

**BELIZE:**

**CUSTOMS AND EXCISE DUTIES (AMENDMENT) ACT, 2025**

**ARRANGEMENT OF SECTIONS**

1. Short title.
2. Amendment of Schedule I.



No. 14 of 2025

I assent,

Governor-General

18th July, 2025.



**AN ACT to amend the Customs and Excise Duties Act, Chapter 48 of the Laws of Belize, Revised Edition 2020; to implement the eleventh phase of reduction of duties in accordance with the CARIFORUM-EU Economic Partnership Agreement; to implement the eleventh phase of reduction of duties in accordance with the CARIFORUM-UK Economic Partnership Agreement; to implement the second and third phase of reduction of duties in accordance with the Belize and the Republic of China (Taiwan) Economic Cooperation Agreement; and to provide for matters connected therewith or incidental thereto.**

*(Gazetted 19th July, 2025)*

***BE IT ENACTED, by and with the advice and consent of the House of Representatives and Senate of Belize and by the authority of the same, as follows:***

1. This Act may be cited as the

Short title.

**CUSTOMS AND EXCISE DUTIES (AMENDMENT)**  
**ACT, 2025,**

CAP. 48.  
48/2021  
1/2023.  
38/2023.  
10/2024.  
23/2024.

and shall be read and construed as one with the Customs and Excise Duties Act which, as amended, is hereinafter referred to as the principal Act.

Amendment of  
Schedule I.

2. Schedule I of the principal Act is amended by–

(a) substituting the following rates of duty for the rates appearing under the column headed “EU/UK” opposite the column headed “**HEADING**”–

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
		<b>Cattle</b>	
0102.29.30	00	Other bulls	40%
0102.29.60	00	Other cows	40%
0102.90.00	00	Other	40%
01.03		<b>Live swine.</b>	
		<b>--Weighing less than 50 kg:</b>	
0103.91.90	00	---Other	40%
		<b>--Weighing 50 kg or more:</b>	
0103.92.90	00	---Other	40%
		<b>-Sheep:</b>	
0104.10.20	00	---For rearing	40%
0104.10.90	00	---Other	40%
		<b>-Goats:</b>	
0104.20.20	00	---For rearing	40%
0104.20.90	00	---Other	40%
03.01		<b>Live Fish</b>	
		<b>--Freshwater:</b>	
0301.11.90	00	---Other	40%
		<b>--Other:</b>	
0301.19.90	00	---Other	40%
		<b>-Other live fish:</b>	

