

## S.I. 51 of 2012

## CUSTOMS MANAGEMENT ACT

(Act 22 of 2011)

## Customs Management (Trade Tax) Regulations, 2012

In exercise of the powers conferred by section 270 of the Customs Management Act, the Minister for Finance, Trade and Investment makes the following Regulations—

1. These Regulations may be cited as the Customs Management (Trades Tax) Regulations, 2012 and shall come into operation on 1st September 2012.

Citation

2. The Trades Tax Regulations 2009 are amended by repealing in Schedule 3, the relevant tariff items and entries relating thereto and substituting therefor the following tariff items and entries relating thereto.

Amendment of  
S.I. 49 of 2009

| Heading | Tariff Item | Description of goods   | Unit of Qty. | Rate of Trades Tax |            | Maximum Retail Mark-up |
|---------|-------------|--|--------------|--------------------|------------|------------------------|
|         |             |  |              | GENERAL            | COMESA FTA |                        |
|         |             |  |              |                    |            |                        |
| 03.02   |             | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.                           |              |                    |            |                        |
|         |             | - Salmonidae, excluding livers and roes :  |              |                    |            |                        |
|         | 0302.1100   | -- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus</i> | kg           | 25%                | 0%         | 30%                    |

|  |           |   |    |      |    |     |
|--|-----------|---|----|------|----|-----|
|  |           | agusbonita,<br><i>Oncorhynchus gilae</i> ,<br><i>Oncorhynchus apache</i><br>and   |    |      |    |     |
|  |           | <i>Oncorhynchus chrysogaster</i>  |    |      |    |     |
|  | 0302.1200 | -- Pacific salmon,<br>( <i>Oncorhynchus nerka</i> ,<br><i>Oncorhynchus gorbuscha</i> ,<br><i>Oncorhynchus keta</i> ,<br><i>Oncorhynchus tschawytscha</i> ,<br><i>Oncorhynchus Kisutch</i> ,<br><i>Oncorhynchus masou</i><br><i>Oncorhynchus rhodurus</i> ),<br>Atlantic salmon ( <i>Salmo salar</i> ) and Danube<br>salmon ( <i>Hucho hucho</i> ) | kg | 25%  | 0% | 30% |
|  |           | - Flat fish,<br>( <i>Pleuronectidae</i> ,<br><i>Bothidae</i> , <i>Cynoglossidae</i> ,<br><i>Soleidae</i> , <i>Scophthalmidae</i><br>and <i>Citharidae</i> ), excluding<br>livers and roes :   |    |      |    |     |
|  | 0302.2100 | -- Halibut ( <i>Reinhardtius<br/>hippoglossoides</i> ,<br><i>Hippoglossus<br/>hippoglossus</i> ,<br><i>Hippoglossus stenolepis</i> )  | kg | 25%  | 0% | 30% |
|  | 0302.2200 | -- Plaice ( <i>Pleuronectes<br/>platessa</i> )  | kg | 25%  | 0% | 30% |
|  | 0302.2300 | -- Sole ( <i>Solea spp.</i> )   | kg | 25%  | 0% | 30% |
|  |           | - Tunas ( of the genus<br><i>Thunnus</i> ), shipjack or<br>stripe-bellied bonito<br>( <i>Euthynnus (Katsuwonus)<br/>pelamis</i> ), excluding livers<br>and roes :   |    |      |    |     |
|  | 0302.3500 | -- Bluefin tunas ( <i>Thunnus<br/>thynnus</i> )   | kg | 25%  | 0% | 30% |
|  | 0302.3600 | -- Southern bluefin tunas<br>( <i>Thunnus maccoyii</i> )  | kg | 100% | 0% | 30% |

