

REVIEW OF INDIVIDUAL AND CO-OPERATIVE INCOME TAX

Present Position

Resident individual income tax rates are progressive and ranges between 0% and 28%. Resident individual tax payers with chargeable income not exceeding RM35,000 are given tax rebate of RM350.

Non-resident individuals are taxed at a fixed rate of 28%.

Cooperative income tax rates are progressive and ranges between 0% and 28%. All cooperatives are given income tax exemption for 5 years from the date of registration. Cooperatives with members' fund less than RM750,000 are given tax exemption indefinitely. In addition, dividends distributed by cooperatives to their members are exempted from tax.

Proposal

As a measure to ensure the individual income tax rates remain competitive and to increase the disposable income of the *rakyat*, it is proposed that the resident individual income tax be reviewed as follows:

- i. tax rebate for chargeable income group up to RM35,000 be increased from RM350 to RM400;
- ii. tax rate for chargeable income group exceeding RM35,000 to RM50,000 be reduced by 1 percentage point from 13% to 12%; and
- iii. tax rate for chargeable income group exceeding RM250,000 be reduced by 1 percentage point from 28% to 27%.

A comparison between the current and proposed individual income tax rates is shown in Schedule 1. The amount of tax savings is shown in Schedule 2.

In order to streamline with the reduced income tax rates for resident individuals, it is proposed that:

- i. the tax rate for non-resident individuals be reduced by 1 percentage point to 27%; and
- ii. the co-operative income tax rates be reduced as follows:
 - a. tax rate for chargeable income group exceeding RM20,000 to RM30,000 be reduced by 1 percentage point from 3% to 2%; and

- b. tax rate for chargeable income group exceeding RM500,000 be reduced by 1 percentage point from 28% to 27%.

A comparison between the current and proposed co-operative income tax rates is shown in Schedule 3 while the amount of tax savings is as in Schedule 4.

The proposal is effective from year of assessment 2009.

Schedule 1: Comparison Between Current And Proposed Individual Income Tax Rates

Chargeable Income Brackets (RM)	Current Tax Rates (%)	Proposed Tax Rates (%)
1-2,500	0	0
> 2,500- 5,000	1	1
> 5,000- 20,000	3	3
> 20,000- 35,000	7	7
> 35,000- 50,000	13	12
> 50,000- 70,000	19	19
> 70,000- 100,000	24	24
> 100,000- 250,000	27	27
> 250,000	28	27

Schedule 2: Tax Savings Resulting From The Proposed Reduction In Individual Income Tax Rates And Increase In Rebate

CURRENT				PROPOSED				
Chargeable Income Brackets (RM)	Current Tax Rates	Tax Payable (RM)	Tax After Rebate of RM350	Proposed Tax Rates	Tax Payable (RM)	Tax After Rebate of RM400	Tax Savings	
							(RM)	%
1-2,500	0%	-		0%	-			
> 2,500-5,000	1%	25		1%	25			
		25	-		25	-	-	-
> 5,000-10,000	3%	150		3%	150			
		175	-		175	-	-	-
> 10,000-20,000	3%	300		3%	300			
		475	125		475	75	50	40.00
> 20,000-35,000	7%	1,050		7%	1,050			
		1,525	1,175		1,525	1,125	50	4.26
> 35,000-50,000	13%	1,950		12%	1,800			
		3,475	3,475		3,325	3,325	150	4.32
> 50,000-70,000	19%	3,800		19%	3,800			
		7,275	7,275		7,125	7,125	150	2.06
> 70,000-100,000	24%	7,200		24%	7,200			
		14,475	14,475		14,325	14,325	150	1.04
> 100,000-150,000	27%	13,500		27%	13,500			
		27,975	27,975		27,825	27,825	150	0.54
> 150,000-250,000	27%	27,000		27%	27,000			
		54,975	54,975		54,825	54,825	150	0.27
> 250,000	28%			27%			*	

* Tax savings for chargeable income exceeding RM250,000 = RM150 + [1% x (chargeable income – RM250,000)]

Schedule 3: Comparison of Current and Proposed Co-operative Income Tax Rates

Chargeable Income Brackets (RM)	Current Tax Rates (%)	Proposed Tax Rates (%)
1- 10,000	0	0
> 10,000 - 20,000	0	0
> 20,000 - 30,000	3	2
> 30,000 - 40,000	6	6
> 40,000 - 50,000	9	9
> 50,000 - 75,000	12	12
> 75,000 - 100,000	16	16
> 100,000 - 150,000	20	20
> 150,000 - 250,000	23	23
> 250,000 - 500,000	26	26
> 500,000	28	27

Schedule 4: Tax Savings Resulting From The Proposed Reduction In Co-operative Income Tax Rates

CURRENT			PROPOSED			
Chargeable Income Brackets (RM)	Current Tax Rates	Tax Payable (RM)	Proposed Tax Rates	Tax Payable (RM)	Tax Savings	
					(RM)	%
1 - 20,000	0%	-	0%	-		
> 20,000 - 30,000	3%	300	2%	200	100	33.33
> 30,000 - 40,000	6%	600	6%	600		
> 40,000 - 50,000	9%	900	9%	800	100	11.11
> 50,000 - 75,000	12%	1,800	12%	1,700	100	5.56
> 75,000 - 100,000	16%	4,800	16%	4,700	100	2.08
> 100,000 - 150,000	20%	10,000	20%	10,000		
> 150,000 - 250,000	23%	23,000	23%	23,000		
> 250,000 - 500,000	26%	65,000	26%	65,000		
> 500,000	28%	106,800	27%	106,700	100	0.09
					*	

* Tax savings for chargeable income exceeding RM500,000 = RM100 + [1% x (chargeable income – RM500,000)]

TAX EXEMPTION ON INTEREST FROM DEPOSITS

Present Position

Interest income received from moneys deposited in all institutions approved to take deposits is taxed at 5%.

However, interest income received from the following deposits is exempted from tax:

- i. savings account in Lembaga Tabung Haji and Bank Simpanan Nasional;
- ii. fixed deposit account up to RM100,000 in all banking and financial institutions approved under the Banking and Financial Institutions Act 1989, Islamic Banking Act 1983, Bank Pertanian Malaysia Berhad, Bank Kerjasama Rakyat Malaysia Berhad, Bank Simpanan Nasional, Borneo Housing Mortgage Finance Berhad and Malaysia Building Society Berhad; and
- iii. fixed deposit account exceeding 12 months in institutions in paragraph (ii) above.

Proposal

To increase the disposable income especially of those who depend on income from savings, it is proposed that tax on interest income received by individuals from moneys deposited in all institutions approved to take deposits be fully exempted.

The proposal is effective from 30 August 2008.

**REVIEW OF INCOME TAX TREATMENT ON
ALLOWANCES, BENEFITS IN KIND AND PERQUISITES**

Present Position

Allowances, benefits in kind and perquisites received by employees are subject to tax. However, perquisites in the form of excellent service, safety and long service awards are given tax exemption of up to RM1,000 a year. Tax exemption has been given on benefits in kind as follows:

- i. medical and dental care;
- ii. childcare benefits in childcare centres provided by employers;
- iii. the value of employer's own products or services received by employees of up to RM200 a year;
- iv. mobile phones exceeding RM300 and telephone bills exceeding RM300;
- v. broadband subscription fee;
- vi. free transport from certain pick-up points or from between the home and work place;
- vii. meals and drinks provided free of charge;
- viii. group insurance premiums to cover workers in the event of an accident; and
- ix. leave passage including food and accommodation in Malaysia not exceeding 3 times in a calendar year or leave passage outside Malaysia once in a calendar year not exceeding RM3,000.

The expenses incurred by employers in providing the above allowances, benefits in kind and perquisites are allowed as full deduction if the provision of such benefits are required to be given to employees in accordance with the contract of service.

Proposal

To encourage employers to provide more benefits to their employees and to assist in reducing cost of living, it is proposed that employees be given tax exemption on allowances, benefits in kind and perquisites received from employers as follows:

- i. petrol card or petrol allowance or travel allowance between the home and work place up to RM2,400 a year;
- ii. petrol card or petrol allowance or travel allowance and toll card for official duties up to RM6,000 a year;
- iii. allowance or fees for parking;
- iv. meal allowance;
- v. allowance or subsidies for childcare of up to RM2,400 a year;
- vi. telephone and mobile phone, telephone bills, pager, personal data assistant (PDA) and internet subscription;
- vii. employers' own goods provided free of charge or at discounted value where the value of the discount does not exceed RM1,000 a year;
- viii. employers' own services provided free or at a discount provided such benefits are not transferable;
- ix. subsidies on interest on loans totaling up to RM300,000 for housing, passenger motor vehicles and education. The exemption be given to existing and new loans;
- x. medical benefits exempted from tax be extended to include expenses on maternity and traditional medicines such as ayurvedic and acupuncture; and
- xi. existing perquisites be extended to awards related to innovation, productivity and efficiency such as the Six Sigma Award and the exemption be increased from RM1,000 to RM2,000 a year.

The above exemptions are not extended to directors of controlled companies, sole proprietors and partnerships.

Expenses on allowance, benefits in kind and perquisites provided by employers be given full deduction even though such benefits are not stipulated in the service contract of the employee.

All the above proposals are effective from year of assessment 2008 except for proposal (i) which is effective from year of assessment 2008 to year of assessment 2010.

**REVIEW OF ROAD TAX ON PRIVATE VEHICLES
OWNED BY INDIVIDUALS AND COMPANIES**

Current Position

Private saloon and non-saloon diesel vehicles owned by individuals and companies are subject to higher road tax compared to petrol vehicles (except in Sarawak). This disparity is closely related to the difference in fuel price structure in the past whereby the retail price of diesel was far lower than the retail price of petrol. However, after the steep hike in world oil price, the retail price of diesel has risen and does not differ much from the retail price of petrol. Hence, owners of diesel vehicles are burdened with high diesel prices and high road tax.

Proposal

To provide an equitable road tax treatment with the fuel price structure, it is proposed that road tax imposed on private saloon and non-saloon diesel vehicles owned by individuals and companies be reduced to be equated with that of petrol vehicles.

In line with this proposal, the current road tax treatment on green diesel vehicles which is 50% lower than diesel vehicles in the whole of Malaysia be withdrawn.

The proposal is effective from 1 September 2008.

TAX INCENTIVES FOR BUS AND TAXI OPERATORS

Present Position

Locally assembled buses including air conditioners installed in buses are subject to 10% sales tax. Since sales tax is a consumption tax, therefore the tax is borne by the purchasers such as the bus operators.

Expenses incurred in the purchase of buses are eligible for capital allowance to be claimed within a period of 4 years. Buses using natural gas are eligible for capital allowance to be claimed within 2 years.

