

Customs and Excise (General) (Amendment) Regulations, 2023
(No. 114)

IT is hereby notified that the Minister of Finance and Economic Development has, in terms of section 235, as read with section 120 of the Customs and Excise Act [*Chapter 23:02*], made the following regulations:—

1. These regulations may be cited as the Customs and Excise (General) (Amendment) Regulations, 2023 (No. 114).

2. The Customs and Excise (General) Regulations, 2001, published in Statutory Instrument 154 of 2001, (hereinafter referred to as the principal regulations), are amended by the deletion of section 144LA (*Rebate of duty on engine spares and components of Air Zimbabwe*) and substitution with the following—

“Rebate of duty on engine spares and components of Air Zimbabwe

144LA. (1) Subject to this section and to such conditions as the Commissioner-General may fix, a rebate of duty shall (with effect from the 1st January, 2022 to 31st December, 2023) be granted on engine spares and components for Air Zimbabwe with the following tariff headings and subheadings—

| Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|--|
| 27.07 | 2707.10.00 | - Benzol (benzene) |
| | 2707.20.00 | - Toluol (toluene) |
| | 2707.30.00 | - Xylol (xylenes) |
| | 2707.99.00 | - - Other |
| 27.10 | 2710.12.11 | - - - - Aviation spirit |
| | 2710.19.11 | - - - - Kerosene type jet fuel having a density at 20°C (expressed in kilograms per litre of less than 0.8962 and a flash point (closed test at sea level) of less than 66°C |
| 28.01 | 2801.10.00 | - Chlorine |
| 28.05 | 2805.40.00 | - Mercury |
| 29.01 | 2901.21.00 | - - Ethylene |

Customs and Excise (General) (Amendment) Regulations, 2023
(No. 114)

| Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|--|
| 29.02 | 2902.20.00 | - Benzene |
| | 2902.30.00 | - Toluene |
| 29.03 | 2903.22.00 | - - Trichloroethylene |
| 29.05 | 2905.11.00 | - - Methanol (methyl alcohol) |
| | 2905.12.00 | - - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) |
| | 2905.13.00 | - - Butan-1-ol (n-butyl alcohol) |
| | 2905.19.00 | - - Other |
| 29.06 | 2906.21.00 | - - Benzyl alcohol |
| 32.08 | 3208.10.00 | - Based on polyesters |
| | 3208.20.00 | - Based on acrylic or vinyl polymers |
| | 3208.90.00 | - Other |
| 32.09 | 3209.10.11 | - - - - Pigmented |
| | 3209.10.19 | - - - - Other |
| | 3209.10.91 | - - - - Pigmented |
| | 3209.10.99 | - - - - Other |
| | 3209.90.11 | - - - - Pigmented |
| | 3209.90.19 | - - - - Other |
| | 3209.90.91 | - - - - Pigmented |
| | 3209.90.99 | - - - - Other |
| 32.10 | 3210.00.11 | - - - - Pigmented |
| | 3210.00.19 | - - - - Other |
| | 3210.00.31 | - - - - Pigmented |
| | 3210.00.39 | - - - - Other |
| | 3210.00.91 | - - - - Pigmented and prepared water pigments |
| | 3210.00.99 | - - - - Other |
| 32.11 | 3211.00.00 | PREPARED DRIERS. |
| 32.14 | 3214.10.00 | - Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings |
| | 3214.90.00 | - Other |
| 32.15 | 3215.90.00 | - Other |

S.I. 123 of 2023

| Heading No. | Commodity Code | Description of Goods |
|-------------|----------------|---|
| 33.07 | 3307.90.90 | - - - Other |
| 34.02 | 3402.49.00 | - - Other |
| 34.02 | 3402.90.90 | - - - Other |
| 34.04 | 3404.90.00 | - Other |
| 34.05 | 3405.40.00 | - Scouring pastes and powders and other scouring preparations |
| | 3405.90.00 | - Other |
| 35.04 | 3504.00.00 | PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED. |
| 35.05 | 3505.20.99 | - - - - Other |
| 35.06 | 3506.10.00 | - Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg |
| | 3506.91.00 | - - Adhesives based on polymers of heading 39.01 to 39.13 or on rubber |
| | 3506.99.00 | - - Other |
| 36.03 | | SAFETY FUSES; DETONATING CORDS; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS. |
| 36.04 | 3604.90.90 | - - - Other |
| 37.02 | 3702.10.00 | - For X-ray |
| 37.05 | 3705.00.00 | PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM. |
| 38.08 | 3808.91.10 | - - - Insecticides in containers exceeding 20 l or 5 kg |
| | 3808.91.90 | - - - Other |
| | 3808.94.10 | - - - In containers exceeding 20 l or 5 kg |
| | 3808.94.90 | - - - Other |
| | 3808.99.90 | - - - Other |
| 38.11 | 3811.19.00 | - - Other |
| | 3811.29.00 | - - Other |
| | 3811.90.00 | - Other |

