

Statutory Instrument 80A of 2007

Customs and Excise (Designation of Luxury Items) Notice, 2007

SIs 80A/2007, 168/2007, 17/2008, 88/2008, 120/2008.

The Minister of Finance, in terms of section 115(2) of the Customs and Excise Act [Chapter 23:02], made the following notice:—

1. (1) This notice may be cited as the Customs and Excise (Designation of Luxury Items) Notice, 2007.
- (2) This notice shall come into force on the 5th April, 2007.
2. In this notice—
“authorised dealer” means—
 - (a) the Reserve Bank of Zimbabwe established in terms of the Reserve Bank of Zimbabwe Act [Chapter 22:15]; and

TARIFF	DESCRIPTION	GENERAL RATE OF DUTY
2401.2010	Flue-cured tobacco of the virginia type, partly or wholly stemmed /stripped	100%
2401.2020	Burley tobacco, partly or wholly stemmed/stripped	100%
2401.2030	Dark-fired tobacco, partly or wholly stemmed/stripped	100%
2401.2040	Oriental tobacco, partly or wholly stemmed/stripped	100%
2401.2050	Sun-cured tobacco, partly or wholly stemmed/stripped	100%
2401.2090	Other tobacco, partly or wholly stemmed/stripped	100%
2401.3010	Tobacco refuse in immediate packs of a content < 2kg	100%
2401.3090	Tobacco refuse in immediate packings of a content =>2kgs	100%

2402.1000	Cigars, cheroots and cigarillos containing tobacco	60%+ US\$5/1 000	(b) any banking
2402.2010	Cigarettes containing tobacco weighing <910 grams per 1000	60%+ US\$5/1	

institution as defined in the Banking Act [*Chapter 24:20*] which the Reserve Bank, by order under the Exchange Control Regulations, 1996 (published in Statutory Instrument 109 of 1996), or under any other law that may be substituted for the same, declares to be an authorised dealer for the purposes of those regulations;

“non-resident person” means—

- (a) a person, other than a company, who; or
- (b) a partnership or foreign company which; is not ordinarily resident in Zimbabwe.

3. (1) Subject to section 4, the Minister of Finance designates the items of goods whose tariff codes and rates of duty are listed in the first and third columns of the schedule below as luxury items for the purpose of section 115(2) of the Act.
- (2) Payment of duty and value-added tax on the importation of any item of goods designated as luxury item under subsection (1) shall be payable in United States dollars, Euros or any other currency denominated under the Exchange Control (General) Order, 1996 (Statutory Instrument 110 of 1996).

[Section amended by s.i. 168 of 2007]

4. The following persons shall be liable to pay duty and value added tax on luxury items in terms of section 2—
 - (a) every resident of Zimbabwe who imports luxury items that were purchased using funds obtained otherwise than through an authorised dealer;
 - (b) every non-resident person who imports luxury items.

[Section renumbered by s.i. 168 of 2007]

SCHEDULE (*Section 3(1)*)

		000
2402.2020	Cigarettes cont. tobacco weighing >910g/1000 but =<1000g/1000	60%+ US\$5/1 000
2402.2030	Cigarettes cont. tobacco weighing >1000g/1000 but =<1135g/1000	60%+ US\$5/1 000
2402.2040	Cigarettes cont. tobacco weighing 1135g/1000 but =<1225g/1000	60%+ US\$5/1 000
2402.2090	Cigarettes containing tobacco weighing >1225g/1000	60%+ US\$5/1 000
2402.9010	Cigars, cheroots & cigarillos not containing tobacco	60%+ US\$5/1 000
2402.9020	Cigarettes not containing tobacco	60%+ US\$5/1 000
2403.1010	Cigarette tobacco, whether or not containing tobacco substitutes	60%+ US\$5/1 000
2403.1020	Pipe tobacco, whether or not containing tobacco substitutes	60%+ US\$5/1 000
2403.1090	Other smoking tobacco with or without tobacco substitutes	60%+ US\$5/1 000
2403.9110	Homogenised tobacco strip suitable for use as wrapper in mnfr of cigars	60%+ US\$5/1 000
2403.9190	Other homogenised or reconstituted tobacco	60%+ US\$5/1 000

2403.9910	Cigarette tobacco substitutes	60%+ US\$5/1000
2403.9920	Snuff	60%+ US\$5/1000
2403.9930	Tobacco extracts and essences	60%+ US\$5/1000
2403.9990	Other manufactured tobacco...nes	60%+ US\$5/1000
4201.0000	Saddlery and harness for any animal, of any material	60%
4202.1100	Trunks, suit-cases..., etc, with outer surface of leather	60%+ US\$5/Kg
4202.1200	Trunks, suit-cases..., etc, with outer surface of plastic or textiles	60%+ US\$5/Kg
4202.2100	Handbags with outer surface of leather, or composition or patent leather	60%+ US\$5/Kg
4202.2200	Handbags with outer surface of plastic sheeting or textile materials	60%+ US\$5/Kg
4202.2900	Handbags, nes	60%+ US\$5/Kg
4202.3100	Articles normally carried in pocket or handbag, of leather or patent leather	60%+ US\$5/Kg
4202.3200	Articles normally carried in pocket or handbag, of plastics or textiles	60%+ US\$5/Kg
4202.3990	Articles of a kind normally carried in the pocket or in the handbag, nes	60%+ US\$5/Kg
4202.9100	Cases and containers, nes, with outer surface of leather	60%+ US\$5/Kg

