

S.I. 31 of 2023**VALUE ADDED TAX ACT***(Cap 244)***Value Added Tax (Amendment of the First Schedule) Regulations, 2023**

In the exercise of the powers conferred by Section 52 (1) of the Value Added Tax Act, 2010, the Minister responsible for finance makes the following regulations —

Citation

1. These Regulations may be cited as the Value Added Tax (Amendment of the First Schedule) Regulations, 2023.

Amendment of the First Schedule as last amended by S.I 71 of 2021

2. The First Schedule to the Value Added Tax Act is amended by repealing in PART III, IMPORTED OR LOCALLY PRODUCED GOODS, all HS Codes and entries related thereto and substituting therefor the following —

HS CODES	DESCRIPTION
	Meat of bovine animals, fresh or chilled
0201.1000	Carcasses and half carcasses
0201.2000	Other fresh cuts with bone in
0201.3000	Boneless
	Meat of bovine animals, frozen
0202.1000	Carcasses and half carcasses
0202.2000	Other cuts with bone in
0202.3000	Boneless
	Meat of swine, fresh, chilled or frozen
	Fresh or chilled
0203.1100	Carcasses and half carcasses
0203.1200	Hams, shoulders and cuts thereof, with bone in
0203.1900	Other

	Frozen:
0203.2100	Carcasses and half carcasses
0203.2200	Ham, shoulders and cuts thereof of swine, with bone in.
0203.2900	Other
	Meat of sheep or goats, fresh, chilled or frozen
0204.1000	Carcasses and half carcasses of lamb, fresh or chilled
	Other meat of sheep, fresh or chilled:
0204.2100	Carcasses and half carcasses
0204.2200	Other cuts with bone in
0204.2300	Boneless
0204.3000	Carcasses and half carcasses of lamb, frozen
	Other meat of sheep, frozen:
0204.4100	Carcasses and half carcasses
0204.4200	Other cuts with bone in
0204.4300	Boneless
0204.5000	Meat of goats
	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules, or hinnies, fresh, chilled or frozen
0206.1000	Meat of bovine animals, fresh or chilled
	Of bovine animals, frozen:
0206.2200	Livers
0206.2900	Other
0206.3000	Of swine, fresh or chilled
	Of swine, frozen:
0206.4100	Livers.
0206.4900	Other
	Of swine, frozen:
0206. 8000	Other, fresh or chilled
0206. 9000	Other frozen

	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen
	Of fowls of the species Gallus domesticus
0207.1100	Not cut in pieces, fresh or chilled
0207.1200	Not cut in pieces, frozen
0207.1300	Cuts and offal (including livers) fresh or chilled
	Cuts and offal, frozen:
0207.1410	Mechanically de boned poultry meat
0207.1490	Other
	Of turkeys:
0207.2400	Not cuts in pieces, fresh or chilled
0207.2500	Not cuts in pieces, frozen
0207.2600	Cuts and offal, fresh or chilled
0207.2700	Cuts and offal, frozen
	Of ducks:
0207.4100	Not cut in pieces, fresh or chilled
0207.4200	Not cut in pieces, frozen
0207.4300	Fatty livers, fresh or chilled
0207.4400	Other, fresh or chilled
0207.4500	Other, frozen
	Of geese:
0207.5100	Not cut in pieces, fresh or chilled
0207.5200	Not cut in pieces, frozen
0207.5300	Not cut in pieces, fresh or chilled
0207.5400	Fatty livers, fresh or chilled
0207.5500	Other, frozen
0207.6000	Of guinea fowls

	Other meat and edible meat offal, fresh, chilled or frozen
0208.1000	Of rabbits or hares
0208.9000	Other
	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked
0209.1000	Of pigs
0209.9000	Other
	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal
	Meat of swine
0210.1100	Hams, shoulders and cuts thereof, of swine with bone in
0210.1200	Bellies(streaky) and cuts thereof
0210.1900	Other
0210.2000	Meat of bovine animals
	Other, including edible flours & meals of meat or meat offal
0210.9100	Of primates
0210.9900	Other
	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04
0302.1100	Trout (salmo trutta, oncorhynchus mykiss, oncorhynchus clarki, oncorhynchus aguabonita, oncorhynchus gilae, oncorhynchus apachea and oncorhynchus chrysogaster
0302.1300	Pacific salmon, (Oncorhynchus nerka nerka, oncorhynchus gorbuscha, oncorhynchus keta, oncorhynchus schawytscha, Oncorhynchus Kisutch, oncorhynchus masou, and oncorhynchus rhodurus).
0302.1400	Atlantic salmon (salmo salar) and danube salmon (Hucho hucho)
0302.1900	Other