|       |           |   |    |     |    |     |
|-------|-----------|---|----|-----|----|-----|
|       | 0302.4000 | - Herrings. ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )<br>excluding livers and roes  | kg | 25% | 0% | 30% |
|       | 0302.5000 | - Cod, ( <i>Gadus morhua</i> ,<br><i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ),<br>excluding<br>livers and roes   | kg | 25% | 0% | 30% |
|       |           | - Other fish, excluding<br>livers and roes :  |    |     |    |     |
|       | 0302.6200 | -- Haddock<br>( <i>Melanogrammus aeglefinus</i> )   | kg | 25% | 0% | 30% |
|       | 0302.6300 | -- Coalfish ( <i>Pollachius<br/>Virens</i> )  | kg | 25% | 0% | 30% |
|       | 0302.6600 | -- Eels ( <i>Anguilla spp.</i> )  | kg | 25% | 0% | 30% |
| 03.03 |           | <b>Fish, frozen, excluding<br/>fish filets and other fish<br/>meat of heading 03.04.</b>  |    |     |    |     |
|       |           | - Pacific salmon,<br>( <i>Oncorhynchus nerka</i> ,<br><i>Oncorhynchus gorbuscha</i> ,<br><i>Oncorhynchus keta</i> ,<br><i>Oncorhynchus tschawytscha</i> ,<br><i>Oncorhynchus Kisutch</i> ,<br><i>Oncorhynchus masou</i><br>and <i>Oncorhynchus rhodurus</i> ), excluding livers<br>and roes |    |     |    |     |
|       | 0303.1100 | -- Sockeye salmon (red<br>salmon) ( <i>Oncorhynchus<br/>nerka</i> )   | kg | 25% | 0% | 30% |
|       | 0303.1900 | -- Other  | kg | 25% | 0% | 30% |
|       |           | - Other salmonidae,<br>excluding livers and roes :  |    |     |    |     |

|  |           |   |    |      |    |     |
|--|-----------|---|----|------|----|-----|
|  | 0303.2100 | -- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ) | kg | 25%  | 0% | 30% |
|  |           | - Flat fish, ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes :  |    |      |    |     |
|  | 0303.3100 | -- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )  | kg | 25%  | 0% | 30% |
|  | 0303.3200 | -- Plaice ( <i>Pleuronectes platessa</i> )  | kg | 25%  | 0% | 30% |
|  | 0303.3300 | -- Sole ( <i>Solea spp.</i> )   | kg | 25%  | 0% | 30% |
|  |           | - Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes :  |    |      |    |     |
|  | 0303.4500 | -- Bluefin tunas ( <i>Thunnus thynnus</i> )   | kg | 25%  | 0% | 30% |
|  | 0303.4600 | -- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )   | kg | 100% | 0% | 30% |
|  | 0303.5000 | - Herrings, ( <i>Clupea harengus</i> , <i>clupea pallasii</i> ) excluding livers and roes   | kg | 25%  | 0% | 30% |
|  | 0303.6000 | - Cod, ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes  | kg | 25%  | 0% | 30% |
|  |           | - Other fish, excluding livers and roes :   |    |      |    |     |

|              |           |   |    |     |    |     |
|--------------|-----------|---|----|-----|----|-----|
|              | 0303.7200 | -- Haddock ( <i>Melanogrammus aeglefinus</i> )  | kg | 25% | 0% | 30% |
|              | 0303.7300 | -- Coalfish ( <i>Pollichius Virens</i> )  | kg | 25% | 0% | 30% |
|              | 0303.7600 | -- Eels ( <i>Anguilla spp.</i> )  | kg | 25% | 0% | 30% |
|              |           |   |    |     |    |     |
| <b>07.14</b> |           | <b>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 the form of pellets; sago pith.</b> |    |     |    |     |
|              | 0714.1000 | - Manioc (cassava)  | kg | 25% | 0% | 30% |
|              | 0714.2000 | - Sweet potatoes  | kg | 25% | 0% | 30% |
|              |           |   |    |     |    |     |
| <b>09.01</b> |           | <b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>   |    |     |    |     |
|              |           | - Coffee, not roasted :   |    |     |    |     |
|              | 0901.1100 | -- Not decaffeinated  | kg | 25% | 0% | 30% |
|              |           | - Coffee, roasted :   |    |     |    |     |
|              | 0901.2100 | -- Not decaffeinated  | kg | 25% | 0% | 30% |
|              |           | - Other   |    |     |    |     |
|              | 0901.9010 | --- Coffee husks and skins  | kg | 25% | 0% | 30% |
|              | 0901.9090 | --- Other   | kg | 25% | 0% | 30% |
|              |           |   |    |     |    |     |
| <b>09.02</b> |           | <b>Tea, whether or not flavoured.</b>   |    |     |    |     |

