

BILL NO. 22 OF 2020

A BILL

FOR AN ACT TO AMEND THE CUSTOMS TARIFF ACT 1986

ENACTED by the Parliament of the Republic of Fiji—

Short title and commencement

- 1.—(1) This Act may be cited as the Customs Tariff (Budget Amendment) Act 2020.
- (2) This Act comes into force on 18 July 2020.
- (3) In this Act, the Customs Tariff Act 1986 is referred to as the “Principal Act”.

Part 1 of Schedule 2 amended

2. Part 1 of Schedule 2 to the Principal Act is amended **by—**
 - (a) as specified in the table below, **by** deleting the duty rates in column 3 and substituting the new duty rates in column 4 for the following tariff items—

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
0204.10.00	3	“15%”	“5%”
0204.21.00	3	“15%”	“5%”
0204.22.00	3	“15%”	“5%”
0204.23.00	3	“15%”	“5%”
0204.30.00	3	“15%”	“5%”
0204.41.00	3	“15%”	“5%”
0204.42.00	3	“15%”	“5%”
0204.43.00	3	“15%”	“5%”
0204.50.00	3	“15%”	“5%”
0205.00.00	3	“15%”	“5%”
0207.24.00	3	“15%”	“5%”
0207.25.00	3	“15%”	“5%”
0207.26.00	3	“15%”	“5%”
0207.27.00	3	“15%”	“5%”
0207.51.00	3	“32%”	“5%”
0207.52.00	3	“32%”	“5%”
0207.53.00	3	“32%”	“5%”
0207.54.00	3	“32%”	“5%”
0207.55.00	3	“32%”	“5%”
0207.60.00	3	“32%”	“5%”
0208.10.00	3	“15%”	“5%”
0208.30.00	3	“15%”	“5%”
0208.40.00	3	“15%”	“5%”
0208.50.00	3	“15%”	“5%”
0208.60.00	3	“15%”	“5%”
0208.90.00	3	“15%”	“5%”
0210.91.00	3	“15%”	“5%”
0210.92.00	3	“15%”	“5%”
0210.93.00	3	“15%”	“5%”
0210.99.00	3	“15%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
0702.00.00	3	“32%”	“5%”
0705.11.00	3	“32%”	“5%”
0705.19.00	3	“32%”	“5%”
0707.00.00	3	“32%”	“5%”
0709.30.00	3	“32%”	“5%”
0709.93.00	3	“32%”	“5%”
0710.10.00	3	“32%”	“5%”
0801.21.00	3	“5%”	“Free”
0801.22.00	3	“5%”	“Free”
0801.31.00	3	“5%”	“Free”
0801.32.00	3	“5%”	“Free”
0802.11.00	3	“5%”	“Free”
0802.12.00	3	“5%”	“Free”
0802.21.00	3	“5%”	“Free”
0802.22.00	3	“5%”	“Free”
0802.31.00	3	“5%”	“Free”
0802.32.00	3	“5%”	“Free”
0802.41.00	3	“5%”	“Free”
0802.42.00	3	“5%”	“Free”
0802.51.00	3	“5%”	“Free”
0802.52.00	3	“5%”	“Free”
0802.61.00	3	“5%”	“Free”
0802.62.00	3	“5%”	“Free”
0802.70.00	3	“5%”	“Free”
0802.80.00	3	“5%”	“Free”
0802.90.00	3	“5%”	“Free”
0804.10.00	3	“5%”	“Free”
0804.20.00	3	“5%”	“Free”
0805.22.00	3	“5%”	“Free”
0805.29.00	3	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
0805.90.00	3	“5%”	“Free”
0806.20.00	3	“5%”	“Free”
0807.19.00	3	“5%”	“Free”
0808.40.00	3	“5%”	“Free”
0809.21.00	3	“5%”	“Free”
0809.29.00	3	“5%”	“Free”
0811.10.00	3	“5%”	“Free”
0811.20.00	3	“5%”	“Free”
0811.90.00	3	“5%”	“Free”
0812.10.00	3	“5%”	“Free”
0812.90.10	3	“5%”	“Free”
0812.90.90	3	“5%”	“Free”
0813.10.00	3	“5%”	“Free”
0813.20.00	3	“5%”	“Free”
0813.30.00	3	“5%”	“Free”
0813.40.00	3	“5%”	“Free”
0813.50.00	3	“5%”	“Free”
0814.00.00	3	“5%”	“Free”
0903.00.10	3	“15%”	“5%”
1602.20.00	3	“15%”	“5%”
1602.31.00	3	“32%”	“5%”
1602.41.00	3	“32%”	“5%”
1602.42.00	3	“32%”	“5%”
1602.49.00	3	“32%”	“5%”
1603.00.00	3	“32%”	“5%”
1604.11.00	3	“32%”	“5%”
1604.12.00	3	“32%”	“5%”
1604.13.00	3	“15%”	“5%”
1604.16.00	3	“32%”	“5%”
1604.17.00	3	“32%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
1604.19.00	3	“32%”	“5%”
1604.20.00	3	“32%”	“5%”
1604.31.00	3	“32%”	“5%”
1604.32.00	3	“32%”	“5%”
1605.10.00	3	“15%”	“5%”
1605.21.00	3	“15%”	“5%”
1605.29.00	3	“15%”	“5%”
1605.30.00	3	“15%”	“5%”
1605.40.00	3	“15%”	“5%”
1605.51.00	3	“15%”	“5%”
1605.52.00	3	“15%”	“5%”
1605.53.00	3	“15%”	“5%”
1605.54.00	3	“15%”	“5%”
1605.55.00	3	“15%”	“5%”
1605.56.00	3	“15%”	“5%”
1605.57.00	3	“15%”	“5%”
1605.58.00	3	“15%”	“5%”
1605.59.00	3	“15%”	“5%”
1605.61.00	3	“15%”	“5%”
1605.62.00	3	“15%”	“5%”
1605.63.00	3	“15%”	“5%”
1605.69.00	3	“15%”	“5%”
1701.12.00	3	“32%”	“5%”
1701.91.00	3	“32%”	“5%”
1701.99.00	3	“32%”	“5%”
1702.11.00	3	“32%”	“5%”
1702.19.00	3	“32%”	“5%”
1702.20.00	3	“32%”	“5%”
1702.30.00	3	“32%”	“5%”
1702.40.00	3	“32%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
1702.50.00	3	“32%”	“5%”
1702.60.00	3	“32%”	“5%”
1702.90.00	3	“32%”	“5%”
1704.10.00	3	“32%”	“5%”
1704.10.00	4	“15%”	“Free”
1704.90.00	3	“32%”	“5%”
1704.90.00	4	“15%”	“Free”
1806.20.10	3	“32%”	“5%”
1806.20.10	4	“15%”	“Free”
1806.20.90	3	“32%”	“5%”
1806.20.90	4	“15%”	“Free”
1806.31.00	3	“32%”	“5%”
1806.31.00	4	“15%”	“Free”
1806.32.00	3	“32%”	“5%”
1806.32.00	4	“15%”	“Free”
1806.90.10	3	“32%”	“5%”
1806.90.10	4	“15%”	“Free”
1806.90.90	3	“32%”	“5%”
1806.90.90	4	“15%”	“Free”
1901.20.00	3	“15%”	“5%”
1901.90.90	3	“32%”	“5%”
1902.11.00	3	“32%”	“5%”
1902.19.00	3	“32%”	“5%”
1902.20.00	3	“32%”	“5%”
1902.30.00	3	“32%”	“5%”
1902.40.00	3	“32%”	“5%”
1904.10.00	3	“32%”	“5%”
1904.10.00	4	“15%”	“Free”
1904.20.00	3	“32%”	“5%”
1904.20.00	4	“15%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
1904.30.00	3	“32%”	“5%”
1904.30.00	4	“15%”	“Free”
1904.90.00	3	“32%”	“5%”
1904.90.00	4	“15%”	“Free”
1905.31.00	4	“15%”	“Free”
1905.32.10	4	“15%”	“Free”
1905.32.90	4	“15%”	“Free”
1905.40.00	3	“32%”	“5%”
1905.90.10	4	“15%”	“Free”
1905.90.90	4	“15%”	“Free”
2004.10.00	3	“32%”	“5%”
2004.10.00	4	“15%”	“Free”
2005.20.00	4	“15%”	“Free”
2007.10.00	3	“32%”	“15%”
2007.91.00	3	“32%”	“15%”
2007.99.00	3	“32%”	“15%”
2008.11.10	3	“32%”	“5%”
2008.11.90	3	“32%”	“5%”
2008.19.00	3	“15%”	“5%”
2008.20.00	3	“15%”	“5%”
2008.30.00	3	“15%”	“5%”
2008.40.00	3	“15%”	“5%”
2008.50.00	3	“15%”	“5%”
2008.60.00	3	“15%”	“5%”
2008.70.00	3	“15%”	“5%”
2008.80.00	3	“15%”	“5%”
2008.91.00	3	“15%”	“5%”
2008.93.00	3	“15%”	“5%”
2008.97.00	3	“15%”	“5%”
2008.99.00	3	“15%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
2101.11.00	3	“15%”	“5%”
2101.12.00	3	“15%”	“5%”
2101.20.00	3	“15%”	“5%”
2101.30.00	3	“15%”	“5%”
2102.30.00	3	“32%”	“5%”
2103.10.00	3	“32%”	“5%”
2103.90.00	3	“32%”	“5%”
2104.10.00	3	“15%”	“5%”
2104.20.00	3	“15%”	“5%”
2106.10.10	3	“32%”	“Free”
2106.90.10	3	“32%”	“5%”
2106.90.20	3	“32%”	“5%”
2106.90.20	4	“10%”	“Free”
2106.90.31	3	“32%”	“5%”
2106.90.31	4	“10%”	“Free”
2106.90.32	3	“\$113.41 per litre”	“\$56.71 per litre”
2106.90.32	4	“10%”	“Free”
2106.90.39	3	“\$198.60 per l/al”	“\$99.30 per l/al”
2106.90.39	4	“10%”	“Free”
2106.90.40	3	“32%”	“5%”
2202.91.00	3	“32%”	“5%”
2202.91.00	4	“15%”	“Free”
2202.99.00	4	“15%”	“Free”
2203.00.10	3	“\$5.32 per litre”	“\$2.66 per litre”
2203.00.10	4	“15%”	“Free”
2203.00.90	3	“\$7.23 per litre”	“\$3.62 per litre”
2203.00.90	4	“15%”	“Free”
2204.10.10	3	“32%”	“5%”
2204.10.10	4	“15%”	“Free”
2204.10.90	3	“\$11.29 per litre”	“\$5.65 per litre”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
2204.10.90	4	“15%”	“Free”
2204.21.10	3	“32%”	“5%”
2204.21.10	4	“15%”	“Free”
2204.21.90	3	“\$10.03 per litre”	“\$5.02 per litre”
2204.21.90	4	“15%”	“Free”
2204.22.10	3	“32%”	“5%”
2204.22.10	4	“15%”	“Free”
2204.22.90	3	“\$10.03 per litre”	“\$5.02 per litre”
2204.22.90	4	“15%”	“Free”
2204.29.10	3	“32%”	“5%”
2204.29.10	4	“15%”	“Free”
2204.29.90	3	“\$10.03 per litre”	“\$5.02 per litre”
2204.29.90	4	“15%”	“Free”
2205.10.10	3	“32%”	“5%”
2205.10.10	4	“15%”	“Free”
2205.10.90	3	“\$10.03 per litre”	“\$5.02 per litre”
2205.10.90	4	“15%”	“Free”
2205.90.10	3	“32%”	“5%”
2205.90.10	4	“15%”	“Free”
2205.90.90	3	“\$10.03 per litre”	“\$5.02 per litre”
2205.90.90	4	“15%”	“Free”
2206.00.11	3	“32%”	“5%”
2206.00.11	4	“15%”	“Free”
2206.00.19	3	“\$6.91 per litre”	“\$3.46 per litre”
2206.00.19	4	“15%”	“Free”
2206.00.21	3	“32%”	“5%”
2206.00.21	4	“15%”	“Free”
2206.00.22	3	“\$6.91 per litre”	“\$3.46 per litre”
2206.00.22	4	“15%”	“Free”
2206.00.29	3	“\$11.04 per litre”	“\$5.52 per litre”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
2206.00.29	4	“15%”	“Free”
2206.00.91	3	“32%”	“5%”
2206.00.91	4	“15%”	“Free”
2206.00.92	3	“\$6.91 per litre”	“\$3.46 per litre”
2206.00.92	4	“15%”	“Free”
2206.00.99	3	“\$10.03 per litre”	“\$5.02 per litre”
2206.00.99	4	“15%”	“Free”
2207.10.00	3	“\$198.60 per litre of alcohol”	“\$99.30 per litre of alcohol”
2207.10.00	4	“15%”	“Free”
2207.20.10	3	“\$113.41 per litre”	“\$56.71 per litre”
2207.20.10	4	“15%”	“Free”
2207.20.90	3	“\$198.60 per litre of alcohol”	“\$99.30 per litre of alcohol”
2207.20.90	4	“15%”	“Free”
2208.20.10	3	“\$4.48 per litre”	“\$2.24 per litre”
2208.20.10	4	“15%”	“Free”
2208.20.20	3	“\$113.41 per litre”	“\$56.71 per litre”
2208.20.20	4	“15%”	“Free”
2208.20.90	3	“\$198.60 per litre of alcohol”	“\$99.30 per litre of alcohol”
2208.20.90	4	“15%”	“Free”
2208.30.10	3	“\$4.48 per litre”	“\$2.24 per litre”
2208.30.10	4	“15%”	“Free”
2208.30.20	3	“\$113.41 per litre”	“\$56.71 per litre”
2208.30.20	4	“15%”	“Free”
2208.30.90	3	“\$198.60 per litre of alcohol”	“\$99.30 per litre of alcohol”
2208.30.90	4	“15%”	“Free”
2208.40.10	3	“\$4.48 per litre”	“\$2.24 per litre”
2208.40.10	4	“15%”	“Free”
2208.40.20	3	“\$113.41 per litre”	“\$56.71 per litre”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
2208.40.20	4	“15%”	“Free”
2208.40.90	3	“\$198.60 per litre of alcohol”	“\$99.30 per litre of alcohol”
2208.40.90	4	“15%”	“Free”
2208.50.10	3	“\$4.48 per litre”	“\$2.24 per litre”
2208.50.10	4	“15%”	“Free”
2208.50.20	3	“\$113.41 per litre”	“\$56.71 per litre”
2208.50.20	4	“15%”	“Free”
2208.50.90	3	“\$198.60 per litre of alcohol”	“\$99.30 per litre of alcohol”
2208.50.90	4	“15%”	“Free”
2208.60.10	3	“\$4.48 per litre”	“\$2.24 per litre”
2208.60.10	4	“15%”	“Free”
2208.60.20	3	“\$113.41 per litre”	“\$56.71 per litre”
2208.60.20	4	“15%”	“Free”
2208.60.90	3	“\$198.60 per litre of alcohol”	“\$99.30 per litre of alcohol”
2208.60.90	4	“15%”	“Free”
2208.70.11	3	“\$4.48 per litre”	“\$2.24 per litre”
2208.70.11	4	“15%”	“Free”
2208.70.12	3	“\$113.41 per litre”	“\$56.71 per litre”
2208.70.12	4	“15%”	“Free”
2208.70.19	3	“\$198.60 per litre of alcohol”	“\$99.30 per litre of alcohol”
2208.70.19	4	“15%”	“Free”
2208.70.21	3	“\$4.48 per litre”	“\$2.24 per litre”
2208.70.21	4	“15%”	“Free”
2208.70.22	3	“\$113.41 per litre”	“\$56.71 per litre”
2208.70.22	4	“15%”	“Free”
2208.70.29	3	“\$198.60 per litre of alcohol”	“\$99.30 per litre of alcohol”
2208.70.29	4	“15%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
2208.90.11	3	“\$4.48 per litre”	“\$2.24 per litre”
2208.90.11	4	“15%”	“Free”
2208.90.19	3	“\$4.48 per litre”	“\$2.24 per litre”
2208.90.19	4	“15%”	“Free”
2208.90.21	3	“\$113.41 per litre”	“\$56.71 per litre”
2208.90.21	4	“15%”	“Free”
2208.90.29	3	“\$113.41 per litre”	“\$56.71 per litre”
2208.90.29	4	“15%”	“Free”
2208.90.91	3	“\$198.60 per litre of alcohol”	“\$99.30 per litre of alcohol”
2208.90.91	4	“15%”	“Free”
2208.90.99	3	“\$198.60 per litre of alcohol”	“\$99.30 per litre of alcohol”
2208.90.99	4	“15%”	“Free”
2209.00.00	3	“15%”	“5%”
2523.10.00	3	“32%”	“Free”
2523.10.00	4	“10%”	“Free”
3212.10.00	3	“32%”	“5%”
3212.90.00	3	“32%”	“5%”
3302.10.00	3	“15%”	“5%”
3302.90.00	3	“15%”	“5%”
3303.00.00	3	“15%”	“5%”
3304.10.00	3	“15%”	“5%”
3304.20.00	3	“15%”	“5%”
3304.30.00	3	“15%”	“5%”
3304.91.00	3	“15%”	“5%”
3304.99.00	3	“15%”	“5%”
3305.10.00	3	“15%”	“5%”
3305.20.00	3	“15%”	“5%”
3305.30.00	3	“15%”	“5%”
3305.90.00	3	“15%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
3306.10.00	3	“15%”	“5%”
3306.20.00	3	“15%”	“5%”
3306.90.00	3	“15%”	“5%”
3307.10.00	3	“15%”	“5%”
3307.30.00	3	“15%”	“5%”
3307.41.00	3	“32%”	“5%”
3307.49.20	3	“32%”	“5%”
3307.90.10	3	“5%”	“Free”
3307.90.90	3	“32%”	“5%”
3401.30.00	3	“32%”	“5%”
3402.11.00	3	“32%”	“5%”
3402.12.00	3	“32%”	“5%”
3402.13.00	3	“32%”	“5%”
3402.19.00	3	“32%”	“5%”
3402.20.00	3	“32%”	“5%”
3402.90.00	3	“32%”	“5%”
3604.10.00	3	“32%”	“5%”
3917.40.00	3	“32%”	“5%”
3923.40.00	3	“15%”	“5%”
3923.50.00	4	“15%”	“Free”
3923.90.00	3	“32%”	“5%”
3923.90.00	4	“15%”	“Free”
3926.10.00	3	“15%”	“5%”
3926.20.00	3	“32%”	“5%”
3926.90.20	3	“32%”	“5%”
3926.90.90	3	“32%”	“5%”
4008.11.00	3	“32%”	“5%”
4008.19.00	3	“32%”	“5%”
4008.21.10	3	“15%”	“5%”
4012.90.00	3	“32%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
4016.10.00	3	“32%”	“5%”
4016.91.00	3	“15%”	“5%”
4016.92.00	3	“15%”	“5%”
4016.93.90	3	“15%”	“5%”
4016.94.00	3	“15%”	“5%”
4016.95.00	3	“15%”	“5%”
4016.99.90	3	“15%”	“5%”
4017.00.90	3	“32%”	“5%”
4202.11.00	3	“15%”	“5%”
4202.11.00	4	“10%”	“Free”
4202.12.00	3	“15%”	“5%”
4202.12.00	4	“10%”	“Free”
4202.19.00	3	“15%”	“5%”
4202.19.00	4	“10%”	“Free”
4202.21.00	3	“15%”	“5%”
4202.21.00	4	“10%”	“Free”
4202.22.00	3	“15%”	“5%”
4202.22.00	4	“10%”	“Free”
4202.29.00	3	“15%”	“5%”
4202.29.00	4	“10%”	“Free”
4202.31.00	3	“15%”	“5%”
4202.31.00	4	“10%”	“Free”
4202.32.00	3	“15%”	“5%”
4202.32.00	4	“10%”	“Free”
4202.39.00	3	“15%”	“5%”
4202.39.00	4	“10%”	“Free”
4202.91.10	3	“15%”	“5%”
4202.91.10	4	“10%”	“Free”
4202.91.90	3	“15%”	“5%”
4202.92.10	3	“15%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
4202.92.10	4	“10%”	“Free”
4202.92.20	3	“15%”	“5%”
4202.92.90	3	“15%”	“5%”
4202.99.10	3	“15%”	“5%”
4202.99.10	4	“10%”	“Free”
4202.99.20	3	“15%”	“5%”
4202.99.90	3	“15%”	“5%”
4203.10.00	3	“32%”	“5%”
4203.10.00	4	“10%”	“Free”
4203.21.00	3	“32%”	“5%”
4203.29.00	3	“32%”	“5%”
4203.30.00	3	“32%”	“5%”
4203.30.00	4	“10%”	“Free”
4203.40.00	3	“32%”	“5%”
4205.00.90	3	“32%”	“5%”
4414.00.00	3	“32%”	“5%”
4418.10.00	3	“32%”	“5%”
4418.20.00	3	“32%”	“5%”
4418.40.00	3	“32%”	“5%”
4418.50.00	3	“32%”	“5%”
4418.60.00	3	“32%”	“5%”
4418.73.00	3	“32%”	“5%”
4418.74.00	3	“32%”	“5%”
4418.75.00	3	“32%”	“5%”
4418.79.00	3	“32%”	“5%”
4419.11.00	3	“32%”	“5%”
4419.12.00	3	“32%”	“5%”
4419.19.00	3	“32%”	“5%”
4419.90.00	3	“32%”	“5%”
4420.10.00	3	“15%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
4420.90.00	3	“15%”	“5%”
4421.10.00	3	“15%”	“5%”
4421.99.00	3	“32%”	“5%”
4601.21.00	3	“32%”	“5%”
4601.22.00	3	“32%”	“5%”
4601.29.00	3	“32%”	“5%”
4601.92.00	3	“32%”	“5%”
4601.93.00	3	“32%”	“5%”
4601.94.00	3	“32%”	“5%”
4601.99.00	3	“32%”	“5%”
4602.11.00	3	“32%”	“5%”
4602.12.00	3	“32%”	“5%”
4602.19.00	3	“32%”	“5%”
4602.90.00	3	“32%”	“5%”
4707.10.00	3	“32%”	“5%”
4707.20.00	3	“32%”	“5%”
4707.30.00	3	“32%”	“5%”
4707.90.00	3	“32%”	“5%”
4811.10.10	3	“15%”	“5%”
4811.60.20	3	“32% or \$5.00 per kg whichever is greater”	“5%”
4817.30.00	3	“32%”	“5%”
4818.50.00	3	“32%”	“5%”
4820.20.00	3	“32% or \$1 per unit whichever is greater”	“5%”
4820.30.00	3	“32%”	“5%”
4820.40.00	3	“32%”	“5%”
4820.50.00	3	“32%”	“5%”
4820.90.00	3	“32%”	“5%”
4823.20.00	3	“32%”	“5%”
4823.40.00	3	“32%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
4823.61.00	3	“32%”	“5%”
4823.90.30	3	“15%”	“5%”
4907.00.90	3	“32%”	“5%”
4910.00.10	3	“32%”	“5%”
