

# CUSTOMS (AMENDMENT) BILL, 2023

## MEMORANDUM

The object of the Bill is to amend the First Schedule to the Customs Act 2015, (Act 891) to add four hundred and thirty-one tariff lines to the Customs Tariff and to provide a waiver for the importation of raw materials for the manufacture of sanitary towels.

The World Customs Organisation, an international body made up of representatives of one hundred and eighty-three customs administrations worldwide, undertakes a general review of the Harmonised Commodity Description and Coding System, also known as the Harmonised System, every five years. The Harmonised System is a product nomenclature developed by the World Customs Organisation that serves as a basis for tariff schedules for more than two hundred countries and economies worldwide.

The key factors driving the review of the 2022 Harmonised System include advances in technology, new product streams, changing trade patterns, environmental consideration, health and safety and the fight against terrorism.

The Economic Community of West African States Commission has adopted the 2022 edition of the Harmonised System Code developed by the World Customs Organisation. To give proper definition and simplify commodity description and classification codes, the World Customs Organisation has subdivided some of the tariff headings, and re-aligned some chapters. This has resulted in amendment of a wide variety of commodity codes, hence, the introduction of four hundred and thirty-one tariff lines in the 2022 Economic Community of West African States Common External Tariff.

To strengthen regional economic integration within the Economic Community of West African States sub-region, Ghana has complied with the 2022 Economic Community of West African States Common External Tariff. This has culminated in the creation of four hundred and thirty-one tariff lines, which cover a wide range of goods in conformity with the 2022 edition of the Harmonised System.



## CUSTOMS (AMENDMENT) BILL, 2023

The Bill therefore seeks to amend the Customs Act, 2015 (Act 891) to enable the country to adopt and implement the 2022 Economic Community of West African States Common External Tariff. The proposed amendment will add the new four hundred and thirty-one tariff lines to the Customs Tariff and align the Value Added Tax and Excise Duty rates with the respective tariff lines. The proposed amendment is also expected to improve the customs classification and provide accurate international trade statistics, and strengthen the economic integration of the country with neighbours within the Economic Community of West African States sub-region.

Finally, as part of the social contract and in response to appeals made to Government to help reduce the cost of basic hygiene products and to support production of sanitary towels to meet local demands, the Bill seeks to provide an import duty exemption on raw materials for the manufacture of the product. The waiver is estimated to cost approximately six million Ghana Cedis.

The Bill consists of one *clause* which amends the First Schedule to Act 891 to include the new four hundred and thirty-one tariff lines with their respective Common External Tariffs. The *clause* also exempts raw materials not locally available for the manufacture of sanitary towels from the payment of import duty.

**KEN OFORI-ATTA**

*Minister responsible for Finance*

Date: 6th December, 2023.

**CUSTOMS (AMENDMENT) BILL, 2023**

**ARRANGEMENT OF SECTION**

*Section*

First Schedule to Act 891 amended

*Customs (Amendment) Bill, 2023*

A  
**BILL**  
ENTITLED

**CUSTOMS (AMENDMENT) ACT, 2023**

**AN ACT** to amend the First Schedule to the Customs Act, 2015 (Act 891) to add four hundred and thirty-one tariff lines to the Customs Tariff and to provide a waiver for the importation of raw materials for the manufacturing of sanitary towels and for related matters.

**PASSED** by Parliament and assented to by the President:

**First Schedule to Act 891 amended**

The First Schedule to the Customs Act, 2015 (Act 891) is amended

- (a) in Chapter 3 of section I by the insertion in the second, third, fourth and fifth columns, of

Customs (Amendment) Bill, 2023

T.S.N. (2)	Commodity Description (3)	Standard Unit of Quantity (4)	Import Duty (5)
0306.19.00.00	— Other	kg	20%
0306.39.00.00	— Other	kg	20%
0306.99.00.00	— Other	kg	20%
0309.10.00.00	— Of fish	kg	10%
0309.90.10.00	— Of crustaceans	kg	10%
0309.90.90.00	— Other	kg	10%

(b) in Chapter 4 of section I by the insertion in the second, third, fourth and fifth columns, of

T.S.N. (2)	Commodity Description (3)	Standard Unit of Quantity (4)	Import Duty (5)
0403.20.10.00	— Plain, not containing fruit or cocoa	kg	35%
0403.20.20.00	— Containing fruit but not containing cocoa	kg	35%
0403.20.30.00	— Containing cocoa but not containing fruit	kg	35%
0403.20.90.00	— Other	kg	35%
0410.10.00.00	- Insects	kg	20%
0410.90.00.00	- Other	kg	20%
0709.52.00.00	— Mushrooms of the genus <i>Boletus</i>	kg	20%

Customs (Amendment) Bill, 2023

(c) in Chapter 7 of section II by the insertion in the second, third, fourth and fifth columns, of

T.S.N. (2)	Commodity Description (3)	Standard Unit of Quantity (4)	Import Duty (5)
0709.53.00.00	— Mushrooms of the genus <i>Cantharellus</i>	kg	20%
0709.54.00.00	— Shiitake ( <i>Lentinus edodes</i> )	kg	20%
0709.55.00.00	— Matsutake ( <i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligalum</i> )	kg	20%
0709.56.00.00	— Truffles ( <i>Tuber spp.</i> )	kg	20%
0712.34.00.00	— Shiitake ( <i>Lentinus edodes</i> )	kg	20%

(d) in Chapter 8 of section II by the insertion in the second, third, fourth and fifth columns, of

