

THE CUSTOMS TARIFF ACT
Regulations made by the Minister under sections 3 and 15
of the Customs Tariff Act

1. These regulations may be cited as the Customs Tariff (Amendment of Schedule) (No. 3) Regulations 2003.

2. In these regulations-

“Act” means the Customs Tariff Act;

“item” includes the entries corresponding to the item.

3. The First Schedule to the Act is amended -

(a) in Part I -

(i) by deleting the items specified in PART A of the Schedule to these regulations; and

(ii) by inserting in their appropriate numerical places the items specified in PART B of the Schedule to these regulations;

(b) in PART II –

(i) by deleting items E 17, E 20, E 23, E 24, E 34 and E 55; and

(ii) by inserting in their appropriate numerical places the items specified in PART C of the Schedule to these regulations;

(c) in PART II A -

(i) by deleting item A 2, A7, A 11, A 22, A 36 and A 54; and

(ii) by inserting in its appropriate numerical place the item specified in PART D of the Schedule to these regulations.

5. These regulations shall come into operation on 10 June 2003.

Made by the Minister on 9 June 2003.

**SCHEDULE
(regulation 3)**

PART A

15.21, 1521.90, 2008.111, 22.02, 2202.90, 33.02, 3302.90, 37.01, 3701.10, 3701.20, 3701.309, 3701.919, 3701.999, 37.02, 3702.10, 3702.20, 3702.31, 3702.32, 3702.39, 3702.41, 3702.42, 3702.43, 3702.44, 3702.51, 3702.52, 3702.53, 3702.54, 3702.55, 3702.56, 3702.91, 3702.93, 3702.94, 3702.95, 37.05, 3705.102, 3705.20, 3705.90, 3707.10, 3925.901, 4201.00, 4203.21, 49.05, 4905.91, 7318.23, 8305.10, 8305.20, 8305.90, 8414.10, 8414.20, 8419.111, 8419.119, 84.81, 8481.801, 8481.809, 85.04, 8504.10, 8504.21, 8504.22, 8504.23, 8504.31, 8504.32, 8504.33, 8504.34, 8504.90, 85.06, 8506.10, 8506.30, 8506.40, 8506.50, 8506.60, 8506.80, 85.19, 8519.21, 8527.19, 85.35, 8535.10, 8535.309, 8535.909, 85.36, 8536.10, 8536.30, 8536.41, 8536.499, 8536.509, 8536.61, 8536.69, 8536.909, 85.44, 8544.11, 8544.19, 8544.41, 8544.49, 8544.51, 8544.59, 8544.60, 85.46, 8546.10, 8546.20, 8546.90, 85.47, 8547.10, 8547.20, 8547.90, 90.04, 9004.10, 9004.909, 91.06, 9106.10, 9106.20, 9106.901, 9403.202, 95.06, 9506.11, 9506.12, 9506.19, 9506.21, 9506.29, 9506.31, 9506.32, 9506.39, 9506.40, 9506.51, 9506.59, 9506.61, 9506.62, 9506.69, 9506.70, 9506.99, 9612.10, 96.18

PART B

Heading	H.S. Code	Description	Statistical Unit	Customs Duty %
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.		
	1521.90	- Other	kg	0
	2008.111	--- Peanut butter	kg	55
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.		
		- Other:		
	2202.901	--- Soya milk	L	15
	2202.909	--- Other	L	40
33.02		Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.		
	3302.90	- Other	kg	0
37.01		Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.		

3701.10	- For X-ray	m ²	0
3701.20	- Instant print film	kg	15
	- Other plates and film, with any side exceeding 255 mm:		
3701.309	--- Other	m ²	15
	- Other:		
	-- For colour photography (polychrome):		
3701.919	--- Other	kg	15
	-- Other:		
3701.999	--- Other	m ²	15
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.		
3702.10	- For X-ray	m ²	0
3702.20	- Instant print film	m ²	15
	- Other film, without perforations, of a width not exceeding 105 mm:		
3702.31	-- For colour photography (polychrome)	U	15
3702.32	-- Other, with silver halide emulsion	m ²	15
3702.39	-- Other	m ²	15
	- Other film, without perforations, of a width exceeding 105 mm:		
3702.41	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	m ²	15
3702.42	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	m ²	15
3702.43	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	m ²	15
3702.44	-- Of a width exceeding 105 mm but not exceeding 610 mm	m ²	15
	- Other film, for colour photography (polychrome):		
3702.51	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m	m	15
3702.52	-- Of a width not exceeding 16 mm and of a length exceeding 14 m	m	15
3702.53	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	m	15
3702.54	-- Of a width exceeding 16 mm but not exceeding	m	15

