

INTEGRATED CUSTOMS TARIFF SYSTEM

COMMISSIONER GENERAL'S REMARKS

I am greatly pleased to inform you that the Zimbabwe Revenue Authority has published this book which is in line with the Regional and International best practice. Zimbabwe is a contracting party to the International Convention on the Harmonized Commodity Description and Coding System and has compiled the Integrated Customs Tariff on the basis of this Harmonized System.

Due to its comprehensiveness and practical use the Integrated Customs Tariff has proved to be an indispensable reference book for professionals in customs and trade.

This book will serve to promote and regulate import and export trade activities through a one stop shop coordinated approach to classification of goods.

Any positive suggestion for the improvement of this book is most welcome.

In the event that any information in this workbook becomes inconsistent with the contents of any legislation mentioned herein, the provisions of the Legal texts shall prevail.

I wish to thank you all for your valuable contribution towards the compilation and publication of this book.

INTEGRATED CUSTOMS TARIFF SYSTEM (ICTS)

The Integrated Customs Tariff system is a systematic way of classifying goods into their respective headings and subheadings of the Customs Nomenclature. It was compiled based on the Harmonised Commodity and Coding System (Harmonised System) which is a comprehensive reference book for the trading community together with customs officials.

The Integrated Tariff System provides single access for tariff information concerning the systematic classification of goods entering the international trade for national interests together with respective rates of customs duty for bilateral and regional trade agreements and Most Favoured Nation, Value added Tax, Surtax and Excise duty. This information is legally binding to all importers and exporters at the time of importation, exportation or transit.

The Integrated Customs Tariff takes into account trade facilitation concerns of importers and exporters and the same time safeguarding revenue collection function of the Customs Administration through the provision of:

1. Accurate classification of customs data
2. Updated information on tariff changes
3. Unified control of application of different statutes on tariff rates
4. A single access point for all tariff information
5. Accurate and transparent recording of customs dues.
6. Ease cross referencing of information on rates of duty

CAUTION

1. The Integrated Customs Tariff is just a workbook and not a legal document. In the event that any information in this workbook becomes inconsistent with the contents of any legislation mentioned herein, the provisions of the Legal texts shall prevail.
2. It was developed to make reference to various statutory instruments faster and easier.
3. Any reference to a preferential rate in the columns of the ICTS will only be granted subject to the goods meeting the specified origin criteria in the respective trade or customs agreement.

Acronyms

CSA - Common Market for Eastern and Southern Africa

RSA - South Africa Trade Agreement

TAG - Trade Agreement Group

iEPA – Interim Economic Partnership Agreement

SADC - Southern African Development Community

SADC (Diff. Offer) - Southern African Development Community (Differentiated Offer)

THE INTEGRATED CUSTOMS TARIFF

FIRST SCHEDULE

CUSTOMS TARIFF

PART I

LEVY OF CUSTOMS DUTIES

SECTION I
LIVE ANIMALS; ANIMAL PRODUCTS

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

CHAPTER 1

LIVE ANIMALS

Note.

1.- This Chapter covers all live animals except:

(a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08;

(b) Cultures of micro-organisms and other products of heading 30.02; and

(c) Animals of heading 95.08.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
01.01		LIVE HORSES, ASSES, MULES AND HINNIES.											
		- Horses											
	01012100	-- Pure-bred breeding animals	0%	0%	0%	0%	0%	F.U.L	0%	0%			
	01012900	-- Other	0%	0%	0%	0%	0%	F.U.L	0%	0%			
	01013000	- Asses	0%	0%	0%	0%	0%	F.U.L	0%	0%			
	01019000	- Other	10%	0%	0%	0%	0%	F.U.L	0%	0%			
01.02		LIVE BOVINE ANIMALS.											
		- Cattle											
		-- Pure-bred breeding animals:											
	01022110	--- Bulls	0%	0%	0%	0%	0%	F.U.L	0%	0%			
	01022190	--- Other	0%	0%	0%	0%	0%	F.U.L	0%	0%			
	01022900	-- Other	0%	0%	0%	0%	0%	0%	0%	0%			
	01023100	-- Pure-bred breeding animals	0%	0%	0%	0%	0%	F.U.L	0%	0%			
	01023900	-- Other	0%	0%	0%	0%	0%	F.U.L	0%	0%			
	01029000	- Other	10%	0%	0%	0%	0%	F.U.L	0%	0%			
01.03		LIVE SWINE.											