Road tax on all types of buses and taxis are as follows:

Fuel Type/Engine Capacity	Current Road Tax Rates (RM per year)	
	Express/Shuttle/ Tourist/Chartered Bus	Factory Bus/ Bus for Workers
Petrol		
≤ 2000cc	25	25
> 2000cc	50	50
Diesel		
≤ 2000cc	150	75
2001cc - 3500cc	300	150
>3500cc	600	300
Petrol & Diesel	Hire And Drive Vehicles/ Limousines	Taxis/ Hired Cars
≤ 1200cc	60	30
> 1200cc	100	50

* The road tax rate in Pulau Langkawi and Pulau Pangkor is 50% of the rate in Peninsular Malaysia. The road tax rate in Labuan is 50% of the rate in Sabah, except for vehicles with engine capacity of 1000 cc and below whereby road tax is RM20 per year being the same rate as in Peninsular Malaysia and Sabah. The road tax rate on vehicles with green diesel engines is 50% of the rate of ordinary diesel vehicles, except for private vehicles with engine capacity of 1000 cc and below, road tax is at RM20 per year. The road tax rate on dual fuel vehicles i.e. green diesel engines using natural gas (NGV) and diesel is 25% of the road tax rate on ordinary diesel vehicles.

Proposal

To reduce the operational cost of buses and taxi operators, it is proposed that:

- i. bus operators be given sales tax exemption on the purchase of locally assembled buses including air-conditioners;

- ii. expenses incurred in the purchase of new buses be given Accelerated Capital Allowance to be claimed within one year; and
- iii. road tax be reduced to RM20 a year on all types of buses and taxis as well as hired cars including limousines and hire and drive vehicles. In line with this proposal, the current road tax treatment on green diesel vehicles which is 50% lower than diesel vehicles in the whole of Malaysia be withdrawn.

Proposal (i) is for applications received by the Ministry of Finance from 30 August 2008 until 31 December 2011.

Proposal (ii) is effective for buses purchased in year of assessment 2009 until year of assessment 2011.

Proposal (iii) is effective from 1 September 2008.

**ENHANCING TAX INCENTIVES FOR REARING OF
CHICKEN AND DUCKS USING CLOSED HOUSE SYSTEM**

Present Position

- A. Chicken and duck rearers operating in promoted areas namely the Eastern Corridor of Peninsular Malaysia (Kelantan, Terengganu, Pahang and district of Mersing), Perlis, Sabah and Sarawak who undertake new investments are given the following incentives:
- i. Pioneer Status with tax exemption of 100% on statutory income for a period of 5 years; or
 - ii. Investment Tax Allowance of 60% on qualifying capital expenditure incurred within a period of 5 years. The allowance to be set-off against 100% of the statutory income for each year of assessment.
- B. Chicken and ducks rearers who reinvest for the purpose of shifting from opened house system to closed house system are given Reinvestment Allowance (RA) for a period of 15 consecutive years commencing from the first year the reinvestment is made, as follows:
- i. projects located in the promoted areas are given RA of 60% on qualifying capital expenditure. The allowance is to be set-off against 100% of the statutory income for each year of assessment; and
 - ii. projects located outside the promoted areas are given RA of 60% on qualifying capital expenditure. The allowance is to be set-off against 70% of the statutory income for each year of assessment.

This incentive is given on condition that the minimum rearing capacity of the closed house system is at least:

- i. 20,000 broiler chicken/broiler ducks per cycle; or
- ii. 20,000 breeder chicken/breeder ducks per cycle; or
- iii. 50,000 layer chicken/layer ducks per cycle.

The above RA is given until the year of assessment 2010.

Chicken and duck rearers who commence operations using closed house system and reinvest are not eligible for RA.

Proposal

To ensure an environment friendly rearing system and to ensure a sufficient supply of chicken and duck meat, it is proposed that chicken and duck rearers who reinvest to expand the closed house system in existing or new locations be given the following incentives:

- i. projects located in the promoted areas be given RA of 60% on qualifying capital expenditure. The allowance is to be set-off against 100% of the statutory income for each year of assessment; and
- ii. projects located outside the promoted areas be given RA of 60% on qualifying capital expenditure. The allowance is to be set-off against 70% of the statutory income for each year of assessment.

These incentives are given to chicken and duck rearers using closed house system approved by the Ministry of Agriculture and Agro-Based Industry.

The proposal is effective from year of assessment 2009 to year of assessment 2010.

**STAMP DUTY EXEMPTION ON LOAN AGREEMENTS
FOR RESIDENTIAL PROPERTIES**

Present Position

Purchasers of residential properties are given stamp duty exemption on the following instruments:

- i. all instruments including loan agreements for the purchase of low cost houses are given full exemption; and
- ii. instruments of transfer for residential properties priced up to RM250,000 are given 50% exemption. The exemption is given to sales and purchase agreements executed beginning 8 September 2007 to 31 December 2010 and given only to one residential property for each individual.

Proposal

To reduce the cost of home ownership, it is proposed that loan agreement instruments executed for the purchase of residential properties priced up to RM250,000 be given 50% stamp duty exemption. The exemption is given to individual Malaysian citizen and limited to the purchase of one residential property only.

The proposal is effective for sale and purchase agreements executed from 30 August 2008 to 31 December 2010.

**EXTENDING THE SCOPE OF TAX
DEDUCTION ON COMMUNITY PROJECTS**

Present Position

Expenses incurred by companies on charitable or community projects approved by the Minister of Finance are eligible for deduction for the purpose of tax computation under Section 34(6)(h) Income Tax Act 1967. The tax deduction is given for contributions made towards charitable or community projects relating to education, health, housing, infrastructure and information and communication technology.

Proposal

To further enhance a culture of corporate social responsibility, it is proposed that the scope of charitable and community projects eligible for deduction for the purpose of tax computation be extended to include projects related to increase the income of the poor as well as for the conservation or preservation of the environment.

The proposal is effective from year of assessment 2009.

INCREASING THE LIMIT FOR TAX DEDUCTION ON CONTRIBUTIONS

Present Position

Contributions made by companies are given deductions for the purpose of tax computations up to 7% of aggregate income as follows:

- i. contributions made in the form of cash to approved institutions, organizations or funds for charitable purposes approved under Section 44(6) Income Tax Act 1967 (ITA);
- ii. contributions made in the form of cash or the cost of contributions in the form of goods for sports activities approved by the Minister of Finance or Sports Commissioner under Section 44(11B) ITA; and
- iii. contributions made in the form of cash or the cost of contributions in the form of goods for projects of national interest approved by the Minister of Finance under Section 44(11C) ITA.

Companies are not motivated to increase their contributions upon attaining the maximum rate allowed as deduction for the purpose of tax computation.

Proposal

In order to encourage companies to increase their contributions for charitable purposes, sports activities and projects of national interest, it is proposed that the limit for tax deduction for purpose of tax computation be increased from 7% to 10% of aggregate income.

The proposal is not extended to companies under the Petroleum (Income Tax) Act 1967.

The proposal is effective from year of assessment 2009.

DEDUCTION ON EXPENSES FOR RECRUITMENT OF WORKERS

Present Position

Generally, cost of recruitment of workers is allowed as deduction for the purpose of tax computation except if such expenses are incurred before the companies commence operations.

Proposal

To reduce the cost of doing business and to ensure that the company obtains excellent human capital, it is proposed that the recruitment cost incurred before the commencement of operations be allowed as a deduction for the purpose of tax computation. Such cost includes expenses incurred in participation in job fairs, payment to employment agencies and head-hunters.

The proposal is effective from year of assessment 2009.

TAX INCENTIVES TO ENHANCE TRAINING IN SELECTED FIELDS

Present Position

Expenses incurred by employers to train their employees are eligible for deduction for the purpose of tax computation. Expenses incurred for the training of employees at approved training institutions such as International Centre for Education in Islamic Finance (INCEIF) and Penang Skills Development Centre (PSDC) are eligible for double deduction.

Malaysia has successfully established itself as a regional centre for Islamic finance, health care, information and communication technology (ICT) and electronics, in addition to aircraft maintenance, repair and overhaul (MRO). The nation's competitiveness in these areas is underpinned by the talents of the nation's human capital. To further strengthen Malaysia's competitiveness and facilitate greater investment in these fields, a larger number need to be trained and to enhance the skills of existing professionals.

Proposal

To further encourage the private sector to train Malaysians, to ensure a sufficient pool of skilled manpower and to strengthen the competitiveness of Malaysian professionals, it is proposed that:

- A. double deduction be given on expenses incurred by employers in training their employees in the following fields:
 - i. post graduate courses in information communication and technology (ICT), electronics and life sciences;
 - ii. post basic courses in nursing and allied health care; and
 - iii. aircraft maintenance engineering courses.
- B. withholding tax exemption be given to non-resident experts on income received by providing technical training services in the above fields.

Proposal (A) is effective from year of assessment 2009 to the year of assessment 2012.

Proposal (B) is effective from 30 August 2008 until 31 December 2012.

ENHANCING GROUP RELIEF

Present Position

Group relief is a tax treatment which allows losses of a company to be set-off against the income of another company within the same group. Currently, this treatment is limited to 50% of current year unabsorbed losses to be set-off against the income of another company in the same group.

Proposal

To further strengthen the competitiveness of companies, it is proposed that the rate of current year losses allowed to be set-off in group relief treatment be increased from 50% to 70%.

This proposal is effective from year of assessment 2009.

TAX INCENTIVE TO ENHANCE THE USE OF ICT

Present Position

Accelerated Capital Allowance given on information and communication technology (ICT) equipment including computer and software can be claimed within 2 years with an initial allowance of 20% and an annual allowance of 40%.

Proposal

To encourage the private sector to invest in the latest ICT equipment and in line with the development in ICT, it is proposed that the period to claim Accelerated Capital Allowance on expenses incurred on ICT equipment including computer and software be accelerated from 2 years to 1 year.

The proposal is effective for year of assessment 2009 to year of assessment 2013.

IMPLEMENTATION OF ADVANCE PRICING ARRANGEMENT

Current Position

Advance Pricing Arrangement (APA) is not included in the scope of Advance Rulings under the Income Tax (Advance Ruling) Rules 2007 which came into effect on 1 January 2007. APA is a mechanism to predetermine prices of goods and services to be transacted in the future between a company and its related companies for a specified period.

APA has been in practice in many countries to determine transfer pricing for cross border transactions on a prospective basis involving Unilateral, Bilateral and Multilateral approaches. The parties involved in APA consist of the Tax Authority and:

- i. a resident company in respect of transactions with its related companies abroad (Unilateral APA);
- ii. a resident company in respect of transactions with its related companies abroad with the Tax Authority of the foreign nation (Bilateral APA); or
- iii. a resident company in respect of transactions with more than one of its related companies and with more than one Tax Authorities of foreign nations (Multilateral APA).

Proposal

To manage transfer pricing issues more effectively and efficiently compared to transfer pricing audit, it is proposed that companies be allowed to apply for APAs to the Director General of Inland Revenue Board. The objective of establishing APAs is to determine transaction prices for income tax purposes.

