

## Statutory Instrument 123 of 2023.

Customs and Excise (General) (Amendment) Regulations, 2023  
(No. 114)

IT is hereby notified that the Minister of Finance and Economic Development has, in terms of section 235, as read with section 120 of the Customs and Excise Act [*Chapter 23:02*], made the following regulations:—

1. These regulations may be cited as the Customs and Excise (General) (Amendment) Regulations, 2023 (No. 114).

2. The Customs and Excise (General) Regulations, 2001, published in Statutory Instrument 154 of 2001, (hereinafter referred to as the principal regulations), are amended by the deletion of section 144LA (*Rebate of duty on engine spares and components of Air Zimbabwe*) and substitution with the following—

*“Rebate of duty on engine spares and components of Air Zimbabwe*

**144LA.** (1) Subject to this section and to such conditions as the Commissioner-General may fix, a rebate of duty shall (with effect from the 1st January, 2022 to 31st December, 2023) be granted on engine spares and components for Air Zimbabwe with the following tariff headings and subheadings—

Heading No.	Commodity Code	Description of Goods
<b>27.07</b>	2707.10.00	- Benzol (benzene)
	2707.20.00	- Toluol (toluene)
	2707.30.00	- Xylol (xylenes)
	2707.99.00	-- Other
<b>27.10</b>	2710.12.11	---- Aviation spirit
	2710.19.11	---- Kerosene type jet fuel having a density at 20°C (expressed in kilograms per litre of less than 0.8962 and a flash point (closed test at sea level) of less than 66°C
<b>28.01</b>	2801.10.00	- Chlorine
<b>28.05</b>	2805.40.00	- Mercury
<b>29.01</b>	2901.21.00	-- Ethylene

Customs and Excise (General) (Amendment) Regulations, 2023  
(No. 114)

Heading No.	Commodity Code	Description of Goods
<b>29.02</b>	2902.20.00	- Benzene
	2902.30.00	- Toluene
<b>29.03</b>	2903.22.00	- - Trichloroethylene
<b>29.05</b>	2905.11.00	- - Methanol (methyl alcohol)
	2905.12.00	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)
	2905.13.00	- - Butan-1-ol (n-butyl alcohol)
	2905.19.00	- - Other
<b>29.06</b>	2906.21.00	- - Benzyl alcohol
<b>32.08</b>	3208.10.00	- Based on polyesters
	3208.20.00	- Based on acrylic or vinyl polymers
	3208.90.00	- Other
<b>32.09</b>	3209.10.11	- - - - Pigmented
	3209.10.19	- - - - Other
	3209.10.91	- - - - Pigmented
	3209.10.99	- - - - Other
	3209.90.11	- - - - Pigmented
	3209.90.19	- - - - Other
	3209.90.91	- - - - Pigmented
	3209.90.99	- - - - Other
<b>32.10</b>	3210.00.11	- - - - Pigmented
	3210.00.19	- - - - Other
	3210.00.31	- - - - Pigmented
	3210.00.39	- - - - Other
	3210.00.91	- - - - Pigmented and prepared water pigments
	3210.00.99	- - - - Other
<b>32.11</b>	3211.00.00	PREPARED DRIERS.
<b>32.14</b>	3214.10.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings
	3214.90.00	- Other
<b>32.15</b>	3215.90.00	- Other

## S.I. 123 of 2023

Heading No.	Commodity Code	Description of Goods
33.07	3307.90.90	- - - Other
34.02	3402.49.00	- - Other
34.02	3402.90.90	- - - Other
34.04	3404.90.00	- Other
34.05	3405.40.00	- Scouring pastes and powders and other scouring preparations
	3405.90.00	- Other
35.04	3504.00.00	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED.
35.05	3505.20.99	- - - - Other
35.06	3506.10.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg
	3506.91.00	- - Adhesives based on polymers of heading 39.01 to 39.13 or on rubber
	3506.99.00	- - Other
36.03		SAFETY FUSES; DETONATING CORDS; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS.
36.04	3604.90.90	- - - Other
37.02	3702.10.00	- For X-ray
37.05	3705.00.00	PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM.
38.08	3808.91.10	- - - Insecticides in containers exceeding 20 l or 5 kg
	3808.91.90	- - - Other
	3808.94.10	- - - In containers exceeding 20 l or 5 kg
	3808.94.90	- - - Other
	3808.99.90	- - - Other
38.11	3811.19.00	- - Other
	3811.29.00	- - Other
	3811.90.00	- Other

Customs and Excise (General) (Amendment) Regulations, 2023  
(No. 114)

