

CUSTOMS AND EXCISE ACT
(CAP 42: 01)

CUSTOMS AND EXCISE (TARIFFS) (AMENDMENT) ORDER, 2015

1. This Order may be cited as the Customs and Excise (Tariffs) (Amendment) Order, 2015,

2. The Customs and Excise (Tariffs) Order (hereinafter referred to as the “principal Order”) is amended, in Part III of the First Schedule by-

(a) deleting tariff subheading 2106.90.90 and the corresponding entries in Columns 3, 4, 5, 6, 7, 8, 9, 10, 11, 12;

(b) inserting, under tariff heading 21.06, in correct numerical sequence, new tariff subheading 2106.90.91 and 2106.90.92, as shown hereunder-

2	3	4	5	6	7	8	9	10	11	12
2106.90.91	--- Oral Rehydration Salts (ORS)	kg	Free	Free	Free	Free	Free	---	16.5%	3%
2106.90.92	--- Other	kg	30%	25%	12%	Free	25%	---	16.5%	3%

(c) deleting tariff subheading 2202.90.00 and the corresponding entries in Columns 3, 4, 5, 6, 7, 8, 9, 10, 11, 12;

(d) inserting, under tariff heading 22.02, in correct numerical sequence, new tariff subheadings 2202.90.10 and 2202.90.90, as shown hereunder-

2	3	4	5	6	7	8	9	10	11	12
2202.90.10	--- Oral Rehydration Salts (ORS)	1	Free	Free	Free	Free	Free	---	16.5%	3%
2202.90.90	--- Other	1	30%	25%	14%	Free	Free	20%	16.5%	3%

(e) deleting the entry “5%” in column 9 and substituting therefor the entry “Free” under tariff subheadings 4813.10.00, 4813.20.00;

(f) by deleting the entry “10%” in Column 9 and substituting therefor the entry “Free” under tariff subheadings 1107.20.00, 5408.21.00, 5505.10.00, 6804.10.00, 7206.10.00; 7206.90.00, 7207.11.00, 7207.12.00,

(g) deleting the entry “15%” in Column 9 and substituting therefor the entry “Free” under the following tariff subheadings:-

0408.11.00	0905.10.00	1602.31.00	2401.20.11	3918.10.20
0408.19.00	0905.20.00	1602.39.00	2401.20.12	3918.90.00
0408.91.00	0906.11.00	1602.41.00	2401.20.13	3925.20.00
0408.99.00	0906.19.00	1602.42.00	2401.20.14	3925.30.00
0603.11.00	0906.20.00	1603.00.00	2401.20.15	3926.30.00
0603.12.00	0907.10.00	1604.14.00	2401.20.16	3926.40.00
0603.13.00	0907.20.00	1604.19.00	2401.20.19	4008.11.00
0603.14.00	0908.10.00	1604.20.00	2401.20.21	4008.19.00
0603.15.00	0908.11.00	1902.11.00	2401.20.22	4008.21.00
0711.20.00	0908.12.00	1902.19.00	2401.20.23	4009.12.00
0712.32.00	0908.21.00	1902.20.00	2401.20.24	4009.21.00
0712.33.00	0908.22.00	1902.30.00	2401.20.25	4009.22.00
0712.39.00	0908.31.00	1902.40.00	2401.20.29	4009.31.00
0713.34.90	0908.32.00	1903.00.00	2401.20.31	4009.32.00
0713.35.90	0909.21.00	1904.20.00	2401.20.32	4009.41.00
0713.40.90	0909.22.00	1904.30.00	2401.20.39	4009.42.00
0713.50.90	0909.31.00	1904.90.00	2402.10.00	4011.40.00
0713.60.90	0909.32.00	1905.10.00	2403.99.00	4011.50.00
0713.90.90	0909.61.00	2003.20.00	3207.20.10	4011.99.90
0802.52.00	0909.62.00	2005.91.00	3207.30.10	4013.10.00
0802.62.00	0910.11.00	2007.91.00	3209.90.00	4013.20.00
0805.60.00	0910.20.00	2008.91.00	3211.00.10	4013.90.90
0808.40.00	1103.11.00	2008.93.00	3213.10.00	4015.19.90
0809.10.00	1103.20.00	2009.71.00	3213.90.00	4016.91.00
0809.21.00	1104.22.00	2009.81.00	3302.90.10	4016.92.00
0809.29.00	1104.30.00	2401.10.11	3304.10.00	4104.11.00
0810.10.00	1105.10.00	2401.10.12	3304.20.00	4104.19.00
0810.20.00	1105.20.00	2401.10.13	3304.30.00	4104.41.00
0810.30.00	1106.20.00	2401.10.15	3307.41.00	4104.49.00
0810.40.00	1106.30.00	2401.10.16	3307.90.10	4105.10.00
0810.60.00	1108.11.90	2401.10.19	3601.00.00	4105.30.00
0810.70.00	1108.13.90	2401.10.21	3702.52.00	4106.21.00
0811.10.00	1108.14.90	2401.10.22	3702.53.00	4106.22.00
0812.90.00	1108.19.90	2401.10.23	3702.54.00	4106.31.00
0814.00.00	1109.00.90	2401.10.24	3703.20.00	4106.32.00
0902.30.00	1210.20.90	2401.10.25	3703.90.00	4106.40.00
0904.11.10	1513.29.00	2401.10.29	3707.90.00	4106.91.00
0904.11.90	1515.30.00	2401.10.31	3917.31.00	4106.92.00
0904.12.10	1515.50.00	2401.10.32	3917.32.00	4107.11.00
0904.22.10	1515.90.00	2401.10.39	3917.33.00	4107.12.00

4107.19.00	4412.10.00	5204.20.00	5210.49.00	5407.81.00
4107.91.00	4412.31.00	5207.10.90	5210.51.00	5407.82.00
4107.92.00	4412.32.00	5207.90.00	5210.59.00	5407.83.00
4107.99.00	4412.39.00	5208.12.00	5211.11.00	5407.84.00
4112.00.00	4412.94.00	5208.13.00	5211.12.00	5407.91.00
4113.10.00	4413.00.00	5208.19.00	5211.19.00	5407.92.00
4113.20.00	4414.00.00	5208.21.00	5211.20.00	5407.93.00
4113.30.00	4418.40.00	5208.22.00	5211.31.00	5407.94.00
4113.90.00	4418.50.00	5208.23.00	5211.32.00	5408.10.00
4114.10.00	4418.60.00	5208.29.00	5211.39.00	5408.22.00
4114.20.00	4418.71.00	5208.31.00	5211.41.00	5408.23.00
4115.10.00	4418.72.00	5208.32.00	5211.42.00	5408.24.00
4115.20.00	4418.79.00	5208.33.00	5211.43.00	5408.31.00
4201.00.00	4418.90.00	5208.39.00	5211.49.00	5408.32.00
4202.11.00	4420.10.00	5208.42.00	5211.51.00	5408.33.00
4202.19.00	4420.90.00	5208.43.00	5211.52.00	5408.34.00
4202.21.00	4421.10.00	5208.49.00	5211.59.00	5513.49.00
4202.22.00	4503.90.10	5208.51.00	5212.11.00	5514.29.00
4202.32.00	4503.90.20	5208.52.00	5212.12.00	5514.30.00
4202.39.00	4601.21.00	5208.59.00	5212.13.00	5515.11.00
4202.91.00	4601.22.00	5209.11.00	5212.14.00	5516.14.00
4202.99.00	4601.29.00	5209.12.00	5212.15.00	5601.22.90
4203.30.00	4601.92.00	5209.19.00	5212.21.00	5601.29.90
4203.40.00	4601.93.00	5209.21.00	5212.22.00	5604.90.00
4205.00.00	4601.94.00	5209.22.00	5212.23.00	5608.19.90
4302.11.00	4602.11.00	5209.29.00	5212.24.00	5608.90.90
4302.19.00	4602.12.00	5209.31.00	5212.25.00	5701.90.00
4302.20.00	4602.19.00	5209.32.00	5407.10.00	5702.49.00
4302.30.00	4814.20.00	5209.39.00	5407.20.00	5702.50.00
4303.10.00	4814.90.00	5209.41.00	5407.30.00	5703.20.00
4303.90.00	4816.20.00	5209.42.00	5407.41.00	5703.90.00
4304.00.00	4816.90.00	5209.43.00	5407.42.00	5704.10.00
4408.10.00	4817.10.00	5209.49.00	5407.43.00	5704.90.00
4408.31.00	4817.20.00	5209.51.00	5407.44.00	5801.90.00
4408.39.00	4817.30.00	5209.52.00	5407.51.00	5802.11.00
4408.90.00	4818.50.00	5209.59.00	5407.52.00	5802.19.00
4409.10.00	4819.60.00	5210.11.00	5407.53.00	5802.20.00
4409.21.00	4820.40.00	5210.19.00	5407.54.00	5806.20.00
4409.29.00	4820.50.00	5210.21.00	5407.61.00	5906.99.00
4410.12.00	4823.70.00	5210.29.00	5407.69.00	6001.21.00
4411.13.00	4907.00.10	5210.31.00	5407.71.00	6001.22.00
4411.14.00	4909.00.00	5210.32.00	5407.72.00	6001.29.00
4411.93.00	4911.10.90	5210.39.00	5407.73.00	6001.91.00
4411.94.00	4911.99.90	5210.41.00	5407.74.00	6001.92.00

6001.99.00	6201.12.00	6204.52.00	6211.42.00	6305.20.00
6002.40.00	6201.13.00	6204.53.00	6211.43.00	6305.32.00
6002.90.00	6201.19.00	6204.59.00	6211.49.00	6305.33.00
6003.10.00	6201.91.00	6204.61.00	6212.10.00	6305.39.00
6003.20.00	6201.92.00	6204.62.00	6212.20.00	6305.90.00
6003.30.00	6201.93.00	6204.63.00	6212.30.00	6306.12.00
6003.40.00	6201.99.00	6204.69.00	6212.90.90	6306.19.00
6003.90.00	6202.11.00	6205.20.00	6213.20.00	6401.10.00
6004.10.00	6202.12.00	6205.30.00	6213.90.00	6401.92.00
6004.90.00	6202.13.00	6205.90.00	6214.10.00	6401.99.19
6005.21.00	6202.91.00	6206.10.00	6214.20.00	6401.99.21
6005.22.00	6202.92.00	6206.20.00	6214.30.00	6402.19.00
6005.23.00	6202.93.00	6206.30.00	6214.40.00	6402.20.00
6005.24.00	6202.99.00	6206.40.00	6215.10.00	6402.91.00
6005.31.00	6203.11.00	6206.90.00	6215.20.00	6403.20.00
6005.32.00	6203.12.00	6207.11.00	6215.90.00	6403.51.00
6005.33.00	6203.19.00	6207.19.00	6217.10.00	6403.59.00
6005.34.00	6203.22.00	6207.21.00	6217.90.00	6404.11.00
6005.41.00	6203.23.00	6207.22.00	6301.30.00	6404.20.00
6005.42.00	6203.29.00	6207.29.00	6301.40.00	6405.20.00
6005.43.00	6203.31.00	6207.91.00	6301.90.00	6405.90.00
6005.44.00	6203.32.00	6208.11.00	6302.10.00	6406.10.00
6005.90.00	6203.33.00	6208.19.00	6302.21.00	6406.20.00
6006.10.00	6203.39.00	6208.21.00	6302.22.00	6406.91.00
6006.21.00	6203.41.00	6208.22.00	6302.29.00	6406.99.00
6006.22.00	6203.42.00	6208.29.00	6302.31.00	6501.00.00
6006.23.00	6203.49.00	6208.91.00	6302.32.00	6502.00.00
6006.24.00	6204.11.00	6208.92.00	6302.39.00	6504.00.00
6006.31.00	6204.13.00	6208.99.00	6302.40.00	6505.00.00
6006.32.00	6204.19.00	6209.20.00	6302.51.00	6506.91.00
6006.33.00	6204.21.00	6209.30.00	6302.60.00	6506.99.00
6006.34.00	6204.22.00	6209.90.00	6302.91.00	6507.00.00
6006.41.00	6204.23.00	6210.10.00	6302.93.00	6601.10.00
6006.42.00	6204.29.00	6210.20.00	6302.99.00	6601.91.00
6006.43.00	6204.31.00	6210.30.00	6303.91.00	6601.99.00
6006.44.00	6204.32.00	6210.40.00	6303.92.00	6603.20.00
6006.90.00	6204.33.00	6210.50.00	6303.99.00	6603.90.00
6107.19.00	6204.39.00	6211.11.00	6304.11.00	6702.10.10
6110.11.00	6204.41.00	6211.12.00	6304.19.00	6702.10.90
6110.12.00	6204.42.00	6211.20.00	6304.91.90	6702.90.10
6110.19.00	6204.43.00	6211.32.00	6304.92.90	6702.90.90
6115.22.00	6204.44.00	6211.33.00	6304.93.90	6808.00.00
6202.19.00	6204.49.00	6211.39.00	6304.99.90	6809.19.00
6201.11.00	6204.51.00	6211.41.00	6305.10.00	6810.99.20

