

TARIFF (AMENDMENT) ACT, 2022

Arrangement of Sections

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No. 30 of 2022

TARIFF (AMENDMENT) ACT, 2022

AN ACT TO AMEND THE TARIFF ACT

[Date of Assent – 30th June, 2022]

Enacted by the Parliament of The Bahamas

1. Short title.

This Act may be cited as the Tariff (Amendment) Act, 2022.

2. Amendment of the Schedule to No. 21 of 2018.

- (1) Part C of the Schedule to the Tariff Act is amended —
 - (a) in Chapter 2 —
 - (i) in TARIFF CODE Headings/Subheadings “0203.1100”; “0203.1200”; “0203.1900”; “0203.2100”; “0203.2200”; “0203.2900”, by the deletion of the figure “25%” in the column “General Rate”, and the substitution therefor of the figure “10%”,
 - (ii) in TARIFF CODE Headings/Subheadings “0207.1310”; “0207.1320”; “0207.1330”; “0207.1340”; “0207.1350”; “0207.1390”; “0207.1410”; “0207.1420”; “0207.1430”; “0207.1440”; “0207.1450”; “0207.1490”, by the deletion of the figure “30%” in the column “General Rate”, and the substitution therefor of the figure “10%”,
 - (iii) in TARIFF CODE Headings/Subheadings “0207.4100”; “0207.4200”; “0207.4300”; “0207.4400”; “0207.4500”, by the deletion of the figure “10%” in the column “General Rate”, and the substitution therefor of the figure “5%”;
 - (b) in Chapter 3, in TARIFF CODE Headings/Subheadings “0307.5100”; “0307.5200”; “0307.5900”, by the deletion of the

figure “35%” in the column “General Rate”, and the substitution therefor of the word “Free”;

- (c) in Chapter 4 —
 - (i) in TARIFF CODE Headings/Subheadings “0406.1000”; “0406.2000”; “0406.3000”; “0406.4000”; “0406.9000”, by the deletion of the figure “5%” in the column “General Rate”, and the substitution therefor of the word “Free”,
 - (ii) in TARIFF CODE Headings/Subheadings “0407.2100”; “0407.2900”; “0407.9000”, by the deletion of the figure “30%” in the column “General Rate”, and the substitution therefor of the figure “5%”;
- (d) in Chapter 7 —
 - (i) in TARIFF CODE Headings/Subheadings “0703.1020”; “0703.2000”; “0703.9000”; “0704.1010”; “0704.1020”; “0704.2000”; “0704.9010”; “0704.9090”; “0705.1100”; “0705.1910”; “0705.1990”; “0705.2100”; “0705.2900”; “0706.1010”; “0706.1020”; “0706.9010”; “0706.9020”; “0706.9090”; “0707.0010”; “0707.0020”; “0708.1000”; “0708.2010”; “0708.2020”; “0708.2030”; “0708.2090”; “0708.9010”; “0708.9090”; “0709.2000”; “0709.3000”; “0709.4000”; “0709.5100”; “0709.5900”; “0709.6010”; “0709.6020”; “0709.6090”; “0709.7000”; “0709.9100”; “0709.9200”; “0709.9310”; “0709.9320”; “0709.9390”; “0709.9930”; “0709.9940”; “0709.9950”; “0709.9990”; “0713.1000”; “0713.2000”; “0713.3100”; “0713.3200”; “0713.3300”; “0713.3400”; “0713.3500”; “0713.3910”; “0713.3920”; “0713.3990”; “0713.4000”; “0713.5000”; “0713.6000”; “0713.9000”; “0714.1010”; “0714.3010”; “0714.4010”; “0714.5010”; “0714.9010”, by the deletion of the figure “5%” in the column “General Rate”, and the substitution therefor of the word “Free”,
 - (ii) in TARIFF CODE Headings/Subheadings “0711.2000”; “0711.4010”; “0711.4090”; “0711.5100”; “0711.5900”; “0711.9010”; “0711.9020”; “0711.9030”; “0711.9090”; “0712.2000”; “0712.3100”; “0712.3200”; “0712.3300”; “0712.3900”; “0712.9090”; “0714.2020”; “0714.2090”; “0714.3020”; “0714.3090”; “0714.4020”; “0714.4090”; “0714.5020”; “0714.5090”; “0714.9020”; “0714.9090”, by the deletion of the figure “25%” in the column “General Rate”, and the substitution therefor of the word “Free”,
 - (iii) in TARIFF CODE Headings/Subheadings “0714.1020”; “0714.1090”, by the deletion of the figure “30%” in the