4202.9200	Cases and containers, nes, with outer surface of plastic or textiles	60%+ US\$5/Kg
4202.9900	Cases and containers, nes, with outer surface of other materials, nes	60%+ US\$5/Kg
4203.1000	Articles of apparel of leather	60%
4203.3000	Belts and bandoliers of leather or composition leather	60%
4203.4000	Clothing accessories of leather or composition leather, nes	60%
4205.0000	Articles of leather or of composition leather, nes	60%
4303.1000	Articles of apparel and clothing accessories of furskins	40%
4303.9000	Articles of furskin, nes	40%
4304.0000	Artificial fur and articles thereof	40%
4414.0000	Wooden frames for paintings, photographs, mirrors or similar objects	40%
4419.0000	Tableware and kitchenware, of wood	40%
4420.1000	Statuettes and other ornaments, of wood	40%
4420.9010	Panels of marquetry and inlaid wood	40%
4420.9091	Caskets & cases for jewellery/cutlery etc of wood & wooden art. of furnit.	40%

4902.9010	[Item inserted by s.i 88 of 2008]	
5702.3200	Pile floor coverings of man made textiles, woven, not made up	40%
5702.3900	Pile floor coverings of other textiles, woven, not made up, nes	40%
5702.4900	Pile floor coverings of other textiles, woven, made up, nes	40%
5702.5000	Other carpets and other textile floor covering, woven not of pile construction, not made up	40%
5702.9200	Non pile floor coverings of man made textiles, woven, made up	40%
5703.2000	Tufted floor coverings of nylon or other polyamides	40%
5703.3000	Tufted floor coverings, of man made textile materials, nes	40%
6101.1000	Men's or boys' coats, etc, of wool... knitted or crocheted	60%+US\$10/ kg
6101.2000	Men's or boys' overcoats, etc, of cotton, knitted or crocheted	60%+US\$10/ kg
6101.3000	Men's or boys' overcoats, etc, of man-made fibres, knitted or crocheted	60%+US\$10/ kg
6101.9000	Men's or boys' coats, etc, of other textiles, knitted or crocheted	60%+US\$10/ kg
6102.1000	Woman's or girls' overcoats, etc, of wool, knitted or crocheted	60%+US\$10/ kg
6102.2000	Woman's or girls' overcoats, etc, of cotton, knitted or crocheted	60%+US\$10/ kg
6102.3000	Woman's or girls' over coats, etc, of man-made fibres, knitted or crocheted	60%+US\$10/ kg
6102.9000	Woman's or girls' overcoats, etc, of other textiles, knitted or crocheted	60%+US\$10/ kg
6103.1000	Men's or boy's suits	60%+US\$10/ kg
6103.1100	Men's or boys' suits of wool or fine animal hair, knitted or crocheted	60%+US\$10/ kg
6103.1200	Men's or boys' suits of synthetic fibres, knitted or crocheted	60%+US\$10/ kg

6103.1900	Men's or boys' suits of other textiles, nes, knitted or crocheted	60%+US\$10/ kg
6103.2100	Men's or boys' ensembles of wool or fine hair, knitted or crocheted	60%+US\$10/ kg
6103.2200	Men's or boys' ensembles of cotton, knitted or crocheted	60%+US\$10/ kg
6103.2300	Men's or boys' ensembles of synthetic fibres, knitted or crocheted	60%+US\$10/ kg
6103.2900	Men's or boys' ensembles of other textiles, nes, knitted or crocheted	60%+US\$10/ kg
6103.3100	Men's or boys' jackets and blazers of wool... knitted or crocheted	60%+US\$10/ kg
6103.3200	Men's or boys 'jackets and blazers of cotton, knitted or crocheted	60%+US\$10/ kg
6103.3300	Men's or boys' jackets... of synthetic fibres, knitted or crocheted	60%+US\$10/ kg

6103.3900	Men's or boys' jackets... of other textiles, nes, knitted or crocheted	60%+US\$10/ kg
6103.4100	Men's or boys' trousers, etc, of wool... knitted or crocheted	60%+US\$10/ kg
6103.4200	Trousers, bib, and brace overalls, breeches and shorts of cotton	60%+US\$10/ kg
6103.4300	Trousers, bib, and brace overalls, breeches and shorts of synthetic fibres	60%+US\$10/ kg
6103.4900	Men's or boys' trousers, etc, of other textiles, knitted or crocheted	60%+US\$10/ kg
6104.1100	Women's or girls' suits of wool or fine hair, knitted or crocheted	60%+US\$10/ kg
6104.1200	Women's or girls' suits of cotton, knitted or crocheted	60%+US\$10/ kg
6104.1300	Women's or girls' suits of synthetic fibres, knitted or crocheted	60%+US\$10/ kg
6104.1900	Women's or girls' suits of other textiles, nes, knitted or crocheted	60%+US\$10/ kg
6104.2100	Women's or girls' ensembles, of wool... knitted or crocheted	60%+US\$10/ kg
6104.2200	Women's or girls' ensembles, of cotton, knitted or crocheted]	60%+US\$10/ kg
6104.2300	Women's or girls' ensembles, of synthetic fibres, knitted or crocheted	60%+US\$10/ kg
6104.2900	Women's or girls' ensembles, of other textiles, knitted or crocheted	60%+US\$10/ kg
6104.3100	Women or girls' jackets and blazers, of wool. knitted or crocheted	60%+US\$10/ kg
6104.3200	Women's or girls' jackets, of cotton, knitted or crocheted	60%+US\$10/ kg
6104.3300	Women's or girls' jackets and blazers, of synthetic fibres, knitted or crocheted	60%+US\$10/ kg
6104.3900	Woman's or girls' jackets and blazers, of other textiles, knitted or crocheted	60%+US\$10/ kg
6104.4100	Dresses of wool or fine animal hair, knitted or crocheted	60%+US\$10/ kg