6810.99.90	7101.22.00	7325.99.40	8304.00.00	8414.60.00
6811.89.00	7102.31.00	7325.99.90	8305.10.00	8414.90.00
6813.89.00	7102.39.00	7326.19.20	8305.20.00	8415.20.00
6904.10.00	7104.90.00	7326.19.30	8305.90.00	8415.81.00
6904.90.00	7108.13.00	7326.19.40	8306.10.10	8415.82.00
6905.10.00	7108.20.00	7326.90.10	8306.21.00	8415.83.00
6905.90.00	7109.00.90	7326.90.90	8306.29.00	8415.90.00
6907.10.00	7110.19.00	7419.99.90	8306.30.00	8418.10.90
6911.10.00	7110.29.00	7508.90.90	8307.10.90	8418.21.00
6911.90.00	7110.39.00	7606.91.90	8307.90.90	8418.22.00
6913.10.00	7110.49.00	7606.92.90	8308.10.90	8418.29.00
6913.90.00	7111.00.90	7610.10.00	8308.90.10	8418.30.00
6914.10.00	7113.11.00	7611.00.10	8308.90.90	8418.40.00
6914.90.00	7113.19.00	7612.90.90	8403.10.90	8418.50.00
7003.30.00	7113.20.00	7615.20.00	8404.10.90	8421.12.20
7004.20.00	7114.11.00	7616.99.10	8405.10.90	8421.19.20
7004.90.00	7114.19.00	7806.00.90	8407.21.90	8421.22.90
7005.30.00	7114.20.00	7907.00.90	8407.29.00	8421.23.00
7006.00.00	7115.10.00	8104.90.00	8407.31.00	8421.29.00
7007.11.00	7115.90.00	8105.90.00	8407.32.90	8421.31.00
7007.19.00	7116.10.00	8107.90.00	8407.33.90	8421.39.00
7007.21.00	7116.20.00	8108.90.00	8407.34.90	8421.99.00
7008.00.00	7117.11.00	8205.51.00	8407.90.30	8422.11.00
7009.10.00	7117.19.00	8206.00.00	8407.90.90	8422.20.10
7009.92.00	7117.90.00	8208.90.00	8408.10.00	8432.80.10
7013.10.00	7308.20.00	8210.00.00	8408.20.90	8450.11.00
7013.22.00	7314.12.00	8211.91.00	8409.91.20	8450.12.00
7013.33.00	7314.14.00	8211.93.00	8411.11.20	8450.19.00
7013.41.00	7314.31.00	8211.94.00	8411.12.20	8450.90.00
7013.42.00	7314.42.00	8212.90.00	8411.21.20	8451.21.00
7013.49.00	7319.40.00	8214.10.00	8411.22.20	8470.10.00
7013.91.00	7319.90.00	8214.20.00	8412.10.20	8470.29.00
7013.99.00	7321.12.00	8215.10.00	8412.21.20	8470.30.00
7014.00.90	7321.19.00	8215.20.00	8412.31.20	8470.50.00
7015.90.00	7321.82.00	8215.91.00	8413.11.00	8470.90.00
7016.10.00	7321.89.00	8215.99.00	8413.20.90	8472.10.00
7016.90.00	7321.90.00	8301.20.00	8413.30.20	8472.30.00
7018.10.00	7322.90.00	8301.50.00	8413.30.90	8472.90.00
7018.20.00	7323.91.00	8301.60.00	8413.60.90	8473.10.00
7018.90.00	7323.92.00	8301.70.00	8413.70.90	8473.29.00
7019.90.00	7323.94.00	8302.20.00	8413.81.90	8473.40.00
7020.00.90	7324.10.00	8302.30.00	8413.82.90	8473.50.00
7101.10.00	7324.21.00	8302.49.30	8414.30.90	8476.21.00
7101.21.00	7325.99.30	8303.00.90	8414.51.00	8476.29.00

8476.81.00	8512.10.00	8527.92.00	8548.90.90	8703.23.39
8476.89.00	8512.40.00	8527.99.00	8702.10.11	8703.24.10
8476.90.00	8512.90.00	8528.49.00	8702.10.12	8703.24.20
8483.10.30	8513.10.10	8528.59.00	8702.10.13	8703.24.90
8483.20.30	8513.90.00	8528.69.00	8702.10.21	8703.31.10
8483.30.30	8516.21.00	8528.71.00	8702.10.22	8703.31.20
8483.40.30	8516.29.00	8528.73.00	8702.10.23	8703.31.90
8483.40.90	8516.31.00	8529.10.00	8702.10.24	8703.32.11
8483.60.00	8516.32.00	8529.90.10	8702.10.25	8703.32.12
8483.90.00	8516.33.00	8529.90.90	8702.10.26	8703.32.19
8483.50.90	8516.40.00	8531.80.00	8702.10.30	8703.32.91
8484.10.30	8516.50.00	8532.30.00	8702.10.51	8703.32.92
8484.10.90	8516.60.00	8532.90.00	8702.10.52	8703.32.99
8484.20.00	8516.71.00	8539.10.30	8702.10.53	8703.33.11
8484.90.00	8516.72.00	8539.10.90	8702.90.11	8703.33.12
8501.10.00	8516.79.00	8539.21.30	8702.90.12	8703.33.19
8506.90.00	8516.80.00	8539.21.90	8702.90.13	8703.33.91
8507.20.90	8516.90.00	8539.22.30	8702.90.21	8703.33.92
8507.30.90	8518.21.00	8539.29.90	8702.90.22	8703.33.99
8507.40.90	8518.29.00	8539.31.30	8702.90.23	8703.90.91
8507.50.90	8518.29.90	8539.31.90	8702.90.24	8703.90.92
8507.60.90	8518.30.00	8539.39.30	8702.90.25	8703.90.99
8508.11.00	8518.30.70	8539.39.90	8702.90.26	8704.10.00
8508.19.00	8518.50.00	8539.49.90	8702.90.30	8704.90.10
8508.70.00	8518.90.00	8539.90.00	8702.90.51	8704.90.90
8509.40.00	8519.20.00	8539.29.30	8702.90.52	8707.10.00
8509.80.00	8519.30.00	8540.12.00	8702.90.53	8707.90.00
8509.90.00	8519.50.00	8540.20.00	8703.10.10	8708.21.00
8510.10.00	8519.81.50	8540.40.00	8703.10.20	8708.70.00
8510.20.00	8519.89.00	8540.50.00	8703.10.90	8708.80.00
8510.30.00	8521.90.00	8540.60.00	8703.21.10	8708.91.00
8510.90.00	8522.10.00	8540.81.00	8703.21.20	8708.92.00
8511.10.30	8522.90.00	8540.89.00	8703.21.90	8708.93.00
8511.10.90	8523.21.20	8540.91.00	8703.22.10	8708.94.00
8511.20.30	8523.29.20	8540.99.00	8703.22.20	8708.95.00
8511.20.90	8523.51.90	8541.10.00	8703.22.90	8708.99.00
8511.30.30	8523.59.90	8541.21.00	8703.23.11	8711.10.19
8511.30.90	8523.80.90	8541.29.00	8703.23.12	8711.20.19
8511.40.30	8525.80.00	8541.30.00	8703.23.19	8711.30.19
8511.40.90	8527.12.00	8541.50.00	8703.23.21	8711.40.19
8511.50.30	8527.13.00	8541.90.00	8703.23.22	8711.50.19
8511.50.90	8527.19.00	8544.30.20	8703.23.29	8711.90.00
8511.80.00	8527.21.00	8544.30.90	8703.23.31	8715.00.00
8511.90.00	8527.29.00	8544.42.00	8703.23.32	8716.10.00

8716.39.20	9101.91.00	9114.40.00	9404.30.00	9507.90.00
8716.80.90	9101.99.00	9114.90.00	9405.20.00	9508.10.00
8903.92.00	9102.11.00	9201.10.00	9405.30.00	9508.90.00
8903.99.00	9102.12.00	9201.20.00	9405.40.90	9601.10.00
9001.40.90	9102.19.00	9201.90.00	9405.50.00	9601.90.00
9001.50.90	9102.21.00	9202.10.00	9405.60.00	9602.00.00
9001.90.90	9102.29.00	9202.90.00	9405.91.00	9607.19.00
9002.11.00	9102.91.00	9205.10.00	9405.92.00	9607.20.00
9002.19.90	9102.99.00	9205.90.00	9405.99.00	9608.10.00
9002.20.00	9103.10.00	9206.00.00	9406.00.00	9608.40.00
9002.90.00	9103.90.00	9207.10.00	9503.10.00	9608.50.00
9003.11.00	9104.00.10	9207.90.00	9503.20.00	9608.60.00
9003.19.00	9104.00.20	9208.10.00	9503.30.00	9608.91.00
9003.90.00	9104.00.30	9208.90.00	9503.41.00	9608.99.00
9004.10.00	9104.00.90	9209.30.00	9503.49.00	9609.10.00
9004.90.90	9105.11.00	9209.91.00	9503.50.00	9609.20.00
9005.10.00	9105.19.00	9209.92.00	9503.60.00	9609.90.00
9005.80.00	9105.21.00	9209.94.00	9503.70.00	9612.20.00
9005.90.00	9105.29.00	9209.99.00	9503.80.00	9613.10.00
9006.10.00	9105.91.00	9302.00.00	9503.90.00	9613.20.00
9006.40.00	9105.99.00	9303.10.00	9504.20.00	9613.90.00
9006.51.00	9106.90.00	9303.20.00	9504.30.00	9614.00.00
9006.52.00	9107.00.10	9303.30.00	9504.40.00	9615.11.00
9006.53.00	9108.11.00	9303.90.00	9504.90.00	9615.19.00
9006.59.00	9108.12.00	9304.00.00	9505.10.00	9615.90.00
9006.61.00	9108.19.00	9305.10.00	9505.90.00	9616.20.00
9006.69.00	9108.20.00	9305.91.00	9506.11.00	
9006.91.00	9108.90.00	9305.99.00	9506.12.00	
9006.99.00	9109.90.00	9306.21.00	9506.19.00	
9007.20.00	9110.11.00	9306.29.00	9506.21.00	
9007.91.00	9110.12.00	9306.30.90	9506.29.00	
9007.92.00	9110.19.00	9306.90.00	9506.31.00	
9008.90.00	9110.90.00	9307.00.00	9506.32.00	
9029.10.00	9111.10.00	9401.10.00	9506.39.00	
9029.20.00	9111.20.00	9401.20.00	9506.40.00	
9029.90.00	9111.80.00	9401.30.00	9506.51.00	
9032.10.10	9111.90.00	9401.40.00	9506.59.00	
9032.81.10	9112.20.00	9401.51.00	9506.61.00	
9032.89.10	9112.90.00	9401.59.00	9506.62.00	
9033.00.10	9113.10.00	9401.69.00	9506.69.00	
9101.11.00	9113.20.00	9401.71.00	9506.70.00	
9101.19.00	9113.90.00	9403.10.90	9506.91.00	
9101.21.00	9114.10.00	9403.81.00	9506.99.00	
9101.29.00	9114.30.00	9404.10.00	9507.10.00	