0302.2100	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)
0302.2200	Plaice (Pleuronectes platessa)
0302.2300	Sole (solea app.)
0302.2900	Other
0302.3100	Albacore or long finned tunas (Thunnus alalunga)
0302.3200	Yellowfin:(Thunnus alalunga)
0302.3300	Skipjack or striped bellied bonito
0302.3400	Bigeye tunas (Thunnus obesus)
0302.3500	Atlantic and pacific bluefin tunas (Thunnus thynnus, thunnus orientalis)
0302.3600	Southern bluefin tunas (Thunnus thynnus)
0302.3900	Other
0302.4100	Herrings, (Clupea harengus, Clupea pallasii)
0302.4300	Sardines, (Sardina pilchardus,sardinops spp),sardinella (sardinella spp) brisling or sprats (sprattus sprattus)
0302.4400	Mackerel (Scomber scombrus, scomber australasicus, scomber japonicus)
0302.4700	Swordfish (xiphias gladius)
0302.5100	Cod, (Gadus morhua, Gadus ogac, Gadus macrocephalus)
0302.5200	Haddock (Melanogrammus aeglefinus)
0302.5300	Coalfish (Pollachius Virens)
0302.7400	Eels (Anguilla spp.)
0302.8100	Dogfish and other sharks
0302.8300	Toothfish (dissostichus app)
0302.8900	Other
0302.9100	Livers, roes and milt

	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04
0303.1100	Sockeye salmon (red salmon) (<i>oncorhynchus nerka</i>)
0303.1200	Other frozen pacific salmon (<i>Oncorhynchus gorboscha</i> , <i>oncorhynchusketa</i> , <i>Oncorhynchus schawytscha</i> , <i>oncorhynchus Kasich</i> , <i>oncorhynchus masque</i> , and <i>oncorhynchus rhodurus</i>)
0303.1300	Trout, frozen excluding livers & roes (<i>salmo trutta</i> , <i>onchorhyncusmykiss</i> , <i>clarki</i> etc)
0303.1400	Trout (<i>salmo trutta</i> , <i>oncorhynchus mykiss</i> , <i>oncorhynchus clarki</i> , <i>oncorhynchus aguabonita</i> , <i>oncorhynchus gilae</i> , <i>oncorhynchusapachea</i> and <i>oncorhynchus chrysogaster</i>)
0303.1900	Other
0303.2600	Eels (<i>Anguilla</i> spp.)
0303.3100	Halibut, frozen (<i>Reinhardtius hippoglossoides</i>) <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>
0303.3200	Plaice (<i>Pleuronectes platessa</i>)
0303.3300	Sole (<i>Solea</i> spp.)
0303.3900	Other
0303.4100	Albacore or long finned tunas (<i>Thunnus alalunga</i>)
0303.4200	Yellowfin tunas (<i>Thunnus albacares</i>)
0303.4300	Skipjack or strip bellied bonito
0303.4400	Bigeye tunas (<i>Thunnus obesus</i>)
0303.4500	Atlantic and pacific Bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientallis</i>)
0303.4600	Southern bluefin tunas (<i>Thunnus maccoyii</i>)
0303.4900	Other
0303.5100	Herrings, (<i>Clupea harengus</i> , <i>clupea pallasii</i>)
0303.5300	Sardines (<i>sardine pilchardus</i> , <i>sardinops</i> spp.), <i>sardinella</i> (<i>sardinella</i> spp.) brisling or sprats (<i>sprattus sprattus</i>)

0303.5400	Mackerel (scomber scombrus, scomber australasicus, scomber japonicus)
0303.5500	Jack and horse mackerel (Trachurus spp.)
0303.5700	Swordfish (xiphias gladius)
0303.6300	Cod, (Gadus morhua, Gadus ogac, Gadus macrocephalus)
0303.6400	Haddock (Melanogrammus aeglefinus)
0303.6500	Coalfish (pokkachius virens)
0303.6600	Hake (merluccius spp, Urophycis app)
0303.8100	Dogfish and other sharks
0303.8300	Toothfish (dissostichus app)
0303.8400	Sea bass (Dicentrarchus spp.)
0303.8900	Other
0303.9110	Livers and roes
	Fish fillets and other fish meat (whether or not minced), fresh chilled or frozen
0304.4500	Swordfish (Xiphias gladius) fresh or chilled fillets
0304.4600	Toothfish (Dissostichus spp) fresh or chilled fillets
0304.4900	Other fresh or chilled fillets
0304.5400	Swordfish (Xiphias gladius) other fish meat fresh or chilled
0304.5500	Toothfish (Dissostichus spp.) other fish meat fresh orchilled
0304.5900	Other fish meat fresh or chilled
0304.8400	Swordfish (Xiphias gladius) frozen fillets
0304.8500	Toothfish (Dissostichus spp.) frozen fillets
0304.8900	Other frozen fillets
	Other frozen:
0304.9100	Swordfish (Xiphias gladius)
0304.9200	Toothfish (Dissostichus spp)
0304.9900	Other

