

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

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	
Tariff Heading	Hs Code	Descriptions	Unit	GENERAL	proximation and the second
22.03	The state of	Beer made from malt.			
	2203.0010	In immediate bottles made of PET or plastics	It	45SR/LT	45SR/LT
	2203.0020	In immediate containers made of other materials	lt lt	45SR/LT	45SR/LT
	2203.0030	In immediate containers made of metal	It	45SR/LT	45SR/LT
21.22					
21.06	2106,9020	Food preparations not elsewhere specified or included Liquid concentrates in immediate packaging for retail sale	It	10SR/LT	10SR/LT
22.04		Wine of fresh grapes, including fortified wines; grape must other than			
		that of heading 20.09 - Sparkling wine			
4 8 5 3		Having an alcoholic strength by volume not exceeding 15% vol.	FOR LAND		
TI THE	2204,1011	In immediate bottles made of PET or plastics	lt lt	40SR/LT	40SR/LT
		In immediate containers made of other materials	lt lt	40SR/LT	40SR/LT
		Having an alcoholic strength by volume exceeding 15% but not			
The last		exceeding 30% vol.	Later a		
	2204 1021	In immediate bottles made of PET or plastics	lt lt	60SR/LT	60SR/LT
	2204 1022	In immediate containers made of other materials	it	60SR/LT	60SR/LT
SE SE	2204.1022	Having an alcoholic strength by volume exceeding 30% vol.	"	0001011	DOGIVE
	2204.1031	In immediate bottles made of PET or plastics	lt .	240SR/LT	240SR/L
	2204.1032	In immediate containers made of other materials	lt	240SR/LT	240SR/L
		Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :			
		In containers holding 2 L or less			1198
	2004 2444	Having an alcoholic strength by volume not exceeding 15% vol.		*****	40000
		In immediate bottles made of PET or plastics	It	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
15	22222	Having an alcoholic strength by volume exceeding 30% vol.		10000	SW STAN
150	2204.2131	In immediate bottles made of PET or plastics	It	240SR/LT	240SR/L1
	2204.2132	In immediate containers made of other materials	lt	240SR/LT	240SR/L1
		Other			
1307		Having an alcoholic strength by volume not exceeding 15% vol.	1 20 20		
	2204 2014	In immediate bottles made of PET or plastics		40SR/LT	40SR/LT
		In immediate containers made of other materials	lt I	A STATE OF THE PARTY OF THE PAR	40SR/LT
		Having an alcoholic strength by volume exceeding 15% but not exceeding 30% vol.	R	40SR/LT	405R/L1
	THE PERSON NAMED IN THE	In immediate bottles made of PET or plastics		COCDS T	P0000
		In immediate bottles made of PET or plastics	It I	60SR/LT	60SR/LT
	ACCORDING TO THE RESIDENCE OF		lt	60SR/LT	60SR/LT
		Having an elcoholic strength by volume exceeding 30% vol. In immediate bottles made of PET or plastics	It	240SR/LT	240SR/LT
1.2	2204.2932	In immediate containers made of other materials	lt l	240SR/LT	240SR/I T

