

BELIZE:

STATUTORY INSTRUMENT

No. 37 of 2010

REGULATIONS made by the Minister of Finance in exercise of the powers conferred upon him by section 96 of the General Sales Tax Act (No. 49 of 2005), and all other powers thereunto him enabling.

(Gazetted 17th April, 2010.)

1. These Regulations may be cited as the

Short title.

**GENERAL SALES TAX (AMENDMENT)
REGULATIONS, 2010,**

and shall be read and construed as one with the General Sales Tax Regulations, 2006, which are hereinafter referred to as the principal Regulations.

S.I. 59/06

2. The principal Regulations are hereby amended by the addition of the following as new Regulation 53 immediately after Regulation 52:

Addition of new Regulation 53.

General penalty.

“53. Every person who, without lawful excuse (the onus whereof shall be on him), contravenes or fails to comply with a requirement under these Regulations commits an offence and, unless a higher penalty is specifically prescribed, shall be punished on summary conviction with a fine of not less than five thousand dollars and not exceeding ten thousand dollars or with imprisonment for a term not exceeding two

years or with both such fine and term of imprisonment.”

Repeal and replacement of Third Schedule.

3. The Third Schedule to the principal Regulations is hereby repealed and replaced by the Schedule to these Regulations headed “**Third Schedule**”.

Repeal and replacement of Fourth Schedule.

4. The Fourth Schedule to the principal Regulations is hereby repealed and replaced by the Schedule to these Regulations headed “**Fourth Schedule**”.

Commencement.

5. The amendment made by Regulation 2 of these Regulations [General penalty] shall come into force on the 19th day of April, 2010, while the amendments made by Regulations 3 and 4 shall take effect from the 1st day of April, 2010.

MADE by the Minister of Finance this 13th day of April, 2010.


(DEAN O. BARROW)
Minister of Finance

THIRD SCHEDULE

(Regulation 49)

List of Zero-rated Items with Tariff Headings

Subheadings	DESCRIPTION OF GOODS
I	FOOD FOR HUMAN CONSUMPTION
1	Unprocessed Foods
(1)	Rice
1006.10.10	Rice in the husk for sowing
1006.10.90	Rice in the husk in the husk (paddy or rough)
1006.20.10	White rice, in packages for retail sale
1006.20.20	Other white rice
1006.20.30	Parboiled rice, in packages for retail sale
1006.20.40	Other parboiled rice
1006.30.10	Semi-milled white rice, in packages of not more than 10 kg.
1006.30.20	Other semi-milled white rice
1006.30.30	Semi-milled parboiled rice, in packages of not more than 10 kg
1006.30.40	Other semi-milled parboiled rice
1006.30.50	Wholly milled white rice, in packages of not more than 10 kg
1006.30.60	Other wholly milled white rice
1006.30.70	Wholly milled parboiled rice, in packages of not more than 10 kg
1006.30.80	Other wholly milled parboiled rice
1006.40.10	Broken rice in packages for retail sale
1006.40.90	Other broken rice
(2)	Flour
1101.00.10	Of Durum wheat
1101.00.90	Other
1102.10.00	Rye flour
1102.20.00	Maize (corn) flour
1102.90.10	Rice flour
1102.90.90	Other
(3)	Corn