- column “General Rate”, and the substitution therefor of the word “Free”;
- (e) in Chapter 11, in TARIFF CODE Headings/Subheadings “1105.1000”; “1105.2000”; “1106.1000”; “1106.2000”; “1106.3000”; “1107.1000”; “1107.2000”; “1108.1100”; “1108.1200”; “1108.1300”; “1108.1400”; “1108.1900”; “1108.2000”; “1109.0000”, by the deletion of the figure “35%” in the column “General Rate”, and the substitution therefor of the word “Free”;
 - (f) in Chapter 12, in TARIFF CODE Headings/Subheadings “1202.4110”; “1202.4210”, by the deletion of the figure “10%” in the column “General Rate”, and the substitution therefor of the word “Free”;
 - (g) in Chapter 16 —
 - (i) in TARIFF CODE Headings/Subheadings “1602.1020”; “1602.1090”; “1602.2000”; “1602.3110”; “1602.3190”; “1602.4190”; “1602.4200”; “1602.4990”; “1602.5090”; “1602.9090”, by the deletion of the figure “20%” in the column “General Rate”, and the substitution therefor of the word “Free”;
 - (ii) in TARIFF CODE Headings/Subheadings “1604.1190”; “1604.1290”; “1604.1390”; “1604.1490”; “1604.1590”; “1604.1690”; “1604.1790”; “1604.1890”; “1604.1990”; “1604.2090”; “1604.3110”; “1604.3190”; “1604.3210”; “1604.3290”; “1605.1000”; “1605.2100”; “1605.2900”; “1605.3000”; “1605.4000”; “1605.5100”; “1605.5200”; “1605.5300”; “1605.5400”; “1605.5500”; “1605.5600”; “1605.5700”; “1605.5800”; “1605.5900”; “1605.6100”; “1605.6200”; “1605.6300”; “1605.6900”, by the deletion of the figure “40%” in the column “General Rate”, and the substitution therefor of the figure “20%”;
 - (iii) in the TARIFF CODE Heading/Subheading “1604.2020”, by the deletion of the figure “30%” in the column “General Rate”, and the substitution therefor of the figure “20%”;
 - (h) in Chapter 21 —
 - (i) in TARIFF CODE Headings/Subheadings “2102.1000”; “2102.2000”; “2102.3000”, by the deletion of the figure “5%” in the column “General Rate”, and the substitution therefor of the word “Free”;
 - (ii) in the TARIFF CODE Heading/Subheading “2106.1000”, by the deletion of the figure “40%” in the column “General Rate”, and the substitution therefor of the word “Free”;

- (i) in Chapter 22, in the TARIFF CODE Heading/Subheading “2202.9960”, by the deletion of the figure “5%” in the column “General Rate”, and the substitution therefor of the word “Free”;
- (j) in Chapter 25, in TARIFF CODE Headings/Subheadings “2522.1000”; “2522.2000”; “2522.3000”, by the deletion of the figure “5%” in the column “General Rate”, and the substitution therefor of the word “Free”;
- (k) in Chapter 32 —
 - (i) in the TARIFF CODE Heading/Subheading “3214.1010”, by the deletion of the figure “10%” in the column “General Rate”, and the substitution therefor of the figure “5%”,
 - (ii) in the TARIFF CODE Heading/Subheading “3214.1090”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the figure “5%”,
 - (iii) in the TARIFF CODE Heading/Subheading “3214.9000”, by the deletion of the figure “20%” in the column “General Rate”, and the substitution therefor of the figure “5%”;
- (l) in Chapter 39 —
 - (i) in TARIFF CODE Headings/Subheadings “3917.2900”; “3919.1000”; “3925.9090”, by the deletion of the figure “20%” in the column “General Rate”, and the substitution therefor of the figure “5%”,
 - (ii) in TARIFF CODE Headings/Subheadings “3917.2100”; “3917.2200”; “3917.2300”; “3917.4000”; “3925.2090”, by the deletion of the figure “35%” in the column “General Rate”, and the substitution therefor of the figure “5%”,
 - (iii) in TARIFF CODE Headings/Subheadings “3917.3100”; “3917.3200”; “3917.3300”; “3917.3900”; “3919.9000”; “3925.1000”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the figure “5%”,
 - (iv) in TARIFF CODE Headings/Subheadings “3922.1000”; “3922.2000”; “3922.9090”, by the deletion of the figure “25%” in the column “General Rate”, and the substitution therefor of the figure “5%”,
 - (v) in TARIFF CODE Headings/Subheadings “3925.2010”; “3925.9040”, by the deletion of the figure “5%” in the column “General Rate”, and the substitution therefor of the word “Free”;