Heading No.	Commodity Code	Description of Goods
<b>38.12</b>	3812.10.00	- Prepared rubber accelerators
	3812.31.00	-- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)
	3812.39.00	-- Other
<b>38.13</b>	3813.00.00	PREPARATIONS AND CHARGES FOR FIRE EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES.
<b>38.14</b>	3814.00.00	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS.
<b>30.15</b>	3815.19.00	-- Other
<b>38.18</b>	3818.00.00	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS.
<b>38.19</b>	3819.00.00	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS.
<b>39.17</b>	3917.21.90	--- Other
	3917.23.10	--- Tubes having an external diameter of not less than 18 mm and not more than 28 mm
	3917.23.90	--- Tubes having an external diameter exceeding 610 mm
	3917.29.90	--- Other
	3917.31.90	--- Other
	3917.32.90	--- Other
	3917.33.90	--- Other
	3917.39.90	--- Other
	3917.40.00	- Fittings
<b>39.18</b>	3918.10.00	- Of polymers of vinyl chloride
	3918.90.00	- Of other plastics

S.I. 123 of 2023

Heading No.	Commodity Code	Description of Goods
<b>39.19</b>	3919.10.00	- In rolls of a width not exceeding 20 cm
	3919.90.90	- - - Other
<b>39.20</b>	3920.99.90	- - - Other
<b>39.21</b>	3921.90.90	- - - Other
<b>39.22</b>	3922.20.00	- Lavatory seats and covers
	3922.90.00	- Other
<b>39.23</b>	3923.21.00	- - Of polymers of ethylene
	3923.29.00	- - Of other plastics
	3923.90.90	- - - Other
<b>39.24</b>		TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND HYGIENIC OR TOILET ARTICLES, OF PLASTICS.
<b>39.26</b>	3926.30.00	- Fittings for furniture, coachwork or the like
	3926.90.10	- - - Ear plugs, ear defenders, welders protective face masks and shields for industrial workers
	3926.90.90	- - - Other
<b>40.08</b>	4008.11.00	- - Plates, sheets and strip
	4008.29.00	- - Other
<b>40.09</b>	4009.41.00	- - Without fittings
	4009.42.00	- - With fittings
<b>40.11</b>	4011.30.00	- Of a kind used on aircraft
<b>40.12</b>	4012.13.00	- - Of a kind used on aircraft
<b>40.13</b>	4013.90.10	- - - Of a kind normally used on aircraft
<b>40.16</b>	4016.10.90	- - - Other
	4016.91.00	- - Floor covering and mats
	4016.93.30	- - - Oil seals
	4016.93.60	- - - Gaskets and oil seals for aircraft
	4016.93.90	- - - Other
	4016.99.30	- - - Other aircraft parts of rubber and bead seaters
<b>41.02</b>	4102.29.00	- - Other

Customs and Excise (General) (Amendment) Regulations, 2023  
(No. 114)

Heading No.	Commodity Code	Description of Goods
<b>48.03</b>	4803.00.00	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER AND OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS.
<b>48.14</b>	4814.20.00	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics
	4814.90.00	- Other
<b>48.17</b>	4817.20.00	- Letter cards, plain postcards and correspondence cards
	4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
<b>48.18</b>	4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels
	4818.30.00	- Tablecloths and serviettes
	4818.90.00	- Other
<b>48.19</b>	4819.40.00	- Other sacks and bags, including cones
	4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like
<b>48.21</b>	4821.10.00	- Printed
	4821.90.90	- - - Other
<b>48.23</b>	4823.69.00	- - Other
	4823.90.90	- - - Other
<b>49.01</b>	4901.99.10	- - - Textbooks
	4901.99.90	- - - Other
<b>49.03</b>	4903.00.00	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS.

S.I. 123 of 2023

Heading No.	Commodity Code	Description of Goods
<b>49.08</b>	4908.10.00	- Transfers (decalcomanias), vitrifiable
	4908.90.00	- Other
<b>49.11</b>	4911.99.30	- - - Tickets
	4911.99.90	- - - Other
<b>57.01</b>	5701.90.00	- Of other textile materials
<b>57.03</b>	5703.90.00	- Of other textile materials
<b>57.04</b>	5704.90.00	- Other
<b>57.05</b>	5705.00.00	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP.
<b>59.05</b>	5905.00.00	TEXTILE WALL COVERINGS.
<b>59.06</b>	5906.10.00	- Adhesive tape of a width not exceeding 20 cm
<b>59.11</b>	5911.90.00	- Other
<b>63.01</b>	6301.90.00	- Other blankets and travelling rugs
<b>63.02</b>	6302.91.00	- - Of cotton
	6302.93.00	- - Of man-made fibres
	6302.99.00	- - Of other textile materials
<b>63.04</b>	6304.99.00	- - Not knitted or crocheted, of other textile materials
<b>63.07</b>	6307.20.00	- Life-jackets and life-belts
<b>68.12</b>	6812.91.00	- - Clothing, clothing accessories, footwear and headgear
	6812.99.00	- - Other
<b>68.13</b>	6813.20.00	- Containing asbestos
	6813.81.00	- - Brake linings and pads
	6813.89.00	- - Other
<b>69.10</b>	6910.10.00	- Of porcelain or china
	6910.90.00	- Other
<b>69.11</b>	6911.10.00	- Tableware and kitchenware
	6911.90.00	- Other