Subheadings	DESCRIPTION OF GOODS
1005.10.00	Seed
1005.90.00	Other
(4)	Fresh Meat from any mammal, bird, fish
0201.10.00	Carcasses and half-carcasses of bovine
0201.20.10	Brisket
0201.20.90	Other
0201.30.10	Tenderloin
0201.30.20	Sirloin
0201.30.30	Minced (Ground)
0201.30.90	Other
0203.11.00	Carcasses and half-carcasses of swine
0203.12.00	Hams, shoulders and cuts thereof with bone in
0203.19.00	Other
0204.10.00	Carcasses and half-carcasses of lamb, fresh or Chilled
0204.21.00	Carcasses and half-carcasses
0204.22.00	Other cuts with bone in
0204.23.00	Boneless
0204.30.00	Carcasses and half-carcasses of lamb, frozen
0207.11.00	Meat and edible offal, of poultry not cut in pieces, fresh or chilled
0207.12.00	Meat and edible offal, of poultry not cut in pieces, frozen
0207.13.00	Cuts and offal, fresh or chilled
0207.14.00	Cuts and offal, frozen:
0207.14.10	Backs and necks
0207.14.20	Wings, frozen
0207.14.30	Livers, frozen
0207.14.90	Other, frozen
0207.24.00	Meat of turkey not cut in pieces, fresh or chilled
0207.25.00	Meat of turkey not cut in pieces, frozen
0207.26.00	Cuts and offal, fresh or chilled
0207.27.10	Backs, necks and wings, frozen
0207.27.90	Other, frozen
0207.32.00	Meat of ducks, geese or guinea fowls not cut in pieces, fresh or chilled

Subheadings	DESCRIPTION OF GOODS
0207.33.00	Meat of ducks, geese or guinea fowls not cut in pieces, frozen
0207.34.00	Fatty livers, fresh or chilled
0207.35.00	Other, fresh or chilled
0207.36.00	Other, frozen
0301.91.00	Fish Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)
0301.92.00	Eels (<i>Anguilla spp.</i>)
0301.93.00	Carp
0301.94.00	Bluefin tunas (<i>Thunnus thynnus</i>)
0301.95.00	Southern bluefin tunas (<i>Thunnus maccoyli</i>)
0301.99.10	For breeding
0301.99.90	Other
0302.11.00	Trout
0302.12.00	Pacific salmon
0302.19.00	Other
0302.21.00	Halibut
0302.22.00	Plaice
0302.23.00	Soles
0302.29.00	Other
0302.31.10	Tuna for processing
0302.31.90	Other
0302.32.10	Yellow fin tunas for processing
0302.32.90	Other
0302.33.00	Skipjack or stripe-bellied bonito
0302.34.00	Bigeye tunas
0302.35.00	Bluefin tunas
0302.36.00	Southern bluefin tunas
0302.39.00	Other
0302.40.10	Herring for processing
0302.40.90	Other
0302.50.10	Cod for processing

Subheadings	DESCRIPTION OF GOODS
0302.50.90	Other
0302.61.10	Other fish, excluding livers and roes for processing
0302.61.90	Other
0302.62.10	Haddock for processing
0302.62.90	Other
0302.63.00	Coalfish
0302.64.10	Mackerel for processing
0302.64.90	Other
0302.65.00	Dogfish and other sharks
0302.66.00	Eels (<i>Anguilla spp.</i>)
0302.67.00	Swordfish (<i>Xiphias gladius</i>)
0302.68.00	Toothfish (<i>Dissostichus spp.</i>)
0302.69.10	Alewives, saithe, pollock, and hake, for processing
0302.69.20	Snapper, croaker, grouper, dolphin, banga - mary and sea trout
0302.69.30	Flying fish
0302.69.90	Other
0302.70.00	Livers and roes
0303.11.00	Pacific sockeye salmon, frozen
0303.19.00	Other, frozen
0303.21.00	Trout, frozen
0303.22.00	Atlantic salmon, frozen
0303.29.00	Other, frozen
0303.31.00	Halibut, frozen
0303.32.00	Plaice, frozen
0303.33.00	Sole, frozen
0303.39.00	Other, frozen
0303.41.10	Tunas, skipjack or stripe-bellied bonito, albacore for processing
0303.41.90	Other, for processing
0303.42.10	Yellowfin tunas, frozen, for processing
0303.42.90	Other, frozen
0303.43.00	Skipjack or stripe-bellied bonito, frozen
0303.44.00	Bigeye tunas, frozen
0303.45.00	Bluefin tunas, frozen

