

SECOND SCHEDULE

Duties on certain agricultural, marine and manufactured goods

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		PART 1 – ANIMALS LIVE	
		Live horses, asses, mules and hinnies.	
		Horses:	
1.01	0101.1000	Pure-bred breeding animals	300% a.v.
1.02	0101.9000	Other	300% a.v.
		Live bovine animals.	
		Pure-bred breeding animals:	
1.04	0102.1010	Bulls	300% a.v.
1.05	0102.1020	Cows	300% a.v.
		Other:	
1.06	0102.9010	For dairy purposes	300% a.v.
1.07	0102.9020	Bulls for breeding	300% a.v.
1.08	0102.9030	Cows for breeding	300% a.v.
1.09	0102.9090	Other	300% a.v.
		Live swine.	
1.10	0103.1000	Pure-bred breeding animals	300% a.v.
		Other:	
1.11	0103.9100	Weighing less than 50 kg.	300% a.v.
1.12	0103.9200	Weighing 50 kg. or more	300% a.v.
		Live sheep and goats.	
1.13	0104.1000	Sheep	300% a.v.
1.14	0104.2000	Goats	300% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY

		Live poultry, that is to say, fowls of the species gallus domesticus, ducks, geese, turkeys and guinea fowls.	
		Weighing not more than 185g.:	
1.15	0105.1100	Fowls of the species Gallus domesticus	300% a.v.
1.16	0105.1200	Turkeys	300% a.v.
1.17	0105.1910	Ducks	300% a.v.
1.18	0105.1920	Geese	300% a.v.
1.19	0105.1930	Guinea fowls	300% a.v.
1.20	0105.9400	Fowls of the speicies Gallus domesticus	300% a.v.
1.21	0105.9910	Turkeys	300% a.v.
1.22	0105.9920	Ducks	300% a.v.
1.23	0105.9930	Geese	300% a.v.
1.24	0105.9940	Guinea fowls	300% a.v.
		PART II – MEAT AND EDIBLE OFFAL	
		Meat of bovine animal, fresh or chilled.	
2.01	0201.1000	Carcasses and half-carcasses	300% a.v.
2.02	0201.2000	Other cuts with bone in	300% a.v.
2.03	0201.3000	Boneless	300% a.v.
		Meat of bovine animals, frozen.	
2.04	0202.1000	Carcasses and half-carcasses	300% a.v.
2.05	0202.2000	Other cuts with bone in	300% a.v.
2.06	0202.3000	Boneless	300% a.v.

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		Meat of swine, fresh, chilled or frozen.	
2.07	0203.1100	Carcasses and half-carcasses	300% a.v.

(Section 4(2))			
2.08	0203.1200	Hams, shoulders and cuts thereof, with bone in	300% a.v.
2.09	0203.1900	Other	300% a.v.
		Frozen:	
2.10	0203.2100	Carcasses and half-carcasses	300% a.v.
2.11	0203.2200	Hams, shoulders and cuts thereof, with bone in	300% a.v.
2.12	0203.2900	Other	300% a.v.
		Meat of sheep or goats, fresh, chilled or frozen.	
2.13	0204.1000	Carcasses and half-carcasses of lamb, fresh or chilled	300% a.v.
		Other meat of sheep, fresh or chilled:	
2.14	0204.2100	Carcasses and half-carcasses	300% a.v.
2.15	0204.2200	Other cuts with bone in	300% a.v.
2.16	0204.2300	Boneless	300% a.v.
2.17	0204.3000	Carcasses and half-carcasses of lamb, frozen	300% a.v.
		Other meat of sheep, frozen:	
2.18	0204.4100	Carcasses and half-carcasses	300% a.v.
2.19	0204.4200	Other cuts with bone in	300% a.v.
2.20	0204.4300	Boneless	300% a.v.
		Meat of goats:	
2.21	0204.5010	Carcasses and half-carcasses	300% a.v.
2.22	0204.5090	Other cuts	300% a.v.
2.23	0205.0000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	300% a.v.

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules, or hinnies, fresh, chilled or frozen.	
2.24	0206.1000	Of bovine animals, fresh or chilled	300% a.v.
		Of bovine animals, frozen:	

(Section 4(2))			
2.25	0206.2100	Tongues	300% a.v.
2.26	0206.2200	Livers	300% a.v.
2.27	0206.2900	Other	300% a.v.
2.28	0206.3000	Of swine, fresh or chilled	300% a.v.
		Of swine, frozen:	
2.29	0206.4100	Livers	300% a.v.
2.30	0206.4900	Other	300% a.v.
2.31	0206.8000	Other, fresh or chilled	300% a.v.
2.32	0206.9000	Other, frozen	300% a.v.
		Meat and edible offal, of the poultry of Heading 01.05, fresh, chilled or frozen.	
		Of fowl of the species Gallus domesticus:	
2.33	0207.1100	Not cut in pieces, fresh or chilled	300% a.v.
2.34	0207.1200	Not cut in pieces, frozen	300% a.v.
		Cuts and offal, fresh or chilled:	
2.35	0207.1310	Breasts	300% a.v.
2.36	0207.1320	Drumsticks	300% a.v.
2.37	0207.1330	Thighs	300% a.v.
2.38	0207.1340	Wings	300% a.v.
2.39	0207.1350	Leg quarters	300% a.v.
2.40	0207.1390	Other cuts and offal	300% a.v.

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		Cuts and offal, frozen:	
2.41	0207.1410	Breasts	300% a.v.
2.42	0207.1420	Drumsticks	300% a.v.
2.43	0207.1430	Thighs	300% a.v.
2.44	0207.1440	Wings	300% a.v.
2.45	0207.1450	Leg quarters	300% a.v.

2.46	0207.1490	Other cuts and offal Of Turkeys:	(Section 4(2)) 300% a.v.
2.47	0207.2400	Not in pieces, fresh or chilled	300% a.v.
2.48	0207.2500	Not cut in pieces, frozen Cuts and offal, fresh or chilled:	300% a.v.
2.49	0207.2610	Breasts	300% a.v.
2.50	0207.2620	Drumsticks	300% a.v.
2.51	0207.2630	Thighs	300% a.v.
2.52	0207.2640	Wings	300% a.v.
2.53	0207.2690	Other cuts and offal Cuts and offal, frozen:	300% a.v.
2.54	0207.2710	Breasts	300% a.v.
2.55	0207.2720	Drumsticks	300% a.v.
2.56	0207.2730	Thighs	300% a.v.
2.57	0207.2740	Wings	300% a.v.
2.58	0207.2790	Other cuts and offal Of ducks, geese, or guinea fowls: Not cut in pieces, fresh or chilled:	300% a.v.
2.59	0207.3210	Ducks	300% a.v.
2.60	0207.3220	Geese	300% a.v.
2.61	0207.3230	Guinea fowls	300% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		Not cut in pieces, frozen:	
2.62	00207.3310	Ducks	300% a.v.
2.63	0207.3320	Geese	300% a.v.
2.64	0207.3330	Guinea fowls	300% a.v.
2.65	0207.3400	Fatty livers, fresh or chilled	300% a.v.
2.66	0207.3500	Other, fresh or chilled	300% a.v.
2.67	0207.3600	Other, frozen	300% a.v.

(Section 4(2))

		Meat and edible meat offal, in brine, dried or smoked; edible flours and meals or meat offal.	
		Meat of swine:	
2.68	0210.1100	Hams, shoulders and cuts thereof, with bone in	300% a.v.
2.69	0210.1210	Bacon	300% a.v.
2.70	0210.1290	Other	300% a.v.
2.71	0210.1900	Other	300% a.v.
		Meat of bovine animals:	
2.72	0210.2010	Salted Beef	300% a.v.
2.73	0210.2090	Other	300% a.v.
		PART III – FISH AND CRUSTACEANS	
		Live fish.	
		Ornamental fish:	
3.01	0301.1010	Fresh water	300% a.v.
3.02	0301.1020	Salt water	300% a.v.
		Other live fish:	
3.03	0301.9910	Balao, mullet or pilchard for use as bait	300% a.v.