6104.4200	Dresses of cotton, knitted or crocheted	60%+US\$10/ kg
6104.4300	Dresses of synthetic fibres, knitted or crocheted	60%+US\$10/ kg
6104.4400	Dresses of artificial fibres, knitted or crocheted	60%+US\$10/ kg
6104.4900	Dresses of other textile material, nes, knitted or crocheted	60%+US\$10/ kg
6104.5100	Skirts and divided skirts of wool or fine hair, knitted or crocheted	60%+US\$10/ kg
6104.5200	Skirts and divided skirts of cotton, knitted or crocheted	60%+US\$10/ kg

6104.5300	Skirts and divided skirts of synthetic fibres, knitted or crocheted	60%+US\$10/ kg
6104.5900	Skirts and divided skirts of other textiles, nes, knitted or crocheted	60%+US\$10/ kg
6104.6100	Women's or girls' trousers, etc, of wool..., knitted or crocheted	60%+US\$10/ kg
6104.6200	Women's or girls' trousers, etc, of cotton, knitted or crocheted	60%+US\$10/ kg
6104.6300	Women's or girls' trousers, etc, of synthetic, knitted or crocheted	60%+US\$10/ kg
6104.6900	Women's or girls' trousers, etc, of other textile, knitted or crocheted	60%+US\$10/ kg
6107.1100	Men's or boys' underpants and briefs of cotton, knitted or crocheted	60%+US\$10/ kg
6107.1200	Men's or boys' underpants, etc, of man-made fibres, knitted or crocheted	60%+US\$10/ kg
6107.1900	Men's or boys' underpants, etc, of other textiles, knitted or crocheted	60%+US\$10/ kg
6107.2100	Men's or boys' pyjamas of cotton, knitted or crocheted	60%+US\$10/ kg
6107.2200	Men's or boys' pyjamas of man-made fibres, knitted or crocheted	60%+US\$10/ kg
6107.2900	Men's or boys' pyjamas of other textiles, nes, knitted or crocheted	60%+US\$10/ kg
6107.9100	Men's or boys' dressing gowns, etc, of cotton, knitted or crocheted	60%+US\$10/ kg
6107.9200	Men's or boys' dressing gowns, of man-made fibres, knitted or crocheted	60%+US\$10/ kg
6107.9900	Men's or boys' dressing gowns, of other textiles, knitted or crocheted	60%+US\$10/ kg
6108.1100	Women's or girls' slips, etc, of man-made fibres, knitted or crocheted	60%+US\$10/ kg
6108.1900	Women's or girls' slips, etc, of other textiles, knitted or crocheted	60%+US\$10/ kg
6108.2100	Women's or girls' briefs and panties of cotton, knitted or crocheted	60%+US\$10/ kg
6108.2900	Women's or girls' briefs, etc, of other textiles, knitted or crocheted	60%+US\$10/ kg
6108.3100	Women's or girls' nighties... etc, of cotton, knitted or crocheted	60%+US\$10/ kg

6108.3200	Women's or girls' pyjamas, etc, of man-made fibres, knitted or crocheted	60%+US\$10/ kg
6108.3900	Women's or girls' nighties, etc, of other textiles, knitted or crocheted	60%+US\$10/ kg
6108.9100	Women's or girls' dressing gowns..., of cotton, knitted or crocheted	60%+US\$10/ kg
6108.9200	Women's or girls' dressing gowns of man-made fibre, knitted or crocheted	60%+US\$10/ kg