	Fish, dried, salted or in brine; smoked fish whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.
0305.2000	Livers, roes and milt of fish, dried, smoked, salted or in brine
	Fish fillets, dried, salted or in brine, but not smoked
0305.3100	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp. <i>silurus</i> spp. <i>Clarias</i> spp. <i>Ictalurus</i> spp.), Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp. <i>Cirrhinus</i> spp., <i>Mylapharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakesheads (<i>channa</i> spp.)
0305.3200	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merluccidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> .
0305.3900	Other
	Smoked fish including fillets, other than edible fish offal:
0305.4100	Pacific salmon, (<i>Oncorhynchus nerka nerka</i> , <i>oncorhynchus gorbusha</i> , <i>oncorhynchus keta</i> , <i>oncorhynchus tshawytscha</i> , <i>Oncorhynchus Kisutch</i> , <i>oncorhynchus masou</i> , and <i>oncorhynchus rhodurus</i>). Atlantic salmo (<i>Salmo solar</i>) and Danube salmon (<i>Huchohucho</i>)
0305.4200	Herrings (<i>Clupeaharengus</i> , <i>clupea pallasii</i>)
0305.4900	Other
	Dried fish , other than edible fish offal, whether or not salted but not smoked:
0305.5100	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>gadus macrocephalus</i>)
0305.5900	Other

	Fish salted but not dried or smoked and fish in brine other than edible fish offal:
0305.6100	Herrings (<i>Clupea harengus</i> , <i>clupea pallasii</i>)
0305.6200	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>gadus macrocephalus</i>)
0305.6300	Anchovies (<i>Engraulis</i> spp)
0305.6900	Other
	Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.
0309.1000	Of fish
	Milk and cream, concentrated or containing added sugar or other sweetening matter
	Of fat content, by weight, not exceeding 1%.
0401.1010	In immediate bottles made of PET or Plastics
0401.1020	In immediate bottles made of glass
0401.1090	In immediate bottles made of other materials
	Of a fat content, by weigh, exceeding 1% but not exceeding 6%.
0401.2011	In immediate bottles made PET or Plastics
0401.2013	In immediate bottles made of glass
0401.2019	Other
	Other
0401.2091	In immediate bottles made of PET or Plastics
0401.2092	In immediate bottles made of glass
0401.2099	In immediate bottles made of other materials
0401.4000	Of a fat content, by weight, exceeding 6% but not exceeding 10%
0401.5000	Of a fat content, by weight, exceeding 10%
	Milk and cream, concentrated or containing added sugar or other sweetening matter

0402.1000	In powder, granules, or other solid forms, of a fat content, by weigh, not exceeding 1.5%
	In powder, granules, or other solid forms, of a fat content, by weigh, not exceeding 1.5%
0402.2100	Not containing added sugar or other sweetening matter
0402.2900	Other
0402.9100	Not containing added sugar or other sweetening matter
0402.9900	Other
	Cheese and curd.
0406.1000	Fresh (unripen or uncured) cheese, including whey cheese, and curd
0406.2000	Grated or powdered cheese, of all kinds
0406.3000	Processed cheese not granted or powdered
0406.4000	Blue Veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i> .
0406.9000	Other cheese
	Birds eggs in shell, fresh, preserved or cooked.
	Fertilized eggs for incubation:
0407.1100	Of fowls of the species <i>gallus domesticus</i>
0407.1900	Egg for hatching
	Potatoes, fresh or chilled
0701.1000	Seed
0701.9000	Other
0702.0000	Tomatoes, fresh or chilled.
	Onion, Shallots, garlic leeks and other alliaceous vegetables, fresh or chilled

0703.1000	Onions and shallots
0703.2000	Garlic
0703.9000	Leeks and other alliaceous vegetables
	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled
	Cauliflowers and headed broccoli
0704.1010	Cauliflower
0704.1090	Headed broccoli
0704.2000	Brussels sprouts fresh or chilled
	Other
0704.9010	Chinese cabbages
0704.9090	Other
	Lettuce (<i>Lactuca Sativa</i>) and Chicory (<i>Cichorium spp.</i>) fresh or chilled
0705.1100	Cabbage Lettuce (head lettuce)
0705.1900	Other lettuce
0705.2100	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)
0705.2900	Other Chicory
	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh and chilled.
0706.1010	Carrots
0706.1020	Turnips
0706.9010	Beetroot
0706.9020	Salsify
0706.9090	Other similar edible roots, fresh or chilled
0707.0000	Cucumbers and gherkins, fresh or chilled
	Leguminous vegetables, shelled or unshelled, fresh or chilled.
0708.1000	Peas (<i>pisum sativum</i>)
0708.2000	Beans (<i>Vigna spp.</i> , <i>phaseolus spp.</i>)