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		Fish, fresh or chilled, excluding, fish fillets and other fish meat.	
		Tunas (of the genus Thunnus) skipjack or stripe-bellied bonito (Ethynnus (Katsuwomus) pelamis), excluding livers and roes:	
3.04	0302.3100	Albacore or longfinned tunas (Thunnus alalunga)	300% a.v.
3.05	0302.3200	Yellowfin tunas (Thunnus albacares)	300% a.v.
3.06	0302.3300	Skipjack or stripe-bellied bonito	300% a.v.
3.07	0302.3400	Bigeye tunas (Thunnus obesus)	300% a.v.

(Section 4(2))			
3.08	0302.3500	Bluefin tunas (<i>Thunnus thynnus</i>)	300% a.v.
3.09	0302.3600	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	300% a.v.
3.10	0302.3900	Other	300% a.v.
Other fish, excluding livers and roes:			
3.11	0302.6100	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	300% a.v.
3.12	0302.6400	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	300% a.v.
3.13	0302.6500	Dogfish and other sharks	300% a.v.
3.14	0302.6700	Swordfish (<i>xiphias gladius</i>)	300% a.v.
3.15	0302.6920	Grouper (<i>Epinephelus</i> and <i>mycteroperca</i> spp.)	300% a.v.
3.16	0302.6930	Jack (<i>caranx</i> spp.)	300% a.v.
3.17	0302.6940	Snapper (<i>Lutjanidae</i>)	300% a.v.
3.18	0302.6950	Dolphin (<i>coryphaena hippurus</i> , <i>coryphaena equisetis</i>)	300% a.v.
3.19	0302.6960	Kingfish (<i>Scomberomorus cavalla</i>)	300% a.v.
3.20	0302.6980	Wahoo (<i>Acanthocybium solanderi</i>)	300% a.v.
3.21	0302.6990	Other	300% a.v.
3.22	0302.7000	Livers and roes	300% a.v.

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		Fish, frozen, excluding fish fillets and other fish meat of Heading 03.04.	
		Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:	
3.23	0303.4100	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	300% a.v.
3.24	0303.4200	Yellowfin tunas (<i>Thunnus albacares</i>)	300% a.v.
3.25	0303.4300	Skipjack or stripe-bellied bonito	300% a.v.
3.26	0303.4400	Bigeye tunas (<i>Thunnus obesus</i>)	300% a.v.
3.27	0303.4500	Bluefin tunas (<i>Thunnus thynnus</i>)	300% a.v.

(Section 4(2))			
3.28	0303.4600	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	300% a.v.
3.29	0303.4900	Other	300% a.v.
3.30	0303.5100	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	300% a.v.
		Other fish excluding livers and roes:	
3.31	0303.6100	Swordfish (<i>xiphias gladius</i>)	300 % a.v.
3.32	0303.7100	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	300% a.v.
3.33	0303.7400	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	300% a.v.
3.34	0303.7500	Dogfish and other sharks	300% a.v.
3.35	0303.7920	Grouper (<i>Epinephelus</i> and <i>mycteroperca</i> spp)	300% a.v.
3.36	0303.7930	Jack (<i>Caranx</i> spp.)	300% a.v.
3.37	0303.7940	Snapper (<i>Lutjanidae</i>)	300% a.v.
3.38	0303.7950	Dolphin (<i>Coryphaena hippurus</i> , <i>coryphaena equistis</i>)	300% a.v.
3.39	0303.7960	Kingfish (<i>Scomberomorus cavalla</i>)	300% a.v.
3.40	0303.7980	Wahoo (<i>Acanthocybium solanderi</i>)	300% a.v.
3.41	0303.7990	Other	300% a.v.
3.42	0303.8000	Livers and roes	300% a.v.

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	
		Fresh or chilled:	
3.43	0304.1910	Grouper	300% a.v.
3.44	0304.1920	Jack	300% a.v.
3.45	0304.1930	Snapper	300% a.v.
3.46	0304.1990	Other	300% a.v.
		Frozen fillets:	
3.47	0304.2910	Grouper	300% a.v.
3.48	0304.2920	Jack	300% a.v.
3.49	0304.2930	Snapper	300% a.v.

(Section 4(2))			
3.50	0304.2990	Other	300% a.v.
3.51	0304.9000	Other	300% a.v.
		Fish, dried, salted or in brine; smoked fish whether or not cooked before or during the smoking process.	
3.52	0305.3000	Fish fillets, dried, salted or in brine, but not smoked	300% a.v.
3.53	0305.4200	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	300% a.v.
		Dried fish, whether or not salted but not smoked:	
3.54	0305.5100	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	300% a.v.
3.55	0305.5900	Other	300% a.v.
		Fish, salted but not dried or smoked and fish in brine:	
3.56	0305.6100	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	300% a.v.
3.57	0305.6200	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	300% a.v.
3.58	0305.6300	Anchovies (<i>Engraulis</i> spp.)	300% a.v.
3.59	0305.6900	Other	300% a.v.

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine.	
		Frozen:	
		Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.):	
3.60	0306.1110	Spiny lobsters whole, (<i>Panulirus argus</i>)	300% a.v.
3.61	0306.1120	Spiny lobsters heads of, (<i>Panulirus argus</i>)	300% a.v.
3.62	0303.1130	Spiny lobsters, tails of, (<i>Panulirus argus</i>)	300% a.v.
3.63	0306.1140	Spiny lobsters, meat of (<i>Panulirus argus</i>)	300% a.v.
3.64	0306.1150	Other Spiny lobsters (<i>Panulirus argus</i>)	300% a.v.
3.65	0306.1190	Other	300% a.v.
3.66	0306.1200	Lobsters (<i>Homarus</i> spp.)	300% a.v.

			(Section 4(2))
		Shrimps and prawns:	
3.67	0306.1310	Shrimps	300% a.v.
3.68	0306.1320	Prawns	300% a.v.
		Crabs:	
3.69	0306.1410	Stone crab claws	300% a.v.
3.70	0306.1420	Land crabs	300% a.v.
3.71	0306.1490	Other marine crabs	300% a.v.

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		Not frozen:	
		Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.):	
3.72	0306.2110	Spiny lobsters, live (Panulirus argus)	300% a.v.
3.73	0306.2120	Spiny lobsters whole, fresh or chilled (Panulirus argus)	300% a.v.
3.74	0306.2130	Spiny lobsters, heads of, fresh or chilled (Panulirus argus)	300% a.v.
3.75	0306.2140	Spiny lobsters, tails of, fresh or chilled (Panulirus argus)	300% a.v.
3.76	0306.2150	Spiny lobsters, meat of, fresh or chilled (Panulirus argus)	300% a.v.
3.77	0306.2160	Other Spiny lobsters, fresh or chilled (Panulirus argus)	300% a.v.
3.78	0306.2190	Other	300% a.v.
3.79	0306.2200	Lobsters (Homarus spp.)	300% a.v.
		Shrimps and prawns:	
3.80	0306.2310	Shrimps, live for use as bait	300% a.v.
3.81	0306.2320	Shrimps, other	300% a.v.

			(Section 4(2))
3.82	0306.2390	Prawns	300% a.v.
3.83	0306.2400	Crabs	300% a.v.
3.84	0307.9110	Conch, live (strombus)	300% a.v.
3.85	0307.9920	Conch, fresh or chilled (strombus)	300% a.v.
3.86	0307.9910	Conch, frozen (strombus)	300% a.v.
3.87	0307.9920	Other conch (strombus)	300% a.v.
PART IV – DIARY PRODUCE: HONEY			
Milk and cream.			
Of a fat content, by weight, not exceeding 1%:			
4.01	0401.1010	Skimmed milk	300% a.v.
4.02	0401.1090	Other	300% a.v.

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		Of a fat content, by weight, exceeding 1% but not exceeding 6%:	
4.03	0401.2010	2% low fat milk	300% a.v.
4.04	0401.2020	Whole milk	300% a.v.
4.05	0401.2090	Other	300% a.v.
4.06	0401.3000	Of a fat content, by weight, exceeding 6%	300% a.v.
4.07	0403.1000	Yogurt	300% a.v.
Birds' eggs, in shell, fresh.			
4.08	0407.0010	Eggs of fowls of the species Gallus domesticus	300% a.v.
4.09	0409.0000	Natural honey	300% a.v.
PART V – LIVE TREES – PLANTS, FLOWERS			
5.01	0602.9020	Grass and sod	300% a.v.
Cut flowers and flower buds:			
5.02	0603.1100	Roses	300% a.v.
5.03	0603.1200	Carnations	300% a.v.
5.04	0603.1300	Orchids	300% a.v.