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
0301.91.00	00	--Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	14%
0301.92.00	00	--Eels ( <i>Anguilla</i> spp.)	7%
0301.93.00	00	--Carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp, <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	7%
0301.94.00	00	--Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	7%
0301.95.00	00	--Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	7%
		--Other:	
0301.99.90	00	--Other	40%
		-Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99:	
0303.63.90	00	--Other	40%
0303.65.00	00	Coalfish	40%
0303.54.90	00	Mackerel	40%
0303.81.00	00	--Dogfish and other sharks	40%
0303.84.00	00	Seabass	40%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
0305.10.00	00	-Flours, meals and pellets of fish, fit for human consumption	4%
0305.20.00	00	-Livers , roes and milt of fish, dried, smoked, salted or in brine	4%
		<b>-Smoked fish, including fillets, other than edible fish</b>	
		offal:	
0305.41.00	00	--Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	4%
0305.42.00	00	--Herrings (Clupea harengus, Clupea pallasii)	4%
		-Dried fish, other than edible fish offal, whether not salted but not smoked:	
0305.51.00	00	--Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	1%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
0305.52.00	00	--Tilapias ( <i>Oreochomis</i> spp), catfish ( <i>Pangasius</i> spp. <i>Silurus</i> ssp. <i>Clarias</i> spp. , <i>Ictalurus</i> spp), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoevanti</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	6%
0305.53.00	00	--Fish of the families <i>Bregmacerotidae</i> , <i>Euclithyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than cod ( <i>gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	6%
0305.54.00	00	--Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis</i> spp.), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ) mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicas</i> ), Indian mackerels ( <i>Rastrelliger</i> spp.) seerfishes ( <i>Scomberomorus</i> pp.) jack and horse mackerel ( <i>Trachurus</i> spp.), jacks	6%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
		-Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:	
0305.61.00	00	--Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	6%
0305.62.00	00	--Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus</i> )	6%
0305.63.00	00	--Anchovies ( <i>Engraulis</i> spp.)	4%
		--Live, fresh or chilled	
0307.11.90	00	---Other	40%
0307.12.00	00	--Frozen	40%
0307.19.00	00	--Other	40%
0307.21.00	00	--Live, fresh or chilled	14%
0307.22.00	00	--Frozen	14%
0307.29.00	00	--Other	14%
		<b>-Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):</b>	
0307.31.00	00	--Live, fresh or chilled	14%
0307.32.00	00	--Frozen	14%
0307.39.00	00	--Other	14%
		--Live, fresh or chilled:	
0307.42.90	00	---Other	14%
0307.43.00	00	--Frozen	14%
0307.49.00	00	--Other	14%
		<b>-Octopus (<i>Octopus</i> spp.):</b>	
0307.51.00	00	--Live, fresh or chilled	14%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
0307.52.00	00	--Frozen	14%
0307.59.00	00	--Other	14%
0307.60.00	00	-Snails, other than sea snails	0%
0307.71.00	00	-Live, fresh or chilled	0%
0307.72.00	00	-Frozen	0%
0307.79.00	00	-Other	0%
0307.81.00	00	-Live, fresh or chilled abalone ( <i>Haliotis</i> spp.)	0%
0307.83.00	00	-Frozen abalone ( <i>Haliotis</i> spp.)	0%
0307.84.00	00	-Frozen stromboid conchs ( <i>Strombus</i> spp.)	0%
0307.87.00	00	-Other abalone ( <i>Haliotis</i> spp.)	0%
0307.88.00	00	-Other stromboid conchs ( <i>Strombus</i> spp.)	0%
		--Live, fresh or chilled	
0307.91.10	00	---Conch	14%
		---Other molluscs	
0307.91.29	00	----Other	14%
0307.92.00	00	--Frozen	40%
		--Other:	
0307.99.10	00	---Sea –eggs	7%
0307.99.20	00	---Conch	7%
0307.99.90	00	--- Other, including flours, meals and pellets fit for human consumption	7%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
		<b>-Sea cucumbers (<i>Stichopus japonicus</i>, <i>Holothuroidea</i>):</b>	
0308.11.00	00	Live, fresh or chilled	7%
0308.19.00	00	other	7%
0308.21.00	00	Live, fresh or chilled	7%
0308.29.00	00	Other	7%
0308.30.00	00	Jellyfish ( <i>Rhopilema</i> spp.)	7%
0308.90.00	00	Other	7%
		Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates fit for human consumptions	
0309.90.00	00	-Other	17%
		<b>-Other:</b>	
0602.90.20	00	---Coconut plants	3%
0602.90.30	00	---Cocoa plants	3%
0602.90.40	00	---Citrus plants	3%
		-Fresh:	
0603.11.00	00	--Roses	14%
0603.12.00	00	--Carnations	14%
0603.13.00	00	--Orchids	14%
0603.14.00	00	--Chrysanthemums	14%
		<b>--Lilies (<i>Lilium</i> spp.):</b>	
0603.15.10	00	---Ginger lilies	14%
0603.15.90	00	---Other lilies	14%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
		<b>--Other:</b>	
0603.19.10	00	---Anthuriums	14%
0603.19.30	00	---Gerberas	14%
0603.19.40	00	---Heliconias ( <i>Heliconia spp.</i> )	14%
0603.19.90	00	Other	14%
0603.90.00	00	-Other	14%
0604.20.00	00	-Fresh	7%
0604.90.00	00	-Other	7%
		<b>-Onions and shallots:</b>	
0703.90.00	00	-Leeks and other alliaceous vegetables	7%
		<b>-Cauliflowers and headed broccoli:</b>	
0704.20.00	00	-Brussels sprouts	7%
0705.21.00	00	--Witloof chicory ( <i>Cichorium intybus var. foliosum</i> )	7%
0705.29.00	00	--Other	7%
07.09		<b>Other vegetables, fresh or chilled.</b>	
0709.20.00	00	-Asparagus	7%
0709.30.00	00	-Aubergines (egg-plants)	14%
0709.40.00	00	-Celery other than celeriac	7%
		<b>-Mushrooms and truffles:</b>	
0709.51.00	00	--Mushrooms of the genus <i>Agaricus</i>	7%
0709.52.00	00	--Mushrooms of the genus <i>Boletus</i>	7%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
0709.53.00	00	--Mushrooms of the genus <i>Cantharellus</i>	7%
0709.54.00	00	--Shiitake ( <i>Lentinus edodes</i> )	7%
0709.55.00	00	--Matsutake ( <i>Tricholoma</i> , matsutake)	7%
0709.56.00	00	--Truffles	7%
0709.59.00	00	--Other	7%
0710.10.00	00	-Potatoes	9%
0710.40.90	00	---Other	14%
		<b>-Other vegetables:</b>	
0710.80.20	00	---Other beets	14%
0710.80.40	00	---Other carrots	14%
0710.80.90	00	---Other	14%
		<b>-Mixtures of vegetables:</b>	
0710.90.90	00	---Other	7%
0713.60.00	00	-Pigeons peas ( <i>Cajanus cajan</i> )	15%
		-Coconuts:	
0801.11.00	00	--Desiccated	7%
0801.12.00	00	--In the inner shell ( endocarp)	7%
		<b>-Brazil nuts:</b>	
0801.21.00	00	--In shell	7%
0801.22.00	00	--Shelled	7%
08.02		<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>	
0802.11.00	00	--In shell	7%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
0802.91.00	00	--Pine nuts, in shell	7%
0802.92.00	00	--Pine nuts, shelled	7%
0802.12.00	00	--Shelled	7%
		<b>-Hazelnuts or filberts (<i>Corylus spp.</i>):</b>	
0802.21.00	00	--In shell	7%
0802.22.00	00	--Shelled	7%
		<b>-Walnuts:</b>	
0802.31.00	00	--In shell	7%
0802.32.00	00	--Shelled	7%
		<b>-Chestnuts (<i>Castanea spp.</i>)</b>	
0802.41.00	00	--In shell	7%
0802.42.00	00	--Shelled	7%
		<b>-Pistachios:</b>	
0802.51.00	00	--In shell	7%
0802.52.00	00	--Shelled	7%
0804.10.00	00	-Dates	14%
0804.20.00	00	-Figs	14%
		-Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ):	
08.06		<b>Grapes, fresh or dried.</b>	
0806.10.00	00	---Fresh	14%
08.08		<b>Apples, pears and quinces, fresh.</b>	