	Column 2	Column 3	Column 4	Column 5	
Tariff Heading	Hs Code	Descriptions	Unit	GENERAL	-
					-
22.04		- Other grape must			
		Having an alcoholic strength by volume not exceeding15% vol.		0.0000000000000000000000000000000000000	000
	2204.2951	In immediate bottles made of PET or plastics	It	40SR/LT	40SR/L
	2204.2952	In immediate containers made of other materials	It	40SR/LT	40SR/I
	of mends	Having an alcoholic strength by volume exceeding 15% but not exceeding 30% vol.			
	2204.2961	In immediate bottles made of PET or plastics	It	60SR/LT	60SR/I
	2204.2962	In immediate containers made of other materials	lt lt	60SR/LT	60SR/I
		Having an alcoholic strength by volume exceeding 30% vol.	"	OOSIGET	000101
	2204.2971	In immediate bottles made of PET or plastics	l It	240SR/LT	240SR/
				11001011	240010
	2204.2972	In immediate containers made of other materials	It	240\$R/LT	240SR/
22.05					
22.00		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
	OF-LOW	- In containers holding 2 L or less	THE STATE OF		PE.S
PART	4 L 180	Having an alcoholic strength by volume not exceeding 15% vol.	1		
	2205 1011	In immediate bottles made of PET or plastics		40000	40000
	2205.1011	In immediate containers made of other materials	lt I	40SR/LT	40SR/L
	2200.1012	Having an alcoholic strength by volume exceeding 15% but not	lt	40SR/LT	40SR/L
11500		exceeding 30% vol.			
	2205 1021	In immediate bottles made of PET or plastics	11	60SR/LT	60SR/L
1000 1000 1000 1000 1000 1000 1000 100		In immediate containers made of other materials	l it	60SR/LT	60SR/L
	200.1022	Having an alcoholic strength by volume exceeding 30% vol.		BUSPULI	605K/L
	2205.1031	In immediate bottles made of PET or plastics	It I	240SR/LT	240SR/
	2205 1032	In immediate containers made of other materials			1000
	2200.1002	and infilinediate containers made of other materials	lt .	240SR/LT	240SR/
	United States	- Other			
180		Having an alcoholic strength by volume not exceeding15% vol.	-	W. Common	
11 4	2205.9011	In immediate bottles made of PET or plastics	It	40SR/LT	40SR/L
	2205,9019	In immediate containers made of other materials	lt	40SR/LT	40SR/LT
PART		Having an alcoholic strength by volume exceeding 15% but not exceeding 30% vol.			
		In immediate bottles made of PET or plastics	lt l	60SR/LT	60SR/L
1-30	2205 9029	In immediate containers made of other materials	1	60SR/LT	60SR/L
		Having an alcoholic strength by volume exceeding 30% vol.		DUSPULI	DUSPUL
	2205.9031	In immediate bottles made of PET or plastics	lt	240SR/LT	04000#
The		The state of the s	"	ZAUSKILI	2405R/L
13118	2205.9039	In immediate containers made of other materials	lt .	240SR/LT	240SR/L
22.08		Other fermented beverages (for example, cider, perry, mead); mixtures			
178		of fermented beverages and non-alcoholic beverages, not elsewhere	-0-4	STERN	
		specified or included.			
	2206.0010	In immediate bottles made of PET or plastics	it	40SR/LT	40SR/L1
-	2206.0020	In immediate containers made of other materials	lt	40SR/LT	40SR/L1
	2206.0030	In immediate containers made of metal	It	40SR/LT	40SR/L1
T		Undenatured ethyl alcohol of an alcoholic strength by volume of 80 %	T		
		vol or higher; ethyl alcohol and other spirits, denatured, of any		A Marger	
07		strength.	Tanania C	14	
		Undenatured ethyl alcohol of an alcoholic strength by volume of 80 %			
		ol or higher			
2	2207.1010	In immediate bottles made of PET or plastics	kg/lt	35%	35%
12	207,1020	- In immediate containers made of other materials	kg/lt	35%	35%
	007 0040	Ethyl alcohol and other spirits, denatured, of any strength	200		
2	207.2010	In immediate bottles made of PET or plastics	kg/lt	35%	35%
- 12	207.2020 1-	In immediate containers made of other materials	kg/lt	35%	35%

