soya sauce	kg	55
		- Other:		
	2103.901	--- Chilli sauce	kg	55
21.06		Food preparations not elsewhere specified or included.		
		- Other:		
	2106.901	--- Compound alcoholic preparations, not based on odoriferous substances of heading 33.02, of a kind used in the manufacture of alcoholic beverages	kg	0
	2106.902	--- Bakery additives	kg	0
	2106.903	--- Food preparations or food supplements for use to maintain general health or well being or for diabetics	kg	5

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
	2106.904	--- Vegetable meat-free burgers and similar vegetable preparations	kg	15
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.		
	2202.901	--- Soya milk	L	15
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.		
25.01		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.		
25.14	2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	kg	0
25.15		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
		- Marble and travertine:		
	2515.11	-- Crude or roughly trimmed	kg	0
	2515.12	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	0
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.		
		- Granite:		
	2516.11	-- Crude or roughly trimmed	kg	0
	2516.12	-- Merely cut, by sawing or otherwise, into block or slabs of a rectangular (including square) shape	kg	0
		- Sandstone:		
	2516.21	-- Crude or roughly trimmed	kg	0
	2516.22	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	0
Heading	H.S. Code	Description	Statistical Unit	Customs Duty

%

25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.		
	2518.10 - Dolomite not calcined or sintered	kg	0
	2518.20 - Calcined or sintered dolomite	kg	0
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 - Not crushed, not powdered	kg	0
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 - Glands and other organs, dried, whether or not powdered	kg	5
	3001.20 - Extracts of glands or other organs or of their secretions	kg	5
	3001.90 - Other	kg	5
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 - Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	kg	5
	3002.20 - Vaccines for human medicine	kg	5
	3002.30 - Vaccines for veterinary medicine	kg	5
	3002.90 - Other	kg	5
30.03	Medicaments (excluding goods of heading 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.		

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
	3003.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	5
	3003.20	- Containing other antibiotics	kg	5
		- Containing hormones or other products of heading 29.37 but not containing antibiotics:		
	3003.31	-- Containing insulin	kg	5
	3003.39	-- Other	kg	5
	3003.40	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	kg	5
	3003.90	- Other	kg	5
30.04		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.		
	3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	5
	3004.20	- Containing other antibiotics	kg	5
		- Containing hormones or other products of heading 29.37 but not containing antibiotics:		
	3004.31	-- Containing insulin	kg	5
	3004.32	-- Containing adrenal corticosteroid hormones, their derivatives and structural analogues	kg	5
	3004.39	-- Other	kg	5
	3004.40	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	kg	5
	3004.50	- Other medicaments containing vitamins or other products of heading 29.36	kg	5
	3004.90	- Other	kg	5
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	- Adhesive dressings and other articles having an adhesive layer	kg	5
	3005.90	- Other	kg	5
Heading	H.S. Code	Description	Statistical Unit	Customs Duty

%

30.06		Pharmaceutical goods specified in Note 4 to this Chapter.		
	3006.10	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	kg	5
	3006.20	- Blood-grouping reagents	kg	5
	3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	kg	5
	3006.40	- Dental cements and other dental fillings; bone reconstruction cement	kg	5
	3006.50	- First-aid boxes and kits	kg	5
	3006.80	- Waste pharmaceuticals	kg	5
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.		
	3214.90	- Other	kg	40
34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.		
	3402.20	- Preparations put up for retail sale	kg	80
	3402.90	- Other	kg	80
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).		
		- Insecticides:		
		- Other:		
39.22		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitaryware, of plastics.		
	3922.90	- Other	kg	30
39.24		Tableware, kitchenware, other household articles and toilet articles, of plastics.		
	3924.90	- Other	kg	40
Heading	H.S. Code	Description	Statistical Unit	Customs Duty %

39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.		
	- Articles of apparel and clothing accessories (including gloves, mittens and mitts):		
	- Other:		
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.		
	- Of non-cellular rubber:		
	4008.21	-- Plates, sheets and strip	kg 40
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber with or without their fittings (for example, joints, elbows, flanges).		
	- Not reinforced or otherwise combined with other materials:		
	4009.11	-- Without fittings	kg 40
	4009.12	-- With fittings	kg 40
	- Reinforced or otherwise combined only with metal:		
	4009.21	-- Without fittings	kg 40
	4009.22	-- With fittings	kg 40
	- Reinforced or otherwise combined only with textile materials:		
	4009.31	-- Without fittings	kg 40
	4009.32	-- With fittings	kg 40
	- Reinforced or otherwise combined with other materials:		
	4009.41	-- Without fittings	kg 40
	4009.42	-- With fittings	kg 40
40.10	Conveyor or transmission belts or belting, of vulcanised rubber.		
	- Conveyor belts or belting:		
	4010.11	-- Reinforced only with metal	kg 15
	4010.12	-- Reinforced only with textile materials	kg 15
	4010.13	-- Reinforced only with plastics	kg 15
	4010.19	-- Other	kg 15

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
		- Transmission belts or belting:		
	4010.31	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	15
	4010.32	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of a circumference exceeding 60 cm but not exceeding 180 cm	kg	15
	4010.33	-- Endless transmission belts of trapezoidal cross section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	15
	4010.34	-- Endless transmission belts of trapezoidal cross section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	15
	4010.35	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	kg	15
	4010.36	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	kg	15
	4010.39	-- Other	kg	15
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.		
	4014.90	- Other	kg	15
42.04	4204.00	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.	kg	55
42.05	4205.00	Other articles of leather or of composition leather.	kg	80
44.10		Particle board and similar board (for example oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.		
		- Other, of wood:		
	4410.32	-- Surface-covered with melamine-impregnated paper	kg	0
	4410.33	-- Surface-covered with decorative laminates of plastics	kg	0
	4410.39	-- Other	kg	0

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.		
		- Fibreboard of a density exceeding 0.8 g/cm ³ :		
	4411.19	-- Other	kg	0
		- Fibreboard of a density exceeding 0.5g/cm ³ but not exceeding 0.8g/cm ³ :		
	4411.29	-- Other	kg	0
		- Fibreboard of a density exceeding 0.35g/cm ³ but not exceeding 0.5g/cm ³ :		
	4411.39	-- Other	kg	0
		- Other:		
	4411.99	-- Other	kg	0
45.03		Articles of natural cork.		
	4503.90	- Other	kg	40
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.		
	4504.90	- Other	kg	40
		- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:		
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.		
		- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:		
		- Wadding; other articles of wadding:		
		-- Of cotton:		
		-- Of man-made fibres:		
		-- Other:		

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
56.09		Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.		
59.09	5909.00	Textile hosepiping and similar textile tubing, with or without lining, armour 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.	kg	15
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)	kg	15
	5911.20	- Bolting cloth, whether or not made up	kg	15
		- 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	-- Weighing less than 650 g/m ²	kg	15
	5911.32	-- Weighing 650 g/m ² or more	kg	15
	5911.40	- Straining cloth of a kind used in oil presses or the like, including that of human hair	kg	15
	5911.90	- Other	kg	15
61.15		Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.		
	6115.20	- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	kg	80
		- Other:		
	6115.91	-- Of wool or fine animal hair	kg	80
	6115.92	-- Of cotton	kg	80
	6115.93	-- Of synthetic fibres	kg	80
	6115.99	-- Of other textile materials	kg	80

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.		
	6210.10	- Of fabrics of heading 56.02 or 56.03	kg	80
	6210.40	- Other men's or boys' garments	kg	80
	6210.50	- Other women's or girls' garments	kg	80
63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.		
		- Tents:		
	6306.21	-- Of cotton	kg	80
	6306.22	-- Of synthetic fibres	kg	80
	6306.29	-- Of other textile materials	kg	80
		- Sails:		
	6306.31	-- Of synthetic fibres	kg	80
	6306.39	-- Of other textile materials	kg	80
		- Other:		
	6306.91	-- Of cotton	kg	80
	6306.99	-- Of other textile materials	kg	80
63.07		Other made up articles, including dress patterns.		
		- Other:		
64.02		Other footwear with outer soles and uppers of rubber or plastics.		
		- Sports footwear:		
	6402.19	-- Other	2U	10
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.		
		- Sports footwear:		
	6403.19	-- Other	2U	10
64.05		Other footwear.		
		- With uppers of leather or composition leather:		
	6405.101	--- Of an interior length not exceeding 15 cm	2U	10

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
	6405.102	--- Of an interior length exceeding 15 cm but not exceeding 21 cm	2U	Rs 75/2U or 80%, whichever is higher
	6405.109	--- Other	2U	Rs 125/2U or 80%, whichever is higher
		- With uppers of textile materials:		
	6405.201	--- Of an interior length not exceeding 15 cm	2U	10
	6405.202	--- Of an interior length exceeding 15 cm but not exceeding 21 cm	2U	Rs 75/2U or 80%, whichever is higher
	6405.209	--- Other	2U	Rs 125/2U or 80%, whichever is higher
66.02	6602.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	U	40
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, other than goods of heading 68.11 or 68.13.		
	6812.50	- Clothing, clothing accessories, footwear and headgear	kg	15
	6812.90	- Other	kg	40
68.13		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.		
	6813.10	- Brake linings and pads	kg	80
	6813.90	- Other	kg	80
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.		
	6910.10	- Of porcelain or china	U	30
	6910.90	- Other	U	30
Heading	H.S. Code	Description	Statistical Unit	Customs Duty

%

70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).		
	7013.10	- Of glass-ceramics	kg	40
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:		
	7013.31	-- Of lead crystal	kg	40
	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	kg	40
	7013.39	-- Other	kg	40
70.20	7020.00	Other articles of glass	kg	80
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.		
		- Containing indentations, ribs, grooves or other deformations produced during the rolling process:		
	7213.101	--- Of circular cross-section not exceeding 6 mm in diameter	kg	30
		- Other, of free-cutting steel:		
	7213.201	--- Of circular cross-section not exceeding 6 mm in diameter	kg	30
		- Other:		
		-- Of a circular cross-section measuring less than 14 mm in diameter:		
	7213.911	--- Of circular cross-section not exceeding 6 mm in diameter	kg	30
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.		
		- Forged:		
	7214.101	--- Of circular cross-section not exceeding 6 mm in diameter	kg	30
		- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:		