6108.9900	Women's or girls' dressing gowns of other textiles, knitted or crocheted	60%+US\$10/ kg
6109.1000	T-shirts, singlets and other vests, of cotton, knitted or crocheted	60%+US\$10/ kg
6109.9000	T-shirts, singlets, etc, of other textiles, nes, knitted or crocheted	60%+US\$10/ kg
6110.1100	Jerseys, pullovers, etc, of wool knitted or crocheted	60%+US\$10/ kg
6110.1200	Jerseys, pullovers, etc, of Kashmir (cashmere) goats knitted or crocheted	
6110.1900	Other jerseys, pullovers, etc, of wool or fine animal hair, knitted or crocheted	60%+US\$10/ kg
6110.2000	Other jerseys, pullovers, etc, of cotton, knitted or crocheted	60%+US\$10/ kg
6110.3000	Other jerseys, pullovers, etc, of man-made fibres, knitted or crocheted	60%+US\$10/ kg
6110.9000	Jerseys, pullovers, etc, of other textiles, knitted or crocheted	60%+US\$10/ kg
6111.1000	Babies' garments & clothing accessories knitted or crotchetted of wool. Or fine animal hair..	60%+US\$10/ kg
6111.2000	Babies' garments & clothing accessories of cotton, knitted...nes	60%+US\$10/ kg
6111.3000	Babies' garments & clothing accessories knitted or crotchetted of synthetic fibre	60%+US\$10/ kg
6111.9000	Babies' garments & clothing accessories knitted or crotchetted of other textile materials.	60%+US\$10/ kg
6112.1100	Track-suits of cotton, knitted or crocheted	60%+US\$10/ kg
6112.1200	Track-suits of synthetic fibres, knitted or crocheted	60%+US\$10/ kg
6112.1900	Track-suits of other textiles, knitted or crocheted	60%+US\$10/ kg
6112.2000	Ski-suits, knitted or crocheted	60%+US\$10/ kg
6112.3100	Men's or boys' swimwear of synthetic fibres, knitted or crocheted	60%+US\$10/ kg
6112.3900	Men's or boys' swimwear of other textiles, knitted or crocheted	60%+US\$10/ kg
6112.4100	Women's or girls' swimwear of synthetic fibres, knitted or crocheted	60%+US\$10/ kg
6113.0000	Garments made up of knitted or crocheted fabrics of 59.03, 59.06, 59.07	60%+US\$10/ kg
6112.4.900	Women's or girls' swimwear of other textiles, knitted or crocheted	60%+US\$10/ kg
6114.1000	Garments of wool or fine animal hair, knitted or crocheted, nes	60%+US\$10/ kg
		kg

6114.2000	Other garments of cotton, knitted or crocheted	60%+US\$10/ kg
6114.3000	Other garments of man-made fibres, knitted or crocheted, nes	60%+US\$10/ kg
6114.9000	Garments of other textiles, knitted or crocheted, nes	60%+US\$10/ kg
6115.1000	Panty hose, tights etc, Graduated compression hosiery (e.g stockings for varicose veins)	60%+US\$10/ kg
6115.1100	Panty hose, etc, of synthetic fibres, <67decitex, knitted or crocheted	60%+US\$10/ kg
6115.1200	Panty hose, etc, of synthetic fibres, >=67decitex, knitted or crocheted	60%+US\$10/ kg
6115.1900	Panty hose and tights of other textiles, nes, knitted or crocheted	60%+US\$10/ kg
6115.2000	Women's hosiery of synthetic fibres, <67decitex, knitted or crocheted	60%+US\$10/ kg
6115.2100	Other pants hose and tights of synthetic fibres measuring per single yarn less than 67 decitex	60%+US\$10/ kg
6115.2200	Other pants hose and tights of synthetic fibres measuring per single yarn less than 67 decitex	60%+US\$10/ kg
6115.2900	Other pants hose and tights of other textile materials	60%+US\$10/ kg
6115.3000 0	Other women full length or knee length hosiery, measuring per single yarn less than 67 decitex	60%+US\$10/ kg
6115.9100	Other hosiery & footwear, of wool	60%+US\$10/ kg
6115.9200	Other hosiery & footwear, of cotton	60%+US\$10/ kg
6115.9300	Other hosiery & footwaer of synthetic fibre	60%+US\$10/ kg
6115.9400	Other of wool or fine animal hair	60%+US\$10/ kg
6115.9500	Other of cotton	60%+US\$10/ kg
6115.9600	Other of synthetic fibers	60%+US\$10/ kg
6115.9900	Other hosiery & footwaer of other textiles	60%+US\$10/ kg
6116.1000	Gloves, impregnated... with plastics or rubber, knitted or crocheted	60%+US\$10/ kg
6116.9100	Gloves, mittens and mitts, of wool..., knitted or crocheted	60%+US\$10/ kg
6116.9200	Gloves, mittens and mitts, of cotton, knitted or crocheted	60%+US\$10/ kg
6116.9300	Gloves, mittens and mitts, of synthetic fibres, knitted or crocheted	60%+US\$10/ kg
6116.9900	Gloves, mittens and mitts, of other textiles, knitted or crocheted	60%+US\$10/ kg

