

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

2005/2006 BUDGET: CUSTOMS TARIFF REFORM

Main Changes in Rates of Customs Duty

This document provides an overview of the main changes in custom duty rates, effective as from 5 April 2005, and does not purport to be a full list.

It is published for the general information of the public. Accordingly, for a better understanding, the technicalities inherent in official Customs documentation have been avoided and products and articles covered by the tariff reform are described in a very simplified manner.

Traders and businessmen are advised to refer to the Customs Tariff Act and Regulations, and if need be, seek professional advice for the appropriate classification of any item and interpretation of any tariff line. They may also contact the Tariff Unit of the Customs & Excise Department on 206 3420 or 206 3470.

| ITEMS | Rate of Customs Duty | |
|--|----------------------|-----|
| | From | To |
| <u>Foodstuffs and Agricultural Products</u> | | |
| Rice (e.g. basmati) | 5% | 0% |
| Vegetables (frozen) | 15% | 0% |
| Vegetables (dried) | 15% | 0% |
| Dried mushrooms | 15% | 0% |
| Dried fungus | 15% | 0% |
| Vegetables (canned) incl. tomatoes, peas, beans, mushrooms, sweet corn, asparagus, etc | 40% | 20% |
| Frozen potato chips (pomme allumette congelé) | 15% | 0% |
| Potato chips (snacks) | 40% | 20% |
| Preserved eggs | 40% | 0% |
| Dessicated coconut (coco râpé) | 40% | 20% |
| Almonds (badam) | 40% | 20% |
| Pistachios | 40% | 20% |
| Cashewnuts | 40% | 20% |
| Pineapples | 40% | 20% |
| Avocados | 40% | 20% |
| Guavas | 40% | 20% |
| Lemons | 40% | 20% |
| Water melons | 40% | 20% |
| Papayas | 40% | 20% |
| Strawberries | 40% | 20% |
| Dried fruits (prune, peach, etc) | 40% | 20% |
| Dried tamarind pulp | 40% | 20% |

| ITEMS | Rate of Customs Duty | |
|--|----------------------|-----|
| | From | To |
| Coffee beans, unroasted | 15% | 0% |
| Coffee beans, roasted | 40% | 0% |
| Instant coffee, chicory (e.g. Nescafe, Ricoffy) | 40% | 0% |
| Green tea | 40% | 0% |
| Dairy butter | 15% | 0% |
| Breakfast cereals (e.g. corn flakes, oatmeals, weetabix) | 20% | 0% |
| Puffed rice | 20% | 0% |
| Spices, neither crushed nor ground (e.g. coriander seeds, fennel seeds, cardamom pods) | 15% | 0% |
| Spices, crushed or ground (e.g. poudre canelle, ground pepper) | 30% | 10% |
| Saffron (zaffran) | 15% | 0% |
| Thyme and bay leaves | 30% | 10% |
| Curry massala & other spice mixtures | 30% | 10% |
| Dried split peas | 30% | 10% |
| Corn flour | 15% | 0% |
| Ground rice | 15% | 0% |
| Semolina (gruaux de blé-gréau) | 20% | 0% |
| Tapioca pearls (e.g. sago) | 15% | 0% |
| Potato flakes (flocon de pomme de terre) | 15% | 0% |
| Coconut powder | 15% | 0% |
| Almond powder | 15% | 0% |
| Olive oil | 10% | 0% |
| Sausages, salami and ham | 55% | 30% |
| Prepared/preserved liver (e.g. pâté de foie) | 40% | 30% |
| Prepared/preserved poultry (e.g. burgers, nuggets) | 40% | 30% |
| Prepared/preserved fish (e.g. canned tuna, fish fingers, fish balls, smoked fish) | 15% | 0% |
| Prepared/preserved shrimps and prawns | 40% | 0% |
| Cake & dessert mix (e.g. pancake mix, pudding mix, gulab jamun mix) | 15% | 0% |
| Custard powder | 15% | 0% |
| Soya milk powder | 15% | 0% |
| Milk and malt preparations (e.g. Ovaltine) | 15% | 0% |
| Papad/Apalam | 15% | 0% |
| Prawn crackers (Sipac) | 15% | 0% |
| Prepared pizza (uncooked) | 15% | 0% |
| Pasta (e.g. macaroni, spaghetti) | 40% | 0% |
| Vermicelli (e.g. meefoon) | 40% | 0% |
| Noodles (except instant noodles) | 40% | 0% |
| Instant noodles | 40% | 15% |
| Biscuits | 55% | 40% |