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
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	7214.201	--- Of circular cross-section not exceeding 6 mm in diameter	kg	30
		- Other, of free-cutting steel:		
	7214.301	--- Of circular cross-section not exceeding 6 mm in diameter	kg	30
		-- Other:		
	7214.991	--- Of circular cross-section not exceeding 6 mm in diameter	kg	30
72.15		Other bars and rods of iron or non-alloy steel.		
		- Of free-cutting steel, not further worked than cold-formed or cold-finished:		
	7215.101	--- Of circular cross-section not exceeding 6 mm in diameter	kg	30
		- Other, not further worked than cold-formed or cold-finished:		
	7215.501	--- Of circular cross-section not exceeding 6 mm in diameter	kg	30
		- Other:		
	7215.901	--- Of circular cross-section not exceeding 6 mm in diameter	kg	30
73.15		Chain and parts thereof, of iron or steel.		
		- Articulated link chain and parts thereof:		
	7315.11	-- Roller chain	kg	55
	7315.12	-- Other chain	kg	55
	7315.19	-- Parts	kg	55
	7315.20	- Skid chain	kg	55
		- Other chain:		
	7315.81	-- Stud-link	kg	55
	7315.82	-- Other, welded link	kg	55
	7315.89	-- Other	kg	55
	7315.90	- Other parts	kg	55
73.20		Springs and leaves for springs, of iron or steel.		
	7320.10	- Leaf-springs and leaves therefor	kg	55
	7320.20	- Helical springs	kg	55
Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
	7320.90	- Other	kg	55

73.26		Other articles of iron or steel.		
	7326.20	- Articles of iron or steel wire	kg	80
		- Other:		
	7326.909	--- Other	kg	80
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.		
	7418.20	- Sanitary ware and parts thereof	kg	30
74.19		Other articles of copper.		
	7419.10	- Chain and parts thereof	kg	55
		- Other:		
	7419.91	-- Cast, moulded, stamped or forged, but not further worked	kg	80
	7419.99	-- Other	kg	80
75.08		Other articles of nickel.		
	7508.10	- Cloth, grill and netting, of nickel wire	kg	80
		- Other:		
	7508.909	--- Other	kg	80
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.		
	7615.20	- Sanitary ware and parts thereof	kg	30
76.16		Other articles of aluminium.		
		- Other:		
	7616.91	-- Cloth, grill, netting and fencing, of aluminium wire	kg	80
		-- Other:		
	7616.999	--- Other	kg	80
Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
78.06	7806.00	Other articles of lead.	kg	80
79.07	7907.00	Other articles of zinc.	kg	80

80.07	8007.00	Other articles of tin.	kg	80
84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.		
		- Pumps fitted or designed to be fitted with a measuring device:		
	8413.19	-- Other	U	40
	8413.20	- Hand pumps, other than those of subheading 8413.11 or 8413.19	U	40
	8413.40	- Concrete pumps	U	40
	8413.50	- Other reciprocating positive displacement pumps	U	40
	8413.60	- Other rotary positive displacement pumps	U	40
	8413.70	- Other centrifugal pumps	U	40
		- Other pumps; liquid elevators:		
	8413.81	-- Pumps	U	40
	8413.82	-- Liquid elevators	U	40
		- Parts:		
	8413.91	-- Of pumps	kg	40
	8413.92	-- Of liquid elevators	kg	40
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.		
	8414.20	- Hand- or foot-operated air pumps	U	15
	8414.30	- Compressors of a kind used in refrigerating equipment	U	15
	8414.90	- Parts	kg	15
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, other than machinery of heading 84.37.		
		- Parts:		
	8433.901	--- Parts of subheading 8433.11 and 8433.19	kg	15
84.50		Household or laundry-type washing machines, including machines which both wash and dry.		
Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
	8450.90	- Parts	kg	15
84.69		Typewriters other than printers of heading 84.71; word-processing machines.		
		- Automatic typewriters and word-processing		

		machines:		
	8469.12	-- Automatic typewriters	U	15
	8469.20	- Other typewriters, electric	U	15
	8469.30	- Other typewriters, non-electric	U	15
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	- Duplicating machines	U	15
	8472.20	- Addressing machines and address plate embossing machines	U	15
	8472.30	- 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	15
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.		
	8473.10	- Parts and accessories of the machines of heading 84.69	kg	15
		- Parts and accessories of the machines of heading 84.70:		
	8473.21	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	kg	15
	8473.29	-- Other	kg	15
	8473.40	- Parts and accessories of the machines of heading 84.72	kg	15
	8473.50	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	Kg	15
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.		
	8479.89	-- Other	U	0
Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
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.		
	8481.80	- Other appliances	Kg	55
85.01		Electric motors and generators (excluding		

		generating sets).		
	8501.10	- Motors of an output not exceeding 37.5 W	U	0
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.		
	8504.40	- Static converters	U	15
85.06		Primary cells and primary batteries.		
	8506.90	- Parts	Kg	30
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).		
	8507.90	- Parts	Kg	30
85.09		Electro-mechanical domestic appliances, with self-contained electric motor.		
	8509.90	- Parts	Kg	15
85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.		
	8510.10	- Shavers	U	80
	8510.20	- Hair clippers	U	80
	8510.30	- Hair-removing appliances	U	80
	8510.90	- Parts	Kg	55
85.13		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.		
	8513.90	- Parts	Kg	15

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
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, other than those of heading 85.45.		
	8516.80	- Electric heating resistors	U	15
	8516.90	- Parts	Kg	15
85.18		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.		
	8518.50	- Electric sound amplifier sets	U	40
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; digital cameras.		
	8525.20	- Transmission apparatus incorporating reception apparatus	U	15
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.		
		- Video monitors:		
	8528.21	-- Colour	U	0
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connection to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts.		
		- Automatic circuit breakers:		
	8535.21	-- For a voltage of less than 72.5 kV	Kg	15
	8535.29	-- Other	Kg	15
Heading	H.S. Code	Description	Statistical Unit	Customs Duty

%

		- Isolating switches and make-and-break switches:		
	8535.301	--- Residual current switches (interrupteur différentiel) > 1000 V	Kg	15
		- Other:		
	8535.901	--- Residual current relays and earth leakage modules > 1000 V	Kg	15
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, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.		
	8536.20	- Automatic circuit breakers	Kg	15
		-- Other:		
	8536.491	--- Residual current relays	Kg	15
		- Other switches:		
	8536.501	--- Residual current switches (interrupteur différentiel) < 1000 V	Kg	15
		- Other apparatus:		
	8536.901	--- Leakage modules < 1000 V	Kg	15
85.37		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.		
	8537.10	- For a voltage not exceeding 1,000 V	Kg	55
	8537.20	- For a voltage exceeding 1,000 V	Kg	55
85.38		Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.		
	8538.10	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	Kg	55
	8538.90	- Other	Kg	55
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.		
Heading	H.S. Code	Description	Statistical Unit	Customs Duty %

		- Parts:		
	8539.909	--- Other	Kg	30
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.		
	8543.20	- Signal generators	U	15
	8543.90	- Parts	Kg	15
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.		
		- Other electric conductors, for a voltage not exceeding 80 V:		
	8544.41	-- Fitted with connectors	Kg	15
85.45		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.		
		- Electrodes:		
	8545.11	-- Of a kind used for furnaces	Kg	55
	8545.19	-- Other	Kg	55
	8545.20	- Brushes	Kg	55
	8545.90	- Other	Kg	55
85.46		Electrical insulators of any material.		
	8546.10	- Of glass	Kg	15
	8546.20	- Of ceramics	Kg	15
	8546.90	- Other	Kg	15
85.47		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.		
Heading	8547.10	- Insulating fittings of ceramics	Kg	15
	H.S. Code	Description	Statistical Unit	Customs Duty %
	8547.20	- Insulating fittings of plastics	Kg	15
	8547.90	- Other	Kg	15

85.48		Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.		
	8548.10	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	Kg	55
	8548.90	- Other	Kg	55
87.04		Motor vehicles for the transport of goods.		
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
		-- g.v.w. exceeding 5 tons but not exceeding 20 tons:		
		-- g.v.w. exceeding 20 tonnes:		
		- Other, with spark-ignition internal combustion piston engine:		
		-- g.v.w. exceeding 5 tonnes:		
87.06		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:		
	8706.001	--- For buses, lorries and ambulances	U	10
87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.		
	8713.10	- Not mechanically propelled	U	0
90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.		
		- Objective lenses:		
	9002.11	-- For cameras, projectors or photographic enlargers or reducers	Kg	15
	9002.19	-- Other	Kg	30
	9002.20	- Filters	Kg	15
	9002.90	- Other	Kg	30
Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
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	U	80
		- Other instruments:		
	9005.801	--- Astronomical instruments	U	30
	9005.809	--- Other	U	30
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.		
	9007.20	- Projectors	U	15
90.14		Direction finding compasses; other navigational instruments and appliances.		
	9014.20	- Instruments and appliances for aeronautical or space navigation (other than compasses)	U	15
	9014.80	- Other instruments and appliances	U	15
90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.		
	9015.10	- Rangefinders	U	15
	9015.20	- Theodolites and tachymeters (tacheometers)	U	15
	9015.30	- Levels	U	15
	9015.40	- Photogrammetrical surveying instruments and appliances	Kg	15
	9015.80	- Other instruments and appliances	U	15
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	- Drafting tables and machines, whether or not automatic	U	15
	9017.20	- Other drawing, marking-out or mathematical calculating instruments	U	15
	9017.30	- Micrometers, callipers and gauges	U	15
	9017.80	- Other instruments	U	15
Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
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	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	Kg	0
90.20	9020.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	Kg	0
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.		
	9022.90	- Other, including parts and accessories	Kg	0
90.25		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments. - Thermometers and pyrometers, not combined with other instruments:		
	9025.11	-- Liquid-filled, for direct reading	U	15
	9025.19	-- Other	U	15
	9025.80	- Other instruments	U	15
90.26		Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.		
	9026.10	- For measuring or checking the flow or level of liquids	U	15
	9026.20	- For measuring or checking pressure	U	15
	9026.80	- Other instruments or apparatus	U	15
90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.		
Heading	9028.10	- Gas meters	U	55
		Description	Statistical Unit	Customs Duty %
	9028.20	- Liquid meters	U	55
	9028.30	- Electricity meters	U	55
	9028.90	- Parts and accessories	Kg	55
90.29		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.		