T.S.N. (2)	Commodity Description (3)	Standard Unit of Quantity (4)	Import Duty (5)
0802.91.00.00	— Pine nuts, in shell	kg	20%
0802.92.00.00	— Pine nuts, shelled	kg	20%
0802.99.00.00	— Other	kg	20%

*Customs (Amendment) Bill, 2023*

(e) in Chapter 12 of section II by the insertion in the second, third, fourth and fifth columns, of

<b>T.S.N.</b> <b>(2)</b>	<b>Commodity Description</b> <b>(3)</b>	<b>Standard Unit of Quantity</b> <b>(4)</b>	<b>Import Duty</b> <b>(5)</b>
1211.60.00.00	- Bark of African cherry ( <i>Prunus africana</i> )	kg	5%

(f) in Chapter 15 of section III by the insertion in the second, third, fourth and fifth columns, of

<b>T.S.N.</b> <b>(2)</b>	<b>Commodity Description</b> <b>(3)</b>	<b>Standard Unit of Quantity</b> <b>(4)</b>	<b>Import Duty</b> <b>(5)</b>
1509.20.10.00	— Put up for retail sale in packings with a net content of 5 litres or less	kg	10%
1509.20.90.00	— Other	kg	10%
1509.30.10.00	— Put up for retail sale in packings with a net content of 5 litres or less	kg	10%
1509.30.90.00	— Other	kg	10%
1509.40.10.00	— Put up for retail sale in packings with a net content of 5 litres or less	kg	10%
1509.40.90.00	— Other	kg	10%
1510.10.00.00	- Crude olive pomace oil	kg	10%

*Customs (Amendment) Bill, 2023*

1510.90.10.00	— Put up for retail sale in packings with a net content of 5 litres or less	kg	20%
1510.90.90.00	— Other	kg	20%
1515.60.00.00	- Microbial fats and oils and their fractions	kg	10%
1516.30.00.00	- Microbial fats and oils and their fractions	kg	10%

(g) in Chapter 22 of section IV by the insertion in the second, third, fourth and fifth columns, of

<b>T.S.N.</b> (2)	<b>Commodity Description</b> (3)	<b>Standard Unit of Quantity</b> (4)	<b>Import Duty</b> (5)
2202.99.90.10	— Malt drink	1	20%
2202.99.90.90	— Other	1	20%
2206.00.10.10	- Cider beer	1	20%
2206.00.10.90	- Other	1	20%



*Customs (Amendment) Bill, 2023*

(h) in Chapter 24 of section IV by the insertion in the second, third, fourth and fifth columns, of

<b>T.S.N.</b> <b>(2)</b>	<b>Commodity Description</b> <b>(3)</b>	<b>Standard Unit of Quantity</b> <b>(4)</b>	<b>Import Duty</b> <b>(5)</b>
2404.11.00.00	— Containing tobacco or reconstituted tobacco	kg	10%
2404.12.00.00	— Other, containing nicotine	kg	10%
2404.19.00.00	— Other	kg	20%
2404.91.00.00	— For oral application	kg	20%
2404.92.00.00	— For transdermal application	kg	10%
2404.99.00.00	— Other	kg	10%

(i) in Chapter 28 section V by the insertion in the second, third, fourth and fifth columns, of

<b>T.S.N.</b> <b>(2)</b>	<b>Commodity Description</b> <b>(3)</b>	<b>Standard Unit of Quantity</b> <b>(4)</b>	<b>Import Duty</b> <b>(5)</b>
2844.41.00.00	— Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds	kg	5%

Customs (Amendment) Bill, 2023

2844.42.00.00	— Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds	kg	5%
2844.43.00.00	— Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds	kg	5%
2844.44.00.00	— Radioactive residues	kg	5%
2845.20.00.00	- Boron enriched in boron-10 and its compounds	kg	5%
2845.30.00.00	- Lithium enriched in lithium-6 and its compounds	kg	5%
2845.40.00.00	- Helium-3	kg	5%

*Customs (Amendment) Bill, 2023*

(j) in Chapter 29 of section VI by the insertion in the second, third, fourth and fifth columns, of

T.S.N. (2)	Commodity Description (3)	Standard Unit of Quantity (4)	Import Duty (5)
2903.41.00.00	— Trifluoromethane (HFC-23)	kg	5%
2903.42.00.00	— Difluoromethane (HFC-32)	kg	5%
2903.43.00.00	— Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)	kg	5%
2903.44.00.00	— Pentafluoroethane (HFC-125), 1,1,1trifluoroethane (HFC-143a) and 1,1,2trifluoroethane (HFC-143)	kg	5%
2903.45.00.00	— 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	kg	5%
2903.46.00.00	— 1,1,1,2,3,3,3-Heptafluoropropane (HFC227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	kg	5%

Customs (Amendment) Bill, 2023

2903.47.00.00	— 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	kg	5%
2903.48.00.00	— 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	kg	5%
2903.49.00.00	— Other	kg	5%
2903.51.00.00	— 2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO1336mzz)	kg	5%
2903.59.00.00	— Other	kg	5%
2903.61.00.00	— Methyl bromide (bromomethane)	kg	5%
2903.62.00.00	— Ethylene dibromide (ISO) (1,2dibromoethane)	kg	5%
2903.69.00.00	— Other	kg	5%
2930.10.00.00	- 2- (N, N-Dimethylamino) ethanethiol	kg	5%
2931.41.00.00	— Dimethyl methylphosphonate	kg	5%

