

GST AND IMPORTED GOODS

To complement the collection of GST on taxable supplies of goods in Belize, the GST Act also provides for the collection of GST on goods brought from overseas by way of taxable importations. This ensures that there is no bias to consume goods produced outside Belize.

Input tax credits are provided for creditable acquisitions, and the GST Act likewise provides for input tax credits for creditable importations

TAXABLE IMPORTATION

This definition is primarily relevant to section 8(1)(a), which imposes GST on taxable imports. All imports of goods into Belize are taxable imports unless they are specifically listed as exempt. Under section 10(b), the GST payable on an import is payable by the importer to the Comptroller of Customs at the time when the goods are entered for home consumption. It is important to note that section 12(2) of the GST Act, effectively provides for Customs & Excise Legislation to apply to import GST.

Unlike taxable supplies, there is no requirement for an importer to be registered with the Department of GST for the import to be taxable.

IMPORTED GOODS

The first requirement for taxable importation is that goods are imported. The ordinary meaning of import, in relation to goods, is to bring goods, or cause them to be brought, into Belize from abroad. According to the natural meaning of the word, importation of goods, involves landing them, or bringing them within a port with the purpose for landing in the country or place in relation to which importation is regulated.

The second requirement for a taxable importation is that goods are entered for home consumption. Entered for home consumption has the definition as per the Customs and Excise Duties Act.

When it is processed and approved, a declaration for home consumption allows the goods to be removed from Customs control. Imported goods can be entered for home consumption, entered for warehousing or entered for transshipment, within the meaning of the Customs Act.

WHAT IS IMPORT GST?

Import GST is a consumption tax levied on imported goods.

General Sales Tax (GST) is payable on most goods imported into Belize. This ensures that goods for consumption in Belize are taxed irrespective of whether the goods are acquired domestically or imported.

WHO PAYS IMPORT GST?

GST is payable by businesses, organizations and private individuals, whether they are registered for GST or not. However, if you are a GST-registered business or organization and you import goods in carrying on your enterprise, you may be able to claim a GST credit for any GST you pay on the importation.

HOW DO I PAY GST ON IMPORTS?

The Belize Customs and Excise Department collects GST on taxable importation. Goods are declared to Customs using the Single Administrative Document (SAD form C100). Import GST is dealt with in the same way as a customs duty. You pay it outright at importation. GST is 10% of the value of a taxable importation. The value of a taxable importation is the sum of:

- The customs value of the goods determined in accordance with the Third Schedule to the Customs and Excise Duties Act
- Any customs duties, taxes and other charges payable

WHEN DO I PAY GST ON IMPORTS?

Generally, GST on taxable importations is paid by the importer at the same time, at the same place, and in the same manner as customs duty is payable (or would be payable if the goods were subject to customs duty). That is, GST is generally payable before the goods are released by Customs.

In short, the moment when customs duty is due on goods is the time of importation for GST purposes. Import GST includes GST due on goods imported for the purpose of business, private importations and importations by partially exempt traders.

WHAT HAPPENS IF I OVERPAY GST AT IMPORTATION?

Where a person pays GST on a taxable importation in excess of his liability, the person will have to submit form GST 201 to the Belize Tax Service to get back the GST refund. The person must make a request for the GST refund by completing Form GST 201 "Application for Refund". The person will have to include an explanation of how the GST was overpaid and must attach all the supporting documents (e.g. customs declaration).

CAN I DEFER THE PAYMENT OF GST ON IMPORTED GOODS?

If you are an importer who is registered for GST, you may be able to defer/suspend the payment of GST on imported goods by placing them under a suspense procedure. The GST becomes payable only when the goods are removed from the suspense procedure for home use.

The suspense procedures are:

- Temporary importation with total relief from customs duties
- Customs warehousing
- Free zones

While your goods are held under customs suspense procedures the import GST remains suspended.

ARE ALL IMPORTATIONS TAXABLE?

Some goods imported into Belize are not subject to GST. These are:

- Goods such as basic food for human consumption in paragraph (2) of the Third Schedule of the General Sales Tax Act (GST) No. 49 of 2005
- Goods if the supply of those goods by the importer will be exempt under items 5 to 19, 21 and 23 in paragraph (2) of the Fourth Schedule of the GST Act

- Goods if exempt from customs duty under Item 3(A), 3(B), 3(C), 3(D), 3(E), or 3(F) in the List of Conditional Exemptions in the First Schedule to the Customs and Excise Tax Act

CAN I CLAIM GST CREDITS?