5.05	0603.1400	Chrysanthemums	(Section 4(2)) 300% a.v.
5.06	0603.1900	Other	300% a.v.
5.07	0603.9000	Other	300% a.v.
PART VI – VEGETABLES			
Potatoes, fresh or chilled.			
6.01	0701.1000	Seed	300% a.v.
6.02	0701.9000	Other	300% a.v.
6.03	0702.0000	Tomatoes, fresh or chilled	300% a.v.
Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
6.04	0703.1010	Onions	300% a.v.

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
6.05	0703.1020	Shallots	300% a.v.
6.06	0703.2000	Garlic	300% a.v.
6.07	0703.9000	Leeks and other alliaceous vegetables	300% a.v.
Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
Cauliflowers and headed broccoli:			
6.08	0704.1010	Cauliflowers	300% a.v.
6.09	0704.1020	Headed Broccoli	300% a.v.
6.10	0704.2000	Brussels sprouts	300% a.v.
6.11	0704.9010	Cabbages	300% a.v.
6.12	0704.9090	Other	300% a.v.
Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled.			
Lettuce:			
6.13	0705.1100	Cabbage lettuce (head lettuce)	300% a.v.
6.14	0705.1910	Romain	300% a.v.
6.15	0705.1990	Other	300% a.v.

(Section 4(2))

		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	
		Carrots and turnips:	
6.16	0706.1010	Carrots	300% a.v.
6.17	0706.1020	Turnips	300% a.v.
		Other:	
6.18	0706.9010	Salad beetroot	300% a.v.
6.19	0706.9020	Radishes	300% a.v.
6.20	0706.9090	Other	300% a.v.

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		Cucumbers and gherkins, fresh or chilled.	
6.21	0707.0010	Cucumbers	300% a.v.
6.22	0707.0020	Gherkins	300% a.v.
		Leguminous vegetables, shelled or unshelled, fresh or chilled.	
6.23	0708.1000	Peas (<i>Pisum sativum</i>)	300% a.v.
		Beans (<i>Vigna spp.</i>, <i>Phaseolus spp.</i>):	
6.24	0708.2010	Blackeyed peas	300% a.v.
6.25	0708.2020	Lima Beans	300% a.v.
6.26	0708.2030	Cow peas	300% a.v.
6.27	0708.2090	Other	300% a.v.
		Other leguminous vegetables:	
6.28	0708.9010	Pigeon peas (<i>Cajanus</i> here)	300% a.v.
6.29	0708.9090	Other	300% a.v.
6.30	0709.2000	Asparagus	300% a.v.
6.31	0709.3000	Aubergines (egg plants)	300% a.v.
6.32	0709.4000	Celery other than celeriac	300% a.v.
		Mushrooms and truffles:	

6.33	0709.5100	Mushrooms	(Section 4(2)) 300% a.v.
6.34	0709.5900	Other	300% a.v.
		Fruits of the genus Capsicum or of the genus Pimenta:	
6.35	0709.6010	Sweet peppers (Capsicum annum var annum)	300% a.v.
6.36	0709.6020	Hot peppers	300% a.v.

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
6.37	0709.6090	Other	300% a.v.
6.38	0709.7000	Spinach, New Zealand spinach and orache spinach (garden spinach)	300% a.v.
6.39	0709.9010	Pumpkins	300% a.v.
6.40	0709.9020	Okra	300% a.v.
6.41	0709.9030	Corn	300% a.v.
6.42	0709.9040	Squash	300% a.v.
6.43	0709.9050	Beets	300% a.v.
6.44	0709.9090	Other	300% a.v.
		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	
6.45	0710.1000	Potatoes	300% a.v.
		Leguminous vegetables, shelled or unshelled:	
6.46	0710.2100	Peas (Pisum sativum)	300% a.v.
6.47	0710.2200	Beans (Vigna spp., Phaseolus spp.)	300% a.v.
6.48	0710.2910	Pigeon peas (Cajanus here)	300% a.v.
6.49	0710.2920	Beans, other	300% a.v.
6.50	0710.2990	Other	300% a.v.
6.51	0710.3000	Spinach, New Zealand spinach and orache spinach (garden spinach)	300% a.v.

6.52	0710.4000	Sweet corn	(Section 4(2)) 300% a.v.
		Other vegetables:	
6.53	0710.8010	Okra	300% a.v.
6.54	0710.8020	Tomatoes	300% a.v.
6.55	0710.8030	Brussels sprouts	300% a.v.
6.56	0710.8040	Broccoli	300% a.v.

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
6.57	0710.8050	Cauliflowers	300% a.v.
6.58	0710.8060	Carrots	300% a.v.
6.59	0710.8090	Other	300% a.v.
6.60	0710.9000	Mixtures of vegetables	300% a.v.
		Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	
		Cucumbers and gherkins:	
6.61	0711.4010	Cucumbers	300% a.v.
6.62	0711.4090	Gherkins	300% a.v.
6.63	0711.5100	Mushrooms of the genus agaricus	3000% a.v.
6.64	0711.5900	Other	300% a.v.
		Other vegetables; mixtures of vegetables:	
6.65	0711.9010	Beans	300% a.v.
6.66	0711.9020	Pigeon peas (Cajanus here)	300% a.v.
6.67	0711.9030	Tomatoes	300% a.v.
6.68	0711.9090	Other	300% a.v.
		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	
6.69	0712.2000	Onions	300% a.v.
		Other vegetables; mixtures of vegetables:	

6.70	0712.9010	Tomatoes	(Section 4(2)) 300% a.v.
		Dried leguminous vegetables, shelled, whether or not skinned or split.	
6.71	0713.1000	Peas (Pisum sativum)	300% a.v.
6.72	0713.2000	Chickpeas (garbanzos)	300% a.v.

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		Beans (Vigna spp., Phaseolus spp.):	
6.73	0713.3100	Beans of the species Vigna mungo (L.) Hepper or Vigna herefo (L.) Wilczek	300% a.v.
6.74	0713.3200	Small red (Adzuki) beans (Phaseolus or Vigna vulgaris)	300% a.v.
6.75	0713.3300	Kidney beans, including white pea beans (Phaseolus vulgaris)	300% a.v.
6.76	0713.3910	Blackeyed peas	300% a.v.
6.77	0713.3920	Lima beans	300% a.v.
6.78	0713.3990	Other	300% a.v.
6.79	0713.4000	Lentils	300% a.v.
6.80	0713.5000	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. heref, Vicia faba var. minor)	300% a.v.
		Other:	
6.81	0713.9010	Pigeon peas (Cajanus here)	300% a.v.
6.82	0713.9090	Other	300% a.v.
		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in form of pellets; sago pith.	
		Manioc (cassava):	
6.83	0714.1010	Fresh	300% a.v.
6.84	0714.1090	Other	300% a.v.
		Sweet Potatoes:	
6.85	0714.2010	Fresh	300% a.v.

6.86	0714.2090	Dried	(Section 4(2)) 300% a.v.
		Other:	
6.87	0714.9010	Fresh	300% a.v.
6.88	0714.9090	Other	300% a.v.

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		PART VII – FRUIT AND NUTS	
		Coconuts:	
7.01	0801.1100	Desiccated	300% a.v.
7.02	0801.1900	Other	300% a.v.
		Bananas, including plantains, fresh or dried.	
7.03	0803.0010	Bananas, fresh	300% a.v.
7.04	0803.0020	Bananas, dried	300% a.v.
7.05	0803.0030	Plantains, fresh	300% a.v.
7.06	0803.0040	Plantains, dried	300% a.v.
		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	
		Dates:	
7.07	0804.1010	Fresh	300% a.v.
7.08	0804.1020	Dried	300% a.v.
		Pineapples:	
7.09	0804.3010	Fresh	300% a.v.
7.10	0804.3020	Dried	300% a.v.
		Avocados:	
7.11	0804.4010	Fresh	300% a.v.
7.12	0804.4020	Dried	300% a.v.
		Guavas, mangoes and mangosteens:	
7.13	0804.5010	Guavas, fresh	300% a.v.
7.14	0804.5020	Guavas, dried	300% a.v.
7.15	0804.5030	Mangoes, fresh	300% a.v.