*Customs (Amendment) Bill, 2023*

2931.42.00.00	— Dimethyl propylphosphonate	kg	5%
2931.43.00.00	— Diethyl ethylphosphonate	kg	5%
2931.44.00.00	— Methylphosphonic acid	kg	5%
2931.45.00.00	— Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	kg	5%
2931.46.00.00	— 2,4,6-Tripropyl-1,3,5,2,4,6trioxatriphosphinane 2,4,6-trioxide	kg	5%
2931.47.00.00	— (5-Ethyl-2-methyl-2-oxido-1,3,2dioxaphosphinan-5-yl) methyl methyl methylphosphonate	kg kg	5% 5%
2931.48.00.00	— 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9diphosphaspiro [5.5] undecane 3,9-dioxide	kg	5%
2931.49.00.00	— Other	kg	5%
2931.51.00.00	— Methylphosphonic dichloride	kg	5%
2931.52.00.00	— Propylphosphonic dichloride	kg	5%
2931.53.00.00	— O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	kg	5%
2931.54.00.00	— Trichlorfon (ISO)	kg	5%
2931.59.00.00	— Other	kg	5%

*Customs (Amendment) Bill, 2023*

2932.96.00.00	— Carbofuran (ISO)	kg	5%
2933.34.00.00	— Other fentanyl and their derivatives	kg	5%
2933.35.00.00	— 3-Quinuclidinol	kg	5%
2933.36.00.00	— 4-Anilino-N-phenethylpiperidine (ANPP)	kg	5%
2933.37.00.00	— N-Phenethyl-4-piperidone (NPP)	kg	5%
2934.92.00.00	— Other fentanyl and their derivatives	kg	5%
2939.45.00.00	— Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	kg	5%
2939.72.00.00	— Cocaine, ecgonine; salts, esters and other derivatives thereof	kg	5%

(k) in Chapter 30 of section VI by the insertion in the second, third, fourth and fifth columns, of

T.S.N. (2)	Commodity Description (3)	Standard Unit of Quantity (4)	Import Duty (5)
3002.41.00.00	— Vaccines for human medicine	kg	0%
3002.42.00.00	— Vaccines for veterinary medicine	kg	0%
3002.49.00.00	— Other	kg	0%
3002.51.00.00	— Cell therapy products	kg	0%
3002.59.00.00	— Other	kg	0%
3006.93.00.00	— Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	kg	0%

*Customs (Amendment) Bill, 2023*

(l) in Chapter 32 of section VI by the insertion in the second, third, fourth and fifth columns, of

<b>T.S.N.</b> <b>(2)</b>	<b>Commodity Description</b> <b>(3)</b>	<b>Standard Unit of Quantity</b> <b>(4)</b>	<b>Import Duty</b> <b>(5)</b>
3204.18.00.00	— Carotenoid colouring matters and preparations based thereon	kg	5%

(m) in Chapter 34 of section VI by the insertion in the second, third, fourth and fifth columns, of

<b>T.S.N.</b> <b>(2)</b>	<b>Commodity Description</b> <b>(3)</b>	<b>Standard Unit of Quantity</b> <b>(4)</b>	<b>Import Duty</b> <b>(5)</b>
3402.31.10.00	— Put up for retail sale	kg	35%
3402.31.90.00	— Other	kg	20%
3402.39.10.00	— Put up for retail sale	kg	35%
3402.39.90.00	— Other	kg	20%
3402.41.10.00	— Put up for retail sale	kg	35%
3402.41.90.00	— Other	kg	20%
3402.42.10.00	— Put up for retail sale	kg	35%
3402.42.90.00	— Other	kg	20%
3402.49.10.00	— Put up for retail sale	kg	35%
3402.49.90.00	— Other	kg	20%
3402.50.00.00	- Preparations put up for retail sale	kg	35%

*Customs (Amendment) Bill, 2023*

(n) in Chapter 36 of section VI by the insertion in the second, third, fourth and fifth columns, of

<b>T.S.N.</b> <b>(2)</b>	<b>Commodity Description</b> <b>(3)</b>	<b>Standard Unit of Quantity</b> <b>(4)</b>	<b>Import Duty</b> <b>(5)</b>
3603.10.00.00	- Safety fuses	kg	5%
3603.20.00.00	- Detonating cords	kg	5%
3603.30.00.00	- Percussion caps	kg	5%
3603.40.00.00	- Detonating caps	kg	5%
3603.50.00.00	- Igniters	kg	5%
3603.60.00.00	- Electric detonators	kg	5%

(o) in Chapter 38 of section VI by the insertion in the second, third, fourth and fifth columns, of

<b>T.S.N.</b> <b>(2)</b>	<b>Commodity Description</b> <b>(3)</b>	<b>Standard Unit of Quantity</b> <b>(4)</b>	<b>Import Duty</b> <b>(5)</b>
3822.11.00.00	— For malaria	kg	0%
3822.12.00.00	— For Zika and other diseases transmitted by mosquitoes of the genus <i>Aedes</i>	kg	0%
3822.13.00.00	— For blood-grouping	kg	0%
3822.19.00.00	— Other	kg	0%
3822.90.00.00	- Other	kg	0%
3824.89.00.00	— Containing short-chain chlorinated paraffins	kg	10%
3824.92.00.00	— Polyglycol esters of methylphosphonic acid	kg	10%