Subheadings	DESCRIPTION OF GOODS
0303.46.00	Southern bluefin tunas, frozen
0303.49.00	Other, frozen
0303.51.10	Herring for processing
0303.51.90	Other herring
0303.52.10	Cod for processing
0303.52.90	Other
0303.61.10	for processing
0303.61.90	Other
0303.62.10	for processing
0303.62.90	Other
0303.71.10	Frozen sardines for processing
0303.71.90	Other frozen sardines
0303.72.10	Frozen haddock for processing
0303.72.90	Other frozen haddock
0303.73.00	Frozen Coalfish
0303.74.10	Frozen mackerel for processing
0303.74.90	Other frozen mackerel
0303.75.00	Dogfish and other sharks
0303.76.00	Frozen eels
0303.77.00	Frozen Sea bass
0303.78.10	Frozen hake for processing
0303.78.90	Other frozen hake
0303.79.10	Frozen alewives, saithe, pollock, and hake, for processing
0303.79.20	Frozen snapper, croaker, grouper, dolphin, banga-mary and sea trout
0303.79.30	Frozen flying fish
0303.79.90	Other, frozen
0303.80.10	Frozen livers
0303.80.20	Frozen roes
0304.11.00	Sword Fish (<i>Xiphias gladius</i>)
0304.12.00	Toothfish (<i>Dissostichus</i> spp)
0304.19.10	Fillets of flying fish
0304.19.90	Other
0304.21.00	Swordfish (<i>Xiphias gladius</i>)

Subheadings	DESCRIPTION OF GOODS
0304.22.00	Toothfish (<i>Dissostichus spp</i>)
0304.29.10	Flying fish
0304.29.90	Other
0304.91.00	Swordfish (<i>Xiphias gladius</i>)
0304.92.00	Toothfish (<i>Dissostichus spp</i>)
0304.99.00	Other
0305.10.00	Flours, meals and pellets of fish, fit for human consumption
0305.20.00	Livers and roes of fish, dried, smoked, salted or in brine
0305.30.00	Fish fillets, dried, salted or in brine, but not smoked
0305.41.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
0305.42.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
0305.49.10	Cod, Mackerel and alewives
0305.49.90	Other
0305.51.00	Cod
0305.59.10	Mackerel
0305.59.20	Herring, alewives, saithe, pollock, haddock and hake
0305.59.90	Other
	Fish, salted but not dried or smoked and fish in brine:
0305.61.00	Herrings
0305.62.00	Cod
0305.63.00	Anchovies
	Other:
0305.69.10	Mackerel
0305.69.20	Alewives, saithe, pollock, haddock and hake
0305.69.90	Other
0306.11.00	Rock lobster and other sea crawfish, frozen
0306.12.00	Lobsters, frozen
0306.13.00	Shrimps and prawns, frozen
0306.14.00	Crabs, frozen
0306.19.10	Conch, frozen

Subheadings	DESCRIPTION OF GOODS
0306.19.20	Other Crustaceans, frozen
0306.19.90	Other, frozen
0306.21.10	Rock lobster and other sea crawfish, live for breeding or rearing
0306.21.90	Other
0306.22.10	Lobsters, live for breeding or rearing
0306.22.90	Other
0306.23.10	Live Shrimps and prawns, for breeding or rearing
0306.23.20	Cultured
0306.23.30	Wild
0306.24.00	Crabs
0306.29.10	Other, live for breeding or rearing
0306.29.20	Conch
0306.29.90	Other
0307.10.10	Oysters for breeding or rearing
0307.10.90	Other
0307.21.00	Scallops, including queen scallops, live, fresh or chilled
0307.29.00	Other
0307.31.00	Mussels, live, fresh or chilled
0307.39.00	Other
0307.41.00	Cuttle fish, live, fresh or chilled
0307.49.00	Other
0307.51.00	Octopus, live, fresh or chilled
0307.59.00	Other
0307.60.00	Snails, other than sea snails
0307.91.10	Other, live, for breeding or rearing
0307.91.90	Other
0307.99.10	Sea-eggs
0307.99.90	Other
(5)	Edible Offal of bovine animals, swine and sheep
0206.10.00	Of bovine animal, fresh or chilled
(6)	Eggs
0407.00.30	Other fresh eggs
0407.00.90	Other
(7)	Beans