0708.9000	Other leguminous vegetables
	Other Vegetables fresh or chilled.
0709.2000	Asparagus
0709.3000	Aubergines (egg plants)
0709.4000	Celery other than celeriac
0709.5100	Mushrooms of the genus <i>Agaricus</i>
0709.5900	Other
	Fruits of the genus capsicum or of the genus Pimenta
0709.6010	Of the genus capsicum
0709.6020	Long red/green chilli
0709.6030	Medium white chilli
0709.6090	Other
0709.7000	Spinach, New Zealand spinach and orache spinach (garden spinach)
0709.9910	Chayote
0709.9990	Other
	Dried leguminous vegetables, shelled or unshelled, whether or not skinned or split
0713.4000	Lentils
	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or insulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith
0714.1000	Manioc (cassava)
0714.2000	Sweet potatoes
0714.3000	Yams (<i>Dioscorea</i> spp.)
0714.9010	Cocoyam
0714.9020	Yam
0714.9090	Other similar roots and tubers with high starch or insulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellet.

	Bananas, including plantains, fresh or dried
	Plantains
0803.1010	Fresh
0803.1090	Dried
	Other
0803.9010	Fresh
0803.9090	Dried
	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried
0804.1010	Fresh
0804.1090	Dried
	Figs
0804.2010	Fresh
0804.2090	Dried
0804.3000	Pineapples fresh or dried
0804.4000	Avocados fresh or dried
	Guavas, mangoes and mangosteens
0804.5010	Mangoes fresh or dried
0804.5090	Other
	Citrus fruits, fresh or dried
0805.1000	Oranges
	Mandarins (including tangerines and satsumas): clementines, wilkings and similar citrus hybrids:
0805.2100	Mandarins (including tangerines and satsumas)
0805.2200	Clementines
0805.2900	Other
0805.4000	Grapefruit, including pomelos
0805.5000	Lemons (Citrus limon Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)

0805.9000	Other
	Grapes, fresh or dried
0806.1000	Fresh grapes,
0806.2000	Dried grapes
	Melons (including watermelons) and papaws (papayas), fresh
0807.1100	Watermelons
0807.1910	Cantaloupe
0807.1990	Other melons
0807.2000	Papaws (papayas)
	Apples, pears and quinces, fresh
0808.1000	Apples fresh
0808.3000	Pears fresh
0808.4000	Quinces fresh
	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh
0809.1000	Apricots, fresh.
0809.2100	Sour cherries (<i>Prunus cerasus</i>)
0809.2900	Other cherries, fresh
0809.3000	Peaches, including nectarines fresh
0809.4000	Plums and sloes, fresh
	Other fruits, fresh
0810.1000	Strawberries, fresh
0810.2000	Raspberries, blackberries, mulberries and loganberries fresh
0810.3000	Black, white or red currants and gooseberries
0810.4000	Cranberries, bilberries and other fruits of the genus <i>vaccinum</i> fresh
0810.5000	Kiwifruits
0810.6000	Durians
0810.7000	Persimmons
0810.9010	Star fruit
0810.9090	Other

	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
0901.1200	Decaffeinated
	Coffee roasted:
0901.2100	Not decaffeinated
0901.2200	Decaffeinated
0901.9010	Coffee husks and skins
0901.9090	Other
	Tea, whether or not flavoured
0902.1000	Green tea (not fermented) in immediate packings of a content not exceeding 3kg
0902.2000	Other green tea (not fermented)
0902.3000	Black tea (fermented) and partly fermented tea, in immediate packaging of a content not exceeding 3kg
0902.4000	Other black tea (fermented) and other partly fermented tea
0903.0000	Mate
	Rice
1006.1000	Rice in the husk (paddy or rough)
1006.2000	Husked (brown) rice
	Semi milled or wholly milled rice, whether or not polished or glazed.
1006.3010	Long grain rice
1006.3020	Basmati rice
1006.3090	Other
1006.4000	Broken rice
	Wheat or meslin flour.
1101.0010	Plain flour
1101.0020	High protein flour
1101.0090	Other

	Cereal groats, meal and pellets
	Groats and meal:
1103.1100	Of wheat
1103.1300	Of maize (corn)
1103.1900	Of other cereals
1103.2000	Pellets
	Cereals 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.
	Rolled or flaked grains:
1104.1200	Of oats
1104.1900	Of other cereals
	Other worked grains (for example hulled, pearled, sliced or kibbled)
1104.2200	Of oats
1104.2300	Of maize (corn)
1104.2900	Of other cereals
1104.3000	Germs of cereals, whole, rolled, flaked or ground
	Soya bean oil and its fractions, whether or not refined, but not chemically modified
1507.1000	Crude oil, whether or not degummed
1507.9000	Other
	Ground nut oil and its fractions, whether or not refined, but not chemically modified
1508.1000	Crude oil,
1508.9000	Other
	Olive oil and its fractions, whether or not refined, but not chemically modified.
1509.2000	Extra virgin olive oil
1509.3000	Virgin olive oil
1509.4000	Other virgin olive oils
1509.9000	Other

