

S.I. 50 OF 2008

TRADES TAX ACT

(Cap 240)

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

In exercise of the powers conferred by section 11 of the Trades Tax Act, the Minister responsible for Finance makes the following Regulations—

1. These Regulations may be cited as the Trades Tax (Common Market For Eastern and Southern Africa Free Trade Area) Regulations, 2009, and shall be deemed to have come into operation on 1st May, 2009. Citation

2. In these Regulations— Interpretation
 - “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. These Regulations apply to the Member States listed in Schedule 1. Application of Regulations to Member State

4. 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 — No customs duty payable
 - (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. (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. Refusal of certificate by Comptroller of Taxes
 - (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
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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
21.06		Food preparations not elsewhere specified or included.			
	2106.9020	--- 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			
		- Sparkling wine			
		--- Having an alcoholic strength by volume not exceeding 15% vol.			
	2204.1011	---- In immediate bottles made of PET or plastics	lt	40SR/LT	40SR/LT
	2204.1012	---- In immediate containers made of other materials	lt	40SR/LT	40SR/LT
		--- Having an alcoholic strength by volume exceeding 15% but not exceeding 30% vol.			
	2204.1021	---- In immediate bottles made of PET or plastics	lt	60SR/LT	60SR/LT
	2204.1022	---- In immediate containers made of other materials	lt	60SR/LT	60SR/LT
		--- Having an alcoholic strength by volume exceeding 30% vol.			
	2204.1031	---- In immediate bottles made of PET or plastics	lt	240SR/LT	240SR/LT
	2204.1032	---- In immediate containers made of other materials	lt	240SR/LT	240SR/LT
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :			
		-- In containers holding 2 L or less			
		--- Having an alcoholic strength by volume not exceeding 15% vol.			
	2204.2111	---- In immediate bottles made of PET or plastics	lt	40SR/LT	40SR/LT
	2204.2112	---- In immediate containers made of other materials	lt	40SR/LT	40SR/LT
		--- Having an alcoholic strength by volume exceeding 15% but not exceeding 30% vol.			
	2204.2121	---- In immediate bottles made of PET or plastics	lt	60SR/LT	60SR/LT
	2204.2122	---- In immediate containers made of other materials	lt	60SR/LT	60SR/LT
		--- Having an alcoholic strength by volume exceeding 30% vol.			
	2204.2131	---- In immediate bottles made of PET or plastics	lt	240SR/LT	240SR/LT
	2204.2132	---- In immediate containers made of other materials	lt	240SR/LT	240SR/LT
		-- Other			
		--- Having an alcoholic strength by volume not exceeding 15% vol.			
	2204.2911	---- In immediate bottles made of PET or plastics	lt	40SR/LT	40SR/LT
	2204.2912	---- In immediate containers made of other materials	lt	40SR/LT	40SR/LT
		--- Having an alcoholic strength by volume exceeding 15% but not exceeding 30% vol.			
	2204.2921	---- In immediate bottles made of PET or plastics	lt	60SR/LT	60SR/LT
	2204.2922	---- In immediate containers made of other materials	lt	60SR/LT	60SR/LT
		--- Having an alcoholic strength by volume exceeding 30% vol.			
	2204.2931	---- In immediate bottles made of PET or plastics	lt	240SR/LT	240SR/LT
	2204.2932	---- In immediate containers made of other materials	lt	240SR/LT	240SR/LT

