

THE CUSTOMS ACT

The Customs Tariff (Revision) (Amendment) Resolution, 2013

WHEREAS by virtue of section 5 of the *Customs Act* (hereinafter referred to as "the Act") the House of Representatives may from time to time by Resolution impose customs duties upon goods imported into Jamaica, and revoke, reduce, increase or alter any duties so imposed, and may provide for the importation of any goods without payment of customs duties thereon:

AND WHEREAS the House of Representatives, with effect from the 1st day of January, 1973, by Resolution entitled the Customs Tariff (Revision) Resolution, 1972, imposed the import duties set out in the First Schedule to the Resolution, and subsequently provided in the Third Schedule a list of goods or classes of goods that are exempt from import duty thereon:

AND WHEREAS it is desirable to amend the First and Third Schedules to the Customs Tariff (Revision) Resolution, 1972, in the manner hereinafter appearing:

NOW, THEREFORE, BE IT RESOLVED by the House of Representatives as follows:-

1. This Resolution may be cited as the Customs Tariff (Revision) (Amendment) Resolution, 2013 and shall be read and construed as one with the Customs Tariff (Revision) Resolution, 1972 (hereinafter referred to as the "principal Resolution") and all amendments thereto.
2. With effect from the 1st day of January, 2014, the principal Resolution is amended –
 - (a) by deleting the rates of duty listed in the First Schedule in respect of the goods that are listed under the headings, sub-headings and descriptions in the First Schedule to this Resolution and

First
Schedule.

substituting the rates of duty listed in the First Schedule to this

Resolution in respect of those goods; and

(b) by amending the Third Schedule to the principal Resolution in

Second
Schedule.

the manner appearing in the Second Schedule to this Resolution.

FIRST SCHEDULE

(Paragraph 2(a))

HS Heading	HS Sub-Heading	Description	Rate
0101	00 .00 .00	Live horses, asses, mules and hinnies	
0101	90. 10. 00	Race horses, not for breeding.	40.00 %
0501	00. 00. 00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	5.00 %
0502	00.00.00	Pigs', hogs', or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	
0502	10.00.00	Pigs', hogs' or boars' bristles and hair and waste thereof.	5.00 %
0502	90. 00. 00	Other [05.03].	5.00 %
0710	00.00.00	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	
0710	21. 10. 10	Garden peas uncooked and frozen for use in industry.	5.00 %
0710	21. 10. 20	Garden peas cooked and frozen for use in industry.	5.00 %
0710	21. 20. 10	Other peas, uncooked and frozen for use in industry.	5.00 %
0710	21. 20. 20	Other peas cooked and frozen, for use in industry.	5.00 %
0710	22. 10. 10	String beans, uncooked and frozen, for use in industry.	5.00 %
0710	22. 10. 20	String beans, cooked and frozen, for use in industry.	5.00 %
0710	22. 20. 10	other beans, uncooked and frozen, nesoi.	5.00 %
0710	22. 20. 20	other beans, cooked and frozen, nesoi.	5.00 %

0710	29. 10. 10	leguminous vegetables nesoi; uncooked and frozen for use in industry.	5.00%
0710	29. 10. 20	Leguminous vegetables; nesoi cooked and frozen for use in industry.	5.00%
0710	30. 10. 10	Vegetables for use in industry. Spinach, New Zealand spinach, orache Spinach, (garden spinach), frozen.	5.00%
0710	30. 10. 20	Vegetables for use in industry, cooked and frozen.	5.00%
0710	40. 10. 10	Sweet corn for use in industry, uncooked and frozen.	5.00%
0710	40. 10. 20	Sweet corn for use in industry, cooked and frozen	5.00%
0710	80. 10. 10	Beets for use in industry, uncooked and frozen.	5.00%
0710	80. 10. 20	Beet for use in industry, cooked and frozen.	5.00%
0710	80. 30. 10	Carrots uncooked and frozen	5.00%
0710	80. 30. 20	Carrots, cooked and frozen for use in industry.	5.00%
0710	80. 80. 10	Vegetable, nesoi, for use in industry, uncooked and frozen.	5.00%
0710	80. 80. 90	Vegetable, nesoi, for use in industry, cooked and frozen.	5.00%
0710	90. 10. 10	Mixtures of vegetables, for use in industry, uncooked and frozen.	5.00%
0710	90. 10. 20	Mixtures of vegetables, for use in industry, cooked and frozen.	5.00%
0711	00.00.00	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	
0711	20. 00. 00	Olives.	5.00%
0711	40. 00. 00	Cucumbers and gherkins.	5.00%
0711	51. 00. 00	Mushrooms of the genus Agaricus.	5.00%
0711	59. 00. 00	Other.	5.00%
0711	90. 00. 00	Other vegetables; mixtures of vegetables.	5.00%
0713	00.00.00	Dried leguminous vegetables, shelled, whether	

		or not skinned or split.	
0713	10. 20. 00	Split peas.	5.00%
0713	10. 90. 00	Other peas.	5.00%
0713	20. 00. 00	Chickpeas (Garbanzos).	5.00%
0713	31. 00. 00	Beans of the species Vignamungo (L.) Hepper or Vignaradiata (L.) Wilczek.	5.00%
0713	32. 00. 00	Small red (adzuki) beans (Phaseolus or vignaangularis).	5.00%
0713	33. 90. 00	Other.	5.00%
0713	39. 00. 00	Other.	5.00%
0713	40. 00. 00	Lentils.	5.00%
0713	50. 00. 00	Broad beans ((Viciafaba var. major) and horse beans (Viciafaba bar. Equina, Viciafaba var. minor).	5.00%
0802	00.00.00	Other nuts, fresh or dried, whether or not shelled or pceled.	
0802	90. 10. 00	Kola nuts.	5.00%
0802	90. 90. 00	Other.	5.00%
0901	00.00.00	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	
0901	11. 10. 00	Beans for blending.	5.00%
0901	12. 10. 00	Beans for blending.	5.00%
0904	00.00.00	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	
0904	20. 10. 00	Paprika.	5.00%
0904	20. 90. 00	Other.	5.00%
0905	00. 00. 00	Vanilla.	5.00%
0908	00.00.00	Nutmeg, mace and cardamoms.	
0908	30. 00. 00	Cardamoms.	5.00%
0910	00.00.00.	Ginger, saffron, turmeric (curcuma), thyme,	

		bay leaves, curry and other spices.	
0910	91.00.00	Mixtures referred to in Note 1 (b) to this Chapter.	5.00%
0910	99.90.00	Other.	5.00%
1008	00.00.00	Buckwheat, millet and canary seed; other cereals.	
1008	10.00.90	Buckwheat, nesoi.	5.00%
1008	20.00.90	Millet, nesoi.	5.00%
1008	30.00.90	canary seeds, nesoi.	5.00%
1008	90.00.90	Cereals, nesoi.	5.00%
1101		Wheat or meslin flour.	
1101	00.10.00	Of durum wheat.	5.00%
1102		Cereal flours other than of wheat or meslin.	
1102	10.00.00	Rye flour.	5.00%
1102	20.00.00	Maize (corn) flour.	5.00%
1102	90.90.00	Other.	5.00%
1103	00.00.00	Cereal groats, meal and pellets.	
1103	11.00.00	Of wheat.	5.00%
1103	13.00.10	Meal of maize (corn).	5.00%
1103	13.00.20	Groats of maize (corn):	5.00%
1103	19.00.00	Of other cereals.	5.00%
1103	20.00.00	Pellets.	5.00%
1104	00.00.00	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.	
1104	12.00.10	Rolled grain of oats.	5.00%
1104	12.00.90	Flaked grain of oats (nesoi).	5.00%
1104	19.00.00	Of other cereals.	5.00%
1104	22.00.00	Of oats.	5.00%
1104	23.00.00	Of maize (corn).	5.00%
1104	29.00.00	Of other cereals.	5.00%
1104	30.00.00	Germ of cereals, whole, rolled, flaked or ground.	5.00%
1105		Flour, meal, powder, flakes, granules and pellets of potatoes.	
1105	10.00.00	Flour, meal and powder.	5.00%
1105	20.00.00	Flakes, granules and pellets.	5.00%
1106		Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.	
1106	10.00.00	Of the dried leguminous vegetables of heading.	5.00%
1106	20.90.00	Other.	5.00%
1106	30.90.10	Coconut milk powder.	5.00%
1106	30.90.90	Other products nesoi.	5.00%
1204		Linseed, whether or not broken.	
1204	00.90.00	Other.	5.00%
1205		Rape or colza seeds, whether or not broken.	
1205	10.20.00	Other.	5.00%
1205	90.00.20	Other rape or colza seeds nesoi.	5.00%

