EXTRAORDINARY GAZETTE

Official Gazette

No. 51 **XXXVII** **No. 51**

Published by Authority **Friday 31st August, 2012**

GOVERNMENT NOTICES

The following Government Notice is published by Order of the President.

No. 967 of 2012

GAZETTE SUPPLEMENT

The following Regulations is published as a Legal Supplement to this number of the Official Gazette.

Gazette	Description	Price
51	Customs Management (Trade Tax) Regulations, 2012. (S.I. 51 of 2012)	8.00

Printed by PRINTEC PRESS HOLDINGS (PTY) LTD.

S.I. 51 of 2012

CUSTOMS MANAGEMENT ACT

(Act 22 of 2011)

Customs Management (Trade Tax) Regulations, 2012

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

Citation

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

Amendment of S.I. 49 of 2009

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

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

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

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

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

	0303.7200	- - Haddock (*Melanogrammus aeglefinus*)	kg	25%	0%	30%
	0303.7300	- - Coalfish (*Pollachius Virens*)	kg	25%	0%	30%
	0303.7600	- - Eels (*Anguilla spp.*)	kg	25%	0%	30%
07.14		**Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh,chilled,frozen or dried, whether or not sliced or in the form of pellets; sago pith.**				
	0714.1000	- Manioc (cassava)	kg	25%	0%	30%
	0714.2000	- Sweet potatoes	kg	25%	0%	30%
09.01		**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.**				
		- Coffee, not roasted :				
	0901.1100	- - Not decaffeinated	kg	25%	0%	30%
		- Coffee, roasted :				
	0901.2100	- - Not decaffeinated	kg	25%	0%	30%
		- Other				
	0901.9010	- - - Coffee husks and skins	kg	25%	0%	30%
	0901.9090	- - - Other	kg	25%	0%	30%
09.02		**Tea, whether or not flavoured.**				

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

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

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

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

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

MADE this 31st day of August, 2012.

PIERRE LAPORTE
MINISTER OF FINANCE, TRADE AND INVESTMENT