Customs and Excise (General) (Amendment) Regulations, 2023
(No. 114)

| Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|---|
| 38.12 | 3812.10.00 | - Prepared rubber accelerators |
| | 3812.31.00 | -- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ) |
| | 3812.39.00 | -- Other |
| 38.13 | 3813.00.00 | PREPARATIONS AND CHARGES FOR FIRE EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES. |
| 38.14 | 3814.00.00 | ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS. |
| 30.15 | 3815.19.00 | -- Other |
| 38.18 | 3818.00.00 | CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS. |
| 38.19 | 3819.00.00 | HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS. |
| 39.17 | 3917.21.90 | --- Other |
| | 3917.23.10 | --- Tubes having an external diameter of not less than 18 mm and not more than 28 mm |
| | 3917.23.90 | --- Tubes having an external diameter exceeding 610 mm |
| | 3917.29.90 | --- Other |
| | 3917.31.90 | --- Other |
| | 3917.32.90 | --- Other |
| | 3917.33.90 | --- Other |
| | 3917.39.90 | --- Other |
| | 3917.40.00 | - Fittings |
| 39.18 | 3918.10.00 | - Of polymers of vinyl chloride |
| | 3918.90.00 | - Of other plastics |

S.I. 123 of 2023

| Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|--|
| 39.19 | 3919.10.00 | - In rolls of a width not exceeding 20 cm |
| | 3919.90.90 | - - - Other |
| 39.20 | 3920.99.90 | - - - Other |
| 39.21 | 3921.90.90 | - - - Other |
| 39.22 | 3922.20.00 | - Lavatory seats and covers |
| | 3922.90.00 | - Other |
| 39.23 | 3923.21.00 | - - Of polymers of ethylene |
| | 3923.29.00 | - - Of other plastics |
| | 3923.90.90 | - - - Other |
| 39.24 | | TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND HYGIENIC OR TOILET ARTICLES, OF PLASTICS. |
| 39.26 | 3926.30.00 | - Fittings for furniture, coachwork or the like |
| | 3926.90.10 | - - - Ear plugs, ear defenders, welders protective face masks and shields for industrial workers |
| | 3926.90.90 | - - - Other |
| 40.08 | 4008.11.00 | - - Plates, sheets and strip |
| | 4008.29.00 | - - Other |
| 40.09 | 4009.41.00 | - - Without fittings |
| | 4009.42.00 | - - With fittings |
| 40.11 | 4011.30.00 | - Of a kind used on aircraft |
| 40.12 | 4012.13.00 | - - Of a kind used on aircraft |
| 40.13 | 4013.90.10 | - - - Of a kind normally used on aircraft |
| 40.16 | 4016.10.90 | - - - Other |
| | 4016.91.00 | - - Floor covering and mats |
| | 4016.93.30 | - - - Oil seals |
| | 4016.93.60 | - - - Gaskets and oil seals for aircraft |
| | 4016.93.90 | - - - Other |
| | 4016.99.30 | - - - Other aircraft parts of rubber and bead seaters |
| 41.02 | 4102.29.00 | - - Other |

Customs and Excise (General) (Amendment) Regulations, 2023
(No. 114)

| Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|--|
| 48.03 | 4803.00.00 | TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER AND OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS. |
| 48.14 | 4814.20.00 | - Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics |
| | 4814.90.00 | - Other |
| 48.17 | 4817.20.00 | - Letter cards, plain postcards and correspondence cards |
| | 4817.30.00 | - Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery |
| 48.18 | 4818.20.00 | - Handkerchiefs, cleansing or facial tissues and towels |
| | 4818.30.00 | - Tablecloths and serviettes |
| | 4818.90.00 | - Other |
| 48.19 | 4819.40.00 | - Other sacks and bags, including cones |
| | 4819.60.00 | - Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like |
| 48.21 | 4821.10.00 | - Printed |
| | 4821.90.90 | - - - Other |
| 48.23 | 4823.69.00 | - - Other |
| | 4823.90.90 | - - - Other |
| 49.01 | 4901.99.10 | - - - Textbooks |
| | 4901.99.90 | - - - Other |
| 49.03 | 4903.00.00 | CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS. |

S.I. 123 of 2023

| Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|--|
| 49.08 | 4908.10.00 | - Transfers (decalcomanias), vitrifiable |
| | 4908.90.00 | - Other |
| 49.11 | 4911.99.30 | - - - Tickets |
| | 4911.99.90 | - - - Other |
| 57.01 | 5701.90.00 | - Of other textile materials |
| 57.03 | 5703.90.00 | - Of other textile materials |
| 57.04 | 5704.90.00 | - Other |
| 57.05 | 5705.00.00 | OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP. |
| 59.05 | 5905.00.00 | TEXTILE WALL COVERINGS. |
| 59.06 | 5906.10.00 | - Adhesive tape of a width not exceeding 20 cm |
| 59.11 | 5911.90.00 | - Other |
| 63.01 | 6301.90.00 | - Other blankets and travelling rugs |
| 63.02 | 6302.91.00 | - - Of cotton |
| | 6302.93.00 | - - Of man-made fibres |
| | 6302.99.00 | - - Of other textile materials |
| 63.04 | 6304.99.00 | - - Not knitted or crocheted, of other textile materials |
| 63.07 | 6307.20.00 | - Life-jackets and life-belts |
| 68.12 | 6812.91.00 | - - Clothing, clothing accessories, footwear and headgear |
| | 6812.99.00 | - - Other |
| 68.13 | 6813.20.00 | - Containing asbestos |
| | 6813.81.00 | - - Brake linings and pads |
| | 6813.89.00 | - - Other |
| 69.10 | 6910.10.00 | - Of porcelain or china |
| | 6910.90.00 | - Other |
| 69.11 | 6911.10.00 | - Tableware and kitchenware |
| | 6911.90.00 | - Other |