1206		Sunflower seeds, whether or not broken.	
1206	00.90.00	Other.	5.00%
1207	00.00.00	Other oil seeds and oleaginous fruits, whether or not broken.	
1207	40.90.00	Other.	5.00%
1207	50.00.20	Mustard seeds, (nesoi).	5.00%
1207	91.00.20	Poppy seeds, nesoi.	5.00%
1207	99.90.00	Other.	5.00%
1211		Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.	
1211	90.30.00	Aloe vera.	5.00%
1212		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichoriumintybusativum) of a kind used primarily for human consumption, not elsewhere specified or included.	
1212	99.90.00	Other.	5.00%
1515		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	
1515	11.00.00	Crude oil.	5.00%
1515	30.00.00	Castor oil and its fractions.	5.00%
1515	90.10.00	Tung oil and its fractions.	5.00%
1804	00.00.00	Cocoa butter, fat and oil.	5.00%
1805	00.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	
1805	00.90.00	Other.	5.00%
2001		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	
2001	10.10.00	In packages not less than 50 kg.	5.00%
2001	90.10.00	In packages not less than 50 kg.	5.00%
2002	00.00.00	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	
2002	10.10.00	In packages not less than 50 kg.	5.00%
2002	90.10.00	Tomato paste, in packages not less than 50 kg.	5.00%
2002	90.30.00	Other, in packages not less than 50 kg.	5.00%
2003	00.00.00	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	
2003	10.10.00	In packages not less than 50 kg.	5.00%
2003	20.10.00	In packages not less than 50 kg.	5.00%
2004	00.00.00	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading	

		2006.00.	
2004	10.10.00	In packages not less than 50 kg.	5.00%
2004	90.10.00	In packages not less than 50 kg.	5.00%
2005	00.00.00	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006.00.	
2005	10.10.00	In packages not less than 50 kg.	5.00%
2005	20.10.00	In packages not less than 50 kg.	5.00%
2005	40.10.00	In packages not less than 50 kg.	5.00%
2005	51.10.00	In packages not less than 50 kg.	5.00%
2005	59.10.00	In packages not less than 50 kg.	5.00%
2005	70.10.00	In packages not less than 50 kg.	5.00%
2005	80.10.00	In packages not less than 50 kg.	5.00%
2005	91.10.00	In packages not less than 50 kg.	5.00%
2005	99.10.00	Sauerkraut, in packages not less than 50 kg.	5.00%
2005	99.30.00	Other vegetables and mixtures of vegetables in packages not less than 50 kg.	5.00%
2009	00.00.00	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.	
2009	50.10.00	Concentrated, not in retail packages.	5.00%
2009	61.10.00	Concentrated Grape Juice.	5.00%
2009	61.20.00	Grape Must.	5.00%
2009	80.30.00	Preparation of the juice of any other single fruit or vegetable for infant use put up for retail sale.	20.00%
2106	00.00.00	Food preparations not elsewhere specified or included.	
2106	90.80.00	Preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5% vol.	0.00%
2204	00.00.00	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	
2204	29.10.00	Grape must with fermentation prevented or arrested by the addition of alcohol.	20.00%
2204	30.00.00	Other grape must.	20.00%
2401	00.00.00	Unmanufactured tobacco; tobacco refuse.	
2401	10.00.00	Tobacco, not stemmed/stripped.	5.00%
2401	20.00.00	Tobacco, partly or wholly stemmed/stripped.	5.00%
2401	30.00.00	Tobacco refuse.	5.00%
2501	00.00.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	
2501	00.30.00	Rock salt.	5.00%

		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	
2513	00.00.00		
2513	10.00.00	Pumice stone.	5.00%
2513	20.00.00	Emery, natural corundum, natural garnet and other natural abrasives.	5.00%
2523	00.00.00	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	
2523	29.90.00	Other.	5.00%
2523	90.00.00	Other hydraulic cements.	5.00%
2607	00.00.00	Lead ores and concentrates.	0.00%
2710	00.00.00	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic.	
2710	19.83.00	Lubricating oils.	30.00%
2710	19.84.00	Lubricating greases.	30.00%
3210	00.00.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	
3210	00.70.00	Prepared water pigments of a kind used for finishing leather.	5.00%
3213		Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.	
3213	10.00.00	Colours in sets.	5.00%
3213	90.00.00	Other.	5.00%
3214	00.00.00	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.	
3214	10.10.00	Mastics.	5.00%
3214	10.90.00	Other.	5.00%
3214	90.00.00	Other.	5.00%
3301	00.00.00	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.	

3301	13.00.00	Of lemon.	5.00%
3301	19.90.00	Other.	5.00%
3301	24.00.00	Of peppermint (<i>Menthapiperita</i>).	5.00%
3301	25.00.00	Of other mints.	5.00%
3301	29.30.00	Of ginger.	5.00%
3301	29.60.00	Of pimento.	5.00%
3301	29.90.00	Other.	5.00%
3301	30.00.00	Resinoids.	5.00%
		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent.	
3401	00.00.00		
3401	20.10.00	Industrial soaps.	5.00%
		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.	
3402	00.00.00		
3402	11.90.00	Other.	5.00%
3402	12.90.00	Other.	5.00%
3402	13.90.00	Other.	5.00%
3402	19.90.00	Other.	5.00%
		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.	
3403	00.00.00		
3403	11.00.00	Preparations for the treatment of textile materials, leather, furskins or other.	5.00%
3403	91.00.00	Preparations for the treatment of textile materials, leather, furskins or other.	5.00%
3404	00.00.00	Artificial waxes and prepared waxes.	
3404	20.00.00	Of poly (oxyethylene) (polyethylene glycol).	5.00%
3404	90.00.00	Other.	5.00%
		Casein, caseinates and other casein derivatives; casein glues.	
3501	00.00.00		
3501	90.90.00	Other.	5.00%
		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.	
3606	00.00.00		

3606	10.00.00	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³ .	5.00%
3606	90.00.00	Other.	5.00%
3701	00.00.00	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs.	
3701	20.00.00	Instant print film.	5.00%
3702	00.00.00	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed.	
3702	54.00.00	Of a width exceeding 16 mm but not exceeding 5 mm and of a length not exceeding 30 m, other than for slides.	5.00%
3702	55.00.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m.	5.00%
3702	93.00.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not.	5.00%
3702	94.00.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m.	5.00%
3805	00.00.00	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.	
3805	10.00.00	Gum, wood or sulphate turpentine oils.	5.00%
3808	00.00.00	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).	
3808	91.90.00	Other.	5.00%
3808	94.90.00	Other.	5.00%
3808	99.20.90	Other, nesoi.	5.00%
3808	99.90.90	Other articles and preparations nesoi.	5.00%
3809	00.00.00	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.	
3809	91.00.10	Fabric softeners.	5.00%
3809	91.00.20	Spray starch.	5.00%
3814	00.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	