7.16	0804.5040	Mangoes, dried	(Section 4(2)) 300% a.v.
7.17	0804.5050	Mangosteens, fresh	300% a.v.
7.18	0804.5060	Mangosteens, dried	300% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		Citrus fruit, fresh or dried.	
		Oranges:	
7.19	0805.1010	Fresh	300% a.v.
7.20	0805.1020	Dried	300% a.v.
		Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:	
7.21	0805.2010	Tangerines, fresh	300% a.v.
7.22	0805.2020	Tangerines, dried	300% a.v.
7.23	0805.2030	Tangelos, fresh	300% a.v.
7.24	0805.2040	Tangelos, dried	300% a.v.
7.25	0805.2080	Other, dried	300% a.v.
7.26	0805.2090	Other, dried	300% a.v.
		Grapefruit:	
7.27	0805.4010	Fresh	300% a.v.
7.28	0805.4020	Dried	300% a.v.
		Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia):	
7.29	0805.5010	Lemons, fresh	300% a.v.
7.30	0805.5020	Lemons, dried	300% a.v.
7.31	0805.5030	Limes, fresh	300% a.v.
7.32	0805.5040	Limes, dried	300% a.v.
		Other:	
7.33	0805.9010	Fresh	300% a.v.
7.34	0805.9020	Dried	300% a.v.

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		Melons (including watermelons and papaws (papayas), fresh.	
		Melons (including watermelons):	
7.35	0807.1100	Watermelons	300% a.v.
7.36	0807.1910	Muskmelons	300% a.v.
7.37	0807.1920	Cantaloupes	300% a.v.
7.38	0807.1930	Honeydews	300% a.v.
7.39	0807.1990	Other melons	300% a.v.
7.40	0807.2000	Papaws (papayas)	300% a.v.
		Other fruit, fresh.	
7.41	0810.1000	Strawberries	300% a.v.
		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	
7.42	0811.1000	Strawberries	300% a.v.
7.43	0811.9010	Grapefruit	300% a.v.
7.44	0811.9020	Guava	300% a.v.
7.45	0811.9030	Limes	300% a.v.
7.46	0811.9040	Oranges	300% a.v.
7.47	0811.9050	Pineapples	300% a.v.
7.48	0811.9060	Other tropical and sub-tropical fruit	300% a.v.
		PART VIII – PREPARATIONS OF VEGETABLES FRUIT, NUTS AND OTHER PARTS OF PLANTS	
		Vegetables, fruit, nut and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	
8.01	2001.1000	Cucumbers and gherkins	300% a.v.
8.02	2001.9010	Beans	300% a.v.

(Section 4(2))

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
8.03	2001.9020	Pigeon peas (cajanus here)	300% a.v.
8.04	2001.9030	Tomatoes	300% a.v.
8.05	2001.9040	Other vegetables	300% a.v.
8.06	2001.9050	Mangoes	300% a.v.
8.07	2001.9060	Guava	300% a.v.
8.08	2001.9070	Other tropical and sub-tropical fruit	300% a.v.
8.09	2001.9080	Onions	300% a.v.
8.10	2001.9090	Other	300% a.v.
		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	
		Tomatoes, whole or in pieces:	
8.11	2002.1010	Whole canned	300% a.v.
8.12	2002.1020	Whole other	300% a.v.
8.13	2002.1030	In pieces, canned	300% a.v.
8.14	2002.2040	In pieces, other	300% a.v.
8.15	2002.9010	Tomato juice of which the dry weight content is 7% or more	300% a.v.
8.16	2002.9020	Tomato paste	300% a.v.
8.17	2002.9030	Tomato puree	300% a.v.
8.18	2002.9090	Other	300% a.v.
		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of Heading 20.06.	
8.19	2004.1000	Potatoes	300% a.v.
		Other vegetables and mixtures of vegetables:	
8.20	2004.9010	Pigeon peas (Cajanus here)	300% a.v.
8.21	2004.9020	Beans	300% a.v.

(Section 4(2))

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
8.22	2004.9030	Okra	300% a.v.
8.23	2004.9090	Other Otherwise than by vinegar or acetic acid, not frozen, other than products of Heading 20.06.	300% a.v.
8.24	2005.2000	Potatoes	300% a.v.
8.25	2005.4000	Peas (pisum sativum) Beans (Vigna spp., Phaseolus spp.):	300% a.v.
8.26	2005.5100	Beans, shelled	300% a.v.
8.27	2005.5900	Other	300% a.v.
8.28	2005.8000	Sweet corn (Zea mays var. Saccharata) Other vegetables and mixtures of vegetables:	300% a.v.
8.29	2005.9910	Pigeon peas (Cajanus cajan), canned	300% a.v.
8.30	2005.9920	Pigeon peas (Cajanus cajan), other	300% a.v.
8.31	2005.9930	Okra	300% a.v.
8.32	2005.9990	Other Citrus fruit:	300% a.v.
8.33	2007.9110	Orange marmalade	300% a.v.
8.34	2007.9190	Other of citrus	300% a.v.
8.35	2007.9910	Guava jam	300% a.v.
8.36	2007.9920	Guava jelly	300% a.v.
8.37	2007.9930	Guava marmalade	300% a.v.
8.38	2007.9940	Pineapple jam	300% a.v.
8.39	2007.9950	Pineapple jelly	300% a.v.
8.40	2007.9960	Strawberry jam	300% a.v.
8.41	2007.9970	Strawberry jelly	300% a.v.
8.42	2007.9990	Other	300% a.v.

(Section 4(2))

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	
		Nuts, ground-nuts and other seeds, whether or not mixed together.	
		Ground-nuts:	
8.43	2008.1110	Peanut butter	300% a.v.
8.44	2008.1190	Other	300% a.v.
8.45	2008.2000	Pineapples	300% a.v.
		Citrus fruit:	
8.46	2008.3010	Grapefruit	300% a.v.
8.47	2008.3020	Limes	300% a.v.
8.48	2008.3030	Oranges	300% a.v.
8.49	2008.3090	Other	300% a.v.
8.50	2008.8000	Strawberries	300% a.v.
		Other, including mixtures other than those of subheading 2008.19:	
8.51	2008.9100	Palm hearts	300% a.v.
8.52	2008.9200	Mixtures	300% a.v.
8.53	2008.9910	Guava	300% a.v.
8.54	2008.9920	Sweet potatoes	300% a.v.
8.55	2008.9930	Yam	300% a.v.
		Orange juice:	
8.56	2009.1100	Frozen	300% a.v.
		Other:	
8.57	2009.1920	Of 13 oz. or less (ready for consumption)	300% a.v.
8.58	2009.1990	Other	300% a.v.

(Section 4(2))

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		Grapefruit juice:	
8.59	2009.2910	Frozen	300% a.v.
8.60	2009.2930	Of 13 oz. or less (ready for consumption)	300% a.v.
8.61	2009.2990	Other	300% a.v.
		Juice of any other single citrus fruit:	
8.62	2009.3910	Lemon	300% a.v.
8.63	2009.3920	Lime	300% a.v.
		Pineapple Juice:	
8.64	2009.4910	Frozen	300% a.v.
8.65	2009.4930	Of 13 oz. or less (ready for consumption)	300% a.v.
8.66	2009.4990	Other	300% a.v.
8.67	2009.5000	Tomato juice	300% a.v.
		Juice of any single fruit or vegetables:	
8.68	2009.8010	Guava, frozen	300% a.v.
8.69	2009.8020	Guava, other	300% a.v.
8.70	2009.8090	Other	300% a.v.
		Mixtures of juices:	
8.71	2009.9010	Frozen	300% a.v.
8.72	2009.9030	Of 13 oz. or less (ready for consumption)	300% a.v.
8.73	2009.9090	Other	300% a.v.
		PART IX – CEREALS AND MILLING PRODUCTS	
		Maize (corn).	
9.01	1005.1000	Seed	300% a.v.
9.02	1005.9000	Other	300% a.v.
9.03	1102.2000	Maize (corn) flour	300% a.v.
9.04	1103.1310	Hominy	300% a.v.