4911.10.10	3	“32%”	“5%”
4911.91.00	3	“32%”	“5%”
4911.99.10	3	“32%”	“5%”
5601.21.90	3	“32%”	“5%”
5601.22.90	3	“32%”	“5%”
5601.29.90	3	“32%”	“5%”
5607.90.10	3	“15%”	“5%”
5701.10.00	3	“15%”	“5%”
5701.90.00	3	“15%”	“5%”
5702.10.00	3	“15%”	“5%”
5702.20.00	3	“15%”	“5%”
5702.31.00	3	“15%”	“5%”
5702.32.00	3	“15%”	“5%”
5702.39.00	3	“15%”	“5%”
5702.41.00	3	“15%”	“5%”
5702.42.00	3	“15%”	“5%”
5702.49.00	3	“15%”	“5%”
5702.50.00	3	“15%”	“5%”
5702.91.00	3	“15%”	“5%”
5702.92.00	3	“15%”	“5%”
5702.99.00	3	“15%”	“5%”
5703.10.00	3	“15%”	“5%”
5703.20.00	3	“15%”	“5%”
5703.30.00	3	“15%”	“5%”
5703.90.00	3	“15%”	“5%”
5704.20.00	3	“15%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
5704.90.00	3	“15%”	“5%”
5705.00.00	3	“15%”	“5%”
5904.10.00	3	“15%”	“5%”
5904.90.00	3	“15%”	“5%”
6101.20.00	3	“32%”	“5%”
6101.30.00	3	“32%”	“5%”
6101.90.00	3	“32%”	“5%”
6102.10.00	3	“32%”	“5%”
6102.20.00	3	“32%”	“5%”
6102.30.00	3	“32%”	“5%”
6102.90.00	3	“32%”	“5%”
6103.10.00	3	“32%”	“15%”
6103.22.00	3	“32%”	“15%”
6103.23.00	3	“32%”	“15%”
6103.29.00	3	“32%”	“15%”
6103.31.00	3	“32%”	“15%”
6103.32.00	3	“32%”	“15%”
6103.33.00	3	“32%”	“15%”
6103.39.00	3	“32%”	“15%”
6103.41.00	3	“32%”	“15%”
6103.42.00	3	“32%”	“15%”
6103.43.00	3	“32%”	“15%”
6103.49.00	3	“32%”	“15%”
6104.13.00	3	“32%”	“15%”
6104.19.00	3	“32%”	“15%”
6104.22.00	3	“32%”	“15%”
6104.23.00	3	“32%”	“15%”
6104.29.00	3	“32%”	“15%”
6104.31.00	3	“32%”	“15%”
6104.32.00	3	“32%”	“15%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
6104.33.00	3	“32%”	“15%”
6104.39.00	3	“32%”	“15%”
6104.41.00	3	“32%”	“15%”
6104.42.00	3	“32%”	“15%”
6104.43.00	3	“32%”	“15%”
6104.44.00	3	“32%”	“15%”
6104.49.00	3	“32%”	“15%”
6104.51.00	3	“32%”	“15%”
6104.52.00	3	“32%”	“15%”
6104.53.00	3	“32%”	“15%”
6104.59.00	3	“32%”	“15%”
6104.61.00	3	“32%”	“15%”
6104.62.00	3	“32%”	“15%”
6104.63.00	3	“32%”	“15%”
6104.69.00	3	“32%”	“15%”
6105.10.00	3	“32%”	“15%”
6105.20.00	3	“32%”	“15%”
6105.90.00	3	“32%”	“15%”
6106.10.00	3	“32%”	“15%”
6106.20.00	3	“32%”	“15%”
6106.90.00	3	“32%”	“15%”
6107.11.00	3	“5%”	“Free”
6107.12.00	3	“5%”	“Free”
6107.19.00	3	“5%”	“Free”
6107.21.00	3	“32%”	“5%”
6107.22.00	3	“32%”	“5%”
6107.29.00	3	“32%”	“5%”
6107.91.00	3	“32%”	“5%”
6107.99.00	3	“32%”	“5%”
6108.11.00	3	“32%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
6108.19.00	3	“32%”	“5%”
6108.21.00	3	“5%”	“Free”
6108.22.00	3	“5%”	“Free”
6108.29.00	3	“5%”	“Free”
6108.31.00	3	“32%”	“5%”
6108.32.00	3	“32%”	“5%”
6108.39.00	3	“32%”	“5%”
6108.91.00	3	“32%”	“5%”
6108.92.00	3	“32%”	“5%”
6108.99.00	3	“32%”	“5%”
6110.11.00	3	“32%”	“5%”
6110.12.00	3	“32%”	“5%”
6110.19.00	3	“32%”	“5%”
6110.20.00	3	“32%”	“5%”
6110.30.00	3	“32%”	“5%”
6110.90.00	3	“32%”	“5%”
6111.20.00	3	“5%”	“Free”
6111.30.00	3	“5%”	“Free”
6111.90.00	3	“5%”	“Free”
6112.11.00	3	“32%”	“15%”
6112.12.00	3	“32%”	“15%”
6112.19.00	3	“32%”	“15%”
6112.20.00	3	“32%”	“5%”
6112.31.00	3	“32%”	“15%”
6112.39.00	3	“32%”	“15%”
6112.41.00	3	“32%”	“15%”
6112.49.00	3	“32%”	“15%”
6113.00.10	3	“32%”	“5%”
6113.00.90	3	“32%”	“5%”
6114.20.10	3	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
6114.20.20	3	“32%”	“15%”
6114.20.90	3	“32%”	“15%”
6114.30.10	3	“5%”	“Free”
6114.30.20	3	“32%”	“15%”
6114.30.90	3	“32%”	“15%”
6114.90.10	3	“5%”	“Free”
6114.90.20	3	“32%”	“15%”
6114.90.90	3	“32%”	“15%”
6115.10.00	3	“32%”	“Free”
6115.21.00	3	“32%”	“Free”
6115.22.00	3	“32%”	“Free”
6115.29.00	3	“32%”	“Free”
6115.30.00	3	“32%”	“Free”
6115.94.00	3	“32%”	“Free”
6115.95.00	3	“32%”	“Free”
6115.96.00	3	“32%”	“Free”
6115.99.00	3	“32%”	“Free”
6116.10.00	3	“32%”	“5%”
6116.91.00	3	“32%”	“5%”
6116.92.00	3	“32%”	“5%”
6116.93.00	3	“32%”	“5%”
6116.99.00	3	“32%”	“5%”
6117.10.90	3	“32%”	“5%”
6117.90.00	3	“32%”	“5%”
6201.11.00	3	“32%”	“5%”
6201.12.00	3	“32%”	“5%”
6201.13.00	3	“32%”	“5%”
6201.19.00	3	“32%”	“5%”
6201.91.00	3	“32%”	“5%”
6201.92.00	3	“32%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
6201.93.00	3	“32%”	“5%”
6201.99.00	3	“32%”	“5%”
6202.11.00	3	“32%”	“5%”
6202.12.00	3	“32%”	“5%”
6202.13.00	3	“32%”	“5%”
6202.19.00	3	“32%”	“5%”
6202.91.00	3	“32%”	“5%”
6202.92.00	3	“32%”	“5%”
6202.93.00	3	“32%”	“5%”
6202.99.00	3	“32%”	“5%”
6203.11.00	3	“32%”	“15%”
6203.12.00	3	“32%”	“15%”
6203.19.00	3	“32%”	“15%”
6203.22.00	3	“32%”	“15%”
6203.23.00	3	“32%”	“15%”
6203.29.00	3	“32%”	“15%”
6203.31.00	3	“32%”	“15%”
6203.32.00	3	“32%”	“15%”
6203.33.00	3	“32%”	“15%”
6203.39.00	3	“32%”	“15%”
6203.41.00	3	“32%”	“15%”
6203.42.00	3	“32%”	“15%”
6203.43.00	3	“32%”	“15%”
6203.49.00	3	“32%”	“15%”
6204.11.00	3	“32%”	“15%”
6204.12.00	3	“32%”	“15%”
6204.13.00	3	“32%”	“15%”
6204.19.00	3	“32%”	“15%”
6204.21.00	3	“32%”	“15%”
6204.22.00	3	“32%”	“15%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
6204.23.00	3	“32%”	“15%”
6204.29.00	3	“32%”	“15%”
6204.31.00	3	“32%”	“15%”
6204.32.00	3	“32%”	“15%”
6204.33.00	3	“32%”	“15%”
6204.39.00	3	“32%”	“15%”
6204.41.00	3	“32%”	“15%”
6204.42.00	3	“32%”	“15%”
6204.43.00	3	“32%”	“15%”
6204.44.00	3	“32%”	“15%”
6204.49.00	3	“32%”	“15%”
6204.51.00	3	“32%”	“15%”
6204.52.00	3	“32%”	“15%”
6204.53.00	3	“32%”	“15%”
6204.59.00	3	“32%”	“15%”
6204.61.00	3	“32%”	“15%”
6204.62.00	3	“32%”	“15%”
6204.63.00	3	“32%”	“15%”
6204.69.00	3	“32%”	“15%”
6205.20.00	3	“32%”	“15%”
6205.30.00	3	“32%”	“15%”
6205.90.00	3	“32%”	“15%”
6206.10.00	3	“32%”	“15%”
6206.20.00	3	“32%”	“15%”
6206.30.00	3	“32%”	“15%”
6206.40.00	3	“32%”	“15%”
6206.90.00	3	“32%”	“15%”
6207.11.00	3	“5%”	“Free”
6207.19.00	3	“5%”	“Free”
6207.21.00	3	“32%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
6207.22.00	3	“32%”	“5%”
6207.29.00	3	“32%”	“5%”
6208.11.00	3	“32%”	“5%”
6208.19.00	3	“32%”	“5%”
6208.21.00	3	“32%”	“5%”
6208.22.00	3	“32%”	“5%”
6208.29.00	3	“32%”	“5%”
6208.91.00	3	“32%”	“5%”
6208.91.10	3	“5%”	“Free”
6208.91.20	3	“32%”	“5%”
6208.92.00	3	“32%”	“5%”
6208.92.10	3	“5%”	“Free”
6208.92.20	3	“32%”	“5%”
6208.99.00	3	“32%”	“5%”
6208.99.10	3	“5%”	“Free”
6208.99.20	3	“32%”	“5%”
6209.20.00	3	“5%”	“Free”
6209.30.00	3	“5%”	“Free”
6209.90.00	3	“5%”	“Free”
6210.10.00	3	“32%”	“5%”
6210.20.00	3	“32%”	“5%”
6210.30.00	3	“32%”	“5%”
6210.40.00	3	“32%”	“5%”
6210.50.00	3	“32%”	“5%”
6211.11.00	3	“32%”	“15%”
6211.12.00	3	“32%”	“15%”
6211.20.00	3	“32%”	“5%”
6212.10.00	3	“5%”	“Free”
6212.20.00	3	“32%”	“Free”
6212.30.00	3	“32%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
6212.90.00	3	“32%”	“Free”
6213.20.00	3	“32%”	“Free”
6213.90.00	3	“32%”	“Free”
6214.10.90	3	“32%”	“5%”
6214.20.90	3	“32%”	“5%”
6214.30.90	3	“32%”	“5%”
6214.40.90	3	“32%”	“5%”
6214.90.90	3	“32%”	“5%”
6216.00.00	3	“32%”	“5%”
6217.10.30	3	“32%”	“Free”
6217.10.40	3	“32%”	“5%”
6217.10.90	3	“32%”	“5%”
6217.90.00	3	“32%”	“5%”
6301.30.00	3	“32%”	“5%”
6301.40.00	3	“32%”	“5%”
6301.90.00	3	“32%”	“5%”
6302.10.00	3	“32%”	“5%”
6302.21.00	3	“32%”	“5%”
6302.22.00	3	“32%”	“5%”
6302.29.00	3	“32%”	“5%”
6302.31.00	3	“32%”	“5%”
6302.32.00	3	“32%”	“5%”
6302.39.00	3	“32%”	“5%”
6302.40.00	3	“32%”	“5%”
6302.51.00	3	“32%”	“5%”
6302.53.00	3	“32%”	“5%”
6302.59.00	3	“32%”	“5%”
6302.60.00	3	“15%”	“5%”
6302.91.00	3	“15%”	“5%”
6302.93.00	3	“15%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
6302.99.00	3	“15%”	“5%”
6303.12.00	3	“32%”	“5%”
6303.19.00	3	“32%”	“5%”
6303.91.00	3	“32%”	“5%”
6303.92.00	3	“32%”	“5%”
6303.99.00	3	“32%”	“5%”
6304.11.00	3	“32%”	“5%”
6304.19.00	3	“32%”	“5%”
6304.20.00	3	“32%”	“5%”
6304.91.00	3	“32%”	“5%”
6304.92.00	3	“32%”	“5%”
6304.93.00	3	“32%”	“5%”
6304.99.00	3	“32%”	“5%”
6305.10.00	3	“32%”	“5%”
6305.20.00	3	“32%”	“5%”
6305.32.00	3	“32%”	“5%”
6305.33.00	3	“32%”	“5%”
6305.39.00	3	“32%”	“5%”
6305.90.00	3	“32%”	“5%”
6306.12.00	3	“32%”	“5%”
6306.19.00	3	“32%”	“5%”
6306.22.00	3	“32%”	“5%”
6306.29.00	3	“32%”	“5%”
6306.30.00	3	“32%”	“5%”
6306.40.00	3	“32%”	“5%”
6306.90.00	3	“32%”	“5%”
6307.10.00	3	“32%”	“5%”
6307.20.00	3	“32%”	“Free”
6307.90.90	3	“32%”	“5%”
6401.10.00	3	“32%”	“15%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
6401.10.00	4	“10%”	“Free”
6401.92.00	3	“32%”	“15%”
6401.92.00	4	“10%”	“Free”
6401.99.00	3	“32%”	“15%”
6401.99.00	4	“10%”	“Free”
6402.12.00	3	“32%”	“Free”
6402.12.00	4	“10%”	“Free”
6402.19.00	3	“32%”	“15%”
6402.19.00	4	“10%”	“Free”
6402.20.00	3	“32%”	“15%”
6402.20.00	4	“10%”	“Free”
6402.91.00	3	“32%”	“15%”
6402.91.00	4	“10%”	“Free”
6402.99.00	3	“32%”	“15%”
6402.99.00	4	“10%”	“Free”
6403.12.00	3	“32%”	“Free”
6403.12.00	4	“10%”	“Free”
6403.19.00	3	“32%”	“15%”
6403.19.00	4	“10%”	“Free”
6403.20.00	3	“32%”	“15%”
6403.20.00	4	“10%”	“Free”
6403.40.00	3	“32%”	“15%”
6403.40.00	4	“10%”	“Free”
6403.51.00	3	“32%”	“15%”
6403.51.00	4	“10%”	“Free”
6403.59.00	3	“32%”	“15%”
6403.59.00	4	“10%”	“Free”
6403.91.00	3	“32%”	“15%”
6403.91.00	4	“10%”	“Free”
6403.99.00	3	“32%”	“15%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
6403.99.00	4	“10%”	“Free”
6404.11.00	3	“32%”	“Free”
6404.11.00	4	“10%”	“Free”
6404.19.00	3	“32%”	“15%”
6404.19.00	4	“10%”	“Free”
6404.20.00	3	“32%”	“15%”
6404.20.00	4	“10%”	“Free”
6405.10.00	3	“32%”	“15%”
6405.10.00	4	“10%”	“Free”
6405.20.00	3	“32%”	“15%”
6405.20.00	4	“10%”	“Free”
6405.90.00	3	“32%”	“15%”
6405.90.00	4	“10%”	“Free”
6501.00.00	3	“32%”	“5%”
6502.00.00	3	“32%”	“5%”
6504.00.00	3	“32%”	“5%”
6505.00.10	3	“15%”	“5%”
6505.00.90	3	“32%”	“5%”
6506.10.00	3	“15%”	“Free”
6506.91.00	3	“32%”	“5%”
6506.99.00	3	“32%”	“5%”
6507.00.00	3	“32%”	“5%”
6601.10.00	3	“15%”	“5%”
6601.91.00	3	“15%”	“5%”
6601.99.00	3	“15%”	“5%”
6702.10.00	3	“15%”	“5%”
6702.90.00	3	“15%”	“5%”
6704.11.00	3	“15%”	“5%”
6704.19.00	3	“15%”	“5%”
6704.20.00	3	“15%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
6704.90.00	3	“15%”	“5%”
6802.21.10	3	“32%”	“5%”
6802.23.10	3	“32%”	“5%”
6802.29.10	3	“32%”	“5%”
6802.91.10	3	“32%”	“5%”
6802.92.10	3	“32%”	“5%”
6802.93.10	3	“32%”	“5%”
6802.99.10	3	“32%”	“5%”
6810.19.00	3	“15%”	“5%”
6810.91.00	3	“15%”	“5%”
6810.99.00	3	“15%”	“5%”
6815.91.10	3	“15%”	“5%”
6815.99.10	3	“15%”	“5%”
6913.10.00	3	“15%”	“5%”
6913.90.00	3	“15%”	“5%”
7013.91.10	3	“15%”	“5%”
7018.10.00	3	“15%”	“5%”
7018.90.00	3	“15%”	“5%”
7101.10.00	3	“32%”	“15%”
7101.21.00	3	“32%”	“15%”
7101.22.00	3	“32%”	“15%”
7102.10.00	3	“15%”	“5%”
7102.21.00	3	“15%”	“5%”
7102.29.00	3	“15%”	“5%”
7102.31.00	3	“15%”	“5%”
7102.39.00	3	“15%”	“5%”
7103.10.00	3	“15%”	“5%”
7103.91.00	3	“15%”	“5%”
7103.99.00	3	“15%”	“5%”
7104.10.00	3	“15%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
7104.20.00	3	“15%”	“5%”
7104.90.00	3	“15%”	“5%”
7105.10.00	3	“15%”	“5%”
7105.90.00	3	“15%”	“5%”
7106.10.00	3	“15%”	“5%”
7106.91.00	3	“15%”	“5%”
7106.92.00	3	“15%”	“5%”
7107.00.00	3	“15%”	“5%”
7108.11.00	3	“15%”	“5%”
7108.12.00	3	“15%”	“5%”
7108.13.00	3	“15%”	“5%”
7109.00.00	3	“15%”	“5%”
7110.11.00	3	“15%”	“5%”
7110.19.00	3	“15%”	“5%”
7110.21.00	3	“15%”	“5%”
7110.29.00	3	“15%”	“5%”
7110.31.00	3	“15%”	“5%”
7110.39.00	3	“15%”	“5%”
7110.41.00	3	“15%”	“5%”
7110.49.00	3	“15%”	“5%”
7111.00.00	3	“15%”	“5%”
7112.30.00	3	“15%”	“5%”
7112.91.00	3	“15%”	“5%”
7112.92.00	3	“15%”	“5%”
7112.99.00	3	“15%”	“5%”
7113.11.10	3	“15%”	“5%”
7113.11.90	3	“15%”	“5%”
7113.19.10	3	“15%”	“5%”
7113.19.90	3	“15%”	“5%”
7113.20.10	3	“15%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
7113.20.90	3	“15%”	“5%”
7114.11.00	3	“15%”	“5%”
7114.19.00	3	“15%”	“5%”
7114.20.00	3	“15%”	“5%”
7115.10.00	3	“15%”	“5%”
7115.90.10	3	“15%”	“5%”
7115.90.90	3	“15%”	“5%”
7116.10.00	3	“32%”	“15%”
7116.20.00	3	“32%”	“15%”
7117.11.00	3	“15%”	“5%”
7117.19.00	3	“15%”	“5%”
7117.90.00	3	“15%”	“5%”
7304.11.10	3	“32% or 40¢ per kg whichever is the greater”	“5%”
7304.11.10	4	“10%”	“Free”
7304.19.10	3	“32% or 40¢ per kg whichever is greater”	“5%”
7304.19.10	4	“10%”	“Free”
7304.22.10	3	“32% or 40¢ per kg whichever is the greater”	“5%”
7304.22.10	4	“10%”	“Free”
7304.23.10	3	“32% or 40¢ per kg whichever is the greater”	“5%”
7304.23.10	4	“10%”	“Free”
7304.24.10	3	“32% or 40¢ per kg whichever is the greater”	“5%”
7304.24.10	4	“10%”	“Free”
7304.29.10	3	“32% or 40¢ per kg whichever is the greater”	“5%”
7304.29.10	4	“10%”	“Free”
7304.31.10	3	“32% or 40¢ per kg whichever is greater”	“5%”
7304.31.10	4	“10%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
7304.39.10	3	“32% or 40¢ per kg whichever is the greater”	“5%”
7304.39.10	4	“10%”	“Free”
7304.41.10	3	“32% or 40¢ per kg whichever is the greater”	“5%”
7304.41.10	4	“10%”	“Free”
7304.49.10	3	“32% or 40¢ per kg whichever is the greater”	“5%”
7304.49.10	4	“10%”	“Free”
7304.51.10	3	“32% or 40¢ per kg whichever is the greater”	“5%”
7304.51.10	4	“10%”	“Free”
7304.59.10	3	“32% or 40¢ per kg whichever is the greater”	“5%”
7304.59.10	4	“10%”	“Free”
7304.90.10	3	“32% or 40¢ per kg whichever is the greater”	“5%”
7304.90.10	4	“10%”	“Free”
7306.11.10	3	“32% or 40¢ per kg whichever is the greater”	“5%”
7306.11.10	4	“10%”	“Free”
7306.19.10	3	“32% or 40¢ per kg whichever is the greater”	“5%”
7306.19.10	4	“10%”	“Free”
7306.21.10	3	“32% or 40¢ per kg whichever is the greater”	“5%”
7306.21.10	4	“10%”	“Free”
7306.29.10	3	“32% or 40¢ per kg whichever is the greater”	“5%”
7306.29.10	4	“10%”	“Free”
7306.30.10	3	“32% or 40¢ per kg whichever is the greater”	“5%”
7306.30.10	4	“10%”	“Free”
7306.40.10	3	“32% or 40¢ per kg whichever is the greater”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
7306.40.10	4	“10%”	“Free”
7306.50.10	3	“32% or 40¢ per kg whichever is the greater”	“5%”
7306.50.10	4	“10%”	“Free”
7306.61.10	3	“32% or 40¢ per kg whichever is the greater”	“5%”
7306.61.10	4	“10%”	“Free”
7306.69.10	3	“32% or 40¢ per kg whichever is the greater”	“5%”
7306.69.10	4	“10%”	“Free”
7306.90.10	3	“32% or 40¢ per kg whichever is the greater”	“5%”
7306.90.10	4	“10%”	“Free”
7308.30.90	3	“32%”	“5%”
7317.00.00	4	“10%”	“Free”
7321.12.10	3	“32%”	“5%”
7321.90.10	3	“32%”	“5%”
7323.91.00	3	“32%”	“5%”
7323.92.00	3	“32%”	“5%”
7323.93.00	3	“32%”	“5%”
7323.94.00	3	“32%”	“5%”
7323.99.00	3	“32%”	“5%”
7325.10.90	3	“32%”	“5%”
7325.99.00	3	“32%”	“5%”
7326.19.00	3	“32%”	“5%”
7326.20.00	3	“32%”	“5%”
7326.90.90	3	“32%”	“5%”
7418.20.00	3	“32%”	“5%”
7419.10.00	3	“32%”	“5%”
7419.91.00	3	“32%”	“5%”
7419.99.10	3	“15%”	“5%”
7419.99.90	3	“32%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
7419.99.99	3	“15%”	“5%”
7615.10.20	3	“15% or \$3.00 per kg whichever is the greater”	“5%”
7615.10.90	3	“32%”	“5%”
7616.99.20	3	“15%”	“5%”
8302.30.90	3	“15%”	“5%”