Column 1	Column 2	Column 3	Column 4	Column 5 Rate of Tra	
Tariff Heading	Hs Code	Descriptions	Unit	GENERAL	COMESA
				1848	
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.			
	2022 2232	- Spirits obtained by distilling grape wine or grape marc	It	240SR/LT	240SR/LT
	2208.2010	In immediate bottles made of PET or plastics In immediate containers made of other materials - Whiskies	lt	240SR/LT	240SR/LT
	0000 0040	In immediate bottles made of PET or plastics	It	240SR/LT	240SR/LT
	2208,3010	In immediate bottles made of their materials In mand tafia	lt	240SR/LT	240SR/LT
	2008 4040	In immediate bottles made of PET or plastics	l it	240SR/LT	240SR/LT
	2208.4010	In immediate containers made of other materials - Gin and geneva	It	240SR/LT	240SR/LT
	2200 5010	In immediate bottles made of PET or plastics	lt lt	240SR/LT	240SR/LT
	2208.5020	In immediate containers made of other materials	It	240SR/LT	240SR/LT
	2208 6010	In immediate bottles made of PET or plastics	It	240SR/LT	
	2208.6020	In immediate containers made of other materials	It	240SR/LT	240SR/L1
		Having an alcoholic strength by volume not exceeding 30% vol.			
	2208,7010	In immediate bottles made of PET or plastics	It	180SR/LT	180SR/L
	2208.7020	In immediate containers made of other materials Having an alcoholic strength by volume exceeding 30% vol.	lt lt	180SR/LT	180SR/LT
	2208.7030	In immediate bottles made of PET or plastics	it it	240SR/LT	240SR/L1
	2208.7040	In immediate containers made of other materials		24001021	2.00.01
24.01		Unmanufactured tobacco; tobacco refuse.	T	1	
24.01	2401,1000		kg	5%	5%
	2401.2000	- Tobacco, partly or wholly stemmed/stripped	kg	5%	5%
	2401.3000		kg	5%	5%
		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco			
24.02	2402.1000	- Cigars, cheroots and cigarillos, containing tobacco	kg	200% 500SRper	200% 500SRp8
	2402.2000	- Cigarettes containing tobacco	kg	200cig	200cig
	2402.2000		kg	200%	200%
	T	Other manufactured tobacco and manufactured tobacco substitutes;			
24.03		"homogenised" or "reconstituted" tobacco; tobacco extracts and essences.			
24.03		- Smoking tobacco, whether or not containing tobacco substitutes in any		1	
	2403.1000	proportion - Other:	kg	200%	200%
	2403.9100	"Homogenised" or "reconstituted" tobacco	kg	200%	200%
1		Other	kg	200%	200%

Column 1	Column 2	Column 3	Column 4	Column 5	
Heading	Hs Code	Descriptions	Unit	GENERAL	and the same of th
		Petroleum oils and oils obtained from bituminous minerals, other than			
27.10		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:			
		-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	Aviation spirit (Avgas)	1	00000	00000
	2710.1140	Motor spirit (gasoline, Mogas MSP) Other :	kg/lt kg/lt	0SR/litre 6SR/litre	osR/litre
	2710 1911	Medium oils and preparations : Kerosene, type jet fuel			
	2710.1912	Illuminating kerosene (IK) Heavy oils and preparations :	kg/lt kg/lt	6SR/litre 6SR/litre	6SR/litre
		Gas oil (Diesel oil) Fuel oils (furnace oil)	kg/lt kg/lt	6SR/litre 3SR/litre	6SR/litre
N D		Spark-ignition reciprocating or rotary internal combustion piston			
84.07		engines Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:			
84	8407.3100	Of a cylinder capacity not exceeding 50 cc	kg/no	25%	25%
	8407.3200	- Of a cylinder capacity exceeding 50 cc but not exceeding 250cc	kg/no	25%	25%
	8407.3400	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc Of a cylinder capacity exceeding 1,000 cc	kg/no	25%	25%
	8407.9000	- Other engines	kg/no kg/no	25% 25%	25% 25%
et as a		Motor vehicles for the transport of ten or more persons, including the			
7.02	9700 4000	driver.		- Indiana	
100	0702.1000	With compression-ignition internal combustion piston engine (diesel or semi-diesel)	kg/no	75%	75%
	8702.9000		kg/no	75%	75%
		Motor cars and other motor vehicles principally designed for the			
7.03		transport of persons (other than those of heading 87.02), including station wagons and racing cars.	No.		
	8703.1000		kg/no	125%	125%
		Other vehicles, with spark-ignition internal combustion reciprocating piston engine: Of a cylinder capacity not exceeding 1,000 cc:			
		Other - Of a cylinder capacity exceeding 1 000 cc but not exceeding 1500 cc	kg/no	75%	75%
	3703,2212	Of a cylinder capacity not exceeding 1,300 cc : Twin Cab/Double Cab			
	3703.2219	Other	kg/no	75%	75%
-		Of a cylinder capacity exceeding 1,300 cc but not exceeding 1,500 cc :	kg/no	75%	75%
8	3703.2222 - 3703.2229 -	Twin Cab/Double Cab	kg/no	150%	150%
19	100.2228 -	Other	kg/no	150%	150%

