

Seychelles

Customs Management Act, 2011

Trades Tax (Common Market For Eastern and Southern Africa Free Trade Area) Regulations, 2009

Statutory Instrument 50 of 2009

Legislation as at 8 November 2017

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Trades Tax (Common Market For Eastern and Southern Africa Free Trade Area) Regulations, 2009
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Seychelles

Customs Management Act, 2011

Trades Tax (Common Market For Eastern and Southern Africa Free Trade Area) Regulations, 2009

Statutory Instrument 50 of 2009

Commenced on 1 May 2009

[This is the version of this document at 8 November 2017.]

[These regulations were made under section 11 of the Trades Tax Act (Cap 240) and continued under section 272(1) of the Customs Management Act, 2011 (Act 22 of 2011).]

[SI 50 of 2009; 23 of 2010]

1. Citation

These Regulations may be cited as the Trades Tax (Common Market For Eastern and Southern Africa Free Trade Area) Regulations, 2009.

2. Interpretation

In these Regulations—

“**certificate**” means the certificate of origin which is issued in accordance with the Treaty;

“**Member State**” means a member State of the COMESA Free Trade Area;

“**Treaty**” means the Treaty for the Establishment of the Common Market For Eastern and Southern Africa (COMESA).

3. Application of Regulations to Member State

These Regulations apply to the Member States listed in Schedule 1.

4. No customs duty payable

For the purpose of these Regulations, except for those goods specified in Schedule 2, trades tax shall not be payable on goods in accordance with Article 46(1) of the Treaty, where they—

- (a) originate from a Member State; and
- (b) are covered by a certificate:

Provided that a law of the Member State extends similar treatment to import of goods from Seychelles.

5. Refusal of certificate by Comptroller of taxes

- (1) The Comptroller of Taxes shall refuse a certificate and declare it to be invalid, where he or she has reason to believe that the certificate is incomplete, false or misleading.
- (2) Where a certificate is declared to be invalid under subregulation (1), regulation 3 shall not apply with respect to those goods specified in Schedule 2.

Schedule 1 (Regulation 3)

List of COMESA Free Trade Area Member States

1. Republic of Burundi.
2. Republic of Comoros.
3. Republic of Djibouti.
4. Arab Republic of Egypt.
5. Republic of Kenya.
6. The Great Socialist People's Libyan Arab Jamahiriya.
7. Republic of Madagascar.
8. Republic of Malawi.
9. Republic of Mauritius.
10. Republic of Rwanda.
11. Republic of Sudan.
12. Republic of Zambia.
13. Republic of Zimbabwe.

Schedule 2 (Regulation 4)**Seychelles sensitive list for the COMESA Free Trade Area (FTA)****Part 1 – Revenue sensitive products**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Tariff Heading	Hs Code	Descriptions	Unit	Rate of Trades Tax	
				General	COMESA
22.03		Beer made from malt.			
	2203.0010	• In Immediate bottles made of PET or plastics	lt	45SR/LT	45SR/LT
	2203.0020	• In Immediate containers made of other materials	lt	45SR/LT	45SR/LT
	2203.0030	• In immediate containers made of metal	lt	45SR/LT	45SR/LT
	2103.2000	Tomato ketchup and other tomato sauces	Kg	50%	50%
	2103.9010	Chilli sauce	Kg	50%	50%
<i>[inserted by regulation 2 of SI 23 of 2010 w.e.f. 3 March 2010]</i>					
21.06		Food preparations not elsewhere specified or included.			

	2106.9020	<ul style="list-style-type: none"> Liquid concentrates in immediate packaging for retail sale 	lt	10SR/LT	10SR/LT
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09			
	2204.1011	<ul style="list-style-type: none"> Sparkling wine 	lt	60SR/LT	60SR/LT
	2204.1022	<ul style="list-style-type: none"> Having an alcoholic strength by volume not exceeding 15% vol. 	lt	60SR/LT	60SR/LT
	2204.1031	<ul style="list-style-type: none"> In immediate bottles made of PET or plastics 	lt	240SR/LT	240SR/LT
	2204.1032	<ul style="list-style-type: none"> In immediate containers made of other materials Having an alcoholic strength by volume exceeding 30% vol. In Immediate bottles made of PET or plastics 	lt	240SR/LT	240SR/LT