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Tariff Heading	Hs Code	Descriptions	Unit	Rate of Trades Tax GENERAL	COMESA
22.04		- Other grape must --- Having an alcoholic strength by volume not exceeding 15% vol.			
	2204.2951	---- In immediate bottles made of PET or plastics	lt	40SR/LT	40SR/LT
	2204.2952	---- In immediate containers made of other materials	lt	40SR/LT	40SR/LT
		--- Having an alcoholic strength by volume exceeding 15% but not exceeding 30% vol.			
	2204.2961	---- In immediate bottles made of PET or plastics	lt	60SR/LT	60SR/LT
	2204.2962	---- In immediate containers made of other materials	lt	60SR/LT	60SR/LT
		--- Having an alcoholic strength by volume exceeding 30% vol.			
	2204.2971	---- In immediate bottles made of PET or plastics	lt	240SR/LT	240SR/LT
	2204.2972	---- In immediate containers made of other materials	lt	240SR/LT	240SR/LT
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances. - In containers holding 2 L or less --- Having an alcoholic strength by volume not exceeding 15% vol.			
	2205.1011	---- In immediate bottles made of PET or plastics	lt	40SR/LT	40SR/LT
	2205.1012	---- In immediate containers made of other materials	lt	40SR/LT	40SR/LT
		--- Having an alcoholic strength by volume exceeding 15% but not exceeding 30% vol.			
	2205.1021	---- In immediate bottles made of PET or plastics	lt	60SR/LT	60SR/LT
	2205.1022	---- In immediate containers made of other materials	lt	60SR/LT	60SR/LT
		--- Having an alcoholic strength by volume exceeding 30% vol.			
	2205.1031	---- In immediate bottles made of PET or plastics	lt	240SR/LT	240SR/LT
	2205.1032	---- In immediate containers made of other materials	lt	240SR/LT	240SR/LT
		- Other --- Having an alcoholic strength by volume not exceeding 15% vol.			
	2205.9011	---- In immediate bottles made of PET or plastics	lt	40SR/LT	40SR/LT
	2205.9019	---- In immediate containers made of other materials	lt	40SR/LT	40SR/LT
		--- Having an alcoholic strength by volume exceeding 15% but not exceeding 30% vol.			
	2205.9021	---- In immediate bottles made of PET or plastics	lt	60SR/LT	60SR/LT
	2205.9029	---- In immediate containers made of other materials	lt	60SR/LT	60SR/LT
		--- Having an alcoholic strength by volume exceeding 30% vol.			
	2205.9031	---- In immediate bottles made of PET or plastics	lt	240SR/LT	240SR/LT
	2205.9039	---- In immediate containers made of other materials	lt	240SR/LT	240SR/LT
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	--- In immediate bottles made of PET or plastics	lt	40SR/LT	40SR/LT
	2206.0020	--- In immediate containers made of other materials	lt	40SR/LT	40SR/LT
	2206.0030	--- 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. - Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher			
	2207.1010	--- In immediate bottles made of PET or plastics	kg/lt	35%	35%
	2207.1020	--- In immediate containers made of other materials	kg/lt	35%	35%
		- Ethyl alcohol and other spirits, denatured, of any strength			
	2207.2010	--- In immediate bottles made of PET or plastics	kg/lt	35%	35%
	2207.2020	--- In immediate containers made of other materials	kg/lt	35%	35%

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Tariff Heading	Hs Code	Descriptions	Unit	Rate of Trades Tax	
				GENERAL	COMESA
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.			
	2208.2010	- Spirits obtained by distilling grape wine or grape marc --- In immediate bottles made of PET or plastics	lt	240SR/LT	240SR/LT
	2208.2020	--- In immediate containers made of other materials - Whiskies	lt	240SR/LT	240SR/LT
	2208.3010	--- In immediate bottles made of PET or plastics	lt	240SR/LT	240SR/LT
	2208.3020	--- In immediate containers made of other materials - Rum and tafia	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 - Gin and geneva	lt	240SR/LT	240SR/LT
	2208.5010	--- In immediate bottles made of PET or plastics	lt	240SR/LT	240SR/LT
	2208.5020	--- In immediate containers made of other materials - Vodka	lt	240SR/LT	240SR/LT
	2208.6010	--- In immediate bottles made of PET or plastics	lt	240SR/LT	240SR/LT
	2208.6020	--- In immediate containers made of other materials - Liqueurs and cordials	lt	240SR/LT	240SR/LT
		--- Having an alcoholic strength by volume not exceeding 30% vol.			
	2208.7010	--- In immediate bottles made of PET or plastics	lt	180SR/LT	180SR/LT
	2208.7020	--- In immediate containers made of other materials --- Having an alcoholic strength by volume exceeding 30% vol.	lt	180SR/LT	180SR/LT
	2208.7030	--- In immediate bottles made of PET or plastics	lt	240SR/LT	240SR/LT
	2208.7040	--- In immediate containers made of other materials	lt	240SR/LT	240SR/LT
24.01		Unmanufactured tobacco; tobacco refuse.			
	2401.1000	- Tobacco, not stemmed/stripped	kg	5%	5%
	2401.2000	- Tobacco, partly or wholly stemmed/stripped	kg	5%	5%
	2401.3000	- Tobacco refuse	kg	5%	5%
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
	2402.1000	- Cigars, cheroots and cigarillos, containing tobacco	kg	200%	200%
	2402.2000	- Cigarettes containing tobacco	kg	500SRper 200cig	500SRper 200cig
	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%
		- Other :			
	2403.9100	--- "Homogenised" or "reconstituted" tobacco	kg	200%	200%
	2403.9900	--- Other	kg	200%	200%