		- Revolution counters, production counters, taximeters, mileometers, pedometers and the like:		
	9029.109	--- Other	U	55
	9029.20	- Speed indicators and tachometers; stroboscopes	U	55
	9029.90	- Parts and accessories	Kg	30
90.30		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.		
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:		
	9030.31	-- Multimeters	U	15
	9030.39	-- Other	U	15
	9030.40	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	U	15
		- Other instruments and apparatus:		
	9030.83	-- Other, with a recording device	U	15
	9030.89	-- Other	U	15
	9030.90	- Parts and accessories	Kg	15
90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.		
		- Other optical instruments and appliances:		
	9031.49	-- Other	U	15
	9031.80	- Other instruments, appliances and machines	U	15

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
90.32		Automatic regulating or controlling instruments and apparatus.		
	9032.10	- Thermostats	U	15
	9032.20	- Manostats	U	15
		- Other instruments and apparatus:		
	9032.81	-- Hydraulic or pneumatic	U	15
	9032.89	-- Other	U	15
	9032.90	- Parts and accessories	Kg	15
90.33	9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	Kg	15
91.03		Clocks with watch movements, excluding clocks of heading 91.04.		
	9103.10	- Electrically operated	U	55
	9103.90	- Other	U	55
91.04	9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	U	55
91.05		Other clocks.		
		- Alarm clocks:		
	9105.11	-- Electrically operated	U	55
	9105.19	-- Other	U	55
		- Walls clocks:		
	9105.21	-- Electrically operated	U	55
	9105.29	-- Other	U	55
		- Other:		
	9105.91	-- Electrically operated	U	55
	9105.99	-- Other	U	55
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).		
		- Other:		
	9106.909	--- Other	U	55
Heading	H.S. Code	Description	Statistical Unit	Customs Duty

%

91.07	9107.00	Time switches with clock or watch movement or with synchronous motor.	U	55
91.11		Watch cases and parts thereof.		
	9111.90	- Parts	Kg	15
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.		
	9112.90	- Parts	Kg	15
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.		
	9113.90	- Other	Kg	80
91.14		Other clock or watch parts.		
	9114.10	- Springs, including hair-springs	Kg	15
	9114.20	- Jewels	Kg	15
	9114.30	- Dials	Kg	15
	9114.40	- Plates and bridges	Kg	15
	9114.90	- Other	Kg	15
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.		
	9401.10	- Seats of a kind used for aircraft	U	80
	9401.30	- Swivel seats with variable height adjustment	U	80
		- Other seats:		
	9401.801	--- Specialised bathing chairs and high chairs for baby	U	15
94.03		Other furniture and parts thereof.		
		- Other metal furniture:		
		- Other wooden furniture:		
		- Furniture of plastics:		
	9403.80	- Furniture of other materials, including cane, osier, bamboo or similar materials	Kg	80

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
94.04		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eider-downs, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.		
		- Mattresses:		
	9404.21	-- Of cellular rubber or plastics, whether or not covered	U	80
	9404.29	-- Of other materials	U	80
	9404.30	- Sleeping bags	U	80
	9404.90	- Other	Kg	80
94.05		Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.		
	9405.30	- Lighting sets of a kind used for Christmas trees	Kg	80
95.02		Dolls representing only human beings.		
		- Parts and accessories:		
	9502.99	-- Other	Kg	15
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.		
	9505.10	- Articles for Christmas festivities	Kg	80
	9505.90	- Other	Kg	80
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.		
		- Other:		
	9506.99	-- Other	U	0

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
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, other than those of heading 96.09.		
	9608.20	- Felt tipped and other porous-tipped pens and markers	U	15
96.09		Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.		
	9609.10	- Pencils and crayons, with leads encased in a rigid sheath	Kg	15
	9609.20	- Pencil leads, black or coloured	Kg	15
	9609.90	- Other	Kg	15
96.10		Slates and boards, with writing or drawing surfaces, whether or not framed.		
	9610.001	--- Slates	Kg	15
	9610.009	--- Other	Kg	15
96.11	9611.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	Kg	80
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.		
	9612.20	- Ink-pads	U	55
96.16		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.		
	9616.10	- Scent sprays and similar toilet sprays, and mounts and heads therefor	Kg	80

24. PART B

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
01.06		Other live animals.		
	0106.191	--- Dogs	U	15
03.01		Live fish.		
	0301.10	Live ornamental fish	Kg	15
04.05		Butter and other fats and oils derived from milk; dairy spreads.		
	0405.902	--- Anhydrous milkfat	Kg	0
05.01	0501.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	Kg	0
05.02		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.		
	0502.10	- Pigs', hogs' or boars' bristles and hair; and waste thereof	Kg	0
	0502.90	- Other	Kg	0
05.03	0503.00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	Kg	0
05.04		Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:		
	0504.001	--- Natural sausage casings	Kg	0
	0504.009	--- Other	Kg	0
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	- Feathers of a kind used for stuffing; down	Kg	0
	0505.90	- Other	Kg	0
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	- Ossein and bones treated with acid	Kg	0
	0506.90	- Other	Kg	0

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
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	- Ivory; ivory powder and waste	Kg	0
	0507.90	- Other	Kg	0
05.08	0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof.	Kg	0
05.09	0509.00	Natural sponges of animal origin.	Kg	0
05.10	0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	Kg	0
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.		
	0511.10	- Bovine semen	Kg	0
		- Other:		
	0511.91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	Kg	0
	0511.99	-- Other	Kg	0
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	- Mosses and lichens	Kg	0
		- Other:		
	0604.91	-- Fresh	Kg	0
	0604.99	-- Other	Kg	0
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.		
Heading	H.S. Code	Description	Statistical Unit	Customs Duty

				%
	0812.10	- Cherries	Kg	0
	0812.90	- Other	Kg	0
08.14	0814.00	Peel of citrus fruit or melons (including water-melons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	Kg	0
12.10		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.		
	1210.10	- Hop cones, neither ground nor powdered nor in the form of pellets	Kg	0
	1210.20	- Hop cones, ground, powdered or in the form of pellets; lupulin	Kg	0
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	- Licorice roots	Kg	0
	1211.20	- Ginseng roots	Kg	0
	1211.30	- Coca leaf	Kg	0
	1211.40	- Poppy straw	Kg	0
	1211.90	- Other	Kg	0
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	- Locust beans, including locust bean seeds	Kg	0
	1212.20	- Seaweeds and other algae	Kg	0
	1212.30	- Apricot, peach (including nectarine) or plum stones and kernels	Kg	0
		- Other:		
	1212.91	-- Sugar beet	Kg	0
		-- Other:		
	1212.991	--- Sugar cane	Kg	0
	1212.999	--- Other	Kg	0

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.		
		- Other:		
	1511.901	--- Palm olein	Kg	0
	1511.909	--- Other	Kg	0
15.22	1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	Kg	0
18.06		Chocolate and other food preparations containing cocoa.		
		- Other:		
	1806.901	--- Cereal products, not being snacks, bread, pastry, cakes or biscuits, to be used as breakfast cereals	Kg	20
	1806.909	--- Other	Kg	55
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.		
	1905.903	--- Cereal products, not being snacks, bread, pastry, cakes or biscuits, to be used as breakfast cereals	Kg	20
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.		
		- Other:		
	2001.901	--- Fruit	Kg	15
20.06	2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	Kg	40
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.		
	2103.10	- Soya sauce	Kg	30
		- Other:		
	2103.901	--- Chilli sauce	Kg	30
21.06		Food preparations not elsewhere specified or included.		
Heading	H.S. Code	Description	Statistical Unit	Customs Duty

	- Other:		
	--- Compound preparations:		
2106.9011	---- Compound alcoholic preparations, not based on odoriferous substances of heading 33.02, of a kind used in the manufacture of alcoholic beverages	Kg	0
2106.9012	---- Compound preparations, not based on odoriferous substances of heading 33.02, of a kind used in the manufacture of non-alcoholic beverages	Kg	0
2106.902	--- Bakery additives and bread improvers	Kg	0
2106.903	--- Food preparations or food supplements for use to maintain general health or well being or for diabetics	Kg	0
2106.904	--- Meat-free vegetable burgers, vegetable sausages and similar vegetable preparations	Kg	0
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.		
2202.901	--- Soya milk	L	0
2202.902	--- Aloe vera gel and aloe vera drinking gel-pure, used as health drink	L	0
2206.002	--- Shandy	L	80
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.		
2208.902	--- Spirit cooler	L	80
25.01	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.		
2501.0012	---- Vacuum salt	Kg	0
25.14	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
2514.001	--- Flooring and paving tiles and the like, whether or not rectangular, the largest surface area of which does not exceed 2100 square centimetres	Kg	40
2514.009	--- Other	Kg	0

