S.I. 166 of 2020

CUSTOMS MANAGEMENT ACT

(Act 22 of 2011)

Customs Management (Tariff and Classification of Goods) (Amendment) (No.5) Regulations, 2020

In exercise of the powers conferred by section 270 of the Customs Management Act, 2011, the Minister of Finance and Trade makes the following regulations —

1. These regulations may be cited as the Customs Management (Tariff and Classification of Goods) (Amendment) (No.5) Regulations, 2020 and shall come into operation on 1st January, 2021.

Citation and commencement

2. The Customs Management (Tariff and Classification of Goods) Regulations, 2018, are amended as follows —

Amendment of S.I. 23 of 2018 as last amended by S.I. 153 of 2020

- (a) in Schedule I, Part II
 - (i) by repealing the words "(h)" appearing for the second time and substituting therefor the words "(m)";
 - (ii) by inserting after paragraph (m) the following paragraph—
 - "(n) For the purpose of HS Codes 3926.9040, 4016.9510, 9503.0010 and 9505.9010, "balloons" means a nonporous bag of light material that can be inflated with air or gas, used as a child's toy or a decoration."
- (b) in Schedule I, in Part III —

- (i) under the heading "Rate of Duty" in the column title "European Union" by inserting after the words "European Union" the words "and the United Kingdom of Great Britain and Northern Ireland";
- (ii) by inserting after HS Code 3926.9030 the following HS Code and entries thereto —

HS Code	Description	Unit		Rate of Duty												
	of Goods	Of	MFN	COMESA SADC FTA							European Union					
		Qty.		FTA	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022		
3926.9040	Balloons	Kg/	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
		no.												İ		

(iii) by repealing HS Code 4016.9500 and the entries relating thereto and substituting therefor the following —

	Description of	Unit		Rate of Duty												
	Goods	Of	MFN	COMESA	SADC	SADC FTA					European Union					
		Qty.		FTA	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022		
4016.9510	Balloons	Kg/ no.	25%	0%	0%	0%	0%	0%	0%	12.5%	10%	7.5%	5%	0%		
4016.9590	Other inflatable articles	Kg/ no.	25%	0%	0%	0%	0%	0%	0%	12.5%	10%	7.5%	5%	0%		

(iv) by repealing HS Code 9503.0000 and the entries relating thereto and substituting therefor the following —

	Description of Goods	Unit		Rate of Duty											
		Of	MFN	COM	SAD	SADC FTA					European Union				
		Qty.		ESA	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022	
				FTA											
9503.0010	Toys containing balloons	Kg/ no.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
9503.0090	Other	Kg/ no.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	

(v) by repealing HS Code 9505.9000 and the entries relating thereto and substituting therefor the following —

	Description	Unit		Rate of Duty											
	of Goods	Of	MFN	COMESA	SADC FTA					European Union					
		Qty.		FTA	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022	
9505.9010	Balloons	Kg/	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
		no.												1	
9505.9090	Other	Kg/	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
		no.													

- (a) in Schedule III, by inserting after the item "14. Republic of Zimbabwe" the following item
 - "15. Republic of Tunisia";
- (b) in Schedule V, by repealing under the heading "
 I. List of European Union, Member States and
 European Community", the following item
 - **"23.** The United Kingdom of Great Britain and Northern Ireland";
- 3. The rate of Customs Duty as applicable to the countries listed in Schedule V, shall apply to the goods listed in Schedule I, Part III, when they are imported from the United Kingdom of Great Britain and Northern Ireland.

Tariff and Classification of Goods

MADE this 31st day of December, 2020.

NAADIR HASSAN MINISTER OF FINANCE, ECONOMIC PLANNING AND TRADE