- (m) in Chapter 44, in the TARIFF CODE Heading/Subheading “4418.9910”, by the deletion of the figure “20%” in the column “General Rate”, and the substitution therefor of the word “Free”;
- (n) in Chapter 56, in the TARIFF CODE Heading/Subheading “5602.9010”, by the deletion of the figure “5%” in the column “General Rate”, and the substitution therefor of the word “Free”;
- (o) in Chapter 66, by the insertion, immediately after the TARIFF CODE Heading/Subheading “66.02”, of the following —

“

TARIFF CODE Heading/Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
6602.00	-- Walking-sticks, seat-sticks, whips, riding-crops, and the likes:					
6602.0010	--- Walking-sticks	Free			EPA	number
6602.0090	--- Other	45%			EPA	number

”;

- (p) in Chapter 69 —
 - (i) in the TARIFF CODE Heading/Subheading “6905.1000”; by the deletion of the figure “20%” in the column “General Rate”, and the substitution therefor of the word “Free”;
 - (ii) in the TARIFF CODE Heading/Subheading “6910.1010”; by the deletion of the figure “5%” in the column “General Rate”, and the substitution therefor of the word “Free”;
 - (iii) in TARIFF CODE Headings/Subheadings “6910.1090”; “6910.9090”; by the deletion of the figure “25%” in the column “General Rate”, and the substitution therefor of the word “Free”;
 - (iv) in the TARIFF CODE Heading/Subheading “6910.9010”; by the deletion of the figure “10%” in the column “General Rate”, and the substitution therefor of the word “Free”;
- (q) in Chapter 71, in TARIFF CODE Headings/Subheadings “7104.1000”; “7104.2000”; “7104.9000”; “7105.1000”; “7105.9000”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the word “Free”;
- (r) in Chapter 73 —
 - (i) in TARIFF CODE Headings/Subheadings “7307.1100”; “7309.0000” by the deletion of the figure “20%” in the

- column “General Rate”, and the substitution therefor of the figure “5%”,
- (ii) in TARIFF CODE Headings/Subheadings “7307.1900”; “7307.2100”; “7307.2200”; “7307.2300”; “7307.2900”; “7307.9100”; “7307.9200”; “7307.9300”; “7307.9900”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the figure “5%”,
 - (iii) in TARIFF CODE Headings/Subheadings “7308.9010”; “7318.2900”, by the deletion of the figure “20%” in the column “General Rate”, and the substitution therefor of the word “Free”,
 - (iv) in the TARIFF CODE Heading/Subheading “7308.2000”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the word “Free”,
 - (v) in the TARIFF CODE Heading/Subheading “7311.0000”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the figure “25%”,
 - (vi) in TARIFF CODE Headings/Subheadings “7318.2100”; “7318.2200”; “7318.2300”; “7318.2400”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the word “Free”,
 - (vii) in TARIFF CODE Headings/Subheadings “7324.1000”; “7324.2100”; “7324.2900”; “7324.9000”, by the deletion of the figure “25%” in the column “General Rate”, and the substitution therefor of the figure “5%”;
- (s) in Chapter 74 —
- (i) in TARIFF CODE Headings/Subheadings “7409.1100”; “7409.2100”; “7409.2900”; “7409.3100”; “7409.3900”; “7409.4000”; “7409.9000”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the figure “5%”,
 - (ii) in the TARIFF CODE Heading/Subheading “7409.1900”, by the deletion of the figure “20%” in the column “General Rate”, and the substitution therefor of the word “Free”,
 - (iii) in TARIFF CODE Headings/Subheadings “7411.2100”; “7411.2200”; “7411.2900”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the figure “5%”,
 - (iv) in the TARIFF CODE Heading/Subheading “7411.1000”, by the deletion of the figure “20%” in the column “General Rate”, and the substitution therefor of the figure “5%”;

- (t) in Chapter 76 —
- (i) in TARIFF CODE Headings/Subheadings “7606.1110”; “7606.1210”, by the deletion of the figure “5%” in the column “General Rate”, and the substitution therefor of the word “Free”,
 - (ii) in TARIFF CODE Headings/Subheadings “7611.0000”; “7612.1000”; “7612.9000”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the figure “5%”;
- (u) in Chapter 84 —
- (i) in TARIFF CODE Headings/Subheadings “8415.1090”; “8415.9000”; “8418.9900”; “8481.1000”; “8481.3000”, by the deletion of the figure “20%” in the column “General Rate”, and the substitution therefor of the figure “5%”,
 - (ii) in TARIFF CODE Headings/Subheadings “8427.1000”; “8427.2000”; “8427.9000”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the figure “25%”,
 - (iii) by the deletion of the TARIFF CODE Heading/Subheading “8433.1100”, and all the particulars related thereto; and the substitution therefor of the following —