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
25.15		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
		- Marble and travertine:		
		-- Crude or roughly trimmed:		
	2515.111	--- Flooring and paving tiles and the like, whether or not rectangular, the largest surface area of which does not exceed 2100 square centimetres	kg	40
	2515.119	--- Other	kg	0
		-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
	2515.121	--- Flooring and paving tiles and the like, whether or not rectangular, the largest surface area of which does not exceed 2100 square centimetres	kg	40
	2515.129	--- Other	kg	0
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.		
		- Granite:		
		-- Crude or roughly trimmed:		
	2516.111	--- Flooring and paving tiles and the like, whether or not rectangular, the largest surface area of which does not exceed 2100 square centimetres	kg	40
	2516.119	--- Other	kg	0
		-- Merely cut, by sawing or otherwise, into block or slabs of a rectangular (including square) shape:		
	2516.121	--- Flooring and paving tiles and the like, whether or not rectangular, the largest surface area of which does not exceed 2100 square centimetres	kg	40
	2516.129	--- Other	kg	0
		- Sandstone:		
		-- Crude or roughly trimmed:		
	2516.211	--- Flooring and paving tiles and the like, whether or not rectangular, the largest surface area of which does not exceed 2100 square centimetres	kg	40
	2516.219	--- Other	kg	0
Heading	H.S. Code	Description	Statistical Unit	Customs Duty

	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
2516.221	--- Flooring and paving tiles and the like, whether or not rectangular, the largest surface area of which does not exceed 2100 square centimetres	kg	40
2516.229	--- Other	kg	0
25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.		
	- Dolomite not calcined or sintered:		
2518.101	--- Flooring and paving tiles and the like, whether or not rectangular, the largest surface area of which does not exceed 2100 square centimetres	kg	40
2518.109	--- Other	kg	0
	- Calcined or sintered dolomite:		
2518.201	--- Flooring and paving tiles and the like, whether or not rectangular, the largest surface area of which does not exceed 2100 square centimetres	kg	40
2518.209	--- Other	kg	0
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.		
	- Not crushed, not powdered:		
2526.101	--- Flooring and paving tiles and the like, whether or not rectangular, the largest surface area of which does not exceed 2100 square centimetres	kg	40
2526.109	--- Other	kg	0
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	- Glands and other organs, dried, whether or not powdered	kg	0
3001.20	- Extracts of glands or other organs or of their secretions	kg	0
3001.90	- Other	kg	0

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
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	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	kg	0
	3002.20	- Vaccines for human medicine	kg	0
	3002.30	- Vaccines for veterinary medicine	kg	0
	3002.90	- Other	kg	0
30.03		Medicaments (excluding goods of heading 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	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	0
	3003.20	- Containing other antibiotics	kg	0
		- Containing hormones or other products of heading 29.37 but not containing antibiotics:		
	3003.31	-- Containing insulin	kg	0
	3003.39	-- Other	kg	0
	3003.40	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	kg	0
	3003.90	- Other	kg	0
30.04		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.		
	3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	0
	3004.20	- Containing other antibiotics	kg	0
		- Containing hormones or other products of heading 29.37 but not containing antibiotics:		
Heading	H.S. Code	Description	Statistical Unit	Customs Duty

			%
3004.31	-- Containing insulin	kg	0
3004.32	-- Containing adrenal corticosteroid hormones, their derivatives and structural analogues	kg	0
3004.39	-- Other	kg	0
3004.40	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	kg	0
3004.50	- Other medicaments containing vitamins or other products of heading 29.36	kg	0
3004.90	- Other	kg	0
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	- Adhesive dressings and other articles having an adhesive layer	kg	0
3005.90	- Other	kg	0
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.		
3006.10	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	kg	0
3006.20	- Blood-grouping reagents	kg	0
3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	kg	0
3006.40	- Dental cements and other dental fillings; bone reconstruction cement	kg	0
3006.50	- First-aid boxes and kits	kg	0
3006.80	- Waste pharmaceuticals	kg	0
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.		
	- Other:		
3214.901	--- Non-refractory surfacing preparations made of gypsum (plaster) for use in construction	kg	0
3214.909	--- Other	kg	40

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.		
		- Preparations put up for retail sale:		
	3402.201	--- Preparations (excluding detergents) having anti-microbial active agents suitable for use simultaneously for cleaning and disinfecting infected areas	kg	20
	3402.209	--- Other	kg	80
		- Other:		
	3402.901	--- Preparations (excluding detergents) having anti-microbial active agents suitable for use simultaneously for cleaning and disinfecting infected areas	kg	20
	3402.909	--- Other	kg	80
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).		
		- Insecticides:		
	3808.102	--- Acaricide	kg	0
		- Other:		
	3808.902	--- Microbial preservatives for use as inputs in a manufacture process	kg	0
39.22		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitaryware, of plastics.		
		- Other:		
	3922.901	--- Dual flushing system sanitary cisterns and mechanism thereof	kg	15
	3922.902	--- Commode chairs with toilet bowls	kg	0
	3922.903	--- Disposable urinary bags	kg	0
	3922.909	--- Other	kg	30
39.24		Tableware, kitchenware, other household articles and toilet articles, of plastics.		

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
		- Other:		
	3924.901	--- Bins of a kind fitted with wheels	kg	15
	3924.902	--- Infants' feeding bottles	kg	0
	3924.903	--- Teats and soothers	kg	0
	3924.909	--- Other	kg	40
39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.		
		- Articles of apparel and clothing accessories (including gloves, mittens and mitts):		
	3926.206	--- Reflective vests which cover the front chest area, have reflective webbing and a shoulder strap that runs to a hook and loop closure at the back of the waistline	kg	0
		- Other:		
	3926.906	--- Filters to be placed on computers	kg	0
	3926.907	--- Protective shields for welders and parts thereof	kg	0
	3926.908	--- Colostomy bags	kg	0
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.		
		- Of non-cellular rubber:		
		-- Plates, sheets and strip:		
	4008.211	--- Printers blankets	kg	0
	4008.219	--- Other	kg	40
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber with or without their fittings (for example, joints, elbows, flanges).		
		- Not reinforced or otherwise combined with other materials:		
		-- Without fittings:		
	4009.111	--- Fire hoses	kg	0
	4009.119	--- Other	kg	40
		-- With fittings:		
	4009.121	--- Fire hoses	kg	0
	4009.129	--- Other	kg	40

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
		- Reinforced or otherwise combined only with metal:		
		-- Without fittings:		
	4009.211	--- Fire hoses	kg	0
	4009.219	--- Other	kg	40
		-- With fittings:		
	4009.221	--- Fire hoses	kg	0
	4009.229	--- Other	kg	40
		- Reinforced or otherwise combined only with textile materials:		
		-- Without fittings:		
	4009.311	--- Fire hoses	kg	0
	4009.319	--- Other	kg	40
		-- With fittings:		
	4009.321	--- Fire hoses	kg	0
	4009.329	--- Other	kg	40
		- Reinforced or otherwise combined with other materials:		
		-- Without fittings:		
	4009.411	--- Fire hoses	kg	0
	4009.419	--- Other	kg	40
		-- With fittings:		
	4009.421	--- Fire hoses	kg	0
	4009.429	--- Other	kg	40
40.10		Conveyor or transmission belts or belting, of vulcanised rubber.		
		- Conveyor belts or belting:		
	4010.11	-- Reinforced only with metal	kg	0
	4010.12	-- Reinforced only with textile materials	kg	0
	4010.13	-- Reinforced only with plastics	kg	0
	4010.19	-- Other	kg	0
		- Transmission belts or belting:		

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
		-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:		
	4010.311	--- For use in motor vehicles of Chapter 87	kg	15
	4010.319	--- Other	kg	0
		-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of a circumference exceeding 60 cm but not exceeding 180 cm:		
	4010.321	--- For use in motor vehicles of Chapter 87	kg	15
	4010.329	--- Other	kg	0
		-- Endless transmission belts of trapezoidal cross section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:		
	4010.331	--- For use in motor vehicles of Chapter 87	kg	15
	4010.339	--- Other	kg	0
		-- Endless transmission belts of trapezoidal cross section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:		
	4010.341	--- For use in motor vehicles of Chapter 87	kg	15
	4010.349	--- Other	kg	0
		-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm:	kg	
	4010.351	--- For use in motor vehicles of Chapter 87	kg	15
	4010.359	--- Other	kg	0
		-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm:		
	4010.361	--- For use in motor vehicles of Chapter 87	kg	15
	4010.369	--- Other	kg	0
		-- Other:		
	4010.391	--- For use in motor vehicles of Chapter 87	kg	15
	4010.399	--- Other	kg	0

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.		
		- Other:		
	4014.901	--- Teats and soothers	kg	0
	4014.909	--- Other	kg	15
42.04	4204.00	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.	kg	0
42.05		Other articles of leather or of composition leather:		
	4205.001	--- Safety harness and safety belts	kg	0
	4205.009	--- Other	kg	80
44.10		Particle board and similar board (for example oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.		
		- Other, of wood:		
		-- Surface-covered with melamine-impregnated paper:		
	4410.321	--- Tongued and grooved, prepared especially for flooring and ceiling and the like, with one side not exceeding 45 cms	kg	40
	4410.329	--- Other	kg	0
		-- Surface-covered with decorative laminates of plastics:		
	4410.331	--- Tongued and grooved, prepared especially for flooring and ceiling and the like, with one side not exceeding 45 cms	kg	40
	4410.339	--- Other	kg	0
		-- Other:		
	4410.391	--- Tongued and grooved, prepared especially for flooring and ceiling and the like, with one side not exceeding 45 cms	kg	40
	4410.399	--- Other	kg	0
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.		
Heading	H.S. Code	Description	Statistical Unit	Customs Duty