You can claim a GST credit for any creditable importation you make (one of the condition for a creditable importation is that the importer is required to be registered for GST).

Allowing input tax credits reimburses GST to importers that acquire or import goods in carrying on their enterprises. Where an importer (that is registered, or required to be registered) acquires goods by way of a taxable supply, the importer is entitled to an input tax credit for the GST included in the price paid in a creditable acquisition. Similarly, if an importer acquires goods by way of importation, the importer is entitled to an input tax credit for the GST paid to Customs.

You make a creditable importation if:

- You import goods solely or partly for a creditable purpose (that is, to the extent that you import the goods in carrying on your enterprise, but not for private or domestic purposes)
- The importation is a taxable importation – that is, the goods are imported and either entered for home consumption or are subject to special rules about taxable importations that are not entered for home consumption (for example, personal effects of passengers, low value consignments), and
- You are registered or required to be registered for GST.

HOW DO I CLAIM GST CREDITS?

Unless payment has been deferred/suspended, you pay GST when you import goods. If you are registered for GST, you claim GST credits on a creditable importation on the return you lodge for the tax period in which you pay the GST on that importation.

EXAMPLE

Sam's Sporting Goods (SSG) is a sporting goods wholesaler and is registered for GST. SSG imports sneakers on 6 July 2006.

The customs value of the sneakers is \$20,000.00; the customs duty payable is \$4,000.00. Therefore the value of the importation is \$24,000.00.

When SSG imports the sneakers, it pays Customs GST of 10% of the value of importation or \$2,400.00 (10% x 24,000.00).

On 27 July 2006, SSG sells the sneakers to a retailer for \$35,000.00 plus \$3,500.00 GST. The GST inclusive price of the sneakers is now \$38,500.00.

SSG offsets the \$2,400.00 GST it paid when the sneakers were imported against the \$3,500.00 GST payable on the sale to the retailer. SSG remits \$1,100.00 (that is \$3,500.00-\$2,400.00) to the Tax office when he files his monthly tax return.

DO I NEED EVIDENCE OF IMPORTATION?

Before you can claim a GST credit, you must have documentation to show that the goods have been imported and entered for home consumption (that is, GST has either been paid

or deferred/suspended). Goods are entered for home consumption when Customs releases them for use in Belize.

You are the importer of the goods if you have caused the goods to be brought to Belize for your own purposes and you have completed the formalities.

If you use a customs broker, the broker can provide you with the documents received from Customs, or may agree to retain the required documents on your behalf and produce them when you request them.

You must not claim a GST credit if you do not hold relevant documentation, or have ready access to that documentation.

WHAT EVIDENCE IS ACCEPTIBLE?

Apart from goods being transferred from one ship or aircraft to another that is engaged in international travel (transshipped), goods are either:

- Initially entered for home consumption, or
- Initially entered for warehousing and entered for home consumption when they are cleared out of the warehouse.

GST is payable when the goods are entered for home consumption.

The following are examples of acceptable documentation to show that the goods have been imported and entered for home consumption.

- Copy of invoices
- Freight and packing details
- Evidence of payment

Official evidence is produced by Customs it may be in the form of a Single Administrative Document (SAD) endorsed by Customs.

GST AND GOODS IMPORTED UNDER CUSTOMS WAREHOUSING

Customs warehousing permits the payment of import duties and GST to be suspended for goods stored in premises, which are authorized as customs warehouse. Warehoused goods can be transferred to another warehouse, or can be exported direct from a warehouse without payment of GST.

No import GST will be due when you place your goods in a customs warehouse. Import GST will only become due when you remove the goods from the warehouse to free circulation in Belize. It is normally payable together with any customs duty suspended, by the person removing the goods.

GST AND GOODS IMPORTED TO FREE ZONES

A free zone is a designated area in which goods are treated as if they are outside the customs territory of Belize and stored without payment of import duties and import GST. Like import duty GST is suspended on goods placed in a free zone.

