

Statutory Instrument No. 22 of 2021

EXCISE DUTY ACT
(Act No. 34 of 2018)

EXCISE DUTY ACT AMENDMENT OF SCHEDULE (NO. 6) NOTICE, 2021
(Published on 12th March, 2021)

IN EXERCISE of the power conferred on the Minister of Finance and Economic Development by section 305 of the Customs Duty Act and sections 53 and 54 of the Excise Duty Act, the schedules to the Act are proposed to be amended to the extent set out in the Schedule below:

By the deletion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
3824.71.07	5	--- Containing pentafluoroethane, propane and chlorodifluoromethane (R-402A) or (R-402B)	kg	free	free	free	free	free
3824.71.09	1	--- Containing propane, chlorodifluoromethane and octafluoropropane (R-403A) or (R-403B)	kg	10%	10%	10%	10%	10%
3824.71.15	6	--- Containing chlorodifluoromethane, 1,1-difluoroethane and chlorotetrafluoroethanes (R-401A) or (R-401B)	kg	free	free	free	free	free
3824.71.17	2	--- Containing chlorodifluoromethane, iso-butane and 1-chloro-1,1-difluoroethane (R-406A)	kg	free	free	free	free	free
3824.71.19	9	--- Containing chlorodifluoromethane, 1,1,1-trifluoroethane and pentafluoroethane (R-408A)	kg	free	free	free	free	free
3824.71.21	0	--- Containing chlorodifluoromethane, chlorotetrafluoroethanes and 1-chloro-1,1-difluoroethane (R-409A) or (R-409B)	kg	free	free	free	free	free
3824.71.23	7	--- Containing chlorodifluoromethane and 1,1-difluoroethane (R-415B)	kg	free	free	free	free	free
3824.71.25	3	--- Containing propane, chlorodifluoromethane and 1,1-difluoroethane (R-418A)	kg	free	free	free	free	free
3824.71.27	2	--- Containing chlorodifluoromethane and 1-chloro-1,1-difluoroethane (R-22/R-142B)	kg	free	free	free	free	free
3824.72.07	1	--- Containing pentafluoroethane, propane and chlorodifluoromethane (R-402A) or (R-402B)	kg	free	free	free	free	10%

3824.72.09	8	---	Containing propane, chlorodifluoromethane and octfluoropropane (R-403A) or (R-403B)	kg	10%	free	free	free	10%
3824.72.11	3		Containing dichlorodifluoromethane and 1,1-difluoroethane (R-500)	kg	free	free	free	free	free
3824.72.13	6	---	Containing chlorodifluoromethane and chloropentafluoroethane (R-502)	kg	10%	free	free	free	10%
3824.72.15	2	---	Containing chlorodifluoromethane, 1,1-difluoroethane and chlorotetrafluoroethanes (R-401A) or (R-401B)	kg	10%	free	free	free	10%
3824.72.17	9	---	Containing chlorodifluoromethane, iso-butane and 1-chloro-1,1-difluoroethane (R-406A)	kg	10%	free	free	free	10%
3824.72.19	5	---	Containing chlorodifluoromethane, 1,1,1-trifluoroethane and pentafluoroethane (R-408A)	kg	10%	free	free	free	10%
3824.72.21	7	---	Containing chlorodifluoromethane, chlorotetrafluoroethanes and 1-chloro-1,1-difluoroethane (R-409A) or (R-409B)	kg	10%	free	free	free	10%
3824.72.23	3	---	Containing chlorodifluoromethane and 1,1-difluoroethane (R-415B)	kg	10%	free	free	free	10%
3824.72.25	2	---	Containing propane, chlorodifluoromethane and 1,1-difluoroethane (R-418A)	kg	10%	free	free	free	10%
3824.72.27	6	---	Containing chlorodifluoromethane and 1-chloro-1,1-difluoroethane (R-22/R-142B)	kg	10%	free	free	free	10%
3824.73.07	8	---	Containing pentafluoroethane, propane and chlorodifluoromethane (R-402A) or (R-402B)	kg	10%	free	free	free	10%
3824.73.09	4	---	Containing propane, chlorodifluoromethane and octfluoropropane (R-403A) or (R-403B)	kg	10%	free	free	free	10%
3824.73.11	6	---	Containing dichlorodifluoromethane and 1,1-difluoroethane (R-500)	kg	free	free	free	free	free
3824.73.13	2	---	Containing chlorodifluoromethane and chloropentafluoroethane (R-502)	kg	10%	free	free	free	10%
3824.73.15	9	---	Containing chlorodifluoromethane, 1,1-difluoroethane and chlorotetrafluoroethanes (R-401A) or (R-401B)	kg	10%	free	free	free	10%