Customs and Excise (General) (Amendment) Regulations, 2023
(No. 114)

| Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|---|
| 69.12 | 6912.00.00 | CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN OR CHINA. |
| 69.14 | 6914.90.90 | - - - Other |
| 70.07 | 7007.11.00 | -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels |
| | 7007.21.00 | -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft, or vessels |
| 70.10 | 7010.20.00 | - Stoppers, lids and other closures |
| 70.11 | 7011.10.00 | - For electric lighting |
| 70.13 | 7013.37.00 | -- Other |
| | 7013.99.00 | -- Other |
| 70.14 | 7014.00.00 | SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING 70.15), NOT OPTICALLY WORKED. |
| 70.19 | 7019.90.00 | - Other |
| 70.20 | 7020.00.00 | OTHER ARTICLES OF GLASS. |
| 72.15 | 7215.90.00 | - Other |
| 75.16 | 7216.99.00 | -- Other |
| 72.17 | 7217.90.00 | - Other |
| 72.22 | 7222.19.00 | -- Other |
| | 7222.30.00 | - Other bars and rods |
| 72.23 | 7223.00.00 | WIRE OF STAINLESS STEEL. |
| 72.28 | 7228.60.00 | - Other bars and rods |
| | 7228.70.00 | - Angles, shapes and sections |
| | 7228.80.00 | - Hollow drill bars and rods |
| 73.01 | 7301.10.00 | - Sheet piling |
| | 7301.20.00 | - Angles, shapes and sections |
| 73.03 | 7303.00.00 | TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON. |
| 73.04 | 7304.90.00 | - Other |

S.I. 123 of 2023

| Heading No. | Commodity Code | Description of Goods |
|--------------------|-----------------------|--|
| 73.05 | 7305.90.00 | - Other |
| 73.06 | 7306.90.10 | - - - Tubes and pipes of mild steel, enamelled, open seam, the outside diameter being confined to sizes 18mm, inclusive or, if in non-metric sizes, to nominal sizes 3/4 or 1 inch, and the thickness being confined to 1.4 to 1.9mm, inclusive, or, if in non-metric sizes, to 0.056 to 0.072 inches, inclusive |
| | 7306.90.90 | - - - Other |
| 73.07 | 7307.11.00 | - - Of non-malleable cast iron |
| | 7307.19.00 | - - Other |
| | 7307.21.00 | - - Flanges |
| | 7307.22.00 | - - Threaded elbows, bends and sleeves |
| | 7307.23.00 | - - Butt welding fittings |
| | 7307.29.00 | - - Other |
| | 7307.91.00 | - - Flanges |
| | 7307.92.00 | - - Threaded elbows, bends and sleeves |
| | 7307.93.00 | - - Butt welding fittings |
| 73.11 | 7311.00.10 | - - - Of a capacity of 30 kgs or more |
| | 7311.00.20 | - - - Of a capacity less than 30 kgs |
| 73.12 | 7312.10.00 | - Stranded wire, ropes and cables |
| | 7312.90.00 | - Other |
| 73.18 | 7318.15.00 | - - Other screws and bolts, whether or not with their nuts or washers |
| | 7318.16.00 | - - Nuts |
| | 7318.22.00 | - - Other washers |
| | 7318.23.00 | - - Rivets |
| | 7318.24.00 | - - Cotters and cotter-pins |
| | 7318.29.00 | - - Other |
| 73.19 | 7319.40.00 | - Safety pins and other pins |
| | 7319.90.00 | - Other |
| 73.20 | 7320.90.00 | - Other |

Customs and Excise (General) (Amendment) Regulations, 2023
(No. 114)

| Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|--|
| 73.23 | 7323.93.00 | - - Of stainless steel |
| | 7323.99.00 | - - Other |
| 73.26 | 7326.90.30 | - - - Honeycomb and similar floor plates or tiles |
| | 7326.90.99 | - - - - Other |
| 74.07 | 7407.29.00 | - - Other |
| 74.08 | 7408.29.00 | - Other |
| 74.09 | 7409.39.00 | - - Other |
| 74.11 | 7411.29.90 | - - - Other |
| 74.13 | 7413.00.00 | STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED |
| 74.19 | 7419.20.00 | - Cast, moulded, stamped or forged, but not further worked |
| | 7419.80.00 | - Other |
| 75.05 | 7505.12.00 | - - Of nickel alloys |
| 75.08 | 7508.90.00 | - Other |
| 76.04 | 7604.29.00 | - - Other |
| 76.06 | 7606.91.00 | - - Of aluminium, not alloyed |
| | 7606.92.00 | - - Of aluminium alloys |
| 76.07 | 7607.19.10 | - - - Aluminium foil |
| | 7607.19.90 | - - - Other |
| 76.08 | 7608.20.00 | - Of aluminium alloys |
| 76.09 | 7609.00.00 | ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES). |
| 76.13 | 7613.00.00 | ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS. |
| 76.14 | 7614.90.00 | - Other |
| 76.15 | 7615.10.00 | - Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like |