35 mm and of a length not exceeding 30 m, other than for slides

	3702.55	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	m	15
	3702.56	-- Of a width exceeding 35 mm	m	15
		- Other:		
	3702.91	-- Of a width not exceeding 16 mm	m	15
	3702.93	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	m	15
	3702.94	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	m	15
	3702.95	-- Of a width exceeding 35 mm	m	15
37.05		Photographic plates and film, exposed and developed, other than cinematographic film.		
		- For offset reproduction:		
	3705.102	--- Film	kg	15
	3705.20	- Microfilms	kg	15
	3705.90	- Other	kg	15
	3707.10	- Sensitising emulsions	kg	0
	3925.901	--- Toilet articles intended for permanent installation in or on walls or other parts of buildings	kg	30
	3926.905	--- Handset of a kind used for shower bath	kg	30
42.01	4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	kg	0
		- Gloves, mittens and mitts:		
	4203.21	-- Specially designed for use in sports	kg	0
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.		
		-- In book form:		
	4905.911	--- Atlas	kg	0
	4905.919	--- Other	kg	0
	7318.23	-- Rivets	kg	0
	8305.10	- Fittings for loose-leaf binders or files	kg	0
	8305.20	- Staples in strips	kg	0
	8305.90	- Other, including parts	kg	0
	8414.10	- Vacuum pumps	U	15

8414.20	- Hand- or foot-operated air pumps	U	15
	- Instantaneous or storage water heaters, non-electric:		
	-- Instantaneous or storage gas water heaters:		
8419.111	--- Of the household type	U	15
8419.119	--- Other	U	0
8472.903	--- Ticketing machines of a kind used in bus	U	0
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.		
8481.80	- Other appliances	kg	55
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.		
8504.10	- Ballasts for discharge lamps or tubes	U	15
	- Liquid dielectric transformers:		
8504.21	-- Having a power handling capacity not exceeding 650 kVA	U	15
8504.22	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	U	15
8504.23	-- Having a power handling capacity exceeding 10,000 kVA	U	15
	- Other transformers:		
8504.31	-- Having a power handling capacity not exceeding 1 kVA	U	15
8504.32	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	U	15
8504.33	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	U	15
8504.34	-- Having a power handling capacity exceeding 500 kVA	U	15
8504.90	- Parts	kg	15
85.06	Primary cells and primary batteries.		
8506.10	- Manganese dioxide	U	55
8506.30	- Mercuric oxide	U	55
8506.40	- Silver oxide	U	55
8506.50	- Lithium	U	55
8506.60	- Air-zinc	U	55
8506.80	- Other primary cells and primary batteries	U	55

85.19	<p>Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.</p> <p>- Other record-players:</p> <p>-- Without speakers:</p>		
	8519.211 --- Pocket size disc-players	U	15
	8519.219 --- Other	U	40
	<p>- Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:</p> <p>-- Other:</p>		
	8527.191 --- Pocket-size radio disc-players	U	15
	8527.199 --- Other	U	40
85.35	<p>Electrical apparatus for switching or protecting electrical circuits, or for making connection to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts.</p>		
	8535.10 - Fuses	kg	30
	- Isolating switches and make-and-break switches:		
	8535.309 --- Other	kg	30
	- Other:		
	8535.909 --- Other	kg	30
85.36	<p>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.</p>		
	8536.10 - Fuses	kg	30
	8536.30 - Other apparatus for protecting electrical circuits	kg	30
	- Relays:		
	8536.41 -- For a voltage not exceeding 60 V	kg	30