	<ul style="list-style-type: none"> In immediate containers made of other materials 			
	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.2111	<ul style="list-style-type: none"> In containers holding 2 L or less 	lt	40SR/LT	40SR/LT
2204.2112	<ul style="list-style-type: none"> Having an alcoholic strength by volume not exceeding 15% vol. 	lt	40SR/LT	40SR/LT
2204.2121	<ul style="list-style-type: none"> In immediate bottles made of PET or plastics 	lt	60SR/LT	60SR/LT
2204.2122	<ul style="list-style-type: none"> In immediate containers made of other materials 	lt	60SR/LT	60SR/LT
2204.2131	<ul style="list-style-type: none"> Having an alcoholic strength by volume exceeding 15% but not exceeding 30% vol. 	lt	240SR/LT	240SR/LT

2204.2132	<ul style="list-style-type: none"> • In immediate bottles made of PET or plastics • In immediate containers made of other materials • Having an alcoholic strength by volume exceeding 30% vol. • In immediate bottles made of PET or plastics • In immediate containers made of other materials 	lt	240SR/LT	240SR/LT
2204.2911	<ul style="list-style-type: none"> • Other 	lt	40SR/LT	40SR/LT
2204.2912	<ul style="list-style-type: none"> • Having an alcoholic strength by volume not exceeding 15% vol. 	lt	40SR/LT	40SR/LT
2204.2921	<ul style="list-style-type: none"> • In immediate bottles made of PET or plastics 	lt	60SR/LT	60SR/LT

	2204.2922	<ul style="list-style-type: none"> In immediate containers made of other materials 	lt	60SR/LT	60SR/LT
	2204.2931	Having an alcoholic strength by volume exceeding 15% but not, exceeding 30% vol.	lt	240SR/LT	240SR/LT
	2204.2932	<ul style="list-style-type: none"> In immediate bottles made of PET or plastics In immediate containers made of other materials Having an alcoholic strength by volumes exceeding 30% vol. In immediate bottles made of PET or plastics In immediate containers made of other materials 	lt	240SR/LT	240SR/LT
22.04					

2204.2951	<ul style="list-style-type: none"> Other grape must 	lt	40SR/LT	40SR/LT
2204.2952	<ul style="list-style-type: none"> Having an alcoholic strength by volume not exceeding 15% vol. 	lt	40SR/LT	40SR/LT
2204.2961	<ul style="list-style-type: none"> In immediate bottles made of PET or plastics 	lt	60SR/LT	60SR/LT
2204.2962	<ul style="list-style-type: none"> In immediate containers made of other materials 	lt	60SR/LT	60SR/LT
2204.2971	<ul style="list-style-type: none"> Having an alcoholic strength by volume exceeding 15% but not exceeding 30% vol. 	lt	240SR/LT	240SR/LT
2204.2972	<ul style="list-style-type: none"> In immediate bottles made of PET or plastics In Immediate containers made of other materials 	lt	240SR/LT	240SR/LT

		<ul style="list-style-type: none"> • Having an alcoholic strength by volume exceeding 30% vol. • In immediate bottles made of PET or plastics • In immediate containers made of other materials 			
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
	2205.1011	<ul style="list-style-type: none"> • In containers holding 2 L or less 	lt	40SR/LT	40SR/LT
	2205.1012	<ul style="list-style-type: none"> • Having an alcoholic strength by volume not exceeding 15% vol. 	lt	40SR/LT	40SR/LT
	2205.1021	<ul style="list-style-type: none"> • In immediate bottles made of PET or plastics 	lt	60SR/LT	60SR/LT
	2205.1022	<ul style="list-style-type: none"> • In immediate containers made 	lt	60SR/LT	60SR/LT