S.I. 123 of 2023

| Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|---|
| 76.16 | 7616.10.00 | - Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles |
| | 7616.99.99 | - - - - Other |
| 79.07 | 7907.00.90 | - - - Other |
| 80.07 | 8007.00.00 | OTHER ARTICLES OF TIN. |
| 81.01 | 8101.96.00 | - - Wire |
| 81.04 | 8104.90.00 | - Other |
| 81.08 | 8108.90.00 | - Other |
| 81.09 | 8109.99.00 | - - Other |
| 81.12 | 8112.69.00 | - - Other |
| 82.03 | 8203.10.00 | - Files, rasps and similar tools |
| | 8203.20.00 | - Pliers (including cutting pliers), pincers, tweezers and similar tools |
| | 8203.30.00 | - Metal cutting shears and similar tools |
| | 8203.40.00 | - Pipe-cutters, bolt croppers, perforating punches and similar tools |
| 82.04 | 8204.11.00 | - - Non-adjustable |
| | 8204.12.00 | - - Adjustable |
| | 8204.20.00 | - Interchangeable spanner sockets with or without handles |
| 82.05 | 8205.10.00 | - Drilling, threading or tapping tools |
| | 8205.40.00 | - Screwdrivers |
| | 8205.59.10 | - - - Pistols, guns or cans for oil or grease |
| | 8205.59.90 | - - - Other |
| | 8205.70.00 | - Vices, clamps and the like |
| | 8205.90.10 | - - - Sets comprised mainly of tools of subheading 8205.51.90 |
| | 8205.90.90 | - - - Other |
| 82.06 | 8206.00.10 | - - - Sets comprised mainly of tools of subheading 8205.51.90 |
| | 8206.00.90 | - - - Other |

Customs and Excise (General) (Amendment) Regulations, 2023
(No. 114)

| Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|---|
| 83.01 | 8301.10.10 | --- Unplated component parts of key-operated locks, imported completely knocked down so that no two parts are in an assembled condition, except as noted below, but excluding bolt heads, shut heads, springs, keys and undrilled spindles. (Bolt laths may be assembled but shall not have separable heads fitted; fore-ends may have lugs welded thereto; cases may have for-ends affixed together with minor parts such as pivots, guides and spacers) |
| | 8301.10.90 | --- Other |
| | 8301.30.90 | --- Other |
| | 8301.40.90 | --- Other |
| | 8301.60.00 | - Parts |
| | 8301.70.10 | --- Blanks |
| | 8301.70.90 | --- Other |
| 83.02 | 8302.10.00 | - Hinges |
| | 8302.49.10 | --- Door and window fittings |
| | 8302.49.90 | --- Other |
| | 8302.50.00 | - Hat racks, hat pegs, brackets and similar fixtures |
| 83.09 | 8309.90.00 | - Other |
| 83.10 | 8310.00.00 | SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES, AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 94.05. |
| 83.11 | 8311.10.00 | - Coated electrodes of base metal, for electric arc-welding |
| | 8311.30.00 | - Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame |
| | 8311.90.00 | - Other |
| 84.02 | 8402.12.00 | -- Water tube boilers with a steam production not exceeding 45 t per hour |
| | 8402.20.00 | - Super-heated water boilers |
| | 8402.90.00 | - Parts |

S.I. 123 of 2023

| Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|--|
| 84.03 | 8403.10.00 | - Boilers |
| | 8403.90.00 | - Parts |
| 84.07 | 8407.10.00 | - Aircraft engines |
| 84.09 | 8409.10.00 | - For aircraft engines |
| 84.11 | 8411.11.00 | -- Of a thrust not exceeding 25 kN |
| | 8411.12.00 | -- Of a thrust exceeding 25 kN |
| | 8411.21.00 | -- Of a power not exceeding 1,100 kW |
| | 8411.22.00 | -- Of a power exceeding 1,100 kW |
| | 8411.81.00 | -- Of a power not exceeding 5,000 kW |
| | 8411.91.00 | - - Of turbo-jets or turbo-propellers |
| | 8411.99.00 | -- Other |
| 84.12 | 8412.29.00 | -- Other |
| 84.13 | 8413.30.00 | - Fuel, lubricating or cooling medium pumps for internal combustion piston engines |
| | 8413.81.00 | -- Pumps |
| | 8413.91.00 | -- Of pumps |
| 84.14 | 8414.10.00 | - Vacuum pumps |
| | 8414.30.00 | - Compressors of a kind used in refrigerating equipment |
| | 8414.40.00 | - Air compressors mounted on a wheeled chassis for towing |
| | 8414.51.90 | --- Other |
| | 8414.59.90 | --- Other |
| | 8414.90.00 | - Parts |
| 84.15 | 8415.83.00 | -- Not incorporating a refrigerating unit |
| | 8415.90.00 | - Parts |
| 84.18 | 8418.69.90 | --- Other |
| 84.21 | 8421.23.00 | - - Oil or petrol filters for internal combustion engines |
| | 8421.31.00 | - - Intake air filters for internal combustion engines |
| | 8421.99.00 | -- Other |