6117.1000	Shawls, scarves, mufflers, mantillas, veils, etc, knitted or crocheted	60%+US\$10/ kg
6117.2000	Ties, bow ties and cravats, knitted or crocheted	60%+US\$10/
		kg
6117.8000	Clothing accessories, knitted or crocheted, nes	60%+US\$10/ kg
6201.1100	Men's or boys' overcoats, etc, of wool or fine animal hair	60%+US\$10/ kg
6201.1200	Men's or boys' overcoats, etc, of cotton	60%+US\$10/ kg
6201.1300	Men's or boys' overcoats, etc, of man-made fibres	60%+US\$10/ kg
6201.1900	Men's or boys' overcoats, etc, of other textiles, nes	60%+US\$10/ kg
6201.9100	Men's or boys' anoraks, wind-cheaters, etc, of wool or fine animal hair	60%+US\$10/ kg
6201.9200	Men's or boys' anoraks, wind-cheaters, etc, of cotton	60%+US\$10/ kg
6201.9300	Men's or boys' anoraks, wind-cheaters, etc, of man-made fibres	60%+US\$10/ kg
6201.9900	Men's or boys' anoraks, wind-cheaters, etc, of other textiles, nes	60%+US\$10/ kg
6202.1100	Woman's or girls' overcoats, etc, of wool or fine animal hair	60%+US\$10/ kg
6202.1200	Woman's or girls' overcoats, etc, of cotton	60%+US\$10/ kg
6202.1300	Woman's or girls' overcoats, etc, of man-made fibres	60%+US\$10/ kg
6202.1900	Woman's or girls' overcoats, etc, of other textiles, nes	60%+US\$10/ kg
6202.9100	Woman's or girls' anoraks, wind-cheaters, etc, of wool...	60%+US\$10/ kg
6202.9200	Woman's or girls' anoraks, wind-cheaters, etc, of cotton	60%+US\$10/ kg
6202.9300	Woman's or girls' anoraks, wind-cheaters, etc, of man-made fibres	60%+US\$10/ kg
6202.9900	Woman's or girls' anoraks, wind-cheaters, etc, of other textiles, nes	60%+US\$10/ kg
6203.1100	Men's or boys' suits of wool or fine animal hair	60%+US\$10/ kg
6203.1200	Men's or boys' suits of synthetic fibres	60%+US\$10/ kg
6203.1900	Men's or boys' suits of other textiles, nes	60%+US\$10/ kg
6203.2100	Men's or boys' ensembles of wool or fine animal hair	60%+US\$10/ kg

6203.2200	Men's or boys' ensembles of cotton	60%+US\$10/ kg
6203.2300	Men's or boys' ensembles of synthetic fibres	60%+US\$10/ kg
6203.2900	Men's or boys' ensembles of other textiles, nes	60%+US\$10/ kg
6203.3100	Men's or boys' jackets and blazers of wool or fine animal hair	60%+US\$10/ kg
6203.3200	Men's or boys' jackets and blazers of cotton	60%+US\$10/ kg

		kg
6203.3300	Men's or boys' jackets and blazers of synthetic fibres	60%+US\$10/ kg
6203.3900	Men's or boys' jackets and blazers of other textiles, nes	60%+US\$10/ kg
6203.4.100	Men's or boys' trousers, breeches, etc, of wool or fine animalhair	60%+US\$10/ kg
6203.4.200	Men's or boys' trousers, breeches, etc, of cotton	60%+US\$10/ kg
6203.4.300	Men's or boys' trousers, breeches of synthetic fibres	60%+US\$10/ kg
6204.1100	Women's or girls' suits of wool or fine animal hair	60%+US\$10/ kg
6204.1200	Women's or girls' suits of cotton	60%+US\$10/ kg
6204.1300	Women's or girls' suits of synthetic fibres	60%+US\$10/ kg
6204.1900	Women's or girls' suits of other textiles, nes	60%+US\$10/ kg
6204.2100	Women's or girls' ensembles of wool or fine animal hair	60%+US\$10/ kg
6204.2200	Women's or girls' ensembles of cotton	60%+US\$10/ kg
6204.2300	Women's or girls' ensembles of synthetic fibres	60%+US\$10/ kg
6204.2900	Women's or girls' ensembles of other textiles, nes	60%+US\$10/ kg
6203.4.900	Men's or boys' trousers, breeches of other textiles, nes	60%+US\$10/ kg
6204.3100	Women's or girls' jackets and blazers of wool or fine animal hair	60%+US\$10/ kg
6204.3200	Women's or girls' jackets and blazers of cotton	60%+US\$10/ kg
6204.3300	Women's or girls' jackets and blazers of synthetic fibres	60%+US\$10/ kg
6204.3900	Women's or girls' jackets and blazers of other textiles, nes	60%+US\$10/ kg

6204.4100	Dresses of wool or fine animal hair	60%+US\$10/ kg
6204.4200	Dresses of cotton	60%+US\$10/ kg
6204.4300	Dresses of synthetic fibres	60%+US\$10/ kg
6204.4400	Dresses of artificial fibres	60%+US\$10/ kg
6204.4900	Dresses of other textiles, nes	60%+US\$10/ kg
6204.5100	Skirts and divided skirts of wool or fine animal hair	60%+US\$10/ kg
6204.5200	Skirts and divided skirts of cotton	60%+US\$10/ kg
6204.5300	Skirts and divided skirts of synthetic fibres	60%+US\$10/

