

GOVERNMENT OF ZAMBIA

ACT

No. 9 of 2012

Date of Assent: 19th December, 2012

Act to amend the Customs and Excise Act.

[21st December, 2012

ENACTED by the Parliament of Zambia.

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 2012, and shall be read as one with the Customs and Excise Act, in this Act referred to as the principal Act.

Enactment

Short title
and
commence-
ment

Cap 322

(2) This Act shall come into operation on 1st January, 2013.

2. The First Schedule to the principal Act is amended as set out in Appendix I.

Amendment
of First
Schedule

3. The Second Schedule to the principal Act is amended in headings 1, 3 and 9 as set out in Appendix II.

Amendment
of Second
Schedule

4. The Sixth Schedule to the principal Act is amended by the deletion of paragraph 1 and the substitution therefor of the following:

Amendment
of Sixth
Schedule

1. (1) For the purposes of section *eighty-eight A*, the value of goods sold on the open market by a person licensed under section *ninety-seven* shall be the price at which the goods are sold exclusive of excise duty, surtax and value added tax.

Value of
goods for
excise duty
and surtax

(2) Notwithstanding subparagraph (1), the value of an un-denatured alcohol of an alcoholic strength by volume of less than eighty percent, spirits, liqueurs and other spirituous beverages shall be determined on the basis of the value of the imported input alcohol, where such imported input alcohol is of an alcoholic strength by volume of eighty percent volume or higher.

Amendment
of Ninth
Schedule

5. The principal Act is amended by the deletion of the Ninth Schedule and the substitution therefor of the Schedule as set out in Appendix III.

APPENDIX I

(Section 2)

AMENDMENTS TO CUSTOMS TARIFF

1. Chapter 30 is amended—
 - (a) in the duty rate column, opposite subheading 3006.10.00, by the deletion of the figure “5%” and the substitution therefor of the word “free”;
 - (b) in the duty rate column, opposite subheading 3006.20.00, by the deletion of the figure “5%” and the substitution therefor of the word “free”;
 - (c) in the duty rate column, opposite subheading 3006.30.00, by the deletion of the figure “5%” and the substitution therefor of the word “free”;
 - (d) in the duty rate column, opposite subheading 3006.40.10, by the deletion of the figure “5%” and the substitution therefor of the word “free”; and
 - (e) in the duty rate column, opposite subheading 3006.40.20, by the deletion of the figure “5%” and the substitution therefor of the word “free”.
2. Chapter 33 is amended—
 - (a) by the deletion of subheading 3304.99.00 and the substitution therefor of the following subheadings:

HS Code	Description of goods	Statistical Unit of Quantity	Customs Duty Rate
3304.99.10	--other	kg	25%
3304.99.90	---Vaseline Petroleum Jelly	kg	25%
	---other		

- (b) in the duty rate column, opposite subheading 3306.10.00, by the deletion of the figure “25%” and the substitution therefor of the word “free”;
 - (c) in the duty rate column, opposite subheading 3306.20.00, by the deletion of the figure “25%” and the substitution therefor of the word “free”; and
 - (d) in the duty rate column, opposite subheading 3306.90.00, by the deletion of the figure “25%” and the substitution therefor of the word “free”.
3. Chapter 40 is amended by the insertion, immediately below subheading 4011.20.00, of the following subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty	Remarks
	4011.20.10	---Of a kind used on buses or lorries and having a rim size of 50cm to 57 cm (19.5 to 22.5 inches)	kg	free	
	4011.20.20	---Other	kg	*	

