

[Legal Notice 2]

CUSTOMS AND EXCISE ACT
(Cap. 121)

THE CUSTOMS AND EXCISE (IMPORT DUTY AMENDMENT) ORDER 2006

IN exercise of the powers conferred by Section 7 of the Customs and Excise Act, **I, Hon. Gordon Darcy Lilo**, Minister of Finance, do hereby make the following Order:-

1. This Order may be cited as the Customs and Excise (Import Duty Amendment) Order 2006 and shall come into force on the date of publication in the Gazette.

That the part of the First Schedule to the Customs and Excise Act, entitled "IMPORT CLASSIFICATION AND TARIFF" is hereby amended by deleting duty rates of 20% and 15% which appear in respect of the following tariff items and substituting therefor in each case the word "10%":

2208.1000, 2209.0000, 3707.0000, 0201.1000, 0201.2000, 0201.3000, 0202.1000, 0202.2000, 0202.3000, 0203.1100, 0203.1200, 0203.1900, 0203.2100, 0203.2200, 0203.2910, 0203.2990, 0204.1000, 0204.2000, 0204.3000, 0204.4100, 0204.4200, 0204.4310, 0204.4390, 0204.5000, 0205.0000, 0206.1000, 0206.2000, 0206.3000, 0206.4000, 0206.8000, 0206.9000, 0207.1010, 0207.1090, 0207.2100, 0207.2200, 0207.2300, 0207.3100, 0207.3910, 0207.3990, 0207.4100, 0207.4200, 0207.4300, 0207.5010, 0207.5090, 0208.0000, 0209.0000, 0210.1110, 0210.1190, 0210.1200, 0210.1910, 0210.1920, 0210.1930, 0210.1990, 0210.2000, 0210.9000, 0301.1000, 0301.9000, 0302.1000, 0302.2000, 0302.3000, 0302.4000, 0302.5000, 0302.6000, 0302.7000, 0303.1000, 0303.2000, 0303.3000, 0303.4000, 0303.5000, 0303.6000, 0303.7000, 0303.8000, 0304.1000, 0304.2000, 0304.9000, 0305.1000, 0305.2000, 0305.3000, 0305.4000, 0305.5000, 0305.6000, 0306.1000, 0306.2110, 0306.2190, 0306.2210, 0306.2290, 0306.2310, 0306.2390, 0306.2410, 0306.2490, 0306.2910, 0306.2990, 0307.1000, 0307.2000, 0307.3000, 0307.4000, 0307.5000, 0307.6000, 0307.9000, 0403.1010, 0403.1020, 0403.1090, 0403.9010, 0403.9090, 0404.1010, 0404.1090, 0404.9010, 0404.9090, 0406.0000, 0407.0090, 0408.0000, 0409.0000, 0410.0000, 0501.0000, 0502.0000, 0530.0000, 0504.0000, 0505.0000, 0506.0000, 0507.0000, 0508.0011, 0508.0012, 0508.0019, 0508.0020, 0508.0090, 0509.0000, 0510.0000, 0511.1000, 0511.9100, 0511.9900, 0601.0000, 0602.0000, 0603.0000, 0604.0000, 0701.1000, 0701.9000, 0702.0000, 0703.1000, 0703.2000, 0703.9000, 0704.1010, 0704.1020, 0704.2000, 0704.9010, 0704.9020, 0704.9090, 0705.1000, 0705.2000, 0706.1000, 0706.9010, 0706.9090, 0707.0000, 0708.1000, 0708.2000, 0708.9000, 0709.1000, 0709.2000, 0709.3000, 0709.4000, 0709.5000, 0709.6000, 0709.7000, 0709.9000, 0710.1000, 0710.2000, 0710.3000, 0710.4000, 0710.8000, 0710.9000, 0711.0000, 0712.1000, 0712.2000, 0712.3000, 0712.9000, 0713.1000,