3814	00.90.00	Other.	5.00%
		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.	
3824	00.00.00		
3824	81.00.00	Containing oxirane (ethylene oxide).	5.00%
		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.	
3918	00.00.00		
3918	10.10.00	Tiles.	5.00%
3918	10.90.00	Other.	5.00%
3918	90.10.00	Tiles.	5.00%
3918	90.90.00	Other.	5.00%
		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	
3922	00.00.00		
3922	10.10.00	Baths, shower-baths.	5.00%
3922	10.20.00	Wash-basins.	5.00%
3922	20.00.00	Lavatory seats and covers.	5.00%
3922	90.00.00	Other.	5.00%
		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	
3923	00.00.00		
3923	10.90.00	Other.	0.00%
		Other articles of plastics and articles of other materials of headings 39.01 to 3914.00.00	
3926	00.00.00		
3926	90.40.00	Covers for electrical switches and outlets and similar articles.	5.00%
		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	
4005	00.00.00		
4005	91.90.00	Other.	5.00%
		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	
4006	00.00.00		
4006	90.00.00	Other.	5.00%
4007	00.00.00	Vulcanised rubber thread and cord.	5.00%
		New pneumatic tyres, of rubber.	
4011	00.00.00		
4011	10.00.00	Of a kind used on motor cars (including station wagons and racing cars).	25.00%
4011	40.00.00	Of a kind used on motorcycles.	5.00%
4011	50.00.00	Of a kind used on bicycles.	5.00%
		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	
4012	00.00.00		
4012	19.00.00	Other.	5.00%
4012	20.10.00	For retreading and remoulding.	5.00%
4012	20.90.00	Other.	5.00%
4012	90.00.00	Other.	5.00%

4013	00.00.00	Inner tubes, of rubber.	
4013	20.00.00	Of a kind used on bicycles.	5.00%
4013	90.10.00	Of a kind used on motor cycles.	5.00%
4013	90.90.00	Other.	5.00%
4017	00.00.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	
4017	00.20.00	Articles of hard rubber.	5.00%
4403		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	
4403	10.20.00	Of mahogany.	5.00%
4403	49.10.00	Mahogany.	5.00%
4404	00.00.00	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	
4404	10.90.00	Other.	5.00%
4404	20.90.00	Other.	5.00%
4407	00.00.00	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	
4407	21.00.00	Mahogany (swietenia spp.).	5.00%
4409	00.00.00	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	
4409	10.10.00	Pitch-pine.	5.00%
4409	10.90.00	Other.	5.00%
4409	29.30.00	Mahogany.	5.00%
4413	00.00.00	Densified wood, in blocks, plates, strips or profile shapes.	5.00%
4415	00.00.00	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	
4415	10.00.00	Cases, boxes, crates, drums and similar packings; cable-drums.	5.00%
4417	00.00.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	
4417	00.30.00	Broom or brush bodies.	5.00%
4417	00.90.00	Other.	5.00%
4420	00.00.00	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	

4420	90.10.00	Wood marquetry and inlaid wood.	5.00%
4421	00.00.00	Other articles of wood.	
4421	90.20.00	Roller blinds, rollers for spring blinds; spigots; wooden pegs and pins for footwear.	5.00%
4421	90.30.00	Letters, figures, moulding patterns, templates; paving blocks; trellises and fencing panels; venetian and other blinds; labels for horticulture; dowel pins.	15.00%
4502	00.00.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	0.00%
4503	00.00.00	Articles of natural cork.	
4503	90.90.00	Other.	5.00%
4504	00.00.00	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.	
4504	90.90.00	Other articles of agglomerated cork.	5.00%
4601	00.00.00	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	
4601	92.00.00	Of bamboo.	5.00%
4601	93.00.00	Of rattan.	5.00%
4601	94.90.00	Other.	5.00%
4601	99.00.00	Other.	5.00%
4701	00.00.00	Mechanical wood pulp.	0.00%
4702	00.00.00	Chemical wood pulp, dissolving grades.	0.00%
4705	00.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	0.00%
4801	00.00.00	Newsprint, in rolls or sheets.	0.00%
4802	00.00.00	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801.00.00 or 4803.00; hand-made paper and paperboard.	
4802	10.00.00	Hand-made paper and paperboard.	5.00%
4802	57.00.00	Other, weighing 40 g/m ² or more but not more than 150 g/m ² .	5.00%
4802	58.00.00	Weighing more than 150 g/m ² .	5.00%
4802	69.00.00	Other.	5.00%
4804	00.00.00	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 4803.00.	
4804	42.00.00	Bleached uniformly through the mass and of which more than 95% by weight of the total fibre	5.00%

		content consists of wood fibres obtained by a chemical process.	
4804	49.00.00	Other.	5.00%
4809	00.00.00	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.	
4809	20.00.00	Self-copy paper.	5.00%
4809	90.10.00	Carbon or similar copying paper.	5.00%
4809	90.90.00	Other.	5.00%
4813	00.00.00	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	
4813	10.00.00	In the form of booklets or tubes.	5.00%
4813	20.00.00	In rolls of a width not exceeding 5 cm.	5.00%
4813	90.00.00	Other.	5.00%
4816	00.00.00	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	
4816	90.90.00	Other.	5.00%
4823	00.00.00	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	
4823	70.00.00	Moulded or pressed articles of paper pulp.	5.00%
4823	90.20.00	Cards, not punched, for punch card machines, whether or not in strips.	5.00%
4823	90.90.00	Other.	5.00%
5601		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	
5601	22.90.00	Other.	5.00%
5601	29.90.00	Other.	5.00%
5607	00.00.00	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	
5607	29.90.00	Other.	5.00%
5607	49.90.00	Other.	5.00%
5607	50.90.00	Other.	5.00%
5607	90.90.00	Other.	5.00%
5608	00.00.00	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	
5608	19.90.00	Other.	5.00%
5608	90.90.00	Other.	5.00%
5805	00.00.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example,	5.00%

		petit point, cross stitch), whether or not made up.	
5811	00.00.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	5.00%
5905	00.00.00	Textile wall coverings.	5.00%
5906	00.00.00	Rubberised textile fabrics, other than those of heading 59.02.	
5906	10.00.00	Adhesive tape of a width not exceeding 20 cm.	5.00%
5906	91.00.00	Knitted or crocheted.	5.00%
5906	99.00.00	Other.	5.00%
6306	00.00.00	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	
6306	12.10.00	Tarpaulins.	5.00%
6306	19.10.00	Tarpaulins.	5.00%
6308	00.00.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	5.00%
6310	00.00.00	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	
6310	10.00.00	Sorted.	5.00%
6310	90.00.00	Other.	5.00%
6406	00.00.00	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	
6406	99.90.00	Other.	5.00%
6603	00.00.00	Parts, trimmings and accessories of articles of heading 66.01 or 6602.00.00.	
6603	20.00.00	Umbrella frames, including frames mounted on shafts (sticks).	5.00%
6603	90.00.00	Other.	5.00%
6701	00.00.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	
6701	00.90.00	Other.	5.00%
6703	00.00.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	5.00%
6803	00.00.00	Worked slate and articles of slate or of agglomerated slate.	
6803	00.90.00	Other.	5.00%

6812	00.00.00	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.	
6812	91.00.00	Clothing, clothing accessories, footwear and headgear.	5.00%
6812	92.00.00	Paper, millboard and felt.	5.00%
6812	99.00.00	Other.	5.00%
6907	00.00.00	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.	
6907	10.30.00	Mosaic cubes and the like.	5.00%
6907	10.90.00	Other.	5.00%
6907	90.90.00	Other.	5.00%
6908	00.00.00	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.	
6908	10.20.00	Mosaic cubes and the like.	5.00%
6908	10.90.00	Other.	5.00%
6908	90.90.00	Other.	5.00%
7007	00.00.00	Safety glass, consisting of toughened (tempered) or laminated glass.	
7007	11.90.00	Other.	5.00%
7007	19.00.00	Other.	5.00%
7007	21.90.00	Other.	5.00%
7007	29.00.00	Other.	5.00%
7009	00.00.00	Glass mirrors, whether or not framed, including rear-view mirrors.	
7009	92.00.00	Framed.	5.00%
7013	00.00.00	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	
7013	22.00.00	Of lead crystal.	20.00%
7013	33.00.00	Of lead crystal.	20.00%
7013	41.00.00	Of lead crystal.	20.00%
7014	00.00.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	
7014	00.90.00	Other.	5.00%
7015	00.00.00	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.	
7015	90.00.00	Other.	5.00%