4. Chapter 44 is amended—
 - (a) in the duty rate column, opposite subheading 4402.10.00, by the deletion of the figure “25%” and the substitution therefor of the word “free”;
 - (b) in the duty rate column, opposite subheading 4402.90.00, by the deletion of the figure “25%” and the substitution therefor of the word “free”;
 - (c) in the duty rate column, opposite subheading 4406.10.00, by the deletion of the figure “25%” and the substitution therefor of the word “free”; and
 - (d) in the duty rate column, opposite subheading 4406.90.00, by the deletion of the figure “25%” and the substitution therefor of the word “free”.
5. Chapter 55 is amended in the duty rate column, opposite subheading 5509.32.00, by the deletion of the word “free” and the substitution therefor of the figure “5%”.
6. Chapter 72 is amended—
 - (a) in the duty rate column, opposite subheading 7209.15.00, by the deletion of the word “free” and the substitution therefor of the figure “15%”;
 - (b) in the duty rate column, opposite subheading 7209.16.00, by the deletion of the word “free” and the substitution therefor of the figure “15%”;
 - (c) in the duty rate column, opposite subheading 7209.17.00, by the deletion of the word “free” and the substitution therefor of the figure “15%”;
 - (d) in the duty rate column, opposite subheading 7209.18.00, by the deletion of the word “free” and the substitution therefor of the figure “15%”;
 - (e) in the duty rate column, opposite subheading 7209.25.00, by the deletion of the word “free” and the substitution therefor of the figure “15%”;
 - (f) in the duty rate column, opposite subheading 7209.26.00, by the deletion of the word “free” and the substitution therefor of the figure “15%”;
 - (g) in the duty rate column, opposite subheading 7209.27.00, by the deletion of the word “free” and the substitution therefor of the figure “15%”;
 - (h) in the duty rate column, opposite subheading 7209.28.00, by the deletion of the word “free” and the substitution therefor of the figure “15%”;
 - (i) in the duty rate column, opposite subheading 7209.90.00, by the deletion of the word “free” and the substitution therefor of the figure “15%”;
 - (j) in the duty rate column, opposite subheading 7210.30.00, by the deletion of the figure “15%” and the substitution therefor of the figure “25%”;
 - (k) in the duty rate column, opposite subheading 7210.61.00, by the deletion of the word “free” and the substitution therefor of the figure “25%”;
 - (l) in the duty rate column, opposite subheading 7210.69.00, by the deletion of the word “free” and the substitution therefor of the figure “25%”;
 - (m) in the duty rate column, opposite subheading 7210.70.00, by the deletion of the word “free” and the substitution therefor of the figure “25%”; and
 - (n) in the duty rate column, opposite subheading 7210.90.00, by the deletion of the word “free” and the substitution therefor of the figure “25%”.

7. Chapter 73 is amended by the deletion of heading 73.21 and the substitution thereof of the following:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.		
7321.11.00	- Cooking appliances and plate warmers:	kg	free
7321.12.00	-- For gas fuel or for both gas and	kg	free
7321.19.00	other fuels	kg	free
7321.81.00	-- For liquid fuel	kg	free
7321.81.00	-- Other, including appliances for solid fuel	kg	free
7321.82.00	-Other appliances:		
7321.82.00	-- For gas fuel or for both gas and	kg	free
7321.89.00	other fuels	kg	free
7321.89.00	-- For liquid fuel	kg	free
7321.90.00	-- Other, including appliances for solid fuel	kg	2.5%
7321.90.00	- Parts		

8. Chapter 82 is amended in the duty rate column, opposite subheading 8211.93.00, by the deletion of the figure "25%" and the substitution thereof of the word "free".

9. Chapter 84 is amended—

(a) by the deletion of heading 84.07 and the substitution thereof of the following:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines		
8407.10.00	- Aircraft engines	No.	free
8407.21.00	- Marine propulsion engines:		
8407.21.00	-- Outboard motors	No.	free
8407.29.00	-- Other	kg	free
8407.31.00	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
8407.31.00	-- Of a cylinder capacity not exceeding 50cc	No.	free
8407.32.00	-- Of a cylinder capacity exceeding 50cc but not exceeding 250cc	No.	free
8407.33.00	-- Of a cylinder capacity exceeding 250cc but not exceeding 1,000cc	No.	free
8407.34.00	-- Of a cylinder capacity exceeding 1,000cc	No.	free
8407.90.00	- Other engines	No.	free

(b) by the deletion of heading 84.08 and the substitution thereof of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).		
8408.10.00	- Marine propulsion engines - Engines of a kind used for the propulsion of vehicles of Chapter 87:	No.	free
8408.20.10	- - - Agricultural tractor engines	No.	free
8408.20.90	- - - Other	No.	free
8408.90.00	- Other engines	No.	free

(c) by the deletion of heading 84.12 and the substitution thereof of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
84.12	Other engines and motors		
8412.10.00	-Reaction engines other than turbo-jets -Hydraulic power engines and motors:	-	free
8412.21.00	-- Linear acting (cylinder)	kg	free
8412.29.00	--Other -Pneumatic power engines and motors:		
8412.31.00	-- Linear acting (cylinders)	-	free
8412.39.00	-- Other	-	free
8412.80.00	- Other	-	free
8412.80.10	- Wind engines (windmills)	-	free
8412.80.90	Parts	-	15%

(d) by the deletion of heading 84.13 and the substitution therefor of the following:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.		
	- Pumps fitted or designed to be fitted with a measuring device:		
8413.11.00	-- Pumps for dispensing fuel or lubricants, of the types used in filling stations or in garages	kg	free
	-- Other:		
8413.19.10	--- Domestic paraffin pumps	kg	free
8413.19.90	--- Other	kg	free
8413.20.00	- Hand pumps, other than those of subheading 8413.11 or 8413.19	kg	free
8413.30.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	kg	free
8413.40.00	- Concrete pumps	kg	free
8413.50.00	- Other reciprocating positive displacement pumps	kg	free
8413.60.00	- Other rotary positive displacement pumps	kg	free
8413.70.00	- Other centrifugal pumps	kg	free
	- Other pumps; liquid elevators:		
8413.81.00	-- Pumps	kg	free
8413.82.00	-- Liquid elevators	kg	free
	- Paris:		
8413.91.00	-- Of pumps	kg	15%
8413.92.00	-- Of liquid elevators	kg	15%