	Sunflower seed, safflower or cotton seed oil and fractions thereof, whether or not refined, but not chemically modified.
1512.1100	Crude oil from sunflower seed or safflower oil and fractions thereof
1512.1900	Other oil from sunflower seed or safflower oil and fractions thereof
	Coconut (copra), palm kernel or babassu oil and its fractions thereof, whether or not refined but not chemically modified
1513.1100	Crude oil
1513.1900	Other
	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
	Low erucic acid rape or colza oil and its fractions
1514.1100	Crude oil
1514.1900	Other
	Other
1514.9100	Crude oil
1514.9900	Other
	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified
	Maize (corn) oil and its fractions:
1515.2100	Crude oil
1515.3000	Castor oil and its fractions
1515.5000	Sesame oil and its fractions
	Margarine: edible mixtures or preparation of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16
1517.1000	Margarine, excluding liquid margarine
	Other prepared or preserved meat, meat offal or blood
1602.1010	Homogenised preparations specifically prepared for infants
	Prepared or preserved fish; caviar and caviar substitutes prepared form fish eggs
	Fish, whole or in pieces, but not minced

1604.1400	Tunas, skipjack and bonito (sarda spp.)
	Other prepared or preserved fish
1604.2010	Canned Tuna
	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.
1701.1200	Beet sugar.
1701.1300	Cane sugar specified in Subheading Note 2 to this chapter.
1701.1400	Other cane sugar
	Other cane or beet sugar and chemically pure sucrose, in solid form
1701.9100	Containing added flavouring or colouring matter
1701.9900	Other
	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.
1901.1000	Preparations for infant use, put up for retail sale
	Prepared food obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.
1904.1000	Prepared food obtained by the swelling or roasting of cereals or cereal products
1904.2000	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals

1904.3000	Bulgur wheat
	Other
1904.9090	Other
	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06
	Homogenised vegetables
2005.1010	Homogenised preparation, specifically for infants or young children
	Homogenised preparations
2007.1010	Homogenised preparations of fruits, specifically for infants or young children
	Orange juice:
	Not frozen, of brix value not exceeding 20
2009.1210	Juices formulated for infants
	Grapefruits (including pomelo) juice:
2009.2110	Juices formulated for infants
	Juice of any other single citrus fruit:
	of brix value not exceeding 20
2009.3110	Juices formulated for infants
	Pineapple juice:
	Of brix value not exceeding 20
2009.4110	Juices formulated for infants
	Tomato juice
2009.5010	Juices formulated for infants
	Grape Juice (including grape must):
	Of brix value not exceeding 30
2009.6110	Juices formulated for infants
	Apple juice;
	Of brix value not exceeding 30
2009.7110	Juices formulated for infants

	Cranberry (<i>Vaccinium macrocarpon</i>, <i>Vaccinium oxycoccos</i>, <i>vaccinium vitis idaea</i>) juice
2009.8110	Juices formulated for infants with no sugar added
	Other
2009.8910	Juices formulated for infants with no sugar added
	Mixtures of Juices
2009.9010	Mixtures of juices especially for infants
	Extracts, essences and concentrates, of coffee, tea or mate² and preparations with a basic of these products or with a basis of coffee, tea or mate²; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
	Extracts, essences and concentrates, of coffee, and preparations with a basic of these extracts, essences or concentrates or with a basis of coffee:
2101.1100	Extracts, essences and concentrates
2101.1200	Preparations with a basic of extracts, essences or concentrates or with a basic of coffee
2101.2000	Extracts, essence and concentrates of tea or mate, and preparations with basic of these extracts, essences or concentrates or with a basis of tea or mate
	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrated thereof:
2101.3010	Not decaffeinated
2101.3020	Decaffeinated
	Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal prepared mustard
2103.1000	Soya sauce
2103.2000	Tomato Ketchup and other tomato sauces
2103.3000	Mustard flour and meal and prepared mustard
	Other
2103.9010	Chili sauce
2103.9090	Other

	Soups and broths and preparations thereof; homogenized composite food preparations
	Soups and broths and preparations thereof:
2104.1010	Homogenised composite food preparations, for infants
2104.1090	Other
2104.2000	Homogenised composite food preparations
	Food preparations not elsewhere specified or included
2106.9031	Herbal infusions
2106.9091	Food preparations specially designed for babies
2308. 0000	Vegetable materials and vegetable waste, vegetable residues and by products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included
	Preparations of a kind used in animal feeding
	Mixed feeds or mixed feed ingredients
2309. 9011	Poultry feeds, prepared
2309. 9012	Dairy cattle feed, prepared
2309. 9013	Other cattle feed, prepared
2309. 9014	Swine feed, prepared
2309. 9015	Other livestock feed, prepared
2501.0000	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
	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 constituents of the preparations; waste oils
	Light oils and preparations
2710.1210	Aviation gasoline (Avgas)