This proposal is effective from 1 January 2009.

**ENHANCING TAX INCENTIVES FOR HOTELS
IN SABAH AND SARAWAK**

Present Position

Hotel operators in Sabah and Sarawak are given the following incentives:

- A. New investments for 1 to 3 star hotel:
 - i. Pioneer Status with income tax exemption of 100% of statutory income for a period of 5 years; or
 - ii. Investment Tax Allowance of 100% on qualifying capital expenditure incurred within a period of 5 years. The allowance is to be set-off against 100% of statutory income for each year of assessment.

New investments for 4 and 5 star hotel are not given tax incentives.

- B. Reinvestment for the purpose of expansion, modernization and renovation of 1 to 5 star hotel is given incentives as in (i) and (ii) above. These incentives are given for 2 rounds.

Proposal

To support the development of the Corridors in Sabah and Sarawak as well as to increase tourism activities in these states, it is proposed that hotel operators undertaking new investments in 4 and 5 star hotel in Sabah and Sarawak be given Pioneer Status or Investment Tax Allowance incentives as above.

The proposal is effective for applications received by the Malaysian Industrial Development Authority (MIDA) from 30 August 2008 to 31 December 2013.

**STIMULATING THE DEVELOPMENT OF
VENTURE CAPITAL INDUSTRY**

Present Position

One of the tax incentives for venture capital companies (VCC) is income tax exemption for 10 years subject to the investment condition as follows:

- i. at least 50% of funds invested in venture companies must be in seed capital; or
- ii. at least 70% of funds invested in venture companies must be in start-up or early stage financing.

Proposal

To stimulate and further promote the funding of venture companies, it is proposed that VCC investing in venture companies with at least 30% of its funds in seed capital, start-up or early stage financing be given income tax exemption for 5 years.

The proposal is effective for applications received by the Securities Commission from 30 August 2008 until 31 December 2013.

TAX INCENTIVES FOR SMALL AND MEDIUM ENTERPRISES

Present Position

Expenses incurred on plant and machinery are given capital allowance to be claimed within 6 years. Whilst, expenses incurred on assets valued less than RM1,000 (small value assets) are given capital allowance to be claimed within one year. However, the total value of small assets that qualify for capital allowance is limited to RM10,000 only. This treatment is applicable to all companies including small and medium enterprises (SMEs). For expenses on certain assets eligible for Accelerated Capital Allowance such as security control equipment and ICT equipment, the capital allowance claimed depends on the accelerated period specified.

SME is defined as a company resident in Malaysia with a paid up capital of ordinary shares of RM2.5 million or less at the beginning of the basis period of a year of assessment. SMEs are subject to income tax rate of 20% on the first RM500,000 chargeable income and 26% on the remaining chargeable income.

Proposal

In order to improve the cash flow and enhance the competitiveness of the SMEs by increasing their investment in modern and sophisticated machinery and equipment, it is proposed that:

- i. SMEs be given Accelerated Capital Allowance on expenses incurred on plant and machinery acquired in year of assessment 2009 and 2010. The allowance is to be claimed within 1 year that is in the year of assessment the asset is fully acquired; and
- ii. SMEs be not subject to the maximum limit of RM10,000 for capital allowance on small value assets.

For the purpose of imposition of income tax and tax incentives, the definition of SMEs is reviewed as a company resident in Malaysia with a paid up capital of ordinary shares of RM2.5 million or less at the beginning of the basis period of a year of assessment whereby such company cannot be controlled by another company with a paid up capital exceeding RM2.5 million.

Proposal (i) is effective for year of assessment 2009 and year of assessment 2010 whilst proposal (ii) is effective from year of assessment 2009.

**ENHANCING TAX INCENTIVES FOR THE GENERATION
OF ENERGY FROM RENEWABLE SOURCES**

Present Position

Tax incentives for companies generating energy from renewable sources are as follows:

A. Companies generating energy from renewable sources

- i. Pioneer Status with income tax exemption of 100% of statutory income for 10 years; or
- ii. Investment Tax Allowance of 100% on qualifying capital expenditure incurred within a period of 5 years. The allowance to be set-off against 100% of statutory income for each year of assessment; and
- iii. import duty and sales tax exemption on equipment used to generate energy from renewable sources not produced locally and sales tax exemption on equipment purchased from local manufacturers.

Other companies in the same group are given Pioneer Status or Investment Tax Allowance as above even though one company in the same group has been granted the same incentive.

B. Companies generating energy from renewable sources for own consumption

Investment Tax Allowance of 100% on qualifying capital expenditure incurred within a period of 5 years. The allowance to be set-off against 100% of statutory income for each year of assessment.

Non-energy generating companies which import or purchase equipment to generate energy from renewable sources for consumption by third parties such as housing developer or owner of building are not given tax incentives.

Proposal

To widen the usage of energy from renewable sources, it is proposed that:

- i. import duty and sales tax exemption on solar photovoltaic system equipment for the usage by third parties be given to importers

including photovoltaic service providers approved by the Energy Commission; and

- ii. sales tax exemption on the purchase of solar heating system equipment from local manufacturers.

The proposal is effective for applications received by the Ministry of Finance from 30 August 2008 until 31 December 2010.

ENHANCING TAX INCENTIVES FOR ENERGY CONSERVATION

Present Position

Tax incentives for energy conservation (Energy Efficiency – EE) activities are as follow:

A. Companies providing energy conservation services

- i. Pioneer Status with income tax exemption of 100% of statutory income for 10 years; or
- ii. Investment Tax Allowance of 100% on the qualifying capital expenditure incurred within a period of 5 years. The allowance to be set-off against 100% of the statutory income for each year of assessment; and
- iii. import duty and sales tax exemption on energy conservation equipment that are not produced locally and sales tax exemption on the purchase of equipment from local manufacturers.

B. Companies which incur capital expenditure for energy conservation for own consumption

- i. Investment Tax Allowance of 100% of the qualifying capital expenditure incurred within 5 years. The allowance to be set-off against 100% of statutory income for each year of assessment; and
- ii. import duty and sales tax exemption on energy conservation equipment that are not produced locally and sales tax exemption on the purchase of equipment from local manufacturers.

These incentives are only given to companies providing energy conservation services to other companies or for their own consumption. Companies importing or purchasing locally manufactured EE equipment for third party consumption are not given tax incentives.

Proposal

As a measure to widen the usage of EE equipment, it is proposed that:

- i. exemption of import duty and sales tax be given on EE equipment such as high efficiency motors and insulation materials to importers including authorized agents approved by the Energy Commission; and

- ii. sales tax exemption be given on the purchase of locally manufactured EE consumer goods such as refrigerator, air conditioner, lightings, fan and television.

These incentives are effective for applications received by the Ministry of Finance from 30 August 2008 until 31 December 2010.

TAX INCENTIVES FOR HYBRID CARS

Present Position

The importation of completely built-up (CBU) cars including hybrid cars below 2,000 cc is subject to the following taxes:

Engine Capacity (cc)	Import Duty (%)		Excise Duty (%)	Sales Tax (%)
	MFN	CEPT		
<1800	30	5	75	10
≥1800 to < 2000	30	5	80	10

Proposal

To promote Malaysia as a regional hub for hybrid cars and as an incentive for local car manufacturers and assemblers to prepare for the assembly of such cars domestically, it is proposed that franchise holders of hybrid cars be given 100% exemption of import duty and 50% exemption of excise duty on new CBU hybrid cars.

The above exemption is subject to the following criteria and conditions:

- i. hybrid cars should comply with the United Nations' definition as follows:

“A vehicle with at least 2 different energy converters and 2 different energy storage systems (gasoline and electric) on-board the vehicle for the purpose of vehicle propulsion”;
- ii. limited to new CBU hybrid passenger cars with engine capacity below 2000 cc;
- iii. engine specification of at least Euro 3 technology;
- iv. hybrid cars certified by Road Transport Department, obtaining Vehicle Type Approval and certified to have achieved not less than a 50% increase in the city-fuel economy or not less than a 25% increase in combined city-highway fuel economy relative to a comparable vehicle that is an internal combustion gasoline fuel; and
- v. emission of carbon monoxide of less than 2.3 gram per kilometre.

The proposal is effective for applications received by the Ministry of Finance from 30 August 2008 until 31 December 2010.

**INCENTIVES FOR LISTING OF FOREIGN COMPANIES
AND FOREIGN PRODUCTS IN BURSA MALAYSIA**

Present Position

In order to develop the capital markets, Malaysia needs to attract foreign companies and foreign product listings in Bursa Malaysia. Corporate advisors are not motivated to attract foreign companies and foreign product listings due to high marketing cost.

Proposal

To reduce cost of corporate advisors to attract foreign companies and foreign product listings in Bursa Malaysia, it is proposed that income tax exemption be given on fees received by corporate advisors for primary listing, dual listing or cross listings of:

- i. corporations with predominantly foreign based operations;
- ii. Exchange Traded Funds and Real Estate Investment Trusts with foreign based assets;
- iii. foreign listed securities; and
- iv. foreign financial instruments.

The proposal is subject to listing conditions approved by the Securities Commission.

The proposal is effective from year of assessment 2009 to year of assessment 2013.

**TAX EXEMPTION ON INCOME OF CORPORATE ADVISORS
ON THE ISSUANCE AND TRADING OF SUKUK**

Present Position

Malaysia's position in the global sukuk market is challenging as a result of the emergence of other market players. The bulk of Malaysia's sukuk market is mainly in ringgit denominated instruments.

To strengthen Malaysia's position in the global sukuk market, it is vital for Malaysia to enhance the issuance of non-ringgit sukuk more aggressively.

Proposal

To promote the issuance of non-ringgit sukuk in Malaysia and to strengthen Malaysia's competitiveness in the global sukuk market, it is proposed that income tax exemption be given on:

- i. fees earned by qualified institutions in undertaking activities related to the arranging, underwriting and distributing of non-ringgit sukuk issued in Malaysia and distributed outside Malaysia; and
- ii. profits received by qualified institutions from the trading of non-ringgit sukuk issued in Malaysia.

These incentives are subject to the condition that such sukuk and institutions are approved by the Securities Commission.

The proposal is effective from year of assessment 2009 to year of assessment 2011.

REVIEW OF INCENTIVES FOR REAL ESTATE INVESTMENT TRUSTS

Present Position

Among the tax incentives given to Real Estate Investment Trusts (REITs) are as follows:

- i. foreign institutional investors especially pension funds and collective investment funds receiving income from REITs listed in Bursa Malaysia are subject to a final withholding tax rate of 20% for 5 years; and
- ii. non-corporate investors including resident and non-resident individuals as well as other local entities receiving income from REITs listed in Bursa Malaysia are subject to a final withholding tax of 15% for 5 years.