3824.73.17	5	---	Containing chlorodifluoromethane, iso-butane and 1-chloro-1,1-difluoroethane (R-406A)	kg	10%	free	free	free	10%
3824.73.19	1	---	Containing chlorodifluoromethane, 1,1,1-trifluoroethane and pentafluoroethane (R-408A)	kg	10%	free	free	free	10%
3824.73.21	3	---	Containing chlorodifluoromethane, chlorotetrafluoroethanes and 1-chloro-1,1-difluoroethane (R-409A) or (R-409B)	kg	10%	free	free	free	10%
3824.73.23	2	---	Containing chlorodifluoromethane and 1,1-difluoroethane (R-415B)	kg	10%	free	free	free	10%
3824.73.25	6	---	Containing propane, chlorodifluoromethane and 1,1-difluoroethane (R-418A)	kg	10%	free	free	free	10%
3824.73.27	2	---	Containing chlorodifluoromethane and 1-chloro-1,1-difluoroethane (R-22/R-142B)	kg	10%	free	free	free	10%
3824.74.07	4	---	Containing pentafluoroethane, propane and chlorodifluoromethane (R-402A) or (R-402B)	kg	free	free	free	free	free
3824.74.09	0	---	Containing propane, chlorodifluoromethane and octfluoropropane (R-403A) or (R-403B)	kg	free	free	free	free	free
3824.74.11	2	---	Containing dichlorodifluoromethane and 1,1-difluoroethane (R-500)	kg	10%	free	free	free	10%
3824.74.13	9	---	Containing chlorodifluoromethane and chloropentafluoroethane (R-502)	kg	free	free	free	free	free
3824.74.15	5	---	Containing chlorodifluoromethane, 1,1-difluoroethane and chlorotetrafluoroethanes (R-401A) or (R-401B)	kg	free	free	free	free	free
3824.77.07	3	---	Containing pentafluoroethane, propane and chlorodifluoromethane (R-402A) or (R-402B)	kg	10%	free	free	free	10%
3824.77.09	0	---	Containing propane, chlorodifluoromethane and octfluoropropane (R-403A) or (R-403B)	kg	10%	free	free	free	10%
3824.77.11	1	---	Containing dichlorodifluoromethane and 1,1-difluoroethane (R-500)	kg	free	free	free	free	free
3824.77.13	8	---	Containing chlorodifluoromethane and chloropentafluoroethane (R-502)	kg	10%	free	free	free	10%