%

		- Fibreboard of a density exceeding 0.8 g/cm ³ :		
		-- Other:		
4411.191		--- Tongued and grooved, prepared especially for flooring and ceiling and the like, with one side not exceeding 45 cms	kg	40
4411.199		--- Other	kg	0
		- Fibreboard of a density exceeding 0.5g/cm ³ but not exceeding 0.8g/cm ³ :		
		-- Other:		
4411.291		--- Tongued and grooved, prepared especially for flooring and ceiling and the like, with one side not exceeding 45 cms	kg	40
4411.299		--- Other	kg	0
		- Fibreboard of a density exceeding 0.35g/cm ³ but not exceeding 0.5g/cm ³ :		
		- Other:		
4411.391		--- Tongued and grooved, prepared especially for flooring and ceiling and the like, with one side not exceeding 45 cms	kg	40
4411.399		--- Other	kg	0
		-- Other:		
4411.991		--- Tongued and grooved, prepared especially for flooring and ceiling and the like, with one side not exceeding 45 cms	kg	40
4411.999		--- Other	kg	0
45.03		Articles of natural cork.		
		- Other:		
4503.901		--- Lifebuoys	kg	0
4503.909		--- Other	kg	40
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.		
		- Other:		
4504.901		--- Lifebuoys	kg	0
4504.909		--- Other	kg	40
		- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:		
Heading	H.S. Code	Description	Statistical Unit	Customs Duty %

	4818.402	--- Briefs for incontinent persons	kg	0
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps. - Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:		
	5601.102	--- Briefs for incontinent persons - Wadding; other articles of wadding: -- Of cotton:	kg	0
	5601.212	--- Briefs for incontinent persons -- Of man-made fibres:	kg	0
	5601.222	--- Briefs for incontinent persons -- Other:	kg	0
	5601.292	--- Briefs for incontinent persons	kg	0
56.09		Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.		
	5609.002	--- Safety slings	kg	0
59.09		Textile hosepiping and similar textile tubing, with or without lining, armour accessories of other materials:		
	5909.001	--- Fire hoses	kg	0
	5909.009	--- Other	kg	0
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.	kg	0
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)	kg	0
Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
	5911.20	- Bolting cloth, whether or not made up	kg	0

		- 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	-- Weighing less than 650 g/ m ²	kg	0
	5911.32	-- Weighing 650 g/m ² or more	kg	0
	5911.40	- Straining cloth of a kind used in oil presses or the like, including that of human hair	kg	0
	5911.90	- Other	kg	0
61.15		Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.		
		- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex:		
	6115.201	--- Varicose vein stockings	kg	0
	6115.209	--- Other	kg	80
		- Other:		
		-- Of wool or fine animal hair:		
	6115.911	--- Varicose vein stockings	kg	0
	6115.919	--- Other	kg	80
		-- Of cotton:		
	6115.921	--- Varicose vein stockings	kg	0
	6115.929	--- Other	kg	80
		-- Of synthetic fibres:		
	6115.931	--- Varicose vein stockings	kg	0
	6115.939	--- Other	kg	80
		-- Of other textile materials:		
	6115.991	--- Varicose vein stockings	kg	0
	6115.999	--- Other	kg	80
62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.		
		- Of fabrics of heading 56.02 or 56.03:		
	6210.101	--- Anti-radiation protective suits, not combined with breathing apparatus	kg	0
Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
	6210.109	--- Other	kg	80
		- Other men's or boys' garments:		

	6210.401	--- Anti-radiation protective suits, not combined with breathing apparatus	kg	0
	6210.409	--- Other	kg	80
		- Other women's or girls' garments:		
	6210.501	--- Anti-radiation protective suits, not combined with breathing apparatus	kg	0
	6210.509	--- Other	kg	80
63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.		
		- Tents:		
	6306.21	-- Of cotton	kg	40
	6306.22	-- Of synthetic fibres	kg	40
	6306.29	-- Of other textile materials	kg	40
		- Sails:		
	6306.31	-- Of synthetic fibres	kg	40
	6306.39	-- Of other textile materials	kg	40
		- Other:		
	6306.91	-- Of cotton	kg	40
	6306.99	-- Of other textile materials	kg	40
63.07		Other made up articles, including dress patterns.		
		- Other:		
	6307.903	--- Protective masks against dust, odours and the like	kg	0
	6307.904	--- Safety slings	kg	0
	6307.905	--- Reflective vest with a reflective webbing, a shoulder strap that runs to a hook and loop closure at the back of the waistline	kg	0
64.02		Other footwear with outer soles and uppers of rubber or plastics.		
		- Sports footwear:		
		-- Other:		
	6402.191	--- Sports footwear which has, or has provision for the attachment of spikes and studs	2U	0

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
	6402.192	--- Tennis shoes, basket-ball shoes, gym shoes, training shoes and the like	2U	10
	6402.199	---Other	2U	10
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather. - Sports footwear: -- Other:		
	6403.191	--- Sports footwear which has, or has provision for the attachment of spikes and studs	2U	0
	6403.192	--- Tennis shoes, basket-ball shoes, gym shoes, training shoes and the like	2U	10
	6403.199	--- Other	2U	10
64.05		Other footwear. - With uppers of leather or composition leather:		
	6405.101	--- Pointe shoes or block toe shoes used for ballet dancing	2U	5
		--- Other:		
	6405.1091	---- Of an interior length not exceeding 15 cm	2U	10
	6405.1092	---- Of an interior length exceeding 15 cm but not exceeding 21 cm	2U	Rs 75/2U or 80%, whichever is higher
	6405.1099	---- Other	2U	Rs 125/2U or 80%, whichever is higher
		- With uppers of textile materials:		
	6405.201	--- Pointe shoes or block toe shoes used for ballet dancing	2U	5
		--- Other:		
	6405.2091	---- Of an interior length not exceeding 15 cm	2U	10
	6405.2092	---- Of an interior length exceeding 15 cm but not exceeding 21 cm	2U	Rs 75/2U or 80%, whichever is higher
	6405.2099	---- Other	2U	Rs 125/2U or 80%, whichever is higher
Heading	H.S. Code	Description	Statistical Unit	Customs Duty

				%
66.02	6602.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	U	0
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, other than goods of heading 68.11 or 68.13. - Clothing, clothing accessories, footwear and headgear:		
	6812.501	--- Fire-fighting suits of asbestos	kg	0
	6812.502	--- Footwear, gloves and headgear of asbestos	kg	0
	6812.509	--- Other	kg	15
		- Other:	kg	15
	6812.901	--- Fire-extinguishing sheets of asbestos	kg	0
	6812.909	--- Other	kg	40
68.13		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials. - Brake linings and pads:		
	6813.101	--- Friction materials in strips, unworked and not cut to size nor drilled	kg	30
	6813.109	--- Other	kg	80
		- Other:		
	6813.901	--- Friction materials in strips, unworked and not cut to size nor drilled	kg	30
	6813.909	--- Other	kg	80
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures. - Of porcelain or china:		
	6910.101	--- Dual flushing system sanitary cisterns and mechanism thereof	U	15
	6910.102	--- Commode chairs with toilet bowls	U	0
	6910.109	--- Other	U	30
Heading	H.S. Code	Description	Statistical Unit	Customs Duty %

	- Other:		
6910.901	--- Dual flushing system sanitary cisterns and mechanism thereof	U	15
6910.902	--- Commode chairs with toilet bowls	U	0
6910.909	--- Other	U	30
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).		
	- Of glass-ceramics:		
7013.101	--- Infants' feeding bottles	kg	0
7013.109	--- Other	kg	40
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:		
	-- Of lead crystal:		
7013.311	--- Infants' feeding bottles	kg	0
7013.319	--- Other	kg	40
	-- 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:		
7013.321	--- Infants' feeding bottles	kg	0
7013.329	--- Other	kg	40
	-- Other:		
7013.391	--- Infants' feeding bottles	kg	0
7013.399	--- Other	kg	40
70.20	Other articles of glass:		
7020.001	--- Glass filters to be placed on computers	kg	0
7020.009	--- Other	kg	80
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.		
	- Containing indentations, ribs, grooves or other deformations produced during the rolling process:		
7213.101	--- Of circular cross-section not exceeding 6 mm in diameter	kg	0
	- Other, of free-cutting steel:		

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
	7213.201	--- Of circular cross-section not exceeding 6 mm in diameter	kg	0
		- Other:		
		-- Of a circular cross-section measuring less than 14 mm in diameter:		
	7213.911	--- Of circular cross-section not exceeding 6 mm in diameter	kg	0
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.		
		- Forged:		
	7214.101	--- Of circular cross-section not exceeding 6 mm in diameter	kg	0
		- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:		
	7214.201	--- Of circular cross-section not exceeding 6 mm in diameter	kg	0
		- Other, of free-cutting steel:		
	7214.301	--- Of circular cross-section not exceeding 6 mm in diameter	kg	0
		-- Other:		
	7214.991	--- Of circular cross-section not exceeding 6 mm in diameter	kg	0
72.15		Other bars and rods of iron or non-alloy steel.		
		- Of free-cutting steel, not further worked than cold-formed or cold-finished:		
	7215.101	--- Of circular cross-section not exceeding 6 mm in diameter	kg	0
		- Other, not further worked than cold-formed or cold-finished:		
	7215.501	--- Of circular cross-section not exceeding 6 mm in diameter	kg	0
		- Other:		
Heading	H.S. Code	Description	Statistical Unit	Customs Duty

	7215.901	--- Of circular cross-section not exceeding 6 mm in diameter	kg	0
73.15		Chain and parts thereof, of iron or steel.		
		- Articulated link chain and parts thereof:		
	7315.11	-- Roller chain	kg	30
	7315.12	-- Other chain	kg	30
	7315.19	-- Parts	kg	30
	7315.20	- Skid chain	kg	30
		- Other chain:		
	7315.81	-- Stud-link	kg	30
	7315.82	-- Other, welded link	kg	30
	7315.89	-- Other	kg	30
	7315.90	- Other parts	kg	30
73.20		Springs and leaves for springs, of iron or steel.		
	7320.10	- Leaf-springs and leaves therefor	kg	30
	7320.20	- Helical springs	kg	30
	7320.90	- Other	kg	30
73.26		Other articles of iron or steel.		
	7326.20	- Articles of iron or steel wire	kg	30
		- Other:		
	7326.909	--- Other	kg	55
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.		
		- Sanitary ware and parts thereof:		
	7418.201	--- Dual flushing system sanitary cisterns and mechanism thereof	U	15
	7418.202	--- Commode chairs with toilet bowls	U	0
	7418.209	--- Other	U	30
74.19		Other articles of copper.		
	7419.10	- Chain and parts thereof	kg	30
		- Other:		