Customs and Excise (General) (Amendment) Regulations, 2023
(No. 114)

| Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|--|
| 84.23 | 8423.89.00 | - - Other |
| | 8423.90.10 | - - - Weights |
| | 8423.90.90 | - - - Other |
| 84.24 | 8424.10.00 | - Fire extinguishers, whether or not charged |
| | 8424.20.00 | - Spray guns and similar appliances |
| | 8424.90.00 | - Parts |
| 84.25 | 8425.42.00 | - - Other jacks and hoists, hydraulic |
| | 8425.49.00 | - - Other |
| 84.52 | 8452.29.00 | - - Other |
| | 8452.90.10 | - - - Furniture bases and covers for sewing machines and parts thereof |
| | 8452.90.90 | - - - Other parts of sewing machines |
| 84.58 | 8458.99.00 | - - Other |
| 84.59 | 8459.29.00 | - - Other |
| | 8459.39.00 | - - Other |
| | 8459.59.00 | - - Other |
| | 8459.69.00 | - - Other |
| | 8459.70.00 | - Other threading or tapping machines |
| 84.60 | 8460.19.00 | - - Other |
| | 8460.29.00 | - - Other |
| | 8460.39.00 | - - Other |
| | 8460.90.00 | - Other |
| 84.63 | 8463.90.00 | - Other |
| 84.66 | 8466.10.00 | - Tool holders and self-opening die heads |
| | 8466.93.00 | - - For machines of headings 84.56 to 84.61 |
| 84.67 | 8467.11.90 | - - - Other |
| | 8467.19.90 | - - - Other |
| | 8467.21.00 | - - Drills of all kinds |
| | 8467.89.00 | - - Other |
| | 8467.99.00 | - - Other |

S.I. 123 of 2023

| Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|---|
| 84.68 | 8468.80.00 | - Other machinery and apparatus |
| | 8468.90.00 | - Parts |
| 84.71 | 8471.30.00 | - Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display |
| | 8471.41.00 | - - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined |
| | 8471.49.00 | - - Other, presented in the form of systems |
| | 8471.50.00 | - Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units |
| | 8471.60.90 | - - - Other |
| | 8471.70.00 | - Storage units |
| | 8471.80.00 | - Other units of automatic data processing machines |
| | 8471.90.00 | - Other |
| 84.73 | 8473.30.00 | - Parts and accessories of the machines of heading 84.71 |
| 84.81 | 8481.10.00 | - Pressure-reducing valves |
| | 8481.20.00 | - Valves for oleohydraulic or pneumatic transmissions |
| | 8481.30.00 | - Check (nonreturn) valves |
| | 8481.40.00 | - Safety or relief valves |
| | 8481.80.10 | - - - Taps and corks |
| | 8481.80.90 | - - - Other |
| | 8481.90.00 | - Parts |

Customs and Excise (General) (Amendment) Regulations, 2023
(No. 114)

| Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|---|
| 84.82 | 8482.10.00 | - Ball bearings |
| | 8482.20.00 | - Tapered roller bearings, including cone and tapered roller assemblies |
| | 8482.30.00 | - Spherical roller bearings |
| | 8482.40.00 | - Needle roller bearings, including cage and needle roller assemblies |
| | 8482.50.00 | - Other cylindrical roller bearings, including cage and roller assemblies |
| | 8482.80.00 | - Other, including combined ball/roller bearings |
| | 8482.91.00 | - - Balls, needles and rollers |
| | 8482.99.00 | - - Other |
| 84.83 | 8483.10.00 | - Transmission shafts (including cam shafts and crank shafts) and cranks |
| | 8483.20.00 | - Bearing housings, incorporating ball or roller bearings |
| | 8483.30.00 | - Bearing housings, not incorporating ball or roller bearings; plain shaft bearings |
| | 8483.40.10 | - - - Parts of internal combustion piston engines other than aircraft |
| | 8483.40.90 | - - - Other |
| | 8483.50.00 | - Flywheels and pulleys, including pulley blocks |
| | 8483.60.00 | - Clutches and shaft couplings (including universal joints) |
| | 8483.90.00 | - Toothed wheels, chain sprockets and other transmission elements presented separately; parts |
| 84.84 | 8484.10.00 | - Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal |
| | 8484.20.00 | - Mechanical seals |
| | 8484.90.00 | - Other |
| 85.01 | 8501.10.00 | - Motors of an output not exceeding 37.5 W |
| | 8501.20.00 | - Universal AC/DC motors of an output exceeding 37.5 W |