Proposal

To further promote the development of REITs in Malaysia and to attract foreign investment particularly funds from West Asia, it is proposed that the final withholding tax rate imposed on foreign institutional investors be reduced to 10%. In addition, recognizing that REITs is an attractive investment product for individuals, it is proposed that the withholding tax rate on non-corporate investors including individual residents and non-residents be reduced to 10%.

The proposal is effective from 1 January 2009 until 31 December 2011.

**EXTEND TAX INCENTIVE
TO ENHANCE SECURITY CONTROL**

Present Position

Accelerated Capital Allowance is given on security control equipment installed in the factory premises of companies licensed under the Industrial Coordination Act 1975. This allowance is eligible to be claimed within 1 year.

Proposal

Besides factory premises, other business premises such as hotels and banks also install security control equipment. To support the efforts of companies to enhance the security of their businesses, it is proposed that Accelerated Capital Allowance on security control equipment be extended to all business premises. Security control equipment eligible for the allowance are:

- i. anti-theft alarm system;
- ii. infra-red motion detection system;
- iii. siren;
- iv. access control system;
- v. closed circuit television;
- vi. video surveillance system;
- vii. security camera;
- viii. wireless camera transmitter; and
- ix. time lapse recording and video motion detection equipment.

The proposal is effective from year of assessment 2009 to year of assessment 2012.

**PROVISION TO DETERMINE AND COLLECT
TAX ON OTHER INCOMES OF NON-RESIDENTS**

Current Position

Provisions to determine and collect tax on other incomes of non-residents under Section 4(f) Income Tax Act 1967 (ITA) are not clearly provided. Incomes under Section 4(f) are gains and profits not covered under Section 4(a) to 4(e) ITA. Such incomes under Section 4(f) ITA include commissions, guarantee fees and introducer's fees.

Proposal

To enhance transparency, equity and effectiveness of the tax system, it is proposed that provisions to determine the tax liability of non-residents be established as follows:

- i. if responsibility for the payment of gains or profits lies with the Federal Government, State Government or local authorities; or
- ii. if responsibility for the payment of gains or profits lies with the resident; or
- iii. if such payment is charged as an outgoing or expenses in the accounts of a business carried on in Malaysia.

The income under Section 4(f) ITA is taxed at a rate of 10% from the gross income. The collection of tax from the income of non-residents be implemented under the withholding tax mechanism.

This proposal is effective from 1 January 2009.

IMPROVEMENT OF REINVESTMENT ALLOWANCE

Present Position

Reinvestment Allowance (RA) is given to companies engaged in manufacturing, processing and selected agricultural activities that reinvest for the purposes of expansion, automation, modernisation or diversification on condition that such companies have been in operation for at least 12 months. RA can be claimed for 15 consecutive years commencing from the year of assessment the company make the first claim.

RA is given at 60% of the qualifying capital expenditure incurred in a year of assessment. It is allowed to be set-off against up to 70% of statutory income. Companies that achieve a certain level of productivity based on a process efficiency ratio and companies located in promoted areas (Eastern Corridor of Peninsular Malaysia, Perlis, Sabah and Sarawak) are allowed to offset the RA against 100% of statutory income.

Where an asset is disposed off at any time within two years from the date of acquisition of that asset, the RA given shall be withdrawn in the year of disposal.

The current condition for companies to be in operation for at least 12 months in order to claim RA is short. Generally, companies do not initially invest substantially and do not operate in full capacity. In addition, there are no legal provisions to prevent companies within the same group from claiming RA on the same asset that has been given RA. Companies may also dispose off an asset which has been given RA after 2 years from the date of purchase without any penalty imposed even though the RA on that asset has been fully set-off.

Proposal

To further improve the RA, it is proposed that the criteria and conditions of this incentive be amended as follows:

- i. manufacturing activity be given a more specific and clear definition under Schedule 7A, Income Tax Act 1967;
- ii. the condition that a company must be in operation for at least 12 months to be eligible to claim RA be extended to at least 36 months;
- iii. a company purchasing an asset from a related company within the same group where RA has been claimed on that asset is not allowed to claim RA on the same asset; and
- iv. the provision to claw back RA for assets disposed off within a period of 2 years from the date of purchase of the asset be extended to 5 years.

The proposal is effective from year of assessment 2009.

REVIEW OF WITHHOLDING TAX ON TECHNICAL FEES

Present Position

Technical fees paid to non-residents are subject to income tax of 10% on the gross income. The responsibility to pay tax lies with the person who pays the technical fees through the withholding tax mechanism. The gross income includes reimbursements such as traveling cost, hotel accommodation and telephone bills.

Proposal

To reduce the cost of technical services provided by non-residents, it is proposed that reimbursements relating to hotel accommodation in Malaysia be not included in the computation of gross technical fees for the purpose of withholding tax.

The proposal is effective from 1 January 2009.

**SELF AMENDMENT FOR ADDITIONAL
ASSESSMENT OF INCOME TAX**

Present Position

Under the Self Assessment System, a tax payer declares his income and computes tax payable in the income tax form. Where the tax payer commits an error by under-declaring his income or claiming excessive deductions or expenses, the existing provisions do not allow him to make amendments to the self-assessed return.

Proposal

To enhance the Self Assessment System, it is proposed that a new provision be introduced in the Income Tax Act 1967 to allow tax payers to make self amendment for additional assessment. The conditions for self amendment are as follows:

- i. amendments allowed are in respect of errors resulting in increased assessments such as errors committed in reporting income or claims on deductions or expenses;
- ii. self amendment be allowed only once for each year of assessment;
- iii. self amendment be allowed within a period of 6 months from the due date of furnishing the tax form; and
- iv. tax payer makes self amendment in specified forms.

A tax payer who makes self amendment will not be subject to a penalty for the under-declaration of income or excessive claim on deductions or expenses. However, a tax payer is subject to a late payment penalty equivalent to the penalty imposed on a tax payer who files a correct return but defaults in paying tax due within the stipulated period.

The proposal is effective from year of assessment 2009.

**WIDENING THE SCOPE OF APPEAL TO
SPECIAL COMMISSIONERS OF INCOME TAX**

Present Position

The existing provisions in the Income Tax Act 1967 allow the tax payer to file an appeal only when an assessment issued by the Director General of Inland Revenue (DGIR) involves income tax liability. Therefore, a tax payer with no tax liability (including loss cases) is not allowed to file an appeal to the Special Commissioners of Income Tax (SCIT). Hence, the tax payer with no tax liability can only appeal when an assessment is issued in the future.

Proposal

To enable a taxpayer with no tax liability to file an appeal, it is proposed that the scope of appeal to the SCIT be widened by allowing such tax payer to file the appeal by using the Notification of Non-Chargeability instead of the notice of assessment. The appeal is to be filed through the DGIR using Form Q.

The proposal is effective from 1 January 2009.

TAX TREATMENT ON CLUBS

Present Position

No specific provisions relating to tax treatment on clubs is provided under the Income Tax Act 1967. However, clubs are subject to tax based on general taxation principle as follows:

- i. members' fee or income from transactions with members is not subject to tax based on the principle of mutuality; and
- ii. income derived from transactions with non-members is subject to tax.

Proposal

To enhance transparency in tax treatment of clubs, it is proposed that specific provisions be introduced in the Income Tax Act 1967 as follows:

- i. income derived from transactions with members be not subject to tax while income derived from transactions with non members be subject to tax;
- ii. income from investment and external sources being non-mutual receipts be subject to tax; and
- iii. deduction be only allowed on expenses incurred in the production of chargeable income and limited only on the portion attributable to non members.

This tax treatment be also applicable to institutions similar to clubs.

The proposal is effective from year of assessment 2009.

TAX TREATMENT ON PROFESSIONAL ASSOCIATIONS

Present Position

Professional associations are deemed as trade associations for the purpose of tax computation and given the same income tax treatment as trade associations.

Proposal

To enhance transparency in tax treatment of professional associations, it is proposed that professional associations be incorporated in the definition of trade associations.

The proposal is effective from year of assessment 2009.

TAX TREATMENT ON COSTS OF DISMANTLING AND REMOVING ASSETS AS WELL AS RESTORING THE SITE

Present Position

Costs of dismantling and removing assets including plant and machinery as well as restoring the site where the asset was located do not qualify for allowance under Schedule 3, Income Tax Act 1967 since this expenditure is not deemed as cost of the asset.

However, the Financial Reporting Standards 116 (FRS 116) stipulates that the cost of an asset includes the estimated cost required to be incurred relating to the obligation to dismantle and remove the asset and to restore the site on which the asset was located.

Proposal

To streamline tax treatment under the Income Tax Act 1967 and FRS 116, it is proposed that a special provision be introduced in Schedule 3, Income Tax Act 1967 to provide for balancing allowance on the cost of dismantling and removing plant and machinery as well as restoring the site where the asset was located subject to the following conditions:

- i. the eligibility for such tax treatment only applies where the obligation to carry out works on dismantling and removing the plant and machinery as well as restoring the site is provided for under any written law or agreement; and
- ii. such plant and machinery is not allowed to be used by that person in another business or used in the business of another person.

The total balancing allowance is determined by adding the cost of dismantling and removing the plant and machinery as well as restoring the site to the balance of expenditure on plant and machinery at the time of the disposal of the asset.

The proposal is effective from year of assessment 2009.

STAMP DUTY ON LOAN AGREEMENTS AND SERVICE AGREEMENTS**Present position**

Loan agreement and service agreement instruments are subject to various rates of stamp duty as follows:

	Types of Agreement	Rate
1.	Loan/service with security	Ad valorem RM5 for every RM1,000 or part thereof
2.	Loan/service without security	
	i. Installment payments without condition	Ad valorem RM5 for every RM1,000 or part thereof
	ii. Installment payments with condition	Fixed at RM10
	iii. Lump sum payment	
	• Common Seal	Ad valorem RM5 for every RM1,000 or part thereof
	• Under Hand	Fixed at RM10
3.	Loans to small and medium enterprises	Ad valorem RM0.50 for every RM1,000 or part thereof
4.	Loans denominated in foreign currency	Ad valorem RM5 for every RM1,000 or part thereof but not exceeding RM500
5.	Education loans	Fixed at RM10

Proposal

To simplify assessment, it is proposed that all loan agreement and service agreement instruments except for education loans, be subject to ad valorem stamp duty rates of RM5.00 for every RM1,000 or part thereof. For education loan agreements the rate is fixed at RM10.

The proposal is effective from 1 January 2009.

THE APPLICATION OF ARM'S LENGTH PRINCIPLE ON BUSINESS TRANSACTIONS CARRIED OUT BETWEEN RELATED COMPANIES

Present Position

Business transactions between related companies tend to be carried out at non-arm's length prices as a means to reduce income and thereby tax to be paid. This approach is known as transfer pricing. Transfer pricing usually occurs in respect of cross border transactions by multinational companies relating to the supply of goods and services as well as financing involving thin capitalisation.