Customs and Excise (General) (Amendment) Regulations, 2023  
(No. 114)

Heading No.	Commodity Code	Description of Goods
<b>69.12</b>	6912.00.00	CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN OR CHINA.
<b>69.14</b>	6914.90.90	- - - Other
<b>70.07</b>	7007.11.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels
	7007.21.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft, or vessels
<b>70.10</b>	7010.20.00	- Stoppers, lids and other closures
<b>70.11</b>	7011.10.00	- For electric lighting
<b>70.13</b>	7013.37.00	-- Other
	7013.99.00	-- Other
<b>70.14</b>	7014.00.00	SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING 70.15), NOT OPTICALLY WORKED.
<b>70.19</b>	7019.90.00	- Other
<b>70.20</b>	7020.00.00	OTHER ARTICLES OF GLASS.
<b>72.15</b>	7215.90.00	- Other
<b>75.16</b>	7216.99.00	-- Other
<b>72.17</b>	7217.90.00	- Other
<b>72.22</b>	7222.19.00	-- Other
	7222.30.00	- Other bars and rods
<b>72.23</b>	7223.00.00	WIRE OF STAINLESS STEEL.
<b>72.28</b>	7228.60.00	- Other bars and rods
	7228.70.00	- Angles, shapes and sections
	7228.80.00	- Hollow drill bars and rods
<b>73.01</b>	7301.10.00	- Sheet piling
	7301.20.00	- Angles, shapes and sections
<b>73.03</b>	7303.00.00	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON.
<b>73.04</b>	7304.90.00	- Other



S.I. 123 of 2023

<b>Heading No.</b>	<b>Commodity Code</b>	<b>Description of Goods</b>
<b>73.05</b>	7305.90.00	- Other
<b>73.06</b>	7306.90.10	- - - Tubes and pipes of mild steel, enamelled, open seam, the outside diameter being confined to sizes 18mm, inclusive or, if in non-metric sizes, to nominal sizes 3/4 or 1 inch, and the thickness being confined to 1.4 to 1.9mm, inclusive, or, if in non-metric sizes, to 0.056 to 0.072 inches, inclusive
	7306.90.90	- - - Other
<b>73.07</b>	7307.11.00	- - Of non-malleable cast iron
	7307.19.00	- - Other
	7307.21.00	- - Flanges
	7307.22.00	- - Threaded elbows, bends and sleeves
	7307.23.00	- - Butt welding fittings
	7307.29.00	- - Other
	7307.91.00	- - Flanges
	7307.92.00	- - Threaded elbows, bends and sleeves
	7307.93.00	- - Butt welding fittings
<b>73.11</b>	7311.00.10	- - - Of a capacity of 30 kgs or more
	7311.00.20	- - - Of a capacity less than 30 kgs
<b>73.12</b>	7312.10.00	- Stranded wire, ropes and cables
	7312.90.00	- Other
<b>73.18</b>	7318.15.00	- - Other screws and bolts, whether or not with their nuts or washers
	7318.16.00	- - Nuts
	7318.22.00	- - Other washers
	7318.23.00	- - Rivets
	7318.24.00	- - Cotters and cotter-pins
	7318.29.00	- - Other
<b>73.19</b>	7319.40.00	- Safety pins and other pins
	7319.90.00	- Other
<b>73.20</b>	7320.90.00	- Other

Customs and Excise (General) (Amendment) Regulations, 2023  
(No. 114)