		of other materials			
2205.1031	<ul style="list-style-type: none">Having an alcoholic strength by volume exceeding 15% but not exceeding 30% vol.	lt	240SR/LT	240SR/LT	
2205.1032	<ul style="list-style-type: none">In immediate bottles made of PET or plasticsIn immediate containers made of other materialsHaving an alcoholic strength by volume exceeding 30% vol.Immediate bottles made of PET or plasticsIn Immediate containers made of other materials	lt	240SR/LT	240SR/LT	
2205.9011	<ul style="list-style-type: none">Other	lt	40SR/LT	40SR/LT	
2205.9019	<ul style="list-style-type: none">Having an alcoholic	lt	40SR/LT	40SR/LT	

		strength by volume not exceeding 15% vol.			
2206.0021	•	In immediate bottles made of PET or plastics	lt	60SR/LT	60SR/LT
2206.0029	•	In immediate containers made of other materials	lt	60SR/LT	60SR/LT
2205.9031	•	Having an alcoholic strength by volume exceeding 15% but not exceeding 30% vol.	lt	240SR/LT	240SR/LT
2205.9039	•	In immediate bottles made of PET or plastics	lt	240SR/LT	240SR/LT
	•	In Immediate containers made of other materials			
	•	Having an alcoholic strength by volume exceeding 30% vol.			

		<ul style="list-style-type: none"> In immediate bottles made of PET or plastics In Immediate containers made of other materials 			
22.06		Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			
	2206.0010	<ul style="list-style-type: none"> In immediate bottles made of PET or plastics 	lt	40SR/LT	40SR/LT
	2206.0020	<ul style="list-style-type: none"> In immediate containers made of other materials 	lt	40SR/LT	40SR/LT
	2206.0030	<ul style="list-style-type: none"> In immediate containers made of metal 	lt	40SR/LT	40SR/LT
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
	2207.1010	<ul style="list-style-type: none"> Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % 	kg/lt	35%	35%

		vol or higher			
	2207.1020	<ul style="list-style-type: none"> In immediate bottles made of PET or plastics 	kg/lt	35%	35%
	2207.2010	<ul style="list-style-type: none"> In immediate containers made of other materials 	kg/lt	35%	35%
	2207.2020	<ul style="list-style-type: none"> Ethyl alcohol and other spirits, denatured, of any In immediate bottles made of PET or plastics In immediate containers made of other materials 	kg/lt	35%	35%
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.			
	2208.2010	<ul style="list-style-type: none"> Spirits obtained by distilling grape wine or grape marc 	lt	240SR/LT	240SR/LT
	2200.2020	<ul style="list-style-type: none"> In immediate 	lt	240SR/LT	240SR/LT

		bottles made of PET or plastics			
2208.3010	•	In immediate containers made of other materials	lt	240SR/LT	240SR/LT
2208.3020	•	Whiskies	lt	240SR/LT	240SR/LT
2208.4010	•	In immediate bottles made of PET or plastics	lt	240SR/LT	240SR/LT
2208.4020	•	In immediate containers made of other materials	lt	240SR/LT	240SR/LT
2208.5010	•	Rum and tafia	lt	240SR/LT	240SR/LT
2208.5020	•	In immediate bottles made of PET or plastics	lt	240SR/LT	240SR/LT
2208.6010	•	In immediate containers made of other materials.	lt	240SR/LT	240SR/LT
2208.6020	•	Gin and geneva	lt	240SR/LT	240SR/LT
2208.7010	•	In immediate	lt	180SR/LT	180SR/LT

		bottles made of PET or plastics			
2208.7020	•	in immediate containers made of other materials	lt	180SR/LT	180SR/LT
2208.7030	•	Vodka	lt	240SR/LT	240SR/LT
2208.7040	•	In Immediate bottles made of PET or plastics	lt	240SR/LT	240SR/LT
	•	In immediate containers made of other materials			
	•	Liqueurs and cordials			
	•	Having an alcoholic strength by volume not exceeding 30% vol.			
	•	In immediate bottles made of PET or plastics			
	•	In immediate containers made of other materials			