3824.77.15	4	---	Containing chlorodifluoromethane, 1,1-difluoroethane and chlorotetrafluoroethanes (R-401A) or (R-401B)	kg	10%	free	free	free	10%
3824.77.17	0	---	Containing chlorodifluoromethane, iso-butane and 1-chloro-1,1-difluoroethane (R-406A)	kg	10%	free	free	free	free
3824.77.19	7	---	Containing chlorodifluoromethane, 1,1,1-trifluoroethane and pentafluoroethane (R-408A)	kg	10%	free	free	free	10%
3824.77.21	9	---	Containing chlorodifluoromethane, chlorotetrafluoroethanes and 1-chloro-1,1-difluoroethane (R-409A) or (R-409B)	kg	10%	free	free	free	10%
3824.77.23	5	---	Containing chlorodifluoromethane and 1,1-difluoroethane (R-415B)	kg	10%	free	free	free	10%
3824.77.25	1	---	Containing propane, chlorodifluoromethane and 1,1-difluoroethane (R-418A)	kg	10%	free	free	free	10%
3824.77.27	8	---	Containing chlorodifluoromethane and 1-chloro-1,1-difluoroethane (R-22/R-142H)	kg	10%	free	free	free	10%
3824.79.07	6	--	Containing pentafluoroethane, propane and chlorodifluoromethane (R-402A) or (R-402B)	kg	10%	free	free	free	10%
3824.79.09	2	---	Containing propane, chlorodifluoromethane and octfluoropropane (R-403A) or (R-403B)	kg	10%	free	free	free	10%
3824.79.11	4	---	Containing dichlorodifluoromethane and 1,1-difluoroethane (R-500)	kg	free	free	free	free	free
3824.79.13	0	---	Containing chlorodifluoromethane and chloropentafluoroethane (R-502)	kg	10%	free	free	free	10%
3824.79.15	7	---	Containing chlorodifluoroethane, 1,1-difluoroethane and chlorotetrafluoroethanes (R-401A) or (R-401B)	kg	10%	free	free	free	10%
3824.79.17	3	---	Containing chlorodifluoromethane, iso-butane and 1-chloro-1,1-difluoroethane (R-406A)	kg	10%	free	free	free	10%
3824.79.19	9	---	Containing chlorodifluoromethane, 1,1,1-trifluoroethane and pentafluoroethane (R-408A)	kg	10%	free	free	free	10%

3824.79.21	1	---	Containing chlorodifluoromethane, chlorotetrafluoroethanes and 1-chloro-1,1-difluoroethane (R-409A) or (409B)	kg	10%	free	free	free	10%
3824.79.23	8	---	Containing chlorodifluoromethane and 1,1-difluoroethane (R-415B)	kg	10%	free	free	free	10%
3824.79.25	4	--	Containing propane, chlorodifluoromethane and 1,1-difluoroethane (R-418A)	kg	10%	free	free	free	10%
3824.79.27	0	---	Containing chlorodifluoromethane and 1-chloro-1,1-difluoroethane (R-22/R-142B)	kg	10%	free	free	free	10%
3824.79.32	7	---	Containing 1,1,1-trifluoroethane, pentafluoroethane and 1,1,1,2-tetrafluoroethane (R-404A)	kg	10%	free	free	free	10%
3824.79.34	3	---	Containing difluoromethane, pentafluoroethane and 1,1,1,2-tetrafluoroethane (R-407A), (R-407B), (R-407C), (R-407D) or (R-407E)	kg	10%	free	free	free	10%
3824.79.38	6	---	Containing 1,1,1,2-tetrafluoroethane, difluoromethane and pentafluoroethane (R-407F) (LT)	kg	10%	free	free	free	10%
3824.79.40	8	---	Containing difluoromethane and pentafluoroethane (R-410A)	kg	10%	free	free	free	10%
3824.79.42	4	---	Containing difluoromethane, 1,1,1,2-tetrafluoroethane and iso-butane (R-422D)	kg	10%	free	free	free	10%
3824.79.44	0	---	Containing pentafluoroethane and 1,1,1-trifluoroethane (R-507)	kg	10%	free	free	free	10%
3824.79.46	7	---	Containing trifluoromethane and perfluoroethane (R-508A) or (R508B)	kg	10%	free	free	free	10%
3920.62.10	4	---	Of a thickness exceeding 0,18 mm but not exceeding 6 mm	kg	10%	free	free	free	free
7308.90.90	9	--	Other	kg	15%	free	15%	free	13.5%
8507.10.05	6	--	With dimensions not exceeding 185 mm (length) x 125 mm (width) x 195 mm (height)	u	5%	free	free	free	5%
8507.10.10	2	--	Other	u	15%	free	free	free	15%