- (h) inserting, the entry “10%” in Column 10 under tariff subheading 3923.21.11;
- (i) deleting the entry “30%” in Column 10 under the following tariff subheadings and substituting therefor the entry “10%”, --
 8506.10.00, 8506.30.00, 8506.40.00, 8506.50.00, 8506.60.00, 8506.80.90,
- (j) deleting the entries in Column 10 under the following tariff subheadings and substituting therefor the new entries as shown hereunder-

Tariff Subheading	Excise
8703.24.10	40%
8703.24.20	60%
8703.24.90	80%
8703.33.91	40%
8703.33.92	60%
8703.33.99	80%

- (k) inserting the following Note under Customs Procedure Code 4000.421 and 4071.421 :-
 “NOTE:
 This CPC shall include food rations (meals ready to eat) imported by the Malawi Defence Force and the Malawi Police Service.”;
- (l) deleting CPC 4000.480 and CPC 4071.480 and the corresponding entries in Columns 2, 3, 4, 5, 6, 7, 8, 9, 10, 11;
- (m) creating new CPC 4000.402 and CPC 4071.402 for “fertilizer manufacturing industry” and “medicaments and pharmaceuticals manufacturing industry immediately after CPC 4000.401 and CPC 4071.401.
- (n) inserting the following Note under Customs Procedure Code 4000.402 and 4071.402 :-
 “NOTES:

This procedure should only be used for goods being imported by Registered Industrial Rebate Manufacturer. The Registration number of the Rebate manufacturer and the Industry in which the goods will be used must be entered in box 44 of Form 12.

Use of this procedure implies a legal declaration that the goods are for the sole use in the Industry declared and that the declarant and importer will comply with all legal requirements and conditions relating to Industrial Rebate.”;

3. The principal Order is amended by repealing Appendix A of the Eighth Schedule and replacing therefor the following

APPENDIX A

EIGHTH SCHEDULE_- PART I

CPC 4000. 401 and 4071.401

INDUSTRIAL REBATES: CUSTOMS AND EXCISE

2	3	4	5-9	10	11
<i>Tariff Heading</i>	<i>Description</i>				<i>Duty Excise VAT</i>
ADHESIVES AND OTHER GLUES MANUFACTURING INDUSTRY					
1108.11.10	Starch		Free	Free	16.5%
4002	Chlorinated rubber		Free	Free	16.5%
32.04, 32.06	Colours and Pigments		Free	Free	16.5%
38.01	Powder minerals		Free	Free	16.5%
39.01 to 39.14	Emulsions and Resins		Free	Free	16.5%
AGRICULTURAL TOOLS MANUFACTURING INDUSTRY:					
2508.10.00	Bentonite		Free	Free	16.5%
7213					
7214					
72.15	Bars		Free	Free	16.5%
ALCOHOLIC BEVERAGES MANUFACTURING INDUSTRY:					
1007.00.00	Sorghum		Free	Free	Exempt
1210.20.10	Hop extract, pellets and aroma		Free	Free	16.5%
1701.11.00	Cane sugar, solid		Free	Free	16.5%
1901.90.00	Malt		Free	Free	16.5%
2102.10.00	Yeast		Free	Free	16.5%
2207.10.10	Ethyl alcohol		Free	Free	16.5%
2508.10.00	kieselgur fine and chloride		Free	Free	16.5%

2918.11.00	Lactic Acid	Free Free	16.5%
3215.59.00	Video jet ink and make up fluid	Free Free	16.5%
3302.10.00	Flavours	Free Free	16.5%
3505.20.00	Glue	Free Free	16.5%
3507.90.00	Enzymes	Free Free	16.5%
3920.49.00	Laminates	Free Free	16.5%
4821.10.00	Labels	Free Free	16.5%
4823.20.00	Filter paper	Free Free	16.5%
5911.90.90	Filter bags and sheets	Free Free	16.5%
7010.90.00	Bottles	Free Free	16.5%
8309.10.00	Seals and capsules	Free Free	16.5%
8309.90.00	Crown	Free Free	16.5%

ALUMINIUM, HOLLOW AND ENAMEL WARE MANUFACTURING INDUSTRY:

3212.90.00	Screening paste	Free Free	16.5%
3207.20.90, 3207.30.70	Uverite, enamel oxides and enamel transfers	Free Free	16.5%
3306.90.00	Gum traganath	Free Free	16.5%
3814.00.00	Screening oil	Free Free	16.5%
3917.40.00	Plastic knobs and handles	Free Free	16.5%
7229.20.00, 7229.90.00	Reinforcing wire	Free Free	16.5%
72.08 720972107211			
72.12 72.20	Sheets of iron or steel	Free Free	16.5%
7323.91.00, 7323.99.00	Black pressings in the shape of spouts and handles for incorporating in the manufacturing of domestic articles of enamel ware	Free Free	16.5%
7602.00.00	Aluminium scrap	Free Free	16.5%
7604.10.00	Aluminium circles	Free Free	16.5%
7606.12.00	Aluminium sheets	Free Free	16.5%
7616.10.00	Aluminium rivets	Free Free	16.5%
8305.90.00	Wing levers	Free Free	16.5%
7310.21.00	Can sheets	Free Free	16.5%

AUDIO SOUND RECEPTION APPARATUS MANUFACTURING INDUSTRY:

NOTE: The rebates are applicable only to parts and materials imported for the manufacture of units of which at least the basic chassis or such alternative parts components or accessories as may be approved by the Minister will be manufactured in Malawi.

3920.90.00	Acrylic sheet of a kind suitable for use in the manufacture of radios and radio Components	Free Free	16.5%
3921.90.00	Plastic laminated sheets	Free Free	16.5%
3926.30.00	Handles	Free Free	16.5%
4409.10.00	Unshaped leg dowels	Free Free	16.5%
7604.21.00	Aluminium profiles	Free Free	16.5%

7616.99.00	Aluminium wire mesh	Free Free	16.5%
8302.42.00	Cabinet fittings	Free Free	16.5%
8310.00.90	Metal name plates	Free Free	16.5%
8522.10.00	Pick up cartridges	Free Free	16.5%
8529.10.00	Modules other than chassis	Free Free	16.5%
85.32 85.33			
85.34			
85.35 85.36	Parts and accessories	Free Free	16.5%
“8537.10.00			
8537.20.00			
8538.10.00			
8538.90.00”	Components other than cabinets, n.e.s	Free Free	16.5%
8529.90.10	Chassis	Free Free	16.5%
9403.70.00	Plastic cabinets for housing	Free Free	16.5%
9403.90.90	Cabinet fittings	Free Free	16.5%

BIO-DIESEL MANUFACTURING INDUSTRY

1507.10.00	Crude soya bean oil	Free Free	16.5%
1507.90.00	Refined soya bean oil	Free Free	16.5%
1512.12.00	Crude cotton seed oil	Free Free	16.5%
1512.29.00	Refined cotton seed oil	Free Free	16.5%
8421.99.00	Filter material	Free Free	16.5%

BLOCKBOARDS, PLYWOODS, SAWN TIMBER AND ALLIED PRODUCTS MANUFACTURING INDUSTRY:

2842.90.00	Salts	Free Free	16.5%
3505.20.00	Glues	Free Free	16.5%
3807.00.00	Creosote	Free Free	16.5%
3824.90.00	Hardener	Free Free	16.5%
3912.90.00	Resins	Free Free	16.5%
4408.90.00	Veneers	Free Free	16.5%
4811.49.00	Veneer gum tape	Free Free	16.5%

BOOT AND SHOE MANUFACTURING INDUSTRY:

3904.10.00 to 3904.22.00	PVC polymers	Free Free	16.5%
4008.11.00, 4008.21.00	Rubber randing, Rubber soling in the piece	Free Free	16.5%
4013.90.00	Leather in the piece	Free Free	16.5%
5007.10.00 to 5007.90.00	Woven fabrics of silk or silk waste	Free Free	16.5%
5212.12.00, 5212.22.00	Woven fabrics of cotton, being bleached, or Dyed canvas or duck or containing canvas drill	Free Free	16.5%
“5309.21.00, 5309.29.00			
5311.00.00, 5406.00.00			

5511.91.00"	Woven fabrics of man-made fabrics or of flax For the inner linings of boots and shoes	Free Free	16.5%
5801.23.00 and 5801.32.00	Cotton velvets and velveteens; plain, dyed or printed corduroys and neddle cords	Free Free	16.5%
5808.90.00	Tape bindings	Free Free	16.5%
5811.00.90, 5911.20.00	Simiflex toe puff material	Free Free	16.5%
5902.10.00, 5903.10.00, 5903.20.00	Thermoplast counter material	Free Free	16.5%
5902.10.00, 5903.10.00, 5903.20.00	Textile fabrics impregnated or coated with preparations of cellulose derivatives or other artificial plastic material	Free Free	16.5%
5906.91.00	Textile fabrics laminated with rubber	Free Free	16.5%
6406.10.00 to 6406.99.00	Shoe stiffeners, fibre or wooden shanks; rubber and plastic heels and soles, plastic or rubber straps in soles and screw on heels, soles and uppers	Free Free	16.5%

BUTTON MANUFACTURING INDUSTRY:

CANDLES, POLISHES AND SKIN LOTIONS MANUFACTURING

(1) CANDLES MANUFACTURING INDUSTRY

3204.19.00	Candle dyes	Free Free	16.5%
3404.20.00, 3404.90.00	Artificial Wax	Free Free	16.5%
5908.00.00	Wicks	Free Free	16.5%

(2) POLISHES AND CREAMS MANUFACTURING INDUSTRY

2710.11.39	White spirit	Free Free	16.5%
2712.10.00 and 2712.20.00	Wax	Free Free	16.5%
3402.13.00	Alaceral/grill	Free Free	16.5%

(3) SKIN LOTIONS AND COSMETICS MANUFACTURING INDUSTRY:

1302.12.00	Liquorice Extract	Free Free	16.5%
1512.11.00	Crude oil	Free Free	16.5%
2710.11.39	White spirit	Free Free	16.5%
2712.10.00	Petroleum jelly	Free Free	16.5%
2712.90.00	Wax	Free Free	16.5%
2815.20.00	Potassium hydroxide	Free Free	16.5%
2833.19.00	Sodium lauryl sulphate	Free Free	16.5%
2905.17.00	Cetyl & Stearyl alcohol	Free Free	16.5%
2914.69.00	Parsol 1789	Free Free	16.5%
2915.70.00	Stearic acid	Free Free	16.5%
2918.29.00	Capric/Caprylic/Trigceride	Free Free	16.5%

2918.30.00	Parsol MCX	Free Free	16.5%
2936.29.00	Niacinamide	Free Free	16.5%
2942.00.00	Antifoam,Cos-sol blue, EDTA,Methyl paraben Propyl paraben,Retinyl phosphate,Rodhamine Sunset yellow,Triethanolamine,	Free Free	16.5%

3302.10.00			
3302.90.90	Odoriferous mixtures	Free Free	16.5%
3303.00.00	Perfumes	Free Free	16.5%
3920.10.10	Shrink Film Sleeve Roll	Free Free	16.5%
3921.90.00	Printed plastic based web roll	Free Free	16.5%
3923.30.10	Laminated plastic tubes	Free Free	16.5%
4819.20.00	Mono Carton	Free Free	16.5%
4821.10.00	Labels	Free Free	16.5%
7607.20.90	Printed aluminium based laminated web roll	Free Free	16.5%
7612.10.00	Collapsible tubules	Free Free	16.5%

CEMENT AND ALLIED PRODUCTS MANUFACTURING INDUSTRY

2520.10.00	Gypsum	Free Free	16.5%
2523.10.00	Clinker	Free Free	16.5%
6305	Packing materials	Free Free	16.5%

CHALK MANUFACTURING INDUSTRY:

2509.00.00	Chalk Powder	Free Free	16.5%
2520.10.00	Gypsum	Free Free	16.5%
2520.20.00	Plaster	Free Free	16.5%

CHEMICAL MANUFACTURING INDUSTRY:

CLIPS, PINS AND STAPLES MANUFACTURING INDUSTRY

CLOTHING MANUFACTURING INDUSTRY:

NOTE: This industry covers manufacture of clothing and articles of apparel of or included in sub-heading and heading Nos. 3926.20.00, 40.15, 42.03, 43.03, 59.01, 61.17, (but excluding 6117.10.00) 62.12,62.17 (other than babies' napkins and the goods of headings Nos. 62.09, 62.13 and 62.14, such as Khangas, Saris and similar rectangular articles) and of such other articles of clothing and apparel as may be approved by the Minister; of head gear of Chapter 65, of made-up accessories of parts for use on or for such clothing and head gear including the covering of such accessories of parts; of umbrella coverings: subject to such limitations and exclusions as the Minister may consider desirable.

4008.11.00	Rubber-proofed fabrics in the piece	Free Free	16.5%
4008.19.00, 4008.21.00, 4008.29.00	Textiles backed with rubber foam; in the piece	Free Free	16.5%

4821.10.00	Printed labels	Free Free	16.5%
5111 5112			
“52.08 52.09			
52.1052.11 52.12”	Woven fabrics	Free Free	16.5%
“53.09 53.10 53.11			
54.07 54.08			
55.12 55.13			
55.1455.15			
55.16 58.01			
58.0258.03			
58.0458.05			
58.06”	Woven fabrics (except fents)	Free Free	16.5%
5602.21.00	Fabrics of felt	Free Free	16.5%
54.01, 5508.10.00	Sewing threads	Free Free	16.5%
5604.10.00	Elastic	Free Free	16.5%
5608.90.90	Nylon netting	Free Free	16.5%
5801.22.00, 5801.36.00	Corduroy and chenille fabrics	Free Free	16.5%
“5804.21,00, 5804.29.00			
5804.30.00”	Lace: in the piece or in the form of medallions	Free Free	16.5%
5806.40.00	Waist banding	Free Free	16.5%
5903.10.00	PVC/nylon laminate fabric	Free Free	16.5%
60.02	Knitted or crocheted fabric	Free Free	16.5%
6217.90.00	Collar interlinings	Free Free	16.5%
96.06	Buttons	Free Free	16.5%
9607.11.00	Zips	Free Free	16.5%

CORDAGE AND NET MANUFACTURING INDUSTRY:

CYCLE MANUFACTURING INDUSTRY:

DENTAL OR ORAL HYGIENIC PREPARATIONS MANUFACTURING

2811.22.00	M-phil	Free Free	16.5%
2823.00.00	Titanium dioxide	Free Free	16.5%
2835.22.00	Sodium monofluorophosphate	Free Free	16.5%
2836.50.00	Calcium carbonate	Free Free	16.5%
2833.19.00	Sodium Lauryl Sulphate	Free Free	16.5%
2905.44.00	Sorbitol	Free Free	16.5%
2905.31.00	Poly ethylene glycol	Free Free	16.5%
2909.50.00	Triclosan	Free Free	16.5%
2912.11.00	Formaline	Free Free	16.5%
2925.11.00	Sodium saccharin	Free Free	16.5%
3302.10.00	Flavour	Free Free	16.5%

3912.13.00	Sodium carboxyl methyl cellulose	Free Free	16.5%
3923.29.10	Pouches	Free Free	16.5%
3920.10.00	Sleeve roll/shrink film	Free Free	16.5%
3921.90.00	Printed plastic based web roll	Free Free	16.5%
3923.30.10	Laminated plastic tubes	Free Free	16.5%
4819.50.00	Mono cartons	Free Free	16.5%
7607.20.90	Printed aluminium based laminated web roll	Free Free	16.5%

DOMESTIC, INDUSTRIAL AND ELECTRICAL APPLIANCE MANUFACTURING INDUSTRY:

(1)DOMESTIC ELECTRICAL APPLIANCES MANUFACTURING INDUSTRY

(2) TRANSFORMER MANUFACTURING INDUSTRY:

2710.19.29	Transformer oil	Free Free	16.5%
3208.10.00, 3208.20.00, 3208.90.00	Epoxy powder paints	Free Free	16.5%
3402.11.00	Cleaning and degreasing preparations	Free Free	16.5%
3506.99.00	Glues	Free Free	
72.08 72.09			
72.10 72.11			
72.12	Sheets	Free Free	16.5%
“72.13, 72.14, 72.15, 7221, 72.22”	Bars	Free Free	16.5%
72.28, 72.29			
7229.20.00			
7229.90.00	Reinforcing wire	Free Free	16.5%
7302.40.90	M/S plates and channels	Free Free	16.5%
7303.00.00	Pipes	Free Free	16.5%
7318. 14.00	screws	Free Free	16.5%
7318.15.00	Screws and bolts	Free Free	16.5%
7318.16.00	Nuts	Free Free	16.5%
7318.21.00, 7318.22.00	steel washers	Free Free	16.5%
7318.23.00	Rivets	Free Free	16.5%
7322.11.00	Radiator	Free Free	16.5%
7407.10.00	Copper bars	Free Free	16.5%
7408.29.00	Papered copper wire	Free Free	16.5%
7409.11.00	Copper sheet	Free Free	16.5%
7604.10.00	Aluminium rods	Free Free	16.5%
7605.11.00, 7605.19.00	Aluminium wire	Free Free	16.5%
8302.10.00	Hinges	Free Free	16.5%
8415.90.00	All goods in this heading	Free Free	16.5%
8481.10.00	Drain valve	Free Free	16.5%
8484.10.90	Cork gasket	Free Free	16.5%
8504.10.00	Ballasts/chokes	Free Free	16.5%
8516.90.00	Heating resistors	Free Free	16.5%

8532.10 to 8532.30	Capacitors	Free Free	16.5%
8535.10.00, 8535.21.00, 8535.29.00	Fuses and automatic circuit breakers	Free Free	16.5%
8536.10.00, 8536.20.00			
8544.11.00, 8544.19.00	Cables	Free Free	16.5%
8546.90, 4811.41.00, 3919.10.00,	Insulating materials	Free Free	16.5%
8547.10.00	Bushings for LV and HV	Free Free	16.5%
9020.00.00	Breathers	Free Free	16.5%
9026.20.90	Oil level indicators	Free Free	16.5%
9030.82.00	Pressure relief devices	Free Free	16.5%
9032.10.10, 9032.10.90	Thermostats	Free Free	16.5%
(3) INDUSTRIAL APPLIANCES AND MACHINERY MANUFACTURING			
3209.90.00	Varnish	Free Free	16.5%
4011.99.20	Tyres of a kind used on wheel barrows	Free Free	16.5%
7208 72.09			
72.10 72.11			
7212	Sheets	Free Free	16.5%
72.13, 72.14, 72.15, 72.21, 72.22	Bars	Free Free	16.5%
72.28, 72.29			
72.16	Angles	Free Free	16.5%
7302.40.90	M/S plates and channels	Free Free	16.5%
7318.16.00	Nuts	Free Free	16.5%
7318.21.00, 7318.22.00	steel washers	Free Free	16.5%
7318.23.00	Rivets	Free Free	16.5%
8716.90.00	Steel wheels for wheel barrows	Free Free	16.5%
(4) CABLE AND INSULATED ELECTRICAL WIRE MANUFACTURING INDUSTRY			
2509.00.00	Chalk powder	Free Free	16.5%
3206.11.00	Master batch	Free Free	16.5%
3904.10.00	Polymers of vinyl chloride or of other Halogenated polythenes, in primary forms	Free Free	16.5%
7217.10.00	Stay wire	Free Free	16.5%
7219.11.00	Conductor Core Wire	Free Free	16.5%
7229.90.00	Galvanised wire	Free Free	16.5%
7407.10.00	Copper rod	Free Free	16.5%
7408	Copper Clad Wire	Free Free	16.5%
7408.29.00	Copper Tape	Free Free	16.5%
7604.29.00	Aluminium alloy bars	Free Free	16.5%
7605.19.00	Aluminium wire	Free Free	16.5%
7606.11.00	Aluminium tape	Free Free	16.5%

EDIBLE FATS AND OILS MANUFACTURING INDUSTRY:

1507.10.00, 1508.10.00
1511.10.00, 1512.21.00, 1513.11.00
1513.21.00, 1514.11.00, 1515.11.00

1515.21.00	Crude oils (except castor oil)	Free Free	16.5%
2106.90.00	Emulsifying agents	Free Free	16.5%
2815.11.00, 2815.12.00	Caustic Soda	Free Free	16.5%
2835	Phosphoric acid	Free Free	16.5%
2936.21.00	Vitamin A pamine	Free Free	16.5%
2713.11.00, 2713.12.00	Bleaching Earth	Free Free	16.5%
3205.00.00	Beta carotene	Free Free	16.5%
39.20	Laminates	Free Free	16.5%

FISHING FLY MANUFACTURING INDUSTRY:

0505.90.00	Feathers	Free Free	16.5%
3203.00.00	Dyes	Free Free	16.5%
34.04	Wax	Free Free	16.5%
3506.99.00	Bostic (Glue)	Free Free	16.5%
3920 and 39.21	Polythene sheets	Free Free	16.5%
43.02	Various hairs and furs on the skin	Free Free	16.5%
5004.00.00	Silk yarn	Free Free	16.5%
5204.19.00	Cotton thread	Free Free	16.5%
5606.00.00	Chenille	Free Free	16.5%
74.08	Florist wire and copper wire	Free Free	16.5%
7607.11.00, 7607.19.00	Aluminium foil	Free Free	16.5%
7806.00.10	Lead wire	Free Free	16.5%
9507.20.00	Fish hooks	Free Free	16.5%