- (e) in the duty rate column, opposite subheading 8419.20.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (f) in the duty rate column, opposite subheading 8424.10.00, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (g) in the duty rate column, opposite subheading 8424.20.00, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (h) in the duty rate column, opposite subheading 8424.30.00, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (i) in the duty rate column, opposite subheading 8424.89.00, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (j) by the deletion of heading 84.51 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.		
8451.10.00	- Dry-cleaning machines	No.	free
8451.21.00	- Drying machines: -- Each of a dry linen capacity not exceeding 10kg	No.	free
8451.29.00	-- Other	No.	free
8451.30.00	- Ironing machines and presses (including fusing presses)	No.	free
8451.40.00	- Washing, bleaching or dyeing Machines	No.	free
8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	No.	free
8451.80.00	- Other machinery	No.	free
8451.90.00	- Parts	kg.	15%

(k) in the duty rate column, opposite subheading 8452.10.00, by the deletion of the figure "5%" and the substitution thereof of the word "free";

(l) by the deletion of heading 84.56 and the substitution thereof of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
84.56	Machine-tools for working any material, by removing of material by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electro beam, ionic-beam or plasma arc processes; water-jet cutting machines.		
8456.10.00	- Operated by laser or other light or photon beam processes	kg	free
8456.20.00	- Operated by ultrasonic processes	kg	free
8456.30.00	- Operated by electro-discharge processes	kg	free
8456.90.00	- Other	kg	free

(m) by the deletion of heading 84.57 and the substitution thereof of the following:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.		
8457.10.00	- Machining centres	kg	free
8457.20.00	- Unit construction machines (single station)	kg	free
8457.30.00	- Multi-station transfer machines	kg	free

(n) by the deletion of headings 84.58 and the substitution thereof of the following:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
84.58	Lathes (including turning centres) for removing metal.		
8458.11.00	- Horizontally lathes		
8458.19.00	-- Numerically controlled	kg	free
	-- Other	kg	free
8458.91.00	-Other lathes		
8458.99.00	-- Numerically controlled	kg	free
	-- Other	kg	free

(o) by the deletion of heading 84.59 and the substitution thereof of the following:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58		
8459.10.00	- Way-type unit head machines	kg	free
8459.21.00	- Other drilling machines:		
8459.29.00	-- Numerically controlled	kg	free
	-- Other	kg	free
8459.31.00	- Other boring-milling machines:		
8459.39.00	-- Numerically controlled	kg	free
8459.40.00	-- Other	kg	free
	- Other boring machines	kg	free
8459.51.00	- Milling machines, knee-type:		
8459.59.00	-- Numerically controlled	kg	free
	-- Other	kg	free
	- Other milling machines:		
8459.61.00	-- Numerically controlled	kg	free
8459.69.00	-- Other	kg	free
8459.70.00	- Other threading or tapping machines	kg	free

(p) by the deletion of heading 84.60 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.		
	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01mm:		
8460.11.00	-- Numerically controlled	kg	free
8460.19.00	-- Other	kg	free
	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01mm:		
8460.21.00	-- Numerically controlled	kg	free
8460.29.00	-- Other	kg	free
	- Sharpening (tool or cutter grinding) machines:		
8460.31.00	-- Numerically controlled	kg	free
	-- Other		
8460.39.00	-- Other	kg	free
8460.40.00	- Honing or lapping machines	kg	free
8460.90.00	- Other	kg	free

(q) by the deletion of heading 84.61 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, or cermets, not elsewhere specified or included.		
8461.20.00	- Shaping or slotting machines	kg	free
8461.30.00	- Broaching machines	kg	free
8461.40.00	- Gear cutting, gear grinding or gear finishing machines	kg	free
8461.50.00	- Sawing or cutting-off machines	kg	free
8461.90.00	- Other	kg	free

(r) by the deletion of heading 84.62 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.	kg	free
8462.10.00	- Forging or die-stamping machines (including presses) and hammers		
	- Bending, folding, straightening or flattening machines (including presses):	kg	free
8462.21.00	-- Numerically controlled	kg	free
8462.29.00	-- Other		
	- Shearing machines (including presses), other than combined punching and shearing machines:	kg	free
8462.31.00	-- Numerically controlled	kg	free
8462.39.00	-- Other		
	- Punching or notching machines (including presses), including combined punching and shearing machines:	kg	free
8462.41.00	-- Numerically controlled	kg	free
8462.49.00	-- Other		
	- Other:	kg	free
8462.91.00	-- Hydraulic presses	kg	free
8462.99.00	-- Other		