		<ul style="list-style-type: none"> • Having an alcoholic strength by volume exceeding 30% vol. • In immediate bottles made of PET or plastics • In immediate containers made of, other materials 			
24.01		Unmanufactured tobacco; tobacco refuse.			
	2401.1000	<ul style="list-style-type: none"> • Tobacco, not stemmed/ stripped 	kg	5%	5%
	2401.2000	<ul style="list-style-type: none"> • Tobacco, partly or wholly stemmed/ stripped 	kg	5%	5%
	2401.3000	<ul style="list-style-type: none"> • Tobacco refuse 	kg	5%	5%
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
	2402.1000	<ul style="list-style-type: none"> • Cigars, cheroots and cigarillos, containing tobacco 	kg	200% 500SRper	200% 500SRper

	2402.2000	• Cigarettes containing tobacco	Kg	200clg	200clg
	2402.9000	• Other	kg	200%	200%
24.03		Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences,			
	2403.1000	• Smoking tobacco, whether or not containing tobacco substitutes in any proportion	kg	200%	200%
	2403.9100	• Other:	kg	200%	200%
	2403.9900	• “Homogenised” or “reconstituted” tobacco • Other	kg	200%	200%
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or Included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils;			
	2710.1120	• Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or Included,	Kg/it	OSR/litre	OSR/litre

	containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:			
2710.1140	<ul style="list-style-type: none"> • Light oils and preparations: • Aviation spirit (Avgas) • Motor spirit (gasoline, Mogas MSP) 	Kg/it	6SR/litre	6SR/litre
2710.1911	<ul style="list-style-type: none"> • Other: 	Kg/it	6SR/litre	6SR/litre
2710.1912	<ul style="list-style-type: none"> • Medium oils and preparations: 	kg/it	6SR/litre	6SR/litre
2710.1921	<ul style="list-style-type: none"> • Kerosene, typo jet fuel • Illuminating kerosene (IK) 	kg/it	6SR/litre	6SR/litre

	2710.1922	<ul style="list-style-type: none"> Heavy oils and preparations: Gas oil (Diesel oil) Fuel oils (furnace oil) 	kg/it	3SR/litre	3SR/litre
84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.			
	8407.3100	<ul style="list-style-type: none"> Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 	kg/no	25%	25%
	8407.3200	<ul style="list-style-type: none"> Of a cylinder capacity not exceeding 60 cc 	kg/no	25%	25%
	8407.3300	<ul style="list-style-type: none"> Of a cylinder capacity exceeding 60 cc but not exceeding 250cc 	kg/no	25%	25%
	8407.3400	<ul style="list-style-type: none"> Of a cylinder capacity exceeding 280 cc but not exceeding 1,000 cc 	kg/no	25%	25%

	8407.9000	<ul style="list-style-type: none"> Of a cylinder capacity exceeding 1,000 cc Other engines 	kg/no	25%	25%
87.02		Motor vehicles for the transport of ten or more persons, Including the driver.			
	8702.1000	<ul style="list-style-type: none"> With compression-ignition Internal combustion piston engine (diesel or semi-diesel) 	kg/no	75%	75%
	8702.9000	<ul style="list-style-type: none"> Other 	kg/no	75%	75%
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), Including station wagons and racing cars.			
	8703.1000	<ul style="list-style-type: none"> Vehicles specially designed for travelling on snow; golf cars and similar vehicles 	kg/no	125%	125%
	8703.2190	<ul style="list-style-type: none"> Other vehicles, with spark-ignition Internal combustion reciprocating piston engine: 	kg/no	75%	75%

8703.2212	<ul style="list-style-type: none"> Of a cylinder capacity not exceeding 1,000 cc: 	kg/no	75%	75%
8703.2219	<ul style="list-style-type: none"> Other 	kg/no	75%	75%
8703.2222	<ul style="list-style-type: none"> Of a cylinder capacity exceeding 1 000 cc but not exceeding 1500 cc 	kg/no	150%	150%
8703.2229	<ul style="list-style-type: none"> Of a cylinder capacity not exceeding 1,300 cc: Twin Cab/ Double Cab Other Of a cylinder capacity exceeding 1,300 cc but not exceeding 1,500 cc: Twin Cab/ Double Cab Other Of a cylinder capacity exceeding 1500 cc but not 	kg/no	150%	150%

		exceeding 3000 cc:			
8703.2312	•	Twin Cab/ Double cab	kg/no	150%	150%
8703.2316	•	Other	Kg/no	150%	150%
8703.2322	•	Of a cylinder capacity exceeding 1500 cc but not exceeding 2,000 cc:	kg/ho	175%	175%
8703.2329	•	Twin Cab/ Double Cab	Kg/no	175%	175%
8703.2332	•	Other	Kg/no	225%	225%
8703.2339	•	Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:	kg/no	225%	225%
8703.2420	•	Twin Cab/ Double Cab	kg/no	225%	225%
8703.2490	• • •	Other Of a cylinder capacity exceeding 3,000 cc: Twin Cab/ Double Cab	kg/no	225%	225%