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
	7419.91	-- Cast, moulded, stamped or forged, but not further worked	kg	55
	7419.99	-- Other	kg	55
75.08		Other articles of nickel.		
	7508.10	- Cloth, grill and netting, of nickel wire	kg	55
		- Other:		
	7508.909	--- Other	kg	55
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.		
		- Sanitary ware and parts thereof:		
	7615.201	--- Dual flushing system sanitary cisterns and mechanism thereof	U	15
	7615.202	--- Commode chairs with toilet bowls	U	0
	7615.209	--- Other	U	30
76.16		Other articles of aluminium.		
		- Other:		
	7616.91	-- Cloth, grill, netting and fencing, of aluminium wire	kg	55
		-- Other:		
	7616.999	--- Other	kg	55
78.06	7806.00	Other articles of lead.	kg	55
79.07	7907.00	Other articles of zinc.	kg	55
80.07	8007.00	Other articles of tin.	kg	55
84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.		
		- Pumps fitted or designed to be fitted with a measuring device:		
	8413.19	-- Other	U	0
	8413.20	- Hand pumps, other than those of subheading 8413.11 or 8413.19	U	0
	8413.40	- Concrete pumps	U	0
Heading	H.S. Code	Description	Statistical Unit	Customs Duty

			%
	8413.50	- Other reciprocating positive displacement pumps	U 0
	8413.60	- Other rotary positive displacement pumps	U 0
	8413.70	- Other centrifugal pumps	U 0
		- Other pumps; liquid elevators:	
	8413.81	-- Pumps	U 0
	8413.82	-- Liquid elevators	U 0
		- Parts:	
	8413.91	-- Of pumps	kg 0
	8413.92	-- Of liquid elevators	kg 0
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.	
	8414.20	- Hand- or foot-operated air pumps	U 0
	8414.30	- Compressors of a kind used in refrigerating equipment	U 0
	8414.90	- Parts	kg 0
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, other than machinery of heading 84.37.	
		- Parts:	
	8433.901	--- Parts of subheading 8433.11 and 8433.19	kg 0
84.50		Household or laundry-type washing machines, including machines which both wash and dry.	
	8450.90	- Parts	kg 0
84.69		Typewriters other than printers of heading 84.71; word-processing machines.	
		- Automatic typewriters and word-processing machines:	
	8469.12	-- Automatic typewriters	U 0
	8469.20	- Other typewriters, electric	U 0
	8469.30	- Other typewriters, non-electric	U 0

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
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	- Duplicating machines	U	0
	8472.20	- Addressing machines and address plate embossing machines	U	0
	8472.30	- 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	0
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.		
	8473.10	- Parts and accessories of the machines of heading 84.69	kg	0
		- Parts and accessories of the machines of heading 84.70:		
	8473.21	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	kg	0
	8473.29	-- Other	kg	0
	8473.40	- Parts and accessories of the machines of heading 84.72	kg	0
	8473.50	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	kg	0
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.		
		- Other:		
	8479.891	--- Waste compactors	U	0
	8479.899	--- Other	U	0
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.		
		- Other appliances:		
	8481.801	--- Fire hydrants	kg	0
Heading	H.S. Code	Description	Statistical Unit	Customs Duty

%

	8481.809	--- Other	kg	55
85.01		Electric motors and generators (excluding generating sets).		
		- Motors of an output not exceeding 37.5 W:		
	8501.101	--- Motors with v-belts or pulleys for sewing machines	U	0
	8501.109	--- Other	U	0
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.		
		- Static converters:		
	8504.401	--- Uninterruptible power supplies (UPS)	U	0
	8504.409	--- Other	U	15
85.06		Primary cells and primary batteries.		
	8506.90	- Parts	kg	0
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).		
	8507.90	- Parts	kg	0
85.09		Electro-mechanical domestic appliances, with self-contained electric motor.		
	8509.90	- Parts	kg	0
85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.		
	8510.10	- Shavers	U	40
	8510.20	- Hair clippers	U	40
	8510.30	- Hair-removing appliances	U	40
	8510.90	- Parts	kg	0
85.13		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.		
	8513.90	- Parts	kg	0

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
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, other than those of heading 85.45.		
	8516.80	- Electric heating resistors	U	0
	8516.90	- Parts	kg	0
85.18		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets. - Electric sound amplifier sets:		
	8518.501	--- Speech training apparatus for deaf persons	U	0
	8518.509	--- Other	U	40
	8519.992	--- Compact disc player	U	15
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; digital cameras. - Transmission apparatus incorporating reception apparatus:		
	8525.201	--- Cellular telephones	U	15
	8525.202	--- Radio telephony apparatus for use on ships	U	0
	8525.209	--- Other	U	15
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. - Video monitors: -- Colour:		
	8528.211	--- Of a video display diagonal not exceeding 63.5 cm	U	0
Heading	H.S. Code	Description	Statistical Unit	Customs Duty

%

	8528.219	--- Other	U	40
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connection to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts. - Automatic circuit breakers:		
	8535.21	-- For a voltage of less than 72.5 kV	kg	0
	8535.29	-- Other	kg	0
		- Isolating switches and make-and-break switches:		
	8535.301	--- Residual current switches (interrupteur différentiel) > 1000 V	kg	0
		- Other:		
	8535.901	--- Residual current relays and earth leakage modules > 1000 V	kg	0
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, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.		
	8536.20	- Automatic circuit breakers	kg	0
		-- Other:		
	8536.491	--- Residual current relays	kg	0
		- Other switches:		
	8536.501	--- Residual current switches (interrupteur différentiel) < 1000 V	kg	0
		- Other apparatus:		
	8536.901	--- Leakage modules < 1000 V	kg	0
85.37		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.		

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
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	8537.10	- For a voltage not exceeding 1,000 V	kg	30
	8537.20	- For a voltage exceeding 1,000 V	kg	30
85.38		Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.		
	8538.10	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	kg	30
	8538.90	- Other	kg	30
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.		
		- Parts:		
	8539.909	--- Other	kg	0
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.		
	8543.20	- Signal generators	U	0
	8543.90	- Parts	kg	0
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.		
		- Other electric conductors, for a voltage not exceeding 80 V:		
		-- Fitted with connectors:		
	8544.411	--- Parallel printer cables, modem cables, monitor extension cables and keyboard extension cables	kg	0
	8544.419	--- Other	kg	15
85.45		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.		
		- Electrodes:		
	8545.11	-- Of a kind used for furnaces	kg	0
	8545.19	-- Other	kg	0
	8545.20	- Brushes	kg	0
Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
	8545.90	- Other	kg	0

85.46	Electrical insulators of any material.		
	8546.10	- Of glass	kg 0
	8546.20	- Of ceramics	kg 0
	8546.90	- Other	kg 0
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.		
	8547.10	- Insulating fittings of ceramics	kg 0
	8547.20	- Insulating fittings of plastics	kg 0
	8547.90	- Other	kg 0
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.		
	8548.10	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	kg 0
	8548.90	- Other	kg 0
87.04	Motor vehicles for the transport of goods.		
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	-- g.v.w. exceeding 5 tons but not exceeding 20 tons:		
	8704.222	--- Dump trucks	U 0
	8704.223	--- Fitted with compressing or damping devices for scavenging purposes	U 0
	-- g.v.w. exceeding 20 tonnes:		
	8704.232	--- Dump trucks	U 0
	8704.233	--- Fitted with compressing or damping devices for scavenging purposes	U 0

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
		- Other, with spark-ignition internal combustion piston engine:		
		-- g.v.w. exceeding 5 tonnes:		
	8704.322	--- Dump trucks	U	0
	8704.323	--- Fitted with compressing or damping devices for scavenging purposes	U	0
87.06		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:		
		--- For buses, lorries and ambulances:		
	8706.0011	---- For buses operating under a road service licence and used for the transport of the general public	U	0
	8706.0012	---- For ambulances	U	0
	8706.0019	---- Other	U	10
87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.		
		- Not mechanically propelled:		
	8713.101	--- Folding frame walkers	U	0
	8713.102	--- Wheeled showers	U	0
	8713.109	--- Other	U	0
90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.		
		- Objective lenses:		
	9002.11	-- For cameras, projectors or photographic enlargers or reducers	kg	0
	9002.19	-- Other	kg	0
	9002.20	- Filters	kg	0
	9002.90	- Other	kg	0
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	U	40
		- Other instruments:		
	9005.801	--- Astronomical instruments	U	0
Heading	H.S. Code	Description	Statistical Unit	Customs Duty

%

	9005.809	--- Other	U	0
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.		
	9007.20	- Projectors	U	0
90.14		Direction finding compasses; other navigational instruments and appliances.		
	9014.20	- Instruments and appliances for aeronautical or space navigation (other than compasses)	U	0
	9014.80	- Other instruments and appliances	U	0
90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.		
	9015.10	- Rangefinders	U	0
	9015.20	- Theodolites and tachymeters (tacheometers)	U	0
	9015.30	- Levels	U	0
	9015.40	- Photogrammetrical surveying instruments and appliances	kg	0
	9015.80	- Other instruments and appliances	U	0
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	- Drafting tables and machines, whether or not automatic	U	0
	9017.20	- Other drawing, marking-out or mathematical calculating instruments	U	0
	9017.30	- Micrometers, callipers and gauges	U	0
	9017.80	- Other instruments	U	0
90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.		
		- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:		