| ITEMS | Rate of Customs Duty | |
|---------------------------------------|----------------------|-----|
| | From | To |
| Wafers | 55% | 40% |
| Cheese sticks (baguettes fromage) | 55% | 40% |
| Pastries | 55% | 40% |
| Cakes | 55% | 40% |
| Savoury snacks | 55% | 40% |
| Cooked pizzas | 55% | 40% |
| Fruit jams | 40% | 20% |
| Fruit jellies | 40% | 20% |
| Fruit marmelades | 40% | 20% |
| Crystallised fruits | 40% | 20% |
| Peanut butter | 55% | 30% |
| Salted nuts/roasted groundnuts | 55% | 30% |
| Fruit preserved in can | 55% | 30% |
| Canned fruit cocktail | 55% | 30% |
| Banana chips | 55% | 30% |
| Mixture of fruits & nuts | 55% | 30% |
| Bamboo shoots | 55% | 30% |
| Fruit juice | 40% | 15% |
| Concentrated juice | 40% | 15% |
| Coloured/flavoured syrup | 40% | 15% |
| Tomato ketchup and other tomato sauce | 30% | 15% |
| Soya sauce | 30% | 15% |
| Chilli sauce | 30% | 15% |
| Fish sauce | 30% | 15% |
| Mayonnaise | 30% | 15% |
| Mixed sauce for spaghetti | 30% | 15% |
| Sweet & sour sauce | 30% | 15% |
| Oyster sauce | 30% | 15% |
| Salad dressings | 30% | 15% |
| Ice creams | 55% | 40% |
| Yoghurts | 55% | 40% |
| Honey | 55% | 40% |
| Vinegar | 55% | 40% |
| Beer | 80% | 65% |
| Wine | 80% | 65% |
| Vermouth | 80% | 65% |
| Cognac and brandy | 80% | 65% |
| Whisky | 80% | 65% |
| Rum | 80% | 65% |
| Gin | 80% | 65% |
| Vodka | 80% | 65% |
| Liqueurs | 80% | 65% |

| ITEMS | Rate of Customs Duty | |
|--|-------------------------------|--------|
| | From | To |
| Cigarettes | 80% | 65% |
| Cigars and cigarillos | 80% | 65% |
| Animal feed | 55% | 15% |
| Dog shampoos | 80% | 40% |
| <u>Clothing items</u> | | |
| Suits, ensembles, jackets, blazers | 80% | 0% |
| Trousers and shorts | 80% | 0% |
| Dresses | 80% | 0% |
| Churidars, shararas and lehengas | 80% | 0% |
| Sharwanis and kurtas | 80% | 0% |
| Skirts and blouses | 80% | 0% |
| Shirts | 80% | 0% |
| T-shirts | 80% | 0% |
| Singlets and vests | 80% | 0% |
| Pullovers, jerseys, cardigans, waist-coats | 80% | 0% |
| Sportswear | 80% | 0% |
| Underwear and brassières | 80% | 0% |
| Pyjamas and nightdresses | 80% | 0% |
| Bathrobes and negligés | 80% | 0% |
| Panty hoses, tights, girdles, corsettes | 80% | 0% |
| Socks and stockings | 80% | 0% |
| Ties | 80% | 0% |
| Handkerchiefs | 80% | 0% |
| Swimwear | 80% | 0% |
| Babies' garments & clothing | 80% | 0% |
| Garments of leather or plastified/rubberised fabrics | 80% | 0% |
| Coats, raincoats, anoraks, wind-cheaters of textiles | 80% | 0% |
| Plastic raincoats | 40% | 0% |
| <u>Footwear</u> | | |
| Infants' footwear | 10% | 0% |
| Youngsters' footwear | the higher of Rs75 or 80% | Rs 75 |
| Adults' footwear | the higher of Rs125 or 80% | Rs 125 |
| Training footwear | 10% | 0% |
| Waterproof footwear of plastic/rubber | 80% | 40% |
| Assemblies of parts of footwear | the higher of Rs60 or 30% | Rs 60 |
| Uppers | 30% | Rs 60 |