There are no specific provisions under the Income Tax Act 1967 to address transfer pricing and thin capitalisation issues. Hence, such cases are dealt with by applying provisions under Section 140 Income Tax Act 1967 (ITA). This provision allows the Director General of Inland Revenue Board to disregard or vary transactions between related companies and make adjustments as he thinks fit. In addition, Transfer Pricing Guidelines have also been issued by the Inland Revenue Board to guide tax payers.

Proposal

To enhance transparency of tax treatment relating to transfer pricing and thin capitalisation cases, it is proposed that specific provisions be established to empower the Director General of The Inland Revenue Board to make adjustments on transactions of goods, services or financial assistance carried out between related companies based on the arm's length principle.

The proposal is effective from year of 1 January 2009.

TAX TREATMENT ON BONUS AND DIRECTORS' FEES

Present Position

Income tax on bonus and directors' fees is based on the year such incomes are receivable. However, generally bonus and directors' fees are received in the following year. Hence, the tax payer will declare the bonus and directors' fees in the year such incomes are received. This involves a review of income tax for previous years of assessment.

Proposal

In line with Self Assessment System, it is proposed that bonus and directors' fees be taxed in the year such incomes are received.

The proposal is effective from year of assessment 2009.

REVIEW OF EXCISE DUTY ON CIGARETTES

Present Position

The excise duty for cigarettes is as follows:

Products	Excise Duty
Cigarettes, cheroots, cigars and cigarillos	RM150/kg and 20% or RM0.15 sen/stick and 20%

Proposal

To promote a healthy life style, it is proposed that the specific excise duty rates on cigarettes be increased. Details of the proposal are as follows:

TARIFF CODE	DESCRIPTION	EXCISE DUTY	
		Current Rate	Proposed Rate
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes		
2402 10 000	- Cigars, cheroots and cigarillos, containing tobacco	RM150/kg and 20%	RM180/kg and 20%
2402 20	- Cigarettes containing tobacco :		
900	Other	RM0.15/stick and 20%	RM0.18/stick and 20%
2402 90	- Other		
100	Cigars, cheroots and cigarillos, containing tobacco substitutes	RM150/kg and 20%	RM180/kg and 20%
200	Cigarettes containing tobacco substitutes	RM0.15/stick and 20%	RM0.18/stick and 20%

The proposal is effective from 4.00 p.m. 29 August 2008.

IMPORT LIBERALISATION ON SELECTED PRODUCTS

Present Position

In line with trade liberalization, import duty on most goods have been abolished, reduced or exempted. This is to reduce tariff in stages and to reduce the cost of doing business.

Consistent with the nation's commitment to abolish non-tariff barriers, the import prohibition on certain goods such as cranes and heavy machinery has been reviewed.

Proposal

As a continuous measure to liberalize trade, reduce tariff in stages and mitigate the increase in prices of essential consumer goods especially food, it is proposed that:

- i. import duty between 2% and 25% on food products such as ground nuts, sardines and fruit juices be abolished;
- ii. import duty between 5% and 50% on electric goods/components such as voice recorders, generators and washing machine components be abolished;
- iii. import duty of 5% and 25% on fertilizers and pesticides be abolished;
- iv. import duty from between 10% and 30% on food products such as coffee paste, tomato sauce and monosodium glutamate be reduced to between 5% to 15%;
- v. import duty from between 15% and 30% on electrical goods such as blenders, rice cookers, microwave ovens and electric kettles be reduced to between 5% and 20%;
- vi. import duty from between 10% and 30% on petrochemical and polymer industrial goods such as rubber mats, tubes made of rubber and plastic bottles be reduced to between 5% and 20%;
- vii. import duty of 20% on port cranes be reduced to 5%;
- viii. import duty from between 25% and 60% on textiles such as carpets and glassware be reduced to between 20% and 30%; and

- ix. import duty from between 5% and 20% on food products such as vermicelli, biscuits, mixed fruit juice and sweet corns in air tight containers be fully exempted.

As a measure to remove non-tariff barriers, it is proposed that import license on port cranes such as gantry cranes, hydraulic loading cranes and crawler cranes and heavy machinery such as bulldozers and road rollers be abolished.

The detailed list of goods involved in the above proposals are as in Appendix A, B, C and D.

The proposal is effective from 4.00 p.m. on 29 August 2008.

ELIMINATION OF IMPORT DUTY

Tariff Code	Description	Current Rate (%)
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	
0305 20 100	- Livers and roes of fish, dried, smoked, salted or in brine: Of cod	8
210	Of salmon: smoked	8
0305 51 000	- Dried fish, whether or not salted but not smoked: - - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	7
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	
0403 10	- Yogurt: Fresh:	
110	flavoured or containing added fruit or nuts (including jam)	10
120	containing cocoa	25
	Other:	
910	flavoured or containing added fruit or nuts (including jam)	10
920	containing cocoa	25
0403 90	- Other: Fresh:	
110	flavoured or containing added fruit or nuts (including jam)	10
120	containing cocoa	10
	Other:	
910	flavoured or containing added fruit or nuts (including jam)	10
920	containing cocoa	10
04.05	Butter and other fats and oils derived from milk; dairy spreads	
0405 10 000	- Butter	2
0405 20 000	- Dairy spreads	2
0405 90	- Other:	
100	Ghee	2
	Anhydrous butterfat:	
290	other	2
900	Other	2
04.06	Cheese and curd	
0406 10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd: Fresh (unripened or uncured) cheese, (including whey cheese)	5
0406 20 000	- Grated or powdered cheese, of all kinds	5
0406 30 000	- Processed cheese, not grated or powdered	10
0406 40 000	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	5
0406 90 000	- Other cheese	5

ELIMINATION OF IMPORT DUTY

Tariff Code	Description	Current Rate (%)
04.08	Birds' eggs, not in shell and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	
	- Egg yolks:	
0408 11 000	- - Dried	2
0408 19 000	- - Other	5
	- Other:	
0408 91 000	- - Dried	2
0408 99 000	- - Other	2
04.09 00 000	Natural honey	2
04.10 00	Edible products of animal origin, not elsewhere specified or included	
	200 Birds' nests	2
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith	
0714 10	- Manioc (cassava):	
	100 Dried chips	2
	200 In the form of pellets	5
	900 Other	5
0714 20 000	- Sweet potatoes	2
0714 90	- Other:	
	900 Other	2
08.06	Grapes, fresh or dried	
0806 20 000	- Dried	5
09.02	Tea, whether or not flavoured	
0902 10 000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	5
0902 20 000	- Other green tea (not fermented)	5
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included	
	- Other:	
1212 91 000	- - Sugar beet	5
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	
	- Fish, whole or in pieces, but not minced:	
1604 11 000	- - Salmon	5
1604 12 000	- - Herrings	5

ELIMINATION OF IMPORT DUTY

Tariff Code		Description	Current Rate (%)
1604	13	-- Sardines, sardinella and brisling or sprats:	
		Sardines:	
	190	other	8
		Other:	
	990	other	15
1604	14	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>):	
		Tunas:	
	110	in airtight containers	5
	190	other	20
		Other:	
	910	in airtight containers	20
	990	other	20
1604	15	-- Mackerel:	
	900	Other	8
1604	16	-- Anchovies:	
	900	Other	15
1604	19	-- Other:	
		Horse mackerels	
	110	in airtight containers	6
		Other:	
	990	other	20
1604	20	- Other prepared or preserved fish:	
		Other:	
	920	fish paste and similar preparations	6
	930	fish, boiled or steamed	20
	990	other	8
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	
1605	10	- Crab:	
	100	In airtight containers	6
1605	20	- Shrimps and prawns:	
	100	In airtight containers	8
1605	30	- Lobster:	
	100	In airtight containers	6
1605	40	- Other crustaceans:	
	100	In airtight containers	6
1605	90	- Other:	
		Abalone:	
	110	in airtight containers	6
		Cuttle fish:	
	210	in airtight containers	8
		Other molluscs:	
	810	in airtight containers	6
19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	
1902	40	- Couscous:	
	100	Cooked	8
	900	Other	8

ELIMINATION OF IMPORT DUTY

Tariff Code	Description	Current Rate (%)
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	
1905 20 000	- Gingerbread and the like	6
1905 90 900	- Other: Other	6
20.01	Vegetable, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	
2001 10 000	- Cucumbers and gherkins	6
2001 90 110	- Other: Vegetable, fruit or nuts: sweet corn	8
2001 90 120	onions	6
2001 90 190	other	6
2001 90 200	Products based on manioc, sweet potatoes and similar roots and tubers with high starch content, potato or dried leguminous vegetable flours	7
2001 90 900	Other	8
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	
2002 10 910	- Tomatoes, whole or in pieces: Other: in airtight containers	8
2002 10 990	other	5
2002 90 919	- Other: Other: in airtight containers: other	8
2002 90 999	other	2
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	
2003 10 910	- Mushrooms of the genus <i>Agaricus</i> : Other: in airtight containers	6
2003 10 990	other	5
2003 20 910	- Truffles: Other: in airtight containers	20
2003 20 990	other	2
2003 90 910	- Other: Other: in airtight containers	6
2003 90 990	other	5
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20. 06	
2004 10 300	- Potatoes: Products based on potato flour	7

ELIMINATION OF IMPORT DUTY

Tariff Code		Description	Current Rate (%)
		Other:	
	910	in airtight containers	8
	990	other	2
2004	90	- Other vegetables and mixtures of vegetables:	
	300	Sweet corn, on the cob or in grains	8
	400	Preparations of leguminous vegetables or manioc, sweet potatoes or similar roots and tubers with high starch content flours	20
		Other:	
	910	in airtight containers	8
	990	other	2
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	
2005	40	- Peas (<i>pisum sativum</i>):	
		Other:	
	910	in airtight containers	20
		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):	
2005	51	- - Beans, shelled:	
		Other:	
	910	in airtight containers	8
2005	60	- Asparagus:	
		Other:	
	910	in airtight containers	8
2005	70	- Olives:	
		Other:	
	910	in airtight containers	6
		- Other vegetables and mixtures of vegetables:	
2005	91	- - Bamboo shoots:	
	100	In airtight containers	8
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	
		- Nuts, ground-nuts and other seeds, whether or not mixed together:	
2008	11	000 - - Ground-nuts	5
2008	19	- - Other, including mixtures:	
		100 Cooked otherwise than by steaming or boiling in water, frozen	20
		200 Roasted	6
		900 Other	6
2008	30	- Citrus fruit:	
		100 Cooked otherwise than by steaming or boiling in water, frozen	10
		Other:	
		containing added sugar or sweetening matter or spirit:	
		911 in airtight containers	6
		other:	
		991 in airtight containers	8
2008	40	- Pears:	
		100 Cooked otherwise than by steaming or boiling in water, frozen	10
		Other:	
		containing added sugar or sweetening matter or spirit:	
		911 in airtight containers	6
		other:	
		991 in airtight containers	8