Column 1	Column 2	Column 3	Column 4	Column 5	Column
Tariff Heading	Hs Code	Descriptions	Unit	GENERAL	ades Tax
		Of a cylinder capacity exceeding 1 500 cc but not exceeding 3000 cc			
1	8703.2312 8703.2310	Twin Cab/Double Cab	kg/no	150%	150%
	0700.2018	Of a cylinder capacity exceeding 1 600 cc but not exceeding 2 000 cc :	kg/no	150%	150%
	8703.2322 8703.2329	Twin Cab/Double Cab Other Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:	kg/no kg/no	175% 175%	175% 175%
	8703.2332 8703.2339	Twin Cab/Double Cab Other Of a cylinder capacity exceeding 3,000 cc :	kg/no kg/no	225% 225%	225% 225%
		Twin Cab/Double Cab Other	kg/no kg/no	225% 225%	225% 225%
		Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel): Of a cylinder capacity not exceeding 1,500 cc: Of a cylinder capacity not exceeding 1,000 cc:			
	3703.3119	Other Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,300 cc:	kg/no	75%	75%
	3703.3129	Twin Cab/Double Cab Other Of a cylinder capacity exceeding 1,300 cc but not exceeding 1,500 cc:	kg/no kg/no	75% 75%	75% 75%
88	703.3139	Twin Cab/Double Cab Other 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:	kg/no kg/no	150% 150%	150% 150%
8	703.3212 - 703.3219 -	Twin Cab/Double Cab Other Of a cylinder capacity exceeding 1 600 cc but not exceeding 2 000	kg/no kg/no	150% 150%	150% 150%
81	703.3222 703.3229 -	Twin Cab/Double Cab	kg/no kg/no	175% 175%	175% 175%
87	703.3232 703.3239	Twin Cab/Double Cab Other - Of a cylinder capacity exceeding 2,500 cc: - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3000cc	kg/no kg/no	225% 225%	225% 225%
1000	03.3319 -	Twin Cab/Double Cab Other	kg/no kg/no	225% 225%	225% 225%
9400	03.3322 -	Of a cylinder capacity exceeding 3,000 cc : Twin Cab/Double Cab Other Other :	kg/no kg/no	225% 225%	225% 225%
87 87		Twin Cab/Double Cab	kg/no kg/no	225% 225%	225% 225%