		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.	
7016	00.00.00		
7016	10.10.00	Mosaic cubes.	5.00%
7016	90.10.00	Tiles.	5.00%
7016	90.90.00	Other.	5.00%
		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.	
7101	00.00.00		
7101	10.10.00	Temporarily strung for convenience of transport.	20.00%
7101	10.90.00	Other.	20.00%
7101	21.10.00	Temporarily strung for convenience of transport.	20.00%
7101	21.90.00	Other.	20.00%
7101	22.10.00	Temporarily strung for convenience of transport.	20.00%
7101	22.90.00	Other.	20.00%
		Diamonds, whether or not worked, but not mounted or set.	
7102	00.00.00		
7102	10.00.00	Unsorted.	20.00%
7102	21.00.00	Unworked or simply sawn, cleaved or bruted.	20.00%
7102	29.00.00	Other.	20.00%
7102	31.00.00	Unworked or simply sawn, cleaved or bruted.	20.00%
7102	39.00.00	Other.	20.00%
		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	
7103	00.00.00		
7103	10.10.00	Temporarily strung for convenience of transport.	20.00%
7103	10.90.00	Other.	20.00%
7103	91.10.00	Temporarily strung for convenience of transport.	20.00%
7103	91.90.00	Other.	20.00%
7103	99.10.00	Temporarily strung for convenience of transport.	20.00%
7103	99.90.00	Other.	20.00%
		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	
7104	00.00.00		
7104	10.00.00	Piezo-electric quartz.	20.00%
7104	20.00.00	Other, unworked or simply sawn or roughly shaped.	20.00%
7104	90.00.00	Other.	20.00%

7113	00.00.00	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
7113	11.00.00	Of silver, whether or not plated or clad with other precious metal.	20.00%
7113	19.10.00	Of gold.	20.00%
7113	19.90.00	Other.	20.00%
7113	20.00.00	Of base metal clad with precious metal.	20.00%
7114	00.00.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	
7114	11.00.00	Of silver, whether or not plated or clad with other precious metal.	20.00%
7114	19.00.00	Of other precious metal, whether or not plated or clad with precious metal.	20.00%
7114	20.00.00	Of base metal clad with precious metal.	20.00%
7116	00.00.00	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	
7116	10.00.00	Of natural or cultured pearls.	20.00%
7116	20.00.00	Of precious or semi-precious stones (natural, synthetic or reconstructed).	20.00%
7117	00.00.00	Imitation jewellery.	
7117	11.00.00	Cuff-links and studs.	20.00%
7117	19.00.00	Other.	20.00%
7117	90.00.00	Other.	20.00%
7308	00.00.00	Structures (excluding prefabricated buildings of heading 9406.00) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	
7308	30.00.00	Doors, windows and their frames and thresholds for doors.	5.00%
7308	90.00.00	Other.	5.00%
7312	00.00.00	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	
7312	10.30.00	Ropes.	5.00%
7312	90.00.00	Other.	5.00%
7314	00.00.00	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	
7314	50.00.00	Expanded metal.	5.00%
7319	00.00.00	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	
7319	20.00.00	Safety pins.	5.00%

7319	30.90.00	Other.	5.00%
7319	90.10.00	Sewing, darning or embroidery needles.	5.00%
7319	90.90.00	Other.	5.00%
7322	00.00.00	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	
7322	11.00.00	Of cast iron.	5.00%
7322	19.00.00	Other.	5.00%
7322	90.00.00	Other .	5.00%
7323	00.00.00	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	
7323	93.80.00	Parts.	5.00%
7323	94.80.00	Parts.	5.00%
7324	00.00.00	Sanitary ware and parts thereof, of iron or steel.	
7324	10.00.00	Sinks and wash basins, of stainless steel.	5.00%
7324	21.00.00	Of cast iron, whether or not enameled.	5.00%
7324	29.00.00	Other.	5.00%
7324	90.10.00	Parts of sinks and wash basins.	5.00%
7324	90.20.00	Parts of other sanitary ware.	5.00%
7324	90.90.00	Other.	5.00%
7419	00.00.00	Other articles of copper.	
7419	99.90.00	Other.	5.00%
7607	00.00.00	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.	
7607	11.00.00	Rolled but not further worked.	5.00%
7607	19.00.00	Other.	5.00%
7610	00.00.00	Aluminium structures (excluding pre-fabricated buildings of heading 9406.00) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades,	
7610	90.90.10	Other anodized finished extrusions / colour-anodized finished extrusions.	5.00%
7615	00.00.00	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, or aluminium.	
7615	19.40.00	Parts of the goods of subheadings 7615.19.10, 7615.19.20 and 7615.19.30 .	5.00%
7615	20.20.00	Parts.	5.00%
7907	00.00.00	Other articles of zinc.	

7907	00.10.00	Gutters, roof capping, skylight frames and other fabricated building components.	5.00 %
7907	00.20.00	Zinc tubes, pipes, and tube or pipe fittings (for example, couplings, elbows, sleeves).	5.00 %
7907	00.90.00	Other.	5.00 %
8208	00.00.00	Knives and cutting blades, for machines or for mechanical appliances.	
8208	30.10.00	For kitchen appliances.	5.00 %
8208	40.10.00	For lawn mowers.	5.00 %
8211	00.00.00	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.	
8211	92.90.00	Other.	5.00 %
8211	93.90.00	Other.	5.00 %
8211	94.90.00	Other.	5.00 %
8212	00.00.00	Razors and razor blades (including razor blade blanks in strips).	
8212	20.90.00	Other.	5.00 %
8214	00.00.00	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives).	
8214	90.00.00	Other.	5.00 %
8302	00.00.00	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closures of base metal.	
8302	41.00.00	Suitable for buildings.	5.00 %
8302	49.00.00	Other.	5.00 %
8302	50.00.00	Hat-racks, hat-pegs, brackets and similar fixtures.	5.00 %
8302	60.00.00	Automatic door closures.	5.00 %
8304	00.00.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	
8304	00.90.00	Other.	5.00 %
8305	00.00.00	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.	
8305	10.00.00	Fittings for loose-leaf binders or files.	5.00 %
8305	90.90.00	Other.	5.00 %
8308	00.00.00	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated	

		rivets, of base metal; beads and spangles, of base metal.	
8308	10.00.00	Hooks, eyes and eyelets.	5.00%
8308	20.00.00	Tubular or bifurcated rivets.	5.00%
8308	90.00.00	Other, including parts.	5.00%
8407	00.00.00	Spark-ignition reciprocating or rotary internal combustion piston engines.	
8407	31.00.00	Of a cylinder capacity not exceeding 50 cc.	5.00%
8407	32.00.00	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc.	5.00%
8407	90.00.00	Other engines.	5.00%
8408	00.00.00	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	
8408	90.00.00	Other engines.	5.00%
8414	00.00.00	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.	
8414	59.00.00	Other.	5.00%
8414	60.00.00	Hoods having a maximum horizontal side not exceeding 120 cm.	5.00%
8414	80.00.00	Other.	5.00%
8418	00.00.00	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	
8418	91.00.00	Furniture designed to receive refrigerating or freezing equipment.	5.00%
8418	99.00.00	Other.	5.00%
8419	00.00.00	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	
8419	81.00.00	For making hot drinks or for cooking or heating food.	5.00%
8419	89.00.00	Other.	5.00%
8419	90.00.00	Parts.	5.00%
8421	00.00.00	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.	
8421	12.90.00	Other.	5.00%
8421	19.00.00	Other.	5.00%
8421	23.10.00	Oil filters.	25.00%
8421	23.20.00	Petrol filters.	25.00%
8421	29.00.00	Other.	5.00%