Heading No.	Commodity Code	Description of Goods
<b>73.23</b>	7323.93.00	- - Of stainless steel
	7323.99.00	- - Other
<b>73.26</b>	7326.90.30	- - - Honeycomb and similar floor plates or tiles
	7326.90.99	- - - - Other
<b>74.07</b>	7407.29.00	- - Other
<b>74.08</b>	7408.29.00	- Other
<b>74.09</b>	7409.39.00	- - Other
<b>74.11</b>	7411.29.90	- - - Other
<b>74.13</b>	7413.00.00	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED
<b>74.19</b>	7419.20.00	- Cast, moulded, stamped or forged, but not further worked
	7419.80.00	- Other
<b>75.05</b>	7505.12.00	- - Of nickel alloys
<b>75.08</b>	7508.90.00	- Other
<b>76.04</b>	7604.29.00	- - Other
<b>76.06</b>	7606.91.00	- - Of aluminium, not alloyed
	7606.92.00	- - Of aluminium alloys
<b>76.07</b>	7607.19.10	- - - Aluminium foil
	7607.19.90	- - - Other
<b>76.08</b>	7608.20.00	- Of aluminium alloys
<b>76.09</b>	7609.00.00	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES).
<b>76.13</b>	7613.00.00	ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS.
<b>76.14</b>	7614.90.00	- Other
<b>76.15</b>	7615.10.00	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like

S.I. 123 of 2023

Heading No.	Commodity Code	Description of Goods
<b>76.16</b>	7616.10.00	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles
	7616.99.99	- - - - Other
<b>79.07</b>	7907.00.90	- - - Other
<b>80.07</b>	8007.00.00	OTHER ARTICLES OF TIN.
<b>81.01</b>	8101.96.00	- - Wire
<b>81.04</b>	8104.90.00	- Other
<b>81.08</b>	8108.90.00	- Other
<b>81.09</b>	8109.99.00	- - Other
<b>81.12</b>	8112.69.00	- - Other
<b>82.03</b>	8203.10.00	- Files, rasps and similar tools
	8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools
	8203.30.00	- Metal cutting shears and similar tools
	8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools
<b>82.04</b>	8204.11.00	- - Non-adjustable
	8204.12.00	- - Adjustable
	8204.20.00	- Interchangeable spanner sockets with or without handles
<b>82.05</b>	8205.10.00	- Drilling, threading or tapping tools
	8205.40.00	- Screwdrivers
	8205.59.10	- - - Pistols, guns or cans for oil or grease
	8205.59.90	- - - Other
	8205.70.00	- Vices, clamps and the like
	8205.90.10	- - - Sets comprised mainly of tools of subheading 8205.51.90
	8205.90.90	- - - Other
<b>82.06</b>	8206.00.10	- - - Sets comprised mainly of tools of subheading 8205.51.90
	8206.00.90	- - - Other

Customs and Excise (General) (Amendment) Regulations, 2023  
(No. 114)

Heading No.	Commodity Code	Description of Goods
<b>83.01</b>	8301.10.10	--- Unplated component parts of key-operated locks, imported completely knocked down so that no two parts are in an assembled condition, except as noted below, but excluding bolt heads, shut heads, springs, keys and undrilled spindles. (Bolt laths may be assembled but shall not have separable heads fitted; fore-ends may have lugs welded thereto; cases may have for-ends affixed together with minor parts such as pivots, guides and spacers)
	8301.10.90	--- Other
	8301.30.90	--- Other
	8301.40.90	--- Other
	8301.60.00	- Parts
	8301.70.10	--- Blanks
	8301.70.90	--- Other
<b>83.02</b>	8302.10.00	- Hinges
	8302.49.10	--- Door and window fittings
	8302.49.90	--- Other
	8302.50.00	- Hat racks, hat pegs, brackets and similar fixtures
<b>83.09</b>	8309.90.00	- Other
<b>83.10</b>	8310.00.00	SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES, AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 94.05.
<b>83.11</b>	8311.10.00	- Coated electrodes of base metal, for electric arc-welding
	8311.30.00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame
	8311.90.00	- Other
<b>84.02</b>	8402.12.00	-- Water tube boilers with a steam production not exceeding 45 t per hour
	8402.20.00	- Super-heated water boilers
	8402.90.00	- Parts

S.I. 123 of 2023

Heading No.	Commodity Code	Description of Goods
<b>84.03</b>	8403.10.00	- Boilers
	8403.90.00	- Parts
<b>84.07</b>	8407.10.00	- Aircraft engines
<b>84.09</b>	8409.10.00	- For aircraft engines
<b>84.11</b>	8411.11.00	-- Of a thrust not exceeding 25 kN
	8411.12.00	-- Of a thrust exceeding 25 kN
	8411.21.00	-- Of a power not exceeding 1,100 kW
	8411.22.00	-- Of a power exceeding 1,100 kW
	8411.81.00	-- Of a power not exceeding 5,000 kW
	8411.91.00	- - Of turbo-jets or turbo-propellers
	8411.99.00	-- Other
<b>84.12</b>	8412.29.00	-- Other
<b>84.13</b>	8413.30.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines
	8413.81.00	-- Pumps
	8413.91.00	-- Of pumps
<b>84.14</b>	8414.10.00	- Vacuum pumps
	8414.30.00	- Compressors of a kind used in refrigerating equipment
	8414.40.00	- Air compressors mounted on a wheeled chassis for towing
	8414.51.90	--- Other
	8414.59.90	--- Other
	8414.90.00	- Parts
<b>84.15</b>	8415.83.00	-- Not incorporating a refrigerating unit
	8415.90.00	- Parts
<b>84.18</b>	8418.69.90	--- Other
<b>84.21</b>	8421.23.00	- - Oil or petrol filters for internal combustion engines
	8421.31.00	- - Intake air filters for internal combustion engines
	8421.99.00	-- Other