8303.00.00	3	“15%”	“5%”
8304.00.00	3	“32%”	“5%”
8305.10.00	3	“15%”	“5%”
8305.20.00	3	“15%”	“5%”
8305.90.00	3	“15%”	“5%”
8309.10.00	3	“32%”	“5%”
8309.90.00	3	“15%”	“5%”
8401.10.00	3	“5%”	“Free”
8401.20.00	3	“5%”	“Free”
8401.30.00	3	“5%”	“Free”
8401.40.00	3	“5%”	“Free”
8402.11.10	3	“5%”	“Free”
8402.11.90	3	“5%”	“Free”
8402.12.10	3	“5%”	“Free”
8402.12.90	3	“5%”	“Free”
8402.19.10	3	“5%”	“Free”
8402.19.90	3	“5%”	“Free”
8402.20.10	3	“5%”	“Free”
8402.20.90	3	“5%”	“Free”
8402.90.10	3	“5%”	“Free”
8402.90.90	3	“5%”	“Free”
8403.10.00	3	“5%”	“Free”
8403.90.00	3	“5%”	“Free”
8404.10.00	3	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8404.20.00	3	“5%”	“Free”
8404.90.00	3	“5%”	“Free”
8405.10.00	3	“5%”	“Free”
8405.90.00	3	“5%”	“Free”
8406.10.00	3	“5%”	“Free”
8406.81.00	3	“5%”	“Free”
8406.82.00	3	“5%”	“Free”
8406.90.00	3	“5%”	“Free”
8407.10.00	3	“5%”	“Free”
8407.29.00	3	“5%”	“Free”
8407.31.10	3	“5%”	“Free”
8407.31.90	3	“15%”	“5%Free”
8407.32.10	3	“5%”	“Free”
8407.32.90	3	“15%”	“5%Free”
8407.33.10	3	“5%”	“Free”
8407.33.90	3	“15%”	“5%Free”
8407.34.10	3	“5%”	“Free”
8407.34.90	3	“15%”	“5%Free”
8407.90.10	3	“5%”	“Free”
8407.90.90	3	“15%”	“5%Free”
8408.10.00	3	“5%”	“Free”
8408.20.10	3	“5%”	“Free”
8408.20.90	3	“15%”	“5%Free”
8408.90.00	3	“5%”	“Free”
8409.10.00	3	“5%”	“Free”
8409.91.10	3	“5%”	“Free”
8409.91.90	3	“15%”	“5%Free”
8409.99.00	3	“5%”	“Free”
8410.11.00	3	“5%”	“Free”
8410.12.00	3	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8410.13.00	3	“5%”	“Free”
8410.90.00	3	“5%”	“Free”
8411.11.00	3	“5%”	“Free”
8411.12.00	3	“5%”	“Free”
8411.21.00	3	“5%”	“Free”
8411.22.00	3	“5%”	“Free”
8411.81.00	3	“5%”	“Free”
8411.82.00	3	“5%”	“Free”
8411.91.00	3	“5%”	“Free”
8411.99.00	3	“5%”	“Free”
8412.10.00	3	“5%”	“Free”
8412.21.00	3	“5%”	“Free”
8412.29.00	3	“5%”	“Free”
8412.31.00	3	“5%”	“Free”
8412.39.00	3	“5%”	“Free”
8412.80.10	3	“5%”	“Free”
8412.80.90	3	“5%”	“Free”
8412.90.00	3	“5%”	“Free”
8413.11.00	3	“5%”	“Free”
8413.19.00	3	“5%”	“Free”
8413.20.00	3	“5%”	“Free”
8413.30.00	3	“5%”	“Free”
8413.40.00	3	“5%”	“Free”
8413.50.00	3	“5%”	“Free”
8413.60.00	3	“5%”	“Free”
8413.70.00	3	“5%”	“Free”
8413.81.00	3	“5%”	“Free”
8413.82.00	3	“5%”	“Free”
8413.91.00	3	“5%”	“Free”
8413.92.00	3	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8414.10.00	3	“5%”	“Free”
8414.20.00	3	“5%”	“Free”
8414.30.00	3	“5%”	“Free”
8414.40.00	3	“5%”	“Free”
8414.51.00	3	“15%”	“Free”
8414.51.00	4	“10%”	“Free”
8414.59.00	3	“15%”	“Free”
8414.59.00	4	“10%”	“Free”
8414.60.00	3	“5%”	“Free”
8414.60.00	4	“10%”	“Free”
8414.80.00	3	“5%”	“Free”
8414.90.00	3	“5%”	“Free”
8415.10.00	3	“15%”	“Free”
8415.10.00	4	“10%”	“Free”
8415.20.00	3	“15%”	“Free”
8415.20.00	4	“10%”	“Free”
8415.81.00	3	“15%”	“Free”
8415.81.00	4	“10%”	“Free”
8415.82.00	3	“15%”	“Free”
8415.82.00	4	“10%”	“Free”
8415.83.00	3	“15%”	“Free”
8415.83.00	4	“10%”	“Free”
8415.90.00	3	“15%”	“Free”
8416.10.00	3	“5%”	“Free”
8416.20.00	3	“5%”	“Free”
8416.30.00	3	“5%”	“Free”
8416.90.00	3	“5%”	“Free”
8417.10.00	3	“5%”	“Free”
8417.20.00	3	“5%”	“Free”
8417.80.00	3	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8417.90.00	3	“5%”	“Free”
8418.10.00	3	“15%”	“Free”
8418.10.00	4	“5%”	“Free”
8418.21.00	3	“15%”	“Free”
8418.21.00	4	“5%”	“Free”
8418.29.00	3	“15%”	“Free”
8418.29.00	4	“5%”	“Free”
8418.30.00	3	“15%”	“Free”
8418.30.00	4	“5%”	“Free”
8418.40.00	3	“15%”	“Free”
8418.40.00	4	“5%”	“Free”
8418.50.10	3	“5%”	“Free”
8418.50.90	3	“5%”	“Free”
8418.61.00	3	“5%”	“Free”
8418.69.10	3	“15%”	“Free”
8418.69.90	3	“5%”	“Free”
8418.91.00	3	“5%”	“Free”
8418.99.10	3	“32%”	“5%”
8418.99.10	4	“15%”	“Free”
8418.99.90	3	“5%”	“Free”
8419.11.00	3	“15%”	“Free”
8419.19.00	3	“15%”	“Free”
8419.32.00	3	“5%”	“Free”
8419.39.00	3	“5%”	“Free”
8419.40.00	3	“5%”	“Free”
8419.50.00	3	“5%”	“Free”
8419.60.00	3	“5%”	“Free”
8419.81.00	3	“5%”	“Free”
8419.89.00	3	“5%”	“Free”
8419.90.10	3	“15%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8419.90.90	3	“5%”	“Free”
8420.10.00	3	“5%”	“Free”
8420.91.00	3	“5%”	“Free”
8420.99.00	3	“5%”	“Free”
8421.12.00	3	“5%”	“Free”
8421.19.90	3	“5%”	“Free”
8421.22.00	3	“5%”	“Free”
8421.23.00	3	“5%”	“Free”
8421.29.00	3	“5%”	“Free”
8421.31.00	3	“5%”	“Free”
8421.39.00	3	“5%”	“Free”
8421.91.00	3	“5%”	“Free”
8421.99.90	3	“5%”	“Free”
8422.11.00	3	“15%”	“Free”
8422.11.00	4	“10%”	“Free”
8422.19.00	3	“5%”	“Free”
8422.20.00	3	“5%”	“Free”
8422.30.00	3	“5%”	“Free”
8422.40.00	3	“5%”	“Free”
8422.90.10	3	“5%”	“Free”
8422.90.90	3	“5%”	“Free”
8423.10.00	3	“15%”	“Free”
8423.20.00	3	“5%”	“Free”
8423.30.00	3	“5%”	“Free”
8423.81.00	3	“15%”	“Free”
8423.82.10	3	“5%”	“Free”
8423.82.90	3	“5%”	“Free”
8423.89.00	3	“5%”	“Free”
8423.90.10	3	“15%”	“Free”
8423.90.91	3	“15%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8423.90.99	3	“5%”	“Free”
8424.30.00	3	“5%”	“Free”
8425.11.00	3	“5%”	“Free”
8425.19.00	3	“5%”	“Free”
8425.31.00	3	“5%”	“Free”
8425.39.00	3	“5%”	“Free”
8425.41.00	3	“5%”	“Free”
8425.42.00	3	“5%”	“Free”
8425.49.00	3	“5%”	“Free”
8426.11.10	3	“5%”	“Free”
8426.11.90	3	“5%”	“Free”
8426.11.90	4	“5%”	“Free”
8426.12.10	3	“5%”	“Free”
8426.12.90	3	“5%”	“Free”
8426.12.90	4	“5%”	“Free”
8426.19.10	3	“5%”	“Free”
8426.19.90	3	“5%”	“Free”
8426.19.90	4	“5%”	“Free”
8426.20.10	3	“5%”	“Free”
8426.20.90	3	“5%”	“Free”
8426.20.90	4	“5%”	“Free”
8426.30.10	3	“5%”	“Free”
8426.30.90	3	“5%”	“Free”
8426.30.90	4	“5%”	“Free”
8426.41.10	3	“5%”	“Free”
8426.41.90	3	“5%”	“Free”
8426.41.90	4	“5%”	“Free”
8426.49.10	3	“5%”	“Free”
8426.49.90	3	“5%”	“Free”
8426.49.90	4	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8426.91.10	3	“5%”	“Free”
8426.91.90	3	“5%”	“Free”
8426.91.90	4	“5%”	“Free”
8426.99.10	3	“5%”	“Free”
8426.99.90	3	“5%”	“Free”
8426.99.90	4	“5%”	“Free”
8427.10.10	3	“5%”	“Free”
8427.10.90	3	“5%”	“Free”
8427.10.90	4	“5%”	“Free”
8427.20.10	3	“5%”	“Free”
8427.20.90	3	“5%”	“Free”
8427.20.90	4	“5%”	“Free”
8427.90.10	3	“5%”	“Free”
8427.90.90	3	“5%”	“Free”
8427.90.90	4	“5%”	“Free”
8428.10.00	3	“5%”	“Free”
8428.20.00	3	“5%”	“Free”
8428.31.00	3	“5%”	“Free”
8428.32.00	3	“5%”	“Free”
8428.33.00	3	“5%”	“Free”
8428.39.00	3	“5%”	“Free”
8428.40.00	3	“5%”	“Free”
8428.60.00	3	“5%”	“Free”
8428.90.00	3	“5%”	“Free”
8429.11.10	3	“5%”	“Free”
8429.11.90	3	“5%”	“Free”
8429.11.90	4	“5%”	“Free”
8429.19.10	3	“5%”	“Free”
8429.19.90	3	“5%”	“Free”
8429.19.90	4	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8429.20.10	3	“5%”	“Free”
8429.20.90	3	“5%”	“Free”
8429.20.90	4	“5%”	“Free”
8429.30.10	3	“5%”	“Free”
8429.30.90	3	“5%”	“Free”
8429.30.90	4	“5%”	“Free”
8429.40.10	3	“5%”	“Free”
8429.40.90	3	“5%”	“Free”
8429.40.90	4	“5%”	“Free”
8429.51.10	3	“5%”	“Free”
8429.51.90	3	“5%”	“Free”
8429.51.90	4	“5%”	“Free”
8429.52.10	3	“5%”	“Free”
8429.52.90	3	“5%”	“Free”
8429.52.90	4	“5%”	“Free”
8429.59.10	3	“5%”	“Free”
8429.59.90	3	“5%”	“Free”
8429.59.90	4	“5%”	“Free”
8430.10.10	3	“5%”	“Free”
8430.10.90	3	“5%”	“Free”
8430.10.90	4	“5%”	“Free”
8430.20.10	3	“5%”	“Free”
8430.20.90	3	“5%”	“Free”
8430.20.90	4	“5%”	“Free”
8430.31.10	3	“5%”	“Free”
8430.31.90	3	“5%”	“Free”
8430.31.90	4	“5%”	“Free”
8430.39.10	3	“5%”	“Free”
8430.39.10	4	“5%”	“Free”
8430.39.90	3	“15%”	“5%Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8430.41.10	3	“5%”	“Free”
8430.41.90	3	“5%”	“Free”
8430.41.90	4	“5%”	“Free”
8430.49.10	3	“5%”	“Free”
8430.49.90	3	“5%”	“Free”
8430.49.90	4	“5%”	“Free”
8430.50.10	3	“5%”	“Free”
8430.50.90	3	“5%”	“Free”
8430.50.90	4	“5%”	“Free”
8430.61.10	3	“5%”	“Free”
8430.61.90	3	“5%”	“Free”
8430.61.90	4	“5%”	“Free”
8430.69.10	3	“5%”	“Free”
8430.69.90	3	“5%”	“Free”
8430.69.90	4	“5%”	“Free”
8431.10.00	3	“5%”	“Free”
8431.20.00	3	“5%”	“Free”
8431.31.00	3	“5%”	“Free”
8431.39.00	3	“5%”	“Free”
8431.41.00	3	“5%”	“Free”
8431.42.00	3	“5%”	“Free”
8431.43.00	3	“5%”	“Free”
8431.49.00	3	“5%”	“Free”
8433.11.00	3	“5%”	“Free”
8433.19.10	3	“5%”	“Free”
8433.90.10	3	“5%”	“Free”
8438.10.00	3	“5%”	“Free”
8438.20.00	3	“5%”	“Free”
8438.40.00	3	“5%”	“Free”
8438.80.00	3	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8438.90.00	3	“5%”	“Free”
8439.10.00	3	“5%”	“Free”
8439.20.00	3	“5%”	“Free”
8439.30.00	3	“5%”	“Free”
8439.91.00	3	“5%”	“Free”
8439.99.00	3	“5%”	“Free”
8440.10.00	3	“5%”	“Free”
8440.90.00	3	“5%”	“Free”
8441.10.00	3	“5%”	“Free”
8441.20.00	3	“5%”	“Free”
8441.30.00	3	“5%”	“Free”
8441.40.00	3	“5%”	“Free”
8441.80.00	3	“5%”	“Free”
8441.90.00	3	“5%”	“Free”
8442.30.00	3	“5%”	“Free”
8442.40.00	3	“5%”	“Free”
8442.50.00	3	“5%”	“Free”
8443.11.00	3	“5%”	“Free”
8443.12.00	3	“5%”	“Free”
8443.13.00	3	“5%”	“Free”
8443.14.00	3	“5%”	“Free”
8443.15.00	3	“5%”	“Free”
8443.16.00	3	“5%”	“Free”
8443.17.00	3	“5%”	“Free”
8443.19.00	3	“5%”	“Free”
8443.31.00	3	“15%”	“Free”
8443.32.00	3	“15%”	“Free”
8443.39.00	3	“15%”	“Free”
8443.91.00	3	“5%”	“Free”
8443.99.00	3	“15%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8444.00.00	3	“5%”	“Free”
8445.11.00	3	“5%”	“Free”
8445.12.00	3	“5%”	“Free”
8445.13.00	3	“5%”	“Free”
8445.19.00	3	“5%”	“Free”
8445.20.00	3	“5%”	“Free”
8445.30.00	3	“5%”	“Free”
8445.40.00	3	“5%”	“Free”
8445.90.00	3	“5%”	“Free”
8446.10.00	3	“5%”	“Free”
8446.21.00	3	“5%”	“Free”
8446.29.00	3	“5%”	“Free”
8446.30.00	3	“5%”	“Free”
8447.11.00	3	“5%”	“Free”
8447.12.00	3	“5%”	“Free”
8447.20.00	3	“5%”	“Free”
8447.90.00	3	“5%”	“Free”
8448.11.00	3	“5%”	“Free”
8448.19.00	3	“5%”	“Free”
8448.20.00	3	“5%”	“Free”
8448.31.00	3	“5%”	“Free”
8448.32.00	3	“5%”	“Free”
8448.33.00	3	“5%”	“Free”
8448.39.00	3	“5%”	“Free”
8448.42.00	3	“5%”	“Free”
8448.49.00	3	“5%”	“Free”
8448.51.00	3	“5%”	“Free”
8448.59.00	3	“5%”	“Free”
8449.00.00	3	“5%”	“Free”
8450.11.00	3	“15%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8450.11.00	4	“10%”	“Free”
8450.12.00	3	“15%”	“Free”
8450.12.00	4	“10%”	“Free”
8450.19.00	3	“15%”	“Free”
8450.19.00	4	“10%”	“Free”
8450.20.00	3	“15%”	“Free”
8450.20.00	4	“10%”	“Free”
8450.90.00	3	“5%”	“Free”
8451.10.00	3	“5%”	“Free”
8451.21.00	3	“5%”	“Free”
8451.21.00	4	“10%”	“Free”
8451.29.00	3	“5%”	“Free”
8451.30.00	3	“5%”	“Free”
8451.40.00	3	“5%”	“Free”
8451.50.00	3	“5%”	“Free”
8451.80.00	3	“5%”	“Free”
8451.90.00	3	“5%”	“Free”
8453.10.00	3	“5%”	“Free”
8453.20.00	3	“5%”	“Free”
8453.80.00	3	“5%”	“Free”
8453.90.00	3	“5%”	“Free”
8454.10.00	3	“5%”	“Free”
8454.20.00	3	“5%”	“Free”
8454.30.00	3	“5%”	“Free”
8454.90.00	3	“5%”	“Free”
8455.10.00	3	“5%”	“Free”
8455.21.00	3	“5%”	“Free”
8455.22.00	3	“5%”	“Free”
8455.30.00	3	“5%”	“Free”
8455.90.00	3	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8456.11.00	3	“5%”	“Free”
8456.12.00	3	“5%”	“Free”
8456.20.00	3	“5%”	“Free”
8456.40.00	3	“5%”	“Free”
8456.50.00	3	“5%”	“Free”
8456.90.00	3	“5%”	“Free”
8457.10.00	3	“5%”	“Free”
8457.20.00	3	“5%”	“Free”
8457.30.00	3	“5%”	“Free”
8458.11.00	3	“5%”	“Free”
8458.19.00	3	“5%”	“Free”
8458.91.00	3	“5%”	“Free”
8458.99.00	3	“5%”	“Free”
8459.10.00	3	“5%”	“Free”
8459.21.00	3	“5%”	“Free”
8459.29.00	3	“5%”	“Free”
8459.31.00	3	“5%”	“Free”
8459.39.00	3	“5%”	“Free”
8459.41.00	3	“5%”	“Free”
8459.49.00	3	“5%”	“Free”
8459.51.00	3	“5%”	“Free”
8459.59.00	3	“5%”	“Free”
8459.61.00	3	“5%”	“Free”
8459.69.00	3	“5%”	“Free”
8459.70.00	3	“5%”	“Free”
8460.12.00	3	“5%”	“Free”
8460.19.00	3	“5%”	“Free”
8460.22.00	3	“5%”	“Free”
8460.23.00	3	“5%”	“Free”
8460.24.00	3	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8460.29.00	3	“5%”	“Free”
8460.31.00	3	“5%”	“Free”
8460.39.00	3	“5%”	“Free”
8460.40.00	3	“5%”	“Free”
8460.90.00	3	“5%”	“Free”
8461.20.00	3	“5%”	“Free”
8461.30.00	3	“5%”	“Free”
8461.40.00	3	“5%”	“Free”
8461.50.00	3	“5%”	“Free”
8461.90.00	3	“5%”	“Free”
8462.10.00	3	“5%”	“Free”
8462.21.00	3	“5%”	“Free”
8462.29.00	3	“5%”	“Free”
8462.31.00	3	“5%”	“Free”
8462.39.00	3	“5%”	“Free”
8462.41.00	3	“5%”	“Free”
8462.49.00	3	“5%”	“Free”
8462.91.00	3	“5%”	“Free”
8462.99.00	3	“5%”	“Free”
8463.10.00	3	“5%”	“Free”
8463.20.00	3	“5%”	“Free”
8463.30.00	3	“5%”	“Free”
8463.90.00	3	“5%”	“Free”
8464.10.00	3	“5%”	“Free”
8464.20.00	3	“5%”	“Free”
8464.90.00	3	“5%”	“Free”
8465.10.00	3	“5%”	“Free”
8465.20.00	3	“5%”	“Free”
8465.91.00	3	“5%”	“Free”
8465.92.00	3	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8465.93.00	3	“5%”	“Free”
8465.94.00	3	“5%”	“Free”
8465.95.00	3	“5%”	“Free”
8465.96.00	3	“5%”	“Free”
8465.99.00	3	“5%”	“Free”
8466.10.00	3	“5%”	“Free”
8466.20.00	3	“5%”	“Free”
8466.30.00	3	“5%”	“Free”
8466.91.00	3	“5%”	“Free”
8466.92.00	3	“5%”	“Free”
8466.93.00	3	“5%”	“Free”
8466.94.00	3	“5%”	“Free”
8467.11.00	3	“5%”	“Free”
8467.19.00	3	“5%”	“Free”
8467.21.00	3	“5%”	“Free”
8467.22.00	3	“5%”	“Free”
8467.29.00	3	“5%”	“Free”
8467.81.00	3	“5%”	“Free”
8467.89.00	3	“5%”	“Free”
8467.91.00	3	“5%”	“Free”
8467.92.00	3	“5%”	“Free”
8467.99.00	3	“5%”	“Free”
8468.10.00	3	“5%”	“Free”
8468.20.00	3	“5%”	“Free”
8468.80.00	3	“5%”	“Free”
8468.90.00	3	“5%”	“Free”
8470.10.00	3	“5%”	“Free”
8470.21.00	3	“5%”	“Free”
8470.29.00	3	“5%”	“Free”
8470.30.00	3	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8470.50.00	3	“5%”	“Free”
8470.90.00	3	“5%”	“Free”
8471.41.00	3	“5%”	“Free”
8471.49.00	3	“5%”	“Free”
8471.50.00	3	“5%”	“Free”
8471.60.00	3	“5%”	“Free”
8471.70.00	3	“5%”	“Free”
8471.80.00	3	“5%”	“Free”
8471.90.00	3	“5%”	“Free”
8472.10.00	3	“15%”	“Free”
8472.30.00	3	“15%”	“Free”
8472.90.00	3	“15%”	“Free”
8473.21.10	3	“5%”	“Free”
8473.21.90	3	“5%”	“Free”
8473.29.00	3	“5%”	“Free”
8473.30.00	3	“5%”	“Free”
8473.40.00	3	“15%”	“Free”
8473.50.00	3	“15%”	“Free”
8474.31.00	3	“5%”	“Free”
8474.32.00	3	“5%”	“Free”
8474.39.00	3	“5%”	“Free”
8474.80.00	3	“5%”	“Free”
8474.90.00	3	“5%”	“Free”
8475.10.00	3	“5%”	“Free”
8475.21.00	3	“5%”	“Free”
8475.29.00	3	“5%”	“Free”
8475.90.00	3	“5%”	“Free”
8476.21.00	3	“15%”	“Free”
8476.29.00	3	“15%”	“Free”
8476.81.00	3	“15%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8476.89.00	3	“15%”	“Free”
8476.90.00	3	“15%”	“Free”
8477.10.00	3	“5%”	“Free”
8477.20.00	3	“5%”	“Free”
8477.30.00	3	“5%”	“Free”
8477.40.00	3	“5%”	“Free”
8477.51.00	3	“5%”	“Free”
8477.59.00	3	“5%”	“Free”
8477.80.00	3	“5%”	“Free”
8477.90.00	3	“5%”	“Free”
8478.10.00	3	“5%”	“Free”
8478.90.00	3	“5%”	“Free”
8479.10.00	3	“5%”	“Free”
8479.20.00	3	“5%”	“Free”
8479.30.00	3	“5%”	“Free”
8479.40.00	3	“5%”	“Free”
8479.50.00	3	“5%”	“Free”
8479.60.00	3	“5%”	“Free”
8479.71.00	3	“5%”	“Free”
8479.79.00	3	“5%”	“Free”
8479.81.00	3	“5%”	“Free”
8479.82.00	3	“5%”	“Free”
8479.89.10	3	“15%”	“Free”