S.I. 123 of 2023

| Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|--|
| 85.01 | 8501.31.00 | -- Of an output not exceeding 750 W |
| | 8501.32.00 | -- Of an output exceeding 750 W but not exceeding 75 kW |
| | 8501.33.00 | -- Of an output exceeding 75 kW but not exceeding 375 kW |
| | 8501.34.00 | -- Of an output exceeding 375 kW |
| | 8501.40.10 | --- Single-phase induction motors of a power rating of not less than 0.18 kW and not more than 2.6 kW of a voltage from 110V to 550V and a motor speed of not less than 700 or more than 3 000 revolutions per minute, but excluding submersible motors, geared motors, motors identifiable as flame-proof and motors equipped with brakes or clutches |
| | 8501.40.90 | --- Other |
| | 8501.51.00 | -- Of an output not exceeding 750 W |
| | 8501.53.90 | --- Other AC generators (alternators) |
| | 8501.61.00 | -- Of an output exceeding 75 kVA |
| | 8501.62.00 | -- Of an output exceeding 75 kVA but not exceeding 375 kVA |
| | 8501.63.00 | -- Of an output exceeding 375 kVA but not exceeding 750 kVA |
| | 8501.64.00 | -- Of an output exceeding 750 kVA |
| 85.02 | 8502.11.00 | -- Of output not exceeding 75 kVA |
| | 8502.13.00 | -- Of an output exceeding 375 kVA |
| | 8502.20.00 | -- Generating sets with spark ignition internal combustion piston engines |
| | 8502.39.00 | -- Other |
| | 8502.40.00 | - Electric rotary converters |
| 85.03 | 8503.00.10 | --- Wound |
| | 8503.00.90 | --- Other |

Customs and Excise (General) (Amendment) Regulations, 2023
(No. 114)

| Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|---|
| 85.04 | 8504.10.10 | - - - Ballasts for discharge lamps or tubes not exceeding 100 W |
| | 8504.10.90 | - - - Other |
| | 8504.31.10 | - - - Of a capacity not exceeding 100 W |
| | 8504.31.90 | - - - Other |
| | 8504.32.00 | - - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA |
| | 8504.33.00 | - - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA |
| | 8504.34.00 | - - Having a power handling capacity exceeding 500 kVA |
| | 8504.40.00 | - Static converters |
| | 8504.50.00 | - Other inductors |
| | 8504.90.00 | - Parts |
| 85.05 | 8505.19.00 | - - Other |
| | 8505.20.00 | - Electro-magnetic couplings, clutches and brakes |
| | 8505.90.00 | - Other, including parts |
| 85.06 | 8506.10.00 | - Manganese dioxide |
| | 8506.30.00 | - Mercuric oxide |
| | 8506.40.00 | - Silver oxide |
| | 8506.50.00 | - Lithium |
| | 8506.60.00 | - Air-zinc |
| | 8506.80.00 | - Other primary cells and primary batteries |
| | 8506.90.00 | - Parts |
| 85.07 | 8507.10.00 | - Lead-acid, of a kind used for starting piston engines |
| | 8507.30.00 | - Nickel-cadmium |
| | 8507.80.00 | - Other accumulators |
| | 8507.90.90 | - - - Other |

S.I. 123 of 2023

| Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|---|
| 85.11 | 8511.10.00 | - Sparking plugs |
| | 8511.30.00 | - Distributors; ignition coils |
| | 8511.40.00 | - Starter motors and dual purpose starter-generators |
| | 8511.50.00 | - Other generators |
| | 8511.80.00 | - Other equipment |
| | 8511.90.00 | - Parts |
| 85.12 | 8512.20.00 | - Other lighting or visual signalling equipment |
| | 8512.30.00 | - Sound signalling equipment |
| | 8512.40.00 | - Windscreen wipers, defrosters and demisters |
| | 8512.90.00 | - Parts |
| 85.13 | 8513.10.90 | - - - Other |
| | 8513.90.00 | - Parts |
| 85.16 | 8516.80.90 | - - - Other |
| | 8516.90.00 | - Parts |
| 85.18 | 8518.29.00 | - - Other |
| | 8518.30.00 | - Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers |
| | 8518.40.00 | - Audio frequency electric amplifiers |
| | 8518.90.00 | - Parts |
| 85.21 | 8521.10.00 | - Magnetic tape-type |
| 85.22 | 8522.90.91 | - - - - Accessories of apparatus of heading No. 85.19 to 85.21 |
| 85.25 | 8525.50.10 | - - - For use in connection with aircraft communication or navigation |
| | 8525.60.10 | - - - For use in connection with aircraft communication or navigation |
| | 8525.81.10 | - - - For use in connection with aircraft communication or navigation |
| | 8525.81.90 | - - - Other |

Customs and Excise (General) (Amendment) Regulations, 2023
(No. 114)

| Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|--|
| 85.26 | 8526.10.00 | - Radar apparatus |
| | 8526.91.10 | - - - For use in connection with aircraft communication or navigation |
| | 8526.92.20 | - - - For use in connection with aircraft communication or navigation |
| 85.27 | 8527.13.10 | - - - For use in connection with aircraft communication or navigation |
| | 8527.13.90 | - - - Other |
| | 8527.19.10 | - - - For use in connection with aircraft communication or navigation |
| | 8527.19.90 | - - - Other |
| | 8527.21.00 | - - Combined with sound recording or reproducing apparatus |
| 85.28 | 8528.59.00 | - - Other |
| | 8528.69.00 | - - Other |
| 85.29 | 8529.10.00 | - Aerials and aerial reflectors of all kinds; parts suitable for use therewith |
| | 8529.90.10 | - - - Incorporating a printed circuit board |
| | 8529.90.90 | - - - Other |
| 85.30 | 8530.80.00 | - Other equipment |
| | 8530.90.00 | - Parts |
| 85.31 | 8531.10.10 | - - - Fire alarms |
| | 8531.10.90 | - - - Other |
| | 8531.20.90 | - - - Other |
| | 8531.80.00 | - Other apparatus |
| | 8531.90.00 | - Parts |