| ITEMS | Rate of Customs Duty | |
|---|----------------------|-----|
| | From | To |
| <u>Leatherware, travel and associated articles</u> | | |
| Suitcases, briefcases, vanitycases | 80% | 0% |
| Handbags of or covered with leather | 80% | 0% |
| Other leather articles (e.g. purses, wallets, belts, gloves, backpacks, travelling bags, sports bags) | 80% | 0% |
| Handbags, not of leather | 80% | 40% |
| School satchels | 80% | 40% |
| Other articles of plastics or textiles (e.g. purses, wallets, belts, gloves, backpacks, travelling bags, sports bags) | 80% | 40% |
| <u>Toiletry and cosmetics articles</u> | | |
| Perfumes | 80% | 15% |
| Eau de cologne | 80% | 15% |
| Eau de toilette | 80% | 15% |
| Scents | 80% | 15% |
| Deodorants and antiperspirants | 80% | 40% |
| Lipsticks | 80% | 40% |
| Eye shadows, mascaras | 80% | 40% |
| Face powders | 80% | 40% |
| Baby powders | 80% | 40% |
| Talcum powders | 80% | 40% |
| Body lotions | 80% | 40% |
| Body oils | 80% | 40% |
| Suncreens | 80% | 40% |
| Skin lotions | 80% | 40% |
| Shampoos | 80% | 40% |
| Permanent wave lotions | 80% | 40% |
| Hair straightening preparations | 80% | 40% |
| Lacquers | 80% | 40% |
| Bleaches | 80% | 40% |
| Hair colour sprays | 80% | 40% |
| Hair dyes | 80% | 40% |
| Hair oils | 80% | 40% |
| Hair tonics | 80% | 40% |
| Toothbrushes | 40% | 0% |
| Electrical toothbrushes | 15% | 0% |
| Dental floss | 40% | 0% |
| Mouth washes | 40% | 0% |
| Toothpastes | 40% | 20% |
| Razors | 40% | 0% |
| Razor blades | 40% | 0% |
| Electrical shavers | 40% | 20% |

| ITEMS | Rate of Customs Duty | |
|---|----------------------|-----|
| | From | To |
| Pre-shave, shaving or after-shave creams, mousse and lotions | 80% | 40% |
| Savonettes | 80% | 40% |
| Liquid soaps | 80% | 40% |
| Bath foams | 80% | 40% |
| Bath salts | 80% | 40% |
| Depilatories (hair removing creams) | 80% | 40% |
| Manicure or pedicure sets | 40% | 0% |
| Combs, hair slides, hair pins and hair curlers | 80% | 0% |
| Powder-puffs and powder pads | 80% | 0% |
| Hair, nail, eyelash & cosmetics brushes | 80% | 0% |
| <u>Jewellery, watches and cameras</u> | | |
| Jewellery of precious metal | 80% | 0% |
| Imitation jewellery | 80% | 0% |
| Parts of jewellery | 80% | 0% |
| Watches | 15% | 0% |
| Clocks | 30% | 0% |
| Watch straps and bracelets | 80% | 0% |
| Digital cameras | 15% | 0% |
| Photographic cameras | 15% | 0% |
| Camcorders/video cameras | 15% | 0% |
| Cinematographic cameras | 15% | 0% |
| Camera accesories & parts (e.g. zoom lenses, flashlights, flashbulbs) | 15% | 0% |
| Photographic films/ rolls/ plates | 15% | 0% |
| Photographic papers | 20% | 0% |
| Cinematographic films (exposed) | 5% | 0% |
| <u>Audio-Visual equipment</u> | | |
| Microphones | 40% | 15% |
| Headphones and earphones | 40% | 15% |
| Loudspeakers | 40% | 15% |
| Amplifiers | 40% | 15% |
| Radio-cassettes-CD players (including pocket size) | 40% | 15% |
| Radio-cassettes-CD players/CD changers for motor vehicles | 40% | 15% |
| MP3 players (e.g. I-pod) | 40% | 15% |
| Walkman | 40% | 15% |
| Sound effect mixers/equalizers | 15% | 0% |
| Black and white television sets | 80% | 0% |
| Colour television sets | 80% | 30% |
| Monitors > 63.5 cms (including plasma and LCD) | 40% | 30% |
| Aerials and boosters | 5% | 0% |