GST AND EXPORTS

GST is a tax levied on the consumption of goods and services in Belize. When goods are exported, they are consumed outside Belize; to impose GST on such goods would be contrary to the purpose of the tax. Therefore, the supply of exported goods is zero-rated.

This feature of the GST will increase the competitiveness of Belizean exporters, enhancing the opportunities for growth in the export market. The First Schedule to the GST ACT provides that supplies of goods for export to be zero-rated. This will ensure that GST does not enter into the cost to overseas purchasers.

WHAT IS MEANT BY GST ZERO-RATING?

A zero-rated GST supply is one which is subject to GST but where the GST is at 0%.

WHO IS THE EXPORTER FOR GST ZERO-RATING PURPOSES?

The exporter is the person who, for GST purposes, supplies and controls the export of the goods to a person who resides outside Belize.

CAN I APPOINT SOMEONE TO HANDLE MY EXPORT TRANSACTIONS?

Yes. You can appoint a freight forwarder, shipping company, airline or other person to handle export transactions and produce the necessary customs export declarations on your behalf. In these circumstances, you must provide your representative with a full description of the goods, including value, quantity and weight. Copies of the export invoice, packing list and technical details of the goods will help your representative to fully and accurately complete the export declaration and transport documents.

An exporter must meet certain conditions before zero-rating supplies for export. These conditions cover the:

- Evidence (either official or commercial) you must hold to prove entitlement to zero-rating;
- Time limits in which the goods must be physically removed from Belize; and
- Time limits in which you must obtain evidence of export to support zero-rating.

Only evidence that comply with these conditions is eligible for zero-rating. Conditions are necessary to ensure that only genuine exports are zero-rated, whilst keeping GST exports procedures as simple as possible.

Proof of Export

Suppliers of goods for export must hold commercial documentation relating to export transactions and keep it readily available to present as proof when necessary. This will include, for example, the customer's order, contracts, correspondence, copy of invoices, consignment note, freight and packing details and evidence of payment or receipt. Suppliers should also hold proof of export which clearly identifies the goods and the method of export adopted.

Official evidence is produced by Customs it may be in the form of a Single Administrative Document (SAD) endorsed by Customs at the point of exit from Belize.

GENERAL SALES TAX ACT 49 OF 2005
THIRD SCHEDULE

RICE

Rice for sowing	1006.10.10
Other	1006.10.90
White rice (in packages for retail sale)	1006.20.10
Other white rice	1006.20.20
Parboiled rice (in packages for retail sale)	1006.20.30
Other parboiled rice	1006.20.40
Semi-milled white rice, in packages of not more than 10kg	1006.30.10
Other semi-milled white rice	1006.30.20
Semi-milled parboiled rice, in packages of not more than 10kg	1006.30.30
Other semi-milled parboiled rice	1006.30.40
Wholly milled white rice, in packages of not more than 10kg	1006.30.50
Other wholly milled white rice	1006.30.60
Wholly milled parboiled rice, in packages of not more than 10kg	1006.30.70
Other wholly milled parboiled rice	1006.30.80
Broken rice in packages for retail sale	1006.40.10
Other broken rice	1006.40.90

FLOUR

Wheat flour of Durum wheat	1101.00.10
Other	1101.00.90
Rye flour	1102.10.10
Maize (corn) flour	1102.20.10
Rice flour	1102.30.00
Other	1102.90.00
Bread, tortilla (corn and flour)	1905.90.30

CORN

Seed	1005.10.00
Other	1005.90.00

FRESH MEAT FROM ANY MAMMAL, BIRD OR FISH

Carcasses and half carcasses of bovine	0201.10.00
Brisket	0201.20.10
Other	0201.20.90
Tenderloin	0201.30.10
Sirloin	0201.30.20
Minced (ground)	0201.30.30
Other	0201.30.90
Carcasses and half carcasses of swine	0203.11.00