FOOD MANUFACTURING INDUSTRY:

Note: Goods admissible under this industry should not be packed or put up for retail sale

(1) BISCUITS AND SNACKS MANUFACTURING

0402.10.00	Skimmed and sweetened milk	Free Free	16.5%
0406.20.00	Cheese powder	Free Free	16.5%
0408.91.00	Egg powder	Free Free	16.5%
0712.20.00	Onion flakes	Free Free	Exempt
0801.11.00	Desiccated coconut powder	Free Free	Exempt
0813.10.00	apricot kernels	Free Free	Exempt
0806.20.00	Surtans	Free Free	16.5%
0810.90.00	Currants	Free Free	Exempt
0910.99.00	Spices	Free Free	16.5%
1101.00.00	Wheat flour	Free Free	16.5%
1104.12.00	Rolled oats	Free Free	Exempt
1104.23.00	Maize Grits	Free Free	Exempt
1108.12.10	Corn starch	Free Free	16.5%
1208.10.00	Soya flour	Free Free	16.5%
1301.90.00	Edible gum	Free Free	16.5%
1518.00.00	Baking fat	Free Free	16.5%
1511.90.00	Palm oil	Free Free	16.5%

“1512.29.00

1513.29.00, 1514.99.00

1513.19.00, 1515.30.00,

1516.20.00, 1518.00.00”

1701.11.00

1803.10.00, 1803.20.00

1805.00.00

1901.90.00

2102.10.00

2106.90.00

2836.30.00

3205.00.00

39.20

3921.11.00 to 3921.90.00

3923.29.10

3923.50.00

3926.90.90

4808.10.00

4819.10.00

4819.20.00

48.21

7607.20.90

(2) MEAT PRODUCTS MANUFACTURING INDUSTRY

0910.99.00

1108.13.90

2504.10.00

3403.19.00

3917.10.00

3920

3923.29.10

4401.21.00

4821.10.00

560.19.90

7605.29.00

7616.10.00

(3) SUGAR CONFECTIONERY MANUFACTURING INDUSTRY

0901.90.00

1108.19.10

1703.30.00

Refined cooking oil and palm oil

Cane sugar, solid

Cocoa paste

Cocoa powder not packed

for retail sale

Malt extract and Cereal pellets

Yeast

Flavours

Sodium bicarbonate

Food colour

Cellulose paper, polypropylene, PVC, shrink film

and polythene

Plastic wrapping materials

Pouches

Slip top caps

Polyethylene seal washer

Corrugated paper board,

waxed paper, printed paper board,

craft paper and

Grease-proof paper

Duplex paperboard

Folding cartons

Labels

Aluminium Foil

Spices in powder form not packed for retail

Potato starch

Natural casing

Ivory sol (food lubricant)

artificial synthetic casing

Plastic sheets

Pouches

Wood chipping

Labels

Meat netting

Aluminium wire

Aluminium clip

Coffee powder

Dextrin/Starch powder

Free Free 16.5%

Free Free 16.5%

Free Free 16.5%

Free Free 16.5%

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Free Free 16.5%

1703.90.00	Liquid glucose	Free Free	16.5%
1805.00.00	Cocoa powder	Free Free	16.5%
1901.90.00	Malt street	Free Free	16.5%
2106.90.00	Custard powder	Free Free	16.5%
3503.00.00	Gelatine	Free Free	16.5%
3926.90.90	Plastic lollipop sticks	Free Free	16.5%
4823.90.40	Wrapping paper	Free Free	16.5%

(4)DAIRY PRODUCTS

0402.10.00	Skimmed and sweetened milk	Free Free	16.5%
0402.29.00	full cream milk powder	Free Free	16.5%
1805.00.00	Cocoa powder	Free Free	16.5%
3205.00.00	Food colour	Free Free	16.5%
3923.30.10 3923.30.90	Ice cream & yoghurt cups	Free Free	16.5%
3923.50.00	Ice cream lids and caps	Free Free	16.5%
3923.29.10	Pouches	Free Free	16.5%
3920	plastic sheeting	Free Free	16.5%

FOAM AND MATTRESS MANUFACTURING INDUSTRY

3204 to 3206	Pigments	Free Free	16.5%
3505.20.00	Glue	Free Free	16.5%
3815.90.00	Accelerators and Catalysts	Free Free	16.5%
3907.20.00	Polyol	Free Free	16.5%
3910.00.00	Silicone	Free Free	16.5%
48.04.39.00	Kraft paper	Free Free	16.5%
51.11, 51.13 and 58.09	Woven fabrics	Free Free	16.5%
5602.10.00	Stitch bond fabric	Free Free	16.5%
5309, 5311, 5407, 5408			
5212, 5512, 5809	Woven fabrics	Free Free	16.5%
56.02	Fabrics of felt	Free Free	16.5%
5807.10.10	Labels	Free Free	16.5%
59.03	PVC coated fabric (Rexine)	Free Free	16.5%

FUEL MANUFACTURING INDUSTRY

2207.20.50	Ethanol	Free Free	16.5%
3811.90.00	Hardener	Free Free	16.5%

FURNITURE MANUFACTURING INDUSTRY:

3208.10.00, 3208.90.00,			
3208.10.00, 3210.00.00	Lacquers	Free Free	16.5%
3505.20.00	Glues	Free Free	16.5%
39.21	Decorative plastic laminated sheets	Free Free	16.5%
3926.30.00	Plastic fittings for furniture	Free Free	16.5%
4008.29.00	Furniture webbing	Free Free	16.5%
4016.93.00	Rubber seals	Free Free	16.5%

44.09	Wooden dowels shaped or unshaped	Free Free	16.5%
44.10	Particle and melamine boards	Free Free	16.5%
44.11	Fibre and MDF boards	Free Free	16.5%
4412.94.00	Block boards	Free Free	16.5%
51.11, 51.13, 5208, 5211			
5309, 5311, 5407, 5408			
5602.10.00, 5602.21.00			
5602.29.00	Fabrics of felt	Free Free	16.5%
58.09	Woven fabrics	Free Free	16.5%
5903.90.00	Textile fabrics coated with PVC leather/cloth strip or sheet	Free Free	16.5%
6002, 6004	Knitted or crocheted fabrics	Free Free	16.5%
68.05	Abrasive	Free Free	16.5%
7228.70.00	Angles, shapes and sections	Free Free	16.5%
7303.00.00	Tubes and pipes	Free Free	16.5%
7318.15.00	Bolts, screws, steel nails, rivets and nuts	Free Free	16.5%
7320.10.00, 7320.20.20	Springs	Free Free	16.5%
7604.10.00	Aluminium profiles	Free Free	16.5%
8301.30.00	locks of a kind used for furniture	Free Free	16.5%
8302.10.00, 8302.42.00	fittings suitable for furniture	Free Free	16.5%
8309.90.00	Stoppers	Free Free	16.5%
9403.90.90	Plastic ferrules for the legs of cabinets	Free Free	16.5%
9606.30.00	Buttons for mattresses and upholstery	Free Free	16.5%
9607.11.00	Zips	Free Free	16.5%
HAIR MESH MANUFACTURING INDUSTRY:			
55.01	Synthetic filament tow	Free Free	16.5%
55.03	Synthetic filament fibber	Free Free	16.5%
INDUSTRIAL FASTENING MANUFACTURING INDUSTRY:			
72.09	Coils and round wire	Free Free	16.5%
72.13	Round bar and steel flat bars	Free Free	16.5%
KNITWEAR MANUFACTURING INDUSTRY:			
40.08	Rubber tape	Free Free	16.5%
5205.13.00	Cotton yarn	Free Free	16.5%
5808.90.00	Lining tape	Free Free	16.5%
LEATHER TANNING INDUSTRY:			
1518.00.00	Oils for tanning except castor oil	Free Free	16.5%
38.11	Chemical preparations for tanning	Free Free	16.5%

MATCH MANUFACTURING INDUSTRY:

2503.00.00	Sulphurs	Free Free	16.5%
2505.10.00	Silica Sands	Free Free	16.5%
2507.00.00	Kaolin	Free Free	16.5%
2712.20.00	Paraffin wax	Free Free	16.5%
2807.00.00	Red phosphorous	Free Free	16.5%
2810.00.00	Boric acid	Free Free	16.5%
2817.00.00	Zinc oxide	Free Free	16.5%
2820.10.00	Manganese oxide	Free Free	16.5%
2821.10.00	Iron oxide	Free Free	16.5%
2823.00.00	Titanium oxide	Free Free	16.5%
2829.19.00	Potassium Chlorate	Free Free	16.5%
2839.90.00	Chemical pre-mix	Free Free	16.5%
2841.50.00	Potassium dichlorate	Free Free	16.5%
2915.70.00	Stearic acid	Free Free	16.5%
2920.90.00	CMC	Free Free	16.5%
3204.13.00	Rhodamine powder	Free Free	16.5%
3207.40.00	Glass flour and powder	Free Free	16.5%
3501.00.00	Caesin	Free Free	16.5%
3503.00.00	Glues	Free Free	16.5%
3506.91.00	Adhesives	Free Free	16.5%
3215.90.00	Ink	Free Free	16.5%
3505.20.00	Glues	Free Free	16.5%
3806.10.00	Rosin	Free Free	16.5%
3920.10.00	Plastic Shrink Wrap	Free Free	16.5%
3920.20.00	Bopp film	Free Free	16.5%
3921.90.00	Printed laminated film	Free Free	16.5%
4805.93.00	Blueboard	Free Free	16.5%
4821.10.00	Skillets	Free Free	16.5%
4823.90.00	Wrappers	Free Free	16.5%

MEDICAL APPARATUS MANUFACTURING INDUSTRY

3215.11.00, 3215.19.00	Black and colour ink	Free Free	16.5%
3814.00.00	Ink solvent	Free Free	16.5%
3901 to 3914	Polymers	Free Free	16.5%
3919.90.00	Ink removing tape	Free Free	16.5%
3919.90.00	Bapp tape	Free Free	16.5%
3920	Opp film and printed laminated P.E film	Free Free	16.5%
3923.10.10	Kay light packing	Free Free	16.5%
3923.21.11	poly bag	Free Free	16.5%
4005	Elastomer	Free Free	16.5%
4016.99.00	Stopper rubber	Free Free	16.5%
4811.41.00	Paper tape	Free Free	16.5%

4821.10.00	Labels	Free Free	16.5%
8442.50.00	Print blade	Free Free	16.5%

METALLURGY MANUFACTURING INDUSTRY:

2508.10.00	Bentonite	Free Free	16.5%
2508.30.00	Fire Clay	Free Free	16.5%
6902.90.00	Refractory bricks	Free Free	16.5%
72.02.	Ferro alloys	Free Free	16.5%
7203.10.00	Direct reduced Iron (Spounge Iron)	Free Free	16.5%
72.04	Scrap metal steel slab and mild steel plates	Free Free	16.5%
7207.19.00, 7206.10.00,			
7218.10.00, 7224.10.00	Ingots and Billets	Free Free	16.5%
7313.00.90	Binding Wire	Free Free	16.5%
8311.30.00	Brazing rods	Free Free	16.5%

NAILS, BRICKFROCE AMD WELD MESH MANUFACTURING INDUSTRY:

7217.10.00, 7217.20.00,			
7217.30.00	Wire	Free Free	16.5%
7905.00.00	Zinc plate	Free Free	16.5%

NON ALCOHOLIC BEVERAGES, AERATED WATER MANUFACTURING AND BOTTLING INDUSTRY:

0402.10.00	Milk powder	Free Free	16.5%
1701.11.00	Cane sugar, solid	Free Free	16.5%
1701.91.00	Flavoured sugar	Free Free	16.5%
2009.90.00	Concentrated fruit juices	Free Free	16.5%
2106.90.00	Cola concentrates	Free Free	16.5%
2522.30.00	Hydrated lime	Free Free	16.5%
2801.10.00	HTM Chlorine	Free Free	16.5%
2806.10.00	Hydrochloric	Free Free	16.5%
2815.11.00	caustic soda	Free Free	16.5%
2833.29.00	Ferrous sulphate	Free Free	16.5%
2847.00.00	Hydrogen peroxide	Free Free	16.5%
2916.31.00	Sodium benzoate	Free Free	16.5%
2918.14.00	Citric acid	Free Free	16.5%
3215.19.00	Ink	Free Free	16.5%
3802.10.00	Activated carbon	Free Free	16.5%
4821.10.00	Labels	Free Free	16.5%
7607.11.00, 7607.19.00	Foils	Free Free	16.5%

PACKAGING MANUFACTURING INDUSTRY:

1108.12.10	Corn starch	Free Free	16.5%
3215.11.00, 3215.19.00	Printing ink	Free Free	16.5%
3506.91.00, 3506.99.00	Adhesives	Free Free	16.5%
3701.30.00	cyrel plates	Free Free	16.5%
4804.11.00, 4804.19.00			
4805.24.00, 4805.25.00	Kraft and test liner	Free Free	16.5%
4804.21.00, 4804.29.00	Sack Kraft	Free Free	16.5%
4805.11.00, 4805.12.00			
4805.19.00	fluting papers	Free Free	16.5%
4811.59.00	Coated paper board	Free Free	16.5%
7217.90.00	Stitching wire	Free Free	16.5%

PAINTS, COLOURS, VARNISHES AND INK MANUFACTURING INDUSTRY:

1515.19.00	Linseed oil	Free Free	16.5%
1515.30.00	Castor oil	Free Free	16.5%
2507.00.00	Kaolin	Free Free	16.5%
2518.20.00	Dolomite	Free Free	16.5%
2526.20.00	Talc	Free Free	16.5%
3206.11.00 and 3206.19.00	Ti-dioxide	Free Free	16.5%
3211.00.90	Driers	Free Free	16.5%
3212.90.00	Alkopal Nogo/aluminium paste; colanyl, hostaperm; monolite tuluidine lead; chromate and prepared pigments	Free Free	16.5%
3402.19.00	Nopco-ante forming agent; synperonic NPG	Free Free	16.5%
3811.19.00	Viscosity improvers additives	Free Free	16.5%
3806.90.00	Gum rosin	Free Free	16.5%
3814.00.00	Thinners	Free Free	16.5%
3903.90.00	Styrene acrylic polymers	Free Free	16.5%
3905.12.00, 3905.29.00	Polymers of vinyl acetate	Free Free	16.5%
3905.12.00, 3905.19.00	PVA emulsion	Free Free	16.5%
3905.30.00	Polymers of vinyl alcohol	Free Free	16.5%
3906.90.00	Styrene acrylic latex	Free Free	16.5%
3907.50.00	Alkyd resins	Free Free	16.5%

PLASTIC PRODUCTS MANUFACTURING INDUSTRY:

2815.30.00	Mek peroyide HP	Free Free	16.5%
2823.00.00	Titanium oxide	Free Free	16.5%
2836.50.00	Calcium Carbonate	Free Free	16.5%
2905.12.00	Propanol	Free Free	16.5%
2914.12.00	ME Keyton and cyclole Xanone	Free Free	16.5%
2915.31.00	Ethylacetate	Free Free	16.5%
2915.70.00	Stearic acid	Free Free	16.5%
2917.32.00	Plasticisers and polimix oil	Free Free	16.5%

2929.10.00	Isocyanates	Free Free	16.5%
2932.11.00	Tetrahydrofuran	Free Free	16.5%
3204.90.00	Pigments and Masterbatch	Free Free	16.5%
3209.90.00	Gelcoate	Free Free	16.5%
3214.90.00	Plastic Putty	Free Free	16.5%
3215.11.00, 3215.19.00	Ink	Free Free	16.5%
3403.99.00	Mould release preparation	Free Free	16.5%
3901 to 3914	Plastics in primary form including masterbatch	Free Free	16.5%
3920	Bopp film	Free Free	16.5%
3920.20.00	Trepaphan	Free Free	16.5%
3923.21.10	Sacks and bags for packing in industry	Free Free	16.5%
3923.30.10	Bottles for packaging in industry	Free Free	16.5%
3923.50.00	Stoppers, lids, caps and other closures	Free Free	16.5%
4016 .93.00	Rubber seals	Free Free	16.5%
7020.00.90	Glass inners for vacuum flasks	Free Free	16.5%
7019.11.00, 7019.12.00, 7019.19.00	Fibre glass	Free Free	16.5%
7323.93.00			
7323.99.00	Steel inners	Free Free	16.5%
7326.99.00	Bucket handles	Free Free	16.5%
9608.60.00	Ball point refills	Free Free	16.5%

POTTERY MANUFACTURING INDUSTRY:

2508.10.00	Bentonite,	Free Free	16.5%
2508.30.00, 2508.40.00	Clay	Free Free	16.5%
2530.10.00	Perlite	Free Free	16.5%
2621.10.00, 2621.90.00	Ash	Free Free	16.5%
2529.10.00	Feldspar	Free Free	16.5%
3404.90.00	Brush wax	Free Free	16.5%
3923.50.00	Plastic stoppers	Free Free	16.5%
4908.10.00	Transfers	Free Free	16.5%

PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING

INDUSTRY:

3920.99.00	OPP cellophane over wrapping film	Free Free	16.5%
3923.40.90	Audio cassette housing	Free Free	16.5%
8524.40.00	Audio magnetic tape/Audio pancake	Free Free	16.5%

PRIMARY CELLS AND BATTERIES MANUFACTURING INDUSTRY:

1108.11.10	Neo electrolytic starch	Free Free	16.5%
3506.91.00, 3506.99.00	Adhesives	Free Free	16.5%
3923.50.00	Plastic red tops	Free Free	16.5%
3923.90.00	Plastic bottom washer	Free Free	16.5%
4804.31.00, 4804.59.00	Kraft paper	Free Free	16.5%

4807.00.00	Poly sandwiched paper and chip board paper	Free Free	16.5%
4818.90.00	Paper tissue	Free Free	16.5%
48.21	Paper labels	Free Free	16.5%
4823.90.30	Paper washers	Free Free	16.5%
7907.00.10	Zinc calots	Free Free	16.5%
8001.10.00	Unalloyed tin ingots	Free Free	16.5%
8110.10.00	Antimony	Free Free	16.5%
8309.90.00	Metal top caps	Free Free	16.5%
8506.90.00	Electrolytic coated paper	Free Free	16.5%
8507.90.00	Battery grids, carbon rods, plates and separators	Free Free	16.5%

PRINTING, PUBLISHING AND BOOK BINDING INDUSTRY:

3215.11.00, 3215.19.00,			
3215.90.00	Printing ink	Free Free	16.5%
3506.91.00, 3506.99.00	Self adhesives	Free Free	16.5%
3704	Photographic plates	Free Free	16.5%
3702.39.00	Photographic films in a roll	Free Free	16.5%
3707	Chemical preparation for printing/blankit fix	Free Free	16.5%
3919.90.00	Red tape and lamination tape	Free Free	16.5%
3920.49.00	Bopp film	Free Free	16.5%
4801.00.00	News print	Free Free	16.5%
4802.55.00	paper	Free Free	16.5%
4802.57.00	Bank Paper	Free Free	16.5%
4802.58.00	paper and paper board	Free Free	16.5%
4804.39.00	other craft paper	Free Free	16.5%
4805.91.00	uncoated paper	Free Free	16.5%
4809.20.00	NCR Paper	Free Free	16.5%
4810.19.00	Art Board, Art paper board, duplex board, Paper and Core Board	Free Free	16.5%
4811.41.00	Self adhesive paper	Free Free	16.5%
5901.10.00	Binding cloth	Free Free	16.5%
7228.70.00	Calendar Rims	Free Free	16.5%
7229.90.00	Calendar spiral wire and stitching wire	Free Free	16.5%

RECEPTION APPARATUS FOR TELEVISION MANUFACTURING INDUSTRY

8302.42.00	Cabinet fittings	Free Free	16.5%
8310.0090	Metal name plates	Free Free	16.5%
8540.11.00 and 8540.12.00	Cathode ray television (CRT) picture tubes	Free Free	16.5%
8529	Parts of machines of 8528	Free Free	16.5%
9403.70.00	Plastic cabinets for housing	Free Free	16.5%

REFRIGERATOR AND REFRIGERATING EQUIPMENT MANUFACTURING INDUSTRY:

NOTE: The rebates are applicable only to parts and materials imported for the manufacture of units of which at least the cabinet and door or lid or such alternative parts, components or accessories as may be approved by the Minister will be manufactured in Malawi.

3920.43.00, 3920.49.00			
3921.12.00	Darvic and similar PVC sheeting	Free Free	16.5%
3924.90.00	Trays, baskets	Free Free	16.5%
7323.99.00	Wire baskets	Free Free	16.5%
8210.00.00	Bottle openers	Free Free	16.5%
8301.40.00, 8301.50.00	Door handles incorporating locks	Free Free	16.5%
8302.10.00, 8302.10.00	Hinges	Free Free	16.5%
8310.00.90	Name and data plates	Free Free	16.5%
8414.30.90	Compressors under ¼ horsepower	Free Free	16.5%
8418.91.00 and 8418.99.00	Absorption units; burners, paraffin or gas; condensers, plastic liners, defrost elements, driers; tanks; runners; being component parts for refrigerators and refrigerating equipment	Free Free	16.5%
8484.10.90	Doors gaskets	Free Free	16.5%
9032.10.10	Thermostats	Free Free	16.5%

ROOFING SHEETS MANUFACTURING INDUSTRY:

7210.49.00	Galvanised coils	Free Free	16.5%
7210.61.00	Zinc-aluminium coils	Free Free	16.5%
7210.70.00			
7210.90.00	Painted coils	Free Free	16.5%

RUBBER PRODUCTS MANUFACTURING INDUSTRY:

1301.90.00	Cushion gums	Free Free	16.5%
2503.00.00	Sulphur	Free Free	16.5%
2803.00.00	Carbon	Free Free	16.5%
2817.00.00	Zinc oxide	Free Free	16.5%
2902.20.00	Benzo	Free Free	16.5%
2915.70.00	Stearic	Free Free	16.5%
2924.29.00	Bengo thiagole sulfenamide	Free Free	16.5%
3506.99.00	Vulcanizing cement	Free Free	16.5%
3812.10.00	Prepared rubber accelerators	Free Free	16.5%
4007.00.00	Vulcanizing rubber threads and cords	Free Free	16.5%
4008.11.00			
4008.21.00	Thread rubber		