Column 1	Column 2	Column 3	Column 4	Column 5 Rate of Tr	
Tariff Heading	Hs Code	Descriptions	Unit	GENERAL	COMES
37.04		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%
	THE PROPERTY OF THE PARTY OF	Other	kg/no	25%	25%
	2120210	g.v.w. exceeding 1.5 tonnes but not exceeding 5 tonnes :		I man sill	
	8704.2191	Single-cabs	kg/no	25%	25%
	8704.2199	Other	kg/no	25%	25%
		g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes		Lean II	-
	1 2 2 2 3 4	g.v.w. exceeding 5 tonnes but not exceeding 8 tonnes			-
	8704.2211	Single-cabs	kg/no	25%	25%
	8704.2219	Other	kg/no	25%	25%
		g.v.w. exceeding 8 tonnes but not exceeding 20 tonnes		No. alexander	
	8704.2221	Single-cabs	kg/no	25%	25%
		Other	kg/no	25%	25%
		g.v.w exceeding 20 tonnes	kg/no	15%	15%
		Other, with spark-ignition internal combustion piston engine : - g.w.v. not exceeding 5 tonnes :			
	8704.3111	Single-cabs	kg/no	25%	25%
		Other	kg/no	25%	25%
		g.v.w. exceeding 1.5 tonnes but not exceeding 5 tonnes :			1
	8704.312	Single-cabs	kg/no	25%	25%
		Other	kg/no	25%	25%
		g.v.w. exceeding 5 tonnes	100000000000000000000000000000000000000		
		g.v.w. exceeding 5 tonnes but not exceeding 8 tonnes	Total Control		A COMMON TO
	8704.3211	Single-cabs	kg/no	25%	25%
		Other	kg/no	25%	25%
		g.v.w. exceeding 8 tonnes		-	0.100
	8704.322	Single-cabs	kg/no	25%	25%
		Other	kg/no	25%	25%
		- Other			
	8704 9020	Insulated trucks	kg/no	25%	25%
	8704.9090		kg/no	25%	25%
	_	Chassis fitted with engines, for the motor vehicles of headings 87.01 to			1
87.06	8706.0000		kg/no	125%	125%
		Bodies (including cabs), for the motor vehicles of headings 87.01 to			T
87.07		87.05.			100 SOLE
	8707.1000	- For the vehicles of heading 87.03	kg/no	125%	125%
		- Other			
	8707.9090	Other	kg/no	125%	125%
		Motorcycles (including mopeds) and cycles fitted with an auxiliary			T
87.11	1	motor, with or without side-cars; side-cars.		1	
01.11	8711.1000	- With reciprocating internal combustion piston engine of a	kg/no	75%	75%
	8711.2000	cylinder capacity not exceeding 50 cc - With reciprocating internal combustion piston engine of a	kg/no	75%	75%
	8711.3000	cylinder capacity exceeding 50 cc but not exceeding 250 cc - With reciprocating internal combustion piston engine of a	kg/no	125%	125%
	10				1 Same
	8711.4000		kg/no	125%	125%
		With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc	kg/no kg/no	125% 125%	125%