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
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	9019.101	--- AQUASPA hydromassage apparatus	kg	40
	9019.102	--- Hydro therapy spas	kg	40
	9019.103	--- Hydrotherapy pool	kg	40
	9019.104	--- Whirlpools, being massage baths equipped with massage tubes	kg	40
	9019.109	--- Other	kg	0
90.20		Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters:		
	9020.001	--- Filter masks made of two triangular shaped pieces of plastic that are held together by a hinge	kg	0
	9020.009	--- Other	kg	0
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.		
		- Other, including parts and accessories:		
	9022.901	--- Radiologists' protective screens (lead covered or lead glass)	kg	0
	9022.902	--- Protective screens and shields (lead covered or lead glass) for X-ray facilities	kg	0
	9022.909	--- Other	kg	0
90.25		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.		
		- Thermometers and pyrometers, not combined with other instruments:		
	9025.11	-- Liquid-filled, for direct reading	U	0
	9025.19	-- Other	U	0
	9025.80	- Other instruments	U	0
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 90.14, 90.15, 90.28 or 90.32.		
	9026.10	- For measuring or checking the flow or level of liquids	U	0
Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
	9026.20	- For measuring or checking pressure	U	0
	9026.80	- Other instruments or apparatus	U	0

90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.		
	9028.10	- Gas meters	U	30
	9028.20	- Liquid meters	U	30
	9028.30	- Electricity meters	U	30
	9028.90	- Parts and accessories	kg	30
90.29		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.		
		- Revolution counters, production counters, taximeters, mileometers, pedometers and the like:		
	9029.109	--- Other	U	30
	9029.20	- Speed indicators and tachometers; stroboscopes	U	30
	9029.90	- Parts and accessories	kg	0
90.30		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.		
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:		
	9030.31	-- Multimeters	U	0
	9030.39	-- Other	U	0
	9030.40	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	U	0
		- Other instruments and apparatus:		
	9030.83	-- Other, with a recording device	U	0
	9030.89	-- Other	U	0
	9030.90	- Parts and accessories	kg	0
90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.		
		- Other optical instruments and appliances:		
	9031.49	-- Other	U	0
Heading	H.S. Code	Description	Statistical Unit	Customs Duty %

	9031.80	- Other instruments, appliances and machines	U	0
90.32		Automatic regulating or controlling instruments and apparatus.		
	9032.10	- Thermostats	U	0
	9032.20	- Manostats	U	0
		- Other instruments and apparatus:		
	9032.81	-- Hydraulic or pneumatic	U	0
	9032.89	-- Other	U	0
	9032.90	- Parts and accessories	kg	0
90.33	9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	kg	0
91.03		Clocks with watch movements, excluding clocks of heading 91.04.		
	9103.10	- Electrically operated	U	30
	9103.90	- Other	U	30
91.04	9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	U	30
91.05		Other clocks.		
		- Alarm clocks:		
	9105.11	-- Electrically operated	U	30
	9105.19	-- Other	U	30
		- Walls clocks:		
	9105.21	-- Electrically operated	U	30
	9105.29	-- Other	U	30
		- Other:		
	9105.91	-- Electrically operated	U	30
	9105.99	-- Other	U	30

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
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).		
		- Other:		
	9106.909	--- Other	U	30
91.07	9107.00	Time switches with clock or watch movement or with synchronous motor.	U	30
91.11		Watch cases and parts thereof.		
	9111.90	- Parts	kg	0
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.		
	9112.90	- Parts	kg	0
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.		
		- Other:		
	9113.901	--- Of a kind incorporating precious stones or precious metal or metal clad or plated with precious metal	kg	80
	9113.909	--- Other	kg	0
91.14		Other clock or watch parts.		
	9114.10	- Springs, including hair-springs	kg	0
	9114.20	- Jewels	kg	0
	9114.30	- Dials	kg	0
	9114.40	- Plates and bridges	kg	0
	9114.90	- Other	kg	0
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.		
	9401.10	- Seats of a kind used for aircraft	U	0
	9401.30	- Swivel seats with variable height adjustment	U	40
		- Other seats:		
	9401.801	--- Specialised bathing chairs and high chairs for baby	U	0
94.03		Other furniture and parts thereof.		
Heading	H.S. Code	Description	Statistical Unit	Customs Duty

%

		- Other metal furniture:		
	9403.203	--- Play-pens	kg	0
		- Other wooden furniture:		
	9403.602	--- Play-pens	kg	0
		- Furniture of plastics:		
	9403.702	--- Play-pens	kg	0
		- Furniture of other materials, including cane, osier, bamboo or similar materials:		
	9403.801	--- Play-pens	kg	0
	9403.809	--- Other	kg	80
94.04		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eider-downs, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.		
		- Mattresses:		
		-- Of cellular rubber or plastics, whether or not covered:		
	9404.211	--- Anti-decubitus mattresses	U	0
	9404.219	--- Other	U	80
		-- Of other materials:		
	9404.291	--- Anti-decubitus mattresses	U	0
	9404.299	--- Other	U	80
	9404.30	- Sleeping bags	U	40
		- Other:		
	9404.901	--- Incontinent mattress pads	kg	0
	9404.909	--- Other	kg	80
94.05		Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.		
	9405.30	- Lighting sets of a kind used for Christmas trees	kg	40
Heading	H.S. Code	Description	Statistical Unit	Customs Duty %

95.02	Dolls representing only human beings.		
	- Parts and accessories:		
	-- Other:		
	9502.991 --- Doll heads	kg	5
	9502.999 --- Other	kg	15
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.		
	9505.10 - Articles for Christmas festivities	kg	40
	9505.90 - Other	kg	40
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.		
	-- Other:		
	9506.991 --- Swimming pools	U	40
	9506.999 --- Other	U	0
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, other than those of heading 96.09.		
	9608.20 - Felt tipped and other porous-tipped pens and markers	U	0
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.		
	9609.10 - Pencils and crayons, with leads encased in a rigid sheath	kg	0
	9609.20 - Pencil leads, black or coloured	kg	0
	9609.90 - Other	kg	0
96.10	Slates and boards, with writing or drawing surfaces, whether or not framed.		
	9610.001 --- Slates	kg	0
	9610.009 --- Other	kg	0

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
96.11	9611.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	kg	40
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.		
	9612.20	- Ink-pads	U	40
96.16		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.		
	9616.10	- Scent sprays and similar toilet sprays, and mounts and heads therefor	kg	0

THIRD SCHEDULE
(section 8)

PART A

PART I - EXCISABLE GOODS IMPORTED INTO MAURITIUS

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
22.06		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:				
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.				
		- Other:				
	2402.20	- Cigarettes containing tobacco	Kg	Value at importation	215% ad valorem plus Rs 780 per thousand cigarettes	At the time the entry for the goods is validated in accordance with the Customs Act 1988.
	2402.90	- Other	Kg	"	215% ad valorem plus Rs 780 per thousand cigarettes	"

PART II - EXCISABLE GOODS MANUFACTURED IN MAURITIUS

Column 1	Column 2	Column 3	Column 4	Column 5	
Heading No.	H.S. Code	Excisable goods	Taxable base	Rate of excise duty	Date payable
	2203.001	--- Beer	Litre	Rs 12.10 per litre	As specified in paragraph (6)
	2203.002	--- Stout	Litre	Rs 12.10 per litre	"
	2203.003	--- Shandy	Litre	Rs 2.40 per litre	"
	2204.10	- Sparkling wine	Litre	Rs 4.40 per litre	"
	2204.291	- Wine	Litre	Rs 4.40 per litre	"
	2204.292	--- Fortified wine	Litre/ad valorem	Rs 4.40 per litre	"
	2206.001	- Country liquor	Litre	Rs 4.40 per litre	"
	2206.002	- Fortified country liquor	Litre	Rs 4.00 per litre	"
	2208.2021	---- Brandy or matured brandy	Litre	Rs 120 per litre	As specified in paragraph (6)
	2208.2022	---- Blended Brandy	Litre	Rs 120 per litre	"
	2208.2029	---- Other	Litre	Rs 120 per litre	"
	2208.301	--- Whisky or matured whisky	Litre	Rs 200 per litre	"
	2208.302	--- Blended whisky	Litre	Rs 200 per litre	"
	2208.309	--- Other	Litre	Rs 200 per litre	"
	2208.401	--- Rum or matured rum	Litre	Rs 50 per litre	As specified in paragraph (6)
	2208.402	--- Local rum or matured local rum	Litre	Rs 50 per litre	"
	2208.403	--- Agricultural rum	Litre	Rs 50 per litre	"
	2208.404	--- Island recipe rum	Litre	Rs 50 per litre	"
	2208.409	--- Other	Litre	Rs 50 per litre	"
	2208.501	--- Gin	Litre	Rs 120 per litre	As specified in paragraph (6)
	2208.502	--- Blended gin	Litre	Rs 120 per litre	"

Column 1	Column 2	Column 3	Column 4	Column 5	
Heading No.	H.S. Code	Excisable goods	Taxable base	Rate of excise duty	Date payable
	2208.503	--- Flavoured gin	Litre	Rs 120 per litre	"
	2208.509	--- Other	Litre	Rs 120 per litre	"
	2208.60	- Vodka	Litre	Rs 120 per litre	"
	2208.701	--- Liqueurs	Litre	Rs 30 per litre	"
	2208.702	--- Cordials	Litre	Rs 30 per litre	"
	2208.901	--- Cane spirit	Litre	Rs 120 per litre	"
	2208.902	--- Aperitif	Litre	Rs 30 per litre	"
	2208.903	--- Compounded spirits made from local rum	Litre	Rs 50 per litre	"
	2208.904	--- Compounded spirits made from rum	Litre	Rs 50 per litre	"
	2208.905	--- Admixed spirit	Litre	Rs 120 per litre	"
	2208.906	--- Compounded spirits manufactured from agricultural rum	Litre	Rs 50 per litre	"
	2208.9091	---- Alcoholic beverages	Litre	Rs 60 per litre	"
	2208.9092	---- Liquor	Litre	Rs 60 per litre	As specified in paragraph (6)
	2208.9093	---- Spirit cooler	Litre	Rs 12.10 per litre	"
	2208.9099	---- Other	Litre	Rs 60 per litre	"
	2402.20	Cigarettes containing tobacco	Value at importation and specific per thousand	125% ad valorem plus Rs 780 per thousand cigarettes	As specified in paragraph (6)
	2402.901	--- Cigarettes	ad valorem	125% ad valorem plus Rs 780 per thousand cigarettes	"

25. PART B

26.