*Customs (Amendment) Bill, 2023*

3827.11.00.00	— Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	kg	10%
3827.12.00.00	— Containing hydrobromofluorocarbons (HBFCs)	kg	10%
3827.13.00.00	— Containing carbon tetrachloride	kg	10%
3827.14.00.00	— Containing 1,1,1-trichloroethane (methyl chloroform)	kg	10%
3827.20.00.00	- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon1301) or dibromotetrafluoroethanes (Halon2402)	kg	10%
3827.31.00.00	— Containing substances of subheadings 2903.41 to 2903.48	kg	10%
3827.32.00.00	— Other, containing substances of subheadings 2903.71 to 2903.75	kg	10%
3827.39.00.00	— Other	kg	10%

*Customs (Amendment) Bill, 2023*

3827.40.00.00	- Containing methyl bromide (bromomethane) or bromochloromethane	kg	10%
3827.51.00.00	— Containing trifluoromethane (HFC-23)	kg	10%
3827.59.00.00	— Other	kg	10%
3827.61.00.00	— Containing 15 % or more by mass of 1,1,1trifluoroethane (HFC-143a)	kg	
3827.62.00.00	— Other, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC- 125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	kg	10%
3827.63.00.00	— Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125)	kg	10%
3827.64.00.00	— Other, not included in the subheadings above, containing 30 % or more by mass of 1,1,1,2tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	kg	10%

*Customs (Amendment) Bill, 2023*

3827.65.00.00	— Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125)	kg	10%
3827.68.00.00	— Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	kg	10%
3827.69.00.00	— Other	kg	10%
3827.90.00.00	- Other	kg	10%

(p) in Chapter 39 of section VII by the insertion in the second, third, fourth and fifth columns, of

<b>T.S.N.</b>	<b>Commodity Description</b>	<b>Standard Unit of Quantity</b>	<b>Import Duty</b>
<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
3907.21.00.00	— Bis (polyoxyethylene) methylphosphonate	kg	5%
3907.29.00.00	— Other	kg	5%
3911.20.00.00	- Poly (1,3-phenylene methylphosphonate)	kg	5%

Customs (Amendment) Bill, 2023

(q) in Chapter 40 of section VII by the insertion in the second, third, fourth and fifth columns, of

T.S.N. (2)	Commodity Description (3)	Standard Unit of Quantity (4)	Import Duty (5)
4015.12.00.00	— Of a kind used for medical, surgical, dental or veterinary purposes	kg	0%

(r) in Chapter 44 of section IX by the insertion in the second, third, fourth and fifth columns, of

T.S.N. (2)	Commodity Description (3)	Standard Unit of Quantity (4)	Import Duty (5)
4401.32.00.00	— Wood briquettes	kg	5%
4401.41.00.00	— Sawdust	kg	5%
4401.49.00.00	— Other	kg	5%
4402.20.00.00	- Of shell or nut	kg	5%
4403.42.00.00	— Teak	m <sup>3</sup>	5%
4407.13.00.00	— Of S-P-F (spruce ( <i>Picea spp.</i> ), pine ( <i>Pinus spp.</i> ) and fir ( <i>Abies spp.</i> ))	m <sup>3</sup>	10%
4407.14.00.00	— Of Hem-fir (Western hemlock ( <i>Tsuga heterophylla</i> ) and fir ( <i>Abies spp.</i> ))	m <sup>3</sup>	10%
4407.23.00.00	— Teak	m <sup>3</sup>	10%
4412.41.00.00	— With at least one outer ply of tropical wood	m <sup>3</sup>	20%

*Customs (Amendment) Bill, 2023*

4412.42.00.00	— Other, with at least one outer ply of nonconiferous wood	m <sup>3</sup>	20%
4412.49.00.00	— Other, with both outer plies of coniferous wood	m <sup>3</sup>	20%
4412.51.00.00	— With at least one outer ply of tropical wood	m <sup>3</sup>	20%
4412.52.00.00	— Other, with at least one outer ply of nonconiferous wood	m <sup>3</sup>	20%
4412.59.00.00	— Other, with both outer plies of coniferous wood	m <sup>3</sup>	20%
4412.91.00.00	— With at least one outer ply of tropical wood	kg	20%
4412.92.00.00	— Other, with at least one outer ply of nonconiferous wood	kg	20%
4414.10.00.00	- Of tropical wood	kg	10%
4414.90.00.00	- Other	kg	10%
4418.11.00.00	— Of tropical wood	kg	20%
4418.19.00.00	— Other	kg	20%
4418.21.00.00	— Of tropical wood	kg	20%
4418.29.00.00	— Other	kg	20%
4418.30.00.00	- Posts and beams other than products of subheadings 4418.81 to 4418.89	kg	20%
4418.81.00.00	— Glue-laminated timber (glulam)	kg	20%
4418.82.00.00	— Cross-laminated timber (CLT or X-lam)	kg	20%
4418.83.00.00	— I beams	kg	20%
4418.89.00.00	— Other	kg	20%

*Customs (Amendment) Bill, 2023*

4418.92.00.00	— Cellular wood panels	kg	20%
4419.20.00.00	- Of tropical wood	kg	20%
4420.11.00.00	— Of tropical wood	kg	20%
4420.19.00.00	— Other	kg	20%
4421.20.00.00	- Coffins	kg	20%

(s) in Chapter 49 of section X by the insertion in the second, third, fourth and fifth columns, of

<b>T.S.N.</b>	<b>Commodity Description</b>	<b>Standard Unit of Quantity</b>	<b>Import Duty</b>
<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
4905.20.00.00	- In book form	kg	0%
4905.90.00.00	- Other	kg	0%