				RATE OF DUTY							SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	01031000	- Pure-bred breeding animals	0%	0%	0%	0%	0%	F.U.L	0%	0%			
		- Other											
	01039100	- - Weighing less than 50 kg	10%	0%	0%	0%	0%	F.U.L	0%	0%			
	01039200	- - Weighing 50 kg or more	10%	0%	0%	0%	0%	F.U.L	0%	0%			
01.04		LIVE SHEEP AND GOATS.											
		- Sheep											
	01041010	- - - Pure-bred breeding sheep	0%	0%	0%	0%	0%	F.U.L	0%	0%			
	01041090	- - - Other	10%	0%	0%	0%	0%	F.U.L	0%	0%			
		- Goats:											
	01042010	- - - Pure-bred breeding goats	0%	0%	0%	0%	0%	F.U.L	0%	0%			
	01042090	- - - Other	10%	0%	0%	0%	0%	F.U.L	0%	0%			
01.05		LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE SPECIES GALLUS DOMESTICUS, DUCKS, GEESE, TURKEYS AND GUINEA FOWLS											
		- Weighing not more than 185g:											
	01051100	- -Fowls of the species <i>Gallus domesticus</i>	5%	0%	0%	0%	0%	F.U.L	0%	0%			
	01051200	- - Turkeys	5%	0%	0%	0%	0%	0%	0%	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	01051300	- - Ducks		5%	0%	0%	0%	0%	F.U.L	0%	15%			
	01051400	- - Geese		5%	0%	0%	0%	0%	F.U.L	0%	15%			
	01051500	- - Guinea fowls		5%	0%	0%	0%	0%	F.U.L	0%	15%			
		- Other												
	01059400	- - Fowls of the species <i>Gallus domesticus</i>		10%	0%	0%	0%	0%	F.U.L	0%	0%			
	01059900	- - Other		10%	0%	0%	0%	0%	F.U.L	0%	15%			
01.06		OTHER LIVE ANIMALS.												
		- Mammals :												
	01061100	- - Primates		10%	0%	0%	0%	0%	0%	0%	15%			
	01061200	- - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order sirenia); seals, sea lions and walruses (mammals of the		10%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		suborder Pinnipedia)											
	01061300	- - Camels and other camelids (<i>Camelidae</i>)	20%	0%	0%	0%	0%	0%	0%	15%			
	01061400	- - Rabbits and hares	20%	0%	0%	0%	0%	0%	0%	15%			
	01061900	- - Other	20%	0%	0%	0%	0%	0%	0%	15%			
	01062000	- Reptiles (including snakes and turtles)	10%	0%	0%	0%	0%	0%	0%	15%			
		- Birds :											
	01063100	- - Birds of prey	10%	0%	0%	0%	0%	0%	0%	15%			
	01063200	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	10%	0%	0%	0%	0%	0%	0%	15%			
	01063300	- - Ostriches; emus (<i>Dromaius novaehollandiae</i>)	20%	0%	0%	0%	0%	0%	0%	15%			
	01063900	- - Other	20%	0%	0%	0%	0%	0%	0%	15%			
		- Insects:											
	01064100	- - Bees	20%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	01064900	- - Other	20%	0%	0%	0%	0%	0%	0%	15%			
	01069000	- Other	20%	0%	0%	0%	0%	0%	0%	15%			

CHAPTER 2

MEAT AND EDIBLE MEAT OFFAL

Note.

1.- This Chapter does not cover:

(a)Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;

(b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or

(c) Animal fat, other than products of heading 02.09 (Chapter 15).