(s) by the deletion of heading 84.63 and the substitution therefor of the following:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
84.63	Other machine-tools for working metal, or cermets, without removing material.		
8463.10.00	- Draw-benches for bars, tubes, profiles, wire or the like	kg	free
8463.20.00	- Thread rolling machines	kg	free
8463.30.00	- Machines for working wire	kg	free
8463.90.00	- Other	kg	free

(t) by the deletion of heading 84.64 and the substitution therefor of the following:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.		
8464.10.00	- Sawing machines	kg	free
8464.20.00	- Grinding or polishing machines	kg	free
8464.90.00	- Other	kg	free

(u) by the deletion of headings 84.67 and the substitution therefor of the following:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.		
	- Pneumatic:		
8467.11.00	-- Rotary type (including combined rotary-percussion)	kg	free
8467.19.00	-- Other	kg	free
	- With self-contained electric motor:		
8467.21.00	-- Drills of all kinds	kg	free
8467.22.00	-- Saws	kg	free
8467.29.00	-- Other	kg	free
8467.81.00	-- Chain saws	kg	free
8467.89.00	-- Other	kg	free
	- Parts:		
8467.91.00	-- Of chain saws	kg	5%
8467.92.00	-- Of pneumatic tools	kg	5%
8467.99.00	-- Other	kg	5%

(v) by the deletion of heading 84.68 and the substitution therefor of the following:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
84.68	Machinery and apparatus for soldering, brazing, or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.		
8468.10.00	- Hand-held blow pipes	kg	free
8468.20.00	- Other gas-operated machinery and apparatus	kg	free
8468.80.00	- Other machinery and apparatus	kg	free
8468.90.00	- Parts	kg	5%

- (a) in the duty rate column, opposite subheading 8469.00.00, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (b) in the duty rate column, opposite subheading 8471.30.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (c) in the duty rate column, opposite subheading 8471.41.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (d) in the duty rate column, opposite subheading 8471.49.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (e) in the duty rate column, opposite subheading 8471.50.10, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (f) in the duty rate column, opposite subheading 8471.50.90, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (g) in the duty rate column, opposite subheading 8471.60.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (h) in the duty rate column, opposite subheading 8471.70.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (i) in the duty rate column, opposite subheading 8471.80.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (j) in the duty rate column, opposite subheading 8471.90.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (gg) by the deletion of heading 84.76 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.		
	- Automatic beverage-vending machines:		
8476.21.00	-- Incorporating heating or refrigerating devices	kg	free
8476.29.00	-- Other	kg	free
	- Other machines:		
8476.81.00	-- Incorporating heating or refrigerating devices	kg	free
8476.89.00	-- Other	kg	free
8476.90.00	- Parts	kg	15%

(hh) by the deletion of heading 84.79 and the substitution thereof of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
84.79	Machines and mechanical appliances, having individual functions, not specified or included elsewhere in this Chapter.		
8479.10.00	- Machinery for public works, building or the like	kg	free
8479.20.00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	kg	free
8479.30.00	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	kg	free
8479.40.00	- Rope or cable-making machines	kg	free
8479.50.00	- Industrial robots, not elsewhere specified or included	kg	free
8479.60.00	- Evaporative air coolers	kg	free
	- Passenger boarding bridges:		
8479.71.00	-- Of a kind used in airports	kg	free
8479.79.00	-- Other	kg	free
	- Other machines and mechanical appliances:		
8479.81.00	-- For treating metal, including electric wire coil-winders	kg	free
8479.82.00	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	kg	free
8479.89.00	-- Other	kg	free
8479.90.00	- Parts	kg	5%

(ii) by the deletion of heading 84.80 and the substitution therefor of the following:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.		
8480.10.00	- Moulding boxes for metal foundry	kg	free
8480.20.00	- Mould bases	kg	free
8480.30.00	- Moulding patterns	kg	free
8480.41.00	- Moulds for metal or metal carbides:		
8480.49.00	-- Injection or compression types	kg	free
8480.50.00	-- Other	kg	free
8480.60.00	- Moulds for glass	kg	free
8480.60.00	- Moulds for mineral materials	kg	free
8480.71.00	- Moulds for rubber or plastics:		
8480.79.00	-- Injection or compression types	kg	free
8480.79.00	-- Other	kg	free

(jj) by the deletion of heading 84.86 and the substitution therefor of the following:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9(C) to this Chapter; parts and accessories.		
8486.10.00	- Machines and apparatus for the manufacture of boules or wafers.	kg	free
8486.20.00	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits.	kg	free
8486.30.00	- Machines and apparatus for the manufacture of flat panel displays	kg	free
8486.40.00	- Machines and apparatus specified in Note 9(C) to this Chapter	kg	free
8486.90.00	- Parts and accessories	kg	5%