(t) in Chapter 55 of section XI by the insertion in the second, third, fourth and fifth columns, of

<b>T.S.N.</b>	<b>Commodity Description</b>	<b>Standard Unit of Quantity</b>	<b>Import Duty</b>
<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
5501.11.00.00	- of aramids	kg	10%
5501.19.00.00	- Other	kg	10%

*Customs (Amendment) Bill, 2023*

(u) in Chapter 57 of section XI by the insertion in the second, third, fourth and fifth columns, of

<b>T.S.N.</b> (2)	<b>Commodity Description</b> (3)	<b>Standard Unit of Quantity</b> (4)	<b>Import Duty</b> (5)
5703.21.00.00	— Turf	m <sup>2</sup>	20%
5703.29.00.00	— Other	m <sup>2</sup>	20%
5703.31.00.00	— Turf	m <sup>2</sup>	20%
5703.39.00.00	— Other	m <sup>2</sup>	20%

(v) in Chapter 58 of section XI by the insertion in the second, third, fourth and fifth columns of

<b>T.S.N.</b> (2)	<b>Commodity Description</b> (3)	<b>Standard Unit of Quantity</b> (4)	<b>Import Duty</b> (5)
5802.10.00.00	- Terry towelling and similar woven terry fabrics, of cotton	kg	20%

(w) in Chapter 62 of section XI by the insertion in the second, third, fourth and fifth columns, of

<b>T.S.N.</b> (2)	<b>Commodity Description</b> (3)	<b>Standard Unit of Quantity</b> (4)	<b>Import Duty</b> (5)
6201.20.00.00	- Of wool or fine animal hair	u	20%
6201.30.00.00	- Of cotton	u	20%
6201.40.00.00	- Of man-made fibres	u	20%
6201.90.00.00	- Of other textile materials	u	20%
6202.20.00.00	- Of wool or fine animal hair	u	20%
6202.30.00.00	- Of cotton	u	20%
6202.40.00.00	- Of man-made fibres	u	20%
6202.90.00.00	- Of other textile materials	u	20%

*Customs (Amendment) Bill, 2023*

(x) in Chapter 68 of section XII by the insertion in the second, third, fourth and fifth columns of:

<b>T.S.N.</b> <b>(2)</b>	<b>Commodity Description</b> <b>(3)</b>	<b>Standard Unit of Quantity</b> <b>(4)</b>	<b>Import Duty</b> <b>(5)</b>
6815.11.00.00	— Carbon fibres	kg	20%
6815.12.00.00	— Fabrics of carbon fibres	kg	20%
6815.13.00.00	— Other articles of carbon fibres	kg	20%
6815.19.00.00	— Other	kg	20%

(y) in Chapter 70 of section XIII by the insertion in the second, third, fourth and fifth columns, of

<b>T.S.N.</b> <b>(2)</b>	<b>Commodity Description</b> <b>(3)</b>	<b>Standard Unit of Quantity</b> <b>(4)</b>	<b>Import Duty</b> <b>(5)</b>
7019.13.00.00	— Other yarn, slivers	kg	10%
7019.14.00.00	— Mechanically bonded mats	kg	10%
7019.15.00.00	— Chemically bonded mats	kg	10%
7019.61.00.00	— Closed woven fabrics of rovings	kg	20%
7019.62.00.00	— Other closed fabrics of rovings	kg	20%
7019.63.00.00	— Closed woven fabrics, plain weave, of yarns, not coated or laminated	kg	20%
7019.64.00.00	— Closed woven fabrics, plain weave, of yarns, coated or laminated	kg	20%
7019.65.00.00	— Open woven fabrics of a width not exceeding 30 cm	kg	20%



*Customs (Amendment) Bill, 2023*

7019.66.00.00	— Open woven fabrics of a width exceeding 30 cm	kg	20%
7019.69.00.00	— Other	kg	20%
7019.71.00.00	— Veils (thin sheets)	kg	20%
7019.72.00.00	— Other closed fabrics	kg	20%
7019.73.00.00	— Other open fabrics	kg	20%
7019.80.00.00	- Glass wool and articles of glass wool	kg	20%

(z) in Chapter 71 of section XIV by the insertion in the second, third, fourth and fifth columns, of

<b>T.S.N.</b> (2)	<b>Commodity Description</b> (3)	<b>Standard Unit of Quantity</b> (4)	<b>Import Duty</b> (5)
7104.21.00.00	— Diamonds	kg	5%
7104.29.00.00	— Other	kg	5%
7104.91.00.00	— Diamonds	kg	5%
7104.99.00.00	— Other	kg	5%

(aa) in Chapter 74 of section XV by the insertion in the second, third, fourth and fifth columns, of

<b>T.S.N.</b> (2)	<b>Commodity Description</b> (3)	<b>Standard Unit of Quantity</b> (4)	<b>Import Duty</b> (5)
7419.20.00.00	- Cast, moulded, stamped or forged, but not further worked	kg	20%
7419.80.10.00	— Reservoirs, tanks and other containers	kg	20%
7419.80.20.00	— Accessories for the transmission of electrical energy	kg	20%
7419.80.90.00	— Other	kg	20%

*Customs (Amendment) Bill, 2023*

*(bb)* in Chapter 81 of section XV by the insertion in the second, third, fourth and fifth columns, of