	-- Other:		
8536.499	--- Other	kg	30
	- Other switches:		
8536.509	--- Other	kg	30
	- Lamp-holders, plugs and sockets:		
8536.61	-- Lamp-holders	kg	30
8536.69	-- Other	kg	30
	- Other apparatus:		
8536.909	--- Other	kg	30
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.		
	- Winding wire:		
8544.11	-- Of copper	kg	30
8544.19	-- Other	kg	30
	- Other electric conductors, for a voltage not exceeding 80 V:		
8544.41	-- Fitted with connectors	kg	30
8544.49	-- Other	kg	30
	- Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V:		
8544.51	-- Fitted with connectors	kg	30
8544.59	-- Other	kg	30
8544.60	- Other electric conductors, for a voltage exceeding 1,000 V	kg	30
85.46	Electrical insulators of any material.		
8546.10	- Of glass	kg	15
8546.20	- Of ceramics	kg	15
8546.90	- Other	kg	15

85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.		
	8547.10 - Insulating fittings of ceramics	kg	15
	8547.20 - Insulating fittings of plastics	kg	15
	8547.90 - Other	kg	15
90.04	Spectacles, goggles and the like, corrective, protective or other.		
	9004.10 - Sunglasses	U	40
	- Other:		
	9004.909 --- Other	U	0
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).		
	9106.10 - Time-registers; time-recorders	U	0
	9106.20 - Parking meters	U	0
	- Other:		
	9106.901 --- Table or stadium timers for sporting events; time recorders for sporting events	U	0
	9403.202 --- Fume cupboard	kg	15
95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.		
	- Snow-skis and other snow-ski equipment:		
	9506.11 -- Skis	2U	0
	9506.12 -- Ski-fastenings (ski-bindings)	kg	0
	9506.19 -- Other	kg	0
	- Water-skis, surf-boards, sailboards and other water-sport equipment:		
	9506.21 -- Sailboards	U	0

	9506.29	-- Other	U	0
		- Golf clubs and other golf equipment:		
	9506.31	-- Clubs, complete	U	0
	9506.32	-- Balls	U	0
	9506.39	-- Other	kg	0
	9506.40	- Articles and equipment for table-tennis	kg	0
		- Tennis, badminton or similar rackets, whether or not strung:		
	9506.51	-- Lawn-tennis rackets, whether or not strung	U	0
	9506.59	-- Other	U	0
		- Balls, other than golf balls and table-tennis balls:		
	9506.61	-- Lawn-tennis balls	U	0
	9506.62	-- Inflatable	U	0
	9506.69	-- Other	U	0
	9506.70	- Ice skates and roller skates, including skating boots with skates attached	2U	0
		- Other:		
	9506.99	-- Other	U	0
	9612.10	- Ribbons	U	15
96.18	9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	kg	0

PART C

Item No.	Bodies or organisations or persons	Description of goods
E 17	Airlines and any company providing ground and passengers handling services at the airport	<p>(1) Instructional material and training aids, for use in connection with the technical training of ground and flight personnel in Mauritius;</p> <p>(2) Repairs, maintenance and servicing equipment for the purpose of establishing and maintaining international or national service operated by that airline, when declared in writing and in person by the Chairman and Managing Director of Air Mauritius or a representative designated by him in writing or the Manager of the foreign airline company represented in Mauritius that the goods will be used for the purposes specified in paragraphs (1) and (2);</p> <p>(3) Fuel and lubricants and other consumable technical supplies contained in the tanks or other receptacles on any aircraft arriving in Mauritius, provided that no quantity of such fuel, lubricants or other consumable technical supplies is unloaded without paying duty except temporarily and under customs control; and fuel, lubricants and other consumable technical supplies taken on board the aircraft for consumption during flight.</p>
E 20	Any manufacturer of footwear and footwear components or any manufacturer of articles falling within heading 42.02 registered at Customs.	<p>(1) Specialised machinery and parts thereof.</p> <p>(2) Master batches, adhesive, shoe decorations, plastic, rubber and paperboard in sheets or rolls, sole profiles in rubber sheets, plastic pipings, toe puffs, toe caps, shoe lasts and shoe welt, EVA cushion pads, polishes and creams not put up for retail sale, strips of plastic or textile, trolleys and wheels thereof, leaf spring of iron/steel, helical springs and other springs, fittings for loose-leaf binders, back plates for files when proved to the satisfaction of the Comptroller to be used exclusively in the manufacture of footwear components or articles falling within heading 42.02, or files or raincoats or similar apparel used as protection against rain.</p> <p>(3) Materials when proved to the satisfaction of the Comptroller to be used exclusively in the manufacture of the EVA (ethylene-vinyl acetate) sheets or rubber sheets.</p>
E 23	Any person	<p>(a) Sports footwear which has, or has provision for the attachment of spikes or studs; spikes and studs for such footwear.</p> <p>(b) Protective equipment and kimonos, specially designed for use in sporting activities.</p>