			RATE OF DUTY									SURTAX	
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
02.01		MEAT OF BOVINE ANIMALS, FRESH OR CHILLED.											
	02011000	- Carcasses and half-carcasses	40%	15%	15%	0%	0%	F.U.L	0%	0%			
	02012000	- Other cuts with bone in	40%	15%	15%	0%	0%	F.U.L	0%	0%			
	02013000	- Boneless	40%	15%	15%	0%	0%	F.U.L	0%	0%			
02.02		MEAT OF BOVINE ANIMALS, FROZEN.											
	02021000	- Carcasses and half-Carcasses	40%	15%	15%	0%	0%	F.U.L	0%	0%			
	02022000	- Other cuts with bone in	40%	15%	15%	0%	0%	F.U.L	0%	0%			
	02023000	- Boneless	40%	15%	15%	0%	0%	F.U.L	0%	0%			
02.03		MEAT OF SWINE, FRESH, CHILLED OR FROZEN.											

			RATE OF DUTY									SURTAX	
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Fresh or chilled:											
	02031100	-- Carcasses and half-carcasses	40%	15%	0%	0%	0%	F.U.L	0%	0%			
	02031200	-- Hams, shoulders and cuts thereof, with bone in	40%	15%	0%	0%	0%	F.U.L	0%	0%			
	02031900	-- Other	40%	15%	0%	0%	0%	F.U.L	0%	0%			
		- Frozen:											
	02032100	-- Carcasses and half-carcasses	40%	15%	0%	0%	0%	F.U.L	0%	0%			
	02032200	-- Hams, shoulders and cuts thereof, with bone in	40%	15%	0%	0%	0%	F.U.L	0%	0%			

			RATE OF DUTY									SURTAX	
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	02032900	-- Other	40%	15%	0%	0%	0%	F.U.L	0%	0%			
02.04		MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN											
	02041000	- Carcasses and half carcasses of lamb, fresh or chilled	40%	0%	0%	0%	0%	F.U.L	0%	15%			
		- Other meat of sheep, fresh or chilled:											
	02042100	-- Carcasses and half-carcasses	40%	0%	0%	0%	0%	F.U.L	0%	15%			
	02042200	-- Other cuts with bone in	40%	0%	0%	0%	0%	F.U.L	0%	15%			
	02042300	-- Boneless	40%	0%	0%	0%	0%	F.U.L	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	02043000	- Carcasses and half-carcasses of lamb, frozen	40%	0%	0%	0%	0%	F.U.L	0%	15%			
		- Other meat of sheep, frozen:											
	02044100	- - Carcasses and half-carcasses	40%	0%	0%	0%	0%	0%	0%	15%			
	02044200	- - Other cuts with bone in	40%	0%	0%	0%	0%	F.U.L	0%	15%			
	02044300	- - Boneless	40%	0%	0%	0%	0%	F.U.L	0%	15%			
	02045000	- Meat of goats	40%	0%	0%	0%	0%	F.U.L	0%	15%			

			RATE OF DUTY									SURTAX	
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
02.05	02050000	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN.	40%	0%	0%	0%	0%	0%	0%	15%			
02.06		EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN											
	02061000	- Of bovine animals, fresh or chilled	40% or US\$1,50/kg	15% or US\$1.50/Kg whichever is higher	0%	0%	0%	F.U.L	0%	0%			
		- Of bovine animals, frozen:											
	02062100	- - Tongues	40% or US\$1.50/kg	15% or US\$1.50/Kg whichever is higher	0%	0%	0%	F.U.L	0%	0%			
	02062200	- - Livers	40% or US\$1.50/kg	15% or US\$1.50/Kg whichever is higher	0%	0%	0%	F.U.L	0%	0%			