0714.9010, 0714.9020, 0714.9090, 0801.1010, 0801.1020, 0801.2000, 0801.3000,
0802.0000, 0803.0010, 0803.0020, 0803.0090, 0804.1000, 0804.2000, 0804.3000,
0804.4000, 0804.5000, 0805.1000, 0805.2000, 0805.3000, 0805.4000, 0805.9000,
0806.1000, 0806.2000, 0807.1000, 0807.2000, 0808.1000, 0808.2000, 0809.1000,
0809.2000, 0809.3000, 0809.4000, 0810.0000, 0811.1010, 0811.1090, 0811.2010,
0811.2090, 0811.9010, 0811.9090, 0812.0000, 0813.1000, 0813.2000, 0813.3000,
0813.4000, 0813.5010, 0813.5090, 0814.0000, 0901.1100, 0904.0000, 0905.0000,
0901.2200, 0901.3000, 0901.4000, 0902.0000, 0903.0000, 0904.0000, 0905.0000,
0906.0000, 0907.0000, 0908.0000, 0909.0000, 0910.0000, 1101.0010, 1101.0090,
1102.1000, 1102.2000, 1102.3000, 1102.9000, 1103.0000, 1104.0000, 1105.0000,
1106.0000, 1107.0000, 1108.0000, 1109.0000, 1201.0000, 1202.0000, 1203.0000,
1204.0000, 1205.0000, 1206.0000, 1207.1000, 1207.2000, 1207.3000, 1207.4000,
1207.5000, 1207.6000, 1207.9000, 1208.0000, 1210.1010, 1210.1090, 1210.2000,
1211.0000, 1212.1010, 1212.1090, 1212.2010, 1212.2090, 1212.3000, 1212.9100,
1212.9200, 1212.9900, 1213.0000, 1214.0000, 1301.0000, 1302.0000, 1401.1000,
1401.2000, 1401.9000, 1402.0000, 1403.0000, 1404.1000, 1404.2000, 1404.9000,
1501.0000, 1502.0000, 1503.0000, 1504.0000, 1505.0000, 1506.0000, 1507.1000,
1507.9000, 1508.1000, 1509.0000, 1510.0000, 1511.0000, 1511.1000, 1511.9000,
1512.1000, 1512.1900, 1512.2100, 1512.2900, 1513.1100, 1513.1900, 1513.2100,
1513.2900, 1514.1000, 1514.9000, 1515.1100, 1515.1900, 1515.2100, 1515.2900,
1515.3000, 1515.4000, 1515.5000, 1515.6000, 1515.9000, 1516.1000, 1516.2000,