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
0808.10.00	00	-Apples	14%
0808.30.00	00	-Pears	14%
0808.40.00	00	-Quinces	14%
08.09		<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</b>	14%
0809.10.00	00	-Apricots	14%
		-Cherries:	
0809.21.00	00	--Sour cherries ( <i>Prunus cerasus</i> )	14%
0809.29.00	00	--Other	14%
0809.30.00	00	-Peaches, including nectarines	14%
0809.40.00	00	-Plums and sloes	14%
08.10		<b>Other fruit, fresh.</b>	
0810.10.00	00	-Strawberries	14%
0810.20.00	00	-Raspberries, blackberries, mulberries and loganberries	14%
0810.30.00	00	-Black, white or red currants and gooseberries	14%
0810.40.00	00	-Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	14%
0810.50.00	00	-Kiwifruit	14%
0810.70.00	00	-Persimmons	14%
		<b>-Other:</b>	
0810.90.10	00	---Sapodillas	14%
0810.90.20	00	---Yellow mombins ( Golden apples )	14%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
0810.90.30	00	---Passion fruit	14%
0810.90.40	00	---Soursop	14%
0810.90.50	00	---Breadfruit	14%
0810.90.60	00	---Carambolas	14%
0810.90.70	00	---Akee (ackee) ( <i>Blighia sapida koenig</i> )	14%
0810.90.80	00	---Christophine (Choyote)	14%
0810.90.90	00	---Other	14%
		<b>--Dried, neither crushed nor ground:</b>	
0904.21.10	00	---Paprika	5%
0904.21.20	00	---Pimento (allspice)	14%
0904.21.90	00	---Other	5%
		<b>--Crushed or ground:</b>	
0904.22.10	00	---Paprika	5%
0904.22.20	00	---Pimento (All spice)	14%
0904.22.90	00	---Other	5%
09.06		<b>Cinnamon and cinnamon-tree flowers.</b>	
0906.11.00	00	--Cinnamon ( <i>Cinnamomum zeylanicum Blume</i> )	14%
0906.19.00	00	--Other	14%
0906.20.00	00	-Crushed or ground	14%
09.07		<b>Cloves (whole fruit, cloves and stems).</b>	
0907.10.00	00	-Neither crushed nor ground	14%
0907.20.00	00	-Crushed or ground	14%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
		-Nutmeg	
0908.11.00	00	--Neither crushed nor ground	14%
0908.12.00	00	--Crushed or ground	14%
		-Mace:	
0908.21.00	00	--Neither crushed nor ground	14%
0908.22.00	00	--Crushed or ground	14%
0910.20.00	00	-Saffron	14%
0910.30.00	00	-Turmeric ( <i>curcuma</i> )	14%
0910.99.10	00	---Thyme	14%
0910.99.20	00	---Bay leave	14%
1102.90.10	00	---Rice flour	14%
1102.90.90	00	---Other	5%
		-Of the products of Chapter 8:	
1106.30.10	00	---Banana flour	14%
1106.30.20	00	---Plantain flour	14%
1108.19.10	00	---Arrowroot starch	14%
1203.00.00	00	Copra.	7%
1503.00.10	00	---Tallow oil	10%
1503.00.90	00	---Other	10%
		-Coconut (copra) oil and its fractions:	
1513.19.00	00	--Other	14%
		-Low erucic acid rape or colza oil and its fractions:	