|       |           |  |     |         |         |     |
|-------|-----------|--|-----|---------|---------|-----|
|       | 0902.1000 | - Green tea (not fermented) in immediate packings of a content not exceeding 3 kg  | kg  | 25%     | 50%     | 30% |
|       | 0902.2000 | - Other green tea (not fermented)  | kg  | 25%     | 50%     | 30% |
|       | 0902.3000 | - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg   | kg  | 25%     | 50%     | 30% |
|       | 0902.4000 | - Other black tea (fermented) and other partly fermented tea   | kg  | 25%     | 50%     | 30% |
| 19.05 |           | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. |     |         |         |     |
|       |           | - Other  |     |         |         |     |
|       | 1905.9010 | - - - Bread  | kg. | 100%    | 0%      | 30% |
| 20.09 |           | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.   |     |         |         |     |
|       |           | - Orange juice :   |     |         |         |     |
|       | 2009.1100 | -- Frozen  | lt  | 5 SR/lt | 5 SR/lt | 30% |
|       |           | -- Not frozen, of a brix value not exceeding 20  |     |         |         |     |
|       | 2009.1210 | --- In immediate bottle made of PET or plastics  | lt  | 0 SR/lt | 0 SR/lt | 30% |

|  |           |  |    |         |         |     |
|--|-----------|--|----|---------|---------|-----|
|  | 2009.1220 | --- In immediate containers made of metal        | lt | 0SR/lt  | 0 SR/lt | 30% |
|  | 2009.1290 | --- Other  | lt | 0SR/lt  | 0 SR/lt | 30% |
|  |           | -- Other   |    |         |         |     |
|  | 2009.1910 | --- In immediate bottle made of PET or plastics  | lt | 5 SR/lt | 5 SR/lt | 30% |
|  | 2009.1920 | --- In immediate containers made of metal        | lt | 5 SR/lt | 5 SR/lt | 30% |
|  | 2009.1990 | --- Other  | lt | 5 SR/lt | 5 SR/lt | 30% |
|  |           | - Grapefruit juice :                             |    |         |         |     |
|  |           | -- Of a brix value not exceeding 20              |    |         |         |     |
|  | 2009.2110 | --- In immediate bottle made of PET or plastics  | lt | 0 SR/lt | 0 SR/lt | 30% |
|  | 2009.2120 | --- In immediate containers made of metal        | lt | 0 SR/lt | 0 SR/lt | 30% |
|  | 2009.2190 | --- Other  | lt | 0 SR/lt | 0 SR/lt | 30% |
|  |           | -- Other   |    |         |         |     |
|  | 2009.2910 | --- In immediate bottle made of PET or plastics  | lt | 5 SR/lt | 5 SR/lt | 30% |
|  | 2009.2920 | --- In immediate containers made of metal        | lt | 5 SR/lt | 5 SR/lt | 30% |
|  | 2009.2990 | --- Other  | lt | 5 SR/lt | 5 SR/lt | 30% |
|  |           | - Juice or any other single citrus fruit :       |    |         |         |     |
|  |           | -- Of a brix value not exceeding 20              |    |         |         |     |
|  | 2009.3110 | --- in immediate bottles made of PET or plastics | lt | 0 SR/lt | 0 SR/lt | 30% |
|  | 2009.3120 | --- in immediate containers made of metal        | lt | 0 SR/lt | 0 SR/lt | 30% |
|  | 2009.3190 | --- Other  | lt | 0 SR/lt | 0 SR/lt | 30% |
|  |           | -- Other   |    |         |         |     |
|  | 2009.3910 | --- In immediate bottle made of PET or plastics  | lt | 5 SR/lt | 5 SR/lt | 30% |

|  |           |   |    |         |         |     |
|--|-----------|---|----|---------|---------|-----|
|  | 2009.3920 | --- In immediate containers made of metal       | lt | 5 SR/lt | 5 SR/lt | 30% |
|  | 2009.3990 | --- Other                                       | lt | 5 SR/lt | 5 SR/lt | 30% |
|  |           | - Pineapple juice :                             |    |         |         |     |
|  |           | -- Of a brix value not exceeding 20             |    |         |         |     |
|  | 2009.4110 | --- In immediate bottle made of PET or plastics | lt | 0 SR/lt | 0 SR/lt | 30% |
|  | 2009.4120 | --- In immediate containers made of metal       | lt | 0 SR/lt | 0 SR/lt | 30% |
|  | 2009.4190 | --- Other                                       | lt | 0 SR/lt | 0 SR/lt | 30% |
|  |           | -- Other  |    |         |         |     |
|  | 2009.4910 | --- In immediate bottle made of PET or plastics | lt | 5 SR/lt | 5 SR/lt | 30% |
|  | 2009.4920 | --- In immediate containers made of metal       | lt | 5 SR/lt | 5 SR/lt | 30% |
|  | 2009.4990 | --- Other                                       | lt | 5 SR/lt | 5 SR/lt | 30% |
|  |           | - Tomato juice                                  |    |         |         |     |
|  | 2009.5010 | --- In immediate bottle made of PET or plastics | lt | 0SR/lt  | 0 SR/lt | 30% |
|  | 2009.5020 | --- In immediate containers made of metals      | lt | 0 SR/lt | 0 SR/lt | 30% |
|  | 2009.5090 | --- Other                                       | lt | 0SR/lt  | 0 SR/lt | 30% |
|  |           | - Grape juice (including grape must) :          |    |         |         |     |
|  |           | -- Of a brix value not exceeding 30             |    |         |         |     |
|  | 2009.6110 | --- In immediate bottle made of PET or plastics | lt | 0 SR/lt | 0 SR/lt | 30% |
|  | 2009.6120 | --- In immediate containers made of metal       | lt | 0 SR/lt | 0 SR/lt | 30% |
|  | 2009.6190 | --- Other                                       | lt | 0 SR/lt | 0 SR/lt | 30% |
|  |           | -- Other  |    |         |         |     |
|  | 2009.6910 | --- In immediate bottle made of PET or plastics | lt | 5 SR/lt | 5 SR/lt | 30% |