8479.89.20	3	“15%”	“Free”
8479.89.30	3	“15%”	“Free”
8479.89.40	3	“15%”	“Free”
8479.89.90	3	“5%”	“Free”
8479.90.10	3	“15%”	“Free”
8479.90.90	3	“5%”	“Free”
8480.10.00	3	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8480.20.00	3	“5%”	“Free”
8480.30.00	3	“5%”	“Free”
8480.41.00	3	“5%”	“Free”
8480.49.00	3	“5%”	“Free”
8480.50.00	3	“5%”	“Free”
8480.60.00	3	“5%”	“Free”
8480.71.00	3	“5%”	“Free”
8480.79.00	3	“5%”	“Free”
8481.10.00	3	“5%”	“Free”
8481.20.00	3	“5%”	“Free”
8481.30.00	3	“5%”	“Free”
8481.40.00	3	“5%”	“Free”
8481.80.10	3	“5%”	“Free”
8481.80.20	3	“5%”	“Free”
8481.80.90	3	“5%”	“Free”
8481.90.00	3	“5%”	“Free”
8482.10.00	3	“5%”	“Free”
8482.20.00	3	“5%”	“Free”
8482.30.00	3	“5%”	“Free”
8482.40.00	3	“5%”	“Free”
8482.50.00	3	“5%”	“Free”
8482.80.00	3	“5%”	“Free”
8482.91.00	3	“5%”	“Free”
8482.99.00	3	“5%”	“Free”
8483.10.00	3	“5%”	“Free”
8483.20.00	3	“5%”	“Free”
8483.30.00	3	“5%”	“Free”
8483.40.00	3	“5%”	“Free”
8483.50.00	3	“5%”	“Free”
8483.60.00	3	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8483.90.00	3	“5%”	“Free”
8484.10.00	3	“5%”	“Free”
8484.20.00	3	“5%”	“Free”
8484.90.00	3	“5%”	“Free”
8486.10.00	3	“5%”	“Free”
8486.20.00	3	“5%”	“Free”
8486.30.00	3	“5%”	“Free”
8486.40.11	3	“15%”	“Free”
8486.40.12	3	“15%”	“Free”
8486.40.19	3	“15%”	“Free”
8486.40.90	3	“5%”	“Free”
8486.90.10	3	“15%”	“Free”
8486.90.90	3	“5%”	“Free”
8487.10.00	3	“5%”	“Free”
8487.90.00	3	“5%”	“Free”
8501.10.00	3	“5%”	“Free”
8501.20.00	3	“5%”	“Free”
8501.31.10	3	“5%”	“Free”
8501.31.90	3	“5%”	“Free”
8501.32.10	3	“5%”	“Free”
8501.32.90	3	“5%”	“Free”
8501.33.10	3	“5%”	“Free”
8501.33.90	3	“5%”	“Free”
8501.34.10	3	“5%”	“Free”
8501.34.90	3	“5%”	“Free”
8501.40.00	3	“5%”	“Free”
8501.51.00	3	“5%”	“Free”
8501.52.00	3	“5%”	“Free”
8501.53.00	3	“5%”	“Free”
8501.61.10	3	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8501.61.90	3	“5%”	“Free”
8501.62.10	3	“5%”	“Free”
8501.62.90	3	“5%”	“Free”
8501.63.10	3	“5%”	“Free”
8501.63.90	3	“5%”	“Free”
8501.64.10	3	“5%”	“Free”
8501.64.90	3	“5%”	“Free”
8507.10.00	4	“10%”	“Free”
8507.20.00	4	“10%”	“Free”
8507.30.00	3	“32%”	“5%”
8507.30.00	4	“10%”	“Free”
8507.40.00	3	“32%”	“5%”
8507.40.00	4	“10%”	“Free”
8507.50.00	3	“32%”	“5%”
8507.50.00	4	“10%”	“Free”
8507.60.00	3	“32%”	“5%”
8507.60.00	4	“10%”	“Free”
8507.80.00	3	“32%”	“5%”
8507.80.00	4	“10%”	“Free”
8507.90.00	3	“32%”	“5%”
8507.90.00	4	“10%”	“Free”
8508.11.00	3	“15%”	“5%”
8508.19.10	3	“15%”	“5%”
8508.19.90	3	“15%”	“5%”
8508.60.10	3	“15%”	“5%”
8508.60.90	3	“15%”	“5%”
8508.70.10	3	“15%”	“5%”
8509.40.00	3	“15%”	“5%”
8509.40.00	4	“10%”	“Free”
8509.80.00	3	“15%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8509.80.00	4	“10%”	“Free”
8510.10.00	3	“15%”	“5%”
8510.10.00	4	“10%”	“Free”
8510.20.00	3	“15%”	“5%”
8510.20.00	4	“10%”	“Free”
8510.30.00	3	“15%”	“5%”
8510.30.00	4	“10%”	“Free”
8511.10.00	3	“15%”	“5%”
8511.20.00	3	“15%”	“5%”
8511.30.00	3	“15%”	“5%”
8511.40.00	3	“15%”	“5%”
8511.50.00	3	“15%”	“5%”
8511.80.00	3	“15%”	“5%”
8511.90.00	3	“15%”	“5%”
8516.10.10	3	“15%”	“5%”
8516.10.20	3	“15%”	“5%”
8516.31.10	3	“15%”	“5%”
8516.31.10	4	“10%”	“Free”
8516.31.90	3	“15%”	“5%”
8516.31.90	4	“10%”	“Free”
8516.32.10	3	“15%”	“5%”
8516.32.10	4	“10%”	“Free”
8516.32.90	3	“15%”	“5%”
8516.32.90	4	“10%”	“Free”
8516.33.00	3	“15%”	“5%”
8516.33.00	4	“10%”	“Free”
8516.40.00	3	“15%”	“5%”
8516.40.00	4	“10%”	“Free”
8516.50.00	3	“15%”	“5%”
8516.50.00	4	“10%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8516.60.10	3	“15%”	“5%”
8516.60.10	4	“10%”	“Free”
8516.60.90	3	“15%”	“5%”
8516.60.90	4	“10%”	“Free”
8516.71.00	3	“15%”	“5%”
8516.71.00	4	“10%”	“Free”
8516.72.00	3	“15%”	“5%”
8516.72.00	4	“10%”	“Free”
8516.79.00	3	“15%”	“5%”
8516.79.00	4	“10%”	“Free”
8516.90.10	3	“15%”	“5%”
8517.12.00	3	“32%”	“5%”
8518.10.00	3	“5%”	“Free”
8518.21.00	3	“5%”	“Free”
8518.22.00	3	“5%”	“Free”
8518.29.00	3	“5%”	“Free”
8518.30.00	3	“15%”	“Free”
8518.30.00	4	“10%”	“Free”
8518.90.00	3	“5%”	“Free”
8519.20.00	3	“15%”	“5%”
8519.20.00	4	“10%”	“Free”
8519.30.00	3	“15%”	“5%”
8519.30.00	4	“10%”	“Free”
8519.50.00	3	“15%”	“5%”
8519.81.00	3	“15%”	“5%”
8519.89.10	3	“15%”	“5%”
8519.89.10	4	“10%”	“Free”
8519.89.90	3	“15%”	“5%”
8519.89.90	4	“10%”	“Free”
8521.10.00	3	“15%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8521.10.00	4	“10%”	“Free”
8521.90.00	3	“15%”	“5%”
8521.90.00	4	“10%”	“Free”
8522.90.20	3	“15%”	“5%”
8523.41.00	3	“\$5.00 per disc”	“15%”
8523.41.00	4	“10%”	“Free”
8525.80.00	3	“15%”	“5%”
8527.12.00	3	“15%”	“5%”
8527.12.00	4	“10%”	“Free”
8527.13.10	3	“15%”	“5%”
8527.13.10	4	“10%”	“Free”
8527.13.90	3	“15%”	“5%”
8527.13.90	4	“10%”	“Free”
8527.19.10	3	“15%”	“5%”
8527.19.10	4	“10%”	“Free”
8527.19.90	3	“15%”	“5%”
8527.19.90	4	“10%”	“Free”
8527.21.10	3	“15%”	“5%”
8527.21.10	4	“10%”	“Free”
8527.21.90	3	“15%”	“5%”
8527.21.90	4	“10%”	“Free”
8527.29.10	3	“15%”	“5%”
8527.29.10	4	“10%”	“Free”
8527.29.90	3	“15%”	“5%”
8527.29.90	4	“10%”	“Free”
8527.91.10	3	“15%”	“5%”
8527.91.10	4	“10%”	“Free”
8527.91.90	3	“15%”	“5%”
8527.91.90	4	“10%”	“Free”
8527.92.10	3	“15%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8527.92.10	4	“10%”	“Free”
8527.92.90	3	“15%”	“5%”
8527.92.90	4	“10%”	“Free”
8527.99.10	3	“15%”	“5%”
8527.99.10	4	“10%”	“Free”
8527.99.90	3	“15%”	“5%”
8527.99.90	4	“10%”	“Free”
8528.49.00	3	“15%”	“5%”
8528.49.00	4	“10%”	“Free”
8528.59.00	3	“15%”	“5%”
8528.59.00	4	“10%”	“Free”
8528.69.00	3	“15%”	“5%”
8528.69.00	4	“10%”	“Free”
8528.71.00	3	“15%”	“5%”
8528.71.00	4	“10%”	“Free”
8528.72.00	3	“15%”	“5%”
8528.72.00	4	“10%”	“Free”
8528.73.00	3	“15%”	“5%”
8528.73.00	4	“10%”	“Free”
8530.10.00	3	“5%”	“Free”
8530.80.00	3	“5%”	“Free”
8530.90.00	3	“5%”	“Free”
8531.10.00	3	“5%”	“Free”
8531.20.00	3	“5%”	“Free”
8531.80.00	3	“5%”	“Free”
8531.90.00	3	“5%”	“Free”
8539.21.00	3	“32%”	“15%”
8539.21.00	4	“15%”	“Free”
8539.22.00	3	“32%”	“15%”
8539.22.00	4	“15%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8539.29.00	3	“32%”	“15%”
8539.29.00	4	“15%”	“Free”
8539.31.00	3	“32%”	“15%”
8539.31.00	4	“15%”	“Free”
8539.32.00	3	“32%”	“15%”
8539.32.00	4	“15%”	“Free”
8544.42.10	3	“15%”	“32%”
8544.42.10	4	“10%”	“Free”
8544.49.10	3	“15%”	“32%”
8544.49.10	4	“10%”	“Free”
8544.60.00	3	“15%”	“5%”
8544.60.00	4	“10%”	“Free”
8601.10.00	3	“5%”	“Free”
8601.20.00	3	“5%”	“Free”
8602.10.00	3	“5%”	“Free”
8602.90.00	3	“5%”	“Free”
8603.10.00	3	“5%”	“Free”
8603.90.00	3	“5%”	“Free”
8604.00.00	3	“5%”	“Free”
8605.00.00	3	“5%”	“Free”
8606.10.00	3	“5%”	“Free”
8606.30.00	3	“5%”	“Free”
8606.91.00	3	“5%”	“Free”
8606.92.00	3	“5%”	“Free”
8606.99.00	3	“5%”	“Free”
8607.11.00	3	“5%”	“Free”
8607.12.00	3	“5%”	“Free”
8607.19.00	3	“5%”	“Free”
8607.21.00	3	“5%”	“Free”
8607.29.00	3	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8607.30.00	3	“5%”	“Free”
8607.91.00	3	“5%”	“Free”
8607.99.00	3	“5%”	“Free”
8608.00.00	3	“5%”	“Free”
8609.00.00	3	“5%”	“Free”
8701.20.10	3	“5%”	“Free”
8701.20.90	4	“5%”	“Free”
8701.30.10	3	“5%”	“Free”
8701.30.90	3	“32% or \$6,710 per unit whichever is the greater”	“5%”
8701.91.20	3	“5%”	“Free”
8701.91.90	3	“32% or \$3,877 Per unit whichever is the greater”	“5%”
8701.92.20	3	“5%”	“Free”
8701.92.90	3	“32% or \$3,877 Per unit whichever is the greater”	“5%”
8701.93.20	3	“5%”	“Free”
8701.93.90	3	“32% or \$3,877 Per unit whichever is the greater”	“5%”
8701.94.20	3	“5%”	“Free”
8701.94.90	3	“32% or \$3,877 Per unit whichever is the greater”	“5%”
8701.95.20	3	“5%”	“Free”
8701.95.90	3	“32% or \$3,877 Per unit whichever is the greater”	“5%”
8702.10.11	4	“5%”	“Free”
8702.10.21	3	“32% or \$10,400 per unit whichever is the greater”	“15% or \$2,600 per unit whichever is the greater”
8702.10.21	4	“15%”	“Free”
8702.20.11	4	“5%”	“Free”
8702.20.21	3	“\$4,000 per unit “	“\$1,000 per unit”
8702.30.11	4	“5%”	“Free”
8702.30.21	3	“\$4,000 per unit”	“\$1,000 per unit”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8702.90.11	4	“5%”	“Free”
8702.90.91	3	“32% or \$10,400 per unit whichever is the greater”	“15% or \$2,600 whichever is the greater”
8702.90.91	4	“15%”	“Free”
8703.21.10	3	“32% or \$3,550 per unit whichever is the greater”	“Free”
8703.21.10	4	“15%”	“Free”
8703.21.20	3	“32%”	“5%”
8703.21.20	4	“15%”	“Free”
8703.21.30	3	“32% or \$3,550 per unit whichever is the greater”	“15% or \$888 per unit whichever is the greater”
8703.21.30	4	“15%”	“Free”
8703.21.40	3	“15%”	“5%”
8703.21.40	4	“5%”	“Free”
8703.21.50	3	“32% of \$7,000 per unit whichever is the greater”	“15% or \$1,750 per unit whichever is the greater”
8703.21.50	4	“5%”	“Free”
8703.21.60	3	“15%”	“5%”
8703.21.60	4	“5%”	“Free”
8703.21.90	3	“32% of \$7,000 per unit whichever is the greater”	“15% or \$1,750 per unit whichever is the greater”
8703.21.90	4	“5%”	“Free”
8703.22.10	3	“32% or \$5,350 per unit whichever is the greater”	“Free”
8703.22.10	4	“15%”	“Free”
8703.22.20	3	“32%”	“5%”
8703.22.20	4	“15%”	“Free”
8703.22.30	3	“32% of \$5,350 per unit whichever is the greater”	“15% or \$1,338 per unit whichever is the greater”
8703.22.30	4	“15%”	“Free”
8703.22.40	3	“15%”	“5%”
8703.22.40	4	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8703.22.50	3	“32% or \$11,500 per unit whichever is the greater”	“15% or \$2,875 per unit whichever is the greater”
8703.22.50	4	“5%”	“Free”
8703.22.60	3	“15%”	“5%”
8703.22.60	4	“5%”	“Free”
8703.22.90	3	“32% or \$11,500 per unit whichever is the greater”	“15% or \$2,875 per unit whichever is the greater”
8703.22.90	4	“5%”	“Free”
8703.23.11	3	“32% or \$9,150 per unit whichever is the greater”	“Free”
8703.23.11	4	“15%”	“Free”
8703.23.12	3	“32%”	“5%”
8703.23.12	4	“15%”	“Free”
8703.23.13	3	“32% or \$9,150 per unit whichever is the greater”	“15% or \$2,288 per unit whichever is the greater”
8703.23.13	4	“15%”	“Free”
8703.23.14	3	“15%”	“5%”
8703.23.14	4	“5%”	“Free”
8703.23.15	3	“32% or \$16,000 per unit whichever is the greater”	“15% or \$4,000 per unit whichever is the greater”
8703.23.15	4	“5%”	“Free”
8703.23.16	3	“15%”	“5%”
8703.23.16	4	“5%”	“Free”
8703.23.19	3	“32% or \$16,000 per unit whichever is the greater”	“15% or \$4,000 per unit whichever is the greater”
8703.23.19	4	“5%”	“Free”
8703.23.21	3	“32% or \$9,150 per unit whichever is greater”	“Free”
8703.23.21	4	“15%”	“Free”
8703.23.22	3	“32%”	“5%”
8703.23.22	4	“15%”	“Free”
8703.23.23	3	“32% or \$9,150 per unit whichever is the greater”	“15% or \$2,288 per unit whichever is the greater”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8703.23.23	4	“15%”	“Free”
8703.23.24	3	“32%”	“5%”
8703.23.24	4	“5%”	“Free”
8703.23.25	3	“32% or \$23,000 per unit whichever is the greater”	“15% or \$5,750 per unit whichever is the greater”
8703.23.25	4	“5%”	“Free”
8703.23.26	3	“32%”	“5%”
8703.23.26	4	“5%”	“Free”
8703.23.29	3	“32% or \$23,000 per unit whichever is greater”	“15% or \$5,750 per unit whichever is the greater”
8703.23.29	4	“5%”	“Free”
8703.24.10	3	“32% or \$13,000 per unit whichever is the greater”	“Free”
8703.24.10	4	“15%”	“Free”
8703.24.20	3	“32%”	“5%”
8703.24.20	4	“15%”	“Free”
8703.24.30	3	“32% or \$13,000 per unit whichever is the greater”	“15% or \$3,250 per unit whichever is the greater”
8703.24.30	4	“15%”	“Free”
8703.24.40	3	“32%”	“5%”
8703.24.40	4	“15%”	“Free”
8703.24.50	3	“32% or \$28,500 per unit whichever is the greater”	“15% or \$7,125 per unit whichever is the greater”
8703.24.50	4	“15%”	“Free”
8703.24.60	3	“32%”	“5%”
8703.24.60	4	“15%”	“Free”
8703.24.90	3	“32% or \$28,500 per unit whichever is the greater”	“15% or \$7,125 per unit whichever is the greater”
8703.24.90	4	“15%”	“Free”
8703.31.10	3	“32% or \$5,350 per unit whichever is the greater”	“Free”
8703.31.10	4	“15%”	“Free”
8703.31.20	3	“32%”	“5%”
8703.31.20	4	“15%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8703.31.30	3	“32% or \$5,350 per unit whichever is the greater”	“15% or \$1,338 per unit whichever is the greater”
8703.31.30	4	“15%”	“Free”
8703.31.40	3	“15%”	“5%”
8703.31.40	4	“5%”	“Free”
8703.31.50	3	“32% or \$11,500 per unit whichever is the greater”	“15% or \$2,875 per unit whichever is the greater”
8703.31.50	4	“5%”	“Free”
8703.31.60	3	“15%”	“5%”
8703.31.60	4	“5%”	“Free”
8703.31.90	3	“32% or \$11,500 per unit whichever is the greater”	“15% or \$2,875 per unit whichever is the greater”
8703.31.90	4	“5%”	“Free”
8703.32.10	3	“32% or \$9,150 per unit whichever is the greater”	“Free”
8703.32.10	4	“15%”	“Free”
8703.32.20	3	“32%”	“5%”
8703.32.20	4	“15%”	“Free”
8703.32.30	3	“32% or \$9,150 per unit whichever is the greater”	“15% or \$2,288 per unit whichever is the greater”
8703.32.30	4	“15%”	“Free”
8703.32.40	3	“15%”	“5%”
8703.32.40	4	“5%”	“Free”
8703.32.50	3	“32% or \$16,000 per unit whichever is the greater”	“15% or \$4,000 per unit whichever is the greater”
8703.32.50	4	“5%”	“Free”
8703.32.60	3	“15%”	“5%”
8703.32.60	4	“5%”	“Free”
8703.32.90	3	“32% or \$16,000 per unit whichever is the greater”	“15% or \$4,000 per unit whichever is the greater”
8703.32.90	4	“5%”	“Free”
8703.33.11	3	“32% or \$9,150 per unit whichever is the greater”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8703.33.11	4	“15%”	“Free”
8703.33.12	3	“32%”	“5%”
8703.33.12	4	“15%”	“Free”
8703.33.13	3	“32% or \$9,150 per unit whichever is the greater”	“15% or \$2,288 per unit whichever is the greater”
8703.33.13	4	“15%”	“Free”
8703.33.14	3	“32%”	“5%”
8703.33.14	4	“5%”	“Free”
8703.33.15	3	“32% or \$23,000 per unit whichever is the greater”	“15% or \$5,750 per unit whichever is the greater”
8703.33.15	4	“5%”	“Free”
8703.33.16	3	“32%”	“5%”
8703.33.16	4	“5%”	“Free”
8703.33.19	3	“32% or \$23,000 per unit whichever is greater”	“15% or \$5,750 per unit whichever is the greater”
8703.33.19	4	“5%”	“Free”
8703.33.21	3	“32% or \$13,000 per unit whichever is the greater”	“Free”
8703.33.21	4	“15%”	“Free”
8703.33.22	3	“32%”	“5%”
8703.33.22	4	“15%”	“Free”
8703.33.23	3	“32% or \$13,000 per unit whichever is the greater”	“15% or \$3,250 per unit whichever is the greater”
8703.33.23	4	“15%”	“Free”
8703.33.24	3	“32%”	“5%”
8703.33.24	4	“15%”	“Free”
8703.33.25	3	“32% or \$28,500 per unit whichever is the greater”	“15% or \$7,125 per unit whichever is the greater”
8703.33.25	4	“15%”	“Free”
8703.33.26	3	“32%”	“5%”
8703.33.26	4	“15%”	“Free”