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
1514.11.00	00	--Crude oil	7%
		-Other:	
1514.91.00	00	--Crude oil	7%
		-Maize (corn) oil and its fractions:	
1515.60.00	00	Microbial fats and oils and their fractions	7%
		-Animal fats and oils and their fractions:	
1516.10.10	00	---Fish fats and oils and their fractions	14%
1516.10.90	00	---Other	14%
1516.30.00	00	-Microbial fats and oils and their fractions	14%
16.04		<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</b>	
		-Fish, whole or in pieces, but not minced:	
1604.11.00	00	--Salmon	4%
1604.12.00	00	--Herring	4%
		--Sardines, sardinella and brisling or sprats:	
1604.13.10	00	---Sardines	5%
1604.13.20	00	---Sardinella and brisling or sprats	7%
		--Tunas, skipjack and bonito ( <i>Sarda spp.</i> ):	
1604.14.10	00	---Tunas	4%
1604.14.20	00	---Skipjack and bonito	4%
1604.15.00	00	--Mackerel	1%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
1604.16.00	00	--Anchovies	9%
1604.17.00	00	--Eels	4%
1604.18.00	00	--Shark Fins	4%
1604.19.00	00	--Other	4%
1604.20.00	00	-Other prepared or preserved fish	4%
16.05		<b>Crustaceans, molluscs and other aquatic invertebrates prepared or preserved.</b>	
1605.10.00	00	-Crab	9%
2001.90.90	00	--- Other	9%
2002.10.90	00	--- Other	4%
2003.10.90	00	--- Other	4%
2003.90.19	00	--- Other	4%
2003.90.99	00	--- Other	4%
2004.10.90	00	--- Other	9%
2004.90.90	00	--- Other	9%
2005.10.90	00	--- Other	9%
2005.20.90	00	--- Other	9%
2005.40.90	00	--- Other	9%
2005.51.90	00	--- Other	9%
2005.59.90	00	--- Other	9%
2005.60.00	00	- Asparagus	9%
2005.70.90	00	--- Other	9%
2005.80.90	00	--- Other	9%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
2005.91.90	00	--- Other	9%
2005.99.20	00	--- Other	9%
2005.99.99	00	--- Other	9%
2006.00.10	00	--- Citrus peel	4%
2006.00.20	00	--- Glace cherries	4%
2006.00.90	00	--- Other	4%
2008.40.00	00	-Pears	4%
2008.50.00	00	-Apricots	4%
2008.80.00	00	-Strawberries	4%
2101.11.00	00	--Extracts, essences and concentrates	7%
21.03		<b>Sauces and preparations therefor; mixed condiments and mixed</b>	
2103.10.00	00	-Soy sauce	4%
2103.30.10	00	---Mustard flour and meal	4%
2103.30.20	00	---Prepared mustard	4%
		-Homogenized composite food preparations:	
2104.20.90	00	---Other	4%
		-Protein concentrates and textured protein substances	
2106.10.90	00	---Other	4%
2209.00.00	00	Vinegar, fermented vinegar and substitutes	9%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
2523.10.00	00	-Cement clinkers	3%
		-Portland cement:	
2523.21.00	00	--White cement, whether or not artificially coloured	1%
		<b>--Other:</b>	
2523.29.10	00	---Building cement (grey)	3%
2523.29.20	00	---Oilwell cement	3%
2523.29.90	00	---Other	3%
2523.90.00	00	-Other hydraulic cements	3%
2618.00.00	00	Granulated slag (slag sand)	0%
2710.12.12	00	--Aviation spirit under 100 Octane	0%
2710.19.10	00	---Bunker C Fuel	0%
2710.19.81	00	---Lubricating oil base stock	0%
2710.19.82	00	---Other lubricating oil base stock	0%
2710.19.83	00	---Lubricating oil	0%
2710.19.84	00	---Lubricating greases	0%
2710.19.85	00	---Hydraulic brake fluids	0%
2828.90.00	00	-Other	1%
		-Other medicaments containing vitamins or other products of heading 29.36:	
3004.50.10	00	---Containing vitamins A, D <sub>1</sub> , D <sub>2</sub> , D <sub>3</sub> and injectable	5%
3004.50.90	00	---Containing other vitamins	5%
3004.90.20	00	---Containing paracetamol, aspirin	15%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
3004.90.30	00	---Containing analgesics	15%
3004.90.40	00	---Containing sulpha drugs	15%
3004.90.50	00	---Containing other coughs and cold preparation	15%
3004.90.60	00	---Containing salbutamol, ephedrine	15%
3004.90.70	00	---Soft candles	15%
3004.90.90	00	---Other	15%
3405.10.00	00	-Polishes, creams and similar preparations for footwear or leather	9%
3405.20.00	00	-Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	9%
3405.30.00	00	-Polishes and similar preparations for coachwork, other than metal polishes	9%
3405.90.10	00	---Metal polishes	9%
3405.90.90.	00	---Other	9%
3505.20.00	00	-Glues	0%
3506.10.00	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	3%
		-Other:	
3506.91.00	00	--Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	4%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
3506.99.00	00	--Other	2%
3604.90.90	00	---Other	4%
36.05		<b>Matches, other than pyrotechnic articles of heading 36.04.</b>	
3605.00.10	00	---In containers of 30 matches or less	9%
3605.00.20	00	---In containers of more than 30 matches but not more than 60 matches	9%
3605.00.30	00	---In containers of more than 60 matches but not more than 70 matches	9%
3605.00.40	00	---In containers of more than 70 matches	9%
3702.96.00	00	--Of a width not exceeding 35mm not exceeding 30 m	0%
3702.97.00	00	--Of a width not exceeding 35mm exceeding 30	0%
3808.99.19	00	Other	0%
3808.99.91	00	Put up in forms or packings of a net weight	0%
3827.11.00	00	Containing chlorofluorocarbons (CFC's)	0%
3827.12.00	00	Containing hydrobromofloroucarbons	0%
3827.13.00	00	Containing carbon tetrachloride	0%
3827.14.00	00	Containing 1,1,1-trichloroethane	0%
3827.20.00	00	Containing bromochlorodifluoromethane	0%