Subheadings	DESCRIPTION OF GOODS
0713.10.10	Pigeon peas
0713.10.20	Split peas
0713.10.30	Blackeye peas
0713.10.90	Other peas
0713.20.00	Chickpeas (<i>Garbanzos</i>)
0713.31.00	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek
0713.32.00	Small red beans
0713.33.10	Red kidney beans
0713.33.90	Other
0713.39.00	Other
0713.40.00	Lentils
0713.50.00	Broad beans and horse beans
0713.90.10	All leguminous vegetables for sowing
0713.90.90	Other
(8)	Locally Produced Milk
(9)	Locally produced Fruits and Vegetables
(10)	Salt
2501.00.10	Table salt in retail packages of not more than 2.5kg
2501.00.20	Other table salt
2501.00.30	Rock salt
(11)	Tea
0902.10.00	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg
0902.20.00	Other green tea (not fermented)
0902.30.00	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg
0902.40.00	Other black tea (fermented) and other partly fermented tea
	Processed Foods
(1)	Edible swine and bovine meat salted or in brine
0210.19.10	Edible meats of swine salted or in brine
0210.20.10	Edible meats of bovine animals salted or in brine.
(2)	Milk

Subheadings	DESCRIPTION OF GOODS
0402.10.00	In powder, granules or other solid forms, of a fat content, by weight not exceeding 1,5%
0402.21.00	not containing added sugar or other sweetening matter
0402.99.10	Condensed milk
(3)	Oats
1104.12.00	Of oats
(4)	Coffee (Instant & for percolation)
01901.21.00	Not decaffeinated
0901.22.00	Decaffeinated
2101.11.00	Extracts, essences and concentrates
2101.12.00	Preparations with a basis of extracts, essences or concentrates with a basis of coffee
2101.30.00	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
(5)	Cooking Lard
1501.00.10	Lard
1503.00.10	Tallow Oil
1503.00.90	Other
1506.00.00	Other animal fats and oils and their fractions, whether or not refined but not chemically modified.
(6)	Cooking Oil
1507.90.00	Other
1508.10.00	Crude oil
1508.90.00	Other
1509.10.00	Virgin (olive oil)
1509.90.00	Other olive oil
1510.00.10	Crude oil
1510.00.90	Other
1511.10.00	Crude oil
1511.90.10	Palm stearin
1511.90.90	Other palm oil
1512.19.00	Other sunflower-seed or safflower oil
1512.29.00	Other cotton-seed oil
1513.19.00	Other
1513.29.00	Other palm kernel or babassu oil

Subheadings	DESCRIPTION OF GOODS
1514.19.00	Other
1514.99.00	Other
1515.19.00	Other
1515.29.00	Other corn oil
1515.50.00	Sesame oil and its fractions
1515.90.90	Other (mixtures of oil)
(7)	Margarine
1517.10.00	Margarine, excluding liquid margarine
(8)	Chicken Sausage
1601.00.19	Other (chicken sausages)
(9)	Potted Meat
1602.90.91	Potted Meat
(10)	Luncheon Meat
1602.49.10	Luncheon meat
(11)	Corned Beef
1602.50.10	Canned Corn Beef
(12)	Sugar
1701.11.00	Cane sugar
1701.12.00	Beet sugar
1701.99.10	Icing sugar
(13)	Cocoa powder, not containing added sugar or other sweetening matter
1805.00.10	Put up for retail sale in packages of not more than 2 Kg.
1805.00.90	Other
2106.90.99	Chocolate Powder Drinks
(14)	Baby Formula
1901.10.00	Preparations for infant use put up for retail sale
(15)	Preparations of malt extract
1901.90.20	Preparations of malt extract
(16)	Pasta, whether or not cooked or stuffed (with meat or other substances) whether or not prepared,
1902.19.00	Other (Macaroni and cheese)
(17)	Cereals
1904.10.00	Prepared foods obtained by the swelling or roasting of cereals or cereal products

