

**S.I. 3 of 2015****CUSTOMS MANAGEMENT ACT***(Act 22 of 2011)***Customs Management (Tariff and Classification of Goods) (Amendment) Regulations, 2015**

In the exercise of the powers conferred by section 270 of the Customs Management Act, 2011, the Minister of Finance, Trade and Investment hereby makes the following Regulations—

**1.** These Regulations may be cited as the Customs Management (Tariff and Classification of Goods) (Amendment) Regulations, 2015.

Citation

**2.** The Customs Management (Tariff and Classification of Goods) Regulations, 2014 are hereby amended, as follows—

Amendment of  
S.I. 6 of 2014  
as last  
amended by  
S.I. 120 of 2014

- (i) in Chapter 3 by repealing in the HS Code 0301.1000 and the entries relating thereto and substituting therefor the following—

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	EU		
						2014	2015	2016
"03.01	Live Fish							
	0301.1000	- Ornamental fish	kg	25%	0%	25%	25%	25%";

- (ii) in Chapter 19—

- (a) by repealing in the HS Code "1905.9010" and the entries relating thereto and substituting therefor the following—

"1905.9010	- - - Bread	kg	50%	0%	22.5%	20%	17.5%";
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- (b) by repealing in the HS Codes "1905.9040" and the entries relating thereto and substituting therefor the following—

"1905.9040	--- Mixture snacks	kg	50%	0%	22.5%	20%	17.5%";
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- (iii) in Chapter 22—

- (a) by repealing HS Codes "2204.2111" to "2204.3029" and the subheading thereto and the entries relating thereto and substituting therefor the following subheading, HS Codes and entries thereto—

		--- Having an alcoholic strength exceeding 8% but not exceeding 16% vol.						
2204.2111	----	In immediate bottles made of PET or plastics	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
2204.2119	----	In immediate containers made of other materials	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		--- Having an alcoholic strength by volume exceeding 16% but not exceeding 30% vol.						
2204.2121	----	In immediate bottles made of PET or plastics	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
2204.2129	----	In immediate containers made of other materials	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		-- Other						
		--- Having an alcoholic strength exceeding 8% but not exceeding 16% vol.						

	2204.2911	---- In immediate bottles made of PET or plastics	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2204.2919	---- In immediate containers made of other materials	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		--- Having an alcoholic strength by volume exceeding 16% but not exceeding 30% vol.						
	2204.2921	---- In immediate bottles made of PET or plastics	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2204.2929	---- In immediate containers made of other materials	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		- Other grape must						
		--- Having an alcoholic strength exceeding 8% but not exceeding 16% vol.						
	2204.3011	---- In immediate bottles made of PET or plastics	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2204.3019	---- In immediate containers made of other materials	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		--- Having an alcoholic strength exceeding 16% but not exceeding 30% vol.						
	2204.3021	---- In immediate bottles made of PET or plastics	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2204.3029	---- In immediate containers made of other materials	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1 <sup>2</sup> ;

- (b) by repealing HS Codes “2205.1011” to “2205.9029” and the subheading thereto and the entries relating thereto and substituting therefor the following subheading, HS Codes and entries thereto —

		“--- Having an alcoholic strength by volume not exceeding 16% vol.						
	2205.1011	---- In immediate bottles made of PET or plastics	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2205.1019	---- In immediate containers made of other materials	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		--- Having an alcoholic strength by volume exceeding 16% vol. but not exceeding 30% vol.						

	2205.1021	---- In immediate bottles made of PET or plastics	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2205.1029	---- In immediate containers made of other materials	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		- Other						
		--- Having an alcoholic strength by volume not exceeding 16% vol.						
	2205.9011	---- In immediate bottles made of PET or plastics	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2205.9019	---- In immediate containers made of other materials	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
		--- Having an alcoholic strength by volume exceeding 16% vol. but not exceeding 30% vol.						
	2205.9021	---- In immediate bottles made of PET or plastics	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1
	2205.9029	---- In immediate containers made of other materials	1	SCR0/1	SCR0/1	SCR0/1	SCR0/1	SCR0/1*;

- (c) by repealing HS Codes “2208.7011” and “2208.7019” and the subheading thereto and the entries relating thereto and substituting therefor the following subheading, HS Codes and entries thereto —