3827.31.00	00	Other, containing substances of subheadings 2903.41 to 2903.48	0%
3827.32.00	00	Other, containing substances of subheadings 2903.71 to 2903.75	0%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
3827.39.00	00	Other	0%
3827.40.00	00	Containing methyl bromide	0%
3827.51.00	00	Containing trifluoromethane (HFC-23)	0%
3827.59.00	00	Other	0%
3827.61.00	00	Containing 15% or more by mass of 1,1,1-trifluoroethane (HFC-143a)	0%
3827.62.00	00	Other, not included in the subheading above, containing 55% or more by mass of pentafluoroethane (HFC-125)	0%
3827.63.00	00	Other, not included in the subheadings above, containing 40% or more by mass of pentafluoroethane	0%
3827.64.00	00	Other, not included in the subheadings above, containing 30% or more by mass of 1,1,1,2-tetrafluoroethane	0%
3827.65.00	00	Other, not included in the subheadings above, containing 20% or more by mass difluoromethane (HFC-32)	0%
3827.68.00	00	Other, not included in subheadings above, containing substances of subheadings 2904.41 to 2903.48	0%
3827.69.00	00	Other	0%
3827.90.00	00	Other	0%
		-Carboys, bottles, flasks and similar articles:	
3923.30.10	00	---Bottles	4%
		-Stoppers, lids, caps and other closures:	
3923.50.10	00	---Lids and caps	4%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
3923.50.90	00	---Other	4%
3925.90.30	00	Electrical switchplates	0%
4013.10.10	00	---Of a kind used on motor cars (including station wagons and racing cars)	3%
4013.10.90	00	---Of a kind used on buses or lorries	3%
4418.73.00	00	Of bamboo or with at least the top lawyer	0%
4418.74.00	00	Other, for mosaic floors	0%
4418.75.00	00	Other, multilayer	0%
4418.79.90	00	Parquet panels	0%
4418.81.00	00	Glue-laminated timber	0%
4418.82.00	00	Cross-laminated timber	0%
4418.83.00	00	I beams	0%
4418.89.00	00	Other	0%
4419.11.00	00	Bread board, chopping	0%
4421.20.00	00	Coffins	0%
4421.99.10	00	Spools, cops, bobbins	0%
4421.99.20	00	Roller blinds, roller for blinds	0%
4421.99.40	00	Capacity measures, ladders and steps	0%
4421.99.50	00	Match splints	0%
4421.99.90	00	Other	0%
		<b>-Mats, matting and screens of vegetable materials:</b>	
4601.21.00	00	--Of bamboo	4%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
4601.22.00	00	--Of rattan	4%
4601.29.00	00	--Other	4%
		<b>-Other:</b>	
4601.92.00	00	--Of bamboo	4%
4601.93.00	00	--Of rattan	4%
		<b>--Of other vegetable materials:</b>	
4601.94.10	00	---Straw envelopes for bottles	4%
4601.94.90	00	---Other	4%
4601.99.00	00	--Other	1%
4802.62.00	00	-In sheets with one side not exceeding 435mm	2%
4811.90.00	00	-Other paper, paperboard, cellulose wadding and webs or cellulose fibres	2%
4909.00.10	00	---Printed or illustrated postcards	4%
4909.00.90	00	---Other	4%
5601.21.10		Wadding for use in the manufacture of sanitary towels and tampons	0%
61.09		<b>T-shirts, singlets and other vests knitted or crocheted.</b>	
		-Of other textile materials:	
6109.90.10	00	---T-shirts	4%
6109.90.10	10	----Printed	4%
6109.90.20	00	---Singlets and other vests	4%
6203.19.00	00	--Of other textile material	20%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
6209.20.10	00	Babies suits, dresses, trousers	0%
6209.20.90	00	Other	0%
6209.30.10	00	Babies suits, dresses, trousers	0%
6209.30.90	00	Other	0%
6209.90.10	00	Babies suits, dresses, trousers	0%
6209.90.90	00	Other	0%
6401.10.90	00	Other	0%
6402.99.10	00	---Sandals and slippers	4%
6402.99.90	00	---Other	4%
		<b>-Other footwear with outer soles of leather:</b>	
6403.20.00	00	Footwear with outer soles of leather, and upper	4%
6403.59.00	00	--Other	4%
		-Other footwear:	
		<b>--Other:</b>	
6403.99.10	00	---With outer soles of rubber or plastics and upper straps and thongs of leather	4%
6403.99.90	00	---Other	4%
6404.11.10	00	Sports footwear	4%
6404.11.20	00	Tennis shoes, baseball shoes	4%
6404.20.00	00	Footwear with outer soles	4%
6405.10.00	00	With uppers of leather	4%
6405.20.00	00	With uppers of textile material	4%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
6405.90.00	00	Others	4%
6811.89.00	00	Other articles	0%
6812.80.00	00	Of crocidolite	0%
6907.21.00	00	--Of a water absorption coefficient by weight not exceeding 0.5%	7%
		--Of a water absorption by coefficient by weight exceeding 0.5% but not exceeding 10%	
6907.22.10	00	---Clays tiles	7%
6907.22.90	00	---Other tiles	7%
		--Of a water absorption coefficient by weight exceeding 10%	
6907.23.10	00	---Clay tiles	7%
6907.23.90	00	---Other tiles	7%
6907.30.00	00	-Mosaic cubes and the like, other than those of subheading 6907.40	4%
6907.40.00	00	-Finishing ceramics	4%
6910.90.00	00	Other	0%
		-Other:	
7010.90.10	00	---Bottles for soft drinks, beers, wines and sprits	3%
		<b>-Industrial:</b>	
7102.21.00	00	--Unworked or simply sawn, cleaved or bruted	7%
7102.29.00	00	--Other	7%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
7113.11.00	00	--Of silver, whether or not plated or clad with other precious metal	7%
		--Of other precious metal, whether or not plated or clad with precious metal:	
7113.20.00	00	-Of base metal clad with precious metal	7%
7114.11.00	00	--Of silver, whether or not plated or clad with other precious metal	7%