	• Other			
8703.3119	• Other vehicles, with compression-ignition Internal combustion piston engine (diesel or semi-diesel):	kg/no	75%	75%
8703.3122	• Of a cylinder capacity not exceeding 1,500 cc:	kg/no	75%	75%
8703.3129	• Of a cylinder capacity not exceeding 1,000 cc:	kg/no	75%	75%
8703.3132	• Other	kg/no	150%	150%
8703.3139	• Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,300 cc:	kg/no	150%	150%
8703.3212	• Twin Cab/ Double cab	kg/no	150%	150%
8703.3219	• Other	kg/no	150%	150%
8703.3222	• Of a cylinder capacity	kg/no	175%	175%

		exceeding 1,300 cc but not exceeding 1,600 cc:			
8703.3229	•	Twin Cab/ Double Cab	kg/no	175%	175%
8703.3232	•	Other	kg/no	225%	225%
8703.3239	•	Of a cylinder capacity not exceeding 1,500 cc but not exceeding 2,500 cc;	kg/no	225%	225%
8703.3312	•	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc;	kg/no	225%	225%
8703.3319	•	Twin Cab/ Double Cab	kg/no	225%	225%
8703.3322	•	Other	kg/no	225%	225%
8703.3329	•	Of a cylinder capacity exceeding 1600 cc but not exceeding 2000 cc:	kg/no	225%	225%
8703.9020	•	Twin Cab/	kg/no	225%	225%

		Double Cab			
8703.9090	<ul style="list-style-type: none">• Other• Of a cylinder capacity exceeding 2,000 cc but net exceeding 2,500 cc;• Twin Cab/ Double Cab• Other• Of a cylinder Capacity exceeding 2,500 cc:• Of a cylinder capacity exceeding 2,600 cc but not exceeding 3000 cc;• Twin Cab/ Double Cab• Other• Of a cylinder capacity exceeding 3,000 cc:• Twin Cab/ Double Cab• Other• Other;• Twin Cab/	kg/no	225%	225%	

		<ul style="list-style-type: none"> Double Cab Other 			
87.04		Motor vehicles for the transport of goods.			
	8704.2111	<ul style="list-style-type: none"> Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel): 	kg/no	25%	25%
	8704.2119	<ul style="list-style-type: none"> g.v.w. not exceeding 5 tonnes: Single cabs 	kg/no	25%	25%
	8704.2191	<ul style="list-style-type: none"> Other 	kg/no	25%	25%
	8704.2199	<ul style="list-style-type: none"> g.v.w. exceeding 1.5 tonnes but not exceeding 5 tonnes: Single-cabs 	kg/no	25%	25%
	8704.2211	<ul style="list-style-type: none"> Other 	kg/no	25%	25%
	8704.2219	<ul style="list-style-type: none"> g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes 	kg/no	25%	25%

8704.2221	<ul style="list-style-type: none"> g.v.w. exceeding 5 tonnes but not exceeding 8 tonnes 	kg/no	25%	25%
8704.2229	<ul style="list-style-type: none"> Single-cabs 	kg/no	25%	25%
8704.2300	<ul style="list-style-type: none"> Single-cabs Other g.v.w. exceeding 8 tonnes but not exceeding 20 tonnes 	kg/no	15%	15%
8704.3111	<ul style="list-style-type: none"> Single-cabs 	kg/no	25%	25%
8704.3119	<ul style="list-style-type: none"> Other 	kg/no	25%	25%
8704.312	<ul style="list-style-type: none"> g.v.w exceeding 20 tonnes 	kg/no	25%	25%
8704.313	<ul style="list-style-type: none"> Other, with spark-ignition internal combustion piston engine: g.w.v. not exceeding 5 tonnes: 	kg/no	25%	25%
8704.3211	<ul style="list-style-type: none"> Single-cabs 	kg/no	25%	25%