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
1702.90.1	--	Cane or beet sugar syrup:						
1702.90.11	5	--- Blended with other sugars, containing in the dry state 50 percent or more by mass of cane or beet sugar	kg	free	free	free	free	free
1702.90.12	3	--- Not blended with other sugars	kg	free	free	free	free	free
1702.90.90	5	-- Other	kg	free	free	free	free	free
3824.78.07	0	--- Containing 1,1,1-trifluoroethane, pentafluoroethane and 1,1,1,2-tetrafluoroethane (R-404A)	kg	free	free	free	free	free
3824.78.11	8	--- Containing difluoromethane, pentafluoroethane and 1,1,1,2-tetrafluoroethane (R-407A), (R-407B), (R-407C), (R-407D) or (R407E)	kg	free	free	free	free	free
3824.78.15	0	--- Containing 1,1,1,2-tetrafluoroethane, difluoromethane and pentafluoroethane (R-407F) (LT)	kg	free	free	free	free	free
3824.78.19	3	--- Containing difluoromethane and pentafluoroethane (R-410A)	kg	free	free	free	free	free
3824.78.23	1	--- Containing pentafluoroethane and 1,1,1-trifluoroethane (R-507)	kg	free	free	free	free	free
3824.78.27	4	--- Containing trifluoromethane and perfluoroethane (R-508A) or (R508B)	kg	free	free	free	free	free
3920.62.1	---	Of a thickness exceeding 0,18 mm but not exceeding 6 mm:						
3920.62.11	2	---- Of a width exceeding 6 mm but not exceeding 35 mm	kg	10%	free	free	free	free
3920.62.19	8	---- Other	kg	10%	free	free	free	free
5404.19.10	2	--- Of poly(ethylene terephthalate) with a diameter exceeding 0,18 mm	kg	15%	9%	5%	free	15%
5404.19.90	0	--- Other	kg	15%	9%	5%	free	15%
6212.10.1	--	Incorporating a closure using either a hook and eyelet or other fastening devices:						
6212.10.11	3	--- Incorporating padded cups and cup underwire	kg	45%	27%	20%	free	45%

6212.10.12	1	---	Not incorporating padded cups but incorporating cup underwire	kg	45%	27%	20%	free	45%
6212.10.19	9	---	Other	kg	45%	27%	20%	free	45%
6212.10.90	3	--	Other	kg	45%	27%	20%	free	45%
6401.99.10	6	---	Footwear incorporating a protective toe cap of materials other than metal (e.g. fibreglass or carbon fibre), with an impact strength of 200 Joules or more	2u	30%	20%	20%	free	30%
6401.99.90	4	---	Other	2u	30%	20%	20%	free	30%
6403.99.40	5	---	Footwear incorporating a protective toe cap of materials other than metal (e.g. fibreglass or carbon glass), with an impact strength of 200 Joules or more	2u	30%	20%	20%	free	30%
6404.19.19	4	---	Footwear incorporating a protective toe cap of materials other than metal (e.g. fibreglass or carbon glass), with an impact strength of 200 Joules or more	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u
6404.20.50	7	--	Footwear incorporating a protective toe cap of materials other than metal (e.g. fibreglass or carbon fibre), with an impact strength of 200 Joules or more	2u	30% or 500c/2u	20%	20%	free	30% or 500c/2u
7210.41.10	6	---	Of a thickness of less than 0,45 mm	kg	10%	free	free	free	10%
7210.41.90	4	---	Other	kg	10%	free	free	free	10%
7210.49.10	7	---	Of a thickness of less than 0,45 mm	kg	10%	free	free	free	10%
7210.49.90	5	---	Other	kg	10%	free	free	free	10%
7210.61.10	5	---	Of a thickness of less than 0,45 mm	kg	10%	free	free	free	10%
7210.61.90	3	---	Other	kg	10%	free	free	free	10%
7210.70.10	3	--	Of a thickness of less than 0,45 mm	kg	10%	free	free	free	10%
7210.70.90	1	--	Other	kg	10%	free	free	free	10%
7210.90.10	2	--	Of a thickness of less than 0,45 mm	kg	10%	free	free	free	10%
7210.90.90	0	--	Other	kg	10%	free	free	free	10%
7217.30.10	0	--	Plated or coated with copper	kg	10%	free	free	free	10%
7217.30.90	9	--	Other	kg	10%	free	free	free	10%