E 24	Any manufacturer of furniture	(1) Machinery, equipment, tools, parts and accessories thereof as may be approved by the Comptroller. (2) PVC trim, PVC edging, elastic rubber webbing, bolts, nuts, screws, glue and adhesives, when proved to the satisfaction of the Comptroller to be for use in the manufacture of furniture.
E 34	Any manufacturer of packing materials registered with Customs	Materials when proved to the satisfaction of the Comptroller to be imported for used in the manufacture of packing materials for the packing of locally manufactured goods.
E 55	Any person	(1) Hearing protective equipment and masks for protection against dust, odours and the like, protective goggles for use on working sites. (2) Safety belts, safety harness, slings, reflective vests which cover the front chest area, have reflective webbing and a shoulder strap that runs to a hook and loop closure at the back of the waistline.
E 72	Any manufacturer of prosthesis	Machinery, equipment, parts, materials and components when proved to the satisfaction of the Comptroller to be used in the manufacture of prosthesis.
E 73	Any company engaged in manufacturing or agricultural activities or any Educational Institution approved by the Ministry of Education or the Private Secondary Schools Authority	Equipment as per scheduled list when proved to the satisfaction of the Comptroller to be used in a canteen.
E 74	Any company holding an export enterprise certificate or a freeport licence	Any goods manufactured by the export enterprise or the holder of a freeport licence and removed for home use provided that the Comptroller of Customs is satisfied that those goods meet the COMESA Rules of Origin.

PART D

Item No.	Bodies, organisations or persons	Description of goods	Rate of customs duty %
A 2	Any company	Parts and accessories for motor cycles or mopeds when proved to the satisfaction of the Comptroller to have been imported for further processing, including painting and welding, and for assembly into complete motor cycles or mopeds.	20
A 7	Any manufacturer of lighting fixtures	Parts, components and accessories when proved to the satisfaction of the Comptroller to be for use in the manufacture of lighting fixtures.	15
A 11	Any person	(a) Tennis shoes, basketball shoes, gym shoes, training shoes, with outer soles and uppers of rubber, plastics, leather or composition leather.	10
		(b) Floating bicycles, yachts with sails of a carrying capacity not exceeding 3 persons, and similar vessels not designed to be fitted with auxiliary motor, when proved to the satisfaction of the Comptroller to be used solely in water sports activities.	10
A 22	Any manufacturer registered at Customs	(a) Television sets, combined gas and electric cookers, machines of heading 90.09 imported in completely knocked down conditions or in the form of identifiable materials, components, parts and accessories when proved to the satisfaction of the Comptroller to be used for assembly into complete machines or appliances.	15
		(b) Solar water heaters imported in completely knocked down condition, when proved to the satisfaction of the Comptroller to be used in the assembly of solar water heaters.	15
A 36	Any manufacturer of unrecorded cassette-type audio or video magnetic tapes registered at Customs.	Unrecorded magnetic tapes of heading 85.23, imported in bulk, and components proved to the satisfaction of the Comptroller to be used in the assembly of cassette-type audio or video magnetic tapes.	50 % of the rate applicable to the unrecorded magnetic tapes.
A 54	Any person	Dual flushing system sanitary cisterns and mechanism thereof	15