(Section 4(2))

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
9.05	1103.1320	Meal	300% a.v.
9.06	1108.1200	Maize (corn) starch	300% a.v.
		PART X – OTHER FOODSTUFF AND BEVERAGES	
10.01	1602.3210	Breasts, uncooked	300% a.v.
10.02	1602.3230	Other, uncooked	300% a.v.
		Fish, whole or in pieces, but not minced:	
		Salmon:	
10.03	1604.1110	In airtight containers	300% a.v.
		Herrings:	
10.04	1604.1210	In airtight containers	300% a.v.
		Sardines, sardinella and brisling or sprats:	
10.05	1604.1310	In airtight containers	300% a.v.
		Tunas, skipjack and bonito:	
10.06	1604.1410	In airtight containers	300% a.v.
		Mackerel:	
10.07	1604.1510	In airtight containers	300% a.v.
		Anchovies:	
10.08	1604.1610	In airtight containers	300% a.v.
		Other:	
10.09	1604.1910	In airtight containers	300% a.v.
		Other prepared or preserved fish:	
10.10	1604.2010	In airtight containers	300% a.v.
10.11	1701.1100	Cane Sugar, Raw	300% a.v.
10.12	1701.9910	Sugar, White	300% a.v.
10.13	1704.9010	Confectionery, being boiled sweets	300% a.v.
10.14	1905.9010	Bread	300% a.v.
ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY

10.15	1905.9020	Pastries and cakes	(Section 4(2)) 300% a.v.
10.16	2103.2090	Tomato sauces	3000% a.v.
10.17	2105.0010	Ice cream	300% a.v.
10.18	2201.1090	Aerated waters (unflavoured)	300% a.v.
10.19	2201.9010	Fresh water	300% a.v.
10.20	2202.1010	Aerated waters (flavoured)	300% a.v.
10.21	2202.1090	Other waters flavoured	300% a.v.
10.22	2202.9020	Non Alcoholic Beer	300% a.v.
10.23	2202.9030	Malt Beverages	300% a.v.
10.24	2202.9040	Fruit Drinks	300% a.v.
		Beer made from malt.	
10.25	2203.0010	Ale	\$20 per imp.Gal.
10.26	2203.0020	Porter	\$20 per imp.Gal.
10.27	2203.0030	Stout	\$20 per imp.Gal.
10.28	2203.0040	Concentrates	300% a.v.
10.29	2203.0090	Other beers	\$20 per imp.Gal.
		PART XI MANUFACTURED GOODS	
11.01	2501.0020	Solar (sea salt)	300% a.v.
11.02	2501.0030	Table salt	300% a.v.
11.03	2517.1010	Broken or crushed stone	300% a.v.
		Portland cement:	
11.04	2523.2100	White cement	300% a.v.
11.05	2523.2900	Other	300% a.v.

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
----------	--------------------------------------	-------	-------------------------------

(Section 4(2))

		Paints, (including enamels) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium.	
		Based on Polymers:	
11.06	3208.1020	Paints and enamels, (excluding auto, marine, fiberglass, aircraft, freezer, herefore t, road marking, swimming pool, epoxy, spray, aluminum, porch and deck paints	300% a.v.
11.07	3208.1090	Other	300% a.v.
		Based on acrylic or vinyl polymers:	
11.08	3208.2020	Vinyl paints and enamels	300% a.v.
11.09	3208.2030	Acrylic paints and enamels, (excluding auto, marine, fiberglass, aircraft, freezer, herefore t, road marking, swimming pool, epoxy, spray, aluminum, porch and deck paints	300% a.v.
11.10	3208.2090	Other	300% a.v.
11.11	3208.9020	Paints and enamels, (excluding auto, marine, fiberglass, aircraft, freezer, herefore t, road marking, swimming pool, epoxy, spray, aluminum, porch and deck paints	300% a.v.
11.12	3208.9090	Other	300% a.v.
		Paints (including enamels) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.	
11.13	3209.1020	Vinyl paints and enamels	300% a.v.
11.14	3209.1030	Acrylic gloss latex	300% a.v.
11.15	3209.1090	Other Acrylic	300% a.v.
11.16	3214.1010	Joint compounds	300% a.v.
11.17	3402.2060	Liquid bleaches	300% a.v.
		Plastic bags of polymers of ethylene:	
11.18	3923.2110	Shopping bags	300% a.v.

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		Other plastic bags:	

(Section 4(2))			
11.19	2923.2910	Shopping bags	300% a.v.
11.20	3923.3010	Plastic bottles	300% a.v.
		Tubes, pipes and hoses, fittings herefore (for example, joints, elbows, flanges), of plastics.	
		Tubes, pipes and hoses, rigid:	
11.21	3917.2100	Of polymers or ethylene	300% a.v.
11.22	3917.2200	Of polymers of propylene	300% a.v.
11.23	3917.2300	Of polymers of vinyl chloride	300% a.v.
11.24	3917.2900	Of other plastics	300% a.v.
		Other tubes, pipes and hoses:	
11.25	3917.3100	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6Mpa	300% a.v.
11.26	3917.3200	Other, not reinforced or otherwise combined with other materials, without fittings	300% a.v.
11.27	3917.3300	Other, not reinforced or otherwise combined with other materials, with fittings	300% a.v.
11.28	3917.3900	Other	300% a.v.
11.29	3917.4000	Fittings	300% a.v.
11.30	4601.9110	Plats and similar plating materials of straw.	300% a.v.
		Mats, matting and screens of vegetable materials:	
11.31	4601.2910	Of straw	300% a.v.
11.32	4601.9410	Plats and similar plating materials of straw	300% a.v.
		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of Heading 46.01.	
11.33	4602.1910	Of straw	300% a.v.

ITEM NO.	RELATED TARIFF HEADINGS/ SUBHEADINGS	GOODS	MAXIMUM VARIABLE RATE OF DUTY
		Printed books, brochures, leaflets and similar printed matter.	
11.34	4901.1000	Single sheets whether or not folded	300% a.v.

			(Section 4(2))
11.35	4901.9990	Books & booklets	300% a.v.
11.36	4901.9990	Other	300% a.v.
		Other printed matter, including printed pictures and photographs.	
11.37	4911.1010	Advertising posters	300% a.v.
11.38	4911.9910	Hotel registration forms	300% a.v.
11.39	4911.9920	Bank deposit and withdrawal forms	300% a.v.
11.40	6810.1110	Building blocks of concrete	300% a.v.
11.41	6810.1910	Tiles of concrete	300% a.v.
		Electric Accumulators.	
11.42	8507.1000	Lead-acid, of a kind used for starting piston engines	300% a.v.
11.43	9404.1000	Mattress supports	300% a.v.
		Mattresses:	
11.44	9404.2190	Of cellular rubber or plastics, whether or not covered	300% a.v.
11.45	9404.2990	Of other materials	300% a.v.