Customs and Excise (General) (Amendment) Regulations, 2023  
(No. 114)

Heading No.	Commodity Code	Description of Goods
<b>84.23</b>	8423.89.00	- - Other
	8423.90.10	- - - Weights
	8423.90.90	- - - Other
<b>84.24</b>	8424.10.00	- Fire extinguishers, whether or not charged
	8424.20.00	- Spray guns and similar appliances
	8424.90.00	- Parts
<b>84.25</b>	8425.42.00	- - Other jacks and hoists, hydraulic
	8425.49.00	- - Other
<b>84.52</b>	8452.29.00	- - Other
	8452.90.10	- - - Furniture bases and covers for sewing machines and parts thereof
	8452.90.90	- - - Other parts of sewing machines
<b>84.58</b>	8458.99.00	- - Other
<b>84.59</b>	8459.29.00	- - Other
	8459.39.00	- - Other
	8459.59.00	- - Other
	8459.69.00	- - Other
	8459.70.00	- Other threading or tapping machines
<b>84.60</b>	8460.19.00	- - Other
	8460.29.00	- - Other
	8460.39.00	- - Other
	8460.90.00	- Other
<b>84.63</b>	8463.90.00	- Other
<b>84.66</b>	8466.10.00	-Tool holders and self-opening die heads
	8466.93.00	- - For machines of headings 84.56 to 84.61
<b>84.67</b>	8467.11.90	- - - Other
	8467.19.90	- - - Other
	8467.21.00	- - Drills of all kinds
	8467.89.00	- - Other
	8467.99.00	- - Other

## S.I. 123 of 2023

Heading No.	Commodity Code	Description of Goods
<b>84.68</b>	8468.80.00	- Other machinery and apparatus
	8468.90.00	- Parts
<b>84.71</b>	8471.30.00	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display
	8471.41.00	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined
	8471.49.00	- - Other, presented in the form of systems
	8471.50.00	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units
	8471.60.90	- - - Other
	8471.70.00	- Storage units
	8471.80.00	- Other units of automatic data processing machines
	8471.90.00	- Other
<b>84.73</b>	8473.30.00	- Parts and accessories of the machines of heading 84.71
<b>84.81</b>	8481.10.00	- Pressure-reducing valves
	8481.20.00	- Valves for oleohydraulic or pneumatic transmissions
	8481.30.00	- Check (nonreturn) valves
	8481.40.00	- Safety or relief valves
	8481.80.10	- - - Taps and corks
	8481.80.90	- - - Other
	8481.90.00	- Parts

Customs and Excise (General) (Amendment) Regulations, 2023  
(No. 114)

Heading No.	Commodity Code	Description of Goods
<b>84.82</b>	8482.10.00	- Ball bearings
	8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies
	8482.30.00	- Spherical roller bearings
	8482.40.00	- Needle roller bearings, including cage and needle roller assemblies
	8482.50.00	- Other cylindrical roller bearings, including cage and roller assemblies
	8482.80.00	- Other, including combined ball/roller bearings
	8482.91.00	- - Balls, needles and rollers
	8482.99.00	- - Other
<b>84.83</b>	8483.10.00	- Transmission shafts (including cam shafts and crank shafts) and cranks
	8483.20.00	- Bearing housings, incorporating ball or roller bearings
	8483.30.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings
	8483.40.10	- - - Parts of internal combustion piston engines other than aircraft
	8483.40.90	- - - Other
	8483.50.00	- Flywheels and pulleys, including pulley blocks
	8483.60.00	- Clutches and shaft couplings (including universal joints)
	8483.90.00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts
<b>84.84</b>	8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal
	8484.20.00	- Mechanical seals
	8484.90.00	- Other
<b>85.01</b>	8501.10.00	- Motors of an output not exceeding 37.5 W
	8501.20.00	- Universal AC/DC motors of an output exceeding 37.5 W