			RATE OF DUTY									SURTAX	
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	02062900	- - Other	40% or US\$1.50/kg	15% or US\$1.50/Kg whichever is higher	0%	0%	0%	F.U.L	0%	0%			
	02063000	- Of swine, fresh or chilled	40% or US\$1.50/kg	15% or US\$1.50/Kg whichever is higher	0%	0%	0%	F.U.L	0%	15%			
		- Of swine, frozen:											
	02064100	- - Livers	40% or US\$1.50/kg	15% or US\$1.50/Kg whichever is higher	0%	0%	0%	F.U.L	0%	15%			
	02064900	- - Other	40% or US\$1.50/kg	15% or US\$1.50/Kg whichever is higher	0%	0%	0%	F.U.L	0%	15%			
	02068000	- Other, fresh or chilled	40% or US\$1.50/kg	15% or US\$1.50/Kg	0%	0%	0%	F.U.L	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General) whichever is higher	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	02069000	- Other, frozen	40% or US\$1.50/kg	15% or US\$1.50/Kg whichever is higher	0%	0%	0%	F.U.L	0%	15%			
02.07		MEAT AND EDIBLE OFFAL, OF THE POULTRY OF HEADING 01.05, FRESH, CHILLED OR FROZEN.											
		- Of fowls of the species <i>Gallus domesticus</i> :											
	02071100	- - Not cut in pieces, fresh or chilled	40% or US\$1.50/kg	15%	15%	0%	0%	F.U.L	0%	0%	25%	15%	15%
	02071200	- - Not cut in pieces, frozen	40% or US\$1.50/kg	15%	15%	0%	0%	F.U.L	0%	0%	25%	15%	15%
	02071300	- - Cuts and offal, fresh or chilled	40% or US\$1.50/kg	15%	15%	0%	0%	F.U.L	0%	0%	25%	15%	15%

			RATE OF DUTY									SURTAX	
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		-- Cuts and offal, frozen											
	02071410	--- Mechanically deboned meat	40%	15%	15%	0%	0%	F.U.L	0%	0%			
	02071490	--- Other	40% or US\$1.50/kg	15%	15%	0%	0%	F.U.L	0%	0%	25%	15%	15%
		- Of turkeys:											
	02072400	-- Not cut in pieces, fresh or chilled	40% or US\$1.50/kg	15% or US\$1.50/Kg whichever is higher	0%	0%	0%	F.U.L	0%	0%			
	02072500	-- Not cut in pieces, frozen	40% or US\$1.50/kg	15% or US\$1.50/Kg whichever is higher	0%	0%	0%	F.U.L	0%	0%			
	02072600	-- Cuts and offal,	40% or US\$1.50/kg	15% or US\$1.50/Kg	0%	0%	0%	F.U.L	0%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		fresh or chilled		whichever is higher									
	02072700	- - Cuts and offal, frozen	40% or US\$1.50/kg	15% or US\$1.50/Kg whichever is higher	0%	0%	0%	F.U.L	0%	0%			
		- Of ducks:											
	02074100	- - Not cut in pieces, fresh or chilled	40% or US\$1.50/kg	15% or US\$1.50/Kg whichever is higher	0%	0%	0%	F.U.L	0%	0%			
	02074200	- - Not cut in pieces, frozen	40% or US\$1.50/kg	15% or US\$1.50/Kg whichever is higher	0%	0%	0%	F.U.L	0%	0%			
	02074300	- - Fatty livers, fresh or chilled	40% or US\$1.50/kg	15% or US\$1.50/Kg whichever is higher	0%	0%	0%	F.U.L	0%	0%			

			RATE OF DUTY									SURTAX	
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	02074400	-- Other, fresh or chilled	40% or US\$1.50/kg	15% or US\$1.50/Kg whichever is higher	0%	0%	0%	F.U.L	0%	0%			
	02074500	-- Other, frozen	40% or US\$1.50/kg	15% or US\$1.50/Kg whichever is higher	0%	0%	0%	F.U.L	0%	0%			
		- Of geese:											
	02075100	-- Not cut in pieces, fresh or chilled	40% or US\$1.50/kg	15% or US\$1.50/Kg whichever is higher	0%	0%	0%	F.U.L	0%	0%			
	02075200	-- Not cut in pieces, frozen	40% or US\$1.50/kg	15% or US\$1.50/Kg whichever is higher	0%	0%	0%	F.U.L	0%	0%			