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Tariff Heading	Hs Code	Descriptions	Unit	Rate of Trades Tax	
				GENERAL	COMESA
27.10		<p>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:</p> <p>-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:</p> <p>-- Light oils and preparations :</p> <p>--- Aviation spirit (Avgas)</p> <p>--- Motor spirit (gasoline, Mogas MSP)</p> <p>--- Other :</p> <p>--- Medium oils and preparations :</p> <p>---- Kerosene, type jet fuel</p> <p>---- Illuminating kerosene (IK)</p> <p>--- Heavy oils and preparations :</p> <p>---- Gas oil (Diesel oil)</p> <p>---- Fuel oils (furnace oil)</p>			
	2710.1120		kg/lt	0SR/litre	0SR/litre
	2710.1140		kg/lt	6SR/litre	6SR/litre
	2710.1911		kg/lt	6SR/litre	6SR/litre
	2710.1912		kg/lt	6SR/litre	6SR/litre
	2710.1921		kg/lt	6SR/litre	6SR/litre
	2710.1922		kg/lt	3SR/litre	3SR/litre
84.07		<p>Spark-ignition reciprocating or rotary internal combustion piston engines.</p> <p>- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :</p> <p>-- Of a cylinder capacity not exceeding 50 cc</p> <p>-- Of a cylinder capacity exceeding 50 cc but not exceeding 250cc</p> <p>-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc</p> <p>-- Of a cylinder capacity exceeding 1,000 cc</p> <p>- Other engines</p>			
	8407.3100		kg/no	25%	25%
	8407.3200		kg/no	25%	25%
	8407.3300		kg/no	25%	25%
	8407.3400		kg/no	25%	25%
	8407.9000		kg/no	25%	25%
87.02		<p>Motor vehicles for the transport of ten or more persons, including the driver.</p> <p>- With compression-ignition internal combustion piston engine (diesel or semi-diesel)</p> <p>- Other</p>			
	8702.1000		kg/no	75%	75%
	8702.9000		kg/no	75%	75%
87.03		<p>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.</p> <p>- Vehicles specially designed for travelling on snow; golf cars and similar vehicles</p> <p>- Other vehicles, with spark-ignition internal combustion reciprocating piston engine :</p> <p>-- Of a cylinder capacity not exceeding 1,000 cc :</p> <p>--- Other</p> <p>-- Of a cylinder capacity exceeding 1 000 cc but not exceeding 1500 cc :</p> <p>--- Of a cylinder capacity not exceeding 1,300 cc :</p> <p>---- Twin Cab/Double Cab</p> <p>---- Other</p> <p>-- Of a cylinder capacity exceeding 1,300 cc but not exceeding 1,500 cc :</p> <p>---- Twin Cab/Double Cab</p> <p>---- Other</p>			
	8703.1000		kg/no	125%	125%
	8703.2190		kg/no	75%	75%
	8703.2212		kg/no	75%	75%
	8703.2219		kg/no	75%	75%
	8703.2222		kg/no	150%	150%
	8703.2229		kg/no	150%	150%