8421	31.00.00	Intake air filters for internal combustion engines.	25.00%
8421	39.00.00	Other.	5.00%
8424	00.00.00	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.	
8424	20.00.00	Spray guns and similar appliances.	5.00%
8425	00.00.00	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.	
8425	42.90.00	Other.	5.00%
8425	49.00.00	Other.	5.00%
8450	00.00.00	Household or laundry-type washing machines, including machines which both wash and dry.	
8450	11.90.00	Other.	5.00%
8450	12.90.00	Other.	5.00%
8450	19.90.00	Other.	5.00%
8450	20.90.00	Other.	5.00%
8450	90.00.00	Parts.	5.00%
8451	00.00.00	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	
8451	21.00.00	Each of a dry linen capacity not exceeding 10 kg.	5.00%
8451	29.00.00	Other.	5.00%
8470	00.00.00	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.	
8470	29.00.00	Other.	5.00%
8470	30.00.00	Other calculating machines.	5.00%
8470	50.00.00	Cash registers.	5.00%
8508	00.00.00	Vacuum cleaners.	
8508	70.00.00	Parts.	5.00%
8509	00.00.00	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.	
8509	90.00.00	Parts.	5.00%
8512	00.00.00	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters,	

		of a kind used for cycles or motor vehicles.	
8512	10.00.00	Lighting or visual signalling equipment or a kind used on bicycles.	5.00%
8512	20.00.00	Other lighting or visual signalling equipment.	25.00%
8512	30.00.00	Sound signalling equipment.	25.00%
8512	40.00.00	Windscreen wipers, defrosters and demisters.	25.00%
8512	90.00.00	Parts.	5.00%
8513	00.00.00	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.	
8513	90.00.00	Parts.	5.00%
8516	00.00.00	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	
8516	90.00.00	Parts.	5.00%
8517	00.00.00	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.	
8517	11.00.00	Line telephone sets with cordless handsets.	5.00%
8517	12.90.00	Other.	5.00%
8517	18.00.00	Other.	5.00%
8517	70.00.00	Parts.	5.00%
8518	00.00.00	Microphones and stands therefor; loud-speakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.	
8518	40.00.00	Audio-frequency electric amplifiers.	25.00%
8519	00.00.00	Sound recording or reproducing apparatus.	
8519	20.10.00	Coin or disc-operated record players.	25.00%
8519	81.30.00	Dictating machines not capable of operating without an external source of power.	5.00%
8521	00.00.00	Video recording or reproducing apparatus, whether or not incorporating a video tuner.	
8521	10.00.00	Magnetic tape-type.	20.00%

8521	90.00.00	Other.	20.00%
		Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.	
8522	00.00.00		
8522	10.00.00	Pick-up cartridges.	5.00%
8522	90.00.00	Other.	5.00%
		Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.	
8523	00.00.00		
8523	40.40.00	Audio compact discs.	20.00%
8523	40.50.10	Compact discs for educational and business purposes.	20.00%
8523	40.50.90	Other recorded compact disc, nesoi.	20.00%
		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.	
8526	00.00.00		
8526	91.00.00	Radio navigational aid apparatus.	5.00%
8526	92.00.00	Radio remote control apparatus.	5.00%
		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	
8528	00.00.00		
8528	59.10.20	Monitors of a size 32 inches and above.	20.00%
8528	71.00.20	Television reception apparatus of a size 32 and above.	20.00%
8528	72.00.20	Colour reception apparatus of a size 32 inches and above.	20.00%
8528	73.00.20	Other, black and white etc. of a size 32 inches and above.	20.00%
8529	00.00.00	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.	
8529	10.00.00	Aerials and aerial reflectors of all kinds; parts suitable for use therewith.	5.00%
8529	90.00.00	Other.	5.00%
		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.	
8531	00.00.00		
8531	20.00.00	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED).	5.00%
8531	80.90.00	Other.	5.00%
8531	90.00.00	Parts.	5.00%
		Electrical filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.	
8539	00.00.00		
8539	10.00.00	Sealed beam lamp units.	25.00%
8539	41.00.00	Arc-lamps.	5.00%
8539	49.00.00	Other.	5.00%

8539	90.00.00	Parts.	5.00%
8540	00.00.00	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	
8540	11.00.00	Colour.	5.00%
8540	12.00.00	Black and white or other monochrome.	5.00%
8540	20.00.00	Television camera tubes; image converters and intensifiers; other photo-cathode tubes.	5.00%
8540	40.00.00	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm.	5.00%
8540	50.00.00	Data/graphic display tubes, black and white or other monochrome.	5.00%
8540	60.00.00	Other cathode-ray tubes.	5.00%
8543	00.00.00	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	
8543	70.10.00	Proximity cards and tags.	5.00%
8543	70.20.00	Sound mixing units (equalizers) for domestic use.	25.00%
8543	70.90.00	Other.	5.00%
8543	90.00.00	Parts.	5.00%
8702	00.00.00	Motor vehicles for the transport of ten or more persons, including the driver.	
8702	10.10.40	Coaches buses & mini buses of a seating capacity not exceeding 21 persons, imported knocked down for assembly (diesel or semidiesel).	5.00%
8702	10.30.40	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons, imported knocked down for assembly (diesel or semi-diesel).	5.00%
8702	10.50.40	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons imported knocked down for assembly (diesel or semi-diesel).	5.00%
8702	90.10.40	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons imported knocked down for assembly.	5.00%
8702	90.30.40	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons, imported knocked down.	5.00%
8702	90.50.40	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons imported knocked down for assembly.	5.00%
8703	00.00.00	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
8703	90.00.60	Motor homes.	30.00%
8704	00.00.00	Motor vehicles for the transport of goods.	
8704	21.10.40	Motor vehicles for the transport of goods, completely knocked down for assembly in plants approved by the competent authority, under 2032kg.	5.00%

8704	21.10.41	Motor vehicles for the transport of goods, completely knocked down for assembly in plants approved by the competent authority, over 2032kg.	5.00%
8704	21.10.42	Motor vehicles for the transport of goods, completely knocked down for assembly in plants of an unladen weight exceeding 3 tons.	5.00%
8704	22.10.40	Completely knocked down for assembly in plants approved for the purpose by the competent authority.	5.00%
8704	23.10.40	Completely knocked down for assembly in plants approved for the purpose by the competent authority.	5.00%
8704	31.10.40	Completely knocked down for assembly in plants approved for the purpose by the competent authority, not exceeding 2032kg.	5.00%
8704	31.10.41	Completely knocked down for assembly in plants approved for the purpose by the competent authority, exceeding 2032kg but not exceeding 3 ton.	5.00%
8704	31.10.42	Completely knocked down for assembly in plants approved for the purpose by the competent authority, exceeding 3 ton.	5.00%
8704	32.10.40	Completely knocked down for assembly in plants approved for the purpose by the competent authority.	5.00%
8705	00.00.00	Special purpose motor vehicles, other than those principally designed for the transport of person or goods (for example, breakdown lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile work	
8706	00.00.00	Chassis fitted with engines for the motor vehicles of headings 87.01 to 87.05.	
8706	00.10.00	For the assembly of coaches and buses.	5.00%
8706	00.20.10	Chassis fitted with engines for the motor vehicles of heading no. 87.01 imported by individuals.	5.00%
8706	00.20.11	Chassis fitted with engines for the motor vehicles of heading no. 87.04 and 87.05 imported by individuals.	5.00%
8706	00.20.20	Chassis fitted with engine for motor vehicle of 8701 imported for use in agriculture.	5.00%
8706	00.20.21	Chassis fitted with engine for motor vehicle of 8704 and 8705 imported for use in agriculture.	5.00%
8706	00.20.30	Chassis for motor vehicle of 8701 imported by dealers.	5.00%
8706	00.20.31	Chassis for motor vehicle of 8704 and 8705 imported by dealers.	5.00%
8707	00.00.00	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	
8707	10.00.10	For the vehicles of heading 87.03 imported by individuals.	5.00%