			RATE OF DUTY									SURTAX	
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	02075300	-- Fatty livers, fresh or chilled	40% or US\$1.50/kg	15% or US\$1.50/Kg whichever is higher	0%	0%	0%	F.U.L	0%	0%			
	02075400	-- Other, fresh or chilled	40% or US\$1.50/kg	15% or US\$1.50/Kg whichever is higher	0%	0%	0%	F.U.L	0%	0%			
	02075500	-- Other, frozen	40% or US\$1.50/kg	15% or US\$1.50/Kg whichever is higher	0%	0%	0%	F.U.L	0%	0%			
	02076000	- Of guinea fowls	40% or US\$1.50/kg	15% or US\$1.50/Kg whichever is higher	0%	0%	0%	F.U.L	0%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
02.08		OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN.											
	02081000	- Of rabbits or hares	40%	15%	0%	0%	0%	35%	0%	15%			
	02083000	- Of primates	40%	15%	0%	0%	0%	0%	0%	15%			
	02084000	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	40%	15%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY									SURTAX	
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	02085000	- Of reptiles (including snakes and turtles)	40%	15%	0%	0%	0%	0%	0%	15%			
	02086000	- Of camels and other camelids (<i>Camelidae</i>)	40%	15%	0%	0%	0%	0%	0%	15%			
	02089000	- Other	40%	15%	0%	0%	0%	35%	0%	15%			
02.09		PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED.											
	02091000	- Of pigs	40%	15%	0%	0%	0%	F.U.L	5%	15%			
	02099000	- Other	40%	15%	0%	0%	0%	F.U.L	5%	15%			
02.10		MEAT AND EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL.											
		-Meat of Swine:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	02101100	-- Hams, shoulders and cuts thereof, with bone in	40%	15%	0%	0%	0%	F.U.L	5%	15%			
	02101200	-- Bellies (streaky) and cuts thereof	40%	15%	0%	0%	0%	F.U.L	5%	15%			
	02101900	-- Other	40%	15%	0%	0%	0%	F.U.L	5%	15%			
	02102000	- Meat of bovine animals	40%	15%	0%	0%	0%	F.U.L	5%	15%			
		- Other, including edible flours and meals of meat or meat offal:											
	02109100	-- Of primates	40%	15%	0%	0%	0%	F.U.L	5%	15%			

			RATE OF DUTY									SURTAX	
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	02109200	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	40%	15%	0%	0%	0%	F.U.L	5%	15%			
	02109300	-- Of reptiles (including snakes and turtles)	40%	15%	0%	0%	0%	F.U.L	5%	15%			
	02109900	-- Other	40%	15%	0%	0%	0%	F.U.L	5%	15%			

CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

Notes.

1.- This Chapter does not cover :

(a) Mammals of heading 01.06;

(b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);