Column 1 Tariff Heading	Column 2 Hs Code	Column 3 Descriptions	Column 4 Unit	Column 5 Rate of Trades Tax		Column 6
				GENERAL	COMESA	
		-- Of a cylinder capacity exceeding 1 500 cc but not exceeding 3000 cc :				
	8703.2312	---- Twin Cab/Double Cab	kg/no	150%		150%
	8703.2319	---- Other	kg/no	150%		150%
		--- Of a cylinder capacity exceeding 1 600 cc but not exceeding 2 000 cc :				
	8703.2322	---- Twin Cab/Double Cab	kg/no	175%		175%
	8703.2329	---- Other	kg/no	175%		175%
		--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc :				
	8703.2332	---- Twin Cab/Double Cab	kg/no	225%		225%
	8703.2339	---- Other	kg/no	225%		225%
		-- Of a cylinder capacity exceeding 3,000 cc :				
	8703.2420	--- Twin Cab/Double Cab	kg/no	225%		225%
	8703.2490	--- Other	kg/no	225%		225%
		- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :				
		-- Of a cylinder capacity not exceeding 1,500 cc :				
	8703.3119	--- Of a cylinder capacity not exceeding 1,000 cc :				
		---- Other	kg/no	75%		75%
		--- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,300 cc :				
	8703.3122	---- Twin Cab/Double Cab	kg/no	75%		75%
	8703.3129	---- Other	kg/no	75%		75%
		--- Of a cylinder capacity exceeding 1,300 cc but not exceeding 1,500 cc :				
	8703.3132	---- Twin Cab/Double Cab	kg/no	150%		150%
	8703.3139	---- Other	kg/no	150%		150%
		-- Of a cylinder capacity not exceeding 1,500 cc but not exceeding 2,500 cc:				
		--- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc :				
	8703.3212	---- Twin Cab/Double Cab	kg/no	150%		150%
	8703.3219	---- Other	kg/no	150%		150%
		--- Of a cylinder capacity exceeding 1 600 cc but not exceeding 2 000 cc :				
	8703.3222	---- Twin Cab/Double Cab	kg/no	175%		175%
	8703.3229	---- Other	kg/no	175%		175%
		--- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc:				
	8703.3232	---- Twin Cab/Double Cab	kg/no	225%		225%
	8703.3239	---- Other	kg/no	225%		225%
		-- Of a cylinder capacity exceeding 2,500 cc :				
		--- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3000cc :				
	8703.3312	---- Twin Cab/Double Cab	kg/no	225%		225%
	8703.3319	---- Other	kg/no	225%		225%
		--- Of a cylinder capacity exceeding 3,000 cc :				
	8703.3322	---- Twin Cab/Double Cab	kg/no	225%		225%
	8703.3329	---- Other	kg/no	225%		225%
		- Other :				
	8703.9020	--- Twin Cab/Double Cab	kg/no	225%		225%
	8703.9090	--- Other	kg/no	225%		225%

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Tariff Heading	Hs Code	Descriptions	Unit	Rate of Trades Tax	
				GENERAL	COMESA
87.04		Motor vehicles for the transport of goods. - Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) : -- g.v.w. not exceeding 5 tonnes :			
	8704.2111	---- Single -cabs	kg/no	25%	25%
	8704.2119	---- Other --- g.v.w. exceeding 1.5 tonnes but not exceeding 5 tonnes :	kg/no	25%	25%
	8704.2191	---- Single-cabs	kg/no	25%	25%
	8704.2199	---- Other -- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes --- g.v.w. exceeding 5 tonnes but not exceeding 8 tonnes	kg/no	25%	25%
	8704.2211	---- Single-cabs	kg/no	25%	25%
	8704.2219	---- Other --- g.v.w. exceeding 8 tonnes but not exceeding 20 tonnes	kg/no	25%	25%
	8704.2221	---- Single-cabs	kg/no	25%	25%
	8704.2229	---- Other	kg/no	25%	25%
	8704.2300	-- g.v.w exceeding 20 tonnes - Other, with spark-ignition internal combustion piston engine : -- g.w.v. not exceeding 5 tonnes :	kg/no	15%	15%
	8704.3111	---- Single-cabs	kg/no	25%	25%
	8704.3119	---- Other --- g.v.w. exceeding 1.5 tonnes but not exceeding 5 tonnes :	kg/no	25%	25%
	8704.312	---- Single-cabs	kg/no	25%	25%
	8704.313	---- Other -- g.v.w. exceeding 5 tonnes --- g.v.w. exceeding 5 tonnes but not exceeding 8 tonnes	kg/no	25%	25%
	8704.3211	---- Single-cabs	kg/no	25%	25%
	8704.3219	---- Other --- g.v.w. exceeding 8 tonnes	kg/no	25%	25%
	8704.322	---- Single-cabs	kg/no	25%	25%
	8704.323	---- Other	kg/no	25%	25%
	8704.9020	--- Insulated trucks	kg/no	25%	25%
	8704.9090	--- Other	kg/no	25%	25%
87.06	8706.0000	Chassis fitted with engines, for the motor vehicles of headings 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	- For the vehicles of heading 87.03 - Other	kg/no	125%	125%
	8707.9090	--- 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	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	kg/no	75%	75%
	8711.2000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	kg/no	75%	75%
	8711.3000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500cc	kg/no	125%	125%
	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%