SANITARY PRODUCTS MANUFACTURING INDUSTRY

3505.20.00	Glues	Free Free	16.5%
3702.39.00	Strip performing film	Free Free	16.5%
3902.90.00	Sap absorbent polymer (colophory)	Free Free	16.5%
3919.90.00	Self adhesive plastic	Free Free	16.5%
3921.90.00	PE film	Free Free	16.5%
3923.21.11	Plastic packaging	Free Free	16.5%
4705.00.00	Wood pulp	Free Free	16.5%
4803.00.00	Paper liner	Free Free	16.5%
4810.99.00	Release paper	Free Free	16.5%

SACK MANUFACTURING INDUSTRY:

5408.21.00	Polypropylene woven fabric	Free Free	16.5%
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SLIDE FASTENERS MANUFACTURING INDUSTRY:

SOAPS AND SOAP SUBSTITUTES MANUFACTURING INDUSTRY:

1511.10.00	Crude palm oil	Free Free	16.5%
2507.00.00	Kaolin	Free Free	16.5%
2526.20.00	Talc powder	Free Free	16.5%
2815.11.00			
2815.12.00	Caustic soda	Free Free	16.5%
2833.19.00	Sodium laureth ethyl sulphate	Free Free	16.5%
3302.90.90	odoriferous substances	Free Free	16.5%
3401.20.10	Soap Noodles	Free Free	16.5%
3402.90.00	A.D. Flakes, sunlight dish wash liquid in crude form	Free Free	16.5%
3921.11.00 3921.12.00			
3921.13.00 3921.14.00			
3921.19.00 3921.90.00	Wrapping materials of plastic	Free Free	16.5%
4811.51.00, 4811.59.00	Wrapping materials of paper	Free Free	16.5%

SUGAR MANUFACTURING INDUSTRY

2522.10.00	Lime for sugar production	Free Free	16.5%
2522.30.00	hydrated lime	Free Free	16.5%
2802.00.00	Sulphur	Free Free	16.5%
2809.20.00	Phosphoric acid	Free Free	16.5%
2815.11.00	Caustic soda	Free Free	16.5%
2827.39.00	Titanium Trichloride	Free Free	16.5%
2828.10.00	HTH Chlorine	Free Free	16.5%
2828.90.00	Bulfloc & Multifloc	Free Free	16.5%

2833.22.00	Aluminium sulphate	Free Free	16.5%
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TARPAULIN, TENTS AND AWNINGS AND CAMPING TOOLS MANUFACTURING INDUSTRY:

5903.10.00 5903.20.00 5903.90.00	All goods in this heading	Free Free	16.5%
5907.00.00	Canvas	Free Free	16.5%

TEA MANUFACTURING INDUSTRY:

2827.39.00	Methylene chloride	Free Free	16.5%
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TEXTILE MANUFACTURING INDUSTRY:

(1) FABRIC MANUFACTURING

1108.11.10, 1108.12.10			
1108.13.10, 1108.14.10,			
1108.19.10, 1108.20.10	Starches	Free Free	16.5%
3402.19.00	Synthetic detergents for use in the processing of raw cotton	Free Free	16.5%
3405.40.00	Scouring powders for scouring fabrics before dyeing	Free Free	16.5%
3505.10.00	Starches (modified)	Free Free	16.5%
3809.91.00	Chemicals	Free Free	16.5%
51.1151.12			
51.13	Woven fabrics(unbleached, undyed, not printed)	Free Free	16.5%
“5208.11.00, 5208.11.00			
5208.12.00, 5208.13.00			
5208.19.00”	100 % Polyester roto fabric		
“5208.21.00, 5208.22.00			
5208.23.00, 5208.29.00”	100 % cotton fabric		
“5208 5209			
5210 5211 5212”	Woven fabrics of cotton (unbleached, undyed not printed)	Free Free	16.5%
52.05 and 52.06	Cotton yarn	Free Free	16.5%
“5512.11.00, 5512.21.00			
5512.91.00”	100 % Polyester fabric	Free Free	16.5%
“5512.11.00, 5512.21.00			
5512.91.00”	100 % Polysuiting fabric	Free Free	16.5%
“5513.11.00, 5513.12.00			

5513.13.00			
5513.19.00”	80/20% Polycotton fabric	Free Free	16.5%
“58.01, 58.02			
58.06, 58.09”	Woven Fabrics (unbleached, undyed, not printed)	Free Free	16.5%
(2) BLANKET MANUFACTURING			
5402.33.00, 5403.10.00	Artificial textured yarn	Free Free	16.5%
5505.20.00	Wastes	Free Free	16.5%
5509.99.00	Synthetic yarn	Free Free	16.5%
5606.00.00	Satin binding	Free Free	16.5%
5807.10.00	labels	Free Free	16.5%
60.02, 60.03	Knitted fabrics for blanket binding	Free Free	16.5%
6310.90.00	Rags	Free Free	16.5%

TOBACCO PRODUCTS MANUFACTURING INDUSTRY:

2403.91.00	Homogenized or reconstituted tobacco	Free Free	16.5%
3505.20.00	Glues	Free Free	16.5%
3921.11.00, 3921.12.00			
3921.13.00, 3921.14.00			
3921.19.00, 3921.90.00	Tear strip	Free Free	16.5%
3923.21.10	Polypropylene packs	Free Free	16.5%
4812.00.00	Cigarette filters	Free Free	16.5%
4813.10.00 to 4813.90.00	Cigarette and tipping paper	Free Free	16.5%
4821.10.00, 4821.90.00	Brand labels	Free Free	16.5%
7607.20.90	Aluminium foil	Free Free	16.5%

TOOTHBRUSH MANUFACTURING INDUSTRY

3206.49.00	Masterbatch	Free Free	16.5%
3404.20.00	waxes	Free Free	16.5%
3902.90.00	Polymers	Free Free	16.5%
5402.32.00	Nylon filaments	Free Free	16.5%
7605.29.00	Aluminium wire	Free Free	16.5%

TRAILER MANUFACTURING INDUSTRY:

NOTES: These rebates are applicable only to parts and materials for the manufacture of goods carrying vehicles or trailers or vehicles authorised by the Minister for the purposes of informative Note 2 to Chapter 87 of the Customs Tariff or for the manufacture of bodies or cabs for such vehicles.

32.08	Automotive paints	Free Free	16.5%
3214.10.00	Body filler and putty	Free Free	16.5%
3404.20.00	Sealing wax (not packed for retail sale)	Free Free	16.5%
3405.30.00	Polishes (not packed for retail sale)	Free Free	16.5%

3814.00.00	Thinners	Free Free	16.5%
3907.30.00,3907.50.00	Resins	Free Free	16.5%
3918.10.10	vinyl/floor covering	Free Free	16.5%
3917.29.00, 3917.39.00			
3917.39.00	Plastic tubing	Free Free	16.5%
4011.20.00	Tyres for buses & trucks	Free Free	16.5%
4011.50.00	Cycle Tyres	Free Free	16.5%
4013.10.00	Tubes	Free Free	16.5%
4013.20.00	Cycle Tubes	Free Free	16.5%
59.03	Textile fabrics coated with PVC or artificial material	Free Free	16.5%
5907.00.00	Canvas	Free Free	16.5%
6813.81.00	Brake lining and pads	Free Free	16.5%
70.07	All goods in this heading	Free Free	16.5%
7009.10.00	Mirrors	Free Free	16.5%
Chapter72	All goods in this chapter (except 7210)	Free Free	16.5%
7304.11.00, 7304.19.00	Springs	Free Free	16.5%
7306.90.00	square tube and hollow pipes	Free Free	16.5%
7315.12.00	Chain	Free Free	16.5%
7318.23.00	Rivets	Free Free	16.5%
7318.15.00	Bolts	Free Free	16.5%
7318.16.00	Nuts	Free Free	16.5%
7606.11.00, 7606.12.00 to 7606.91.10	Aluminium strips	Free Free	16.5%
7608.10.00, 7609.00.00			
7608.20.00	Aluminium tubes, pipes and fittings	Free Free	16.5%
7610.90.00	Profiles	Free Free	16.5%
7616.10.00	Screws, bolts, nuts, hooks, riverts and washers	Free Free	16.5%
8301.20.00	Door locks	Free Free	16.5%
8302.30.00	Anti luse fasteners, handrail brackets, door handles (incorporating locks), door hinge piano hinges	Free Free	16.5%
8309.90.00	Stoppers, caps and lids	Free Free	16.5%
8310.00.90	Tread plate, in the piece	Free Free	16.5%
8481.40.00	Taps, corks and valves	Free Free	16.5%
8482.10.00, 8482.20.00			
8484.30.00, 848240.00			
8482.50.00, 8482.80.00	Ball and roller bearings	Free Free	16.5%
8483.50.90	Pulleys	Free Free	16.5%
8544.30.90	Wiring Wire	Free Free	16.5%
8708.50.00	Drive axle and parts thereof	Free Free	16.5%
8708.70.00	Road wheels	Free Free	16.5%
8708.80.00	Suspension systems	Free Free	16.5%
8708.30.00	Brake liners	Free Free	16.5%
8708.70.00	Truck rims	Free Free	16.5%

8716.90.00	Trailer parts	Free Free	16.5%
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TRAVEL CASES AND SIMILAR CONTAINERS MANUFACTURING INDUSTRY:

3926.30.00	Plastic handles and plastic fittings	Free Free	16.5%
5212.11.00	5212.12.00		
52.12.13.00	5212.14.00		
5407.81.00	5407.82.00		
5407.83.00			
5515.11.00	5515.12.00		
5515.13.00	5515.19.00		
5515.21.00	5515.22.00		
5515.29.00	5515.91.00		
5515.99.00	linings	Free Free	16.5%
5506.20.00	Polyester thread	Free Free	16.5%
5604.10.00	Rubber belt in rolls	Free Free	16.5%
5609.00.90	Polyster belt in rolls		
5801.33.00	Velveteens	Free Free	16.5%
5903.10.00	PVC leather cloth	Free Free	16.5%
5907.00.00	Canvas: rubberized or not	Free Free	16.5%
8301.40.00	Other locks	Free Free	16.5%
8301.50.00	Clasps and frames with clasps, incorporating locks	Free Free	16.5%
8302.49.90	Metal fittings	Free Free	16.5%
9607.11.00	Slide fasteners	Free Free	16.5%

EIGHTH SCHEDULE APPENDIX B

INDUSTRIAL REBATES: CUSTOMS AND EXCISE

2	3	4	5-9	10	11
<i>Tariff Heading</i>	<i>Description</i>				<i>Duty Excise VAT</i>
ALCOHOLIC BEVERAGES INDUSTRY:					
1701.11.00	Cane sugar, solid		Free	Free	16.5%
2207.10.10	Ethyl alcohol		Free	Free	16.5%
AUDIO,SOUND RECEPTION APPARATUUS MANUFACTURING INDUSTRY					
8529.10.00	Modules other than chassis		Free	Free	16.5%
8529.90.10	chassis		Free	Free	16.5%
9403.70.00	plastic cabinets for housing		Free	Free	16.5%

BOOT AND SHOE MANUFACTURING INDUSTRY:

5007.10.00 5007.20.00 5007.90.00	Woven fabrics of silk or silk waste	Free Free	16.5%
5212.12.00, 5212.22.00	Woven fabrics of cotton, being bleached, or dyed canvas or duck or containing canvas drill	Free Free	16.5%
5309.21.00, 5309.29.00			
5311.00.00, 5406.00.00			
5511.91.00	Woven fabrics of man-made fabrics or of flax for the inner linings of boots and shoes	Free Free	16.5%