(c) Fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or

(d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

2.-In this Chapter the term “pellets” means products, which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
03.01		LIVE FISH.											
		- Ornamental Fish :											
	03011100	- - Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
	03011900	- - Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- Other live fish:											
	03019100	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	40%	0%	0%	0%	0%	0%	0%	15%			
	03019200	- - Eels (<i>Anguilla spp.</i>)	40%	0%	0%	0%	0%	0%	0%	15%			
	03019300	- - Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus</i>	40%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		<i>hasselti, Leptobarbus hoeveni, Megalobrama spp.)</i>											
	03019400	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03019500	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Other :											
	03019910	- - - Freshwater	10%	0%	0%	0%	0%	0%	0%	15%			
	03019990	- - - Other	0%	0%	0%	0%	0%	0%	0%	15%			
03.02		FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 03.04.											
		- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:											
		- - Trout (<i>Salmotrutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aqua- bonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)											
	03021110	- - - Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03021190	--- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawtscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)											
	03021310	--- Freshwater	40%	0%	0%	0%	0%	0%	0%	0%			
	03021390	--- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)											
	03021410	--- Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
	03021490	--- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Other											
	03021910	--- Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
	03021990	--- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:											
	03022100	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	0%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03022200	- - Plaice (<i>Pleuronectes platessa</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03022300	- - Sole (<i>Solea spp.</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03022400	- - Turbots (<i>Psetta maxima</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Other											
	03022910	- - - Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
	03022990	- - - Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:											
	03023100	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03023200	- - Yellowfin Tunas (<i>Thunnus albacares</i>)	0%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03023300	- - Skipjack or stripe-bellied bonito	0%	0%	0%	0%	0%	0%	0%	15%			
	03023400	- - Bigeye Tunas (<i>Thunnus obesus</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03023500	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03023600	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03023900	- - Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>) bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03024100	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03024200	- - Anchovies (<i>Engraulis spp.</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03024300	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	0%	0%	0%	0%	0%	0%	0%	0%			
	03024400	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03024500	- - Jack and horse mackerel (<i>Trachurus spp.</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03024600	- - Cobia (<i>Rachycentron canadum</i>)	0%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03024700	- - Swordfish (<i>Xiphias gladius</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03024900	- - Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding edible fish offal of subheadings 0302.91 to 0302.99:											
	03025100	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03025200	- - Haddock (<i>Melanogrammus aeglefinus</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03025300	- - Coalfish (<i>Pollachius virens</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03025400	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	0%	0%	0%	0%	0%	0%	0%	15%			
	03025500	- - Alaska Pollack (<i>Theragra chalcogramma</i>)	0%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03025600	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03025900	- - Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads of subheadings 0302.91 to 0302.99:											
	03027100	- - Tilapias (<i>Oreochromis spp.</i>)	40% or US\$ 1.50/kg	40% or US\$1.50/Kg	0%	0%	0%	0%	0%	15%			
	03027200	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03027300	- - Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> ,	0%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		<i>Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)</i>											
		- - Eels (<i>Anguilla spp.</i>)											
	03027410	--- Freshwater	40%	0%	0%	0%	0%	0%	0%	0%			
	03027490	--- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Other:											
	03027910	--- Freshwater	40%	0%	0%	0%	0%	0%	0%	0%			
	03027990	--- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:											
	03028100	-- Dogfish and other sharks	0%	0%	0%	0%	0%	0%	0%	15%			
	03028200	-- Rays and skates (<i>Rajidae</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03028300	-- Toothfish (<i>Dissostichus spp.</i>)	0%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03028400	- - Seabass (<i>Dicentrarchus spp.</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03028500	- - Seabream (<i>Sparidae</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Other:											
	03028910	- - - Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
	03028990	- - - Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :											
		- - Livers, roes and milt :											
	03029110	- - - Of freshwater fish	40%	0%	0%	0%	0%	0%	0%	15%			
	03029190	- - - Of other fish	0%	0%	0%	0%	0%	0%	0%	15%			
	03029200	- - Shark fins	40%	0%	0%	0%	0%	0%	0%	15%			
	03029900	- - Other	40%	0%	0%	0%	0%	0%	0%	15%			
		- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99:											
	03031100	- - Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	0%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03031200	- - Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodus</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) :											
	03031310	--- Freshwater	40%	0%	0%	0%	0%	0%	0%	0%			
	03031390	--- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)											
	03031410	--- Freshwater	40%	0%	0%	0%	0%	0%	0%	0%			
	03031490	--- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Other											
	03031910	--- Freshwater	40%	0%	0%	0%	0%	0%	0%	0%			
	03031990	--- Other	0%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:											
	03032300	- - Tilapias (<i>Oreochromis spp.</i>)	40% or US\$ 1.50/ kg	0%	0%	0%	0%	0%	0%	15%			
	03032400	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03032500	- - Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Eels (<i>Anguilla spp.</i>)											
	03032610	- - - Freshwater	40%	0%	0%	0%	0%	0%	0%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03032690	- - - Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Other											
	03032910	- - - Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
	03032990	- - - Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:											
	03033100	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03033200	- - Plaice (<i>Pleuronectes platessa</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03033300	- - Sole (<i>Solea spp.</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03033400	- - Turbots (<i>Psetta maxima</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Other :											
	03033910	- - - Freshwater	40%	0%	0%	0%	0%	0%	0%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03033990	- - - Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0303.91 to 0303:99:											
	03034100	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03034200	- - Yellowfin tunas (<i>Thunnus albacares</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03034300	- - Skipjack or stripe-bellied bonito	0%	0%	0%	0%	0%	0%	0%	15%			
	03034400	- - Bigeye Tunas (<i>Thunnus obesus</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03034500	- - Atlantic and Pacific bluefin Tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	0%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03034600	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03034900	- - Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardinapilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303.91 to 0303:99:											
	03035100	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>):											
	03035310	- - - Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
	03035390	- - - Other	0%	0%	0%	0%	0%	0%	0%	15%			
	03035400	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	0%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03035500	- - Jack and horse mackerel (<i>Trachurus spp.</i>)	40% or US\$ 1,50/kg	0%	0%	0%	0%	0%	0%	15%			
	03035600	- - Cobia (<i>Rachycentron canadum</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03035700	- - Swordfish (<i>Xiphias gladius</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03035900	- - Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding edible fish of subheadings 0303.91 to 0303.99:											
	03036300	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	0%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03036400	- - Haddock (<i>Melanogrammus aeglefinus</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03036500	- - Coalfish (<i>Pollachius virens</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03036600	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03036700	- - Alaska Pollack (<i>Theragra chalcogramma</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03036800	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Other :											
	03036910	- - - Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
	03036990	- - - Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03038100	- - Dogfish and other sharks	0%	0%	0%	0%	0%	0%	0%	15%			
	03038200	- - Rays and skates (<i>Rajidae</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03038300	- - Toothfish (<i>Dissostichus spp.</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03038400	- - Seabass (<i>Dicentrarchus spp.</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Other											
	03038910	- - - Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
	03038990	- - - Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :											
		- - Livers, roes and milt :											
	03039110	- - - Of freshwater fish	40%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03039190	- - - Of other fish	0%	0%	0%	0%	0%	0%	0%	15%			
	03039200	- - Shark fins	40%	0%	0%	0%	0%	0%	0%	15%			
	03039900	- - Other	40%	0%	0%	0%	0%	0%	0%	15%			
03.04		FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN.											
	03043100	- - Tilapias (<i>Oreochromis spp.</i>)	40% or US\$ 1.50/ kg	0%	0%	0%	0%	0%	0%	0%			
	03043200	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03043300	- - Nile Perch (<i>Lates niloticus</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03043900	- - Other	10%	0%	0%	0%	0%	0%	0%	0%			
		-Fresh or chilled fillets of other fish:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03044100	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon <i>Huchohucho</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03044200	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03044300	- - Flat fish (<i>Pleuronectide</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03044400	- - Fish of the families <i>Bregmacerotide</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	10%	0%	0%	0%	0%	0%	0%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03044500	- - Swordfish (<i>Xiphias gladius</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03044600	- - Toothfish (<i>Dissostichus spp.</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03044700	- - Dogfish and other sharks	10%	0%	0%	0%	0%	0%	0%	0%			
	03044800	- - Rays and skates (<i>Rajidae</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03044900	- - Other	10%	0%	0%	0%	0%	0%	0%	0%			
		- Other, fresh or chilled:											
	03045100	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	10%	0%	0%	0%	0%	0%	0%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03045200	- - Salmonidae	10%	0%	0%	0%	0%	0%	0%	0%			
	03045300	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	10%	0%	0%	0%	0%	0%	0%	0%			
	03045400	- - Swordfish (<i>Xiphias gladius</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03045500	- - Toothfish (<i>Dissostichus spp.</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03045600	- - Dogfish and other sharks	10%	0%	0%	0%	0%	0%	0%	0%			
	03045700	- - Rays and skates (<i>Rajidae</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03045900	- - Other	10%	0%	0%	0%	0%	0%	0%	0%			
		- Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla</i>											