Subheadings	DESCRIPTION OF GOODS
1904.20.00	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals
1904.30.00	Bulgur wheat
1904.90.00	Other
(18)	Bread
1905.90.30	Bread, corn and flour tortilla
(19)	Yeasts
2102.10.00	Active yeasts
2102.20.10	Inactive yeasts
(20)	Soups and broths in powdered form
2104.10.20	Soups and broths in powdered form (Ramen)
2	Live Birds, Fish, Crustaceans, Mollusk or Other Animal of a kind used as, or producing, food for human consumption
	Live Bovine Animals
	Pure-bred breeding animals:
0102.10.10	Bulls
0102.10.20	Cows
0102.90.10	Bulls, for breeding
0102.90.20	Bulls, for rearing, weighing not more than 270 kg
0102.90.30	Other, bulls
0102.90.40	Cows, for breeding
0102.90.50	Cows, for rearing, weighing not more than 270 kg
0102.90.60	Other, cows
	Live swine.
0103.10.00	Pure-bred breeding swine
0103.91.10	Weighing less than 50 kg for breeding
0103.91.90	Other swine for breeding
0103.92.10	Weighing 50 kg or more for breeding
0103.92.90	Other
	Live Sheep:
0104.10.10	For breeding
0104.10.20	For rearing
0104.10.90	Other

Subheadings	DESCRIPTION OF GOODS
	Live Goats:
0104.20.10	For breeding
0104.20.20	For rearing
0104.20.90	Other goats
	<i>Live poultry</i>
0105.11.10	Fowls of the species <i>Gallus domesticus</i> for breeding
0105.11.20	Fowls of the species <i>Gallus domesticus</i> for rearing
0105.12.10	Turkey for breeding
0105.12.20	Turkey for rearing
	Other:
0105.19.10	For breeding
0105.19.20	For rearing
0105.19.90	Other
	Fowls of the species, <i>Gallus domesticus</i> weighing not more than 185 g:
0105.92.10	Cocks for breeding
0105.92.20	Cocks for rearing
0105.92.30	Hens for breeding
0105.92.40	Hens for rearing
	Fowls of the species, <i>Gallus domesticus</i>
0109.93.10	Cocks for breeding
0105.93.20	Cocks for rearing
0105.93.30	Hens for breeding
0105.93.40	Hens for rearing
0105.94.90	Other
0105.99.10	Other for breeding
0105.99.20	Other for rearing
0105.99.90	Other
0106.39.10	Pigeons
0106.39.90	Other birds
0106.90.90	Other
0106.90.10	Bees for breeding

Subheadings	DESCRIPTION OF GOODS
II	SUPPLIES CONNECTED WITH AGRICULTURE, LIVESTOCK BIRDS AND FISH, CRUSTACEAN, MOLLUSK AND OTHER SUPPLIES CONNECTED WITH AGRICULTURE
1	Hatching Eggs
0407.00.10	Hatching eggs, for breeder flock
0407.00.20	Hatching eggs, not for breeder flock
2	Animal feeding stuff suitable for any live bird, fish, crustacean, mollusk, or other animal of a kind generally used as, or producing, food for human consumption or for any draught animal.
1007.00.90	Other sorghum
1201.00.90	Other soya beans
12.13.0000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
1214.10.00	Lucerne (alfalfa) meal pellets
1214.90.00	Other
1703.90.00	Other molasses
2301.10.00	Flours, meals and pellets of meat or meat offal; greaves
2301.20.00	Flour, meals and pellets, of fish or crustaceans molluscs or other aquatic invertebrates unfit for human consumption
23.02.10.00	Of maize (corn)
2302.20.00	Of rice
2302.30.00	Of wheat
2302.40.00	Of other cereals
2302.50.00	Of leguminous plants
2302.20.00	Beet-pulp, bagasse and other waste of sugar manufacture
2302.30.00	Brewing or distilling dregs and waste
2303.10.00	Residues of starch manufacture and similar residues
23.08.0000	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.
2309.90.31	Concentrated complete poultry feed