ELIMINATION OF IMPORT DUTY

Tariff Code		Description	Current Rate (%)
2008	50	- Apricots:	
	100	Cooked otherwise than by steaming or boiling in water, frozen	10
		Other:	
	911	containing added sugar or sweetening matter or spirit: in airtight containers	6
		other:	
	991	in airtight containers	6
2008	60	- Cherries:	
	100	Cooked otherwise than by steaming or boiling in water, frozen	10
		Other:	
	911	containing added sugar or sweetening matter or spirit: in airtight containers	6
		other:	
	991	in airtight containers	8
2008	70	- Peaches, including nectarines:	
	100	Cooked otherwise than by steaming or boiling in water, frozen	10
		Other:	
	911	containing added sugar or sweetening matter or spirit: in airtight containers	6
		other:	
	991	in airtight containers	8
2008	80	- Strawberries:	
	100	Cooked otherwise than by steaming or boiling in water, frozen	10
		Other:	
	911	containing added sugar or sweetening matter or spirit: in airtight containers	6
		other:	
	991	in airtight containers	8
2008	92	-- Mixtures:	
	100	Cooked otherwise than by steaming or boiling in water, frozen	10
	200	Of stems, roots and other edible parts of plants	8
		Other:	
	911	containing added sugar or sweetening matter or spirit: in airtight containers	10
		other:	
	991	in airtight containers	20
2008	99	-- Other:	
	100	Cooked otherwise than by steaming or boiling water, frozen	10
	200	Stems, roots and other edible parts of plants	20
		Other:	
	911	containing added sugar or sweetening matter or spirit: in airtight containers	20
		other:	
	991	in airtight containers	20
20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	
2009	11	- Orange juice:	
		-- Frozen:	
		Other:	
	910	ready for immediate consumption	6
	990	other	5

ELIMINATION OF IMPORT DUTY

Tariff Code		Description	Current Rate (%)
2009	12	- - Not frozen, of a Brix value not exceeding 20: Other:	
	910	ready for immediate consumption	6
	990	other	5
2009	19	- - Other: Other:	
	910	ready for immediate consumption	6
	990	other	5
2009	21	- Grapefruit (including pomelo) juice: - - Of a Brix value not exceeding 20: Other:	
	910	ready for immediate consumption	6
	990	other	5
2009	29	- - Other: Other:	
	910	ready for immediate consumption	6
	990	other	5
2009	31	- Juice of any other single citrus fruit: - - Of a Brix value not exceeding 20: Other:	
	910	ready for immediate consumption	6
	990	other	5
2009	39	- - Other: Other:	
	910	ready for immediate consumption	6
	990	other	5
2009	50	000 - Tomato juice	6
2009	61	- Grape juice (including grape must): - - Of a Brix value not exceeding 30: Other:	
	910	ready for immediate consumption	8
	990	other	5
2009	69	- - Other: Other:	
	910	ready for immediate consumption	8
	990	other	5
2009	71	- Apple juice: - - Of a Brix value not exceeding 20: Other:	
	910	ready for immediate consumption	8
	990	other	5
2009	79	- - Other: Other:	
	910	ready for immediate consumption	8
	990	other	5
21.01		Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	
2101	20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté: Other:	
	900	Other	5
2101	30	000 - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	5

ELIMINATION OF IMPORT DUTY

Tariff Code	Description	Current Rate (%)
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only	
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
2933 39	- - Other:	
100	Paraquat salts	5
31.05	Mineral or chemical fertilisers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	
3105 20 000	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	5
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	
3808 50	- Goods specified in Subheading Note 1 to this Chapter:	
	Insecticides:	
	Herbicides, anti-sprouting products and plant-growth regulators:	
310	herbicides	5
320	anti-sprouting products	10
	Disinfectants:	
410	in packs not less than 2.5 kg	5
490	in packs less than 2.5 kg	25
3808 93	- - Herbicides, anti-sprouting products and plant-growth regulators:	
100	Herbicides	5
200	Anti-sprouting products	10
3808 94	- - Disinfectants:	
100	In packs not less than 2.5 kg	5
900	In packs less than 2.5 kg	25
84.50	Household or laundry type washing machines, including machines which both wash and dry	
8450 90	- Parts:	
	For subheading 8450.11 100, 8450.12 100 or 8450.19 100:	
110	pressed metal parts	25
120	tubs/drums	25
900	Other	5
84.67	Tools for working in the hand, pneumatic or with self-contained electric or non-electric motor	
	- With self-contained electric motor:	
8467 21 000	- - Drills of all kinds	10
8467 22 000	- - Saws	10
8467 29 000	- - Other	10
	- Parts:	
8467 99	- - Other:	
100	Of subheadings 8467.21 000, 8467.22 000 and 8467.29 000	5

ELIMINATION OF IMPORT DUTY

Tariff Code	Description	Current Rate (%)
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances	
8468 90 000	- Parts	5
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines	
8476 90 000	- Parts	5
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter	
8479 89 100	-- Other: Automatic service-vending machines	5
85.01	Electric motors and generators (excluding generating sets)	
8501 51 000	- Other AC motors, multi-phase: -- Of an output not exceeding 750 W	15
8501 62 100	-- Of an output exceeding 75 kVA but not exceeding 375 kVA: Of an output exceeding 75 kVA but not exceeding 150 kVA	20
85.03 00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02	
8503 00 111	For motors: not more than 1.5 kW: stators for ceiling fans	5
8503 00 120	more than 1.5 kW but not more than 75 kW	17
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors	
8504 31 990	- Other transformers: -- Having a power handling capacity not exceeding 1 kVA: Other: other	5
8504 32 100	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA: For toys	5
85.06	Primary cells and primary batteries	
8506 30 000	- Mercuric oxide	5
8506 40 000	- Silver oxide	5
8506 50 000	- Lithium	5
8506 60 000	- Air-zinc	5
8506 80 000	- Other primary cells and primary batteries	5
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square)	
8507 90 100	- Parts: Separators	20
8507 90 200	Containers of plastics	20
8507 90 900	Other	20

ELIMINATION OF IMPORT DUTY

Tariff Code	Description	Current Rate (%)
85.08	Vacuum cleaners	
8508 70 100	- Parts: Of subheadings 8508.11 and 8508.19	30
85.09	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08	
8509 90 000	- Parts	30
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor	
8510 20 000	- Hair clippers	5
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition of compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines	
8511 30 000	- Distributors; ignition coils	5
8511 40 000	- Starter motors and dual purpose starter-generators	5
8511 50 000	- Other generators	5
8511 80	- Other equipment:	
	100 Glow plugs	20
	900 Other	5
8511 90 000	- Parts	5
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12	
8513 10 000	- Lamps	20
8513 90 000	- Parts	20
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45	
8516 10	- Electric instantaneous or storage water heaters and immersion heaters:	
	200 Immersion heaters	5
	- Electric-thermic hair-dressing or hand-drying apparatus:	
8516 31 000	- - Hair Dryers	25
8516 32 000	- - Other hair-dressing apparatus	20
8516 80 000	- Electric heating resistors	5
8516 90	- Parts:	
	100 For subheadings 8516.10 100 and 8516.10 200	5
	900 Other	10

ELIMINATION OF IMPORT DUTY

Tariff Code	Description	Current Rate (%)
85.23	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37	
	- Magnetic media:	
8523 21	- - Cards incorporating a magnetic stripe:	
	100 Unrecorded	20
	200 Recorded	25
8523 29	- - Other	
	Magnetic tapes:	
	recorded:	
	of a width not exceeding 4mm:	
	129 other	10
	199 other	20
	other:	
	999 other	30
8523 40	- Optical media:	
	Recorded:	
	210 for reproducing sound only	20
	other:	
	299 other	30
	- Semiconductor media:	
8523 51	- - Solid state non-volatile storage devices:	
	Recorded:	
	other:	
	299 other	30
8523 59	- - Other:	
	Recorded:	
	other:	
	399 other	30
8523 80	- Other:	
	Recorded:	
	other:	
	399 other	30
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28	
8529 10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:	
	For television:	
	110 parabolic antennae	50
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts	
8535 40 000	- Lightning arresters, voltage limiters and surge suppressors	15

ELIMINATION OF IMPORT DUTY

Tariff Code	Description	Current Rate (%)
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables	
8536 10	- Fuses:	
100	Cartridge	15
920	Other: for use in radio equipment	5
990	other	15
8536 20	- Automatic circuit breakers:	
100	Earth leakage circuit breaker	15
920	Other: for use in radio equipment	5
930	for use in electric fans	15
990	other	15
8536 30	- Other apparatus for protecting electrical circuits:	
200	For use in radio equipment	5
300	For use in electric fans	15
8536 41	- Relays:	
900	-- For a voltage not exceeding 60 V: Other	15
8536 49	-- Other:	
200	For use in radio equipment	5
300	For use in electric fans	15
900	Other	15
8536 50	- Other switches:	
920	Other: for use in radio equipment	5
930	for use in electric fans	15
8536 61	- Lamp-holders, plugs and sockets:	
900	-- Lamp-holders: Other	15
8536 69	-- Other:	
200	For use in radio equipment	5
300	For use in electric fans	15
8536 70	- Connectors for optical fibres, optical fibre bundles or cables :	
100	Of plastics	30
200	Of ceramic	5
8536 90	- Other apparatus:	
200	For use in radio equipment	5
300	For use in electric fans	15
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17	
8537 10	- For a voltage not exceeding 1,000 V:	
200	For use in radio equipment	5
300	For use in electric fans	15

ELIMINATION OF IMPORT DUTY

Tariff Code	Description	Current Rate (%)
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37	
8538 10	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus:	
	100 For use in radio equipment	5
	900 Other	15
8538 90	- Other:	
	For starters for electric motors:	
	110 not exceeding 1.5 kW	5
	190 other	5
	200 For cartridge fuses	5
	300 For domestic use, for a current of less than 16 amps	5
	400 For use in radio equipment	5
	500 For use in electric fans	15
	600 For earth leakage circuit breaker	5
	900 Other	5
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	
8545 20 000	- Brushes	30
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material	
8547 90	- Other:	
	100 Electrical conduit tubing and joints therefor, of base metal lined with insulating material	20

REDUCTION OF IMPORT DUTY

Tariff Code	Description	Current Rate (%)	Proposed Rate (%)
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption		
	- Octopus (<i>Octopus spp.</i>):		
0307 51 000	-- Live, fresh or chilled	20	10
0307 59	-- Other:		
200	Dried, salted or in brine	20	10
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled		
0708 20	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):		
900	Other	10	5
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh		
0809 40	- Plums and sloes:		
200	Sloes	10	5
09.02	Tea, whether or not flavoured		
0902 30 000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	11	5
0902 40 000	- Other black tea (fermented) and other partly fermented tea	11	5
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel		
1702 30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose:		
200	Glucose syrup	15	10
1702 60	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar:		
200	Fructose syrup	15	10
18.03	Cocoa paste, whether or not defatted		
1803 10 000	- Not defatted	25	10
1803 20 000	- Wholly or partly defatted	19	10
18.06	Chocolate and other food preparations containing cocoa		
1806 10 000	- Cocoa powder, containing added sugar or other sweetening matter	19	10
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
2101 12	-- Preparation with a basis of extracts, essences or concentrates or with a basis of coffee:		
100	"Coffee pastes" consisting of mixtures of ground roasted coffee with vegetable fats and sometimes other ingredients	20	10