8707	10.00.30	For the vehicles of heading 87.03 imported by dealers.	5.00%
8707	90.10.10	Bus bodies imported by individuals.	5.00%
8707	90.10.30	Bus bodies imported by dealers.	5.00%
8708	00.00.00	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	
8708	10.00.00	Bumpers and parts thereof.	30.00%
8708	21.00.00	Safety seat belts.	30.00%
8708	29.00.00	Other.	30.00%
8708	30.20.00	Other mounted brake linings.	30.00%
8708	30.90.00	Other brakes, servo-brakes and parts thereof.	30.00%
8708	40.90.00	Other.	30.00%
8708	50.90.00	Other.	30.00%
8708	70.90.00	Other.	30.00%
8708	80.90.00	Other.	30.00%
8708	91.90.00	Other.	30.00%
8708	92.90.00	Other.	30.00%
8708	93.90.00	Other.	30.00%
8708	94.90.00	Other.	30.00%
8708	95.00.00	Safety airbags with inflator system; parts thereof.	30.00%
8708	99.20.00	Compressed Natural Gas (CNG) systems.	30.00%
8708	99.90.10	Front and back clips.	30.00%
8708	99.90.20	Other parts and accessories nesoi.	30.00%
8711	00.00.00	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	
8711	20.10.00	For the transport of goods.	5.00%
8711	30.10.01	Motor cycles for the transport of goods exceeding 250cc, but not exceeding 299 cc.	5.00%
8711	30.10.02	Motor cycles for the transport of goods exceeding 299cc, but not exceeding 500 cc.	5.00%
8711	40.10.01	Motor cycles for the transport of goods, 500cc-599cc.:	5.00%
8711	40.10.02	Motor cycles for the transport of goods, 600cc-800cc.	5.00%
8711	50.10.00	For the transport of goods.	5.00%
8711	90.10.00	For the transport of goods.	5.00%
8712	00.00.00	Bicycles and other cycles (including delivery tricycles), not motorized.	
8712	00.10.00	For the transport of goods.	5.00%
8714	00.00.00	Parts and accessories of vehicles of headings 87.11 to 87.13.	
8714	11.00.00	Saddles.	5.00%
8714	19.00.00	Other.	5.00%
8714	91.00.00	Frames and forks, and parts thereof.	5.00%
8714	92.00.00	Wheel rims and spokes.	5.00%
8714	93.00.00	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels.	5.00%
8714	94.00.00	Brakes, including coaster braking hubs and hub brakes, and parts thereof.	5.00%
8714	95.00.00	Saddies.	5.00%
8714	96.00.00	Pedals and crank-gear, and parts thereof.	5.00%

8714	99.00.00	Other.	5.00%
8716	00.00.00	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	
8716	20.00.10	Self-loading or self-unloading trailers and semi-trailers imported by individuals.	5.00%
8716	31.00.10	Tanker trailers and tanker semi-trailers imported by individuals.	5.00%
8716	39.00.10	Trailers and semi-trailers, nesoi, for the transport of goods, imported by individuals.	5.00%
8716	40.00.10	Trailers & semi-trailers, nesoi, imported by individuals.	5.00%
8716	40.00.30	Trailers and semi-trailers, nesoi, imported by dealer.	5.00%
8716	80.90.00	Other.	5.00%
8716	90.90.00	Other.	5.00%
8903	00.00.00	Yachts and other vessels for pleasure or sports; rowing boats and canoes.	
8903	10.00.00	Inflatable.	20.00%
8903	91.00.00	Sailboats, with or without auxiliary motor.	20.00%
8903	92.00.00	Motorboats, other than outboard motors boats.	20.00%
8903	99.00.00	Other.	20.00%
9003	00.00.00	Frames and mountings for spectacles, goggles or the like, and parts thereof.	
9003	11.00.20	Other Frames and mountings, for spectacles, nesoi.	5.00%
9003	11.00.90	Frames and mountings for, goggles or the like, and parts thereof.	5.00%
9003	19.00.20	Other Frames and mountings, for spectacles, nesoi.	5.00%
9003	19.00.90	Frames and mountings for, goggles or the like, and parts thereof.	5.00%
9003	90.00.20	parts of frames and mountings for spectacles, nesoi.	5.00%
9003	90.00.90	parts of frames and mountings for goggles or the like, nesoi.	5.00%
9006	00.00.00	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.	
9006	40.00.00	Instant print cameras.	20.00%
9006	51.00.00	With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm.	20.00%
9006	52.00.00	Other, for roll film of a width less than 35 mm.	20.00%
9006	53.00.00	Other, for roll film of a width of 35 mm.	20.00%
9006	59.00.00	Other.	20.00%
9028	00.00.00	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.	
9028	10.00.00	Gas meters.	5.00%
9028	20.00.00	Liquid meters.	5.00%
9028	30.00.00	Electricity meters.	5.00%
9028	90.00.00	Parts and accessories.	5.00%

9029	00.00.00	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.	
9029	10.00.00	Revolution counters, production counters, taximeters, mileometers, pedometers and the like.	5.00%
9029	20.00.00	Speed indicators and tachometers; stroboscopes.	5.00%
9029	90.00.00	Parts and accessories.	5.00%
9101	00.00.00	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	
9101	11.00.00	With mechanical display only.	20.00%
9101	19.00.00	Other.	20.00%
9101	21.00.00	With automatic winding.	20.00%
9101	29.00.00	Other.	20.00%
9101	91.00.00	Electrically operated.	20.00%
9101	99.00.00	Other.	20.00%
9102	00.00.00	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.	
9102	11.00.00	With mechanical display only.	20.00%
9102	12.00.00	With opto-electronic display only.	20.00%
9102	19.00.00	Other.	20.00%
9102	21.00.00	With automatic winding.	20.00%
9102	29.00.00	Other.	20.00%
9102	91.00.00	Electrically operated.	20.00%
9102	99.00.00	Other.	20.00%
9103	00.00.00	Clocks with watch movements, excluding clocks of heading 9104.00.00.	
9103	10.00.00	Electrically operated.	20.00%
9103	90.00.00	Other.	20.00%
9104	00.00.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	20.00%
9105		Other clocks.	
9105	11.00.00	Electrically operated.	20.00%
9105	19.00.00	Other.	20.00%
9105	21.00.00	Electrically operated.	20.00%
9105	29.00.00	Other.	20.00%
9105	91.00.00	Electrically operated.	20.00%
9105	99.00.00	Other.	20.00%
9107	00.00.00	Time switches with clock or watch movement or with synchronous motor.	5.00%
9108	00.00.00	Watch movements, complete and assembled.	
9108	11.00.00	With mechanical display only or with a device to which a mechanical display can be incorporated.	20.00%
9108	12.00.00	With opto-electronic display only.	20.00%
9108	19.00.00	Other.	20.00%
9108	20.00.00	With automatic winding.	20.00%
9108	90.00.00	Other.	20.00%

9109	00.00.00	Clock movements, complete and assembled.	
9109	11.00.00	Of alarm clocks.	5.00%
9109	19.00.00	Other.	5.00%
9109	90.00.00	Other.	5.00%
9110	00.00.00	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	
9110	11.00.00	Complete movements, unassembled or partly assembled (movement sets).	20.00%
9110	12.00.00	Incomplete movements, assembled.	20.00%
9110	19.00.00	Rough movements.	20.00%
9110	90.00.00	Other.	5.00%
9111	00.00.00	Watch cases and parts thereof.	
9111	10.00.00	Cases of precious metal or of metal clad with precious metal.	5.00%
9111	20.00.00	Cases of base metal, whether or not gold-or silver-plated.	5.00%
9111	80.00.00	Other cases.	5.00%
9111	90.00.00	Parts.	5.00%
9112	00.00.00	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	
9112	20.00.00	Cases.	5.00%
9112	90.00.00	Parts.	5.00%
9113	00.00.00	Watch straps, watch bands and watch bracelets, and parts thereof.	
9113	10.00.00	Of precious metal or of metal clad with precious metal.	20.00%
9114	00.00.00	Other clock or watch parts.	
9114	10.00.00	Springs, including hair-springs.	5.00%
9114	20.00.00	Jewels.	5.00%
9114	30.00.00	Dials.	5.00%
9114	40.00.00	Plates and bridges.	5.00%
9114	90.10.00	Clock parts.	5.00%
9114	90.20.00	Watch parts.	5.00%
9406	00.00.00	Prefabricated buildings.	
9406	00.20.00	Of aluminium.	5.00%
9406	00.30.00	Of steel.	5.00%
9406	00.90.00	Other .	5.00%
9603	00.00.00	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	
9603	30.10.00	Artists' brushes.	5.00%
9603	30.20.00	Writing brushes.	5.00%
9603	90.90.00	Other.	5.00%
9604	00.00.00	Hand sieves and hand riddles.	
9604	00.10.00	Hand sieves.	5.00%
9604	00.20.00	Hand riddles.	5.00%