7225.92.10	6	---	Of a thickness of less than 0,45 mm	kg	free	free	free	free	free
7225.92.90	4	---	Other	kg	free	free	free	free	free
7229.90.10	8	--	Plated or coated with copper	kg	free	free	free	free	free
7229.90.90	6	--	Other	kg	free	free	free	free	free
7308.90.9		--	Other:						
7308.90.91	7	---	Roof tiles, with dimensions not exceeding a width of 397 mm, a length of 1 675 mm and a thickness of 0,45 mm	kg	15%	free	15%	free	13,5%
7308.90.99	2	---	Other	kg	15%	free	15%	free	13,5%
8429.40.1		--	Road rollers, with a single roller, pedestrian controlled:						
8429.40.11	5	---	With a roller width not exceeding 650 mm	u	free	free	free	free	free
8429.40.19	0	---	With a roller width exceeding 650 mm	u	free	free	free	free	free
8429.40.2		--	Road rollers, with more than one roller, pedestrian controlled:						
8429.40.21	2	---	With a roller width not exceeding 650 mm	u	free	free	free	free	free
8429.40.29	8	---	With a roller width exceeding 650 mm	u	free	free	free	free	free
8429.40.90	5	--	Other	u	free	free	free	free	free
8450.20.20	0	--	Top load machines, fully automatic	u	free	free	free	free	free
8507.10.1		--	With dimensions not exceeding 185 mm (length) x 125 mm (width) x 195 mm (height):						
8507.10.11	0	-	Used	u	5%	free	free	free	5%
8507.10.19	6	---	Other	u	5%	free	free	free	5%
8507.10.9		--	Other:						
8507.10.91	9	---	Used	u	15%	free	free	free	15%
8507.10.99	4	---	Other	u	15%	free	free	free	15%
8548.10.10	7	--	Of electric accumulators of lead-acid, of a kind used for starting pistons engines, of tariff heading 8507.10	kg	free	free	free	free	free
8548.10.90	5	--	Other	kg	free	free	free	free	free

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0302.11	4	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	15%	free	free	25%
0302.13	7	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg	25%	8,25%	free	free	25%
0302.14	3	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	8,25%	free	free	25%
0302.19	5	-- Other	kg	25%	15%	free	free	25%
0303.12	4	-- Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg	25%	15%	free	free	25%
0303.13	0	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	8,25%	free	free	25%
0303.14	7	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	15%	free	free	25%
0303.19	9	-- Other	kg	25%	15%	free	free	25%
0304.31	0	-- Tilapias (<i>Oreochromis spp.</i>)	kg	25%	15%	free	free	25%
0304.32	7	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg	25%	15%	free	free	25%
0304.33	3	-- Nile Perch (<i>Lates niloticus</i>)	kg	25%	15%	free	free	25%
0304.39	1	-- Other	kg	25%	15%	free	free	25%

0304.41	5	--	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>). Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	15%	free	free	25%
0304.42	1		Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	15%	free	free	25%
0304.43	8	--	Fiat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg	25%	15%	free	free	25%
0304.44	4	--	Fish of the families <i>Bregmaceroiidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	25%	15%	free	free	25%
0304.47	3	--	Dogfish and other sharks	kg	25%	15%	free	free	25%
0304.48	9	--	Rays and skates (<i>Rajidae</i>)	kg	25%	15%	free	free	25%
0304.49.90	1	---	Other	kg	25%	15%	free	free	25%
0304.51	1	--	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Crenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	25%	15%	free	free	25%
0304.52	6		Salmonidae	kg	25%	15%	free	free	25%
0304.53	2	--	Fish of the families <i>Bregmaceroiidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	25%	15%	free	free	25%
0304.56	1	--	Dogfish and other sharks	kg	25%	15%	free	free	25%
0304.57	8	--	Rays and skates (<i>Rajidae</i>)	kg	25%	15%	free	free	25%