		kg
6204.5900	Skirts and divided skirts of other textiles, nes	60%+US\$10/ kg
6204.6100	Women's or girls' trousers, breeches, etc, of wool or fine animal hair	60%+US\$10/ kg
6204.6200	Women's or girls' trousers, breeches, etc, of cotton	60%+US\$10/ kg
6204.6300	Women's or girls' trousers, breeches, etc, of synthetic fibres	60%+US\$10/ kg
6204.6900	Women's or girls' trousers, breeches, etc, of other textiles, nes	60%+US\$10/ kg
6205.1000	Men's or boys' shirts of wool or fine animal hair	60%+US\$10/ kg
6205.2000	Men's or boys' shirts of cotton	60%+US\$10/ kg
6205.3000	Men's or boys' shirts of man-made fibres	60%+US\$10/ kg
6205.9000	Men's or boys' shirts of other textiles, nes	60%+US\$10/ kg
6206.1000	Women's or girls' blouses, shirts, etc, of silk or silk waste	60%+US\$10/ kg
6206.2000	Women's or girls' blouses, shirts, etc, of wool or fine animal hair	60%+US\$10/ kg
6206.3000	Women's or girls' blouses, shirts, etc, of cotton	60%+US\$10/ kg
6206.9000	Women's or girls' blouses, shirts, etc, of other textiles, nes	60%+US\$10/ kg
6207.1100	Men's or boys' underpants and briefs of cotton	60%+US\$10/ kg
6207.1900	Men's or boys' underpants and briefs of textile materials, nes	60%+US\$10/ kg

6207.2100	Men's or boys' nightshirts and pyjamas of cotton	60%+US\$10/ kg
6207.2200	Men's or boys' nightshirts and pyjamas of man-made fibres	60%+US\$10/ kg
6207.2900	Men's or boys' nightshirts and pyjamas of textile materials, nes	60%+US\$10/ kg
6207.9100	Men's or boys' singlets... dressing gowns, etc, of cotton	60%+US\$10/ kg
6207.9200	Men's or boys' singlets... dressing gowns, etc, of man-made fibres	60%+US\$10/ kg
6207.9900	Men's or boys' singlets... dressing gowns, etc, of other textiles, nes	60%+US\$10/ kg
6208.1100	Slips and petticoats of man-made fibres	60%+US\$10/ kg
6208.1900	Slips and petticoats of other textiles, nes	60%+US\$10/ kg
6208.2100	Women's or girls' nightdresses and pyjamas of cotton	60%+US\$10/ kg
6208.2200	Women's or girls' nightdresses and pyjamas of man-made fibres	60%+US\$10/ kg
6208.2900	Women's or girls' nightdresses and pyjamas of textile materials, nes	60%+US\$10/ kg

		kg
6208.9100	Women's or girls' dressing gowns, panties, etc, of cotton	60%+US\$10/ kg
6208.9200	Women's or girls' dressing gowns, panties, etc, of man-made fibres	60%+US\$10/ kg
6208.9900	Women's or girls' dressing gowns, panties, etc, of other textiles, nes	60%+US\$10/ kg
6209.1000	Babies' garments and clothing accessories of wool or fine animal hair	60%+US\$10/ kg
6209.2000	Babies' garments and clothing accessories of cotton	60%+US\$10/ kg
6209.3000	Babies' garments and clothing accessories of synthetic fibres	60%+US\$10/ kg
6209.9000	Babies' garments and clothing accessories of other textiles, nes	60%+US\$10/ kg
6210.1000	Garments, made up of fabrics of 56.02 or 56.03	60%+US\$10/ kg
6210.2000	Garments of 6201.11 to 19, made up of fabrics of 59.03, 59.06 or 59.07	60%+US\$10/ kg
6210.3000	Garments of 6202.11 to 19, made up of fabrics of 59.03, 59.06 or 59.07	60%+US\$10/ kg
6210.4000	Men's or boys' garments made up of fabrics of 59.03, 59.06 or 59.07	60%+US\$10/ kg
6210.5000	Women's or girls' garments made up of fabrics of 59.03, 59.06 or 59.07	60%+US\$10/ kg

6211.1100	Men's or boys' swimwear	60%+US\$10/ kg
6211.1200	Women's or girls' swimwear	60%+US\$10/ kg
6211.2000	Ski suits	60%+US\$10/ kg
6211.3100	Men's or boys' garments of wool or fine animal hair, nes	60%+US\$10/ kg
6211.3200	Men's or boys' garments of cotton, nes	60%+US\$10/ kg
6211.3300	Men's or boys' garments of man-made fibres, nes	60%+US\$10/ kg
6211.3900	Men's or boys' garments of other textiles, nes	60%+US\$10/ kg
6211.4100	Women's or girls' garments of wool or fine animal hair	60%+US\$10/ kg
6211.4200	Women's or girls' garments of cotton, nes	60%+US\$10/ kg
6211.4300	Women's or girls' garments of man-made fibres, nes	60%+US\$10/ kg
6211.4900	Women's or girls' garments of other textiles, nes	60%+US\$10/ kg
6212.1000	Brassieres	60%+US\$10/ kg
6212.2000	Girdles and panty-girdles	60%+US\$10/ kg
6212.3000	Corselettes	60%+US\$10/ kg

		kg
6212.9000	Corsets, braces, garters, suspenders and similar articles	60%+US\$10/ kg
6213.1000	Handkerchiefs of silk or silk waste	60%+US\$10/ kg
6213.2000	Handkerchiefs of cotton	60%+US\$10/ kg
6213.9000	Handkerchiefs of other textiles, nes	60%+US\$10/ kg
6214.1000	Shawls, scarves, mufflers, mantillas, veils, etc, of silk or silk waste	60%+US\$10/ kg
6214.2000	Shawls, scarves, mufflers, mantillas, veils, etc, of wool...	60%+US\$10/ kg
6214.3000	Shawls, scarves, mufflers, mantillas, veils, etc, of synthetic fibres	60%+US\$10/ kg
6214.4000	Shawls, scarves, mufflers, mantillas, veils, etc, of artificial fibres	60%+US\$10/ kg
6214.9000	Shawls, scarves, mufflers, mantillas, veils, etc, of other textiles, nes	60%+US\$10/ kg