|  |           |  |    |         |         |     |
|--|-----------|--|----|---------|---------|-----|
|  | 2009.6920 | --- In immediate containers made of metal        | lt | 5 SR/lt | 5 SR/lt | 30% |
|  | 2009.6990 | --- Other  | lt | 5 SR/lt | 5 SR/lt | 30% |
|  |           | - Apple juice :                                  |    |         |         |     |
|  |           | -- Of a brix value not exceeding 20              |    |         |         |     |
|  | 2009.7110 | --- In immediate bottle made of PET or plastics  | lt | 0 SR/lt | 0 SR/lt | 30% |
|  | 2009.7120 | --- In immediate containers made of metal        | lt | 0 SR/lt | 0 SR/lt | 30% |
|  | 2009.7190 | --- Other  | lt | 0 SR/lt | 0 SR/lt | 30% |
|  |           | -- Other   |    |         |         |     |
|  | 2009.7910 | --- In immediate bottle made of PET or plastics  | lt | 5 SR/lt | 5 SR/lt | 30% |
|  | 2009.7920 | --- In immediate containers made of metal        | lt | 5 SR/lt | 5 SR/lt | 30% |
|  | 2009.7990 | --- Other  | lt | 5 SR/lt | 5 SR/lt | 30% |
|  |           | - Juice of any other single fruit or vegetable   |    |         |         |     |
|  |           | --- with no added sugar                          |    |         |         |     |
|  | 2009.8011 | ---- In immediate bottle made of PET or plastics |    | 0SR/lt  | 0 SR/lt | 30% |
|  | 2009.8012 | ---- In immediate containers made of metal       |    | 0SR/lt  | 0 SR/lt | 30% |
|  | 2009.8019 | ---- Other                                       |    | 0SR/lt  | 0 SR/lt | 30% |
|  |           | --- with added sugar                             |    |         |         |     |
|  | 2009.8021 | ---- In immediate bottle made of PET or plastics | lt | 5 SR/lt | 5 SR/lt | 30% |
|  | 2009.8022 | ---- In immediate containers made of metal       | lt | 5 SR/lt | 5 SR/lt | 30% |
|  | 2009.8029 | ---- Other                                       | lt | 5 SR/lt | 5 SR/lt | 30% |
|  |           | - Mixtures of juices                             |    |         |         |     |
|  |           | --- with no added sugar                          |    |         |         |     |
|  | 2009.9011 | ---- In immediate bottle made of PET or plastics | lt | 0 SR/lt | 0 SR/lt | 30% |

|  |           |  |    |         |         |     |
|--|-----------|--|----|---------|---------|-----|
|  | 2009.9012 | ---- In immediate containers made of metal       | lt | 0 SR/lt | 0 SR/lt | 30% |
|  | 2009.9019 | --- -Other                                       | lt | 0 SR/lt | 0 SR/lt | 30% |
|  |           | --- with added sugar                             |    |         |         |     |
|  | 2009.9021 | ---- In immediate bottle made of PET or plastics | lt | 5 SR/lt | 5 SR/lt | 30% |
|  | 2009.9022 | ---- In immediate containers made of metal       | lt | 5 SR/lt | 5 SR/lt | 30% |
|  | 2009.9029 | ---- -Other                                      | lt | 5 SR/lt | 5 SR/lt | 30% |

**MADE this 31st day of August, 2012.**

**PIERRE LAPORTE**  
**MINISTER OF FINANCE, TRADE AND INVESTMENT**

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