T.S.N. (2)	Commodity Description (3)	Standard Unit of Quantity (4)	Import Duty (5)
8103.91.00.00	— Crucibles	kg	20%
8103.99.00.00	— Other	kg	20%
8106.10.00.00	- Containing more than 99.99 % of bismuth, by weight	kg	20%
8106.90.00.00	- Other	kg	20%
8109.21.00.00	— Containing less than 1 part hafnium to 500 parts zirconium by weight	kg	5%
8109.29.00.00	— Other	kg	5%
8109.31.00.00	— Containing less than 1 part hafnium to 500 parts zirconium by weight	kg	5%
8109.39.00.00	— Other	kg	5%
8109.91.00.00	— Containing less than 1 part hafnium to 500 parts zirconium by weight	kg	20%
8109.99.00.00	— Other	kg	20%
8112.31.00.00	— Unwrought; waste and scrap; powders	kg	5%
8112.39.00.00	— Other	kg	20%
8112.41.00.00	— Unwrought; waste and scrap; powders	kg	5%
8112.49.00.00	— Other	kg	20%
8112.61.00.00	— Waste and scrap	kg	5%
8112.69.00.00	— Other	kg	20%

*Customs (Amendment) Bill, 2023*

(cc) in Chapter 84 of section XVI by the insertion in the second, third, fourth and fifth columns, of

<b>T.S.N.</b>	<b>Commodity Description</b>	<b>Standard Unit of Quantity</b>	<b>Import Duty</b>
<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
8414.70.00.00	- Gas-tight biological safety cabinets	u	20%
8419.12.00.00	— Solar water heaters	u	5%
8419.19.00.00	— Other	u	20%
8419.33.00.00	— Lyophilisation apparatus, freeze drying units and spray dryers	u	5%
8419.34.00.00	— Other, for agricultural products	u	5%
8419.35.00.00	— Other, for wood, paper pulp, paper or paperboard	u	5%
8421.32.00.00	— Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	u	5%
8428.70.00.00	— Industrial robots	u	5%
8462.11.00.00	— Closed die forging machines	u	5%
8462.19.00.00	— Other	u	5%
8462.22.00.00	— Profile forming machines	u	5%
8462.23.00.00	— Numerically controlled press brakes	u	5%
8462.24.00.00	— Numerically controlled panel benders	u	5%
8462.25.00.00	— Numerically controlled roll forming machines	u	5%
8462.26.00.00	— Other numerically controlled bending, folding, straightening or flattening machines	u	5%

*Customs (Amendment) Bill, 2023*

8462.32.00.00	— Slitting lines and cut-to-length lines	u	5%
8462.33.00.00	— Numerically controlled shearing machines	u	5%
8462.42.00.00	— Numerically controlled	u	5%
8462.51.00.00	— Numerically controlled	u	5%
8462.59.00.00	— Other	u	5%
8462.61.00.00	— Hydraulic presses	u	5%
8462.62.00.00	— Mechanical presses	u	5%
8462.63.00.00	— Servo-presses	u	5%
8462.69.00.00	— Other	u	5%
8462.90.00.00	- Other	u	5%
8479.83.00.00	— Cold isostatic presses	u	5%
8485.10.00.00	- By metal deposit	u	5%
8485.20.00.00	- By plastics or rubber deposit	u	5%
8485.30.00.00	- By plaster, cement, ceramics or glass deposit	u	5%
8485.80.00.00	- Other	u	5%
8485.90.00.00	- Parts	kg	5%

*Customs (Amendment) Bill, 2023*

(dd) in Chapter 85 of section XVI by the insertion in the second, third, fourth and fifth columns, of

T.S.N. (2)	Commodity Description (3)	Standard Unit of Quantity (4)	Import Duty (5)
8501.71.00.00	— Of an output not exceeding 50 W	u	5%
8501.72.00.00	— Of an output exceeding 50 W	u	5%
8501.80.00.00	- Photovoltaic AC generators	u	5%
8514.11.00.00	— Hot isostatic presses	u	5%
8514.19.00.00	— Other	u	5%
8514.31.00.00	— Electron beam furnaces	u	5%
8514.32.00.00	— Plasma and vacuum arc furnaces	u	5%
8514.39.00.00	— Other	u	5%
8517.13.00.00	— Smartphones	u	10%
8517.14.00.00	— Other telephones for cellular networks or for other wireless networks	u	10%
8517.71.00.00	— Aerials and aerial reflectors of all kinds; parts suitable for use therewith	kg	5%
8517.79.00.00	— Other	kg	5%
8524.11.00.00	— Of liquid crystals	u	5%
8524.12.00.00	— Of organic light-emitting diodes (OLED)	u	5%
8524.19.00.00	— Other	u	5%
8524.91.00.00	— Of liquid crystals	u	5%
8524.92.00.00	— Of organic light-emitting diodes (OLED)	u	5%
8524.99.00.00	— Other	u	5%

*Customs (Amendment) Bill, 2023*

8525.81.00.00	— High-speed goods as specified in Subheading Note 1 to this Chapter	u	5%
8525.82.00.00	— Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter	u	5%
8525.83.00.00	— Other, night vision goods as specified in Subheading Note 3 to this Chapter	u	5%
8525.89.00.00	— Other	u	5%
8539.51.00.00	— Light-emitting diode (LED) modules	u	10%
8539.52.00.00	— Light-emitting diode (LED) lamps	u	20%
8541.41.00.00	— Light-emitting diodes (LED)	u	5%
8541.42.00.00	— Photovoltaic cells not assembled in modules or made up into panels	u	0%
8541.43.00.00	— Photovoltaic cells assembled in modules or made up into panels	u	0%
8541.49.00.00	— Other	u	0%
8541.51.00.00	— Semiconductor-based transducers	kg	10%
8541.59.00.00	— Other	kg	10%
8543.40.10.00	— Electronic cigarettes	u	10%
8543.40.90.00	— Other	u	10%
8548.00.00.00	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	kg	10%
8549.11.00.00	— Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	kg	20%
8549.12.00.00	— Other, containing lead, cadmium or mercury	u	5%