7114.19.00	00	--Of other precious metal, whether or not plated or clad with precious metal	7%
7114.20.00	00	-Of base metal clad with precious metal	7%
7116.10.00	00	-Of natural or cultured pearls	7%
7116.20.00	00	-Of precious or semi-precious stones (natural, synthetic or reconstructed)	7%
71.17		<b>Imitation jewelry.</b>	
7117.11.00	00	--Cuff-links and studs	14%
7117.19.00	00	--Other	14%
7117.90.00	00	-Other	14%
7214.30.00	00	-Other, of free-cutting steel	5%
72.15		<b>Other bars and rods of iron or non-alloy steel.</b>	
7215.10.00	00	-Of free-cutting steel, not further worked than cold-formed or cold-finished	3%
7215.50.00	00	-Other, not further worked than cold-formed or cold-finished	3%
7216.50.10	00	---Angles, of non-alloy steel	3%
7216.50.90	00	---Other	3%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
		--Obtained from flat-rolled products:	
7216.61.10	00	---Angles, of non-alloy steel	3%
7216.61.90	00	---Other	3%
		--Other:	
7216.69.10	00	---Angles, of non-alloy steel	3%
7216.69.90	00	---Other	3%
		-Other:	
7216.91.10	00	---Angles, of non-alloy steel	3%
7216.91.90	00	---Other	3%
7306.50.00	00	-Other, welded, of circular cross-section, of other alloy steel	1%
7306.61.00	00	--Of square or rectangular cross-section	1%
7306.69.00	00	--Of other non-circular cross-section	1%
7307.29.00	00	--Other	1%
	00	---Other	4%
7313.00.90			
7314.19.10	00	---Gauze	3%
7314.19.90	00	---Other	3%
7314.20.10	00	---Grill	4%
7314.20.90	00	---Other	4%
		--Plated or coated with zinc:	
7314.31.10	00	---Grill	3%
7314.31.90	00	--Other	3%
7314.39.00	00	---Other	3%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
		--Plated or coated with zinc:	
7314.41.10	00	---Grill	3%
7314.41.90	00	---Other	3%
		--Coated with plastics:	
7314.42.10	00	---Grill	3%
7314.42.90	00	---Other	3%
7314.49.00	00	--Other	3%
7326.19.00	00	Other	4%
7326.20.00	00	Of high speed steel	4%
7316.00.00	00	Aluminum containers for compressed gas	0%
8212.20.10	00	---Safety razor blades	9%
8212.20.90	00	---Other	5%
8305.20.00	00	-Staples in strips	3%
8418.40.00	00	-Freezers of the upright type, not exceeding 900 litre capacity	4%
8419.11.10	00	---For domestic use	9%
8419.11.90	00	---Other	9%
8421.32.00	00	Catalytic converters and particulate filters	0%
8450.12.90	00	---Other	5%
8485.10.00	00	By metal deposit	0%
8485.20.00	00	By plastic or rubber deposit	0%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
8485.30.00	00	By plaster, cement, ceramics	0%
8485.80.90	00	Other	0%
8485.90.00	00	Parts	0%
8506.30.00	00	-Mercuric oxide	4%
8506.40.00	00	-Silver oxide	4%
8506.50.00	00	-Lithium	4%
8506.60.00	00	-Air-zinc	4%
8506.90.00	00	-Parts	4%
8507.20.00	00	-Other lead-acid accumulators	4%
8516.60.90	00	---Other	9%
8518.40.00	00	-Audio-frequency electric amplifiers	7%
8517.69.00	00	Other	0%
8525.60.00	00	Transmission apparatus incorporating reception	0%
8539.22.00	00	Other, of a power not exceeding 200 w	20%
8544.60.10	00	---Plastic-insulated copper conductors of a size exceeding 0.5 mm <sup>2</sup>	0%
8544.60.90	00	Other	0%
8701.21.00	00	With only compression ignition internal combustion piston engine	5%
8701.22.00	00	With both compression ignition internal combustion piston engine	5%
8701.23.00	00	With both spark ignition internal combustion piston engine and electric motor	5%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
8701.24.00	00	With only electric motor for propulsion	5%
8701.29.00	00	Other	5%
8703.80.00	00	Other vehicles with only electric motor for propulsion	0%
8703.90.00	00	Other	0%
8806.10.00	00	-Designed for carriage of passengers	0%
8806.21.00	00	With a maximum take-off weight not more than 250 g	0%
8806.22.00	00	With a maximum take-off weight more than 250 g but not more than 7 kg	0%
8806.23.00	00	With a maximum take-off weight more than 7 kg but not more than 25 kg	0%
8806.24.00	00	With a maximum take-off weight more than 25 kg but not more than 150 kg	0%
8806.29.00	00	Other	0%
8806.91.00	00	With a maximum take-off weight not more than 250 g	0%
8806.92.00	00	With a maximum take-off weight more than 250 g but not more than 7 kg	0%
8806.93.00	00	With a maximum take-off weight more than 7 kg but not more than 25 kg	0%
8806.94.00	00	-With a maximum take-off weight more than 25 kg but not more than 150 kg	0%
8806.99.00	00	Other	0%
8903.93.00	00	Of a length not exceeding 7.5 m	0%
8903.99.00	00	Other	0%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
9101.11.00	00	--With mechanical display only	5%
9101.19.00	00	--Other	5%
9101.21.00	00	--With automatic winding	5%
9101.29.00	00	--Other	5%
9101.91.00	00	--Electrically operated	7%
9101.99.00	00	--Other	7%
9102.11.00	00	--With mechanical display only	5%
9102.12.00	00	--With opto-electronic display only	5%
9102.19.00	00	--Other	5%
9102.21.00	00	--With automatic winding	5%
9102.29.00	00	--Other	5%
9102.91.00	00	--Electrically operated	5%
9102.99.00	00	--Other	5%
9103.10.00	00	-Electrically operated	5%
9103.90.00	00	-Other	5%
9104.00.00	00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	7%
91.05		<b>Other clocks.</b>	
9105.11.00	00	--Electrically operated	7%
9105.19.00	00	--Other	7%
		<b>-Wall clocks:</b>	
9105.21.00	00	--Electrically operated	7%