10. Chapter 85 is amended —

(a) by the deletion of heading 85.01 and the substitution therefor of the following:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
85.01	Electric motors and generators (excluding generating sets).		
8501.10.00	- Motors of an output not exceeding 37.5 W	No.	free
8501.20.00	- Universal AC/DC motors of an output exceeding 37.5W	No.	free
	- Other DC motors; DC generators:		
8501.31.00	-- Of an output not exceeding 750W		
8501.32.00	-- Of an output exceeding 750W but not exceeding 75kW	No.	free
8501.33.00	-- Of an output exceeding 75kW but not exceeding 375kW	No.	free
8501.34.00	-- Of an output exceeding 375kW	No.	free
8501.40.00	- Other AC motors, single-phase	No.	free
	- Other AC motors, multi-phase:		
8501.51.00	-- Of an output not exceeding 750W	No.	free
8501.52.00	-- Of an output exceeding 750W but not exceeding 75kW	No.	free
8501.53.00	-- Of an output exceeding 75kW	No.	free
	- AC generators (alternators):		
8501.61.00	-- Of an output not exceeding 75kVA	No.	free
	-- Of an output exceeding 75kVA but not exceeding 375kVA		
8501.62.00	-- Of an output exceeding 375kVA but not exceeding 750kVA	No.	free
8501.63.00	-- Of an output exceeding 750kVA	No.	free
8501.64.00	-- Of an output exceeding 750kVA	No.	free

(b) by the deletion of heading 85.02 and the substitution therefor of the following:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
8502	Electric generating sets and rotary converters.		
	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
8502.11.00	-- Of an output not exceeding 75kVA	No.	free
8502.12.00	-- Of an output exceeding 75kVA but not exceeding 375kVA	No.	free
8502.13.00	-- Of an output exceeding 375kVA	No.	free
8502.20.00	- Generating sets with spark-ignition internal combustion piston engines	kg	free
	- Other generating sets:		
8502.31.00	-- Wind-powered	No.	free
8502.39.00	-- Other	No.	free
8502.40.00	- Electric rotary converters	No.	free

(c) by the deletion of heading 85.04 and the substitution therefor of the following:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.		
8504.10.00	- Ballasts for discharge lamps of tubes	No.	free
	- Liquid dielectric transformers:		
8504.21.00	- - Having a power handling capacity not exceeding 650kVA	No.	free
8504.22.00	- - Having a power handling capacity exceeding 650kVA but not exceeding 10,000kVA	No.	free
8504.23.00	- - Having a power handling capacity exceeding 10,000kVA	No.	free
	- Other transformers:		
8504.31.00	- - Having a power handling capacity not exceeding 1kVA	No.	free
8504.32.00	- - Having a power handling capacity exceeding 1kVA but not exceeding 16kVA	No.	free
8504.33.00	- - Having a power handling capacity exceeding 16kVA but not exceeding 500kVA	No.	free
8504.34.00	- - Having a power handling capacity exceeding 500kVA	No.	free
8504.40.00	- Static converters	No.	free
8504.50.00	- Other inductors	No.	free
8504.90.00	- Parts	kg	5%

(d) in the duty rate column, opposite subheading 8505.11.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";

(e) in the duty rate column, opposite subheading 8505.19.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";

(f) in the duty rate column, opposite subheading 8505.20.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";

(g) by the deletion of heading 85.07 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).		
8507.10.00	- Lead-acid, of a kind used for starting piston engines	No.	free
8507.20.00	- Other lead-acid accumulators	No.	free
8507.30.00	- Nickel-cadmium	No.	free
8507.40.00	- Nickel-iron	No.	free
8507.50.00	- Nickel-metal hydride	No.	free
8507.60.00	- Lithium-ion		
8507.80.00	- Other	No.	free
8507.90.00	- Parts	kg	5%

(h) by the deletion of heading 85.14 and the substitution thereof of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.		
8514.10.00	- Resistance heated furnaces and ovens	kg	free
8514.20.00	- Furnaces and ovens functioning by induction or dielectric loss	kg	free
8514.30.00	- Other furnaces and ovens	kg	free
8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	kg	free
8514.90.00	- Parts	kg	5%

(i) by the deletion of heading 85.15 and the substitution therefor of the following:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electro beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.		
	- Brazing or soldering machines and apparatus:		
8515.11.00	-- Soldering irons and guns		free
8515.19.00	-- Other	kg	free
	- Machines and apparatus for resistance welding of metal:		
	-- Fully or partly automatic	kg	free
8515.21.00	-- Other	kg	free
	- Machines and apparatus for arc (including plasma arc) welding of metals:		
8515.29.00	-- Fully or partly automatic	kg	free
8515.31.00	-- Other	kg	free
8515.39.00	- Other machines and apparatus	kg	free
8515.80.00		kg	free
8515.90.00	- Parts	kg	5%