| ITEMS | Rate of Customs Duty | |
|---|----------------------|-----|
| | From | To |
| <u>Household electrical appliances</u> | | |
| Refrigerators, freezers | 15% | 0% |
| Washing machines | 15% | 0% |
| Electric irons | 15% | 0% |
| Vacuum cleaners | 15% | 0% |
| Floor polishers | 15% | 0% |
| Food grinders, mixers, slicers, juice extractors, etc | 15% | 0% |
| Electrical kitchen waste disposers | 15% | 0% |
| Electrical fans | 15% | 0% |
| Cooking appliances and plates (plaques à gaz) | 15% | 0% |
| Pressure cookers | 40% | 0% |
| Microwave ovens | 40% | 20% |
| Other electrical ovens and cookers | 40% | 20% |
| Electric hair clippers, hair-removing appliances | 40% | 20% |
| Hair dryers and hair-dressing apparatus | 40% | 20% |
| Hand-drying apparatus | 40% | 20% |
| Electrical coffee/tea makers | 40% | 20% |
| Toasters | 40% | 20% |
| Electric water heaters | 40% | 15% |
| Solar water heaters | 30% | 15% |
| <u>Common household items</u> | | |
| Blankets | 80% | 40% |
| Bed linens | 80% | 40% |
| Curtains | 80% | 40% |
| Tablecloth of textile | 80% | 40% |
| Tablecloth of plastic | 40% | 10% |
| Cutlery (knives, spoons, forks) | 40% | 0% |
| Vacuum flasks | 15% | 0% |
| Washing powders | 80% | 55% |
| Soap cakes (savon) | 80% | 55% |
| Dish washing preparations (liquide vaisselle) | 80% | 55% |
| Degreasing preparations | 80% | 55% |
| Lavatory detergents | 80% | 55% |
| Anti microbial disinfectants & preparations | 20% | 0% |
| Floor shines (cire parquet) | 80% | 40% |
| Shoe polishes (cirage) | 80% | 40% |
| Polishes for furniture | 80% | 40% |
| Scouring pastes and powders | 80% | 40% |
| Car shine/wax | 80% | 40% |
| Brooms, floor sweepers, mops, squeegees, etc, | 80% | 40% |
| Plastic clothes pins | 55% | 40% |
| Surgical gloves | 40% | 0% |

| ITEMS | Rate of Customs Duty | |
|---|----------------------|-----|
| | From | To |
| Rubber gloves | 40% | 30% |
| Plastic gloves | 40% | 30% |
| Plastic aprons | 40% | 0% |
| Insecticides including sprays | 15% | 0% |
| Fly-papers | 20% | 0% |
| Insect-killing electrical apparatus | 15% | 0% |
| Mats for electrical mosquito killer | 55% | 30% |
| Candles | 80% | 40% |
| Matches | 80% | 65% |
| Gas lighters (allume-feu) | 80% | 65% |
| Toilet papers | 80% | 40% |
| Facial tissues | 80% | 40% |
| Sanitary towels and tampons | 80% | 40% |
| Umbrellas | 55% | 40% |
| Basketwares | 80% | 40% |
| Hot water bottles (bouillottes) | 15% | 0% |
| Banana paper leaves | 40% | 0% |
| Chairs & seats | 80% | 65% |
| Sofas | 80% | 65% |
| Other furniture (e.g. tables, wardrobes, cupboards, beds) | 80% | 65% |
| Mattresses | 80% | 65% |
| Carpets | 80% | 40% |
| <u>Lighting and energy articles</u> | | |
| Wall/ceiling lighting fittings | 80% | 55% |
| Desk/floor standing/bedside lamps | 80% | 55% |
| Fluorescent tubes | 5% | 0% |
| Compact fluorescent lamps | 5% | 0% |
| Low energy consumption lamps | 5% | 0% |
| Other electric bulbs (ampoules electriques) | 55% | 40% |
| Dimmer switches | 30% | 0% |
| Timer switches | 30% | 0% |
| Portable electric lamps | 15% | 0% |
| Dry-cells & batteries (piles) | 55% | 30% |
| Rechargeable cells & batteries | 30% | 0% |