Subheadings	DESCRIPTION OF GOODS
2309.90.39	Prepared complete poultry feed
2309.90.61	Fish Feed
2309.90.62	Shrimp Feed
2309.9069	Other
2309.90.90	Other
3	Feed for bovine animals and swine
2309.90.41	Concentrated complete cattle feed
2309.90.49	Prepared complete cattle feed
2309.90.51	Concentrated complete pig feed
2309.90.59	Prepared complete pig feed
4	Seeds and other means of propagation of plants that are used for providing either food listed in item 1 of the third schedule or a feeding referred in item 16
0602.90.10	Banana plants
0602.90.20	Coconut plants
0602.90.30	Cocoa plants
0602.90.40	Citrus plants
0602.90.90	Other
0701.10.00	Potato seed
0712.90.10	Sweet corn, for sowing
0713.90.10	All leguminous vegetables for sowing
1005.10.00	Maize (corn) seed
1006.10.10	Rice in the husk for sowing
1007.00.10	Grain sorghum seed
1201.00.10	Soya bean for sowing
1202.20.10	Ground-nuts for sowing
1204.00.10	Linseed for sowing
1205.10.10	for sowing
1206.00.10	Sunflower seed for sowing
1207.10.10	Palm nuts and kernels for sowing
1207.20.10	Cotton seed for sowing
1207.40.10	Sesamum seed for sowing
1207.40.90	Other
1207.50.00	Mustard seed
1207.60.10	Safflower seed for sowing

Subheadings	DESCRIPTION OF GOODS
1207.99.10	for sowing
1209.10.00	Sugar beet seed
1209.21.00	Lucerne (alfalfa) seed
1209.22.00	Clover seed
1209.23.00	Fescue seed
1209.24.00	Kentucky blue grass
1209.91.00	Vegetable seeds
5	Preparations formulated for agricultural use
2518.10.00	Dolomite not calcined or sintered
2518.20.00	Calcined or sintered dolomite
2518.30.00	Dolomite ramming mix
2522.10.00	Quicklime
3102.10.00	Urea, whether of not in aqueous solution
3102.21.00	Ammonium sulphate
3102.29.00	Other
3102.30.00	Ammonium nitrate, whether or not in aqueous solution
3102.40.00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances
3102.50.00	Sodium nitrate
3102.60.00	Double salts and mixtures of calcium nitrate and ammonium nitrate
3102.80.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution
3102.90.10	Other ammonium-based fertilizers
3102.90.90	Other
3103.10.00	Superphosphates
3103.90.00	Other
3104.20.00	Potassium chloride
3104.30.00	Potassium sulphate
3104.90.00	Other
3105.10.10	Ammonium-based fertilizers
3105.10.90	Other
3105.20.00	Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium

Subheadings	DESCRIPTION OF GOODS
3105.30.00	Diammonium hydrogenorthophosphate (diammonium phosphate)
3105.40.00	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen-orthophosphate (diammonium phosphate)
3105.51.00	Other mineral or chemical containing nitrates and phosphates
3105.59.00	Other
3105.60.00	Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium
3105.90.00	Other
3808.91.10	Insecticides for use in agriculture as approved by the competent Authority, whether or not in retail packages
3808.92.00	Fungicides
3808.93.10	Herbicides
3808.93.20	Anti-sprouting products
3808.93.30	Plant growth regulators
6	Land Preparation for agriculture, harvesting and crop dusting services
7.	Barbed Wire
7313.00.10	Barbed wire of iron or steel
8	Irrigation pipes and houses
3917.31.00	Flexible tubes, pipes and hoses
9	Spare Parts for Tractors
8708.30.10	Mounted brake linings for tractors
8708.30.30	Brakes, servo-brakes and parts thereof for tractors
8708.40.10	For tractors
8708.50.10	For tractors
8708.70.10	For tractors
8708.80.10	For tractors
8708.91.00	For tractors
8708.92.10	For tractors
8708.93.10	For tractors
8708.94.10	For tractors