BIODIESEL MANUFACTURING INDUSTRY

1507.90.00	Refined soya bean oil	Free Free	16.5%
1512.29.00	Refined cotton seed oil	Free Free	16.5%

CLOTHING MANUFACTURING INDUSTRY:

51.11, 51.12,			
53.09 53.10			
53.1152.08			
52.09, 52.10,			
52.11 52.12,			
53.09 53.10,			
53.1154.07			
54.08, 55.12			
55.13, 55.14,			
55.15, 55.16,			
58.0158.02,			
58.0358.04			
58.0558.06	Woven fabrics	Free Free	16.5%
5806.40.00	Waist banding	Free Free	16.5%
6002.40.00, 6002.90.00	Knitted or crocheted fabrics	Free Free	16.5%

FOOD MANUFACTURING INDUSTRY:

1101.00.00	Wheat or meslin flour	Free Free	16.5%
1511.90.00, 1512.29.00			
1513.29.00, 1514.99.00			
1513.19.00, 1515.30.00			
1516.20.00, 1518.00.00	Refined cooking oil and palm oil	Free Free	16.5%
1701.11.00	Cane sugar, solid	Free Free	16.5%
3920.91.00 to 3920.99.00			
3921.11.00 to 3921.90.00	Plastic wrapping materials	Free Free	16.5%
2207.20.50	Ethanol	Free Free	16.5%

FURNITURE MANUFACTURING INDUSTRY:

5208, 5211			
5309, 5311, 5407, 5408			
5602.10.00, 5602.21.00			
5602.29.00	Fabrics of felt	Free Free	16.5%

51.11, 51.13, and 58.09	Woven Fabrics	Free Free	16.5%
6002, 6004	Knitted or crocheted fabrics	Free Free	16.5%
FOAM AND MATTRESS MANUFACTURING INDUSTRY:			
51.11, 51.13, 58.09	Woven Fabrics	Free Free	16.5%
KNITWEAR MANUFACTURING INDUSTRY:			
5808.90.00	Lining tape	Free Free	16.5%
MEDICAMENTS AND PHARMACEUTICALS MANUFACTURING INDUSTRY:			
2207.20.50	Ethanol	Free Free	16.5%
NON-ACOHOLIC BEVERAGES AND AERATED WATER MANUFACTURING AND BOTTLING INDUSTRY:			
1701.11.00	Cane sugar, solid	Free Free	16.5%
2009	concentrated juices	Free Free	16.5%
PLASTIC PRODUCTS MANUFACTURING INDUSTRY:			
3923.21.10	Sacks and bags for packing in industry	Free Free	16.5%
3923.30.10	Bottles for packaging in industry	Free Free	16.5%
3923.50.00	Stoppers, lids caps and other closures	Free Free	16.5%
PRIMARY CELLS AND BATTERY MANUFACTURING INDUSTRY:			
3923.50.00	Plastic red tops	Free Free	16.5%
3923.90.00	Plastic bottom washer	Free Free	16.5%
RECEPTION APPARATUS FOR TELEVISION MANUFACTURING INDUSTRY			
8529	Parts of machines of 8528	Free Free	16.5%
TEXTILES MANUFACTURING INDUSTRY:			
51.11, 51.12			
51.13,			
52.08 to 52.12			
58.06, 58.09	Woven fabrics(unbleached, undyed, not printed)	Free Free	16.5%
5801.21.00	Uncut weft file fabrics	Free Free	16.5%
6001.10.00, 6002.40.00			
6002.90.00	Knitted fabrics for blanketing	Free Free	16.5%
TOBACCO PRODUCTS MANUFACTURING INDUSTRY			
2403.91.00	Homogenised or reconstituted tobacco	Free Free	16.5%
TRAVEL CASES AND SIMILAR CONTAINERS MANUFACTURING INDUSTRY:			
5212.11.00 to 5212.14.00			
5407.81.00 to 5407.83.00			
5515.11.00 to 5515.99.00	Lining	Free Free	16.5%
VINYL COATED MANUFACTURING INDUSTRY:			
54.07, 54.08	Woven fabrics of manmade fibres	Free Free	16.5%

APPENDIX A

EIGHTH SCHEDULE_- PART II

CPC 4000.402 and 4071.402

INDUSTRIAL REBATES: CUSTOMS AND EXCISE

2	3	4	5-9	10	11
<i>Tariff Heading</i>	<i>Description</i>		<i>Duty</i>	<i>Excise</i>	<i>VAT</i>
FERTILIZER MANUFACTURING INDUSTRY:					
2503.00.00	Sulphurs		Free	Free	zero %
2507.00.00	Kaolin		Free	Free	zero %
MEDICAMENTS AND PHARMACEUTICALS MANUFACTURING INDUSTRY:					
0409.00.00	Honey		Free	Free	zero %
1108.12.10	Starches		Free	Free	zero %
1302.12.00	Liquorice juice block		Free	Free	zero %
1302.39.00	Tolu solution		Free	Free	zero %
17.02	Caramel, dextrose monohydrate, liquid glucose, Lactose anhydrous		Free	Free	zero%
2207.20.50	Ethanol		Free	Free	zero%
2508.10.00	Bentonite		Free	Free	zero%
2608.00.00	Calamine powder		Free	Free	zero%
2712.20.00	Paraffin wax		Free	Free	zero%
2712.90.00	Liquid paraffin		Free	Free	zero%
3203.00.00	Dyes		Free	Free	zero%
33.01	All goods in this heading		Free	Free	zero%
3503.00.00	Gelatine		Free	Free	zero%
39.19					
39.20	Stretch wrap film		Free	Free	zero%
3923.50.00	Bakelite caps		Free	Free	zero%
4819.20.00	Laminate/polycote packets		Free	Free	zero%

4. The principal Order is amended by repealing Part II of the First Schedule and replacing therefor the following

“ PART II APPLICATION

1. *Pursuant to section 82 (c) of the Act and subject to the provisions of paragraph 4 of this Part, there shall be charged, levied, collected and paid in respect of goods imported into Malawi, customs duties at the rates set out in columns 5, 6, 7, 8 and 9 of Part III.*
2. *Pursuant to section 82 (d) of the Act there shall be charged levied, collected and paid respect to goods produced or manufactured in Malawi and specified in Column 3 of Part III of the Customs Tariff, Excise duties ad valorem or ad rem as set out in Column of Part III of the Customs Tariff.*

Provided that no such duties shall be payable in respect of goods produced or manufactured in such circumstances that, in accordance with section (1) of the Act, no excise license is required.

3. *Pursuant to section 82 (f) of the Act, there shall be charged, levied and paid in respect of airtime, gaming and betting including, lotteries, excise duties at the rate of ten percent.*
4. *Pursuant to section 82A of the Act there shall be charged, levied, and paid in respect of goods imported into Malawi and specified in column 3 of Part III of the Customs Tariff, Excise duties ad valorem as set out in Column of Part III of Customs Tariff.*
5. *Pursuant to section 89 of the Act and subject to the provision of paragraphs 3 and 4 of this Part, rebates shall be allowed to an extent sufficient to reduce the rates of duty set out in column 5 of Part III to the rates respectively set out in column 6 or 7, 8 or 9 of Part III in respect of goods grown, produced or manufactured in any country which is-*

(a) in column 6 of Part III in respect of goods grown, produced or manufactured in any country which is

(i) one of the “Member States” or one of the “ACP States” within the meaning given to such terms by the Convention between Member States of the European Union and certain African, Caribbean and Pacific States signed at Lomé, Togo, on the 28th February, 1975;

(ii) an independent country of the Commonwealth, any dependent territory, protectorate or protected state of such independent country, or a territory administered by the Government of such independent country under the trusteeship system of the United Nations; or

(iii) a Contracting Party of the General Agreement on Tariffs and Trade;

(b) (i) in column 7 of Part III in respect of goods imported into Malawi from a COMESA Member State, being goods grown, produced or manufactured in that Member State with a specified country content of not less than thirty-five per cent;

(ii) notwithstanding the provisions of subparagraph 2 (b) (i) and pursuant to the specified country content of thirty-five per cent, goods imported from a COMESA Member State that has reduced customs duties to “zero” shall be entered for consumption in Malawi, free of the customs duties specified in column 7 of Part III;

(c) in column 8 of Part III in respect of goods imported into Malawi from a SADC Member State other than South Africa, being goods grown, produced or manufactured in that Member State with a specified country content of not less than thirty-five per cent;

(d) in column 9 of Part III in respect of goods imported into Malawi from South Africa, being goods grown, produced or manufactured in that SADC Member State with a specified country content of not less than thirty-five per cent:

Provided that where such goods do not qualify for the rates specified in columns 7, 8 or 9 of Part III by reason of the level of specified content in respect of manufactured goods, the rates applicable shall be in accordance with paragraph 1 of this Part or subparagraph (a) of this paragraph, as the case may be.

6. For the purposes of section 118 (1) (b) (i) of the Act, the specified country content required in respect of manufactured goods which have been subjected to the last process of manufacture in a specified country is set out in the following table-

1 Section, Chapter or Heading in Part III	2 Goods	3 Specified country content of not less than
	All goods not provided for hereunder	25%
ex Section XI and ex Section XII	Printed textile fabrics; excluding printed textile ex Section XII fabrics classified in headings 58.04, 58.06, 58.07, 60.02 and in Chapters 56, 58 and 59, but including printed rectangular articles classified in headings 62.14 and 62.17 Note: For the purpose of this specification “printed” in relation to fabrics means (a) fabric which has been subjected to any process of printing whereby there is printed on it a design or pattern covering the whole of the surface of the fabric or a substantial portion of it; or (b) fabric which has been manufactured from yarns which have been subjected to any process of printing resulting in a fabric bearing a design or pattern over the whole of the surface or over a substantial portion of it:	30%

Provided that for the purpose of this Note the word "printed" excludes fabric printed on the reverse side only and fabric printed on either side or on both sides with the only fugitive colours or dyes.

	<i>Textile fabrics other than printed textile fabrics: excluding the goods of headings 58.04, 58.06 and 60.02 and of Chapters 56, 58 and 59 but including the rectangular articles, other than printed rectangular articles of headings 62.14 and 62.17</i>	<i>50%</i>
<i>Headings 74.05 to 74.07, 74.13, 76.14 and 83.11</i>	<i>All goods in these headings</i>	<i>5%</i>
<i>ex 76.04 and 76.05</i>	<i>Aluminium wire and bars</i>	<i>5%</i>
<i>ex 85.44</i>	<i>Wire, cable, bars, strip and the like: in the length and not made</i>	<i>5%</i>

For the purpose of section 118 (i) (b) (ii) of the Act, the process of manufacture to which manufactured goods must be subjected in specified country in which the last process of manufacture has been performed is set out in the following table-

<i>1</i>	<i>2</i>	<i>3</i>
<i>Section, Chapter or Heading in Part III</i>	<i>Goods</i>	<i>Process of Manufacture</i>
<i>ex Section XI and manufacture ex Section XII</i>	<i>Textile fabrics not made up: excluding the goods of headings 58.04, 58.06, 58.07 and 60.02 and of Chapters 56, 58 and 59, but including the rectangular articles of Headings 62.14 and 62.17</i>	<i>All the process of involved in the manufacture of textile fabrics from natural or man-made fibres or filaments, Whether or not such fibres or Filaments had been grown, Produced or manufactured in the specified country in which the last process of manufacture had been performed.</i>