*Customs (Amendment) Bill, 2023*

8549.13.00.00	— Sorted by chemical type and not containing lead, cadmium or mercury	kg	20%
8549.14.00.00	— Unsorted and not containing lead, cadmium or mercury	kg	20%
8549.19.00.00	— Other	kg	20%
8549.21.00.00	— Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg	20%
8549.29.00.00	— Other	kg	10%
8549.31.00.00	— Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg	20%
8549.39.00.00	--- Other	kg	10%
8549.91.00.00	— Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg	20%
8549.99.00.00	— Other	kg	10%

*Customs (Amendment) Bill, 2023*

(ee) in Chapter 87 of section XVII by the insertion in the second, third, fourth and fifth columns, of

T.S.N. (2)	Commodity Description (3)	Standard Unit of Quantity (4)	Import Duty (5)
8701.21.10.00	— New	u	5%
8701.21.20.00	— Used	u	5%
8701.22.10.00	— New	u	5%
8701.22.20.00	— Used	u	5%
8701.23.10.00	— New	u	5%
8701.23.20.00	— Used	u	5%
8701.24.10.00	— New	u	5%
8701.24.20.00	— Used	u	5%
8701.29.10.00	— New	u	5%
8701.29.20.00	— Used	u	5%
8704.41.11.10	—— Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5%
8704.41.11.90	—— Other	u	5%
8704.41.19.10	—— Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5%
8704.41.19.90	—— Other	u	5%
8704.41.20.00	— Used	u	5%
8704.42.11.10	—— Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5%
8704.42.11.90	—— Other	u	5%
8704.42.19.10	—— Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5%



*Customs (Amendment) Bill, 2023*

8704.42.19.90	— Other	u	5%
8704.42.20.00	— Used	u	5%
8704.43.11.10	— Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5%
8704.43.11.90	— Other	u	5%
8704.43.19.10	— Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5%
8704.43.19.90	— Other	u	5%
8704.43.20.00	— Used	u	5%
8704.51.11.10	— Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5%
8704.51.11.90	— Other	u	5%
8704.51.19.10	— Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5%
8704.51.19.90	— Other	u	5%
8704.51.20.00	— Used	u	5%
8704.52.11.10	— Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5%
8704.52.11.90	— Other	u	5%
8704.52.19.10	— Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5%
8704.52.19.90	— Other	u	5%
8704.52.20.00	— Used	u	5%
8704.60.11.00	— Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5%
8704.60.19.00	— Other	u	5%
8704.60.20.00	— Used	u	5%

*Customs (Amendment) Bill, 2023*

8708.22.00.00	— Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	kg	0%
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(ff) in Chapter 88 of XVII by the insertion in the second, third, fourth and fifth columns, of

T.S.N. (2)	Commodity Description (3)	Standard Unit of Quantity (4)	Import Duty (5)
8806.10.00.00	- Designed for the carriage of passengers	u	5%
8806.21.00.00	— With maximum take-off weight not more than 250 g	u	5%
8806.22.00.00	— With maximum take-off weight more than 250 g but not more than 7 kg	u	5%
8806.23.00.00	— With maximum take-off weight more than 7 kg but not more than 25 kg	u	5%
8806.24.00.00	— With maximum take-off weight more than 25 kg but not more than 150 kg	u	5%
8806.29.00.00	— Other	u	5%
8806.91.00.00	— With maximum take-off weight not more than 250 g	u	5%
8806.92.00.00	— With maximum take-off weight more than 250 g but not more than 7 kg	u	5%
8806.93.00.00	— With maximum take-off weight more than 7 kg but not more than 25 kg	u	5%

*Customs (Amendment) Bill, 2023*

8806.94.00.00	— With maximum take-off weight more than 25 kg but not more than 150 kg	u	5%
8806.99.00.00	— Other	u	5%
8807.10.00.00	- Propellers and rotors and parts thereof	kg	5%
8807.20.00.00	- Under-carriages and parts thereof	kg	5%
8807.30.00.00	- Other parts of aeroplanes, helicopters or unmanned aircraft	kg	5%
8807.90.00.00	- Other	kg	5%

(gg) in Chapter 89 of XVII by the insertion in the second, third, fourth and fifth columns, of

T.S.N. (2)	Commodity Description (3)	Standard Unit of Quantity (4)	Import Duty (5)
8903.11.00.00	— Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	u	20%
8903.12.00.00	--- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	u	20%
8903.19.00.00	— Other	u	20%
8903.21.00.00	— Of a length not exceeding 7.5 m	u	20%
8903.22.00.00	— Of a length exceeding 7.5 m but not exceeding 24 m	u	20%
8903.23.00.00	— Of a length exceeding 24 m	u	20%

*Customs (Amendment) Bill, 2023*

8903.31.00.00	— Of a length not exceeding 7.5 m	u	20%
8903.32.00.00	— Of a length exceeding 7.5 m but not exceeding 24 m	u	20%
8903.33.00.00	— Of a length exceeding 24 m	u	20%
8903.93.00.00	— Of a length not exceeding 7.5 m	u	20%

(hh) in Chapter 90 of section XVIII by the insertion in the second, third, fourth and fifth columns, of