8708.99.10	For tractors
10	Cables for Banana Industry
7312.10.20	Cable ways for Banana
11	Sugar Cane Loading Machines
8426.41.10	Sugar Cane Loading Machines

III UTILITIES

2711.13.00	Butane gas for domestic use
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IV Medicines and Medical Supplies for Human Use

1	Analgesics
3003.90.40	Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin
3003.90.50	Other analgesics
3004.90.20	Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin
3004.90.30	Other analgesics
2	Cough and cold preparations
3003.90.70	Coughs and cold preparations; antacids
3004.90.50	Coughs and cold preparations; antacids
	Laxatives
3004.90.90	Other
	Anthelmintics
3004.90.90	Other
3	Diagnostic testing kits
3006.50.00	Diagnostic testing kits
4	Insulin and insulin syringes with needles and devices of a type not exceeding 100 units capacity for the administration of u-100 insulin
9018.31.00	Syringes, with or without needles
2937.12.00	U-100 insulin
5	Oral Rehydration preparations in the forms of salts and solutions of W.H.O./Paramacopoeia standards
3003.90.80	Salbutamol, ephedrine, theophylline, ephedrine HCL, phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydro-chlorothiazide, hydralazine, methyldopa; diazepam, thioridazine;

Subheadings	DESCRIPTION OF GOODS
	chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate
3004.90.60	Salbutamol, ephedrine, theophylline,ephedrine HCL, phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydro-chlorothiazide, hydralazine, methyl dopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate
6	Dialysis Fluids
3004.90.90	Dialysis fluids
7	Oxygen
2804.40.00	Oxygen
8	Anti-Retroviral Medicines
3002.90.00	Other
V	ITEMS FOR HOUSEHOLD USE
	Laundry Detergent
3402.20.30	Other detergents
VI	HOUSEHOLD APPLIANCES
	Stoves and Ranges/cookers
7321.11.10	Stoves & Ranges
7321.12.10	Stoves & Ranges
7321.19.10	Stoves & Ranges
	Refrigerators for Domestic Use
8418.10.10	Refrigerators
8418.10.20	Refrigerators
8418.10.30	Refrigerators
8418.21.10	Refrigerators
8418.21.20	Refrigerators
8418.21.30	Refrigerators
8418.29.10	Refrigerators
8418.29.20	Refrigerators

	Washing Machines for Domestic Use
8450.11.10	Washing Machines for Domestic Use
8450.12.10	Washing Machines for Domestic Use
8450.19.10	Washing Machines for Domestic Use
8450.20.10	Washing Machines for Domestic Use
8516.60.10	Stoves & Cookers

VII**ITEMS AND SUPPLIES FOR USE IN EDUCATION**

4016.92.00	Erasers
4202.29.10	School bags
4820.10.10	Note Books
9608.99.10	Pen and pencil holders and similar holders
9609.10.10	Writing or drawing pencils
9609.10.20	Crayons
9609.20.00	Pencil leads, black or coloured

VIII**OTHER**

9003.11.00	Frames for eyeglasses of plastic
9003.19.00	Frames for eyeglasses of other materials

FOURTH SCHEDULE

(Regulation 50)

Subheadings	Exempted Imports with Tariff Headings DESCRIPTION OF GOODS
<u>SUPPLIES IN CONNECTION WITH EDUCATION</u>	
4820.20.00	Books
4901.10.90	Other books in single sheets
4901.91.00	Dictionaries and encyclopedias and serial installments thereof
4901.99.90	Other
4903.00.00	Children's picture, drawing or colouring books
4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated
4905.91.00	Maps and charts in book form
4905.99.00	Other maps and charts