- (j) in the duty rate column, opposite subheading 8517.11.00, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (k) in the duty rate column, opposite subheading 8517.12.00, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (l) in the duty rate column, opposite subheading 8517.18.00, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (m) in the duty rate column, opposite subheading 8517.61.00, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (n) in the duty rate column, opposite subheading 8517.62.00, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (o) in the duty rate column, opposite subheading 8517.69.00, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (p) in the duty rate column, opposite subheading 8518.10.00, by the deletion of the figure "25%" and the substitution therefor of the word "free";
- (q) in the duty rate column, opposite subheading 8518.50.00, by the deletion of the figure "25%" and the substitution therefor of the word "free";
- (r) in the duty rate column, opposite subheading 8521.10.00, by the deletion of the figure "25%" and the substitution therefor of the word "free";
- (s) "free";
- (t) in the duty rate column, opposite subheading 8521.90.00, by the deletion of the figure "25%" and the substitution therefor of the word "free";
- (u) in the duty rate column, opposite subheading 8530.80.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";

- (v) in the duty rate column, opposite subheading 8531.10.00, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (w) in the duty rate column, opposite subheading 8531.20.00, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (x) in the duty rate column, opposite subheading 8531.80.00, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (y) by the deletion of heading 85.32 and the substitution therefor of the following:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).		
8532.10.00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kva (power capacitors)	kg	free
	- Other fixed capacitors:		
8532.21.00	-- Tantalum	kg	free
8532.22.00	-- Aluminium electrolytic	kg	free
8532.23.00	-- Ceramic dielectric, single layer	kg	free
8532.24.00	-- Ceramic dielectric, multilayer	kg	free
8532.25.00	-- Dielectric of paper or plastics	kg	free
2532.29.00	-- Other	kg	free
8532.30.00	- Variable or adjustable (pre-set) capacitors	kg	free
8532.90.00	- Parts	kg	15%

- (z) in the duty rate column, opposite subheading 8543.10.00, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (aa) in the duty rate column, opposite subheading 8543.20.00, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (bb) in the duty rate column, opposite subheading 8543.30.00, by the deletion of the figure "15%" and the substitution therefor of the word "free"; and
- (cc) in the duty rate column, opposite subheading 8543.70.00, by the deletion of the figure "15%" and the substitution therefor of the word "free".
11. Chapter 86 is amended—
- (a) in the duty rate column, opposite subheading 8601.10.10, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (b) in the duty rate column, opposite subheading 8601.10.90, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (c) in the duty rate column, opposite subheading 8601.20.10, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (d) in the duty rate column, opposite subheading 8601.20.90, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (e) in the duty rate column, opposite subheading 8602.10.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";

- (f) in the duty rate column, opposite subheading 8602.90.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (g) in the duty rate column, opposite subheading 8603.10.00, by the deletion of the figure "5%" and the substitution therefor of the word "free"; and
- (h) in the duty rate column, opposite subheading 8603.90.00, by the deletion of the figure "5%" and the substitution therefor of the word "free".
12. Chapter 87 is amended—
- (a) in the duty rate column, opposite subheading 8703.21.10, by the deletion of the figure 15% and the substitution therefor of the word "free";
- (b) in the duty rate column, opposite subheading 8703.22.10, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (c) in the duty rate column, opposite subheading 8703.23.10, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (d) in the duty rate column, opposite subheading 8703.24.10, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (e) in the duty rate column, opposite subheading 8703.31.10, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (f) in the duty rate column, opposite subheading 8703.32.10, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (g) in the duty rate column, opposite subheading 8703.33.10, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (h) in the duty rate column, opposite subheading 8703.90.10, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (i) in the duty rate column, opposite subheading 8711.10.00, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (j) in the duty rate column, opposite subheading 8711.20.00, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (k) in the duty rate column, opposite subheading 8711.30.00, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (l) in the duty rate column, opposite subheading 8711.40.00, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (m) in the duty rate column, opposite subheading 8711.50.00, by the deletion of the figure "15%" and the substitution therefor of the word "free"; and
- (n) in the duty rate column, opposite subheading 8711.90.00, by the deletion of the figure "15%" and the substitution therefor of the word "free".
13. Chapter 89 is amended—
- (a) in the duty rate column, opposite subheading 8901.10.00, by the deletion of the figure "25%" and the substitution therefor of the word "free";
- (b) in the duty rate column, opposite subheading 8901.20.00, by the deletion of the figure "25%" and the substitution therefor of the word "free";
- (c) in the duty rate column, opposite subheading 8901.30.00, by the deletion of the figure "25%" and the substitution therefor of the word "free";
- (d) in the duty rate column, opposite subheading 8901.90.00, by the deletion of the figure "25%" and the substitution therefor of the word "free";