27. PART I - EXCISABLE GOODS IMPORTED INTO MAURITIUS

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
22.06		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:				
	2206.002	--- Shandy	L	Value at importation	Rs 5 per litre	At the time the entry for the goods is validated in accordance with the Customs Act 1988.
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.				
		- Other:				
	2208.902	--- Spirit cooler	L	"	Rs 25 per litre	"
	2402.20	- Cigarettes containing tobacco	Kg	"	205% ad valorem plus Rs 835 per thousand cigarettes	"
	2402.90	- Other	Kg	"	205% ad valorem plus Rs 835 per thousand cigarettes	"

PART II - EXCISABLE GOODS MANUFACTURED IN MAURITIUS

Column 1	Column 2	Column 3	Column 4	Column 5
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Heading No.	H.S. Code	Excisable goods	Taxable base	Rate of excise duty	Date payable
	2203.001	--- Beer	Litre	Rs 14 per litre	As specified in paragraph (6)
	2203.002	--- Stout	Litre	Rs 14 per litre	"
	2203.003	--- Shandy	Litre	Rs 2.80 per litre	"
	2204.10	- Sparkling wine	Litre	Rs 5.25 per litre	
	2204.291	--- Wine	Litre	Rs 5.25 per litre	
	2204.292	--- Fortified wine	Litre	Rs 5.25 per litre	
	2206.001	- Country liquor	Litre	Rs 5.25 per litre	"
	2206.002	- Fortified country liquor	Litre	Rs 5.25 per litre	"
	2208.2021	---- Brandy or matured brandy	Litre	Rs 145 per litre	As specified in paragraph (6)
	2208.2022	---- Blended Brandy	Litre	Rs 145 per litre	"
	2208.2029	---- Other	Litre	Rs 145 per litre	"
	2208.301	--- Whisky or matured whisky	Litre	Rs 240 per litre	"
	2208.302	--- Blended whisky	Litre	Rs 240 per litre	"
	2208.309	--- Other	Litre	Rs 240 per litre	"
	2208.401	--- Rum or matured rum	Litre	Rs 58 per litre	"
	2208.402	--- Local rum or matured local rum	Litre	Rs 58 per litre	"
	2208.403	--- Agricultural rum	Litre	Rs 58 per litre	"
	2208.404	--- Island recipe rum	Litre	Rs 58 per litre	"
	2208.409	--- Other	Litre	Rs 58 per litre	"
	2208.501	--- Gin	Litre	Rs 145 per litre	"
	2208.502	--- Blended gin	Litre	Rs 145 per litre	"
	2208.503	--- Flavoured gin	Litre	Rs 145 per litre	"

Column 1	Column 2	Column 3	Column 4	Column 5	
Heading No.	H.S. Code	Excisable goods	Taxable base	Rate of excise duty	Date payable
	2208.509	--- Other	Litre	Rs 145 per litre	"
	2208.60	--- Vodka	Litre	Rs 145 per litre	"
	2208.701	--- Liqueurs	Litre	Rs 40 per litre	"
	2208.702	--- Cordials	Litre	Rs 40 per litre	"
	2208.901	--- Cane spirit	Litre	Rs 145 per litre	"
	2208.902	--- Aperitif	Litre	Rs 40 per litre	"
	2208.903	--- Compounded spirits made from local rum	Litre	Rs 58 per litre	"
	2208.904	--- Compounded spirits made from rum	Litre	Rs 58 per litre	"
	2208.905	--- Admixed spirit	Litre	Rs 145 per litre	"
	2208.906	--- Compounded spirits manufactured from agricultural rum	Litre	Rs 58 per litre	"
	2208.9091	---- Alcoholic beverages	Litre	Rs 72 per litre	"
	2208.9092	---- Liquor	Litre	Rs 72 per litre	"
	2208.9093	---- Spirit cooler	Litre	Rs 14 per litre	"
	2208.9099	---- Other	Litre	Rs 72 per litre	"
	2402.20	Cigarettes containing tobacco	Value at importation and specific per thousand	130% ad valorem plus Rs 835 per thousand cigarettes	"
	2402.901	--- Cigarettes	ad valorem	130% ad valorem plus Rs 835 per thousand cigarettes	"

FOURTH SCHEDULE
(*section 11(x)*)

THIRD SCHEDULE
(sections 38, 39, 41, 42 and 42A)

		Section	Amount (Rupees)
1.	Basic personal deduction	38	80,000
2.	Deduction for dependent spouse	39	65,000
3.	Basic deduction for dependent child	41	30,000
4.	Deduction for dependent handicapped child	42	50,000
5.	Deduction for other handicapped person	42A	50,000

For the purposes of items 1, 2 and 3 of this Schedule, where a taxpayer, his dependent spouse, or any of his dependent children in respect of whom a deduction has been allowed under item 3, is handicapped, the taxpayer shall, in addition to the deduction to which he is entitled under section 38, 39, or 41, be allowed a deduction of 50,000 rupees in respect of the handicapped person.

FIFTH SCHEDULE
(section 11(z))

FIFTH SCHEDULE
(section 93)

**PART A - METHOD TO CALCULATE TAX TO BE WITHHELD FROM
MONTHLY PAY**

(Applicable to an employee who has submitted an
Employee Declaration Form to his employer)

Chargeable Income Rs	Rs	Tax (Rs)
1 to 1923	-	10 per cent of chargeable income
1924 to 3846	193	+ 20 per cent of excess over Rs 1923
3847 to 38461	577	+ 25 per cent of excess over Rs 3846
38462 and over	9230	+ 30 per cent of excess over Rs 38461

**PART B - METHOD TO CALCULATE TAX TO BE WITHHELD FROM
FORTNIGHTLY PAY**

(Applicable to an employee who has submitted an
Employee Declaration Form to his employer)

Chargeable Income Rs	Rs	Tax (Rs)
1 to 893	-	10 per cent of chargeable income
894 to 1785	89	+ 20 per cent of excess over Rs 893
1786 to 17857	267	+ 25 per cent of excess over Rs 1785
17858 and over	4285	+ 30 per cent of excess over Rs 17857

**PART C - METHOD TO CALCULATE TAX TO BE WITHHELD FROM
WEEKLY PAY**

(Applicable to an employee who has submitted an
Employee Declaration Form to his employer)

Chargeable Income Rs	Rs	Tax (Rs)
1 to 446	-	10 per cent of chargeable income
447 to 892	44	+ 20 per cent of excess over Rs 446
893 to 8928	133	+ 25 per cent of excess over Rs 892
8929 and over	2142	+ 30 per cent of excess over Rs 8928

PART D - TAX WITHHOLDING AT FLAT RATE

Chargeable income	Rate of Tax on chargeable income
under section 96(2)(a)	20 per cent
under section 96(2)(b)	20 per cent
under section 96(2)(c)	10 per cent
under section 96(2)(d)	5 per cent

SIXTH SCHEDULE*(section 11(aa))***SEVENTH SCHEDULE***(section 108)***METHOD TO CALCULATE TAX UNDER
THE CURRENT PAYMENT SYSTEM (CPS)**

Chargeable Income Rs	Rs	Tax (Rs)
1 to 12500	-	10 per cent of chargeable income
12501 to 25000	1250	+ 20 per cent of excess over Rs 12500
25001 to 250000	3750	+ 25 per cent of excess over Rs 25000
250001 and over	60000	+ 30 per cent of excess over Rs 250000

SEVENTH SCHEDULE
(section 13(c))

SECOND SCHEDULE
(sections 2, 10, 11 and 20)

PART I - Income

Income –

- (a) includes -
 - (i) pension in respect of past employment, any pension scheme or pension fund;
 - (ii) income from employment;
 - (iii) income from profession, vocation or occupation;
 - (iv) profits from any trade or business;
 - (v) net rental income;
 - (vi) dividends and interest; but
- (b) does not include -
 - (i) basic pension; and
 - (ii) transport allowance, rent allowance, clothing or uniform allowance.

PART II – Amount of specified yearly income

208,000 rupees

PART III– Amount of income

Amount of specified yearly income + (12 x 2 x full rate of monthly basic pension).

PART IV - Rates of basic pensions and minimum contributory retirement pension

		Full Rate per month Rs
1	Basic retirement pension – (a) for a person aged between 60 and under 70 years (b) for a person aged between 70 and under 90 years (c) for a person aged between 90 and under 100 years (d) for a person aged 100 years and above	1900 2000 6850 7795
2	Widow's basic pension	1900
3	Orphan's pension	1050
4	Guardian's allowance	465
5	Child's allowance - (a) for a child under the age of 10 years (b) for a child aged 10 years and above	615 660
6	Invalid's basic pension	1900
7	Carer's allowance for a beneficiary of an invalid's basic pension who needs constant care and attention of another person	1150
8	Inmate's allowance to an inmate of a charitable institution	325
9	Carer's allowance for a beneficiary of basic retirement pension who is disabled to an extent of not less than 60 per cent and who needs constant care and attention of another person	1330
10	Minimum contributory retirement pension	283