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Tariff Heading	Hs Code	Descriptions	Unit	Rate of Trades Tax GENERAL	COMESA
PART 2					
SOCIO- ECONOMIC PRODUCTS					
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	kg	200%	200%
	0304.1000	- Fresh or chilled	kg	200%	200%
	0304.2000	- Frozen fillets	kg	200%	200%
	0304.9000	- Other			
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish fit for human consumption.			
	0305.1000	- Flours meals and pellets of fish, 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%
09.02		Tea, whether or not flavoured.	kg	50%	50%
	0902.1000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	kg	50%	50%
	0902.2000	- Other green tea (not fermented)	kg	50%	50%
	0902.3000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg	kg	50%	50%
	0902.4000	- Other black tea (fermented) and other partly fermented tea			
16.04	1604.1400	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs. -- Tunas, skipjack and bonito (Sarda spp.)	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.			
		- Orange juice :			
	2009.1100	-- Frozen	lt	10 SR/lt	10 SR/lt
		-- Not frozen, of a brix value not exceeding 20			
	2009.1210	--- In immediate bottle made of PET or plastics	lt	10 SR/lt	10 SR/lt
	2009.1220	--- In immediate containers made of metal	lt	10 SR/lt	10 SR/lt
	2009.1290	--- Other	lt	10 SR/lt	10 SR/lt
		-- Other			
	2009.1910	--- In immediate bottle made of PET or plastics	lt	10 SR/lt	10 SR/lt
	2009.1920	--- In immediate containers made of metal	lt	10 SR/lt	10 SR/lt
	2009.1990	--- Other	lt	10 SR/lt	10 SR/lt
		- Grapefruit juice :			
		-- Of a brix value not exceeding 20			
	2009.2110	--- In immediate bottle made of PET or plastics	lt	10 SR/lt	10 SR/lt
	2009.2120	--- In immediate containers made of metal	lt	10 SR/lt	10 SR/lt
	2009.2190	--- Other	lt	10 SR/lt	10 SR/lt
		-- Other			
	2009.2910	--- In immediate bottle made of PET or plastics	lt	10 SR/lt	10 SR/lt
	2009.2920	--- In immediate containers made of metal	lt	10 SR/lt	10 SR/lt
	2009.2990	--- Other	lt	10 SR/lt	10 SR/lt
		- Juice or any other single citrus fruit :			
		-- Of a brix value not exceeding 20			
		--- Other			
	2009.3191	---- In immediate bottle made of PET or plastics	lt	10 SR/lt	10 SR/lt
	2009.3192	---- In immediate containers made of metal	lt	10 SR/lt	10 SR/lt
	2009.3199	---- Other	lt	10 SR/lt	10 SR/lt

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Tariff Heading	Hs Code	Descriptions	Unit	Rate of Trades Tax	
				GENERAL	COMESA
		- Grape juice (including grape must) :			
		-- Of a brix value not exceeding 30			
	2009.6110	--- In immediate bottle made of PET or plastics	lt	10 SR/lt	10 SR/lt
	2009.6120	--- In immediate containers made of metal	lt	10 SR/lt	10 SR/lt
	2009.6190	--- Other	lt	10 SR/lt	10 SR/lt
		-- Other			
	2009.6910	--- In immediate bottle made of PET or plastics	lt	10 SR/lt	10 SR/lt
	2009.6920	--- In immediate containers made of metal	lt	10 SR/lt	10 SR/lt
	2009.6990	--- Other	lt	10 SR/lt	10 SR/lt
		- Apple juice :			
		-- Of a brix value not exceeding 20			
	2009.7110	--- In immediate bottle made of PET or plastics	lt	10 SR/lt	10 SR/lt
	2009.7120	--- In immediate containers made of metal	lt	10 SR/lt	10 SR/lt
	2009.7190	--- Other	lt	10 SR/lt	10 SR/lt
		-- Other			
	2009.7910	--- In immediate bottle made of PET or plastics	lt	10 SR/lt	10 SR/lt
	2009.7920	--- In immediate containers made of metal	lt	10 SR/lt	10 SR/lt
	2009.7990	--- Other	lt	10 SR/lt	10 SR/lt
		- Juice of any other single fruit or vegetable			
		--- Black currant juice			
	2009.8011	---- In immediate bottle made of PET or plastics	lt	10 SR/lt	10 SR/lt
	2009.8012	---- In immediate containers made of metal	lt	10 SR/lt	10 SR/lt
	2009.8013	---- Other	lt	10 SR/lt	10 SR/lt
		--- Other			
	2009.8091	---- In immediate bottle made of PET or plastics	lt	10 SR/lt	10 SR/lt
	2009.8092	---- In immediate containers made of metal	lt	10 SR/lt	10 SR/lt
	2009.8099	---- Other	lt	10 SR/lt	10 SR/lt
		- Mixtures of juices			
	2009.9010	--- 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	--- Other	lt	10 SR/lt	10 SR/lt