- (e) in the duty rate column, opposite subheading 8902.00.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (f) in the duty rate column, opposite subheading 8903.10.00, by the deletion of the figure "25%" and the substitution therefor of the word "free";
- (g) in the duty rate column, opposite subheading 8903.91.00, by the deletion of the figure "25%" and the substitution therefor of the word "free";
- (h) in the duty rate column, opposite subheading 8903.92.00, by the deletion of the figure "25%" and the substitution therefor of the word "free";
- (i) in the duty rate column, opposite subheading 8903.99.00, by the deletion of the figure "25%" and the substitution therefor of the word "free";
- (j) in the duty rate column, opposite subheading 8904.00.00, by the deletion of the figure "25%" and the substitution therefor of the word "free";
- (k) in the duty rate column, opposite subheading 8905.10.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (l) in the duty rate column, opposite subheading 8905.20.00, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (m) in the duty rate column, opposite subheading 8905.90.00, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (n) in the duty rate column, opposite subheading 8906.90.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (o) in the duty rate column, opposite subheading 8907.10.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (p) in the duty rate column, opposite subheading 8907.90.00, by the deletion of the figure "5%" and the substitution therefor of the word "free"; and
- (q) in the duty rate column, opposite subheading 8908.00.00, by the deletion of the figure "5%" and the substitution therefor of the word "free".

14. Chapter 90 is amended—

- (a) in the duty rate column, opposite subheading 9006.30.00, by the deletion of the figure "15%" and the substitution therefor of the word "free";
- (b) in the duty rate column, opposite subheading 9018.11.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (c) in the duty rate column, opposite subheading 9018.12.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (d) in the duty rate column, opposite subheading 9018.13.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (e) in the duty rate column, opposite subheading 9018.14.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (f) in the duty rate column, opposite subheading 9018.19.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (g) in the duty rate column, opposite subheading 9018.20.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (h) in the duty rate column, opposite subheading 9018.31.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
- (i) in the duty rate column, opposite subheading 9018.32.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";

- (j) in the duty rate column, opposite subheading 9018.39.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
 - (k) in the duty rate column, opposite subheading 9018.41.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
 - (l) in the duty rate column, opposite subheading 9018.49.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
 - (m) in the duty rate column, opposite subheading 9020.00.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
 - (n) in the duty rate column, opposite subheading 9021.40.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
 - (o) in the duty rate column, opposite subheading 9021.50.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
 - (p) in the duty rate column, opposite subheading 9021.90.00, by the deletion of the figure "5%" and the substitution therefor of the word "free";
 - (q) in the duty rate column, opposite subheading 9024.10.00, by the deletion of the figure "15%" and the substitution therefor of the word "free"; and
 - (r) in the duty rate column, opposite subheading 9024.80.00, by the deletion of the figure "15%" and the substitution therefor of the word "free".
15. Chapter 94 is amended in the duty rate column, opposite subheading 9402.10.00, by the deletion of the figure "25%" and the substitution therefor of the word "free".

APPENDIX II

(Section 3)

EXCISE TARIFF

Heading No	Description of Goods	Harmonised Commodity Description and Coding System Heading	Statistical Unit of Quantity	Duty Rate	Remarks
1.	(1a) Waters, including natural or artificial waters, aerated, not containing added sugar or other sweetening matter nor flavoured	Ex. 2201	litre	free	
	(1b) Packed mineral waters, not aerated	Ex 2201	litre	free	
	(2) Waters, including mineral waters, aerated, containing added sugar or other sweetening matter or flavoured, and other aerated non-alcoholic beverages	Ex. 2202	litre	free	
3.	(2) Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher, ethyl alcohol and other spirits, denatured, of any strength	2207.10.00	litre	free	
9.	- Lip make up preparations	3304.10.00	kg	20%	
	- Eye makeup preparations	3304.20.00	kg	20%	
	- Manicure and pedicure preparations	3304.30.00	kg	20%	
	- Other				
	- Powder, whether or not compressed	3304.91.00	kg	20%	
	- Other				
	- Other	3304.99.00	kg	20%	
	- (3) preparations for use on the hair	3305	kg	20%	
	- (4) pre-shave, shaving or after-shave preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorants, whether not perfumed or having disinfectant properties	3307	kg	20%	

APPENDIX III
(Section 5)