| ITEMS | Rate of Customs Duty | |
|--|----------------------|-----|
| | From | To |
| <u>Telecom and office equipment/requisites</u> | | |
| Cellular phones | 15% | 0% |
| Fixed phones | 15% | 0% |
| Cordless phones | 15% | 0% |
| PABX | 15% | 0% |
| Telephone answering machines | 15% | 0% |
| Fax machines | 15% | 0% |
| Photocopying machines | 15% | 0% |
| Calculators & cash registers | 15% | 0% |
| Automatic tellers and other office machines | 15% | 0% |
| Transcribing and dictating machines | 40% | 0% |
| Electronic translators | 15% | 0% |
| Fake money detectors | 15% | 0% |
| Radio telephony, transmission and reception apparatus | 15% | 0% |
| Smart cards | 15% | 0% |
| Box files, binders, folders of paper and paperboard | 80% | 40% |
| Note books, diaries, registers, letter pads, etc | 80% | 40% |
| Erasers | 15% | 0% |
| Plastic file covers, plumiers, loose leaf binders of plastic | 40% | 10% |
| Paper of size up to A3 (e.g. A5 paper, A4 paper, A3 paper) | 80% | 0% |
| <u>Construction and building items</u> | | |
| Waterproofing products (coal tar pitch) | 40% | 0% |
| Round bars/rods of iron, over 6mm in diameter | 40% | 30% |
| Taps, cocks and similar appliances for water pipes | 55% | 30% |
| Locks, padlocks and keys | 30% | 20% |
| Paint brushes, rollers, pads | 80% | 40% |
| Paints | 80% | 40% |
| Glues | 40% | 20% |
| Wall/ceiling covering of vinyl & plastic | 40% | 30% |
| Doors, windows, frames, blinds & shutters of plastic | 55% | 40% |
| Doors, windows, frames, blinds & shutters of wood | 80% | 40% |
| Parquet panels | 80% | 40% |
| Flat rolled iron and steel (tôle plate) | 20% | 0% |

| ITEMS | Rate of Customs Duty | |
|--|----------------------|-----|
| | From | To |
| <u>Inputs and spare parts for industry</u> | | |
| Bottles, flasks, jars and pots of glass | 10% | 0% |
| Plastic bottles | 40% | 0% |
| Plastic sacks | 40% | 0% |
| Paper coated with plastic | 80% | 0% |
| Aluminium cans for packing of goods | 10% | 0% |
| Tins for packing of goods | 10% | 0% |
| Caps, stoppers and lids of plastic | 40% | 0% |
| Caps, stoppers and packaging accessories of metal | 15% | 0% |
| Cork stoppers | 10% | 0% |
| Crown corks of base metal (capsule chopine) | 15% | 10% |
| Plastic boxes, cases and crates | 40% | 10% |
| Plastic plates, sheets and films | 40% | 10% |
| Labels of paper and paperboard | 40% | 0% |
| Labels of textile materials | 80% | 0% |
| Cocoa powder containing sugar | 55% | 0% |
| Filter papers | 80% | 0% |
| Screws, washers, nuts & bolts of plastic, iron and steel | 10% | 0% |
| Chains & springs of iron & steel | 30% | 0% |
| Electrical ballasts, transformers and inductors | 15% | 0% |
| Electrical valves, tubes and cathodes | 15% | 0% |
| Electrical fuses, switches and relays | 30% | 15% |
| Boards and panels | 30% | 15% |
| Copper rods for protecting electrical circuits | 30% | 0% |
| Mechanical valves (safety, relief, pressure-reducing) | 55% | 30% |
| Ball and roller bearings | 55% | 30% |
| Transmission shafts, gaskets, joints of metal | 55% | 30% |
| Sections, angles & shapes of iron and steel | 55% | 30% |
| Meters (electricity, liquid, speed, production counters) | 30% | 15% |
| Lime (quicklime) | 15% | 0% |
| Coal, lignite, peat | 15% | 0% |
| Rubber tubings and gas tubes | 40% | 30% |
| Rubber gaskets and washers | 55% | 15% |