Column 1	Column 2	Column 3	Column 4	Column 5 Rate of Tr	Column ades Tax
Tariff Heading	Hs Code	Descriptions	Unit	GENERAL	_
		PART 2			
		SOCIO- ECONOMIC PRODUCTS			
		Fish fillets and other fish meat (whether or not minced), fresh, chilled			
03.04		or frozen.	kg	200%	200%
		- Fresh or chilled	kg	200%	200%
	0304.2000	- Frozen fillets - Other	kg	200%	200%
		Plate delegal actions on the flat whether any street and			
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		kg	100%	100%
	0305.2000	- Livers and roes of fish, dried, smoked, salted or in brine	kg	100%	100%
		- Fish fillets, dried, salted or in brine, but not smoked	kg	100%	100%
09.02		Tea, whether or not flavoured.	kg	50%	50%
		- Green tea (not fermented) in immediate packings of a content not	CO STREET		
	0902,1000	exceeding 3 kg	kg	50%	50%
	0902.2000	Other green tea (not fermented) Black tea (fermented) and partly fermented tea, in immediate packings of a	kg	50%	50%
-500	0902.3000	content not exceeding 3kg	kg	50%	50%
	0902.4000		A.	5076	30%
		Prepared or preserved fish; caviar and caviar substitutes prepared from			
		fish eggs.	kg	100%	100%
16.04	1604.1400	Tunas, skipjack and bonito (Sarda spp.)			
		Fruit juices (including grape must) and vegetable juices, unfermented			
20.09		and not containing added spirit, whether or not containing added sugar or other sweetening matter. - Orange juice :	a avide		
	2009.1100			40.000	40.000
	2009.1100	Not frozen, of a brix value not exceeding 20	It	10 SR/It	10 SR/I
	2009 1210	In immediate bottle made of PET or plastics	It	10 SR/It	10 SR/II
2 2 2		In immediate containers made of metal	it	10 SR/It	10 SR/I
	2009.1290	Other	it	10 SR/It	10 SR/I
		Other			
	2009.1910	In immediate bottle made of PET or plastics	It	10 SR/lt	10 SR/II
	2009.1920	In immediate containers made of metal	It	10 SR/lt	10 SR/II
		- Grapefruit juice :	It	10 SR/lt	10 SR/II
		Of a brix value not exceeding 20			
		In immediate bottle made of PET or plastics	lt I	10 SR/It	10 SR/II
	2009.2120	In immediate containers made of metal	it	10 SR/It	10 SR/II
	2009.2190		lt	10 SR/lt	10 SR/II
		Other In immediate bottle made of PET or plastics		40.000	40.00
	2009.2910	In immediate bottle made of PE1 or plastics In immediate containers made of metal	it i	10 SR/It	10 SR/It
	2009.2990	Other	lt lt-	10 SR/lt 10 SR/lt	10 SR/It
		- Juice or any other single citrus fruit :	"	TO SKILL	IU SIVIL
100		- Of a brix value not exceeding 20	100		
				100000000	OCCUPATION OF
	2009.3191	In immediate bottle made of PET or plastics	lt .	10 SR/It	10 SR/It
1.0	SOURCE STREET,	Charles and the control of the contr	it	10 SR/lt	10 SR/It
	2009.3199	Other	It	10 SR/lt	10 SR/III

Column 1	Column 2	Column 3	Column 4		
Tariff				Rate of To	- Annual Control of the Control of t
Heading	Hs Code	Descriptions	Unit	GENERAL	COMESA
		- Grape juice (including grape must) :			
		Of a brix value not exceeding 30			-
	2009.6110	In immediate bottle made of PET or plastics	n	10 SR/lt	10 SR/It
- 38		In immediate containers made of metal	l II	10 SR/It	10 SR/It
	2009.6190		t t	10 SR/It	10 SR/It
	Charles Control	Other			
- 1111	2009.6910	In immediate bottle made of PET or plastics	lt lt	10 SR/It	10 SR/It
		In immediate containers made of metal	lt lt	10 SR/It	10 SR/It
	2009.6990	Other	lt l	10 SR/lt	10 SR/It
		- Apple juice :			Hechtief of
		Of a brix value not exceeding 20			1
	2009 7110	In immediate bottle made of PET or plastics		10 SR/lt	40 00 111
	2009.7120	In immediate containers made of metal	it it	10 SR/It	10 SR/lt 10 SR/lt
	2009.7190	Other	i i	10 SR/It	10 SR/II
		Other		10 Oran	10 OIVIL
	2009.7910	In immediate bottle made of PET or plastics	lt l	10 SR/II	10 SR/It
	2009,7920	In immediate containers made of metal	i	10 SR/It	10 SR/II
	2009.7990	Other	l it	10 SR/It	10 SR/It
2		- Juice of any other single fruit or vegetable Black currant juice			
		In immediate bottle made of PET or plastics		40.000	
	2009.8012	In immediate containers made of metal	lt l	10 SR/It	10 SR/lt
		Other	lt .	10 SR/lt	10 SR/lt
		Other	l l	10 SR/It	10 SR/It
	2009.8091	In immediate bottle made of PET or plastics	l t	10 SR/It	10 SR/It
	2009.8092	In immediate containers made of metal	l it	10 SR/It	10 SR/It
		Other	lt l	10 SR/It	10 SR/It
- 4	DAMAGO CONTROL	- Mixtures of juices	The state of the s	io divit	IU OIVIL
1	2009.9010	In immediate bottle made of PET or plastics	t lt	10 SR/It	10 SR/it
12	2009.9020	In immediate containers made of metal	it	10 SR/It	10 SR/It
12	0009,9090	Other	l it	10 SR/It	10 SR/It