## S.I. 123 of 2023

Heading No.	Commodity Code	Description of Goods
<b>85.01</b>	8501.31.00	-- Of an output not exceeding 750 W
	8501.32.00	-- Of an output exceeding 750 W but not exceeding 75 kW
	8501.33.00	-- Of an output exceeding 75 kW but not exceeding 375 kW
	8501.34.00	-- Of an output exceeding 375 kW
	8501.40.10	--- Single-phase induction motors of a power rating of not less than 0.18 kW and not more than 2.6 kW of a voltage from 110V to 550V and a motor speed of not less than 700 or more than 3 000 revolutions per minute, but excluding submersible motors, geared motors, motors identifiable as flame-proof and motors equipped with brakes or clutches
	8501.40.90	--- Other
	8501.51.00	-- Of an output not exceeding 750 W
	8501.53.90	--- Other AC generators (alternators)
	8501.61.00	-- Of an output exceeding 75 kVA
	8501.62.00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA
	8501.63.00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA
	8501.64.00	-- Of an output exceeding 750 kVA
<b>85.02</b>	8502.11.00	-- Of output not exceeding 75 kVA
	8502.13.00	-- Of an output exceeding 375 kVA
	8502.20.00	-- Generating sets with spark ignition internal combustion piston engines
	8502.39.00	-- Other
	8502.40.00	- Electric rotary converters
<b>85.03</b>	8503.00.10	--- Wound
	8503.00.90	--- Other

Customs and Excise (General) (Amendment) Regulations, 2023  
(No. 114)

Heading No.	Commodity Code	Description of Goods
<b>85.04</b>	8504.10.10	- - - Ballasts for discharge lamps or tubes not exceeding 100 W
	8504.10.90	- - - Other
	8504.31.10	- - - Of a capacity not exceeding 100 W
	8504.31.90	- - - Other
	8504.32.00	- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA
	8504.33.00	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA
	8504.34.00	- - Having a power handling capacity exceeding 500 kVA
	8504.40.00	- Static converters
	8504.50.00	- Other inductors
	8504.90.00	- Parts
<b>85.05</b>	8505.19.00	- - Other
	8505.20.00	- Electro-magnetic couplings, clutches and brakes
	8505.90.00	- Other, including parts
<b>85.06</b>	8506.10.00	- Manganese dioxide
	8506.30.00	- Mercuric oxide
	8506.40.00	- Silver oxide
	8506.50.00	- Lithium
	8506.60.00	- Air-zinc
	8506.80.00	- Other primary cells and primary batteries
	8506.90.00	- Parts
<b>85.07</b>	8507.10.00	- Lead-acid, of a kind used for starting piston engines
	8507.30.00	- Nickel-cadmium
	8507.80.00	- Other accumulators
	8507.90.90	- - - Other

S.I. 123 of 2023

Heading No.	Commodity Code	Description of Goods
<b>85.11</b>	8511.10.00	- Sparking plugs
	8511.30.00	- Distributors; ignition coils
	8511.40.00	- Starter motors and dual purpose starter-generators
	8511.50.00	- Other generators
	8511.80.00	- Other equipment
	8511.90.00	- Parts
<b>85.12</b>	8512.20.00	- Other lighting or visual signalling equipment
	8512.30.00	- Sound signalling equipment
	8512.40.00	- Windscreen wipers, defrosters and demisters
	8512.90.00	- Parts
<b>85.13</b>	8513.10.90	- - - Other
	8513.90.00	- Parts
<b>85.16</b>	8516.80.90	- - - Other
	8516.90.00	- Parts
<b>85.18</b>	8518.29.00	- - Other
	8518.30.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers
	8518.40.00	- Audio frequency electric amplifiers
	8518.90.00	- Parts
<b>85.21</b>	8521.10.00	- Magnetic tape-type
<b>85.22</b>	8522.90.91	- - - - Accessories of apparatus of heading No. 85.19 to 85.21
<b>85.25</b>	8525.50.10	- - - For use in connection with aircraft communication or navigation
	8525.60.10	- - - For use in connection with aircraft communication or navigation
	8525.81.10	- - - For use in connection with aircraft communication or navigation
	8525.81.90	- - - Other

Customs and Excise (General) (Amendment) Regulations, 2023  
(No. 114)

Heading No.	Commodity Code	Description of Goods
<b>85.26</b>	8526.10.00	- Radar apparatus
	8526.91.10	- - - For use in connection with aircraft communication or navigation
	8526.92.20	- - - For use in connection with aircraft communication or navigation
<b>85.27</b>	8527.13.10	- - - For use in connection with aircraft communication or navigation
	8527.13.90	- - - Other
	8527.19.10	- - - For use in connection with aircraft communication or navigation
	8527.19.90	- - - Other
	8527.21.00	- - Combined with sound recording or reproducing apparatus
<b>85.28</b>	8528.59.00	- - Other
	8528.69.00	- - Other
<b>85.29</b>	8529.10.00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith
	8529.90.10	- - - Incorporating a printed circuit board
	8529.90.90	- - - Other
<b>85.30</b>	8530.80.00	- Other equipment
	8530.90.00	- Parts
<b>85.31</b>	8531.10.10	- - - Fire alarms
	8531.10.90	- - - Other
	8531.20.90	- - - Other
	8531.80.00	- Other apparatus
	8531.90.00	- Parts