	8704.3219	<ul style="list-style-type: none"> Other 	kg/no	25%	25%
	8704.322	<ul style="list-style-type: none"> g.v.w. exceeding 1.6 tonnes but not exceeding 5 tonnes: 	kg/no	25%	25%
	6704.323	<ul style="list-style-type: none"> Single-cabs Other 	kg/no	25%	25%
	8704.9020	<ul style="list-style-type: none"> g.v.w. exceeding 5 tonnes 	kg/no	25%	25%
	8704.9090	<ul style="list-style-type: none"> g.v.w. exceeding 5 tonnes but not exceeding 8 tonnes Single-cabs Other g.v.w. exceeding 8 tonnes Single-cabs Other Other Insulated trucks Other 	kg/no	25%	25%
87.06	8706.0000	Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.	kg/no	125%	125%

87.07		Bodies (Including cabs), for the motor vehicles of headings 87.01 to 87.05.			
	8707.1000	<ul style="list-style-type: none"> For the vehicles of heading 87.03 Other 	kg/no	125%	125%
	8707.9090	<ul style="list-style-type: none"> Other 	kg/no	125%	125%
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.			
	8711.1000	<ul style="list-style-type: none"> With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc 	kg/no	75%	75%
	8711.2000	<ul style="list-style-type: none"> With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc 	kg/no	75%	75%
	8711.3000	<ul style="list-style-type: none"> With reciprocating internal combustion piston engine of a cylinder 	kg/no	125%	125%

		capacity exceeding 250 cc but not exceeding 500cc			
8711.4000	•	With reciprocating Internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc	kg/no	125%	125%
8711.5000	•	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc:	kg/no	125%	125%
8711.9000	•	Other	kg/no	125%	125%

Part 2 – Socio-economic products

03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
	0304.1000	• Fresh or chilled	kg	200%	200%
	0304.2000	• Frozen fillets	kg	200%	200%
	0304.9000	• Other	kg	200%	200%
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking precast; flours, meals and pellets of fish fit for human consumption.			
	0305.1000	• Flours meals and pellets offish, fit for human consumption	kg	100%	100%
	0305.2000	• Livers and roes of fish, dried, smoked, salted or in brine	kg	100%	100%
	0305.3000	• Fish fillets, dried, salted or In brine, but not smoked	kg	100%	100%
		Bananas, Including plantains, fresh or dried			
	0803.1010	Fresh	Kg	0%	0%

	0803.1020	Dried	Kg	0%	0%
<i>[inserted by regulation 2 of SI 23 of 2010 w.e.f. 3 March 2010]</i>					
09.02		Tea, whether or not flavoured.			
	0902.1000	<ul style="list-style-type: none"> Green tea (not fermented) in Immediate packings of a content not exceeding 3 kg 	kg	50%	50%
	0902.2000	<ul style="list-style-type: none"> Other green tea (not fermented) 	kg	50%	50%
	0902.3000	<ul style="list-style-type: none"> Black tea (fermented) and partly fermented tea, In Immediate packings of a content not exceeding 3kg 	kg	50%	50%
	0902.4000	<ul style="list-style-type: none"> Other black tea (fermented) and Other partly fermented tea 	kg	50%	50%
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			

	1604.1400	<ul style="list-style-type: none"> Tunas, skipjack and bonito (Sarda opp.) 	kg	100%	100%
20.09		Fruit juices (Including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
	2009.1100	<ul style="list-style-type: none"> Orange juice; 	lt	10 SR/lt	10 SR/lt
	2009.1210	<ul style="list-style-type: none"> Frozen 	lt	10 SR/lt	10 SR/lt
	2009.1220	<ul style="list-style-type: none"> Not frozen, of a brix value not exceeding 20 	lt	10 SR/lt	10 SR/lt
	2009.1290	<ul style="list-style-type: none"> In immediate bottle made of PET or plastics 	lt	10 SR/lt	10 SR/lt
	2009.1910	<ul style="list-style-type: none"> In Immediate containers made of metal 	lt	10 SR/lt	10 SR/lt
	2009.1920	<ul style="list-style-type: none"> Other 	lt	10 SR/lt	10 SR/lt
	2009.1990	<ul style="list-style-type: none"> Other 	lt	10 SR/lt	10 SR/lt
	2009.2110	<ul style="list-style-type: none"> In immediate bottle made of PET or plastics. 	lt	10 SR/lt	10 SR/lt