THIRD SCHEDULE

Duties imposed under the Second Schedule

ITEM NO.	RELATED TARIFF HEADINGS	GOODS	RATE OF DUTY
		MEAT OF SWINE.	
		Fresh or Chilled:	
2.07	0203.1100	Carcasses and half-Carcasses	25% a.v.
2.08	0203.1200	Hams, Shoulders and cuts thereof, with bone in	25% a.v.
2.09	0203.1900	Other	25% a.v.
		Frozen:	
2.10	0203.2100	Carcasses and half-Carcasses	25% a.v.
2.11	0203.2200	Hams, Shoulders and cuts thereof, with bone in	25% a.v.
2.12	0203.2900	Other	25% a.v.
		Meat of poultry (Gallus domesticus):	
2.33	0207.1100	Not cut in pieces, fresh or chilled	30% a.v.
2.34	0207.1200	Not cut in pieces, frozen	30% a.v.
		Cuts and offal, fresh or chilled:	
2.35	0207.1310	Breasts	30% a.v.
2.36	0207.1320	Drumsticks	30% a.v.
2.37	0207.1330	Thighs	30% a.v.
2.38	0207.1340	Wings	30% a.v.
2.39	0207.1350	Leg quarters	30% a.v.
2.40	0207.1390	Other cuts and offal	30% a.v.
		Cuts and offal, frozen:	
2.41	0207.1410	Breasts	30% a.v.
2.42	0207.1420	Drumsticks	30% a.v.
2.43	0207.1430	Thighs	30% a.v.
2.44	0207.1440	Wings	30% a.v.
ITEM NO.	RELATED TARIFF HEADINGS	GOODS	RATE OF DUTY

(Section 10)

2.45	0207.1450	Leg quarters	30% a.v.
2.46	0207.1490	Other cuts and offal	30% a.v.
7.09	0804.3010	Pineapples	40% a.v.
8.11	2002.1010	Tomatoes, whole, canned	40% a.v.
8.15	2002.9010	Tomato juice of which the dry weight content is 7% or more	75% a.v.
8.16	2002.9020	Tomato Paste	45% a.v.
8.17	2002.9030	Tomato puree	45% a.v.
8.29	2005.9910	Pigeon peas, canned	40% a.v.
8.67	2009.5000	Tomato Juice	75% a.v.
10.13	1704.9010	Confectionery , being boiled sweets	60% a.v.
10.16	2103.2090	Other tomato sauces	85% a.v.
10.18	2201.1090	Aerated waters (unflavoured)	60% a.v.
10.19	2201.9010	Fresh water	75% a.v.
10.20	2202.1010	Aerated waters (flavoured)	60% a.v.
10.24	2202.9040	Fruit drinks	60% a.v.
10.25	2203.0010	Ale	\$10 per imp. gal. + 10%
10.26	2203.0020	Porter	\$10 per imp. gal. + 10%
10.27	2203.0030	Stout	\$10 per imp. gal. + 10%
10.29	2203.0090	Other beers	\$10 per imp. gal. + 10%
11.03	2517.1010	Broken or crushed stone	40% a.v.
11.17	3402.2060	Liquid Bleaches	60% a.v.
11.20	3923.3010	Plastic bottles	60% a.v.
11.34	4901.1000	Single sheets whether or not folded	30% a.v.
11.42	8507.1000	Lead-acid, of a kind used for starting piston engines	60% a.v.
11.43	9404.1000	Mattress supports	60% a.v.

ITEM NO.	RELATED TARIFF HEADINGS	GOODS	RATE OF DUTY
11.44	9404.2190	Mattresses of cellular rubber or plastics, whether or not covered	60% a.v.

11.45

9404.2990

Of other material

(Section 10)
60% a.v.

FOURTH SCHEDULE

EXEMPTION FROM DUTY

**Part A - Goods for Government, Public Bodies and
Privileged Persons and Institutions.**

1. *Consular and Diplomatic Privileges.*

(Section 10)

- (1) Goods for use of consulates and consular officers in such circumstances as may be specified by or under the Consular Relations and Commonwealth Officers Act.
- (2) Goods for the use of diplomatic officers and diplomatic officers in such circumstances as may be specified by the Minister.
- (3) Such exemptions as the Minister may confer on members of duly approved international organizations.

2. *Establishments of Foreign States.*

Goods for the official use of an establishment wholly maintained and operated by a Foreign State, where the Government has entered into an agreement with the Foreign State for the setting up in The Bahamas of such establishment.

3. *Bahamas National Trust.*

Goods for the use exclusively of The Bahamas National Trust and imported with the prior approval of the Minister.

4. *Charitable Goods.*

Goods imported with the prior approval of the Minister by a charitable organization for use exclusively for charitable purposes.

5. *Gifts to Government.*

Goods, being gifts to the Government.

PART B - GENERAL EXEMPTIONS

1. *Agricultural, Floricultural, Horticultural, Agricultural Co-operative Societies, Fisheries and Forest Industry Goods.*

- (1) The following goods for Floriculturist, Horticulturist, Agricultural Co-operative Societies and farmers registered with the Minister responsible for Agriculture:
 - (i) Fertilizers;
 - (ii) Insecticides;

(Section 10)

- (iii) Acaricides;
 - (iv) Rodenticides;
 - (v) Fungicides;
 - (vi) Molluscicides;
 - (vii) Nematocides;
 - (viii) Herbicides;
 - (ix) Seeds;
 - (x) Liners;
 - (xi) Commercially prepared animal feeds for horses, poultry, swine, bovines, small ruminants, rabbits and fish;
 - (xii) Shade Cloth;
 - (xiii) Ground Cover;
 - (xiv) Plastic Mulch;
 - (xv) Irrigation tubing, equipment and supplies;
 - (xvi) Potting Soil, including vermiculite, perlite, coir (coconut fibre), rock wool;
 - (xvii) Portable Spray Tanks;
 - (xviii) Harvesting equipment;
 - (xix) Pumps;
 - (xx) Agriculture Sprayers.
- (2) Any Floriculturist, Horticulturist or farmer registered with the Minister responsible for Agriculture or the Minister responsible for Fisheries may apply to the Minister for a certificate providing for a duty-free rate of duty on such materials and equipment as the Minister may approve.
- (3) Where the goods specified by the Minister under subitems (1) and (2) are purchased in The Bahamas by a Floriculturist, a Horticulturist and a farmer registered with the Minister responsible for Agriculture from farm stores and farming co-operatives certified by the Minister, the customs duties paid on those goods shall be refunded by the Comptroller of Customs upon presentation of a certificate from the Minister of Agriculture.

(Section 10)

(4) The following goods for farmers registered with the Minister for Agriculture for use in the livestock and fish farming industries, upon presentation of a certificate from the Minister of Agriculture:

- i) baby chicks for grow out;
- ii) broodstock
- iii) brooding and heating lamps
- iv) bulk feed tanks
- v) cattle and hog wires
- vi) egg cartons
- vii) feeder and feeding systems
- viii) freezer units and insulation for agricultural produce (to remain on farm premises);
- ix) hatching eggs
- x) laboratory equipment
- xi) livestock
- xii) materials for the construction of green houses and livestock holding facilities
- xiii) post larvae and juvenile stock (which will be imported for the purpose of growing them to a harvestable stage)
- xiv) machetes.

(5) The following goods for fishermen registered with the Minister responsible for Fisheries for use in the commercial fishing and bone fishing industries, upon presentation of a certificate from the Minister of Fisheries:

- i) bait and feed;
- ii) bone fishing vessels and engines;
- iii) engines for fishing vessels;
- iv) fishing vessels;
- v) freezing units and insulation for fishing vessels only (excluding chest freezers and refrigerators)

- vi) major fishing gear;
- vii) materials for fish traps and assembled traps;
- viii) navigational equipment;
- ix) reverse osmosis and ice making machines to be fixed on the vessels only.

2. Aircraft Parts and Accessories

- (1) The following aircraft parts and accessories for use of aircraft on scheduled international air services and for use by Bahamasair Holdings Limited:
- (2) Aircraft parts for use of aircraft on scheduled and chartered air services domestically and internationally.
 - (i) aircraft accessories and instruments necessary for aircraft operations;
 - (ii) lubricants, de-icing fluids, hydraulic and cooling fluids to be used for aircraft;
 - (iii) equipment and machinery specifically designed for ground repair, maintenance and service aircraft for use within the limits of an airport; and
 - (iv) catering equipment owned or leased by airport operators for use aboard aircraft.