1518.0000, 1519.1000, 1519.2000, 1519.3000, 1520.0000, 1521.0000, 1522.0000,
1601.0000, 1602.1000, 1602.2000, 1602.3000, 1602.4000, 1602.5000, 1602.9000,
1603.0000, 1604.1110, 1604.1120, 1604.1190, 1604.1210, 1604.1220, 1604.1290,
1604.1311, 1604.1312, 1604.1319, 1604.1391, 1604.1392, 1604.1399, 1604.1410,
1604.1420, 1604.1490, 1604.1510, 1604.1520, 1604.1590, 1604.1610, 1604.1620,
1604.1690, 1604.1910, 1604.1920, 1604.1990, 1604.2010, 1604.2020, 1604.2090,
1604.3000, 1605.1010, 1605.1090, 1605.2010, 1605.2090, 1605.3010, 1605.3090,
1605.4010, 1605.4090, 1605.9000, 1702.0000, 1703.0000, 1704.1000, 1704.9000,
1801.0000, 1802.0000, 1803.0000, 1804.0000, 1805.0000, 1806.1000, 1806.2000,
1806.3000, 1806.9000, 1901.1010, 1901.1090, 1901.2000, 1901.9000, 1902.1110,
1902.1190, 1902.2000, 1902.3000, 1902.4000, 1903.0000, 1904.1010, 1904.1090,
1904.9010, 1904.9090, 1905.1010, 1905.1090, 1905.2000, 1905.3010, 1905.3020,
1905.3090, 1905.4000, 1905.9010, 1905.9090, 2001.0000, 2002.0000, 2003.0000,
2004.0000, 2005.1000, 2005.2010, 2005.2090, 2005.3010, 2005.3090, 2005.4010,
2005.4090, 2005.5110, 2005.5190, 2005.5910, 2005.5990, 2005.6010, 2005.6090,
2007.1000, 2007.9100, 2007.9910, 2007.9990, 2008.0000, 2009.1000, 2009.2000,
2009.3000, 2009.4000, 2009.5000, 2009.6000, 2009.7000, 2009.1000, 2009.2000,
2101.1000, 2101.2000, 2101.3000, 2102.0000, 2103.1000, 2103.2000, 2103.3000,
2103.9000, 2104.1000, 2104.2000, 2105.0011, 2105.0019, 2105.0090, 2106.1000,
2106.9010, 2106.9090, 2201.0000, 2202.1010, 2202.1020, 2202.1090, 2202.9000,
2309.1000, 2401.0000, 2501.0010, 2701.0000, 2702.0000, 2703.0000, 2704.0000,