8703.33.29	3	“32% or \$28,500 per unit whichever is the greater”	“15% or \$7,125 per unit whichever is the greater”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8703.33.29	4	“15%”	“Free”
8703.40.20	3	“\$4,000 per unit”	“\$1,000 per unit”
8703.40.40	3	“\$4,000 per unit”	“\$1,000 per unit”
8703.40.60	3	“\$5,000 per unit”	“\$1,250 per unit”
8703.40.80	3	“\$6,000 per unit”	“\$1,500 per unit”
8703.40.99	3	“\$13,000 per unit”	“\$3,250 per unit”
8703.50.20	3	“\$4,000 per unit”	“\$1,000 per unit”
8703.50.40	3	“\$4,000 per unit”	“\$1,000 per unit”
8703.50.60	3	“\$5,000 per unit”	“\$1,250 per unit”
8703.50.80	3	“\$6,000 per unit”	“\$1,500 per unit”
8703.50.99	3	“\$13,000 per unit”	“\$3,250 per unit”
8704.21.11	3	“5%”	“Free”
8704.21.12	4	“5%”	“Free”
8704.21.13	3	“5%”	“Free”
8704.21.19	4	“5%”	“Free”
8704.21.20	3	“5%”	“Free”
8704.21.31	3	“15%”	“5%”
8704.21.31	4	“15%”	“Free”
8704.21.32	3	“32% or \$3,550 per unit whichever is the greater”	“15% or \$888 per unit whichever is the greater”
8704.21.32	4	“15%”	“Free”
8704.21.33	3	“15%”	“5%”
8704.21.33	4	“15%”	“Free”
8704.21.34	3	“32% or \$4,900 per unit whichever is the greater”	“15% or \$1,225 per unit whichever is the greater”
8704.21.34	4	“15%”	“Free”
8704.21.35	3	“15%”	“5%”
8704.21.35	4	“15%”	“Free”
8704.21.36	3	“32% or \$5,800 per unit whichever is the greater”	“15% or \$1,450 per unit whichever is the greater”
8704.21.36	4	“15%”	“Free”
8704.21.37	3	“15%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8704.21.37	4	“15%”	“Free”
8704.21.38	3	“32% or \$7,150 per unit whichever is the greater”	“15% or \$1,788 per unit whichever is the greater”
8704.21.38	4	“15%”	“Free”
8704.21.39	3	“15%”	“5%”
8704.21.39	4	“15%”	“Free”
8704.21.41	3	“32% or \$8,150 per unit whichever is the greater”	“15% or \$2,038 per unit whichever is the greater”
8704.21.41	4	“15%”	“Free”
8704.21.42	3	“15%”	“5%”
8704.21.42	4	“15%”	“Free”
8704.21.43	3	“32% or \$10,150 per unit whichever is the greater”	“15% or \$2,538 per unit whichever is the greater”
8704.21.43	4	“15%”	“Free”
8704.21.44	3	“15%”	“5%”
8704.21.44	4	“15%”	“Free”
8704.21.45	3	“32% or \$11,150 per unit whichever is the greater”	“15% or \$2,788 per unit whichever is the greater”
8704.21.45	4	“15%”	“Free”
8704.21.46	3	“15%”	“5%”
8704.21.46	4	“15%”	“Free”
8704.21.49	3	“32% or \$12,150 per unit whichever is the greater”	“15% or \$3,038 per unit whichever is the greater”
8704.21.49	4	“15%”	“Free”
8704.21.51	4	“5%”	“Free”
8704.21.52	3	“32% or \$4,000 per unit whichever is the greater”	“15% or \$1,000 per unit whichever is the greater”
8704.21.52	4	“15%”	“Free”
8704.21.53	4	“5%”	“Free”
8704.21.54	3	“32% or \$5,350 per unit whichever is the greater”	“15% or \$1,338 per unit whichever is the greater”
8704.21.54	4	“15%”	“Free”
8704.21.55	4	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8704.21.56	3	“32% or \$6,250 per unit whichever is the greater”	“15% or \$1,563 per unit whichever is the greater”
8704.21.56	4	“15%”	“Free”
8704.21.57	4	“5%”	“Free”
8704.21.58	3	“32% or \$7,600 per unit whichever is the greater”	“15% or \$1,900 per unit whichever is the greater”
8704.21.58	4	“15%”	“Free”
8704.21.59	4	“5%”	“Free”
8704.21.61	3	“32% or \$8,650 per unit whichever is the greater”	“15% or \$2,163 per unit whichever is the greater”
8704.21.61	4	“15%”	“Free”
8704.21.62	4	“5%”	“Free”
8704.21.63	3	“32% or \$10,650 per unit whichever is the greater”	“15% or \$2,663 per unit whichever is the greater”
8704.21.63	4	“15%”	“Free”
8704.21.64	4	“5%”	“Free”
8704.21.65	3	“32% or \$11,650 per unit whichever is the greater”	“15% or \$2,913 per unit whichever is the greater”
8704.21.65	4	“15%”	“Free”
8704.21.66	4	“5%”	“Free”
8704.21.69	3	“32% or \$12,650 per unit whichever is the greater”	“15% or \$3,163 per unit whichever is the greater”
8704.21.69	4	“15%”	“Free”
8704.21.71	3	“5%”	“Free”
8704.21.72	4	“5%”	“Free”
8704.21.73	3	“5%”	“Free”
8704.21.79	4	“5%”	“Free”
8704.21.91	3	“5%”	“Free”
8704.21.99	4	“5%”	“Free”
8704.22.11	3	“5%”	“Free”
8704.22.12	3	“5%”	“Free”
8704.22.13	4	“5%”	“Free”
8704.22.19	4	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8704.22.20	3	“5%”	“Free”
8704.22.30	4	“5%”	“Free”
8704.22.91	3	“5%”	“Free”
8704.22.99	4	“5%”	“Free”
8704.23.10	3	“5%”	“Free”
8704.23.20	4	“5%”	“Free”
8704.23.30	3	“5%”	“Free”
8704.23.40	4	“5%”	“Free”
8704.23.91	3	“5%”	“Free”
8704.23.99	4	“5%”	“Free”
8704.31.11	3	“5%”	“Free”
8704.31.12	4	“5%”	“Free”
8704.31.13	3	“5%”	“Free”
8704.31.19	4	“5%”	“Free”
8704.31.20	3	“5%”	“Free”
8704.31.31	3	“15%”	“5%”
8704.31.31	4	“15%”	“Free”
8704.31.32	3	“32% or \$3,550 per unit whichever is the greater”	“15% or \$888 per unit whichever is greater”
8704.31.32	4	“15%”	“Free”
8704.31.33	3	“15%”	“5%”
8704.31.33	4	“15%”	“Free”
8704.31.34	3	“32% or \$4,900 per unit whichever is the greater”	“15% or \$1,225 per unit whichever is the greater”
8704.31.34	4	“15%”	“Free”
8704.31.35	3	“15%”	“5%”
8704.31.35	4	“15%”	“Free”
8704.31.36	3	“32% or \$5,800 per unit whichever is the greater”	“15% or \$1,450 per unit whichever is the greater”
8704.31.36	4	“15%”	“Free”
8704.31.37	3	“15%”	“5%”
8704.31.37	4	“15%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8704.31.38	3	“32% or \$7,150 per unit whichever is the greater”	“15% or \$1,788 per unit whichever is the greater”
8704.31.38	4	“15%”	“Free”
8704.31.39	3	“15%”	“5%”
8704.31.39	4	“15%”	“Free”
8704.31.41	3	“32% or \$8,150 per unit whichever is the greater”	“15% or \$2,038 per unit whichever is the greater”
8704.31.41	4	“15%”	“Free”
8704.31.42	3	“15%”	“5%”
8704.31.42	4	“15%”	“Free”
8704.31.43	3	“32% or \$10,150 per unit whichever is the greater”	“15% or \$2,538 per unit whichever is the greater”
8704.31.43	4	“15%”	“Free”
8704.31.44	3	“15%”	“5%”
8704.31.44	4	“15%”	“Free”
8704.31.45	3	“32% or \$11,150 per unit whichever is the greater”	“15% or \$2,788 per unit whichever is the greater”
8704.31.45	4	“15%”	“Free”
8704.31.46	3	“15%”	“5%”
8704.31.46	4	“15%”	“Free”
8704.31.49	3	“32% or \$12,150 per unit whichever is the greater”	“15% or \$3,038 per unit whichever is the greater”
8704.31.49	4	“15%”	“Free”
8704.31.51	4	“5%”	“Free”
8704.31.52	3	“32% or \$4,000 per unit whichever is the greater”	“15% or \$1,000 per unit whichever is the greater”
8704.31.52	4	“15%”	“Free”
8704.31.53	4	“5%”	“Free”
8704.31.54	3	“32% or \$5,350 per unit whichever is the greater”	“15% or \$1,338 per unit whichever is the greater”
8704.31.54	4	“15%”	“Free”
8704.31.55	4	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8704.31.56	3	“32% or \$6,250 per unit whichever is the greater”	“15% or \$1,563 per unit whichever is the greater”
8704.31.56	4	“15%”	“Free”
8704.31.57	4	“5%”	“Free”
8704.31.58	3	“32% or \$7,600 per unit whichever is the greater”	“15% or \$1,900 per unit whichever is the greater”
8704.31.58	4	“15%”	“Free”
8704.31.59	4	“5%”	“Free”
8704.31.61	3	“32% or \$8,650 per unit whichever is the greater”	“15% or \$2,163 per unit whichever is the greater”
8704.31.61	4	“15%”	“Free”
8704.31.62	4	“5%”	“Free”
8704.31.63	3	“32% or \$10,650 per unit whichever is the greater”	“15% or \$2,663 per unit whichever is the greater”
8704.31.63	4	“15%”	“Free”
8704.31.64	4	“5%”	“Free”
8704.31.65	3	“32% or \$11,650 per unit whichever is the greater”	“15% or \$2,913 per unit whichever is the greater”
8704.31.65	4	“15%”	“Free”
8704.31.66	4	“5%”	“Free”
8704.31.69	3	“32% or \$12,650 per unit whichever is the greater”	“15% or \$3,163 per unit whichever is the greater”
8704.31.69	4	“15%”	“Free”
8704.31.71	3	“5%”	“Free”
8704.31.72	4	“5%”	“Free”
8704.31.73	3	“5%”	“Free”
8704.31.79	4	“5%”	“Free”
8704.31.91	3	“5%”	“Free”
8704.31.99	4	“5%”	“Free”
8704.32.11	3	“5%”	“Free”
8704.32.12	4	“5%”	“Free”
8704.32.13	3	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8704.32.19	4	“5%”	“Free”
8704.32.20	3	“5%”	“Free”
8704.32.30	4	“5%”	“Free”
8704.32.40	3	“5%”	“Free”
8704.32.50	4	“5%”	“Free”
8704.32.60	3	“5%”	“Free”
8704.90.10	3	“5%”	“Free”
8705.10.10	3	“5%”	“Free”
8705.10.90	4	“5%”	“Free”
8705.20.10	3	“5%”	“Free”
8705.20.90	4	“5%”	“Free”
8705.30.10	3	“5%”	“Free”
8705.30.90	4	“5%”	“Free”
8705.40.10	3	“5%”	“Free”
8705.40.90	4	“5%”	“Free”
8705.90.10	3	“5%”	“Free”
8705.90.20	4	“5%”	“Free”
8705.90.91	3	“5%”	“Free”
8705.90.99	4	“5%”	“Free”
8706.00.10	3	“5%”	“Free”
8706.00.10	4	“5%”	“Free”
8706.00.20	3	“32% or \$5,209 per unit whichever is the greater “	“15% or \$1,302 per unit whichever is the greater”
8706.00.20	4	“15%”	“Free”
8706.00.91	3	“5%”	“Free”
8706.00.91	4	“5%”	“Free”
8706.00.99	3	“32% or \$5,209 per unit whichever is the greater “	“15% or \$1,302 per unit whichever is the greater”
8706.00.99	4	“15%”	“Free”
8707.10.11	4	“15%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8707.10.12	4	“15%”	“Free”
8707.10.13	4	“15%”	“Free”
8707.10.19	4	“15%”	“Free”
8707.90.11	4	“15%”	“Free”
8707.90.12	4	“15%”	“Free”
8707.90.19	4	“15%”	“Free”
8707.90.90	4	“15%”	“Free”
8708.99.10	4	“15%”	“Free”
8708.99.90	3	“15%”	“5%”
8709.11.00	3	“15%”	“Free”
8709.19.01	3	“15%”	“5%”
8709.90.00	3	“15%”	“5%”
8715.00.00	3	“15%”	“5%”
8716.10.10	3	“32%”	“Free”
8716.10.90	3	“32% or \$782 per unit whichever is the greater”	“5%”
8716.20.10	3	“5%”	“Free”
8716.20.90	3	“15%”	“5%”
8716.31.00	3	“5%”	“Free”
8716.31.90	3	“15%”	“5%”
8716.39.10	3	“5%”	“Free”
8716.39.90	3	“15%”	“5%”
8716.40.10	3	“5%”	“Free”
8716.40.90	3	“15%”	“5%”
8716.80.10	3	“5%”	“Free”
8716.80.90	3	“15%”	“5%”
8716.90.00	3	“15%”	“5%”
8801.00.00	3	“5%”	“Free”
8802.11.00	3	“5%”	“Free”
8802.12.00	3	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8802.20.00	3	“5%”	“Free”
8802.30.00	3	“5%”	“Free”
8802.40.00	3	“5%”	“Free”
8802.60.00	3	“5%”	“Free”
8803.10.00	3	“5%”	“Free”
8803.20.00	3	“5%”	“Free”
8803.30.00	3	“5%”	“Free”
8803.90.00	3	“5%”	“Free”
8804.00.00	3	“5%”	“Free”
8805.10.00	3	“5%”	“Free”
8805.21.00	3	“5%”	“Free”
8805.29.00	3	“5%”	“Free”
8901.10.00	3	“5%”	“Free”
8901.20.00	3	“5%”	“Free”
8901.30.00	3	“5%”	“Free”
8901.90.00	3	“5%”	“Free”
8902.00.00	3	“5%”	“Free”
8903.10.00	3	“5%”	“Free”
8903.91.00	3	“5%”	“Free”
8903.92.00	3	“5%”	“Free”
8903.99.10	3	“5%”	“Free”
8904.00.00	3	“5%”	“Free”
8905.10.00	3	“5%”	“Free”
8905.20.00	3	“5%”	“Free”
8905.90.00	3	“5%”	“Free”
8906.10.00	3	“32%”	“Free”
8906.90.00	3	“32%”	“Free”
8907.10.00	3	“5%”	“Free”
8907.90.10	3	“15%”	“Free”
8907.90.90	3	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
8908.00.00	3	“5%”	“Free”
9001.10.00	3	“15%”	“Free”
9001.20.00	3	“15%”	“Free”
9001.30.00	3	“15%”	“Free”
9001.40.00	3	“32%”	“Free”
9001.50.00	3	“32%”	“Free”
9001.90.00	3	“15%”	“Free”
9002.11.90	3	“15%”	“5%”
9002.19.00	3	“15%”	“5%”
9002.20.90	3	“15%”	“5%”
9002.90.00	3	“15%”	“5%”
9003.11.00	3	“15%”	“Free”
9003.19.00	3	“15%”	“Free”
9003.90.00	3	“15%”	“Free”
9004.10.00	3	“15%”	“5%”
9005.10.00	3	“15%”	“5%”
9006.40.00	3	“15%”	“5%”
9006.51.00	3	“15%”	“5%”
9006.52.10	3	“15%”	“5%”
9006.52.90	3	“15%”	“5%”
9006.53.10	3	“15%”	“5%”
9006.53.90	3	“15%”	“5%”
9006.59.10	3	“15%”	“5%”
9006.59.90	3	“15%”	“5%”
9006.91.20	3	“15%”	“5%”
9007.10.20	3	“15%”	“5%”
9007.10.90	3	“15%”	“5%”
9007.20.90	3	“15%”	“5%”
9007.91.90	3	“15%”	“5%”
9007.92.90	3	“15%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
9008.50.20	3	“15%”	“5%”
9008.50.90	3	“15%”	“5%”
9008.90.10	3	“15%”	“5%”
9010.10.00	3	“15%”	“5%”
9010.50.90	3	“15%”	“5%”
9010.60.90	3	“15%”	“5%”
9010.90.90	3	“15%”	“5%”
9013.10.00	3	“15%”	“5%”
9013.20.00	3	“15%”	“5%”
9013.80.90	3	“15%”	“5%”
9013.90.90	3	“15%”	“5%”
9025.11.00	3	“5%”	“Free”
9025.19.00	3	“5%”	“Free”
9025.80.10	3	“5%”	“Free”
9025.80.90	3	“5%”	“Free”
9025.90.00	3	“5%”	“Free”
9026.10.00	3	“5%”	“Free”
9026.20.00	3	“5%”	“Free”
9026.80.00	3	“5%”	“Free”
9026.90.00	3	“5%”	“Free”
9027.20.20	3	“5%”	“Free”
9027.20.90	3	“5%”	“Free”
9027.30.00	3	“5%”	“Free”
9027.50.20	3	“5%”	“Free”
9027.50.90	3	“5%”	“Free”
9028.10.00	3	“5%”	“Free”
9028.20.00	3	“5%”	“Free”
9028.30.00	3	“5%”	“Free”
9028.90.00	3	“5%”	“Free”
9030.10.00	3	“5%”	“Free”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
9030.20.00	3	“5%”	“Free”
9030.31.00	3	“5%”	“Free”
9030.32.00	3	“5%”	“Free”
9030.33.00	3	“5%”	“Free”
9030.39.00	3	“5%”	“Free”
9030.40.00	3	“5%”	“Free”
9030.82.00	3	“5%”	“Free”
9030.84.00	3	“5%”	“Free”
9030.89.00	3	“5%”	“Free”
9030.90.00	3	“5%”	“Free”
9031.10.00	3	“5%”	“Free”
9031.20.00	3	“5%”	“Free”
9031.41.00	3	“5%”	“Free”
9031.49.00	3	“5%”	“Free”
9031.80.00	3	“5%”	“Free”
9031.90.00	3	“5%”	“Free”
9032.10.00	3	“5%”	“Free”
9032.20.00	3	“5%”	“Free”
9032.81.00	3	“5%”	“Free”
9032.89.00	3	“5%”	“Free”
9032.90.00	3	“5%”	“Free”
9033.00.00	3	“5%”	“Free”
9101.11.00	3	“15%”	“5%”
9101.19.00	3	“15%”	“5%”
9101.21.00	3	“15%”	“5%”
9101.29.00	3	“15%”	“5%”
9101.91.00	3	“15%”	“5%”
9101.99.00	3	“15%”	“5%”
9102.11.00	3	“15%”	“5%”
9102.12.00	3	“15%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
9102.19.00	3	“15%”	“5%”
9102.21.00	3	“15%”	“5%”
9102.29.00	3	“15%”	“5%”
9102.91.00	3	“15%”	“5%”
9102.99.00	3	“15%”	“5%”
9103.10.00	3	“15%”	“5%”
9103.90.00	3	“15%”	“5%”
9104.00.00	3	“15%”	“5%”
9105.11.00	3	“15%”	“5%”
9105.21.00	3	“15%”	“5%”
9105.29.00	3	“15%”	“5%”
9105.91.00	3	“15%”	“5%”
9105.99.00	3	“15%”	“5%”
9113.90.90	3	“15%”	“5%”
9209.30.00	3	“5%”	“Free”
9209.91.00	3	“5%”	“Free”
9209.92.00	3	“5%”	“Free”
9209.94.00	3	“5%”	“Free”
9209.99.00	3	“5%”	“Free”
9304.00.10	3	“5%”	“Free”
9305.99.10	3	“5%”	“Free”
9401.10.00	3	“15%”	“5%”
9401.20.00	3	“15%”	“5%”
9401.30.00	3	“15%”	“5%”
9401.40.00	3	“15%”	“5%”
9401.52.00	3	“32%”	“5%”
9401.53.00	3	“32%”	“5%”
9401.59.00	3	“32%”	“5%”
9401.61.00	3	“32%”	“5%”
9401.69.00	3	“32%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
9401.71.00	3	“32%”	“5%”
9401.79.00	3	“32%”	“5%”
9401.80.00	3	“32%”	“5%”
9401.90.00	3	“32%”	“5%”
9402.10.10	3	“15%”	“5%”
9403.10.00	3	“32%”	“5%”
9403.20.00	3	“32%”	“5%”
9403.30.00	3	“32%”	“5%”
9403.40.00	3	“32%”	“5%”
9403.50.00	3	“32%”	“5%”
9403.60.00	3	“32%”	“5%”
9403.70.10	3	“15%”	“5%”
9403.82.00	3	“32%”	“5%”
9403.83.00	3	“32%”	“5%”
9403.89.00	3	“32%”	“5%”
9403.90.00	3	“32%”	“5%”
9404.10.00	3	“32%”	“5%”
9404.30.00	3	“32%”	“5%”
9404.90.00	3	“32%”	“5%”
9405.10.00	3	“15%”	“5%”
9405.20.00	3	“15%”	“5%”
9405.30.00	3	“15%”	“5%”
9405.40.10	3	“15%”	“5%”
9405.40.90	3	“15%”	“5%”
9405.50.00	3	“15%”	“5%”
9405.60.00	3	“15%”	“5%”
9503.00.10	3	“15%”	“5%”
9503.00.20	3	“32%”	“5%”
9503.00.30	3	“32%”	“5%”
9504.20.00	3	“15%”	“5%”