“

TARIFF CODE Heading/Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8433.11	--Powered, with the cutting device rotating in a horizontal plane:					
8433.1110	---Powered, with the cutting device rotating in a horizontal plane	35%			EPA	number
8433.1120	--- Electric Powered Lawnmowers	10%			EPA	number

”

- (iv) in TARIFF CODE Headings/Subheadings “8443.3100”; “8443.9910”; “8471.4190”; “8471.4990”; “8471.5000”; “8471.6000”; “8471.7000”; “8471.8000”; “8471.9000”; “8473.3000”; “8473.5000”, by the deletion of the figure “5%” in the column “General Rate”, and the substitution therefor of the word “Free”,

- (v) by the deletion of the TARIFF CODE Heading/Subheading “8443.3290”, and all the particulars related thereto,
 - (vi) in the TARIFF CODE Heading/Subheading “8443.3900”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution thereof of the word “Free”,
 - (vii) in the TARIFF CODE Headings/Subheadings “8481.4000”; “8481.9000”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution thereof of the figure “5%”;
- (v) in Chapter 85 —
- (i) in TARIFF CODE Headings/Subheadings “8502.1100”; “8502.1200”; “8502.1300”; “8502.2000”; “8502.3100”; “8502.3900”, by the deletion of the figure “5%” in the column “General Rate”, and the substitution thereof of the word “Free”,
 - (ii) in TARIFF CODE Headings/Subheadings “8504.2100”; “8532.1000”; “8532.2100”; “8536.9000”, by the deletion of the figure “20%”, in the column “General Rate”, and the substitution thereof of the figure “5%”,
 - (iii) in TARIFF CODE Headings/Subheadings “8506.1000”; “8506.3000”; “8506.4000”; “8506.5000”; “8506.6000”; “8506.8000”; “8506.9000”, by the deletion of the figure “25%” in the column “General Rate”, and the substitution thereof of the figure “10%”,
 - (iv) by the deletion of the TARIFF CODE Heading/Subheading “8507.6000”, and all the particulars related thereto and the substitution thereof of the following —

“

TARIFF CODE Heading/Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASUREMENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8507.60	-- Lithium-ion:					
8507.6010	--- Lithium -ion	Free			EPA	number
8507.6020	---- Lithium phosphate	Free			EPA	number

”

- (v) in the TARIFF CODE Heading/Subheading “8517.6100”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution thereof of the figure “20%”,

- (vi) in TARIFF CODE Headings/Subheadings “8517.6910”; “8517.6920”; “8517.6990”; “8517.7000”, by the deletion of the figure “10%” in the column “General Rate”, and the substitution therefor of the word “Free”,
- (vii) in the TARIFF CODE Heading/Subheading “8518.3000”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the word “Free”,
- (viii) in TARIFF CODE Headings/Subheadings “8532.2200”; “8532.2300”; “8532.2400”; “8532.2500”; “8532.2900”; “8532.3000”; “8532.9000”; “8536.1000”; “8536.2000”; “8536.3000”; “8536.4100”; “8536.4900”; “8536.5000”; “8536.6100”; “8536.6900”; “8536.7000”; “8537.1000”; “8537.2000”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the figure “5%”,
- (ix) in TARIFF CODE Headings/Subheadings “8544.2000”; “8544.4200”; “8544.4910”; “8544.4990”; “8544.6000”; “8544.7000”, by the deletion of the figure “20%” in the column “General Rate”, and the substitution therefor of the word “Free”,
- (x) in the TARIFF CODE Heading/Subheading “8504.4090”, by the deletion of the figure “45%” in the column “General Rate”, and the substitution therefor of the figure “5%”;
- (w) in Chapter 87 —
 - (i) by the insertion, immediately after TARIFF CODE Heading/Subheading “8703.1010”, of the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8703.1020**	--- Electric Golf Cars	Free			EPA	number

”

- (ii) in TARIFF CODE Headings/Subheadings “8703.4010”; “8703.4020”; “8703.4030”; “8703.4040”; “8703.4050”; “8703.4060”; “8703.5010”; “8703.5020”; “8703.5030”; “8703.5040”; “8703.5050”; “8703.5060”; “8703.6010”; “8703.6020”; “8703.6030”; “8703.6040”; “8703.6050”; “8703.6060”; “8703.7010”; “8703.7020”; “8703.7030”; “8703.7040”; “8703.7050”; “8703.7060”; “8703.8010”; “8703.8020”; “8703.8030”; “8703.8040”; “8703.8050”;