2712.0000, 2713.0000, 2714.0000, 2715.0000, 3208.0000, 3209.0000, 3210.0000,
3301.0000, 3303.0000, 3304.0000, 3305.0000, 3307.1000, 3307.2000, 3307.0000,
3307.4000, 3307.9000, 3401.1100, 3401.1900, 3401.2000, 3402.0000, 3403.0000,
3404.0000, 3405.0000, 3406.0000, 3407.0000, 3501.0000, 3502.1000, 3502.9000,
3503.0000, 3504.0000, 3505.0000, 3506.0000, 3507.0000, 3603.0000, 3604.1000,
3604.9000, 3605.0000, 3606.0000, 3701.1000, 3701.2000, 3701.3000, 3701.9000,
3702.1000, 3702.2000, 3702.3000, 3702.4000, 3702.5000, 3702.9000, 3703.0000,
3704.0000, 3705.0000, 3801.0000, 3802.0000, 3803.0000, 3804.0000, 3805.0000,
3806.0000, 3807.0000, 3809.0000, 3810.0000, 3811.0000, 3812.0000, 3813.0000,
3814.0000, 3815.0000, 3816.0000, 3817.0000, 3818.0000, 3819.0000, 3820.0000,
3821.0000, 3822.0000, 3823.0000, 3918.0000, 3923.0000, 3924.0000, 3925.2000,
4001.0000, 4002.0000, 4003.0000, 4004.0000, 4005.0000, 4006.0000, 4007.0000,
4008.0000, 4009.0000, 4010.0000, 4011.1000, 4011.2000, 4011.3000, 4011.4000,
4011.5000, 4011.9190, 4011.9190, 4011.9900, 4012.0000, 4013.1000, 4013.2000,
4013.9000, 4014.9000, 4015.0000, 4016.0000, 4017.0000, 4101.0000, 4102.0000,
4103.0000, 4104.0000, 4105.0000, 4106.0000, 4107.0000, 4108.0000, 4109.0000,
4110.0000, 4111.0000, 4201.0000, 4202.1000, 4202.2000, 4202.3000, 4202.9000,
4203.1000, 4203.2900, 4203.3000, 4203.4000, 4204.0000, 4205.0000, 4206.0000,
4301.0000, 4302.0000, 4303.0000, 4304.0000, 4401.1000, 4401.2100, 4401.2200,
4401.3000, 4402.0000, 4403.1000, 4403.2000, 4403.3000, 4403.9000, 4404.1000,
4404.2000, 4405.0000, 4406.0000, 4407.1000, 4407.2000, 4407.9000, 4408.9000,
4409.1000, 4409.2000, 4410.1000, 4410.9000, 4411.1000, 4411.2110, 4411.2190,
4411.2910, 4411.2990, 4411.3110, 4411.3190, 4411.3910, 4411.3990, 4411.9000,
4412.0000, 4413.0000, 4414.0000, 4415.1000, 4415.2000, 4416.0000, 4417.0000,
4418.1000, 4418.2000, 4418.3000, 4418.4000, 4418.5000, 4418.9000, 4419.0000,
4420.1000, 4420.9000, 4421.0000, 4501.0000, 4502.0000, 4503.0000, 4504.0000,
4601.1000, 4601.2000, 4601.9000, 4602.1000, 4602.9000, 4701.0000, 4702.0000,
4703.0000, 4704.0000, 4705.0000, 4706.0000, 4707.0000, 4801.0000, 4802.0000,
4803.0000, 4804.0000, 4805.0000, 4806.0000, 4807.0000, 4808.0000, 4809.0000,
4810.0000, 4811.1000, 4811.2000, 4811.3000, 4811.4000, 4811.9000, 4812.0000,
4813.1000, 4813.2000, 4813.9000, 4814.0000, 4815.0000, 4816.0000, 4817.1000,
4817.2000, 4817.3000, 4818.2000, 4818.3000, 4818.4010, 4818.4090, 4818.5000,
4818.9000, 4819.0000, 4820.1000, 4820.2000, 4820.3000, 4820.4000, 4820.5000,
4820.9000, 4821.0000, 4822.0000, 4823.0000, 4907.0090, 4908.0000, 4909.0000,
4910.0000, 4911.1000, 4911.9000, 5001.0000, 5002.0000, 5003.0000, 5004.0000,
5005.0000, 5006.0000, 5007.0000, 5101.0000, 5102.0000, 5103.0000, 5104.0000,
5105.0000, 5106.0000, 5107.0000, 5108.0000, 5109.0000, 5110.0000, 5111.0000,
5112.0000, 5113.0000, 5201.0000, 5202.0000, 5203.0000, 5204.0000, 5205.0000,
5206.0000, 5207.0000, 5208.0000, 5209.0000, 5210.0000, 5211.0000, 5212.0000,
5301.0000, 5302.0000, 5303.0000, 5304.0000, 5305.0000, 5306.0000, 5307.0000,
5308.0000, 5309.0000, 5310.0000, 5311.0000, 5401.0000, 5402.0000, 5403.0000,
5404.0000, 5405.0000, 5406.0000, 5407.0000, 5408.0000, 5501.0000, 5502.0000,