S.I. 123 of 2023

| Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|---|
| 85.32 | 8532.10.00 | - Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) |
| | 8532.21.00 | -- Tantalum |
| | 8532.22.00 | -- Aluminium electrolytic |
| | 8532.23.00 | -- Ceramic dielectric, single layer |
| | 8532.24.00 | -- Ceramic dielectric, multilayer |
| | 8532.25.00 | -- Dielectric of paper or plastics |
| | 8532.29.00 | -- Other |
| | 8532.30.00 | - Variable or adjustable (pre-set) capacitors |
| | 8532.90.00 | - Parts |
| 85.33 | 8533.10.00 | - Fixed carbon resistors, composition or film types |
| | 8533.90.00 | - Parts |
| 85.34 | 8534.00.00 | PRINTED CIRCUITS. |
| 85.35 | 8535.10.00 | - Fuses |
| | 8535.21.00 | -- For a voltage of less than 72.5 kV |
| | 8535.29.00 | -- Other |
| | 8535.30.00 | - Isolating switches and make-and-break switches |
| | 8535.40.00 | - Lightning arresters, voltage limiters and surge suppressors |
| | 8535.90.00 | - Other |
| 85.36 | 8536.10.00 | - Fuses |
| | 8536.20.10 | --- Automatic circuit breakers with a breaking capacity of 6 kPa and below |
| | 8536.20.90 | --- Other |
| | 8536.30.00 | - Other apparatus for protecting electrical circuits |
| | 8536.41.00 | -- For a voltage not exceeding 60 V |
| | 8536.49.00 | -- Other |
| | 8536.50.00 | - Other switches |
| | 8536.61.00 | -- Lamp-holders |
| | 8536.69.00 | -- Other |

Customs and Excise (General) (Amendment) Regulations, 2023
(No. 114)

| Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|--|
| 85.37 | 8537.10.00 | - For a voltage not exceeding 1,000 V |
| | 8537.20.10 | --- Motor control panels |
| | 8537.20.90 | --- Other |
| 85.38 | 8538.90.00 | - Other |
| 85.39 | 8539.29.00 | -- Other |
| | 8539.31.00 | -- Fluorescent, hot cathode |
| | 8539.39.10 | --- Fluorescent bulbs and tubes |
| | 8539.39.90 | --- Other |
| | 8539.90.00 | - Parts |
| 85.41 | 8541.10.00 | - Diodes, other than photosensitive or light-emitting diodes (LED) |
| | 8541.21.00 | -- With a dissipation rate of less than 1 W |
| | 8541.29.00 | -- Other |
| | 8541.30.00 | - Thyristors, diacs and triacs, other than photosensitive devices |
| | 8541.41.00 | -- Light-emitting diodes (LED) |
| | 8541.42.00 | -- Photovoltaic cells not assembled in modules or made up into panels |
| | 8541.43.00 | -- Photovoltaic cells assembled in modules or made up into panels |
| | 8541.49.00 | -- Other |
| | 8541.51.00 | -- Semiconductor-based transducers |
| | 8541.59.00 | -- Other |
| | 8541.90.00 | - Parts |
| 85.42 | 8542.39.00 | -- Other |
| | 8542.90.00 | - Parts |
| 85.43 | 8543.20.00 | - Signal generators |
| | 8543.30.00 | - Machines and apparatus for electroplating, electrolysis or electrophoresis |
| | 8543.90.00 | - Parts |

S.I. 123 of 2023

| Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|---|
| 85.44 | 8544.11.00 | -- Of copper |
| | 8544.19.00 | -- Other |
| | 8544.20.90 | --- Other |
| | 8544.30.00 | - Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships |
| | 8544.42.00 | -- Fitted with connectors |
| | 8544.49.00 | -- Other |
| | 8544.60.99 | ---- Other |
| 85.45 | 8545.19.00 | -- Other |
| | 8545.20.00 | - Brushes |
| 85.46 | 8546.10.00 | - Of glass |
| | 8546.20.00 | - Of ceramics |
| | 8546.90.00 | - Other |
| 85.47 | 8547.20.00 | - Insulating fittings of plastics |
| | 8547.90.90 | --- Other |
| 86.08 | 8608.00.00 | RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS OF THE FOREGOING. |
| 86.09 | | CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT. |
| 87.09 | 8709.90.00 | - Parts |