		“--- Having an alcoholic strength by volume not exceeding 16% vol.						
	2208.7011	---- In immediate bottles made of PET or plastics	1	SCR60/1	SCR60/1	SCR60/1	SCR60/1	SCR60/1
	2208.7012	---- In immediate containers made of other materials	1	SCR60/1	SCR60/1	SCR60/1	SCR60/1	SCR60/1
		--- Having an alcoholic strength by volume exceeding 16% but not exceeding 30% vol.						
	2208.7013	---- In immediate bottles made of PET or plastics	1	SCR60/1	SCR60/1	SCR60/1	SCR60/1	SCR60/1
	2208.7019	---- In immediate containers made of other materials	1	SCR60/1	SCR60/1	SCR60/1	SCR60/1	SCR60/1*;

- (d) by repealing HS Codes “2208.9011” to “2208.9019” and the subheading thereto and the entries relating thereto and substituting therefor the following subheading, HS Codes and entries thereto —

		“--- Alcopops having alcohol strength exceeding 0.5% but not exceeding 16% volume.							
	2208.9011	---- In immediate bottles made of PET or plastics	1	SCR 17.73/1	SCR 17.73/1	SCR 17.73/1	SCR 17.73/1	SCR 17.73/1	SCR 17.73/1
	2208.9012	---- In immediate containers made of metals	1	SCR 17.73/1	SCR 17.73/1	SCR 17.73/1	SCR 17.73/1	SCR 17.73/1	SCR 17.73/1
	2208.9019	---- Other	1	SCR 17.73/1	SCR 17.73/1	SCR 17.73/1	SCR 17.73/1	SCR 17.73/1	SCR 17.73/1”;

- (e) by repealing the HS Codes “2208.9021” to “2208.9029” and the entries relating thereto and substituting therefor the following —

	“2208.9021	---- In immediate bottles made of PET or plastics	1	SCR20/1	SCR20/1	SCR20/1	SCR20/1	SCR20/1
	2208.9022	---- In immediate containers made of metals	1	SCR20/1	SCR20/1	SCR20/1	SCR20/1	SCR20/1
	2208.9029	---- In immediate containers made of other materials	1	SCR20/1	SCR20/1	SCR20/1	SCR20/1	SCR20/1”;

- (iv) in Chapter 39 by repealing the HS Code “3926.4000” and the entries relating thereto and substituting therefor the following —

	“3926.4000	-Statuettes and other ornamental articles	kg	25%	25%	25%	25%	25%”;
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- (v) in Chapter 43 —

- (a) by repealing HS Code “4302.1900” and the entries relating thereto and substituting therefor the following —

	4302.1910	“--- Of lamb, the following: Astrakahan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian and Tibetan lamb	kg	10%	0%	10%	10%	10%
	4302.1990	--- Other	kg	25%	0%	25%	25%	25%”;

- (b) by repealing HS Code “4304.0000” and the entries relating thereto and substituting therefor the following —

“43.04	4304.0000	Artificial fur and articles thereof	kg	25%	0%	22.5%	20%	17.5%”;
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- (vi) in Chapter 44 by repealing in the HS Codes “4420.1000” and “4420.9000” and the entries relating thereto and substituting therefor the following —

	“4420.1000	- Statuettes and other ornaments, of wood	kg	25%	20%	22.5%	20%	17.5%
	4420.9000	- Other	kg	25%	20%	22.5%	20%	17.5%”;

- (vii) in Chapter 57 —

- (a) by repealing in the HS Codes “5702.4200” and “5702.4900” and the entries relating thereto and substituting therefor the following —

	“5702.4200	- - Of man-made textile materials	kg,m2	10%	0%	10%	10%	10%
	5702.4900	- - Of other textile materials	kg,m2	10%	0%	10%	10%	10%”;

- (b) by repealing in the HS Codes “5702.9200” and “5702.9900” and the entries relating thereto and substituting therefor the following —

	“5702.9200	- - Of man-made textile materials	kg,m2	10%	0%	10%	10%	10%
	5702.9900	- - Of other textile materials	kg,m2	10%	0%	10%	10%	10%”;

- (c) by repealing in the HS Codes “5703.3000” and “5703.9000” and the entries relating thereto and substituting therefor the following —

	“5703.3000	- Of man-made textile materials	kg,m2	10%	0%	10%	10%	10%
	5703.9000	- Of other textile materials	kg,m2	10%	0%	10%	10%	10%”;

- (viii) in Chapter 61 by repealing the HS Code “6101.1000” and the entries relating thereto and substituting therefor the following HS Code and entries thereto —

“6101.1000	- Of wool or fine animal hair	kg, no	25%	0%	22.5%	20%	17.5%”;
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- (ix) in Chapter 62 by repealing the HS Code “6211.3390” after HS Code “6211.3910” and the entries relating thereto and substituting therefor the following —

“6211.3990	- - - Other	Kg, no	25%	0%	22.5%	20%	17.5%”;
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- (x) in Chapter 63 —