5510.0000, 5511.0000, 5512.1190, 5512.1990, 5512.2190, 5512.2990, 5512.9190,
5512.9990, 5513.0000, 5514.0000, 5515.0000, 5516.0000, 5601.1010, 5601.1090,
5601.2000, 5601.3000, 5602.0000, 5603.0000, 5604.0000, 5605.0000, 5606.0000,
5701.0000, 5702.1000, 5702.2000, 5702.3000, 5702.4000, 5702.5000, 5702.9000,
5703.0000, 5704.0000, 5705.0000, 5801.1000, 5801.2000, 5801.3000, 5801.9000,
5802.1000, 5802.2000, 5802.3000, 5803.1000, 5803.9000, 5804.0000, 5805.0000,
5806.0000, 5807.0000, 5808.0000, 5809.0000, 5810.0000, 5811.0000, 5901.0000,
5902.0000, 5903.0000, 5904.0000, 5905.0000, 5906.0000, 5907.0000, 6001.0000,
6002.0000, 6101.0000, 6102.0000, 6103.0000, 6104.0000, 6105.0000, 6106.0000,
6107.1000, 6107.2000, 6107.9000, 6108.1000, 6108.2000, 6108.3000, 6108.9000,
6109.1010, 6109.1090, 6109.9010, 6109.9090, 6110.0000, 6111.0000, 6112.1000,
6112.2000, 6112.3000, 6112.4000, 6113.0000, 6114.0000, 6115.0000, 6116.0000,
6117.0000, 6201.0000, 6202.0000, 6203.0000, 6204.0000, 6205.0000, 6206.0000,
6207.1000, 6207.2000, 6207.9000, 6208.1000, 6208.2000, 6208.9110, 6208.9190,
6208.9210, 6208.9290, 6208.9910, 6208.9990, 6209.0000, 6210.0000, 6211.1000,
6211.2000, 6211.3000, 6211.4000, 6212.0000, 6213.0000, 6214.0000, 6215.0000,
6216.0000, 6217.0000, 6301.1000, 6301.2000, 6301.3000, 6301.4000, 6301.9000,
6302.1000, 6302.2000, 6302.3000, 6302.4000, 6302.5000, 6302.6000, 6302.9000,
6303.0000, 6304.1000, 6304.9190, 6304.9290, 6304.9390, 6306.1000, 6306.2000,
6306.3000, 6306.4000, 6306.9000, 6307.9000, 6308.0000, 6309.0000, 6310.0000,
6401.1000, 6401.9000, 6402.2000, 6402.3000, 6402.9000, 6403.2000, 6403.3000,
6403.4000, 6403.5000, 6403.9000, 6404.1190, 6404.1900, 6404.2090, 6405.0000,
6406.0000, 6501.0000, 6502.0000, 6503.0000, 6504.0000, 6505.0000, 6507.0000,
6601.1000, 6601.9000, 6602.0000, 6603.0000, 6701.0000, 6702.0000, 6703.0000,
6704.0000, 6801.0000, 6802.0000, 6803.0000, 6804.0000, 6805.0000, 6806.0000,
6807.0000, 6808.0000, 6809.0000, 6810.0000, 6811.0000, 6812.0000, 6813.0000,
6814.0000, 6815.0000, 6911.0000, 6912.0000, 6913.0000, 6914.0000, 7013.1000,
7013.2100, 7013.2900, 7013.3100, 7013.3200, 7013.3900, 7013.9100, 7013.9900,
7018.0000, 7020.0000, 7101.0000, 7102.1000, 7102.3000, 7103.0000, 7104.0000,
7105.0000, 7106.0000, 7107.0000, 7108.1000, 7108.2000, 7109.0000, 7110.0000,
7111.0000, 7112.1000, 7112.2000, 7112.9000, 7113.1110, 7113.1190, 7113.1910,
7113.1990, 7113.2010, 7113.2090, 7114.0000, 7115.0000, 7116.0000, 7117.0000,
7118.1000, 7118.9000, 7309.0010, 7309.0090, 7310.0000, 7321.1000, 7321.8000,
7323.1000, 7323.9000, 7418.0000, 7607.0000, 7610.1000, 7610.9000, 7611.0010,
7615.0000, 7801.0000, 7802.0000, 7803.0000, 7804.0000, 7805.0000, 7806.0000,
7901.0000, 7902.0000, 7903.0000, 7904.0000, 7905.0000, 7906.0000, 7907.0000,
8212.0000, 8214.0000, 8215.0000, 8415.1000, 8415.8000, 8415.9000, 8416.0000,
8417.0000, 8418.1000, 8418.2100, 8418.2200, 8418.2910, 8418.2990, 8418.3000,
8418.4000, 8418.5000, 8418.6110, 8418.6190, 8418.6910, 8418.6990, 8418.9000,
8450.1000, 8450.2000, 8450.9000, 8451.8000, 8451.9000, 8501.0000, 8502.9000,
8503.0000, 8504.1000, 8504.2000, 8504.3000, 8504.4000, 8504.5000, 8504.9000,
8505.1000, 8505.2000, 8505.3000, 8505.9000, 8506.0000, 8507.0000, 8509.1000,