REDUCTION OF IMPORT DUTY

Tariff Code	Description	Current Rate (%)	Proposed Rate (%)
2101 20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:		
100	Tea preparations consisting of a mixture of tea, milk powder and sugar	20	10
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard		
2103 20 000	- Tomato ketchup and other tomato sauces	15	10
2103 90	- Other:		
100	Sauces other than those of heading 2103.10 000 and 2103.20 000	15	10
25.22	Quicklime, slake lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25		
2522 10 000	- Quicklime	25	10
2522 20 000	- Slaked lime	25	10
2522 30 000	- Hydraulic lime	25	10
29.22	Oxygen-function amino-compounds		
	- Amino-acids, other than those containing more than one kind of oxygen function; and their esters; salts thereof:		
2922 42	-- Glutamic acid and its salts:		
100	Glutamic acid	30	15
200	Monosodium glutamate	30	15
39.01	Polymers of ethylene, in primary forms		
3901 10 000	- Polyethylene having a specific gravity of less than 0.94	25	20
3901 20 000	- Polyethylene having a specific gravity of 0.94 or more	25	20
39.02	Polymers of propylene or of other olefins, in primary forms		
3902 10	- Polypropylene:		
300	Resins	25	20
3902 30 000	- Propylene copolymers	25	20
39.03	Polymers of styrene, in primary forms		
	- Polystyrene:		
3903 19	-- Other:		
	Other:		
910	general purpose	15	10
920	high impact polystyrene	15	10
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms		
3904 10 000	- Poly (vinyl chloride), not mixed with any other substances	15	10
	- Other poly (vinyl chloride)		
3904 21 000	-- Non-plasticised	15	10
3904 22	-- Plasticised:		
900	Other	15	10

REDUCTION OF IMPORT DUTY

Tariff Code	Description	Current Rate (%)	Proposed Rate (%)
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms		
3907 70 000	- Poly (lactic acid)	10	5
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics		
3916 10 000	- Of polymers of ethylene	25	20
3916 90	- Of other plastics:		
100	Of other addition polymerisation products	25	20
290	Of condensation or rearrangement polymerization products: other	25	20
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics		
	- Tubes, pipes and hoses, rigid:		
3917 21 000	-- Of polymers of ethylene	25	20
3917 22 000	-- Of polymers of propylene	25	20
3917 39	-- Other:		
300	Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	25	20
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter		
3918 10	- Of polymers of vinyl chloride:		
100	Floor covering other than in the form of tiles	30	20
900	Other	30	20
3918 90	- Of other plastics:		
100	Of copolymers of vinyl chloride and vinyl acetate	30	20
200	Of other addition polymerisation products	30	20
300	Of condensation or rearrangement polymerisation products	30	20
400	Of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised	30	20
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls		
3919 10	- In rolls of a width not exceeding 20 cm:		
	Other:		
	of addition polymerisation products:		
911	of polypropylene	30	20
930	of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised	30	20
3919 90	- Other:		
	Self-adhesive tape:		
190	other	30	20
	Other:		
	of addition polymerisation products:		
911	of polypropylene	30	20

REDUCTION OF IMPORT DUTY

Tariff Code	Description	Current Rate (%)	Proposed Rate (%)
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials		
3920 10	- Of polymers of ethylene: Plates and sheets:		
120	tiles	30	20
190	other	25	20
900	Other	25	20
3920 20	- Of polymers of propylene: Plates and sheets	30	20
200	Biaxially oriented polypropylene (BOPP) / Oriented polypropylene (OPP) film	30	20
900	Other	25	20
3920 30	- Of polymers of styrene: Plates and sheets:		
120	tiles	30	20
900	Other	25	20
3920 43	- Of polymers of vinyl chloride: -- Containing by weight not less than 6% of plasticisers: Plates and sheets:		
110	tiles	30	20
190	other	25	20
900	Other	25	20
3920 49 000	-- Other	30	20
3920 51	- Of acrylic polymers: -- Of poly (methyl methacrylate): Plates and sheets:		
120	tiles	30	20
3920 59	-- Other: Plates and sheets:		
120	tiles	30	20
3920 61	- Of polycarbonates, alkyd resins, polyallyl esters or other polyester: -- Of polycarbonates: Plates and sheets:		
210	tiles	30	20
3920 62	-- Of poly (ethylene terephthalate): Plates and sheets:		
210	tiles	30	20
290	other	25	20
3920 63	-- Of unsaturated polyesters: Plates and sheets:		
210	tiles	30	20
290	other	25	20
3920 69	-- Of other polyesters: Plates and sheets:		
210	tiles	30	20
290	other	25	20
900	Other	25	20
3920 71	- Of cellulose or its chemical derivatives: -- Of regenerated cellulose: Sheets:		
110	printed	30	20
3920 73 000	-- Of cellulose acetate	25	20

REDUCTION OF IMPORT DUTY

Tariff Code	Description	Current Rate (%)	Proposed Rate (%)
3920 79	-- Of other cellulose derivatives:		
	Plates and sheets:		
210	non rigid products	30	20
290	other	25	20
	Other :		
990	other	25	20
	- Of other plastics:		
3920 91	-- Of poly (vinyl butyral):		
	Plates and sheets:		
120	tiles	30	20
3920 92	-- Of polyamides:		
	Plates and sheets:		
110	tiles	30	20
3920 93	-- Of amino-resins:		
	Plates and sheets:		
110	tiles	30	20
3920 94	-- Of phenolic resins:		
	Plates and sheets:		
110	tiles	30	20
39.21	Other plates, sheets, film, foil and strip of plastics		
	- Cellular:		
3921 11	-- Of polymers of styrene:		
100	Plates and sheets	30	20
200	Film	30	20
	Other:		
990	other	30	20
3921 12 000	-- Of polymers of vinyl chloride	30	20
3921 13	-- Of polyurethanes:		
100	Plates and sheets	30	20
3921 14	-- Of regenerated cellulose:		
200	Film	30	20
	Other:		
920	non rigid blocks	30	20
990	other	30	20
3921 19	-- Of other plastics:		
	Of other addition polymerisation products:		
	of polypropylene:		
103	plates and sheets	30	20
104	film	30	20
	other:		
105	non rigid blocks	30	20
109	other	30	20
	other:		
120	plates and sheets	30	20
130	film	30	20
	other:		
191	non rigid blocks	30	20
	Of other condensation or rearrangement polymerisation products:		
290	other	30	20
	Of other cellulose or its chemical derivatives:		
	plates and sheets:		
319	other	30	20
320	film	30	20
390	other	30	20

REDUCTION OF IMPORT DUTY

Tariff Code	Description	Current Rate (%)	Proposed Rate (%)
3921 90	- Other:		
100	Of other addition polymerisation products	30	20
	Of other condensation or rearrangement polymerisation products:		
210	plates and sheets	30	20
300	Of regenerated cellulose	30	20
400	Of other cellulose or its chemical derivatives	30	20
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics		
3922 90	- Other:		
	Flushing cisterns:		
190	other	25	20
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics		
3923 10 000	- Boxes, cases, crates and similar articles	30	20
	- Sacks and bags (including cones):		
3923 21 000	-- Of polymers of ethylene	30	20
3923 29 000	-- Of other plastics	30	20
3923 30 000	- Carboys, bottles, flasks and similar articles	30	20
3923 40	- Spools, cops, bobbins and similar supports:		
900	Other	30	20
3923 50 000	- Stoppers, lids, caps and other closures	30	20
3923 90 000	- Other	30	20
39.25	Builders' ware or plastics, not elsewhere specified or included		
3925 10 000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litre	30	20
3925 20 000	- Doors, windows and their frames and thresholds for doors	30	20
3925 30 000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	25	20
3925 90 000	- Other	30	20
39.26	Other articles of plastics and articles of other materials of heading 39.01 to 39.14		
3926 40	- Statuettes and other ornamental articles:		
900	Other	30	20
3926 90	- Other:		
	Other:		
990	other	30	20
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber		
4014 90	- Other:		
100	Teats and soothers	22.5	15

REDUCTION OF IMPORT DUTY

Tariff Code	Description	Current Rate (%)	Proposed Rate (%)
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastic, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials, or with paper		
	- Handbags, whether or not with shoulder strap, including those without handle:		
4202 29 000	-- Other	25	20
	- Articles of a kind normally carried in the pocket or handbag:		
4202 32 000	-- With outer surface of plastic sheeting or of textile materials	25	20
	- Other:		
4202 92 900	-- With outer surface of plastic sheeting or of textile materials: Other	25	20
44.21	Other articles of wood		
	- Other:		
4421 90 200	Candy-sticks, ice-cream sticks and ice-cream spoons	20	10
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps		
	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:		
5601 10 100	Sanitary towels	30	20
56.02	Felt, whether or not impregnated, coated, covered or laminated		
	- Other:		
5602 90 100	In the piece	25	20
	Other	25	20
57.01	Carpets and other textile floor coverings, knotted, whether or not made up		
	- Of wool or fine animal hair:		
5701 10 900	Other	25	20
	- Of other textile materials:		
5701 90 990	Other: other	25	20
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similiar hand-woven rugs		
	- "Kelem", "Schumacks", "Karamanie" and similiar hand- woven rugs	25	20
	- Other, of pile construction, not made up:		
5702 31 000	-- Of wool or fine animal hair	25	20
5702 32 000	-- Of man-made textile materials	25	20
5702 39 900	-- Of other textile materials: Other	25	20

REDUCTION OF IMPORT DUTY

Tariff Code	Description	Current Rate (%)	Proposed Rate (%)
5702 41	- Other, of pile construction, made up: -- Of wool or fine animal hair:		
900	Other	25	20
5702 42	-- Of man-made textile materials:		
900	Other	25	20
5702 49	-- Of other textile materials:		
	Other:		
990	other	25	20
5702 50	- Other, not of pile construction, made up:		
900	Other	25	20
5702 91	- Other, not of pile construction, made up: -- Of wool or fine animal hair:		
900	Other	25	20
5702 92	-- Of man-made textile materials:		
900	Other	25	20
5702 99	-- Of other textile materials:		
	Other:		
990	other	25	20
57.03	Carpets and other textile floor coverings, tufted, whether or not made up		
5703 10	- Of wool or fine animal hair:		
900	Other	25	20
5703 20	- Of nylon or other polyamides:		
900	Other	25	20
5703 30	- Of other man-made textile materials:		
900	Other	25	20
5703 90	- Of other textile materials:		
	Other:		
990	other	25	20
5705 00	Other carpets and other textile floor coverings, whether or not made up		
900	Other	25	20
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered		
5807 90 000	- Other	25	20
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02		
5903 10 000	- With poly(vinyl chloride)	30	20
5903 20 000	- With polyurethane	30	20
5903 90 000	- Other	30	20
63.01	Blankets and traveling rugs		
6301 40 000	- Blankets (other than electric blankets) and traveling rugs, of synthetic fibres	30	20
6301 90 000	- Other blankets and traveling rugs	30	20