2710.1220	Motor gasoline
2710.1911	Ketones type Jet fuel
2710.1921	Gasoil (diesel)
2710.1922	Fuel oils
2711.1900	Other
	Ketones and quinones, whether or not with other oxygen function, and other halogenated, sulphonated, nitrated or nitrosated derivatives
	Acyclic ketones without other oxygen function:
2914.1100	Acetone
2914.1200	Butanone (methyl ethyl ketone)
2914.1300	4 Methylpentan 2 one (methyl isobutyl ketone)
	Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function
2914.2200	Cyclohexanone and methylcyclohexanones
2914.2300	Ionones and methylionones
2914.2900	Other
	Aromatic ketones without other oxygen function:
2914.3100	Phenylacetone (phenylpropan 2 one)
2914.3900	Other
2914.4000	Ketone alcohols and ketone - aldehydes
2914.5000	Ketone phenols and Ketones with other oxygen function
2914.6100	Anthraquinone
2914.6900	Other quinones
2914.7100	Chlordecone (ISO)
2914.7900	Other halogenated, sulphonated, nitrated or nitrosated derivatives
	Provitamins and vitamins, natural or reproduced by synthesis (including naturel concentrates). Derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent
2936.2100	Vitamins A and their derivatives

2936.2200	Vitamins B1 and its derivatives
2936.2300	Vitamins B2 and its derivatives
2936.2400	D or DL pantothenic acid (Vitamins B3 or vitamin B5) and its derivatives
2936.2500	Vitamins B6 and its derivatives
2936.2600	Vitamins B12 and its derivatives
2936.2700	Vitamins C and its derivatives
2936.2800	Vitamins E and its derivatives
2936.2900	Other vitamins and their derivatives
2936.9000	Others, including natural concentrates
	Hormones, prostaglandin, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones
	Polypeptides hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues
2937.1100	Somatotropin, its derivatives and structural analogues
2937.1200	Insulin and its salts
2937.1900	Other polypeptide hormones, protein hormones and glycoprotein hormones
2937.2100	Cortisone, hydrocortisone, prednisone (dihydrocortisone) and prednisolone (dehydrohydrocortisone)
2937.2200	Halogenated derivatives of corticosteroidal hormones
2937.2300	Oestrogens and progestogens
2937.2900	Other steroidal hormones, their derivatives and structural analogues
2937.5000	Prostaglandins, thromboxanes, and leukotrienes, their derivatives and structural analogue
2937.9000	Other
	Antibiotics
	Penicillins and other derivatives with a penicillanic acid structure; salts thereof

2941.1010	Amoxillin and its salts
2941.1020	Amoicillin (INN), metampicillin (INN), Pivampicillin (INN) and their salts
2941.1090	Other penicillins and their derivatives; salts thereof
2941.2010	Dihydrostreptomycin, its salts, eaters and hydrates
2941.2090	Other Streptomycins and their derivatives; salts thereof
2941.3000	Tetracyclines and their derivatives; salts thereof
2941.4000	Chloramphenicol and its derivatives; salts thereof
2941.5000	Erthromycin and its derivatives; salts thereof
2941.9000	Other antibiotics
	Glands and other organs for organo therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or other secretions for organo therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included
3001.2000	Extracts of glands or other organs or of their secretions
3001.9000	Other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included
	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fraction and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro organisms (excluding yeasts) and similar products
	Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:
3002.1200	Antisera and other blood fractions and modified immunological products
3002.1300	Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale
3002.1400	Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale

3002.1500	Immunological products, put up in measured doses or in forms or packings for retail sale
	Vaccines, toxins, cultures of micro - organisms (excluding yeasts) and similar products :
3002.4100	Vaccines for human medicine
3002.4200	Vaccines for veterinary medicine
3002.4900	Other
	Cell cultures, whether or not modified :
3002.5100	Cell therapy products
3002.5900	Other
3002.9000	Other immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro organisms (excluding yeasts) and similar products
	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.
3003.1000	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or their derivatives.
3003.2000	Other medicaments containing antibiotics
3003.3100	Medicaments containing insulin
3003.3900	Other medicaments containing hormones or other products of heading 29.37
	Other, containing alkaloids or derivatives thereof:
3003.4100	Containing ephedrine or its salts
3003.4200	Containing pseudoephedrine (INN) or its salts
3003.4300	Containing norephedrine or its salts
	Other
3003.4910	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics
3003.4990	Other

3003.6000	Other, containing antimalarial active principles described in subheading Note 2 to this chapter
3003.9000	Other consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.
	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put in measured doses including those in the form of transdermal administration systems) or in forms or packings for retail sale
3004.1000	Containing penicillins or derivatives thereof, with a penicillanic acid structure or streptomycins or their derivatives
3004.2000	Other, containing antibiotics for retail sale.
3004.3100	Containing insulin
3004.3200	Containing corticosteroid hormones, their derivatives or structural analogues
3004.3900	Containing hormones or other products of heading 29.37
	Other, containing alkaloids or derivatives thereof
3004.4100	Containing ephedrine or its salts
3004.4200	Containing pseudoephedrine (INN) or its salts
3004.4300	Containing norephedrine or its salts
	Other
3004.4910	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics
3004.4990	Other
3004.5000	Other, containing vitamins or other products of heading 29.36
3004.6000	Other, containing antimalarial active principles described in subheading note 2 to this chapter
3004.9000	Other medicaments
	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary.
	Adhesive dressing and other articles having an adhesive layer