<i>Item No.</i>	<i>Column</i>	<i>Delete</i>	<i>Substitute</i>
9504.20.00	4	“10%”	“Free”
9504.30.00	3	“15%”	“5%”
9504.40.00	3	“15%”	“5%”
9504.50.00	3	“15%”	“5%”
9504.90.10	3	“15%”	“5%”
9504.90.10	4	“15%”	“Free”
9504.90.20	3	“15%”	“5%”
9504.90.90	3	“15%”	“5%”
9505.10.00	3	“15%”	“5%”
9505.90.00	3	“15%”	“5%”
9506.99.20	3	“15%”	“Free”
9506.99.20	4	“10%”	“Free”
9508.10.00	3	“15%”	“5%”
9508.90.00	3	“15%”	“5%”
9603.21.00	3	“15%”	“5%”
9608.10.00	3	“15%”	“5%”
9608.60.00	3	“15%”	“5%”
9610.00.90	3	“15%”	“5%”
9612.10.00	3	“15%”	“5%”
9612.20.00	3	“15%”	“5%”
9613.10.00	3	“\$5.00 each or 15% whichever is the greater”	“15%”
9613.20.00	3	“\$5.00 each or 15% whichever is the greater”	“15%”
9613.80.10	3	“\$5.00 each or 15% whichever is the greater”	“15%”
9615.11.00	3	“15%”	“5%”
9615.19.00	3	“15%”	“5%”
9615.90.00	3	“15%”	“5%”
9706.00.10	3	“15%”	“5%”