REDUCTION OF IMPORT DUTY

Tariff Code	Description	Current Rate (%)	Proposed Rate (%)
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit		
6702 10 000	- Of plastics	25	20
6702 90	- Of other materials:		
200	Of textile materials	25	10
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included		
	- Of synthetic textile materials:		
6704 11 000	-- Complete wigs	25	10
6704 19 000	-- Other	25	10
6704 20 000	- Of human hair	25	10
6704 90 000	- Of other materials	25	10
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked		
	- Non-wired sheets:		
7003 12	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:		
	Other:		
910	in square or rectangular shape (including those with 1 or 2 or 3 or 4 corners cut)	60	30
7003 19	-- Other:		
	Other:		
910	in square or rectangular shape (including those with 1 or 2 or 3 or 4 corners cut)	60	30
7003 20	- Wired sheets:		
100	in square or rectangular shape (including those with 1 or 2 or 3 or 4 corners cut)	60	30
7003 30	- Profiles:		
100	in square or rectangular shape (including those with 1 or 2 or 3 or 4 corners cut)	60	30
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked		
7004 20	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer:		
	Other:		
910	in square or rectangular shape (including those with 1 or 2 or 3 or 4 corners cut)	60	30
7004 90	- Other glass:		
	Other:		
910	in square or rectangular shape (including those with 1 or 2 or 3 or 4 corners cut)	60	30

REDUCTION OF IMPORT DUTY

Tariff Code	Description	Current Rate (%)	Proposed Rate (%)
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked		
7005 10	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer: Other:		
910	in square or rectangular shape (including those with 1 or 2 or 3 or 4 corners cut)	60	30
7005 21	- Other non-wired glass: -- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground: Other:		
910	in square or rectangular shape (including those with 1 or 2 or 3 or 4 corners cut)	60	30
7005 29	-- Other: Other:		
910	in square or rectangular shape (including those with 1 or 2 or 3 or 4 corners cut)	60	30
7005 30	- Wired glass:		
100	In square or rectangular shape (including those with 1 or 2 or 3 or 4 corners cut)	60	30
70.08 00 000	Multiple-walled insulating units of glass	50	30
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass		
7010 90	- Other: Preserving jars of glass:		
120	exceeding 0.33 litre but not exceeding 1 litre	60	30
130	exceeding 0.15 litre but not exceeding 0.33 litre	60	30
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frame, straddle carriers and works trucks fitted with a crane		
8426 19	- Overhead traveling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frame and straddle carrier: --Other:		
200	Gantry cranes	20	5
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics		
8480 30	- Moulding patterns:		
100	Of plastics	25	5
200	Of wood	20	5
300	Of aluminium	20	5
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square)		
8507 10	- Lead-acid, of a kind used for starting piston engines: Other:		
912	6 volts and 12 volts accumulators: of a height (excluding terminals and handles) over 13 cm but not more than 23 cm	25	20

REDUCTION OF IMPORT DUTY

Tariff Code	Description	Current Rate (%)	Proposed Rate (%)
8507 20	- Other lead-acid accumulators: Other: 6 volts and 12 volts accumulators: of a height (excluding terminals and handles) not more than 13cm	25	20
85.08	Vacuum cleaners		
8508 11 000	- With self-contained electric motor: -- Of power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 litre	30	20
8508 19 000	-- Other	30	20
85.09	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08		
8509 40 000	- Food grinders and mixers; fruit or vegetable juice extractors	30	20
8509 80	- Other appliances:		
100	Floor polishers	25	20
900	Other	30	20
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition of compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines		
8511 10 000	- Sparking plugs	20	10
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45		
8516 10	- Electric instantaneous or storage water heaters and immersion heaters:		
100	Instantaneous or storage water heaters	30	20
8516 40 000	- Electric smoothing irons	25	20
8516 50 000	- Microwave ovens	30	20
8516 60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:		
100	Rice Cookers	30	20
200	Ovens	30	20
900	Other	30	20
	- Other electro-thermic appliances:		
8516 79	-- Other:		
100	Electric kettles	30	20
900	Other	25	20

REDUCTION OF IMPORT DUTY

Tariff Code	Description	Current Rate (%)	Proposed Rate (%)
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps		
8539 22	- Other filaments lamps, excluding ultra-violet or infra-red lamps: -- Other, of a power not exceeding 200 W and for a voltage of exceeding 100 V: For use in decorative illumination:		
110	not over 60 watts	30	15
190	other	30	15
200	For use in domestic lighting	30	15
8539 31 000	- Discharge lamps, other than ultra-violet lamps: -- Fluorescent, hot cathode	30	15
8539 41 000	- Ultra-violet or infra-red lamps; arc-lamps: -- Arc-lamps	15	5
96.07	Slide fasteners and parts thereof		
9607 11 000	- Slide fasteners: -- Fitted with chain scoops of base metal	12	5
9607 19 000	-- Other	12	5
9607 20	- Parts:		
100	Slide fastener chain, complete	12	5
200	Slide fastener chain, single	12	5
900	Other	12	5
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof		
9615 11	- Combs, hair-slides and the like: -- Of hard rubber or plastics:		
100	Of plastics	25	20
9615 90	- Other:		
100	Of plastics	25	20
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques		
9701 90	- Other:		
200	Of textile material	30	5

EXEMPTION OF IMPORT DUTY

Tariff Code	Description	Current Rate (%)
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	
0305 20	- Livers and roes of fish, dried, smoked, salted or in brine: Of salmon:	
220	dried, salted or in brine	7
	- Smoked fish, including fillets:	
0305 42 000	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	7
	- Fish, salted but not dried or smoked and fish in brine:	
0305 61 000	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	7
0305 62 000	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	7
0305 69	-- Other:	
100	Fishmaws	7
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine, crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustacean, fit for human consumption	
	- Not frozen:	
0306 24	-- Crabs:	
100	In airtight containers	8
1601 .00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	
100	In airtight containers	15
900	Other	10
16.02	Other prepared or preserved meat, meat offal or blood	
1602 10	- Homogenised preparations:	
	In airtight containers:	
120	pork	15
	- Of swine:	
1602 41	-- Hams and cuts thereof:	
	In airtight containers:	
190	other	10
1602 42	-- Shoulders and cuts thereof:	
	In airtight containers:	
190	other	10
1602 49	-- Other, including mixtures:	
	In airtight containers:	
190	other	10
1602 90	- Other, including preparations of blood of any animal:	
	In airtight containers:	
200	Preparations of blood	15
1603 .00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	
100	Extracts and juices of meat or fish extracts	20
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	
	- Uncooked pasta, not stuffed or otherwise prepared:	
1902 11	-- Containing eggs:	
100	Noodles	5

EXEMPTION OF IMPORT DUTY

Tariff Code		Description	Current Rate (%)
1902	19	900 Other	5
		-- Other:	
		100 Noodles	5
		900 Other	6
1902	20	- Stuffed pasta, whether or not cooked or otherwise prepared:	
		200 Stuffed with fish	8
		300 Stuffed with crustaceans or molluscs	8
		900 Other	6
1902	30	- Other pasta:	
		100 Noodles	8
		Rice vermicelli:	
		210 instant (packed with seasoning)	8
		290 other	5
		300 Transparent vermicelli (suun)	6
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	
		- Sweet biscuits; waffles and wafers:	
1905	31	000 -- Sweet biscuits	6
1905	32	000 -- Waffles and wafers	6
1905	40	- Rusks, toasted bread and similar toasted products:	
		900 Other	6
1905	90	- Other:	
		100 Unsweetened biscuits	6
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	
2005	10	- Homogenised vegetables:	
		Other:	
		910 in airtight containers	8
2005	20	- Potatoes:	
		Other:	
		910 in airtight containers	8
		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):	
2005	59	-- Other:	
		Other:	
		910 in airtight containers	8
2005	80	- Sweet corn (<i>Zea mays var. saccharata</i>):	
		100 In airtight containers	8
		900 Other	8
		- Other vegetables and mixtures of vegetables:	
2005	99	-- Other:	
		Other:	
		910 in airtight container	8
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	
2008	20	- Pineapples:	
		100 Cooked otherwise than by steaming or boiling in water, frozen	10
		Other:	
		910 in airtight containers	10
		990 other	10
		- Other, including mixtures other than those of subheading 2008.19:	
2008	91	000 -- Palm hearts	8

EXEMPTION OF IMPORT DUTY

Tariff Code	Description	Current Rate (%)
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	
	- Pineapple juice:	
2009 41 000	- - Of a Brix value not exceeding 20	20
2009 49 000	- - Other	20
2009 80	- Juice of any other single fruit or vegetable:	
	Other:	
	ready for immediate consumption:	
	911 guava juice	6
	919 other	6
	990 other	6
2009 90	- Mixtures of juices:	
	Other:	
	910 ready for immediate consumption	10
	990 other	5
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
2101 11 000	- - Extracts, essences and concentrates	5
2101 12	- - Preparation with a basis of extracts, essences or concentrates or with a basis of coffee:	
	900 Other	5
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders	
2102 10 000	- Active yeasts	15
21.04	Soups and broths and preparations therefor; homogenized composite food preparations	
2104 10	- Soups and broths and preparations therefor:	
	900 Other	20
2104 20	- Homogenised composite food preparations:	
	900 Other	20
21.06	Food preparations not elsewhere specified or included	
2106 10 000	- Protein concentrates and textured protein substances	15
2106 90	- Other:	
	300 Autolysed yeast preparations	20
	500 Preparations for the manufacture of lemonade or other beverages	15
	600 Preparations used for making jellies	15
	Other:	
	990 other	15

ELIMINATION OF IMPORT LICENSE

Tariff Code	Description
<p>84.26</p> <p>8426 19 200 900</p>	<p>Ships' derricks; cranes, including cable cranes; mobile lifting frame, straddle carriers and works trucks fitted with a crane</p> <p>- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers: - - Other: Gantry cranes Other</p>
<p>84.29</p> <p>8429 11 000 8429 19 000 8429 20 000 8429 40 110 190 8429 51 000</p>	<p>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers</p> <p>- Bulldozers and angledozers: - - Track laying - - Other - Graders and levellers - Tamping machines and road rollers: Road rollers: vibratory other - Mechanical shovels, excavators and shovel loaders: - - Front-end shovel loaders</p>