

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 The Third Schedule to the principal Regulations is hereby repealed and replaced by the Schedule to these Regulations headed “**Third Schedule**”.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 The Fourth Schedule to the principal Regulations is hereby repealed and replaced by the Schedule to these Regulations headed “**Fourth Schedule**”.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 Fish |
| 0301.91.00 | 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, oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) |
| 0305.42.00 | Herrings (<i>Clupea harengus, 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 |

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|------------|-----------------------------|
| 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 |
|------------|-----------------------------|

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, methyldopa; 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</u> <u>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 |