- (b) deleting tariff item 1601.00.00 and inserting the following new tariff items—

<i>Item No.</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products						
1601.00.10	--- Sausages	15%	Free	9%	Free	017.2	kg
1601.00.20	---Varieties of salami	5%	Free	9%	Free	017.2	kg
1601.20.30	--- Chorizo	5%	Free	9%	Free	017.2	kg
1601.20.90	---Other continental sausages and similar products	5%	Free	9%	Free	017.2	kg

- (c) deleting tariff item 1902.19.00 and inserting the following new tariff items—

<i>Item No.</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1902.19	--Other						
1902.19.10	---Instant Noodles	32%	Free	9%	Free	048.30	kg
1902.19.20	---Other	5%	Free	9%	Free	048.30	kg

(*bd*) deleting tariff item 2202.10.10 and substituting the following—

<i>Item No.</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2202.10.10	--- Sweetened or flavoured or sparkling mineral waters (artificial, natural or aerated)	32%	Free	9%	Free	111.02	l

(*ce*) deleting tariff item 3923.30.00 and inserting the following new tariff items—

<i>Item No.</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3923.30	- Carboys, bottles, flasks and similar articles						
3923.30.10	--- Plastic bottles and similar articles	32%	Free	9%	Free	893.19	kg
3923.30.20	--- Carboys, flasks and similar articles	5%	Free	9%	Free	893.19	kg

(*df*) deleting tariff item 4818.30.00 and inserting the following new tariff items—

<i>Item No.</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4818.30	- Tablecloths and serviettes						
4818.30.10	--- Tablecloths	5%	Free	9%	Free	642.94	kg
4818.30.20	--- Serviettes	32%	Free	9%	Free	642.94	kg

- (g) deleting tariff item 6109.10.00 and inserting the following new tariff items—

<i>Item No.</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6109.10	- Of cotton						
6109.10.10	--- T-shirts	15%	Free	9%	Free	845.40	u
6109.10.20	--- Singlets and vests	Free	Free	9%	Free	845.40	u

- (h) deleting tariff item 6109.90.00 and inserting the following new tariff items—

<i>Item No.</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6109.90	- Of other textile materials						
6109.90.10	--- T-shirts	15%	Free	9%	Free	845.40	u
6109.90.20	--- Singlets and vests	Free	Free	9%	Free	845.40	u

- (i) deleting tariff item 6207.91.00 and inserting the following new tariff items—

<i>Item No.</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6207.91	-- Of cotton						
6207.91.10	--- Mens' or boys' singlets and other vests	Free	Free	9%	Free	841.69	kg
6207.91.90	--- Other	5%	Free	9%	Free	841.69	kg

- (j) deleting tariff item 6207.99.00 and inserting the following new tariff items —

<i>Item No.</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6207.99	-- Of other textile materials						
6207.99.10	--- Mens' or boys' singlets and other vests	Free	Free	9%	Free	841.69	kg
6207.99.90	--- Other	5%	Free	9%	Free	841.69	kg

- (k) deleting tariff item 6211.32.00 and inserting the following new tariff items —

<i>Item No.</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6211.32	-- Of cotton						
6211.32.10	---3 pc sherwani set or kurta, with or without dupatta	5%	Free	9%	Free	845.87	kg
6211.32.90	--- Other	5%	Free	9%	Free	845.87	kg

- (l) deleting tariff item 6211.33.00 and inserting the following new tariff items—

<i>Item No.</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6211.33	-- Of man-made fibres						
6211.33.10	---3 pc sherwani set or kurta, with or without dupatta	5%	Free	9%	Free	845.87	kg
6211.33.90	--- Other	5%	Free	9%	Free	845.87	kg

- (m) deleting tariff item 6211.39.00 and inserting the following new tariff items—

<i>Item No.</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6211.39	-- Of other textile materials						
6211.39.10	---3 pc sherwani set or kurta, with or without dupatta	5%	Free	9%	Free	845.87	kg
6211.39.90	--- Other	5%	Free	9%	Free	845.87	kg