8509.2000, 8509.3000, 8509.4000, 8509.8000, 8509.9000, 8510.0000, 8511.1000,
8511.2000, 8511.3000, 8511.4000, 8511.5000, 8511.8000, 8511.9000, 8512.0000,
8513.1000, 8513.9000, 8514.1000, 8514.2000, 8514.3000, 8514.4000, 8514.9000,
8516.1000, 8516.2000, 8516.3000, 8516.4000, 8516.5000, 8516.6000, 8516.7000,
8516.8000, 8516.9000, 8518.1000, 8518.2000, 8518.3000, 8518.4000, 8518.5000,
8518.9000, 8519.1000, 8519.2000, 8519.3000, 8519.4000, 8519.9000, 8520.1000,
8520.2000, 8520.3000, 8520.9000, 8521.0000, 8522.0000, 8523.1190, 8523.1290,
8523.1390, 8523.2000, 8523.9000, 8524.1000, 8524.2190, 8524.2290, 8524.2390,
8524.9000, 8526.9200, 8527.1100, 8527.1920, 8527.1990, 8527.2100, 8527.2920,
8527.2990, 8527.3120, 8527.3190, 8527.3220, 8527.3290, 8527.3900, 8527.9000,
8528.1000, 8528.2000, 8529.0000, 8530.0000, 8531.0000, 8532.0000, 8533.0000,
8534.0000, 8535.0000, 8536.0000, 8537.0000, 8538.0000, 8539.0000, 8540.1000,
8540.2000, 8540.3000, 8540.8000, 8540.9000, 8541.9090, 8542.0000, 8543.0000,
8544.0000, 8545.0000, 8546.0000, 8547.0000, 8548.0000, 8601.0000, 8602.0000,
8603.0000, 8604.0000, 8605.0000, 8606.0000, 8607.0000, 8608.0000, 8609.0000,
8703.1010, 8703.1020, 8703.1030, 8703.1090, 8706.0000, 8707.1000, 8707.9000,
8708.0000, 8711.1010, 8711.1090, 8715.0000, 8901.1000, 8903.1000, 8903.9110,
8903.9190, 8903.9210, 8903.9290, 8903.9910, 8903.9990, 9003.0000, 9004.1000,
9005.0000, 9006.1000, 9006.2000, 9006.3000, 9006.4000, 9006.5000, 9006.6000,
9006.9000, 9007.1000, 9007.2000, 9007.9000, 9008.0000, 9101.0000, 9102.0000,
9103.0000, 9104.0000, 9105.0000, 9106.0000, 9107.0000, 9108.0000, 9109.0000,
9110.0000, 9111.0000, 9112.0000, 9113.1000, 9113.2000, 9113.9000, 9114.0000,
9201.0000, 9202.0000, 9203.0000, 9204.0000, 9205.0000, 9206.0000, 9207.0000,
9208.0000, 9209.0000, 9301.0000, 9302.0000, 9303.1000, 9303.2000, 9303.3000,
9303.9000, 9304.0000, 9305.1000, 9305.2000, 9305.9000, 9306.2000, 9306.3010,
9306.3090, 9306.9000, 9307.0000, 9401.1000, 9401.2000, 9401.3000, 9401.4000,
9401.5000, 9401.6000, 9401.7000, 9401.8000, 9401.9000, 9402.0000, 9403.1000,
9403.2000, 9403.3000, 9403.4000, 9403.5010, 9403.5090, 9403.6000, 9403.7000,
9403.8000, 9403.9000, 9404.1000, 9404.2000, 9404.3000, 9404.9000, 9405.1000,
9405.2000, 9405.3000, 9405.4000, 9405.6000, 9405.9000, 9406.0000, 9501.0000,
9502.0000, 9503.0000, 9504.1000, 9504.2000, 9504.3000, 9504.4000, 9504.9000,
9505.0000, 9508.0000, 9601.0000, 9601.9010, 9601.9090, 9602.0000, 9603.1000,
9603.2100, 9603.2900, 9603.3010, 9603.3090, 9603.4000, 9603.5000, 9603.9000,
9604.0000, 9605.0000, 9606.0000, 9607.0000, 9608.0000, 9609.1000, 9609.2000,
9609.9010, 9609.9090, 9610.0000, 9611.0000, 9612.0000, 9613.1000, 9613.2010,
9613.2090, 9613.3010, 9613.3090, 9613.8010, 9613.8090, 9613.9000, 9614.0000,
9615.0000, 9616.0000, 9617.0000, 9618.0000, 9701.0000, 9702.0000, 9703.0000,
9704.0000, 9705.0000, 9706.0000.