## S.I. 123 of 2023

Heading No.	Commodity Code	Description of Goods
<b>85.32</b>	8532.10.00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)
	8532.21.00	-- Tantalum
	8532.22.00	-- Aluminium electrolytic
	8532.23.00	-- Ceramic dielectric, single layer
	8532.24.00	-- Ceramic dielectric, multilayer
	8532.25.00	-- Dielectric of paper or plastics
	8532.29.00	-- Other
	8532.30.00	- Variable or adjustable (pre-set) capacitors
	8532.90.00	- Parts
<b>85.33</b>	8533.10.00	- Fixed carbon resistors, composition or film types
	8533.90.00	- Parts
<b>85.34</b>	8534.00.00	PRINTED CIRCUITS.
<b>85.35</b>	8535.10.00	- Fuses
	8535.21.00	-- For a voltage of less than 72.5 kV
	8535.29.00	-- Other
	8535.30.00	- Isolating switches and make-and-break switches
	8535.40.00	- Lightning arresters, voltage limiters and surge suppressors
	8535.90.00	- Other
<b>85.36</b>	8536.10.00	- Fuses
	8536.20.10	--- Automatic circuit breakers with a breaking capacity of 6 kPa and below
	8536.20.90	--- Other
	8536.30.00	- Other apparatus for protecting electrical circuits
	8536.41.00	-- For a voltage not exceeding 60 V
	8536.49.00	-- Other
	8536.50.00	- Other switches
	8536.61.00	-- Lamp-holders
	8536.69.00	-- Other

Customs and Excise (General) (Amendment) Regulations, 2023  
(No. 114)

Heading No.	Commodity Code	Description of Goods
<b>85.37</b>	8537.10.00	- For a voltage not exceeding 1,000 V
	8537.20.10	--- Motor control panels
	8537.20.90	--- Other
<b>85.38</b>	8538.90.00	- Other
<b>85.39</b>	8539.29.00	-- Other
	8539.31.00	-- Fluorescent, hot cathode
	8539.39.10	--- Fluorescent bulbs and tubes
	8539.39.90	--- Other
	8539.90.00	- Parts
<b>85.41</b>	8541.10.00	- Diodes, other than photosensitive or light-emitting diodes (LED)
	8541.21.00	-- With a dissipation rate of less than 1 W
	8541.29.00	-- Other
	8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices
	8541.41.00	-- Light-emitting diodes (LED)
	8541.42.00	-- Photovoltaic cells not assembled in modules or made up into panels
	8541.43.00	-- Photovoltaic cells assembled in modules or made up into panels
	8541.49.00	-- Other
	8541.51.00	-- Semiconductor-based transducers
	8541.59.00	-- Other
	8541.90.00	- Parts
<b>85.42</b>	8542.39.00	-- Other
	8542.90.00	- Parts
<b>85.43</b>	8543.20.00	- Signal generators
	8543.30.00	- Machines and apparatus for electroplating, electrolysis or electrophoresis
	8543.90.00	- Parts

## S.I. 123 of 2023

Heading No.	Commodity Code	Description of Goods
<b>85.44</b>	8544.11.00	-- Of copper
	8544.19.00	-- Other
	8544.20.90	--- Other
	8544.30.00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships
	8544.42.00	-- Fitted with connectors
	8544.49.00	-- Other
	8544.60.99	---- Other
<b>85.45</b>	8545.19.00	-- Other
	8545.20.00	- Brushes
<b>85.46</b>	8546.10.00	- Of glass
	8546.20.00	- Of ceramics
	8546.90.00	- Other
<b>85.47</b>	8547.20.00	- Insulating fittings of plastics
	8547.90.90	--- Other
<b>86.08</b>	8608.00.00	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS OF THE FOREGOING.
<b>86.09</b>		CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT.
<b>87.09</b>	8709.90.00	- Parts

Customs and Excise (General) (Amendment) Regulations, 2023  
(No. 114)