- (n) deleting tariff item 6211.42.00 and inserting the following new tariff items—

<i>Item No.</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6211.42	-- Of cotton						
6211.42.10	--- Salwaar kameez, with or without dupatta	5%	Free	9%	Free	845.89	kg
6211.42.20	--- Choli set/ Lehenga set	5%	Free	9%	Free	845.89	kg
6211.42.90	--- Other	5%	Free	9%	Free	845.89	kg

- (o) deleting tariff item 6211.43.00 and inserting the following new tariff items—

<i>Item No.</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6211.43	-- Of man-made fibres						
6211.43.10	--- Salwaar kameez, with or without dupatta	5%	Free	9%	Free	845.89	kg
6211.43.20	--- Choli set/ Lehenga set	5%	Free	9%	Free	845.89	kg
6211.43.90	--- Other	5%	Free	9%	Free	845.89	kg

(p) deleting tariff item 6211.49.00 and inserting the following new tariff items—

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6211.49	-- Of other textile materials						
6211.49.10	--- Salwaar kameez, with or without dupatta	5%	Free	9%	Free	845.89	kg
6211.49.20	--- Choli set/ Lehenga set	5%	Free	9%	Free	845.89	kg
6211.49.90	--- Other	5%	Free	9%	Free	845.89	kg

(eq) after tariff item 8703.10.20, inserting the following new tariff items—

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8703.10.30	---New quad bikes, new rough terrain vehicles	Free	Free	9%	Free	781.1	u
8703.10.40	---Used quad bikes, used rough terrain vehicles	5%	Free	9%	Free	781.1	u

(fr) deleting tariff item 8704.10.10 and substituting the following—

Item No.	Description	Import Duty			Export Duty	Statistical	
		Fiscal	Excise	VAT		Code	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8704.10.10	--- New, dumper trucks (Only for use on mining and construction sites)	Free	Free	9%	Free	782.11	u

(*gs*) deleting tariff item 8704.10.90 and substituting the following—

<i>Item No.</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8704.10.90	--- Used, dumper trucks (Only for use on mining and construction sites)	5%	Free	9%	Free	782.11	u

(*ht*) deleting tariff item 8708.70.10 and inserting the following new tariff items—

<i>Item No.</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8708.70.10	--- Wheels fitted with tyres, new	5%	Free	9%	Free	784.39	u
8708.70.20	--- Wheels of aluminium alloy, new	5%	Free	9%	Free	784.39	u
8708.70.30	--- Parts and accessories	5%	Free	9%	Free	784.39	u

(*iu*) deleting tariff item 8903.99.10 and substituting the following—

<i>Item No.</i>	<i>Description</i>	<i>Import Duty</i>			<i>Export Duty</i>	<i>Statistical</i>	
		<i>Fiscal</i>	<i>Excise</i>	<i>VAT</i>		<i>Code</i>	<i>Unit</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8903.99.10	--- Kayaks & Jet-Skis	Free	Free	9%	Free	784.39	u

Part 2 of Schedule 2 amended

3. Part 2 of Schedule 2 to the Principal Act is amended by—

(a) under the heading “CONCESSIONS APPLICABLE TO PARTICULAR GOODS”—

(i) after paragraph 3(*b*), inserting the following new paragraph—

“(ba) That the Comptroller, in his or her discretion, accepts goods for entry at the rates of duty under this Part;”;

- (ii) after paragraph 3(c), inserting the following new paragraphs—
 - “(ca) The supplier is not able to respond to a request for supply within 48 hours;
 - (cb) The goods are not supplied within a period agreed by the supplier and the purchaser;”;
- (b) in column 3 of concession code 115, deleting “5%” and substituting “Free”;
- (c) in concession code 123, **by** deleting paragraph (i);
- (d) in concession code 124 paragraphs (vii) and (ix), deleting “15%” in column 3 and substituting “Free”;
- (e) in concession code 129 paragraph (c) in relation to—
 - (i) a gross vehicle weight not exceeding 3 tonnes, deleting “\$2,500” in column 3 and substituting “\$625”;
 - (ii) a gross vehicle weight exceeding 3 tonnes but not exceeding 5 tonnes, deleting “\$3,000” in column 3 and substituting “\$750”;
 - (iii) a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes, deleting “\$4,500” in column 3 and substituting “\$1,125”; and
 - (iv) a gross vehicle weight exceeding 20 tonnes, deleting “\$6,500” in column 3 and substituting “\$1,625”;
- (f) in column 4 of concession code 130, deleting “5%” and substituting “Free”;
- (g) deleting concession code 131;
- (h) in concession code 135, deleting paragraph (2ii);
- (i) deleting concession code 136; **and**
- (j) after concession code 141, inserting the following new concession code—

Code No.	Description and Part 1 Chapter, Heading or Item No. Applicable	Import Duty		
		Fiscal	Excise	VAT
(1)	(2)	(3)	(4)	(5)
142	Casket handles of plastic	Free	Free	9%

Part 3 of Schedule 2 amended

4. Part 3 of Schedule 2 to the Principal Act is amended by—

- (a) under the heading “CONCESSIONS APPLICABLE TO PARTICULAR PERSONS OR BODIES” after paragraph 3(g), inserting the following new paragraphs—

“(h) The supplier is not able to respond to a request for supply within 48 hours;

(i) The goods are not supplied within a period agreed by the supplier and the purchaser.”;

- (b) deleting concession code 212 and substituting the following—

Code No.	Persons or Bodies	Goods Eligible for D duty Concession	Import Duty Rates			Conditions	Certificate t o b Be s igned b y
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
212	A private individual	All goods (except liquor and tobacco)	Free	Free	Free	(a) That the value of duty for such goods does not exceed FJD\$2,000; (b) That the goods are imported by sea freight, parcel post or air freight; (c) That the goods are for the personal use of the addressee or the importer and are not for sale or to be otherwise used commercially; (d) That the goods imported are eligible under the Customs (Prohibited Imports and Exports) Regulations 1986. (e) That the proper officer may, at his or her discretion, determine that more than one parcel consigned to the same or several consignees, may be treated as a single parcel and in such cases duty shall be assessed accordingly.	Certificate not required

- (c) in ~~column 7 of~~ concession code 220 in relation to “Only 1 used motor vehicle per family”, deleting paragraph (e) in column 7 and substituting the following—

“(e) The used vehicle (diesel, petrol, LPG, CNG, solar, electric) must be EURO 4 compliant. In the case of hybrid vehicles, the vehicle must be 5 years or less from the year of manufacture and EURO 4 compliant.”;

- (d) after concession code 223, inserting the following new concession code—

Code No.	Persons or Bodies	Goods Eligible for D duty Conc. ession	Import Duty Rates			Conditions	Certificate tTo bBe sSigned bBy
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
223A	Fiji Airways Aviation Academy	Training and educational materials, spare parts and other items specifically for the education of trainees	Free	Free	9%	(a) That the goods are solely—to be used solely by the Fiji Airways Aviation Academy for the purposes of the Fiji Airways Aviation Academy; (b) That the goods are not to be used for other purposes; (c) That the disposal of the goods imported under this concession shall be subject to section 17 of the Customs Tariff Act 1986; (d) That the concession be subject to such other conditions as the Comptroller may impose.	The person approved by the Comptroller

(e) after concession code 231A, inserting the following new concession code—

Code No.	Persons or Bodies	Goods Eligible for D duty Concession	Import Duty Rates			Conditions	Certificate t o Be s igned b y
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
231B	An approved importer or exporter of locally manufactured / produced goods	A p p r o v e d i n n o v a t i v e packaging for the package of locally manufactured/ produced goods	Free	Free	9%	(a) That the goods are solely for the packaging of locally produced/ manufactured goods; (b) That the goods are not for retail sale; (c) That the innovative p a c k a g i n g materials are not m a n u f a c t u r e d and available locally in terms of specifications and quality; (d) That the disposal of the goods imported under this concession shall be subject to section 17 of the Customs Tariff Act 1986.	The person approved by the Comptroller

(f) deleting concession code 238;

(g) in concession code 241—

(i) in relation to identifiable fixtures and components, deleting “5%” in column 4 and substituting “Free”; ~~and~~

(ii) after paragraph (iii) in column 3, inserting the following new paragraph—

“(iv) Printers and e-ticketing rolls”; ~~and~~

(iii) in relation to printers and e-ticketing rolls, inserting—

(A) “Free” in column 4;

(B) “Free” in column 5; and

(C) “9%” in column 6;

(h) in concession code 254 in relation to identifiable fixtures and components, deleting “5%” in column 4 and substituting “Free”;

(i) deleting concession code 257 and substituting the following—

Code No.	Persons or Bodies	Goods Eligible for D duty Conc. ession	Import Duty Rates			Conditions	Certificate tTo bBe sSigned bBy
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
257	Companies or entities involved in the importation of hydroponic and greenhouse goods	Goods and accessories specifically used for hydroponic and greenhouse farming	Free	Free	9%	That the concession is reflected in the price of the goods when imported for retail sale.	The person approved by the Comptroller

(j) deleting concession code 289 and substituting the following—

Code No.	Persons or Bodies	Goods Eligible for D duty Conc. ession	Import Duty Rates			Conditions	Certificate tTo bBe sSigned bBy
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
289	Sporting organisations or affiliations	(i) Training, development or coaching materials (ii) Referee materials and equipment (iii) Donated training equipment and sports gear	Free	Free	9%	(a) That the goods are not for sale and are used solely for the training and development of sports, including the development of athletes; (b) That in the case of goods specified in paragraph (ii) of column (3), are for official use by the referee; (c) That in the case of goods specified in paragraph (iii) of column (3), the receiving sporting organisation must be affiliated with the national sports body and the goods must be specifically used for the purpose the concession is granted. (d) That the disposal of the goods imported under this concession shall be subject to section 17 of the Customs Tariff Act 1986.	The person approved by the Comptroller

(k) in concession code 294—

(i) in column 2 after “products”, inserting “as approved under the Income Tax (Manufacture of Pharmaceutical Products Investment Package) Regulations 2019”; and

(ii) in column 3 after paragraph (iii), inserting the following new paragraph—

“(iv) Raw materials, plant, machinery and equipment (including spare parts) required for the establishment of a business for the manufacture of pharmaceutical products”;

(l) in column 2 of concession code 295 after “plants”, inserting “as approved under the Income Tax (Tax Free Region Incentives) Regulations 2016”;

(m) in column 2 of concession code 296 after “warehouses”, inserting “as approved under the Income Tax (Warehouse Construction Incentives) Regulations 2019”; and

(n) after concession code 298, inserting the following new concession codes—

Code No.	Persons or Bodies	Goods Eligible for Duty Concession	Import Duty Rates			Conditions	Certificate To Be Signed By
			Fiscal	Excise	VAT		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
299	Approved companies under regulations made in relation to a subdivision development investment package under the Income Tax Act 2015	Importation of raw materials, equipment, and machinery	Free	Free	9%	(a) That a provisional approval for the project is issued by the Minister; (b) That the concessions are applicable until the initial development project; (c) That the goods are not to be used for other purposes; (d) That the disposal of the goods imported under this concession shall be subject to section 17 of the Customs Tariff Act 1986; (e) That the concession be subject to such other conditions as the Comptroller may impose.	The person approved by the Comptroller

300	A p p r o v e d companies under r e g u l a t i o n s m a d e in relation to a private sector building i n v e s t m e n t package under the Income Tax Act 2015	Importation of raw materials, plant, equipment, and machinery	Free	Free	9%	(a) That a provisional approval for the project is issued by the Minister; (b) That the concessions are applicable until the initial development project; (c) That the goods are not to be used for other purposes; (d) That the disposal of the goods imported under this concession shall be subject to section 17 of the Customs Tariff Act 1986; (e) That the concession be subject to such other conditions as the Comptroller may impose.	The person approved by the Comptroller
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July 2020

CUSTOMS TARIFF (BUDGET AMENDMENT) BILL 2020

EXPLANATORY NOTE

(This note is not part of the Bill and is intended only to indicate its general effect)

1.0 BACKGROUND

- 1.1 The Customs Tariff (Budget Amendment) Bill 2020 (**‘Bill’**) seeks to amend the Customs Tariff Act 1986 (**‘Act’**) to address budgetary policy changes in the 2020-2021 Budget.

2.0 CLAUSES

- 2.1 Clause 1 of the Bill provides for the short title and commencement. If passed by Parliament, the amending legislation will come into force on 18 July 2020.
- 2.2 Clause 2 of the Bill amends Part 1 of Schedule 2 to the Act to provide for the following changes to the tariff rates applicable under that Part—
- (a) duty on food items such as tomatoes, lettuce, cucumber, peanut butter, pasta, soya sauce, chocolate, vinegar, mixed condiments, soup and broth preparations, canned fruits such as pineapples, peaches, apricots, cherries, breakfast cereals, maple syrup, caviar, preserved fish such as salmon, herring, anchovies and beet sugar has been reduced from 32% or 15% to 5%;
 - (b) reduction in fiscal duty on blankets, curtains, bed linen, table linen, kitchen linen, floor coverings such as carpets and linoleum, tableware and kitchen ware of wood, plastic flasks, wooden clothes hangers, multi-wick stoves, refrigerators, wall clocks, freezers, dry cleaning machines, washing machines, microwaves, toasters, coffee makers and cooktops;
 - (c) reduction in fiscal duty on construction material such as building stones (granite, marble and travertine), flooring panels, ceiling fans and PVC fittings;

- (d) reduction in fiscal duty from 5% to 0% on new machinery such as cranes, winches, elevators and conveyors, bulldozers, loaders, graders, scrapers, pile drivers, mobile drilling derricks, concrete- mixer lorries and crane lorries;
- (e) reduction in fiscal duty on beauty related materials such as lipstick, eyeliner, eye shadow, facial powder, preparations for hair use (shampoo, conditioner and hair relaxers), manicure or pedicure preparations, complete wigs, fake eye lashes, hair curling wands, hair dryers, hair removing appliances and shavers from 10% to 5%;
- (f) reduction in fiscal duty from 10% to 5% on personal hygiene goods such as liquid bath soap, toothpaste, dental floss, toothbrushes, combs, perfumes and perfumed bath salts;
- (g) reduction in fiscal duty on baby walkers and swings, baby strollers, wheeled toys, exercise books and video games;
- (h) in addition to the reduction of the 75% specific duty on motor vehicles and allowing the importation of cheaper and quality petrol and diesel vehicles, the age restriction of 5 years or less has been removed on the importation of diesel and petrol vehicles however, the 5 year requirement remains for hybrid vehicles. All vehicles imported into Fiji must be EURO 4 compliant;
- (i) reduction in the fiscal duty on white goods such as air conditioners, refrigerators and freezers, smart phones, televisions, washing machines, dryers, dishwashers, electric stoves, microwaves, electric lawn mowers, toasters, electric jugs and hair dryers;
- (j) reduction in the fiscal duty on electronics such as headphones, digital cameras, radios, instant print cameras, surveillance cameras and video recording apparatus. Microphones, loudspeakers, headphones and earphones will now be duty free;
- (k) reduction in the fiscal duty to 0% for marine vessels such as inflatable rafts, fishing vessels, refrigerated vessels, dredgers, tugs and pusher craft and sailboats;
- (l) for entities that provide recreational activities to the tourism sector, the fiscal duty and import excise has been reduced to 0% on parachutes, paragliders, kayaks, balloons and dirigibles, gliders, hang gliders and other non-powered aircraft, helicopters and aero planes;
- (m) spas and swimming pools now attract free fiscal duty; and
- (n) domestic and imported alcohol excise duty has been reduced by 50%;

- (o) reduction in fiscal duty from 32% to 15% on ready-made garments such as shirts, dresses, trousers, suits, blazers, pants, shorts, overalls, track suits, skirts, t-shirts, blouses and shirt blouses;
- (p) reduction in fiscal duty to 5% on ready-made garments such as overcoats, cloaks, capes, nightshirts, pyjamas, jerseys, pullovers, cardigans, bathing robes, overcoats, capes, cloaks, gloves and mittens;
- (q) fiscal duty on undergarments, stockings, lingerie, singlets, vests and baby clothes has been reduced to 0%; and
- (r) fiscal duty on cultural attire such as sherwani, salwar kameez, choli and lehenga suits and kurtis has been reduced from 32% to 5%.

2.3 Clauses 3 and 4 of the Bill insert various concessions applicable under Parts 2 and 3 of Schedule 2 to the Act, including the following—

- (a) duty concession for the importation by a private individual will be extended to importation by sea freight in addition to the current air freight. The concession is further extended by increasing the maximum threshold of goods imported from \$400 to \$2,000;
- (b) concession code 231 will be extended to include the importation of innovative packaging materials at the rate of free fiscal, free import excise and 9% VAT; and
- (c) concession code 257 will be expanded to include the importation of hydroponic and greenhouse goods at the rate of free fiscal and free import excise and 9% VAT.

3.0 MINISTERIAL RESPONSIBILITY

3.1 The Act comes under the responsibility of the Minister responsible for finance.

A. SAYED-KHAIYUM
Attorney-General