That the First Schedule to the Customs and Excise Act is hereby amended by deleting the
Import Duty Exemption Schedule and substituting instead the following new Schedule -

“ IMPORT DUTY EXEMPTION SCHEDULE

**EXEMPTION FROM CUSTOMS DUTIES ON
IMPORTATION OR TAKING OUT OF BOND**

NOTES

1. Wherever the expression “NOT FOR SALE” is used in this Exemption Schedule, it means that the goods must be imported:-

- (a) by an industry for its own use; and
- (b) not for profit-making or for resale

2. Wherever the expressions ‘import’, ‘goods that are imported’ or equivalent expressions are used in this Exemption Schedule, they shall include goods that are taken out of bond.

3. Wherever the expression ‘manufacture’ is used, it shall be taken to have its common, everyday meaning and shall not be restricted to the technical definition used in Section 2 of the Customs and Excise Act.

Item	No.	Details
Governor General	1.	1. Goods or articles that are imported for the official or personal use of the Governor General and members of his nuclear family residing with him. This exemption only applies so long as the exempted goods or articles are not for sale.
Diplomatic missions, consular posts and administrative staff of such missions or consular posts	2.	2(a) Goods that are for official use and not for sale by a Diplomatic Mission or Consular Post upon whom the Minister of Foreign Affairs, by Order, confers the privileges specified in Article 36 in the First Schedule of the <i>Diplomatic Privileges and Immunities Act</i> . 2(b) Goods that are required for use by the staff of a Mission or Consular Post upon whom the Minister of Foreign Affairs, by Order, confers the privileges specified in Article 36 and 37 in the First Schedule of the <i>Diplomatic Privileges and Immunities Act</i> and in Article 50 of the First Schedule to the <i>Consular Act</i> .
International and regional organisations and adminis- trative staff of international and regional organisations	3.	3(a) Goods that are for official use and not for sale by International or Regional Organisations upon whom the Minister of Foreign Affairs, by Order, confers privileges and immunities which are specified in the Second Schedule to the <i>Diplomatic Privileges and Immunities Act</i> . 3(b) Goods that are required for use by staff of International or Regional Organisations upon whom the Minister of Foreign Affairs,

by Order, confers the privileges specified in the Third Schedule to the *Diplomatic Privileges and Immunities Act*.

- | | | |
|---|----|--|
| Consular posts headed by honorary consular officer | 4. | 4. Coat-of-arms flags, sign boards, seals and stamps, books official printed matter, official furniture, equipments and similar articles supplied by the sending state and for which at the time they are entered for home consumption are required for the official use of a consular post headed by an honorary consular officer. |
| Contracting settler contracted by the Solomon Islands Government | 5. | 5. A motor vehicle imported by a contracting settler contracted by the Solomon Islands Government, provided that: <ul style="list-style-type: none"> - it is confirmed in writing by the Expatriate Affairs or equivalent section of the Office of the Prime Minister that such concession or entitlement is specifically covered under the contract of employment; and - the motor vehicle is purchased within six months of the contracting settler's arrival. <p>However, if the vehicle is sold within two years from the time it was entered for home consumption, it will be subject to pro-rata duty</p> |
| Aircrafts, international aircraft and ships, international airports and seaports | 6. | 6(a) Specialised technical supplies and parts for domestic and international aircrafts.

6(b) Fuel and lubricants, consumable stores and commissary services for use in aircraft and ships that are engaged in international services.

6(c) Specialised ground equipment for maintenance of international airports or seaports. |
| Educational, scientific and cultural articles | 7. | 7(a) Articles of an educational, scientific or cultural nature that: <ul style="list-style-type: none"> - have been imported by an institute of learning registered by - the Ministry of Education and Cultural Development; and - fit one of the following categories. <p>7(b) Books, documents (printed or produced by duplication, but excluding stationery), periodicals, current newspapers, manuscripts (including typescripts, musical compositions, charts and maps)</p> <p>7(c) Paintings and drawings (excluding manufactured wares); hand-painted impressions signed and numbered by the artist; original works of art of statuary or sculpture; collectors' pieces and objects of art consigned to public galleries, museums and other public institutions that have been registered by the</p> |

Ministry of Home Affairs and which are not intended for resale;
antiques more than one hundred years old;

7(d) Films, video tapes, VCDs, DVDs and other sound recordings
that are solely designed for educational purposes

7(e) Architectural, industrial and engineering plans, models, wall
charts, scientific instruments, apparatus.

**Drugs,
medicines,
medical and
surgical goods
and goods for
the relief of the
permanently
disabled people**

8. 8(a) Drugs, medicines and medical supplies imported by or on
behalf of a hospital, dispensary, clinic or veterinary hospital that
has been approved by the relevant Ministry (either the Ministry of
Health or the Ministry of Agriculture) to be such a hospital, clinic,
dispensary or veterinary hospital.