“8703.8060”, by the deletion of the figure “\$50,000” in the column “ARTICLE DESCRIPTION”, and the substitution therefor of the figure “\$70,000”,

- (iii) by the deletion of the TARIFF CODE Heading/Subheading “8704.90”, and all the particulars related thereto and the substitution therefor of the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
8704.9001**	--- New hybrid with either spark-ignition internal combustion or compression-ignition combustion piston engine (diesel or semi-diesel) having an electric motor as motors for propulsion of a value exceeding \$70,000	Free			EPA	number
8704.9002**	---Used hybrid with either spark-ignition internal combustion or compression-ignition combustion piston engine (diesel or semi-diesel) having an electric motor as motors for propulsion of a value exceeding \$70,000 not exceeding 10 years	Free			EPA	number
8704.9003**	--- New hybrid with either spark-ignition internal combustion or compression-ignition combustion piston	Free			EPA	number

	engine (diesel or semi-diesel) having an electric motor as motors for propulsion of a value not exceeding \$70,000					
8704.9004**	--- Used hybrid with either spark-ignition internal combustion or compression-ignition combustion piston engine (diesel or semi-diesel) having an electric motor as motors for propulsion of a value not exceeding \$70,000 exceeding 10 years	Free			EPA	number
8704.9005**	---Used hybrid with either spark-ignition internal combustion or compression-ignition combustion piston engine (diesel or semi-diesel) having an electric motor as motors for propulsion of a value exceeding \$70,000 exceeding 10 years	Free			EPA	number
8704.9006**	--- New electric vehicles of a value exceeding \$70,000	Free			EPA	number
8704.9007**	--- Used electric vehicles of a value exceeding \$70,000 not exceeding 10 years	Free			EPA	number
8704.9008**	--- New electric vehicles of a	Free			EPA	number

	value not exceeding \$70,000					
8704.9009**	--- Used electric vehicles of a value not exceeding \$70,000 exceeding 10 years	Free			EPA	number
8704.9010**	--- Used electric vehicles of a value exceeding \$70,000 exceeding 10 years	Free			EPA	number
8704.9090**	---Other	Free			EPA	number

”;

- (x) in Chapter 92, in TARIFF CODE Headings/Subheadings “9209.9100”; “9209.9200”; “9209.9400”; “9209.9900”, by the deletion of the figure “10%” in the column “General Rate”, and the substitution therefor of the word “Free”;
- (y) in Chapter 94 —
 - (i) by the insertion, immediately after the TARIFF CODE Heading/Subheading “9401.8010”, of the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9401.8020	--- Baby Walker	Free			EPA	number

”;

- (ii) in the TARIFF CODE Heading/Subheading “9405.4090”, by the deletion of the figure “20%” in the column “General Rate”, and the substitution therefor of the word “Free”;
 - (iii) in the TARIFF CODE Heading/Subheading “9405.5090”, by the deletion of the figure “35%” in the column “General Rate”, and the substitution therefor of the word “Free”.
- (2) Part D of the Schedule to the Tariff Act is amended in Chapter 98 —
- (a) in Note 3(a) —
 - (i) by the deletion of the full stop at the end of item (20), and the substitution therefor of a semi-colon, and

- (ii) by the insertion, immediately after item (20), of the following as item (21) —
“(21) Agriculture machinery parts and accessories.”;
- (b) in Note 5(a) —
- (i) by the deletion of the full stop at the end of item (10), and the substitution therefor of a semi-colon, and
- (ii) by the insertion, immediately after item (10), of the following as items (11) and (12) —
“(11) Boat engine parts and accessories;
(12) Boat parts and accessories.”;
- (c) in note 6B, in paragraph (b), by the deletion of the figure “2019”; and the substitution therefor of the figure “2023”;
- (d) in the Tariff Code Heading/Subheading “98.62”, by the insertion, immediately after the word “System”, in the column “ARTICLE DESCRIPTION”, of the words “Parts and Accessories”;
- (e) by the insertion, immediately after the TARIFF CODE Heading/Subheading “9862.0000”, of the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
9862.0010	Parts and Accessories	Free				

”;

- (f) by the insertion, immediately after the TARIFF CODE Heading/Subheading “9867.0030”, of the following —

“

TARIFF CODE Heading/ Subheading	ARTICLE DESCRIPTION	RATES OF DUTY				UNIT OF MEASURE- MENT
		General Rate	Specific Rate	Maximum Variable Rate	Applicable Preferential Rate	
98.68	Machinery parts and accessories for the sole use in the Manufacturing industry approved by the Minister					
9868.0000	Parts and Accessories	Free				

”.