HEADING	BZ	DESCRIPTION OF GOODS	EU/UK
9105.29.00	00	--Other	7%
		<b>-Other:</b>	
9105.91.00	00	--Electrically operated	7%
9105.99.00	00	--Other	7%
		<b>-Electrically operated:</b>	
9108.11.00	00	--With mechanical display only or with a device to which a mechanical display can be incorporated.	5%
9108.12.00	00	--With opto-electronic display only	5%
9108.19.00	00	--Other	5%
9108.20.00	00	-With automatic winding	5%
9108.90.00	00	-Other	5%
9401.20.90	00	---Other seats of a kind used for motor vehicles	0%
9401.31.00	00	Of wood	4%
9401.39.00	00	Other	4%
9401.41.00	00	Of wood	4%
9401.49.00	00	Other	4%
9504.30.00	00	-Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than bowling alley equipment	4%
9617.00.00	00	Vacuum flasks and other vacuum vessels	0%

- (b) substituting the following rates of duty for the rates appearing under the column headed “ROC/TW” opposite the column headed “HEADING”–

HEADING	BZ	DESCRIPTION OF GOODS	ROC/TW
1903.00.00	00	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>	6%
<b>40.11</b>		<b>New pneumatic tyres, of rubber.</b>	
4011.40.00	00	-Of a kind used on motorcycles	3.5%
4011.50.00	00	-Of as kind used on bicycles	3.5%
<b>54.07</b>		<b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.</b>	
5407.52.00	00	--Dyed	3.5%
<b>66.01</b>		<b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).</b>	
6601.10.00	00	-Garden or similar umbrellas	8%
6602.00.00	00	<b>Walking sticks, seat-sticks, whips, riding-crops and the like.</b>	8%
<b>70.09</b>		<b>Glass mirrors, whether or not framed, including rear-view mirrors</b>	
7009.10.00		-Rear-view mirrors for vehicles	4%
<b>82.03</b>		<b>Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers,</b>	