3. Baggage of Passengers

- (1) In the case of a passenger, who is not a returning resident, arriving in The Bahamas:-
 - (a) all baggage (including wearing apparel, articles of personal effects, being apparel, articles and effects possessed and used abroad by such passenger) not intended for sale; and
 - (b) alcoholic beverages not exceeding one quart of spirits and one quart of wine; and
 - (c) tobacco not exceeding one pound in weight or two hundred cigarettes or fifty cigars; and
 - (d) any other articles up to a value of \$100.00.
- (2) In the case of a passenger who is a returning resident:-
 - (a) all household effects, wearing apparel, articles of personal adornment, toilet articles and similar personal effects, being household effects, apparel, articles and effects proved to have been taken out of The Bahamas by him; and

(Section 10)

- (b) alcoholic beverages not exceeding one quart of spirits and one quart of wine; and
 - (c) tobacco not exceeding one pound in weight or two hundred cigarettes or fifty cigars; and
 - (d) any other articles not intended for sale nor for the purpose of any business, being articles brought into The Bahamas by the resident up to a limit in value of \$300.00, upon the resident proving to the satisfaction of the Comptroller that the resident has not already claimed exemptions from duty under this provision on two previous occasions during the same calendar year, except that where any resident (regardless of age) is returning after an absence of one year or more, the limit of value of such articles shall be \$500.00.
- (3) The provisions of sub-items (1)(b), (1)(c), (2)(b) and (2)(c), shall apply only to adult passengers.
- (4) For the purpose of this item, the expression passenger means a person 12 years or older and "returning resident" means a person returning from a journey outside The Bahamas, who prior to his departure from The Bahamas on that journey was ordinarily a resident in The Bahamas for a period exceeding one year.
- (5) Where an exemption is granted under sub-item (2)(d) to a returning resident, an entry to that effect shall be made by a Customs Officer in the travel document of the returning resident which shall be presented to the Customs Officer for that purpose.

4. *Collector's Pieces And Works Of Art.*

When consigned to and for exhibition in public galleries, museums and other public institutions and not for resale.

5. *Educational, Scientific And Cultural Goods*

- (1) Patterns, models, wall charts and visual aids for use exclusively for demonstrating and teaching purposes in public or private educational, scientific or cultural institutions, if approved by the Minister.
- (2) Scientific or other instruments, apparatus, equipment and materials imported for purposes of scientific research, or for use in schools and other educational and cultural institutions, if approved by the Minister.
- (3) Sound recordings and films (still or cinematograph) of an educational, scientific or cultural character for

(Section 10)

use exclusively in public or private educational, scientific or cultural institutions, societies or broadcasting organizations, if approved by the Minister.

- (4) Specially designed articles or raw materials for the educational, scientific, cultural or economic advancement of the handicapped, which are imported directly by institutions or organizations concerned with the welfare of the handicapped, if approved by the Minister.
- (5) Any other goods not mentioned in sub-items (1) to (4), being goods for use exclusively in or by public or private educational institutions, if approved by the Minister.
- (6) Equipment and materials imported for the research of the Acquired Immune Deficiency Syndrome (AIDS) and for the treatment or assistance of persons infected with AIDS or the Human Immune Deficiency Virus (HIV), if approved by the Minister.
- (7) Specialized equipment, medical supplies and domestic supplies imported for use by the handicapped, the chronically ill, the socially disadvantaged and the elderly upon the recommendation of the Minister responsible for Social Services and with the approval of the Minister of Finance.
- (8) Goods recommended by the Minister of Education and approved by the Minister as:-
 - (i) building materials and supplies for the construction, renovation and repair of educational institutions;
 - (ii) furniture for educational institutions.

6. *Trophies*

Cups, shields, medals and similar articles having no other use except as trophies, awarded, or to be awarded, for military, civil or public service or for distinction in literature, art, science or sport.

7. *Raffia Substitutes*

For use in the straw work industry.

8. *Production materials for cottage and light industries.*

- (1) The following raw materials for manufacturers registered with the Minister responsible for Trade and Industry for use in the manufacture of handicraft items or for use in cottage or light industries:
 - i) absorbent;
 - ii) aluminium;

(Section 10)

- iii) aluminium paste;
- iv) aluminium plait wire;
- v) ammonia;
- vi) assorted clock parts;
- vii) assorted herbs;
- viii) astracote;
- ix) baking parchment;
- x) barrel cover metal molds;
- xi) beads;
- xii) beeswax;
- xiii) block wax;
- xiv) bottom and top hood extrusion;
- xv) bowstring cording;
- xvi) brass;
- xvii) brass sheets;
- xviii) burlap;
- xix) calcium;
- xx) calcium carbonate;
- xxi) canvas material;
- xxii) carbon fibre;
- xxiii) carburetor kits;
- xxxiv) carmel;
- xxv) cartridge drum;
- xxvi) caustic soda;
- xxvii) ceramic madia;
- xxviii) ceramic paints;
- xxix) cereal binder;
- xxx) chicken wire;

(Section 10)

- xxxix) chlorine;
- xxxix) chocolate extract;
- xxxix) citric acid;
- xxxix) citrus;
- xxxix) clay clutch;
- xxxix) clay glomax;
- xxxix) clay slip;
- xxxix) cobalt;
- xxxix) copper;
- xl) copper pipe-tubing photovoltaic panels;
- xli) corrugated sheets;
- xlii) cotton;
- xliii) cotton for knit;
- xliv) curry powder;
- xlv) cutaway interlining;
- xlvi) cyanoacrylate adhesive;
- xlvii) cylinders;
- xlviii) cylinder heads;
- xlix) Dacron plastic;
- l) Deformer;
- li) Dried flowers;
- lii) Drum powder;
- liii) Emulsions;
- liv) Essential oils;
- lv) Ethylene glycol;
- lvi) Extrude faming material;
- lvii) Fabric;
- lviii) Felt;

(Section 10)

- lix) Fiberglass cloth;
- lx) Fiberglass mender;
- lxi) Fletching feathers;
- lxii) Floss of embroidery;
- lxiii) Flower oil;
- lxiv) Foam gents;
- lxv) Foam rubber sheet;
- lxvi) Frame mouldings;
- lxvii) Fruit flavours (essence);
- lxviii) Galvanized wire;
- lxix) Gasket rinse;
- lxx) Gel coat;
- lxxi) Glass rods;
- lxxii) Glass tubes;
- lxxiii) Glaze;
- lxxiv) Glitter wax;
- lxxv) Glue;
- lxxvi) Glycerin;
- lxxvii) Gum Arabic;
- lxxviii) Hat wire;
- lxxix) Hardcoat solution;
- lxxx) Headers;
- lxxxi) Housing fiberglass;
- lxxxii) Inks;
- lxxxiii) Jars, lids and caps for processing;
- lxxxiv) Jelling;
- lxxxv) Jerk base;
- lxxxvi) Rolls of plastic;

(Section 10)

- lxxxvii) Latex acrylic;
- lxxxviii) Latex vinyl acrylic;
- lxxxix) Leather;
- xc) Lens cleaning spray and solution;
- xc i) Linch glass rods;
- xcii) Linings/materials;
- xciii) Magnetic rollers;
- xciv) Mal board;
- xcv) Moulds (rubber, plastic, glass and metal);
- xcvi) Mould pre-coat solution;
- xcvii) Mould seal;
- xcviii) Monobutyl ether (EB);
- xcix) Paraffin wax (pellets);
- c) Particle-board;
- ci) Pile materials;
- cii) Pine oil;
- ciii) Pine and tubing;
- civ) Pistons;
- cv) Plastic face and clock;
- cvi) Plastic insert and bottom plate;
- cvii) Plastic sheets;
- cviii) Plastic stands;
- cix) Plywood;
- cx) Polyurethane resin;
- cx i) Primary charge rollers;
- cxii) Radiator paint;
- cxiii) Raw arrow shafts;
- cxiv) Rejuvenator;

(Section 10)

- cxv) Resin;
- cxvi) Ribbons;
- cxvii) Screws;
- cxviii) Rods;
- cxix) Sail cloth;
- cxx) Sausage casings;
- cxxi) Scored sheets;
- cxxii) Sheet metal;
- cxxiii) Silk screen;
- cxxiv) Slats;
- cxxv) Soap base;
- cxxvi) Soap blocks;
- cxxvii) Sodium benzoate;
- cxxviii) Sodium sulphate;
- cxxix) Spices;
- cxxx) Split timber (staves);
- cxxxi) Stainless steel;
- cxxxii) Stainless steel pipe;
- cxxxiii) Steacin;
- cxxxiv) Stearic acid;
- cxxxv) Steering components;
- cxxxvi) Storm bar extrusions upper;
- cxxxvii) Straws (fine, multi-coloured);
- cxxxviii) Stuffing material;
- cxxxix) Surfactant base;
- cxl) Tamol;
- cxli) Texanol;
- cxlii) Throttle trigger assembly;

(Section 10)

- cxliii) Titanium oxide;
- cxliv) Toner;
- cxlv) Treatment chemical;
- cxlvi) Trimmed sheets;
- cxlvii) Triton;
- cxlviii) Tubing;
- cxlix) Tubes;
- cl) Tubular steel;
- cli) Urea;
- clii) U-Tracks/side rails;
- cliii) Velcro;
- cliv) Video shells;
- clv) Video taps (pancakes);
- clvi) Wax block pellet form;
- clvii) Welding wire;
- clviii) Wick;
- clix) Wick clips;
- clx) Wire;
- clxi) Wood.