9608	00.00.00	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.	
9608	91.00.00	Pen nibs and nib points.	5.00%
9608	99.90.00	Other.	5.00%
9610	00.00.00	Slates and boards, with writing or drawing surfaces, whether or not framed.	
9610	00.90.00	Other.	5.00%
9612	00.00.00	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.	
9612	10.10.00	Typewriter ribbons on open spools.	5.00%
9612	10.90.00	Other.	5.00%
9612	20.00.00	Ink-pads.	5.00%
9898	00.10.00	Miscellaneous items.	20.00%

SECOND SCHEDULE (Paragraph 2(b))

The Third Schedule to the principal Resolution is amended by inserting the following next after Part 3 of the Third Schedule –

“PART 4

Productive Inputs Relief for the Production of Primary Products and the Manufacture of Goods

- Subject to paragraph 2, the goods specified in the Table below shall be exempt from customs duty.

Table

Production of primary products.	Goods that are imported by a taxpayer as raw materials or intermediate goods which, to the satisfaction of the Commissioner of Customs, are for direct use in the production of primary products in Jamaica by that taxpayer.
	Goods that are imported by a taxpayer as consumables which, to the satisfaction of the Commissioner of Customs, are to be directly consumed or expended in the production of primary products in Jamaica by that taxpayer.

	Goods that are imported by a taxpayer as packaging materials which, to the satisfaction of the Commissioner of Customs, are used to package primary products produced in Jamaica by that taxpayer.
	Equipment (including parts thereof) imported by a taxpayer which, to the satisfaction of the Commissioner of Customs, is for direct use – (a) in the production of primary products in Jamaica by that taxpayer; or (b) for quality control testing, packaging, or climate-controlled storage of such products by that taxpayer.
Manufacture of Goods.	Goods that are imported by a taxpayer as raw materials or intermediate goods which, to the satisfaction of the Commissioner of Customs, are for direct use in the manufacture of goods in Jamaica by that taxpayer.
	Goods that are imported by a taxpayer as consumables which, to the satisfaction of the Commissioner of Customs, are to be directly consumed or expended in the manufacture of goods in Jamaica by that taxpayer.
	Goods that are imported by a taxpayer as packaging materials which, to the satisfaction of the Commissioner of Customs, are used to package goods manufactured in Jamaica by that taxpayer.
	Equipment (including parts thereof) imported by a taxpayer which, to the satisfaction of the Commissioner of Customs, is for direct use – (a) in the manufacture of goods in Jamaica by that taxpayer; or (b) for quality control testing, packaging, or climate-controlled storage of such goods by that taxpayer.

2. The following goods shall not be eligible for exemption from customs duty under this Part –

- (a) goods listed in Part I of the Fourth Schedule to this Resolution;
and
- (b) goods of a type which the Commissioner of Customs is satisfied can be obtained in adequate supplies from a local manufacturer or

from a manufacturer within the Common Market area.

3. For the purposes of this Part –

“consumables” means materials (excluding lubricating oils or fuel oil for use in internal combustion engines) and articles consumed or expended by a taxpayer directly in the process of the production of primary products or the manufacture of goods;

“intermediate goods” means goods which have been transformed from their natural state by being worked or processed, but which have to undergo further working or be incorporated along with some other goods or material in the production of primary products or the manufacture of goods;

“manufacture of goods” means –

- (a) the production of goods in Jamaica by means of a process of manufacture, but does not include the production of goods which result from a process that consists primarily of any one or more of the following –
 - (i) dividing (including cutting), purifying, drying, mixing, sorting, packaging, branding, testing or applying any other similar process to a product, produce or material that is acquired in bulk so as to prepare that product, produce or material for sale or distribution, or any combination of such processes;
 - (ii) applying methods of preservation or maturation or other similar treatment to any foodstuffs or any combination of such processes;
 - (iii) cooking, baking or otherwise preparing food or drink for human consumption which is intended to be consumed at or about the time it is prepared, whether or not in the building or structure in which it is prepared, or whether or not in the building to which it is delivered after being prepared;
 - (iv) improving or altering any articles or materials without making a change in their character; or
 - (v) repairing, refurbishing, reconditioning, restoring or other similar processing of any articles or materials, or any combination of such processes; or
- (b) the production of goods in Jamaica that the Commissioner of Customs determines are produced by a process which results in the transformation of the raw material, or intermediate goods, used in the process (hereinafter referred to as “production inputs”) into goods that are new or distinct, having regard to their name, use or character (including where the goods produced possess unique physical, chemical, technological, legal or commercial characteristics)

when compared to the production inputs used;

“packaging materials” means materials used to contain, protect, identify, preserve or display primary products or manufactured goods;

“production of primary products” means the production (whether by means of cultivation, growth, breeding or rearing or otherwise) of –

- (a) agricultural crops, livestock, poultry or dairy products in the course of conducting farming operations;
- (b) products directly derived from apiculture operations;
- (c) timber and other tree products in the course of conducting forestry operations;
- (d) seeds, flowers, shrubs, herbs and other plants in the course of conducting horticultural operations; or
- (e) fish and other freshwater and marine organisms in the course of conducting aquaculture operations;

“quality control testing” means the inspection and testing of primary products or manufactured goods with a view to identifying and eliminating defects therein or maintaining compliance with any applicable requirements and standards;

“raw materials” means natural or primary goods which have not been worked or processed but the preservation of which is ensured during transportation or storage so that their original characteristics are unaltered or remain substantially unaltered.

PART 5

**Productive Inputs Relief for the
Tourism Industry**

1. Subject to paragraph 3, goods listed in Tables 1(a) and 1(b) below which, to the satisfaction of the Commissioner of Customs, are imported by a taxpayer solely for use in a hotel or resort cottage within the meaning of section 2 of the *Tourist Board Act*, the operation of which is, or upon completion is intended to be, licensed by the Tourist Board under the *Tourist Board Act*, shall be exempt from customs duty.

Goods for use in Hotel or Resort Cottage

Table 1(a)

<ul style="list-style-type: none"> • Accumulator Batteries • Air conditioning apparatus including remotes • Bar equipment • Batteries for outboard engines • Billiard tables and their appliances • Bottle coolers • Chafing dishes and portable food warmers • Coffee Urns (commercial type) • Juice dispensers (commercial), extractors and blenders • Commercial Washers and Dryers • Commercial Cookware & Kitchen Utensils • Communication Equipment (hand held 2-way radios) • Conference/Meeting room audio/ visual equipment • Counter tops • CPR & First Aid equipment • Crockery, Glassware & Cutlery • Dynamos • Dehumidifier • Electric and gas cooking equipment • Electric fans • Floating Dock 	<ul style="list-style-type: none"> • Furniture (excluding those made primarily of wood) • GPS satellite navigators • Golf carts (and parts thereof) • Hot water equipment, boilers and tanks • Hurricane shutters • Ice machines and boxes • Ice-cream dispenser • Jacuzzi equipment and replacement parts • Key programming machines • Kitchen sinks and other kitchen fixtures • Landscape lighting • Linen (bed and bath, kitchen, table) & towels • Marble • Mirrors • Plastic tables and chairs • Pool & patio chairs, tables and umbrellas (excluding those made from wood) • Public Address Systems • Pillows and blankets • Refrigerators • Rugs and carpets • Sanitation Equipment (including hand dryers) 	<ul style="list-style-type: none"> • Safety/Emergency Equipment and Devices (e.g. life jackets and preservers, safety helmets, boots, knee pads, elbow pads, rubber non-skid mats) • Satellite communications systems (only one such system permitted) • Sauna, steam room and spa equipment (and parts thereof) -excluding general purpose furniture, fixtures and fittings. • Scuba diving regulators, compressors, tanks and buoyancy compensator devices) • Solid waste recycling equipment • Sports and gym equipment • Surveillance equipment • Swimming pool equipment (pumps, filters, etc) • Telecommunications switchboard/PBX system • Television, Radios and digital media players • Tiles • Toasters /Toaster Ovens • Trampoline, Inflatable Activity Centres/Bouncers • Tile Polishing Machine • Trolleys • Water Coolers • Water sports equipment e.g. vessels, engines, engine parts, sails, ropes, marine transmission and inflatables (excluding jet skis and wave runners) • Water Slides
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• Freezers (commercial)		
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Table 1(b)

