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No. S 390

CUSTOMS ACT (CHAPTER 70) CUSTOMS (DUTIES) (AMENDMENT NO. 2) ORDER 2018

In exercise of the powers conferred by section 10(1) of the Customs Act, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Customs (Duties) (Amendment No. 2) Order 2018 and comes into operation on 24 June 2018.

Deletion and substitution of First Schedule

2. The First Schedule to the Customs (Duties) Order (O 4) is deleted and the following Schedule substituted therefor:

“FIRST SCHEDULE

| Heading (1) | Subheading (2) | Description (3) | Unit of Quantity (4) | Customs Duty | | Excise Duty (7) | GST (8) |
|----------------|-------------------|--------------------|----------------------------|--------------|-------------|-----------------------|------------|
| | | | | Full (5) | Pref (6) | | |

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

- Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
- Except where the context otherwise requires, throughout the Nomenclature any reference to “dried” products also covers products which have been dehydrated, evaporated or freeze-dried.

| Heading | Subheading | Description | Unit of Quantity | Customs Duty | | Excise Duty | GST |
|--|---|-------------------------------|------------------|--------------|-----|-------------|-----|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Chapter 1 | | | | | | | |
| Live animals | | | | | | | |
| Note. | | | | | | | |
| 1. This Chapter covers all live animals except: | | | | | | | |
| (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08; | | | | | | | |
| (b) Cultures of micro-organisms and other products of heading 30.02; and | | | | | | | |
| (c) Animals of heading 95.08. | | | | | | | |
| 01.01 | Live horses, asses, mules and hinnies. | | | | | | |
| | - Horses: | | | | | | |
| | 0101.21.00 | -- Pure-bred breeding animals | NMB | | | | 7% |
| | 0101.29.00 | -- Other | NMB | | | | 7% |
| | 0101.30 | - Asses: | | | | | |
| | 0101.30.10 | -- Pure-bred breeding animals | NMB | | | | 7% |
| | 0101.30.90 | -- Other | NMB | | | | 7% |
| | 0101.90.00 | - Other | NMB | | | | 7% |
| 01.02 | Live bovine animals. | | | | | | |
| | - Cattle: | | | | | | |
| | 0102.21.00 | -- Pure-bred breeding animals | NMB | | | | 7% |
| | 0102.29 | -- Other: | | | | | |
| | | --- Male cattle: | | | | | |
| | 0102.29.11 | ---- Oxen | NMB | | | | 7% |
| | 0102.29.19 | ---- Other | NMB | | | | 7% |
| | 0102.29.90 | --- Other | NMB | | | | 7% |
| | - Buffalo: | | | | | | |
| | 0102.31.00 | -- Pure-bred breeding animals | NMB | | | | 7% |
| | 0102.39.00 | -- Other | NMB | | | | 7% |
| | 0102.90 | - Other: | | | | | |
| | 0102.90.10 | -- Pure-bred breeding animals | NMB | | | | 7% |
| | 0102.90.90 | -- Other | NMB | | | | 7% |

| Heading | Subheading | Description | Unit of Quantity | Customs Duty | | Excise Duty | GST |
|--------------|------------|---|------------------|--------------|------|-------------|-----|
| (1) | (2) | (3) | (4) | Full | Pref | (7) | (8) |
| 01.03 | | Live swine. | | | | | |
| | 0103.10.00 | - Pure-bred breeding animals | NMB | | | | 7% |
| | | - Other: | | | | | |
| | 0103.91.00 | -- Weighing less than 50 kg | NMB | | | | 7% |
| | 0103.92.00 | -- Weighing 50 kg or more | NMB | | | | 7% |
| 01.04 | | Live sheep and goats. | | | | | |
| | 0104.10 | - Sheep: | | | | | |
| | 0104.10.10 | -- Pure-bred breeding animals | NMB | | | | 7% |
| | 0104.10.90 | -- Other | NMB | | | | 7% |
| | 0104.20 | - Goats: | | | | | |
| | 0104.20.10 | -- Pure-bred breeding animals | NMB | | | | 7% |
| | 0104.20.90 | -- Other | NMB | | | | 7% |
| 01.05 | | Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls. | | | | | |
| | | - Weighing not more than 185 g: | | | | | |
| | 0105.11 | -- Fowls of the species <i>Gallus domesticus</i> : | | | | | |
| | 0105.11.10 | --- Breeding fowls | NMB | | | | 7% |
| | 0105.11.90 | --- Other | NMB | | | | 7% |
| | 0105.12 | -- Turkeys: | | | | | |
| | 0105.12.10 | --- Breeding turkeys | NMB | | | | 7% |
| | 0105.12.90 | --- Other | NMB | | | | 7% |
| | 0105.13 | -- Ducks: | | | | | |
| | 0105.13.10 | --- Breeding ducklings | NMB | | | | 7% |
| | 0105.13.90 | --- Other | NMB | | | | 7% |
| | 0105.14 | -- Geese: | | | | | |
| | 0105.14.10 | --- Breeding goslings | NMB | | | | 7% |
| | 0105.14.90 | --- Other | NMB | | | | 7% |
| | 0105.15 | -- Guinea fowls: | | | | | |
| | 0105.15.10 | --- Breeding guinea fowls | NMB | | | | 7% |
| | 0105.15.90 | --- Other | NMB | | | | 7% |
| | | - Other: | | | | | |
| | 0105.94 | -- Fowls of the species <i>Gallus domesticus</i> : | | | | | |
| | 0105.94.10 | --- Breeding fowls, other than fighting cocks | NMB | | | | 7% |
| | | --- Fighting cocks: | | | | | |
| | 0105.94.41 | ---- Weighing not more than 2 kg | NMB | | | | 7% |
| | 0105.94.49 | ---- Other | NMB | | | | 7% |
| | | --- Other: | | | | | |
| | 0105.94.91 | ---- Weighing not more than 2 kg | NMB | | | | 7% |