Column 1	Column 2	Column 3	Column 4	Colump 5	
Tariff				Rate of Tr	ades Tax
Heading	Hs Code	Descriptions	Unit	GENERAL	COMES
		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor			
22.01		flavoured; ice and snow Mineral waters and serated waters		,	
	2201.1010	In immediate bottles made of PET or plastics	kg/lt	15SR/LT	15SR/L
		In immediate containers made of other materials	kg/lt.	15SR/LT	15SR/L
	2201.1030	In immediate containers made of metal - Other	kg/lt	15SR/LT	15SR/L
	2201.9010	In immediate bottles made of PET or plastics	kg/lt	15SR/LT	15SR/L
	2201.9020	In immediate containers made of metal	kg/lt	15SR/LT	15SR/L
	2201.9090	Other	kg/lt	15SR/LT	15SR/L
		Waters, including mineral waters and serated waters, containing added			
22.02		sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. - Waters, including minerals waters and aerated waters, containing			
		added sugar or other sweetening matter or flavoured	2.5		
		In immediate bottles made of PET or plastics	It	10SR/LT	10SR/L
		In immediate containers made of other materials In immediate containers made of metal	it it	10SR/LT 10SR/LT	10SR/L 10SR/L
		Other articles of plastics and articles of other materials of headings			
39.26	3926.4000	39.01 to 39.14 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		kg	100%	100%
100000		Bells, gongs and the like, non-electric, of base metal; statuettes and			
83.06		other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.	kg	100%	100%

Column 1	Column 2	Column 3	Column 4	Column 5	Column (
Tariff	ale and the			Rate of Tr	
0.000	Hs Code	Descriptions	Unit	GENERAL	COMESA
		PART 3	et e esp		
		SPECIAL ARRANGEMENT PRODUCTS			
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		kg	0%	0%
		- Frozen :	100	7,31,23	1000000
	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%
		Meat and edible offal, of the poultry of heading No.01.05, fresh, chilled			
02.07		or frozen.			
		- Of fowls of the species Gallus domesticus :	kg	0%	0%
	0207,1100	Not cut in pieces, fresh or chilled	kg	0%	0%
		Not cut in pieces, frozen	kg	0%	0%
		Cuts and offal, fresh or chilled	kg	0%	0%
		Cuts and offal, frozen	r.g	070	070
		Cut flowers and flower buds of a kind suitable for bouquets or for			
		ornamental purposes, fresh, dried, dyed, bleached, impregnated or			
06.03		otherwise prepared.	State of	726	
00.00		- Fresh :	tun.	40000	4000/
	0603,1010	Anthurium	kg	100%	100%
	0803.1010		kg	100%	100%
	0603.1020		kg	100%	0%
	0603,1090		kg	100%	0%
			ka I	00/	0%
07.02	0702,0000	Tomatoes, fresh or chilled.	kg	0%	070
		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas,			
07.04	100	fresh or chilled.			
,,,,,,	I Last	- Other:	144	00/	001
	0704 0040	Chinese Cabbage	kg	0%	,0%
	0704.9090		kg	0%	0%
7.07		Cucumbers, and gherkins, fresh or chilled.	len I	ner I	00/
	0707 0010	Chouchoutte	kg	0%	0%
	0707,0090		kg	0%	0%
7.09		Other vegetables, fresh or chilled.	kg	25%	25%
		- Aubergines (egg-plants)	NA.	2070	2070
08.07		Meions (including watermeions) and pawpaws (papayas), fresh.	kg	50%	50%
	2000 5000	- Pawpaws (papayas)	LA	3070	0070

MADE this 11th day of May, 2009.

DANNY FAURE MINISTER FOR FINANCE