Tariff Heading	Sub-Code	Description
3918	10 . 10 . 00	Tiles
3918	10 . 90 . 00	Other
3918	90 . 10 . 00	Tiles
3918	90 . 90 . 00	Other
3922	10 . 10 . 00	Baths, shower-baths
3922	10 . 20 . 00	Wash-basins
3922	20 . 00 . 00	Lavatory seats and covers
3922	90 . 00 . 00	Other
3926	90 . 40 . 00	Covers for electrical switches and outlets and similar articles
7324	10 . 00 . 00	Sinks and wash basins, of stainless steel
7324	21 . 00 . 00	Of cast iron, whether or not enamelled
7324	29 . 00 . 00	Other
7324	90 . 10 . 00	Parts of sinks and wash basins
7324	90 . 20 . 00	Parts of other sanitary ware
7324	90 . 90 . 00	Other
8531	20 . 00 . 00	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)
8531	80 . 90 . 00	Other
8531	90 . 00 . 00	Parts

2. – (1) Subject to paragraph 3, goods listed in Table 2 below which, to the satisfaction of the Commissioner of Customs, are imported by a taxpayer solely for use as listed in Table 2 by that taxpayer in a tourism attraction shall be exempt from customs duty.

(2) For the purposes of subparagraph (1) and Table 2 –

“consumables” means materials (excluding lubricating oils or fuel oil for use in internal combustion engines) and articles consumed or expended by a taxpayer directly in the process of the production of primary products or the manufacture of goods;

“tourist” means a tourist within the meaning of section 2 of the *Tourist Board Act*;

“tourism attraction” means a place of interest –

- (i) that attracts tourists for its inherent or exhibited natural or cultural value, historical significance, natural or built beauty, or the opportunities it offers tourists for leisure, adventure or amusement, and
- (ii) the operation of which is, or upon completion is intended to be licensed as a tourism enterprise within the meaning of section 2 of the *Tourist*

Board Act,

but does not include facilities that are not an inherent part of the attraction of the place, including facilities for the retail sale of goods, the provision of food and beverages or other support services.

Table 2-Goods for use in a Tourism Attraction

1. Machinery and equipment (including parts and accessories thereof) that is used directly in the operation of a tourism attraction.
2. Materials, fixtures and fittings that are used directly for the installation and operation of machinery or equipment specified in (a) above (including essential support structure associated with that machinery and equipment).
3. Live animals that are used directly in the operation of a tourism attraction, subject to approval by the Veterinary Division of Ministry of Agriculture.
4. Other goods (not being building materials, motor vehicles or consumables) that are used directly in the operation of a tourism attraction.
5. Emergency, life-saving, first aid, and safety equipment and devices that are used directly in the operation of a tourism attraction.

2. The following goods shall not be eligible for exemption from customs duty under this Part –

- (a) goods listed in Part I of the Fourth Schedule to this Resolution; and
- (b) goods of a type which the Commissioner of Customs is satisfied can be obtained in adequate supplies from a local manufacturer or from a manufacturer within the Common Market area.

PART 6

**Productive Inputs Relief
for Creative Industries**

1. Subject to paragraph 2, goods listed in the Table below, which, to the satisfaction of the Commissioner of Customs, are imported by a taxpayer solely for use as listed in the Table, shall be exempt from customs duty.

Table

Motion Picture Production.	1. Goods described in item 2 below that are imported by a taxpayer, who is engaged full-time in the production of motion pictures on a commercial basis, for direct use by that taxpayer in motion picture production (including any part
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	<p>thereof) in Jamaica.</p> <p>2. The goods referred to in item 1 comprise equipment (including software, parts, accessories and support systems thereof) which is designed for commercial use and is used directly for the purpose of motion picture or sound capture and recording, animation, production lighting or post-production editing and finishing of a motion picture.</p> <p>3. For the purposes of items 1 and 2, "motion picture" means a motion picture (including voice, music and other acoustical accompaniments) that is suitable for cinematic viewing or television broadcast, and includes animated pictures and pictures displaying advertising material.</p>
Sound-recording production and musical performance.	<p>1. Goods described in item 3 below that are imported by a taxpayer, who is engaged full-time in the production of sound recordings on a commercial basis, for direct use by that taxpayer in a sound recording production in Jamaica or the Caribbean Common Market.</p> <p>2. Goods described in item 3(b) below that are imported by a taxpayer, who is an individual engaged full-time in the performance of musical works on a commercial basis, for direct use by that individual in the performance of musical works.</p> <p>3. The goods referred to in items 1 and 2 are –</p> <p>(a) equipment (including software and parts and accessories thereof) which is designed for professional use in a sound recording studio and used directly for the purpose of sound capture and recording, instrumentation, mixing and mastering of sound recordings; and</p> <p>(b) musical instruments falling within Tariff Headings 92.01, 92.02, 92.05, 92.06 (other than Tariff Heading 92.06.00.10) or 92.07.</p>

2. The following goods shall not be eligible for exemption from customs duty under this Part–

- (a) goods listed in Part I of the Fourth Schedule to this Resolution; and
- (b) goods of a type which the Commissioner of Customs is satisfied can be obtained in adequate supplies from a local manufacturer or from a manufacturer within the Common Market area.

PART 7

**Productive Inputs Relief for the
Healthcare Sector**

I. Subject to paragraph 2, goods listed in the Table below which, to the satisfaction of the Commissioner of Customs, are imported by a taxpayer solely for use by that taxpayer in the operation of a healthcare facility, shall be exempt from customs duty.

Table

HS Heading	HS Sub-Heading	Description
9018	11.00.00	Electro-cardiographs
9018	12.00.00	Ultrasonic scanning apparatus
9018	13.00.00	Magnetic resonance imaging apparatus
9018	14.00.00	Scintigraphic apparatus
9018	19.00.00	Other
9018	20.00.00	Ultra-violet or infra-red ray apparatus
9018	41.00.00	Dental drill engines, whether or not combined on a single base with other dental equipment
9018	49.00.00	Other
9018	50.00.00	Other ophthalmic instruments and appliances
9018	90.00.00	Other instruments and appliances
9019	10.00.00	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus
9022	12.00.00	Computed tomography apparatus
9022	13.00.00	Other, for dental uses
9022	14.00.00	Other, for medical, surgical or veterinary uses
9022	19.00.00	For other uses
9022	21.00.00	For medical, surgical, dental or veterinary uses
9022	29.00.00	For other uses
9022	30.00.00	X-ray tubes
9022	90.00.00	Other, including parts and accessories

2. The following goods shall not be eligible for exemption from customs duty under this Part –

- (a) goods listed in Part I of the Fourth Schedule to this Resolution; and
- (b) goods of a type which the Commissioner of Customs is satisfied can be obtained in adequate supplies from a local manufacturer or from a manufacturer within the Common Market area.

3. For the purposes of this Part, "healthcare facility" means a facility where medical, surgical, dental or ophthalmic services are provided and includes a "public health facility" and a "regional hospital" within the meaning of section 2 of the *National Health Services Act* and a "public hospital" within the meaning of section 17 of that Act.