Hams, shoulders and cut thereof with bone in	0203.12.00
Other	0203.19.00
Carcasses and half carcasses of lamb fresh or chilled	0204.10.00
Carcasses and half carcasses	0204.21.00
Other cuts with bone in	0204.22.00
Boneless	0204.23.00
Carcasses and half carcasses of lamb frozen	0204.30.00
Meat and edible offal, of poultry not cut in pieces, fresh or chilled	0207.11.00
Meat and edible offal, of poultry not cut in pieces, frozen	0207.12.00
Cuts and offal, fresh or chilled	0207.13.00
Backs and necks, frozen	0207.14.10
Wings frozen	0207.14.20
Livers, frozen	0207.14.30
Other, frozen	0207.14.90
Meat of turkey not cut in pieces, fresh or chilled	0207.24.00
Meat of turkey not cut in pieces, frozen	0207.25.00
Cuts and offal, fresh or chilled	0207.26.00
Backs, necks and wings, frozen	0207.27.10
Other, frozen	0207.27.90
Meat of ducks, geese or guinea fowls not cut in pieces, fresh or chilled	0207.32.00
Meat of ducks, geese or guinea fowls not cut in pieces, frozen	0207.33.00
Fatty livers, fresh or chilled	0207.34.00
Other, fresh or chilled	0207.35.00
Other, frozen	0207.36.00

FISH

Trout	0302.11.00
Pacific salmon	0302.12.00
Other	0302.19.00
Halibut	0302.21.00
Plaice	0302.22.00
Soles	0302.23.00
Other	0302.29.00
Tunas for processing	0302.31.10
Other	0302.31.90
Yellow fin tunas for processing	0302.32.10
Other	0302.32.90
Skipjack or stripe-bellied bonito	0302.33.00
Bigeye tunas	0302.34.00
Bluefin tunas	0302.34.00
Southern bluefin tunas	0302.36.00
Other	0302.39.00
Herrings for processing	0302.40.10
Other	0302.40.90
Cod for processing	0302.50.10

Other	0302.50.90
Other fish, excluding livers and roes for processing	0302.61.10
Other	0302.61.90
Haddock for processing	0302.62.10
Other	0302.62.90
Coalfish	0302.63.00
Mackerel for processing	0302.64.10
Other	0302.64.90
Dogfish and other sharks	0302.65.00
Alewives, saithe, Pollock and hake for processing	0302.69.10
Snapper, croaker, grouper, dolphin, bangamary and sea trout	0302.69.20
Flying fish	0302.69.30
Other	0302.69.90
Livers and roes	0302.70.00
Pacific sockeye salmon frozen	0303.11.00
Other, frozen	0303.19.00
Trout, frozen	0303.21.00
Atlantic salmon, frozen	0303.22.00
Other, frozen	0303.29.00
Flat fish (halibut), frozen	0303.31.00
Plaice, frozen	0303.32.00
Sole, frozen	0303.33.00
Other, frozen	0303.39.00
Tunas, skipjack or stripe-bellied bonito, albacore for proceeding	0303.41.10
Other, for processing	0303.41.90
Yellowfin tunas, frozen, for processing	0303.42.10
Other, frozen	0303.42.90
Skipjack or stripe-bellied bonito frozen	0303.43.00
Bigeye tunas frozen (Thunnus obesus)	0303.44.00
Bluefin tunas frozen (Thunnus thynnus)	0303.45.00
Southern bluefin tunas frozen (Thunnus maccoyii)	0303.46.00
Other frozen	0303.49.00
Frozen herrings for processing	0303.50.10
Other frozen herring	0303.50.90
Frozen cod for processing	0303.60.10
Other frozen cod	0303.60.90
Frozen sardines for processing	0303.71.10
Other frozen sardines	0303.71.90
Frozen haddock for processing	0303.72.10
Other frozen haddock	0303.72.90
Frozen coalfish	0303.73.00
Frozen mackerel for processing	0303.74.10
Other frozen mackerel	0303.74.90
Frozen dogfish and other sharks	0303.75.00
Frozen eels	0303.76.00
Frozen sea bass	0303.77.00