- (2) Processing equipment and garment manufacturing equipment for use in the manufacturing of handicraft items and garments in the cottage industry.
- (3) Where any processing equipment and garment manufacturing equipment imported for use in the manufacture of handicraft, cottage and light industries under subitem (2) is used by a manufacturer for any purpose other than that for which the exemption was granted the customs duties which would have been payable shall forthwith therefor become payable.
- (4) The importation of goods and equipment under subitems (1) and (2) shall be subject to such conditions as imposed by the Minister and shall be permitted for a period of one year and may be extended annually by the Minister for a further maximum aggregate period of five years.

- (5) Cottage or light industries means any petty business, very small business or small business as referred to in section 4 of the Business Licence Act (Ch.329).

9. *Printing Equipment and Raw Materials*

The following goods for commercial printers registered with the Minister responsible for Trade and Industry for use in the commercial printing industry:

- i. Book binding machines;
- ii. Chemicals for developing and fixing negatives;
- iii. Commercial staples;
- iv. Foundation solutions;
- v. Jumbo roll of printers' paper;
- vi. Lithographic camera;
- vii. Lithographic film;
- viii. Plate maker;
- ix. Plate material;
- x. Press;
- xi. Press blankets and rollers;
- xii. Printers ink;
- xiii. Thermographic power;
- xiv. Toner and etch;
- xv. Toner cartridges/colour inks.

- 10.** Any business, registered under Item 8 or Item 9 of Part B with the Minister responsible for Trade and Industry, may apply to the Minister for a certificate providing for a reduced rate of duty of 10% on such materials and equipment as the Minister may approve.

11. *Systems Building for Government Housing Projects*

Goods recommended by the Minister responsible for housing and approved by the Minister as constituting materials and components of systems building imported by the Minister responsible for housing or a contractor authorized by him for use in the construction of housing units in any Government housing project.

12. *Relief Goods*

All goods which the Minister is satisfied are intended for the relief of persons who have suffered hardship or loss as a result of an exigency affecting either the whole of The Bahamas, or a particular area of The Bahamas and which exigency has been declared by the Minister, by notice in the Gazette, to be an exigency which qualifies for the purposes of the exemption permitted under this item:-

Provided that the importation of goods under the provisions of this item shall only be permitted during such period as the Minister shall specify by notice in the Gazette.

13. *Permit under Boat Registration Act.*

Any vessel in respect of which there is in existence a permit issued pursuant to Section 4 of the Boat Registration Act.

14. *Promotional Articles For Touristic Purposes*

Promotional Articles for touristic purposes being records, tapes and other recorded media for sound or similarly recorded phenomena imported with the prior approval of the Minister on the recommendation of the Minister of Tourism.

15. *Bahamian Art Work*

Bahamian art works which are produced locally but reproduced abroad by mechanical or photomechanical process and are re-imported into The Bahamas with the approval of the Comptroller.

16. *Goods manufactured or processed in the Port Area*

Goods which are manufactured or processed in the Port Area by manufacturers registered with and approved by the Minister responsible for Trade and Industry and removed to any other part of The Bahamas.

17. *Feed for birds and animals kept in zoological gardens.*

18. *Import entries in respect of ships of 150 gross tons or more.*

19. *Import entries in respect of Bahamian registered pleasure vessels of less than 150 gross tons and not less than 30 feet in length.*

20. *Ship's reports inwards in respect of pleasure vessels, not carrying cargo, which were imported otherwise than under their own power, or which arrived under their own power, for a period not exceeding twelve months and which-*

- (a) are wholly owned by persons not ordinarily resident in The Bahamas; and

(b) are not used during that period for commercial purposes or for hire.

21. Import and export entries in respect of photographic and cinematographic equipment, sound recorders and sound reproducers belonging to the foreign press or to foreign radio, television and motion picture services, the clothes and props belonging to actors and actresses accompanying these services, upon approval by the Minister of a recommendation by the Minister of Tourism.
22. Export entries of Bahamian art work being exported temporarily for exhibition outside and the import entries relating to their re-importation.
23. Import and export entries in respect of musical instruments temporarily imported for use in The Bahamas.
24. Import and export entries in respect of all precious metals imported for the Securities Exchange as referred to in the Securities Industry Act, 1999.

25. *Samples of Merchandise*

Samples, which by reason of importation in small quantities, limited sizes or mutilated condition, have no commercial value, provided also that they cannot be used for the normal purposes of goods of their kind.

26. *Bahamian Records, Cassettes, CDs and DVDs*

Bahamian records, cassettes, CDs and DVDs which are locally produced but printed and pressed abroad and are reimported into The Bahamas, if approved by the Minister.

27. *Religious Goods.*

The following goods imported with the prior approval of the Minister by a religious organization for the exclusive use of the religious organization, and upon presentation of a certificate from the Minister of Finance:

- (i) Organs;
- (ii) Pianos;
- (iii) Drums;
- (iv) Tambourines;
- (v) Trumpets;
- (vi) Saxophones;
- (vii) Guitars;
- (viii) Other musical instruments;
- (ix) Bells;

- (x) Altar Candles;
- (xi) Stained Glass Windows;
- (xii) Communion Wafers;
- (xiii) Wine & Water Clarets;
- (xiv) Torches;
- (xv) Holy water Vessels
- (xvi) Chalices;
- (xvii) Ciboria (Wafers)
- (xviii) Bread Containers;
- (xix) Tabernacles;
- (xx) Crucifixes (Crosses)
- (xxi) Communion Linens;
- (xxii) Communion Glasses;
- (xxiii) Statues;
- (xxv) Altar and Accessories;
- (xxvi) Congregational chairs and pews;
- (xxvii) Altar chairs;
- (xxviii) Carpet;
- (xxix) Audio equipment.

28. *Hackney Carriages*

Hackney carriages as defined in Section 2 of the Cabs Act imported with the prior approval of the Minister.

29. *Potable Water*

Fresh water, imported in bulk for use in Inagua and any other Island specified by the Minister by Order.

- 30.** The Bahamas Electricity Corporation in respect of any of the items specified in the First Schedule of the Electricity Act which are imported for use by the Corporation, for a period of two years commencing on July 1, 2008 and ending on June 30, 2010.

31. *Historic Buildings*

Materials used to restore and maintain historic buildings which are registered in the national register.

32. Motor vessels

Motor vessels, for the use in Inter-Island service, engine and other mechanical parts for such motor vessels imported with the prior approval of the Minister.

33. Temporary Cruising Vessels

Parts for temporary cruising vessels imported in respect of vessels in The Bahamas under a temporary cruising permit in Form No. C-39 issued under the Customs Regulations.

34. Sporting Equipment

Sporting equipment for the use of schools and sporting associations.

35. Arawak Cay Port

Building supplies and equipment imported for the construction and equipping of the Arawak Cay Port for a period of three years commencing the 1st day of July, 2010 and ending the 30th day of June, 2013.

36. Used personal clothing.

Used personal clothing including footwear imported by a returning resident.

37. School Supplies.

School supplies imported by teachers for use in a classroom of a school in The Bahamas.

38. Medical Equipment and building material.

Medical equipment and building material approved by the Minister and imported by the Public Hospitals Authority or the National Insurance Board for use in hospitals, mini hospitals or clinics for a period of five years commencing 1st July, 2011 and ending 30th June, 2016.”

“REDUCTION OF DUTY

Any business, registered under Item 8 of Part B with the Minister of Finance, which has received an exemption for the period of five years, shall apply for a certificate providing for a reduced rate of duty of 10% on such materials, supplies and equipment as the Minister of Finance may approve.