		<b>perforating punches and similar hand tools.</b>	
8203.20.00		-Pliers (including cutting pliers), pincers, tweezers and similar tools	3.5%
<b>82.04</b>		<b>Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.</b>	
8204.11.00	00	--Non-adjustable	3.5%
8204.20.00	00	-Interchangeable spanner sockets, with or without handles	3.5%
<b>82.05</b>		<b>Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or waterjet cutting machines; anvils; portable forge</b>	
8205.40.00	00	-Screwdrivers	2%
<b>82.06</b>		<b>Tools of two or more of the headings 82.02 to 82.05 put up in sets for retail sale.</b>	
8206.00.10	00	---Household tools	8%
<b>84.14</b>		<b>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters.</b>	

8414.20.00	00	-Hand- or foot-operated air pumps	2%
<b>84.52</b>		<b>Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.</b>	
8452.10.00	00	-Sewing machines of the household type	2%
<b>84.62</b>		<b>Machine-tools (including presses) for working metal by forging, hammering or die-forging; (excluding rolling mills); machine tools (including presses, slitting lines and cut-to-length) for working metal by bending, folding, straightening, flattening, shearing, punching or notching or nibbling( excluding draw benches); presses for working metal or metal carbides, not specified above.</b>	
8462.10.00	00	--Closed die forging machines	8%
<b>84.65</b>		<b>Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials</b>	
8465.91.00	00	--Sawing machines	3.5%
8465.92.00	00	--Planing, milling or moulding (by cutting) machines	2%
<b>84.67</b>		<b>Tools for working in the hand, pneumatic, hydraulic or with</b>	

		<b>self-contained electric or non-electric motor</b>	
8467.19.00	00	--Other	2%
<b>84.87</b>		<b>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.</b>	
8487.10.00	00	-Ships' or boats' propellers and blades therefor	2%
<b>85.01</b>		<b>Electric motors and generators (excluding generating sets).</b>	
8501.10.00	00	-Motors of an output not exceeding 37.5W	3.5%
<b>85.29</b>		<b>Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28.</b>	
8529.90.00		-Other	3.5%
<b>85.42</b>		Electronic integrated circuits	
8542.39.00		--Other	2%
<b>87.14</b>		<b>Parts and accessories of vehicles of headings 87.11 to 87.13.</b>	
8714.92.00	00	--Wheel rims and spokes	0%
8714.93.00	00	--Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	0%
8714.95.00	00	--Saddles	0%
8714.99.00	00	-Other	3.5%
<b>90.04</b>		<b>Spectacles, goggles and the like, corrective, protective or other.</b>	
9004.90.00	00	-Other	14%
<b>9506</b>		<b>Article and equipment for general physical exercise,</b>	

		<b>gymnastics, athletics, other sports (including table tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and padding pools.</b>	
9506.21.00	00	--Sailboards	4%
9506.29.00	00	--Other	7%