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Tariff Heading	Hs Code	Descriptions	Unit	Rate of Trades Tax	
				GENERAL	COMESA
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.			
		- Mineral waters and aerated waters			
	2201.1010	--- In immediate bottles made of PET or plastics	kg/lt	15SR/LT	15SR/LT
	2201.1020	--- In immediate containers made of other materials	kg/lt	15SR/LT	15SR/LT
	2201.1030	--- In immediate containers made of metal	kg/lt	15SR/LT	15SR/LT
		- Other			
	2201.9010	--- In immediate bottles made of PET or plastics	kg/lt	15SR/LT	15SR/LT
	2201.9020	--- In immediate containers made of metal	kg/lt	15SR/LT	15SR/LT
	2201.9090	--- Other	kg/lt	15SR/LT	15SR/LT
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.			
		- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured			
	2202.1010	--- In immediate bottles made of PET or plastics	lt	10SR/LT	10SR/LT
	2202.1020	--- In immediate containers made of other materials	lt	10SR/LT	10SR/LT
	2202.1030	--- 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%

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Tariff Heading	Hs Code	Descriptions	Unit	Rate of Grades Tax	
				GENERAL	COMESA
PART 3					
<u>SPECIAL ARRANGEMENT PRODUCTS</u>					
02.03		Meat of swine, fresh, chilled or frozen.			
		- Fresh or chilled :			
	0203.1100	-- Carcasses and half - carcasses	kg	0%	0%
	0203.1200	-- Hams, shoulders and cuts thereof, with bone in	kg	0%	0%
	0203.1900	-- Other	kg	0%	0%
		- Frozen :			
	0203.2100	-- Carcasses and half-carcasses	kg	0%	0%
	0203.2200	-- Hams, shoulders and cuts thereof, with bone in	kg	0%	0%
	0203.2900	-- Other	kg	0%	0%
02.07		Meat and edible offal, of the poultry of heading No.01.05, fresh, chilled or frozen.			
		- Of fowls of the species Gallus domesticus :	kg	0%	0%
	0207.1100	-- Not cut in pieces, fresh or chilled	kg	0%	0%
	0207.1200	-- Not cut in pieces, frozen	kg	0%	0%
	0207.1300	-- Cuts and offal, fresh or chilled	kg	0%	0%
	0207.1400	-- Cuts and offal, frozen	kg	0%	0%
06.03		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
		- Fresh :	kg	100%	100%
	0603.1010	--- Anthurium	kg	100%	100%
	0603.1020	--- Rose	kg	100%	0%
	0603.1090	--- Other	kg	100%	0%
	0603.9000	- Other			
07.02	0702.0000	Tomatoes, fresh or chilled.	kg	0%	0%
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
		- Other :	kg	0%	0%
	0704.9010	--- Chinese Cabbage	kg	0%	0%
	0704.9090	--- Other			
07.07		Cucumbers, and gherkins, fresh or chilled.	kg	0%	0%
	0707.0010	--- Chouchoutte	kg	0%	0%
	0707.0090	--- Other			
07.09		Other vegetables, fresh or chilled.	kg	25%	25%
	0709.3000	- Aubergines (egg-plants)			
08.07		Melons (including watermelons) and pawpaws (papayas), fresh.	kg	50%	50%
	0807.2000	- Pawpaws (papayas)			

MADE this 11th day of May, 2009.

DANNY FAURE
MINISTER FOR FINANCE