6215.1000	Ties, bow ties and cravats of silk or silk waste	60%+US\$10/kg
6215.2000	Ties, bow ties and cravats of man-made fibres	60%+US\$10/kg
6215.9000	Ties, bow ties and cravats of other textiles, nes	60%+US\$10/kg
6216.0000	Gloves, mittens and mitts	60%+US\$10/kg
6217.1000	Clothing accessories, nes	60%+US\$10/kg
6301.1000	Electric blankets	60%+ US\$10/kg
6301.2000	Blankets (excl. electric blankets) and travelling rugs, of wool...	60%+ US\$10,00/Kg
6301.3000	Blankets (excl. electric blankets) and travelling rugs, of cotton	60%+ US\$10,00/Kg
6301.4000	Blankets (excl. electric blankets), etc, of synthetic fibres	60%+ US\$10,00/Kg
6301.9000	Other blankets and travelling rugs, nes	60%+ US\$10,00/Kg
6302.1000	Bed linen, knitted or crocheted	60%+ US\$10,00/Kg
6302.2100	Printed bed-linen of cotton (excl. knitted or crocheted)	60%+ US\$10,00/Kg
6302.2200	Printed bed-linen of man-made fibres (excl. knitted or crocheted)	60%+ US\$10,00/Kg
6302.2900	Printed bed-linen of other textiles (excl. knitted or crocheted)	60%+ US\$10,00/Kg
6302.3100	Bed linen of cotton (excl. printed, knitted or crocheted)	60%+ US\$10,00/Kg
6302.3200	Bed linen of man-made fibres (excl. printed, knitted or crocheted)	50%+ US\$10,00/Kg
6302.3900	Bed linen of other textiles (excl. printed, knitted or crocheted)	50%+

		US\$10,00/Kg
6302.4000	Table linen, knitted or crocheted	50%+ US\$10,00/Kg
6302.5100	Table linen of cotton (excl. knitted or crocheted)	50%+ US\$10,00/Kg
6302.5300	Table linen of man-made fibres (excl. knitted or crocheted)	50%+ US\$10,00/Kg
6302.5900	Table linen of other textiles, nes (excl. knitted or crocheted)	50%+ US\$10,00/Kg
6302.6000	Toilet linen and kitchen linen, of terry fabrics, of cotton	50%+ US\$10,00/Kg
6302.9100	Toilet linen and kitchen linen of cotton, nes	50%+ US\$10,00/Kg
6302.9300	Toilet linen and kitchen linen of man-made fibres, nes	50%+ US\$10,00/Kg

6302.9900	Toilet linen and kitchen linen of other textiles, nes	50%+ US\$10,00/Kg
6304.1100	Knitted or crocheted bedspreads	50%+ US\$10,00/Kg
6304.1900	Other Bedspreads)	50%+ US\$10,00/Kg
6309.0000	Worn clothing and other worn articles	\$US\$20/kg
6402.9900	Footwear, nes, not covering the ankle, of rubber or plastics	60%+ US\$5,00/pr
6404.1100	Training shoes, etc, with rubber or plastic soles and textile uppers	60%+ US\$5,00/pr
6404.1900	Sports footwear, with rubber or plastic soles and textile uppers	60%+ US\$5,00/pr
6404.2000	Footwear with leather or composition leather soles and textile uppers	60%+ US\$5,00/pr
6405.1000	Footwear, with outer soles of leather or composition leather	60%+ US\$5,00/pr
6405.2000	Footwear, nes, with textile uppers	60%+ US\$5,00/pr
6405.9000	Footwear, nes	60%+ US\$5,00/pr
6801.0000	Setts, curbstones and flagstones, of natural stone (except slate)	40%
6802.1000	Tiles, cubes...; artificially coloured granules..., for mosaics	40%
6802.2300	Granite, cut/sawn, with flat/even surface	40%
6802.2900	Monumental/building stone, nes, cut/sawn, with flat/even surface	40%
6802.9100	Marble, travertine and alabaster, worked	40%
6802.9200	Calcareous stone (excl. marble, travertine and alabaster), worked	40%
6802.9300	Worked granite	40%
6802.9900	Monumental/building stone, nes, worked	40%
6803.0000	Worked slate and articles of slate or of agglomerated slate	40%
6811.4000	Articles of asbestos-cement of cellulose fibre cement containing asbestos	40%
6811.8100	Corrugated sheets not containing asbestos	40%
6811.8200	Other sheets, sheets, panels, tiles and similar articles not containing asbestos	40%
6811.8300	Tubes, pipes and tube or pipe fittings	40%
6811.8900	Other articles of asbestos cement of cellulose	40%
7113.1190	Other articles of jewellery & parts thereof of silver NES	40%
7113.1990	Other articles & parts of precious metal(EXCL. SILVER)	40%
7113.2090	Other articles of jewellery of base metal clad with precious metal	40%
7114.1100	Articles of goldsmiths' or silversmiths' wares of silver	40%
7114.1900	Articles of goldsmiths' or silversmiths' wares of precious metals, nes	40%
7114.2000	Articles of goldsmiths'... wares of base metal clad with precious metal	40%
7116.1000	Articles of natural or cultured pearls	40%
7116.2000	Articles of precious or semi-precious stones (excl. pearls)	40%
7117.1100	Cuff-links and studs of base metal (incl. plated)	40%
7117.1990	Other imitation jewellery of base metal (incl. plated), NES	40%