| Heading | Subheading | Description | Unit of Quantity | Customs Duty | | Excise Duty | GST |
|--------------|------------|--|------------------|--------------|------|-------------|-----|
| | | | | Full | Pref | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| | 0105.94.99 | - - - Other | NMB | | | | 7% |
| | 0105.99 | - - Other: | | | | | |
| | 0105.99.10 | - - - Breeding ducks | NMB | | | | 7% |
| | 0105.99.20 | - - - Other ducks | NMB | | | | 7% |
| | 0105.99.30 | - - - Breeding geese, turkeys and guinea fowls | NMB | | | | 7% |
| | 0105.99.40 | - - - Other geese, turkeys and guinea fowls | NMB | | | | 7% |
| 01.06 | | Other live animals. | | | | | |
| | | - Mammals: | | | | | |
| | 0106.11.00 | - - Primates | NMB | | | | 7% |
| | 0106.12.00 | - - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia) | NMB | | | | 7% |
| | 0106.13.00 | - - Camels and other camelids (<i>Camelidae</i>) | NMB | | | | 7% |
| | 0106.14.00 | - - Rabbits and hares | NMB | | | | 7% |
| | 0106.19.00 | - - Other | NMB | | | | 7% |
| | 0106.20.00 | - Reptiles (including snakes and turtles) | NMB | | | | 7% |
| | | - Birds: | | | | | |
| | 0106.31.00 | - - Birds of prey | NMB | | | | 7% |
| | 0106.32.00 | - - Psittaciformes (including parrots, parakeets, macaws and cockatoos) | NMB | | | | 7% |
| | 0106.33.00 | - - Ostriches; emus (<i>Dromaius novaehollandiae</i>) | NMB | | | | 7% |
| | 0106.39.00 | - - Other | NMB | | | | 7% |
| | | - Insects: | | | | | |
| | 0106.41.00 | - - Bees | NMB | | | | 7% |
| | 0106.49.00 | - - Other | NMB | | | | 7% |
| | 0106.90.00 | - Other | NMB | | | | 7% |

| Heading | Subheading | Description | Unit of Quantity | Customs Duty | | Excise Duty | GST |
|---|------------|--|------------------|--------------|-----|-------------|-----|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Chapter 2 | | | | | | | |
| Meat and edible meat offal | | | | | | | |
| Note. | | | | | | | |
| 1. This Chapter does not cover: | | | | | | | |
| (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption; | | | | | | | |
| (b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or | | | | | | | |
| (c) Animal fat, other than products of heading 02.09 (Chapter 15). | | | | | | | |
| 02.01 | | Meat of bovine animals, fresh or chilled. | | | | | |
| | 0201.10.00 | - Carcasses and half-carcasses | TNE | | | | 7% |
| | 0201.20.00 | - Other cuts with bone in | TNE | | | | 7% |
| | 0201.30.00 | - Boneless | TNE | | | | 7% |
| 02.02 | | Meat of bovine animals, frozen. | | | | | |
| | 0202.10.00 | - Carcasses and half-carcasses | TNE | | | | 7% |
| | 0202.20.00 | - Other cuts with bone in | TNE | | | | 7% |
| | 0202.30.00 | - Boneless | TNE | | | | 7% |
| 02.03 | | Meat of swine, fresh, chilled or frozen. | | | | | |
| | | - Fresh or chilled: | | | | | |
| | 0203.11.00 | -- Carcasses and half-carcasses | TNE | | | | 7% |
| | 0203.12.00 | -- Hams, shoulders and cuts thereof, with bone in | TNE | | | | 7% |
| | 0203.19.00 | -- Other | TNE | | | | 7% |
| | | - Frozen: | | | | | |
| | 0203.21.00 | -- Carcasses and half-carcasses | TNE | | | | 7% |
| | 0203.22.00 | -- Hams, shoulders and cuts thereof, with bone in | TNE | | | | 7% |
| | 0203.29.00 | -- Other | TNE | | | | 7% |
| 02.04 | | Meat of sheep or goats, fresh, chilled or frozen. | | | | | |
| | 0204.10.00 | - Carcasses and half-carcasses of lamb, fresh or chilled | TNE | | | | 7% |
| | | - Other meat of sheep, fresh or chilled: | | | | | |
| | 0204.21.00 | -- Carcasses and half-carcasses | TNE | | | | 7% |
| | 0204.22.00 | -- Other cuts with bone in | TNE | | | | 7% |
| | 0204.23.00 | -- Boneless | TNE | | | | 7% |