<b>T.S.N.</b>	<b>Commodity Description</b>	<b>Standard Unit of Quantity</b>	<b>Import Duty</b>
(2)	(3)	(4)	(5)
9027.81.00.00	— Mass spectrometers	u	5%
9027.89.00.00	— Other	u	5%

(ii) in Chapter 93 of XIX by the insertion in the second, third, fourth and fifth columns, of

<b>T.S.N.</b>	<b>Commodity Description</b>	<b>Standard Unit of Quantity</b>	<b>Import Duty</b>
(2)	(3)	(4)	(5)
9301.90.10.00	— Fully automatic shotguns	u	20%
9301.90.21.00	— Bolt action	u	20%
9301.90.22.00	— Semi-automatic	u	20%
9301.90.23.00	— Fully automatic	u	20%
9301.90.29.00	— Other	u	20%
9301.90.30.00	— Machine-guns	u	20%
9301.90.41.00	— Fully automatic pistols	u	20%
9301.90.49.00	— Other	u	20%

*Customs (Amendment) Bill, 2023*

(jj) in Chapter 94 of section XX by the insertion in the second, third, fourth and fifth columns, of

T.S.N. (2)	Commodity Description (3)	Standard Unit of Quantity (4)	Import Duty (5)
9401.31.00.00	— Of wood	u	20%
9401.39.00.00	— Other	u	20%
9401.41.00.00	— Of wood	u	20%
9401.49.00.00	— Other	u	20%
9401.91.10.00	— Upholstered	kg	10%
9401.91.90.00	— Other	kg	10%
9401.99.10.00	— Upholstered	kg	10%
9401.99.90.00	— Other	kg	10%
9403.91.00.00	— Of wood	kg	10%
9403.99.00.00	— Other	kg	10%
9404.40.00.00	- Quilts, bedspreads, eiderdowns and duvets (comforters)	u	20%
9405.11.00.00	— Designed for use solely with light-emitting diode (LED) light sources	kg	20%
9405.19.00.00	— Other	kg	20%
9405.21.00.00	— Designed for use solely with light-emitting diode (LED) light sources		20%
9405.29.00.00	— Other	kg	20%
9405.31.00.00	— Designed for use solely with light-emitting diode (LED) light sources	kg	20%
9405.39.00.00	— Other	kg	
9405.41.00.00	— Photovoltaic, designed for use solely with lightemitting diode (LED) light sources	kg	20%

Customs (Amendment) Bill, 2023

9405.42.00.00	— Other, designed for use solely with lightemitting diode (LED) light sources	kg	20%
9405.49.00.00	— Other	kg	20%
9405.61.00.00	— Designed for use solely with light-emitting diode (LED) light sources	kg	20%
9405.69.00.00	— Other	kg	20%
9406.20.00.00	- Modular building units, of steel	kg	20%

(kk) in Chapter 95 of section XX by the insertion in the second, third, fourth and fifth columns, of

T.S.N. (2)	Commodity Description (3)	Standard Unit of Quantity (4)	Import Duty (5)
9508.21.00.00	— Roller coasters	kg	20%
9508.22.00.00	— Carousels, swings and roundabouts	kg	20%
9508.23.00.00	— Dodge'em cars	kg	20%
9508.24.00.00	— Motion simulators and moving theatres	kg	20%
9508.25.00.00	— Water rides	kg	20%
9508.26.00.00	— Water park amusements	kg	20%
9508.29.00.00	— Other	kg	20%
9508.30.00.00	- Fairground amusements	kg	20%
9508.40.00.00	- Travelling theatres	kg	20%

*Customs (Amendment) Bill, 2023*

(II) in Chapter 97 of section XXI by the insertion in the second, third, fourth and fifth columns, of

T.S.N. (2)	Commodity Description (3)	Standard Unit of Quantity (4)	Import Duty (5)
9701.21.00.00	— Paintings, drawings and pastels	u	20%
9701.22.00.00	— Mosaics	u	20%
9701.29.00.00	— Other	u	20%
9701.91.00.00	— Paintings, drawings and pastels	u	20%
9701.92.00.00	— Mosaics	u	20%
9701.99.00.00	— Other	kg	20%
9702.10.00.00	- Of an age exceeding 100 years	u	20%
9702.90.00.00	- Other	u	20%
9703.10.00.00	- Of an age exceeding 100 years	u	20%
9703.90.00.00	- Other	u	20%
9705.10.00.00	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	kg	20%
9705.21.00.00	— Human specimens and parts thereof	kg	20%
9705.22.00.00	— Extinct or endangered species and parts thereof	kg	20%
9705.29.00.00	— Other	kg	20%
9705.31.00.00	— Of an age exceeding 100 years	kg	20%
9705.39.00.00	— Other	kg	20%
9706.10.00.00	- Of an age exceeding 250 years	kg	20%
9706.90.00.00	- Other	kg	20%

*Customs (Amendment) Bill, 2023*

(mm) in Part A of Chapter 98 by the substitution for  
Tariff Heading 98.12, of

<b>Heading</b>	<b>Tariff No.</b>	<b>Commodity Description</b>	<b>Import Duty</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(5)</b>
98.12	9812.10.00.00	Raw materials not locally available for the manufacture of sanitary towels	0%
	9812.20.00.00	Materials not elsewhere specified in this Chapter, including packaging materials not locally available and approved by the Commissioner-General	5%

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*Customs (Amendment) Bill, 2023*

Date of *Gazette* notification: 7th December, 2023.