Customs and Excise (General) (Amendment) Regulations, 2023
(No. 114)

| Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|--|
| 88.02 | 8802.20.90 | - - - Other |
| | 8802.30.10 | - - - Shown to the satisfaction of the controlling officer to be for the purpose of being wholly or almost wholly operated for hire or reward in the normal course of the aircraft operator's business, as such under a permit issued in terms of the Air Service Act [<i>Chapter 13:01</i>] |
| | 8802.30.90 | - - - Other |
| | 8802.40.10 | - - - Shown to the satisfaction of the controlling officer to be for the purpose of being wholly or almost wholly operated for hire or reward in the normal course of the aircraft operator's business, as such under a permit issued in terms of the Air Service Act [<i>Chapter 13:01</i>] |
| | 8802.40.90 | - - - Other |
| 88.05 | 8805.10.00 | - Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof |
| | 8805.29.00 | - - Other |
| 88.07 | 8807.10.10 | - - - Of goods of commodity codes 8802.11.10, 8802.12.10 and 8802.20.10 |
| | 8807.10.90 | - - - Other |
| | 8807.20.10 | - - - Of goods of commodity codes 8802.11.10, 8802.12.10 and 8802.20.10 |
| | 8807.20.90 | - - - Other |
| | 8807.30.10 | - - - Of goods of commodity codes 8802.11.10, 8802.12.10 and 8802.20.10 |
| | 8807.30.90 | - - - Other |
| | 8807.90.10 | - - - Of goods of commodity codes 8802.11.10, 8802.12.10 and 8802.20.10 |
| | 8807.90.90 | - - - Other |
| 90.02 | 9002.19.00 | - - Other |
| | 9002.90.00 | - Other |
| 90.04 | 9004.90.90 | - - - Other |

S.I. 123 of 2023

| Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|---|
| 90.08 | 9008.50.20 | - - - Microfilm, microfiche or other microform readers, whether or not capable of producing copies |
| | 9008.50.31 | - - - - Apparatus specially designed for projecting X-ray photographs |
| 90.14 | 9014.10.00 | - Direction finding compasses |
| | 9014.20.00 | - Instruments and appliances for aeronautical or space navigation (other than compasses) |
| | 9014.80.00 | - Other instruments and appliances |
| | 9014.90.00 | - Parts and accessories |
| 90.20 | 9020.00.00 | OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS. |
| 90.24 | 9024.10.00 | - Machines and appliances for testing metals |
| | 9024.80.00 | - Other machines and appliances |
| | 9024.90.00 | - Parts and accessories |
| 90.25 | 9025.11.00 | - - Liquid-filled, for direct reading |
| | 9025.19.00 | - - Other |
| | 9025.80.00 | - Other instruments |
| | 9025.90.00 | - Parts and accessories |
| 90.26 | 9026.10.00 | - For measuring or checking the flow or level of liquids |
| | 9026.20.00 | - For measuring or checking pressure |
| | 9026.80.00 | - Other instruments or apparatus |
| | 9026.90.00 | - Parts and accessories |
| 90.27 | 9027.10.00 | - Gas or smoke analysis apparatus |
| 90.29 | 9029.10.00 | - Revolution counters, production counters, taximeters, mileometers, pedometers and the like |
| | 9029.20.00 | - Speed indicators and tachometers; stroboscopes |
| | 9029.90.00 | - Parts and accessories |

Customs and Excise (General) (Amendment) Regulations, 2023
(No. 114)

| Heading No. | Commodity Code | Description of Goods |
|--------------|----------------|---|
| 90.30 | 9030.20.00 | - Oscilloscopes and oscillographs |
| | 9030.31.00 | - - Multimeters without a recording device |
| | 9030.39.00 | - - Other, with a recording device |
| | 9030.84.00 | - - Other, with a recording device |
| | 9030.89.00 | - - Other |
| | 9030.90.00 | - Parts and accessories |
| 90.31 | 9031.10.00 | - Machines for balancing mechanical parts |
| | 9031.20.00 | - Test benches |
| | 9031.80.00 | - Other instruments, appliances and machines |
| | 9031.90.00 | - Parts and accessories |
| 90.32 | 9032.10.00 | - Thermostats |
| | 9032.81.00 | - - Hydraulic or pneumatic |
| | 9032.89.00 | - - Other |
| | 9032.90.00 | - Parts and accessories |
| 90.33 | 9033.00.00 | PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90. |
| 91.04 | 9104.00.00 | INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS. |
| 91.14 | 9114.90.00 | - Other |
| 94.01 | 9401.10.00 | - Seats of a kind used for aircraft |
| 94.03 | 9403.60.00 | - Other wooden furniture |
| | 9403.70.00 | - Furniture of plastics |
| 94.04 | 9404.29.00 | - - Of other materials |
| | 9404.90.00 | - Other |

S.I. 123 of 2023

| Heading No. | Commodity Code | Description of Goods |
|--------------------|-----------------------|---|
| 94.05 | 9405.49.90 | - - - Other |
| | 9405.61.00 | - - Designed for use solely with light-emitting diode (LED) light sources |
| | 9405.69.00 | -- Other |
| | 9405.91.90 | - - - Other |
| | 9405.99.90 | - - - Other |
| 96.05 | 9605.00.00 | TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING. |
| 96.19 | 9619.00.40 | - - - Sanitary towels (pads) |
| 96.19 | 9619.00.90 | - - - Other |

(2) No rebate shall be granted in terms of this section unless the engine spares or components referred to in subsection (1) are itemized in a list approved by the Minister responsible for Finance.” .