Frozen hake for processing	0303.78.10
Other frozen hake	0303.78.90
Frozen Alewives, saithe, Pollock for processing	0303.79.10
Frozen snapper, croaker, grouper, dolphin, banga-mary and sea trout	0303.79.20
Frozen flying fish	0303.79.30
Other frozen	0303.79.90
Frozen livers	0303.80.10
Frozen roes	0303.80.20
Fresh or chilled fillets of flying fish	0304.10.10
Fresh or chilled fillets of other fish	0304.10.90
Frozen fillets of flying fish	0304.20.10
Other frozen fillet	0304.20.90
Other fish meat	0304.90.00
Flours, meals and pellets of fish, fit for human consumption	0305.10.00
Livers and roes of fish, dried,	0305.20.00
Fish fillets, dried,	0305.30.00
Cod, mackerel and alewives	0305.49.10
Other	0305.49.90
Cod	0305.51.00
Mackerel	0305.59.10
Herring, alewives, saithe, Pollock, haddock and hake	0305.59.20
Other	0305.59.90
Herrings	0305.61.00
Cod	0305.62.00
Anchovies	0305.63.00
Mackerel	0305.69.10
Alewives, saithe, Pollock, haddock and hake	0305.69.20
Other	0305.69.90
Rock lobster and other sea crawfish	0306.11.00
Lobsters	0306.12.00
Shrimps and prawns	0306.13.00
Crabs	0306.14.00
Conch	0306.19.10
Other crustaceans	0306.19.20
Other	0306.19.90
Rock lobster and other sea crawfish, live for breeding or rearing	0306.21.10
Other	0306.21.90
Lobsters, live for breeding or rearing	0306.22.10
Other	0306.22.90
Live shrimps and prawns for breeding or rearing	0306.23.10
Cultured	0306.23.20
Wild	0306.23.30
Crabs	0306.24.00
Other live for breeding or rearing	0306.29.10
Conch	0306.29.20
Other	0306.29.90

Oysters for breeding or rearing	0307.10.10
Other	0307.10.90
Scallops, including queen scallops, live fresh or chilled	0307.21.00
Other	0307.29.00
Mussels, live fresh or chilled	0307.31.00
Other	0307.39.00
Cuttle fish, live fresh or chilled	0307.41.00
Other	0307.49.00
Octopus, live fresh or chilled	0307.51.00
Other	0307.59.00
Snails other than sea snails	0307.60.00
Other, live for breeding or rearing	0307.91.10
Other	0307.91.90
Sea-eggs	0307.99.10
Other	0307.99.90

Eggs

Hatching eggs, for breeder flock	0407.00.10
Hatching eggs, not for breeder flock	0407.00.20
Other fresh eggs	0407.00.30
Other	0407.00.90

Milk

Milk of a fat content by weight not exceeding 1% (milk only)	0401.10.00
Milk of a fat content by weight exceeding 1% but not exceeding 6%	0401.20.00
Milk of a fat content exceeding 6%	0401.30.00

Salt

Table salt in retail packages of not more than 2.5kg	2501.00.10
Other table salt	2501.00.20
Rock salt	2501.00.30

Lard

Lard	1501.00.10
Margarine excluding liquid margarine	1517.10.00

Baby Formula

Preparations for infant use put up for retail sale	1901.10.00
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Sugar

Cane sugar	1701.11.00
Beet sugar	1701.12.00
Icing sugar	1701.99.10

Beans

Pigeon peas	0713.10.10
Split peas	0713.10.20
Blackeye peas	0713.10.30
Other peas	0713.10.90
Chickpeas	0713.20.00
Beans of the species vigna nunga	0713.31.00
Small red beans	0713.32.00
Red kidney beans	0713.33.10
Other	0713.33.90
Other	0713.39.00
Lentils	0713.40.00
Broad beans and horse beans	0713.50.00
All leguminous vegetables for sowing	0713.90.10
Other	0713.90.90

Any live bird, fish, crustacean, mollusk or other animal of a kind used as, or producing, food for human consumption.

Pure breeding animals	
Bulls	0102.10.10
Cow	0102.10.20
Other	
Bulls for breeding	0102.90.10
Bulls for rearing weighing not more than 270kg	0102.90.20
Other bulls	0102.90.30
Cow for breeding	0102.90.40
Cows, for rearing weighing not more than 270kg	0102.90.50
Other, cows	0102.90.60
Live Swine	
Pure bred-breeding animal	0103.10.00
Weighing less than 50kg for breeding	0103.91.10
Other	0103.91.90
Weighing 50kg or more for breeding	0103.92.10
Other	0103.92.90
Live sheep	
Live sheep for breeding	0104.10.10
Live sheep for rearing	0104.10.20
Other	0104.10.90
Goats	
For breeding	0104.20.10
For rearing	0104.20.20
Other	0104.20.90
Live poultry	
Fowls of the species Gallus domesticus for breeding	0105.11.10
Fowls of the species Gallus domesticus for rearing	0105.11.20