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		<i>catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates ' niloticus</i>) and snakeheads (<i>Channa spp.</i>) :												
	03046100	- - Tilapias (<i>Oreochromis spp.</i>)		10%	0%	0%	0%	0%	0%	0%	0%			
	03046200	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)		10%	0%	0%	0%	0%	0%	0%	0%			
	03046300	- - Nile Perch (<i>Lates niloticus</i>)		10%	0%	0%	0%	0%	0%	0%	0%			
	03046900	- - Other		10%	0%	0%	0%	0%	0%	0%	0%			
		- Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :												
	03047100	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		10%	0%	0%	0%	0%	0%	0%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03047200	- - Haddock (<i>Melanogrammus aeglefinus</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03047300	- - Coalfish (<i>Pollachius virens</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03047400	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03047500	- - Alaska Pollack (<i>Theragra chalcogramma</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03047900	- - Other	10%	0%	0%	0%	0%	0%	0%	0%			
		- Frozen fillets of other fish:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03048100	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Huchohucho</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03048200	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus</i> , <i>aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03048300	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03048400	- - Swordfish (<i>Xiphias gladius</i>)	10%	0%	0%	0%	0%	0%	0%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03048500	- - Toothfish (<i>Dissostichus spp.</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03048600	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03048700	- - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03048800	- - Dogfish, other sharks, rays and skates (<i>Rajidae</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03048900	- - Other	10%	0%	0%	0%	0%	0%	0%	0%			
		- Other, frozen :											
	03049100	- - Swordfish (<i>Xiphias gladius</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03049200	- - Toothfish (<i>Dissostichus spp.</i>)	10%	0%	0%	0%	0%	0%	0%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03049300	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>) carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama 'spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03049400	- - Alaska Pollack (<i>Theragra chalcogramma</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03049500	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)	10%	0%	0%	0%	0%	0%	0%	0%			
	03049600	- - Dogfish and other sharks	10%	0%	0%	0%	0%	0%	0%	0%			
	03049700	- - Rays and skates (<i>Rajidae</i>)	10%	0%	0%	0%	0%	0%	0%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03049900	- - Other	10%	0%	0%	0%	0%	0%	0%	0%			
03.05		FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF FISH, FIT FOR HUMAN CONSUMPTION.											
		- Flours, meals and pellets of fish, fit for human consumption :											
	03051010	- - - Of freshwater fish	40%	0%	0%	0%	0%	0%	15.6 25%	0%			
	03051090	- - - Of other fish	0%	0%	0%	0%	0%	0%	0%	0%			
		- Livers, roes and milt of fish, dried, smoked, salted or in brine :											
	03052010	- - - Of freshwater fish	40%	0%	0%	0%	0%	0%	15.6 25%	0%			
	03052090	- - - Of other fish	0%	0%	0%	0%	0%	0%	0%	0%			
		- Fish fillets, dried, salted or in brine, but not smoked:											
		- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)											