| ITEMS | Rate of Customs Duty | |
|---|----------------------|-----|
| | From | To |
| <u>Motor Vehicles and Parts</u> | | |
| Motor cars 1501 to 1600 cc [under the Excise Act] | 135% | 95% |
| Dual purpose vehicles [under the Excise Act] | 80% | 40% |
| Bicycles | 10% | 0% |
| Parts and accessories for bicycles | 10% | 0% |
| Motorcycles (mobylettes) not exceeding 50 cc | 40% | 20% |
| Motorcycles between 51 cc and 125 cc | 55% | 40% |
| Parts and accessories for motorcycles | 30% | 20% |
| Tractors | 5% | 0% |
| Mobile concrete-mixers, dumpers, cranes, etc | 10% | 0% |
| Work trucks used in factories, warehouses, ports & airports | 30% | 0% |
| Trailers and semi-trailers | 10% | 0% |
| Vehicles of a type used for karting | 30% | 0% |
| Quad bikes | 30% | 0% |
| Safety seat belts | 15% | 0% |
| Bumpers and parts thereof | 80% | 65% |
| Mounted brake linings | 80% | 65% |
| Brakes and servo-brakes | 80% | 65% |
| Gear boxes | 80% | 65% |
| Drive-axles with differential | 80% | 65% |
| Non-driving axles | 80% | 65% |
| Suspension shock absorbers | 80% | 65% |
| Radiators | 80% | 65% |
| Silencers and exhaust pipes | 80% | 65% |
| Clutches | 80% | 65% |
| Steering wheels, steering columns and steering boxes | 80% | 65% |
| <u>Articles of leisure, game or sports</u> | | |
| Video game consoles (e.g. Playstations, GameBoys) | 20% | 0% |
| Articles & accessories for billiards (incl. billard table) | 30% | 0% |
| Family games (e.g. chess, chequers, ludo, snakes & ladders) | 30% | 0% |
| Playing cards (including mille bornes and lexicon) | 80% | 0% |
| Other articles of funfair/table/parlour games (bowling, domino, dart board, baby foot, etc) | 80% | 0% |
| Fairground amusements and circuses (carousels, attractions foraines, roller-coasters, etc) | 20% | 0% |
| Plastic/Rubber inflatable articles (pneumatic pillows and mattresses, bouées de natation) | 55% | 0% |
| Tents | 40% | 0% |
| Sails | 40% | 0% |
| Sleeping bags | 40% | 0% |
| Fishing equipment (rods, reels, hooks, tackles, baits, etc) | 5% | 0% |

| ITEMS | Rate of Customs Duty | |
|--|----------------------|-----|
| | From | To |
| Motor boats, sail boats and yachts | 80% | 0% |
| Inflatable boats | 80% | 0% |
| Floating structures (lifeboats, rafts, beacons, buoys, etc) | 15% | 0% |
| Outboard motors for marine propulsion | 55% | 40% |
| Tarpaulins | 20% | 0% |
| Awnings of textiles material | 80% | 0% |
| Awnings of plastics | 55% | 0% |
| Miscellaneous items | | |
| Pens and markers (e.g. ball point pens, fountain pens, felt-tipped pens) | 15% | 0% |
| Sunglasses | 40% | 0% |
| Binoculars | 40% | 0% |
| Headgear (e.g. hats, casquettes, capuchons) | 80% | 40% |
| Worked carvings & articles | 80% | 0% |
| Paintings, drawings and antiques | 80% | 0% |
| Engravings and sculptures | 15% | 0% |
| Plastic frames for paintings & photos | 55% | 10% |
| Wooden frames for paintings & photos | 30% | 10% |
| Metal frames for paintings & photos | 80% | 10% |
| Fireworks & fire crackers | 80% | 65% |
| Statuettes & ornaments | 80% | 10% |
| Wheely bins | 15% | 0% |
| Large scale shelving and racking systems | 20% | 0% |
| Floor coverings for use in motor vehicles | 80% | 55% |
| Cut flowers (fresh) | 80% | 55% |
| Artificial flowers | 80% | 65% |