Turkey	
Turkey for breeding	0105.12.10
Turkey for rearing	0105.12.20
Other	
For breeding	0105.19.10
For rearing	0105.19.20
Other	0105.19.90
Other live animal	
Turtle	0106.20.10
Bees for breeding	0106.90.10
Fowls of the species Gallus domesticus weighing not more than 2000g	
Cocks for breeding	0105.92.10
Cocks for rearing	0105.92.20
Hens for breeding	0105.92.30
Hens for rearing	0105.92.40
Fowls of the species Gallus domesticus weighing more than 2000g	
Cocks for breeding	0105.93.10
Cocks for rearing	0105.93.20
Hens for breeding	0105.93.30
Hens for rearing	0105.93.40
Other for breeding	0105.99.10
Other for rearing	0105.99.20
Other	0105.99.90

SUPPLIES CONNECTED WITH AGRICULTURE

ANIMAL FEEDING STUFF SUITABLE FOR ANY LIVE BIRD, FISH, CRUSTACEAN, MOLLUSC OR OTHER ANIMAL OF A KIND GENERALLY USED AS, OR PRODUCING, FOOD FOR HUMAN CONSUMPTION OR FOR ANY DRAUGHT ANIMAL

Other sorghum	1007.00.90
Other Soya beans	1201.00.90
Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	12.13.0000
Lucerne (alfalfa) meal and pellets	1214.10.00
Other	1214.90.00
Other molasses	1703.90.00
Flours, meals and pellets of meat or meat offal; greaves	2301.10.00
Flours, meals and pellets, of fish or of crustaceans mollusks	2301.20.00
Or other aquatic invertebrates unfit for human consumption	

Bran, sharps and other residue, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants

Of maize (corn)	2302.10.00
Of rice	2302.20.00
Of wheat	2302.30.00
Of other cereals	2302.40.00
Of leguminous plants	2302.50.00
Residues of starch manufacture and similar residues	2303.10.00
Residues of Beet-pulp, bagasse and other waste of sugar manufacture	2302.20.00
Residues of brewing or distilling dregs and waste	2302.30.00
Vegetable materials and vegetable waste, vegetable residues and By-products, whether or not in the form of pellet, of a kind used In animal feeding, not elsewhere specified or included	23.08.0000
Prepared complete poultry feed	2309.90.30
Concentrated complete poultry feed	2309.90.39
Prepared complete cattle feed	2309.90.40
Prepared complete pig feed	2309.90.50
Other prepared complete animal feeds	2309.90.60
Other	2309.90.90

SEEDS AND OTHER MEANS OF PROPAGATION OF PLANTS THAT ARE USED FOR PROVIDING EITHER FOOD LISTED IN ITEM 1 OF THE THIRD SCHEDULE OR A FEEDING REFERRED IN ITEM 16

Banana plants	0602.90.10
Coconut plants	0602.90.20
Cocoa plants	0602.90.30
Citrus plants	0602.90.40
Other	0602.90.90
Potato seed	0701.10.00
Sweet corn for sowing	0712.90.10
All leguminous vegetables for sowing	0713.90.10
Maize (corn) seed	1005.10.00
Rice in the husk for sowing	1006.10.10
Grain sorghum seed	1007.00.10
Soya bean for sowing	1201.00.10
Groundnuts for sowing	1202.20.10
Linseed for sowing	1204.00.10
Sunflower seed for sowing	1206.00.10
Palm nut and kernels for sowing	1207.10.10
Sesamum seed for sowing	1207.40.10
Safflower seed for sowing	1207.60.10
Seeds, fruit and spores, of a kind used for sowing	
Sugar beet seed	1209.10.00
Lucerne seed	1209.21.00
Clover seed	1209.22.00
Fescue seed	1209.23.00
Vegetable seeds	1209.91.00