8(b) Medical, surgical, dental and other hospital instruments and
appliances (and parts thereof) used exclusively or principally in
hospitals, or by a medical practitioner, optometrist, dentist, person
registered as physiotherapist or a vet.

8(c) Medical or surgical appliances of a kind and parts thereof used
exclusively or principally by persons suffering from sicknesses,
disease or physical impairment and certified as such by a medical
doctor.

8(d) Goods for relief, employment, rehabilitation and cultural needs
of a permanently disabled person.

Legacies etc.

9. 9. Goods (other than consumable goods such as tobacco, wines and
spirits) which belonged to or were in the possession of a deceased
person and were used by him before his death and were not used
or held for business purposes and that the importation thereof is by
or for a person resident in Solomon Islands who becomes entitled
by virtue of any testamentary disposition of intestate.

**Patterns and
samples**

10. 10. Patterns and samples that are cut, mutilated or otherwise spoiled
so as to render them unmerchantable (excluding advertising maga-
zines and books).

- Religious, goods, vestments for use in places of worship, tombstones and memorial tablets.** 11. 11(a) Non-consumable goods which are solely for use in churches and church services including vestments, decorations and furnishing of consecrated places of worship, ornaments, candles, incenses and other articles which are for use exclusively in church services
- 11(b) Materials solely for use in the construction, repair or alteration of a church building certified as such by the head of the denomination.
- 11(c) Alter bread and alter wine for use in church services.
- 11(d) Tombstones (whether engraved or not) for erection on graves or tombs.
- 11(e) Tablets, plaques, boards or other monuments for erection in a public place to commemorate a historical event.
- 11(f) Bibles, prayer books, hymn books and other religious books imported by a registred church denomination.
- The exemptions specified in (a) to (f) above are only available if the goods are not for sale or any other commercial use.
- Scientific & meteorological research** 12. 12. Goods which are required by any person approved by the responsible Minister for scientific research or for meteorological observation.
- Legal tender currency notes imported by the Central Bank.** 13. 13. Currency notes and coins imported by the Central Bank of Solomon Islands with the purpose of becoming legal tender in Solomon Islands.
- Goods imported by legally registered charitable organisations other than churches** 14. 14. Goods of all kinds, excluding wine, beer spirits, cigarettes and tobacco, donated to registered charitable organisations and aid agencies, other than churches, in Solomon Islands.
- Provided that such donated goods are not sold or used for any other commercial purposes.

- SIWA 15. 15. Machinery, equipments and chemicals imported by the Solomon Islands Water Authority and shown to be required solely for the purpose of performing its functions.

PARTIAL EXEMPTION FROM IMPORT DUTY

Item	No.	Details
Raw materials or other inputs for manufacture	B1.	B1. Goods, being raw materials or other inputs to manufacture, consumed in the manufacture of goods in Solomon Islands which involve a substantial transformation or a change in the essential character of the goods, shall be exempted from duty normally chargeable under the Tariff rates in excess of five percentum.
Capital items	B2.	B2. Goods, being capital equipment classified under a heading or subheading in Chapter 84, 85 or 90 of the First Schedule, shall be exempted from duty normally chargeable under the Tariff rates in excess of five percentum.
Containers and packaging	B3.	B3. Goods of all kinds which - (i) are required exclusively for the packing of any local product or manufacture, or (ii) will be used exclusively in the manufacture or repair of containers and will form part of such containers shall be exempted from duty normally chargeable under the Tariff rates in excess of five percentum”.
3.		That the First Schedule to the Customs and Excise Act is hereby amended by deleting the 1998 Harmonised Tariff and substituting instead the 2002 Harmonised Tariff (see attachment). Notwithstanding the date of effect specified in Clause 1 above, the effective date of this change will be one month from the date of publication in the Gazette.

Made at Honiara this twenty second day of December 2006.

Hon. Gordon Darcy Lilo
Minister of Finance and Treasury