0304.59.90	6	---	Other	kg	25%	15%	free	free	25%
0304.61.90	8	---	Other	kg	25%	15%	free	free	22,5%
0304.62.90	6	---	Other	kg	25%	15%	free	free	22,5%
0304.63.90	2	---	Other	kg	25%	15%	free	free	22,5%
0304.69.90	0	---	Other	kg	25%	15%	free	free	22,5%
0304.71.90	4	---	Other	kg	25%	15%	free	free	22,5%
0304.72.90	0	---	Other	kg	25%	15%	free	free	22,5%
0304.73.90	7	---	Other	kg	25%	15%	free	free	22,5%
0304.74.90	3	---	Other	kg	25%	15%	free	free	22,5%
0304.75.90	6	---	Other	kg	25%	15%	free	free	22,5%
0304.79.90	5	---	Other	kg	25%	15%	free	free	22,5%
0304.81.90	9	---	Other	kg	25%	15%	free	free	22,5%
0304.82.90	5	---	Other	kg	25%	15%	free	free	22,5%
0304.83.90	1	---	Other	kg	25%	15%	free	free	22,5%
0304.87.90	7	---	Other	kg	25%	15%	free	free	22,5%
0304.88.90	3	---	Other	kg	25%	15%	free	free	22,5%
0304.89.90	4	---	Other	kg	25%	15%	free	free	22,5%
0304.93.90	6	---	Other	kg	25%	15%	free	free	25%
0304.94.90	2	---	Other	kg	25%	15%	free	free	25%
0304.95.90	9	---	Other	kg	25%	15%	free	free	25%
0304.96.90	5	---	Other	kg	25%	15%	free	free	25%
0304.97.90	1	---	Other	kg	25%	15%	free	free	25%
0304.99.90	4	---	Other	kg	25%	15%	free	free	25%
0305.31	4	--	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	25%	15%	free	free	25%
0305.32	0	--	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouroidae</i> , <i>Melanomidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	25%	15%	free	free	25%
0305.39.90	0	---	Other	kg	25%	15%	free	free	25%

0305.41	9	--	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	8,25%	free	free	25%
0305.43	1	--	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	15%	free	free	25%
0305.44	8	--	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	25%	15%	free	free	25%
0305.49.90	5	---	Other	kg	25%	15%	free	free	25%
0305.52	0	--	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	25%	15%	free	free	25%
0305.53	6	--	Fish of the families <i>Bregmacerotidae</i> , <i>Enclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	25%	15%	free	free	25%

0305.54.90	8	---	Other	kg	25%	15%	free	free	25%
0305.59	4	--	Other	kg	25%	15%	free	free	25%
0305.64	7	--	Tilapia (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	25%	15%	free	free	25%
0305.69	9	--	Other	kg	25%	15%	free	free	25%
1604.13.05	9	---	Sardines (<i>Sardine pilchardus</i>), in oil, in airtight metal containers	kg	2,4c/kg net	1,44c/kg net	free	free	2,4c/kg net
1604.17.10	0	---	Frozen	kg	25% or 200c/kg	15% or 120c/kg	free	free	25% or 200c/kg
1604.18.10	7	---	Frozen	kg	25% or 200c/kg	15% or 120c/kg	free	free	25% or 200c/kg
1604.19.10	3	---	Frozen	kg	25% or 200c/kg	15% or 120c/kg	free	free	25% or 200c/kg
1604.20.80	1	--	Other, frozen	kg	25% or 200c/kg	15% or 120c/kg	free	free	25% or 200c/kg
1702.90		-	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 per cent by mass of fructose:						
3824.78		-	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs):						
5404.19		--	Other:						
6212.10		-	Brassières:						
6401.99		--	Other:						
7210.41		--	Corrugated:						
7210.49		--	Other:						
7210.61		-	Plated or coated with aluminium-zinc alloys:						
7210.70		-	Painted, varnished or coated with plastics:						
7210.90		-	Other:						
7217.30		-	Plated or coated with other base metals:						
7225.92		--	Otherwise plated or coated with zinc:						
7229.90		-	Other:						
8429.40		-	Tamping machines and road rollers:						
8548.10		-	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:						

MADE this 15th day of February, 2021.

DR. T. MATSHEKA,
*Minister of Finance and Economic
Development.*