2009.2120	<ul style="list-style-type: none"> In immediate containers made of metal 	lt	10 SR/lt	10 SR/lt
2009.2190	<ul style="list-style-type: none"> Other 	lt	10 SR/lt	10 SR/lt
2009.2910	<ul style="list-style-type: none"> Grape fruit Juice: 	lt	10 SR/lt	10 SR/lt
2009.2920	<ul style="list-style-type: none"> Of a brix value not exceeding 20 	lt	10 SR/lt	10 SR/lt
2009.2990	<ul style="list-style-type: none"> In immediate bottle made of PET or plastics 	lt	10 SR/lt	10 SR/lt
2009.3191	<ul style="list-style-type: none"> In Immediate containers made of metal 	lt	10 SR/lt	10 SR/lt
2009.3192	<ul style="list-style-type: none"> Other 	lt	10 SR/lt	10 SR/lt
2009.3199	<ul style="list-style-type: none"> Other In immediate bottle made of PET or plastics In immediate containers made of metal Other Juice or any 	lt	10 SR/lt	10 SR/lt

	<ul style="list-style-type: none"> other single citrus fruit: • Of a brix value not exceeding 20 • Other • In Immediate bottle made of PET or plastics • In immediate containers made of metal • Other 			
2009.6110	<ul style="list-style-type: none"> • Grape juice (including grape must): • Of a brix value not exceeding 30 	lt	10 SR/lt	10 SR/lt
2009.6120	<ul style="list-style-type: none"> • In immediate bottle made of PET or plastics 	lt	10 SR/lt	10 SR/lt
2009.6190	<ul style="list-style-type: none"> • In immediate containers made of metal 	lt	10 SR/lt	10 SR/lt
2009.6910	<ul style="list-style-type: none"> • Other 	lt	10 SR/lt	10 SR/lt

2008.6920	• Other	lt	10 SR/lt	10 SR/lt
2009.6990	• In immediate bottle made of PET or plastics	lt	10 SR/lt	10 SR/lt
2009.7110	• In immediate containers made of metal	lt	10 SR/lt	10 SR/lt
2008.7120	• Other	lt	10 SR/lt	10 SR/lt
2008.7190	• Apple juice:	lt	10 SR/lt	10 SR/lt
2009.7910	• Of a brix value not exceeding 20	lt	10 SR/lt	10 SR/lt
2009.7920	• In immediate bottle made of PET or plastics	lt	10 SR/lt	10 SR/lt
2009.7990	<ul style="list-style-type: none"> • in immediate containers made of metal • Other • Other • In immediate bottle made of PET or plastics • in immediate 	lt	10 SR/lt	10 SR/lt

	<ul style="list-style-type: none"> containers made of metal Other 			
2009.8011	<ul style="list-style-type: none"> Juice of any Other single fruit or vegetable 	lt	10 SR/lt	10 SR/lt
2009.8012	<ul style="list-style-type: none"> Black currant juice 	lt	10 SR/lt	10 SR/lt
2009.8013	<ul style="list-style-type: none"> In immediate bottle made of PET or plastics 	lt	10 SR/lt	10 SR/lt
2009.8091	<ul style="list-style-type: none"> In Immediate containers made of metal 	lt	10 SR/lt	10 SR/lt
2009.8092	<ul style="list-style-type: none"> Other 	lt	10 SR/lt	10 SR/lt
2009.8099	<ul style="list-style-type: none"> Other 	lt	10 SR/lt	10 SR/lt
2009.9010	<ul style="list-style-type: none"> In Immediate bottle made of PET or plastics 	lt	10 SR/lt	10 SR/lt
2009.9020	In Immediate containers made of metal	lt	10 SR/lt	10 SR/lt
2009.9090	<ul style="list-style-type: none"> Other Mixtures of juices In immediate 	lt	10 SR/lt	10 SR/lt