7117.9090	Other imitation jewellery (excl. of base metal)	40%
8418.2100	Compression type Refrigerator	60% + \$45 each
8418.2900	Other Refrigerators of a household type	60% + \$45 each
8516.6000	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	60% + \$45 each
8527.1200	Pocket size radio cassette players	60% + \$50 each
8528.7200	Other colour reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	60% + \$50 each
8528.7300	Other, black and white or other monochrome	60% + \$50 each.”
8703.1000	Vehicles for travelling on snow; golf cars, etc, with engines	60%
8703.2110	M.V. for racing...driver only, spark-ignition engine, capacity =<1000cc	60%
8703.2190	Other vehicles with spark-ignition engine of cylinder capacity =<1000cc	60%
8703.2210	M\ehicles constructed for racing purposes spark-ignition eng., capacity >1000 =<1500cc	60%
8703.2290	Other vehicles with spark-ignition engine of ... capacity >1000 =<1500cc	65%
8703.2311	M.V. for racing...driver only...spark-ignition...capacity >1500 =<2000CC	60%
8703.2319	Other m.v. with spark-ignition engine of cylinder capacity >1500 =<2000cc	70%
8703.2391	M.V. for racing..driver only...spark-ignition ..capacity >2000 =<3000cc	60%
8703.2399	Other m.v. with spark-ignition engine of cylinder capacity >2000 =<3000cc	75%
8703.2410	M.V. for racing...driver only, spark ignition engine, capacity >3000cc	60%
8703.2490	Other vehicles with spark-ignition engine of cylinder capacity >3000cc	80%
8703.3110	Motor vehicles for racing, driver only, diesel engine, capacity =<1500c	60%
8703.3190	Other vehicles with diesel... engine of cylinder capacity =<1500cc	60%
8703.3211	M.V. for racing, driver only, diesel engine, capacity >1500 =<2000cc	60%
8703.3219	Other vehicles with diesel...engine of cylinder capacity >1500 =<2000cc	80%
8703.3291	M.V. for racing, driver only, diesel engine, capacity >2000 =<2500cc	60%
8703.3299	Other vehicles with diesel... engine of cylinder capacity >2000 =<2500cc	80%
8703.3310	Motor vehicles for racing , driver only, diesel engine , capacity >2500cc	60%
8703.3390	Other vehicles with diesel... engine of cylinder capacity >2500cc	80%
8703.9010	Other motor vehicles for racing, driver only, nes	60%
8703.9090	Other motor vehicles for the transport of persons, n.e.s	60%
8704.2120	Motor vehicles for the transport of goods being double cab vehicles	60%
8704.3120	Double cab/twin cab petrol engine	60%
9404.1000	Mattress supports	40%
9404.2100	Mattresses of cellular rubber or plastics	40%
9404.2900	Mattresses of materials, nes	40%

9404.9000	Articles of bedding, stuffed, etc (excl. mattresses and sleeping bags)	40%
9405.2090	Electric table, desk, bedside or floor-standing lamps nes	40%
9405.6000	[Item repealed by s.i 120 of 2008]	
9503.0000	Tricycles, scooters, pedal... etc reduced size models and similar recreational models	40%
9613.1000	Pocket lighters, gas fuelled, non-refillable	40%
9613.2000	Pocket lighters, gas fuelled, refillable	40%
9613.8000	Lighters, nes	40%
9613.9000	Parts of lighters (excl. flint and wicks)	40%
9614.0000	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	40%
9701.1000	Paintings, drawings and pastels executed entirely by hand	40%
9701.9000	Collages and similar decorative plaques, executed entirely by hand	40%
62064.000	Women's or girls' blouses, shirts, etc, of man-made fibres	60%+US\$10/ kg
61051000	Men's or boys' shirts of cotton, knitted or crocheted	60%+US\$10/ kg
61052000	Men's or boys' shirts of man-made fibres, knitted or crocheted	60%+US\$10/ kg
61059000	Men's or boys' shirts of other textiles, nes, knitted or crocheted	60%+US\$10/ kg
61061000	Women's or girls' blouses, etc, of cotton, knitted or crocheted	60%+US\$10/ kg
61062000	Women's or girls' blouses, etc, of man-made fibres, knitted or crocheted	60%+US\$10/ kg
61069000	Women's or girls' blouses, etc, of other textiles, knitted or crocheted	60%+US\$10/ kg
61082200	Women's or girls' briefs, etc, of man-made fibres, knitted or crocheted	60%+US\$10/ kg