EXPORT TARIFF

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity.	Export Duty Rate	Remarks
1.	1207	Other oil seeds and oleaginous fruits, whether or not broken.	Kg	0%	2008 budget changes
	1207.20.00	- Cotton seeds			
2.	26.01	Iron ores and concentrates, including roasted iron pyrites.	tonne	10%	2005 Budget changes
	2601.11.00	- Iron ores and concentrates, other than roasted iron pyrites:			
	2601.12.00	-- Non- Agglomerated	tonne	10%	
	2601.12.00	-- Agglomerated	tonne	10%	
	26.02	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry Weight.	tonne	10%	2005 Budget changes
	2602.00.00				
	26.03	Copper ores and concentrates.	Tonnes	10%	
	2603.00.00				
	26.04	Nickel ores and concentrates	tonne	10%	
	2604.00.00		tonne	10%	
	26.05	Cobalt ores and concentrates.	tonne	10%	2008 Budget changes
	2605.00.00		tonne	10%	
	26.06	Aluminium ores and concentrates.	tonne	10%	
	2606.00.00		tonne	10%	
	26.07	Lead ores and concentrates.	tonne	10%	
	2607.00.00		tonne	10%	
	26.08	Zinc ores and concentrates.	tonne	10%	
	2608.00.00		tonne	10%	
	26.09	Tin ores and concentrates.	tonne	10%	
	2609.00.00		tonne	10%	
	26.10	Chromium ores and concentrates	tonne	10%	
	2610.00.00		tonne	10%	
	26.11	Tungsten ores and concentrates.	tonne	10%	
	2611.00.00		tonne	10%	
	26.12	Uranium or thorium ores and concentrates.	tonne	10%	
		- Uranium ores and concentrates	tonne	10%	
		- Thorium ores and concentrates	tonne	10%	

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity.	Export Duty Rate	Remarks
	2612.20.00	Molybdenum ores and Concentrates.	tonne	10%	
	26.13	-Roasted -Other	tonne	10%	
	2613.10.00	Titanium ores and concentrates	tonne	10%	
	2613.90.00		tonne	10%	
	26.14	Niobium, tantalum. Vanadium or Zirconium ores and concentrates.	tonne	10%	
	2614.00.00	- Zirconium ores and concentrates	tonne	10%	
	26.15	- Other	tonne	10%	
	2615.10.00	Precious metal ores and Concentrates.	tonne	10%	
	2615.90.00	- Silver ores and concentrates	tonne	10%	
	26.16	- Other	tonne	10%	
	2616.10.00	Other ores and concentrates.	tonne	10%	
	2616.90.00	- Antimony ores and concentrates - Other	tonne	10%	
	26.17				
	2617.10.00	Granulated slag (slag sand) from the manufacture of iron or steel	tonne	10%	
	2617.90.00				
	26.18	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.			
	2616.00.00				
	26.19				
	2619.00.00	Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds.	tonne	10%	
		- Containing mainly zinc:	tonne	10%	
	26.20	-- Hard zinc spelter	tonne	10%	
		-- Other	tonne	10%	
		- Containing mainly lead	tonne	10%	
		-- Leaded gasoline sludges and leaded anti-knock compound sludges	tonne	10%	
		-- Other	tonne	10%	
	2620.11.00	- Containing mainly copper			
	2620.19.00	- Containing mainly aluminium			
	2620.21.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	tonne	10%	
	2620.29.00				
	2620.30.00				
	2620.40.00				
	2620.60.00	- Other:			
		-- Containing antimony, beryllium, cadmium, chromium or their mixtures	tonne	10%	
		-- Other	tonne	10%	

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Export Duty Rate	Remarks
	2620.91.00	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste	tonne	10%	
	2620.99.00	- Ash and residues from the incineration of municipal waste	tonne	10%	
	26.21	- Other	Kg	0%	
		Cotton, not carded or combed			
	2621.10.00	Ferrous waste and scrap.			
3.	2621.90.00	Remelting scrap ingots of iron or steel.	Kg	*	
4.	5201.00.00	- Waste of cast iron	Kg	*	
		- Waste and scrap alloy steel:	Kg	*	
		- - Of stainless steel	Kg	*	
	72.04	- - Other			
		- Waste and scrap of tinned iron or steel	Kg	*	
	7204.10.00	- Other waste and scrap			
		- - Turnings, shavings, chips, milling waste, sawdust, fillings, trimmings and stampings, whether or not in bundles	Kg	*	
	7204.21.00		Kg	*	
	7204.29.00		Kg	*	
	7204.30.00	- - Other	Kg	*	
	7204.41.00	- - Remelting scrap ingots			
		Copper mattes; cement copper (precipitated copper)	Tonne	15%	
	7204.49.00				
	7204.50.00	Unrefined copper; copper anodes for electrolytic refining	Tonne	15%	
5.	74.01				
	7401.00.00	Copper waste and scrap.	Kg	**	
6.	74.02				
	7402.00.00	Aluminium waste.	Kg	**	
7.	74.04				
	7404.00.00	Zinc waste and scrap	Kg	**	
8.	76.02				
	7602.00.00				
9.	79.02				
	7902.00.00				

*25% or 80,000 (eighty thousand kwacha) per tone whichever is greater

**25% or 1,000,000 (one million kwacha) per tone whichever is greater