		<ul style="list-style-type: none"> bottle made of PET or plastics In Immediate containers made of metal Other 			
22.01		Waters, Including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; Ice and snow.			
	2201.1010	<ul style="list-style-type: none"> Mineral waters and aerated waters 	kg/lt	15SR/LT	15SR/LT
	2201.1020	<ul style="list-style-type: none"> In immediate bottles made of PET or plastics 	kg/lt	15SR/LT	15SR/LT
	2201.1030	<ul style="list-style-type: none"> In Immediate containers made of other materials 	kg/lt	15SR/LT	15SR/LT
	2201.9010	In Immediate containers made of metal	kg/lt	15SR/LT	15SR/LT
	2201.9020	<ul style="list-style-type: none"> Other 	kg/lt	15SR/LT	15SR/LT
	2201.9090	<ul style="list-style-type: none"> In immediate bottles made of PET or plastics In Immediate containers 	kg/lt	15SR/LT	15SR/LT

		made Of metal			
		• Other			
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.			
	2202.1010	• Waters, including minerals waters and aerated waters, containing added sugar or other sweetening matter or flavoured	lt	10SR/LT	10SR/LT
	2202.1020	• In immediate bottles made of PET or plastics	lt	10SR/LT	10SR/LT
	2202.1030	• In immediate containers made of other materials • In Immediate containers made of metal	lt	10SR/LT	10SR/LT
39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.			
	3926.4000	• Statuettes and other ornamental articles	kg	100%	100%

44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling In Chapter 94.			
	4420.1000	Statuettes and other ornaments, of wood	kg	100%	100%
	4420.9000	• Other	kg	100%	100%
83.06		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.			
	8306.2100	• Plated with precious metal	kg	100%	100%

Part 3 – Special arrangement products

02.03		Meat of swine, fresh, chilled or frozen.			
	0203.1100	• Fresh or chilled;	kg	0%	0%
	0203.1200	• Carcasses and half - carcasses	kg	0%	0%
	0203.1900	• Hams, shoulders and cuts thereof, with bone in	Kg	0%	0%
	0203.2100	• Other	kg	0%	0%
	0203.2500	• Frozen:	kg	0%	0%
	0203.2900	• Carcasses and half-carcasses • Hams, shoulders and cuts thereof, with bone in • Other	kg	0%	0%
02.07		Meat and edible offal, of the poultry of heading No.01.05, fresh, chilled or frozen.			
	0207.1100	• Of fowls of the species Gallus domestics:	kg	0%	0%
	0207.1200	• Not cut in	kg	0%	0%

		pieces, fresh or chilled			
	0207.1300	• Not cut In pieces, frozen	kg	0%	0%
	0207.1400	• Cuts and offal, fresh or chilled • Cuts and offal, frozen	kg	0%	0%
06.03		Cut flowers end flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
	0003.1010	• Fresh:	kg	100%	100%
	0603.1020	• Anthurium	kg	100%	100%
	0603.1090	• Rose	kg	100%	0%
	0603.9000	• Other • Other	kg	100%	0%
07.02	0702.0000	Tomatoes, fresh or chilled.	kg	0%	0%
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
	0704.9010	• Other:	kg	0%	0%
	0704.9090	• Chinese Cabbage • Other	kg	0%	0%
07.07		Cucumbers, and gherkins, fresh or chilled.			

	0707.0010	<ul style="list-style-type: none"> Chouchoutte 	kg	0%	0%
	0707.0090	<ul style="list-style-type: none"> Other 	kg	0%	0%
07.09	0709.3000	Other vegetables, fresh or chilled. <ul style="list-style-type: none"> Aubergines (egg-plants) 	kg	25%	25%
08.07	0807.2000	Melons (Including watermelons) and pawpaws (papayas), fresh. <ul style="list-style-type: none"> Pawpaws (papayas) 	kg	50%	50%