Heading No.	Commodity Code	Description of Goods
<b>88.02</b>	8802.20.90	- - - Other
	8802.30.10	- - - Shown to the satisfaction of the controlling officer to be for the purpose of being wholly or almost wholly operated for hire or reward in the normal course of the aircraft operator's business, as such under a permit issued in terms of the Air Service Act [ <i>Chapter 13:01</i> ]
	8802.30.90	- - - Other
	8802.40.10	- - - Shown to the satisfaction of the controlling officer to be for the purpose of being wholly or almost wholly operated for hire or reward in the normal course of the aircraft operator's business, as such under a permit issued in terms of the Air Service Act [ <i>Chapter 13:01</i> ]
	8802.40.90	- - - Other
<b>88.05</b>	8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof
	8805.29.00	- - Other
<b>88.07</b>	8807.10.10	- - - Of goods of commodity codes 8802.11.10, 8802.12.10 and 8802.20.10
	8807.10.90	- - - Other
	8807.20.10	- - - Of goods of commodity codes 8802.11.10, 8802.12.10 and 8802.20.10
	8807.20.90	- - - Other
	8807.30.10	- - - Of goods of commodity codes 8802.11.10, 8802.12.10 and 8802.20.10
	8807.30.90	- - - Other
	8807.90.10	- - - Of goods of commodity codes 8802.11.10, 8802.12.10 and 8802.20.10
	8807.90.90	- - - Other
<b>90.02</b>	9002.19.00	- - Other
	9002.90.00	- Other
<b>90.04</b>	9004.90.90	- - - Other



## S.I. 123 of 2023

Heading No.	Commodity Code	Description of Goods
<b>90.08</b>	9008.50.20	- - - Microfilm, microfiche or other microform readers, whether or not capable of producing copies
	9008.50.31	- - - - Apparatus specially designed for projecting X-ray photographs
<b>90.14</b>	9014.10.00	- Direction finding compasses
	9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)
	9014.80.00	- Other instruments and appliances
	9014.90.00	- Parts and accessories
<b>90.20</b>	9020.00.00	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS.
<b>90.24</b>	9024.10.00	- Machines and appliances for testing metals
	9024.80.00	- Other machines and appliances
	9024.90.00	- Parts and accessories
<b>90.25</b>	9025.11.00	- - Liquid-filled, for direct reading
	9025.19.00	- - Other
	9025.80.00	- Other instruments
	9025.90.00	- Parts and accessories
<b>90.26</b>	9026.10.00	- For measuring or checking the flow or level of liquids
	9026.20.00	- For measuring or checking pressure
	9026.80.00	- Other instruments or apparatus
	9026.90.00	- Parts and accessories
<b>90.27</b>	9027.10.00	- Gas or smoke analysis apparatus
<b>90.29</b>	9029.10.00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like
	9029.20.00	- Speed indicators and tachometers; stroboscopes
	9029.90.00	- Parts and accessories

Customs and Excise (General) (Amendment) Regulations, 2023  
(No. 114)

Heading No.	Commodity Code	Description of Goods
<b>90.30</b>	9030.20.00	- Oscilloscopes and oscillographs
	9030.31.00	- - Multimeters without a recording device
	9030.39.00	- - Other, with a recording device
	9030.84.00	- - Other, with a recording device
	9030.89.00	- - Other
	9030.90.00	- Parts and accessories
<b>90.31</b>	9031.10.00	- Machines for balancing mechanical parts
	9031.20.00	- Test benches
	9031.80.00	- Other instruments, appliances and machines
	9031.90.00	- Parts and accessories
<b>90.32</b>	9032.10.00	- Thermostats
	9032.81.00	- - Hydraulic or pneumatic
	9032.89.00	- - Other
	9032.90.00	- Parts and accessories
<b>90.33</b>	9033.00.00	PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90.
<b>91.04</b>	9104.00.00	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS.
<b>91.14</b>	9114.90.00	- Other
<b>94.01</b>	9401.10.00	- Seats of a kind used for aircraft
<b>94.03</b>	9403.60.00	- Other wooden furniture
	9403.70.00	- Furniture of plastics
<b>94.04</b>	9404.29.00	- - Of other materials
	9404.90.00	- Other

S.I. 123 of 2023

<b>Heading No.</b>	<b>Commodity Code</b>	<b>Description of Goods</b>
<b>94.05</b>	9405.49.90	- - - Other
	9405.61.00	- - Designed for use solely with light-emitting diode (LED) light sources
	9405.69.00	-- Other
	9405.91.90	- - - Other
	9405.99.90	- - - Other
<b>96.05</b>	9605.00.00	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING.
<b>96.19</b>	9619.00.40	- - - Sanitary towels (pads)
<b>96.19</b>	9619.00.90	- - - Other

(2) No rebate shall be granted in terms of this section unless the engine spares or components referred to in subsection (1) are itemized in a list approved by the Minister responsible for Finance.” .