3005.1010	Medicated plaster
3005.1090	Other adhesive dressings and other articles having an adhesive layer
3005.9000	Other wadding, gauze, bandages and similar articles impregnated or coated pharmaceutical substances or put in the forms or packings for retail sale
	Pharmaceutical goods specified in note 4 to chapter 30
3006.1000	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
3006.3000	Opacifying preparations for X ray examinations; diagnostic reagents designed to be administered to the patient
3006.4000	Dental cements and other dental fillings; bone reconstruction cements
3006.5000	First aid boxes and kits
3006.6000	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicide
3006.7000	Gel preparations designed to be used in human or veterinary medicine as lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments
3006.9100	Appliances identifiable for ostomy use
3006.9200	Waste pharmaceuticals
	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 nonwovens, impregnated, coated or covered with soap or detergent
	Soap and organic surface active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:

3401.1100	For toilet use (including medicated products)
3401.1900	Other
3401.2000	Soap in other forms
	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.
	Anionic organic surface -active agents, whether or not put up for retail sale :
3402.3100	Linear alkylbenzene sulphonic acids and their salts
3402.3900	Other
	Other organic surface-active agents, whether or not put up for retail sale :
3402.4100	Cationic
3402.4200	Non ionic
3402.4900	Other
3402.5000	Preparations put up for retail sale
3402.9000	Other
	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)
	Insecticides
3808.9190	In other packaging
	Fungicides
3808.9290	In other packaging
	Herbicides, anti sprouting product and plant growth regulators
3808.9390	In other packaging
	Disinfectants
3808.9410	Hand Sanitiser

3808.9490	Other
	Other
	Rodenticides
3808.9919	In other packaging
	Other similar products
3808.9929	In other packaging
	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.
	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits :
3822.1100	For malaria
3822.1200	For Zika and other diseases transmitted by mosquitoes of the genus Aedes
3822.1300	For blood-grouping
3822.1900	Other
3822.9000	Other
	Other articles of wood
4421.2000	Coffins
	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres of a kind for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleaning tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres
4818.3000	Tablecloths and serviettes
	Printed books, brochures, leaflets and similar printed matter, whether or not in simple sheets
4901.1000	In single sheets, whether or not folded
4901.9100	Dictionaries and encyclopedias and serial installments thereof

4901.9900	Other
4903.0000	Childrens picture, drawing or colouring books
4904.0000	Music, printed or in manuscript, whether or not bound or illustrated
	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.
4905.2000	In book form
4905.9000	Other
4906.0000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing.
	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title
4907.0010	Postage, revenue and similar stamps
4907.0020	Bank notes
4907.0030	Cheques books and cheques
4907.0090	Other
	Transfers (decalcomanias)
4908.1000	Transfers (decalcomanias) vitrifiable
4908.9000	Other transfers
4909.0000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings
4910.0000	Calendars of any kind, printed including calendar blocks
	Other printed matter, including printed pictures and photographs
4911.1000	Trade advertising material, commercial catalogues and the like

4911.9100	Pictures, designs and photographs
4911.9900	Other
	Babies' garments and clothing accessories
6209.2000	Of cotton
6209.3000	Of synthetic fibres
6209.9000	Of other textile materials
	Coin
7118.9000	Other coins
	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.
	Other vehicles, with only spark - ignition internal combustion piston engine:
	Of a cylinder capacity not exceeding 1,000 cc
8703.2110	Ambulances
	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
8703.2210	Ambulances
	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:
	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc:
8703.2311	Ambulances
	Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc:
8703.2321	Ambulances
	Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:
8703.2331	Ambulances
	Of a cylinder capacity exceeding 3,000 cc:
8703.2410	Ambulances
	Other vehicles, with only compression - ignition internal combustion piston engine (diesel or semi-diesel):

	Of a cylinder capacity exceeding 1,500 cc:
8703.3110	Ambulances
	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:
	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc:
8703.3211	Ambulances
	Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc:
8703.3221	Ambulances
	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc:
8703.3231	Ambulances
	Of a cylinder capacity exceeding 2,500 cc:
8703.3310	Ambulances
	Other vehicles, with both sparking -ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:
	Of a cylinder capacity exceeding not exceeding 1,600 cc:
8703.4011	Ambulances
	Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc:
8703.4021	Ambulances
	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc:
8703.4031	Ambulances
	Of a cylinder capacity exceeding 2,500 cc:
8703.4041	Ambulances
	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:

	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc:
8703.5011	Ambulances
	Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc:
8703.5021	Ambulances
	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc:
8703.5031	Ambulances
	Of a cylinder capacity exceeding 2,500 cc:
8703.5041	Ambulances
	Other vehicles, with both spark -ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :
	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc:
8703.6011	Ambulances
	Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc:
8703.6021	Ambulances
	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc:
8703.6031	Ambulances
	Of a cylinder capacity exceeding 2,500 cc:
8703.6041	Ambulances
	Other vehicles, with both compression -ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:
	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc:
8703.7011	Ambulances

	Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc:
8703.7021	Ambulances
	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc:
8703.7031	Ambulances
	Of a cylinder capacity exceeding 2,500 cc:
8703.7041	Ambulances
	Special purpose motor vehicles, other than those principally designed for the transport of person or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)
8705.3000	Fire fighting vehicles
	Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled
8713.1000	Not mechanically propelled
8713.9000	Other
8715.0000	Baby carriages and part thereof
	Photographic (other than cinematographic) camera; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39
9006.3000	Camera specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs: comparison cameras for forensic or criminological purposes
	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro medical apparatus and sight testing instruments
	Electro diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):
9018.1100	Electro cardiographs
9018.1200	Ultrasonic scanning apparatus

9018.1300	Magnetic resonance imaging apparatus
9018.1400	Scintigraphic apparatus
9018.1900	Other electro diagnostic apparatus
9018.2000	Ultra violet or infra red ray apparatus
9018.3100	Syringes, with or without needles
9018.3200	Tubular metal needles and needles for sutures
9018.3900	Other syringes, needles, catheters, cannulae, and the like
9018.4100	Dental drill engines, needles, whether or not combined on single base with other dental equipment
9018.4900	Other instruments and appliances, used in dental sciences
9018.5000	Other ophthalmic instruments and appliances
9018.9000	Other instruments and appliances used in medical/surgical/dental or veterinary science
	Mechano therapy appliances; massage apparatus; psychological aptitude testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiratory or other therapeutic respiratory apparatus
	Mechano therapy appliances, massage apparatus, psychological aptitude testing apparatus
9019.1010	Sex therapy appliances
9019.1090	Other
9019.2000	Ozone therapy, oxygen therapy, aerosol therapy artificial respiration or other therapeutic respiration apparatus
	Apparatus based on the use of X rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X ray tubes and other X ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.
	Apparatus based on the use of X rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus
9022.1200	Computed tomography apparatus

9022.1300	Other, for dental uses
9022.1400	Other, for medical, surgical or veterinary uses
9022.1900	Apparatus based on the use of X rays for other uses
9022.2100	For medical, surgical, dental or veterinary uses
9022.3000	X ray tubes
9022.9000	Other, including parts and accessories
	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); Instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes
	Other instruments and apparatus
9027.8100	Mass spectrometres
9027.8900	Other
	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments
9201.1000	Upright pianos
9201.2000	Grand pianos
9201.9000	Other harpsichords and other keyboard stringed instruments
	Other string musical instruments (for example, guitars, violins, harps)
9202.1000	String musical instruments played with a bow
9202.9000	Other string musical instruments
	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs
9205.1000	Brass wind instruments
9205.9000	Other wind musical instruments
9206.0000	Percussion musical instruments (e.g. drums, xylophones, cymbals, castanets, maracas)

	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)
9207.1000	Keyboard instruments, other than accordions
9207.9000	Other musical instruments, sound of which produced or must be amplified, electrically
	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth blown sound signaling instruments
9208.1000	Musical boxes
9208.9000	Fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of chapter 92
	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, disc and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds
9209.3000	Musical instruments strings
9209.9100	Parts and accessories for pianos
9209.9200	Parts and accessories for the music instruments of heading 92.02
9209.9400	Parts and accessories for the musical instrument of heading 92.07
9209.9900	Other parts and accessories for musical instruments
	Dentists, barbers' or similar chairs and parts thereof
	Dentists chair and parts thereof
	Sanitary towel (pads) and tampons, napkins and napkin liners for babies and similar articles, of any materials
9619.0010	Napkins and napkin liners for babies and adult
9619.0090	Other
9903.0000	Goods re imported after exportation for repair, alteration, renovation, processing and replacement, under warranty or personal use provided that no drawback for any duty was allowed on exportation and provided further that the goods were produced to the proper officer prior to exportation

9904.0000	Personal and household effects that have been in the importers' use and possession for more than 12 months immediately prior to the importation into Seychelles, as a prescribed by the regulations
9905.0000	Ships stores in transit
9906.0000	Short shipped goods
9907.0000	Human remains
9908.0000	Groupage containers only

MADE this 27th day of April, 2023.

**NAADIR HASSAN
MINISTER OF FINANCE,
NATIONAL PLANNING AND TRADE**