Rape or colza seed for sowing 1205.10.10

PREPARATIONS FORMULATED FOR AGRICULTURAL USE

Urea, whether or not in aqueous solution	3102.10.00
Ammonium sulphate	3102.21.00
Other	3102.29.00
Ammonium nitrate, whether or not in aqueous solution	3102.30.00
Mixtures of ammonium nitrate with calcium carbonate Or other inorganic non-fertilizing substance	3102.40.00
Sodium nitrate	3102.50.00
Double salts and mixtures of calcium and ammonium nitrate	3102.60.00
Calcium cyanamide	3102.70.00
Mixtures of urea and ammonium nitrate in aqueous or ammoniacal Solution	3102.80.00
Other ammonium-based fertilizers	3102.90.10
Other	3102.90.90
Super phosphates	3103.10.00
Basic slag	3103.20.00
Other	3103.90.00
Carnallite, sylvite and other crude natural potassium salts	3104.10.00
Potassium chloride	3104.20.00
Potassium sulphate	3104.30.00
Other	3104.90.00
Ammonium-based fertilizers	3105.10.10
Other	3105.10.90
Mineral or chemical fertilizers containing nitrogen, phosphorus And potassium	3105.20.00
Diammonium hydrogenorthophosphate	3105.30.00
Ammonium dihydrogenorthophosphate and mixtures thereof	3105.40.00
Other mineral or chemical fertilizers containing nitrates and phosphates	3105.51.00
Other	3105.59.00
Mineral or chemical fertilizers containing phosphorus and potassium	3105.60.00
Other	3105.90.00
Insecticides for use in agriculture as approved by the competent authority	3808.10.10
Fungicides	3808.20.00
Herbicides	3808.30.10
Anti-sprouting products	3808.30.20
Plant growth regulators	3808.30.30

Fresh fruits and vegetables (locally produced)

Crop dusting services

Land clearing harvesting, harrowing and plowing services

A supply of water (other than water supplied in bottles or similar containers) or domestic sewerage services.

FIFTH SCHEDULE EXEMPTED IMPORTS

Books	4820.20.00
Other books in single sheets	4901.10.90
Dictionaries and encyclopedias and serial installments thereof	4901.91.00
Other	4901.99.90
Children's picture, drawing or colouring books	49.03.0000
Music, printed or in manuscript, whether or not bound or illustrated	49.04.0000
Maps and charts in book form	4905.91.00
Other maps and charts	4905.99.00

MEDICINES AND MEDICAL SUPPLIES FOR HUMAN USE

Analgesics	
Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	3003.90.40
Other analgesics	3003.90.50
Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	3004.90.20
Other analgesics	3004.90.30

COUGH AND COLD PREPARATION

Cough and cold preparation	3003.90.70
Cough and cold preparation	3004.90.50

DIAGNOSTIC TESTING KITS

Diagnostic testing kits	3006.50.00
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INSULIN AND INSULIN SYRINGES WITH NEEDLES AND DEVICES OF A TYPE NOT EXCEEDING 100 UNITS CAPACITY FOR THE ADMINISTRATION OF U-100 INSULIN

Syringes with needles	9018.31.00
U-100 Insulin	2937.12.00

ORAL REHYDRATION PREPARATIONS IN THE FORM OF SALTS OR SOLUTIONS OF W.H.O./PARAMACOPOEIA STANDARDS

Salbutamol, ephedrine, theophylline, ephedrine HCL, phenobarbitone, Chlorpheniramine maleate; propranolol, frusemide, hydro-chlorothiazide, Hydralazine, methyl dopa; diazepam, dexamethasone; oral rehydration Powder; pilocarpine nitrate, timolol maleate and atropine sulphate	3003.90.80
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Salbutamol, ephedrine, theophylline, ephedrine HCL, phenobarbitone, 3004.90.60
Chlorpheniramine maleate; propranolol, frusemide, hydro-chlorothiazide,
Hydralazine, methyl dopa; diazepam, dexamethasone; oral rehydration
Powder; pilocarpine nitrate, timolol maleate and atropine sulphate

DIALYSIS FLUIDS

Dialysis fluids 3004.90.90

OXYGEN

Oxygen 2804.40.00

**ALL OTHER EXEMPT IMPORTS NOT LISTED WILL BE DEALT WITH
USING CUSTOMS PROCEDURE CODES.**