- (a) by repealing HS Code “6302.1000” and entries relating thereto and substituting therefor the following —

“6302.1000	- Bed linen, knitted or crocheted	kg, no	10%	0%	10%	10%	10%”;
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- (b) by repealing HS Code “6302.3200” and entries relating thereto and substituting therefor the following —

“6302.3200	- - Of man-made fibres	kg, no	10%	0%	10%	10%	10%”;
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- (c) by repealing HS Code “6302.5300” and entries relating thereto and substituting therefor the following —

“6302.530	- - Of man-made fibres	kg, no	10%	0%	10%	10%	10%”;
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- (d) by repealing HS Code “6302.6000” and entries relating thereto and substituting therefor the following —

“6302.6000	- Toilet linen and kitchen linen, of terry toweling or similar terry fabrics, of cotton	kg, no	10%	0%	10%	10%	10%”;
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- (e) by repealing HS Code “6302.9300” and entries relating thereto and substituting therefor the following —

“6302.9300	-- Of man-made fibres	kg, no	10%	0%	10%	10%	10%”;
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- (f) by repealing HS Code “6309.0010” to “6309.0090” and the entries relating thereto and substituting therefor the following —

“6309.0010	--- Footwear	Kg, no	25%	0%	22.5%	20%	17.5%
6309.0020	--- Worn clothing	kg, no	25%	0%	22.5%	20%	17.5%
6309.0090	--- Other	kg, no	25%	0%	22.5%	20%	17.5%”;

- (xi) in Chapter 65 by repealing HS Code 6505.9000 and the entries relating thereto and substituting therefor the following —

“6505.9000	- Other	kg, no	10%	0%	10%	10%	10%”;
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- (xii) in Chapter 83 by repealing HS Code “8306.2100” and the entries relating thereto and substituting therefor the following —

“8306.2100	-- Plated with precious metal	kg	25%	25%	25%	25%	25%”;
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- (xiii) in Chapter 85 by repealing HS Code “8529.1030” and the entries relating thereto and substituting therefor the following —

“8529.1030	-- Satellite Dish (2.6m to 3.5m) Other	kg	0%	0%	0%	0%	0%”;
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- (xiv) in Schedule II —

- (A) under the heading “Levies on Private Vehicles” —

- (a) by repealing the description of goods “- - Of a cylinder capacity not exceeding 1,500 cc but not exceeding 2,500cc relating to HS Codes “8703.3212” and “8703.3219:” and substituting therefor the following description —



“- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:”

- (b) by repealing HS Code “8704.1000” and the entries relating thereto;
- (c) by repealing HS Codes “8704.2112” and “8704.2113” and the entries relating thereto;
- (d) by repealing HS Codes “8704.2212” and “8704.2213” and the entries relating thereto;
- (e) by repealing HS Codes “8704.2222” and “8704.2223” and the entries relating thereto;
- (f) by repealing the subheading “ - - g.w.v not exceeding 5 tonnes” under the column “Description of goods” relating to the HS Code “8704.2300” and substituting therefor “ - - g.v.w not exceeding 5 tonnes”;
- (g) by repealing HS Codes “8704.3112” and “8704.3113” and the entries relating thereto;
- (h) by repealing HS Codes “8704.3122” and “8704.3123” and the entries relating thereto;
- (i) by repealing HS Codes “8704.3212” and “8704.3213” and the entries relating thereto;
- (j) by repealing HS Codes “8704.3222” and “8704.3223” and the entries relating thereto;
- (k) by repealing HS Codes “8704.9010” and “8704.9020” and the entries relating thereto;

- (l) by repealing heading of HS Codes “8705.1000” to “8705.9000” and the entries relating thereto;
- (B) under the heading “Levies on Commercial and Public Vehicles” —
- (a) by repealing the description of goods “- - Of a cylinder capacity not exceeding 1,500 cc but not exceeding 2,500 cc:” relating to HS Codes “8703.3212” and “8703.3219” and substituting therefor the following description
- “- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:”;
- (b) by repealing subheading “- - g.w.v not exceeding 5 tonnes” under the column “Description of goods” relating to the HS Code “8704.2300” and substituting therefor “- - g.v.w not exceeding 5 tonnes”;
- (C) under the heading “Other Levies” by repealing HS Code “8529.1030” and the entries relating thereto and substituting therefor the following —

“8529.1030	- - - Satellite Dish (2.6m to 3.5m) Other	No.	5000”.
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**MADE this 23rd day of January, 2015.**

**PIERRE LAPORTE  
MINISTER OF FINANCE, TRADE  
AND INVESTMENT**

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