			RATE OF DUTY									SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	03053110	--- Freshwater		40%	0%	0%	0%	0%	15.6 25%	0%				
	03053190	--- Other		0%	0%	0%	0%	0%	0%	0%				
		-- Fish of the families <i>Bregmacerotide</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merluccidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>												
	03053210	--- Freshwater		40%	0%	0%	0%	0%	15.6 25%	0%				
	03053290	--- Other		0%	0%	0%	0%	0%	0%	0%				
		-- Other:												
	03053910	--- Freshwater		40%	0%	0%	0%	0%	15.6 25%	0%				
	03053990	--- Other		0%	0%	0%	0%	0%	0%	0%				
		- Smoked fish, including fillets, other than edible fish offal :												
		-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Huchohucho</i>)												
	03054110	--- Freshwater		40%	0%	0%	0%	0%	15.6 25%	0%				
	03054190	--- Other		0%	0%	0%	0%	0%	0%	0%				
	03054200	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		0%	0%	0%	0%	0%	0%	0%				
		-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus</i> , <i>aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)												

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03054310	--- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	0%			
	03054390	--- Other	0%	0%	0%	0%	0%	0%	0%	0%			
		-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Carassius spp.</i> , <i>Ictalurus spp.</i>) carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)											
	03054410	--- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	0%			
	03054490	--- Other	0%	0%	0%	0%	0%	0%	0%	0%			
		-- Other :											
	03054910	--- Freshwater	10%	0%	0%	0%	0%	0%	10%	0%			
	03054990	--- Other	0%	0%	0%	0%	0%	0%	0%	0%			
		- Dried fish, other than edible fish offal, whether or not salted but not smoked :											
	03055100	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	0%	0%	0%	0%	0%	0%	0%	0%			
		-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla Catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03055210	--- Freshwater	10%	0%	0%	0%	0%	0%	5%	0%			
	03055290	--- Other	0%	0%	0%	0%	0%	0%	0%	0%			
		-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)											
	03055310	--- Freshwater	10%	0%	0%	0%	0%	0%	5%	0%			
	03055390	--- Other	0%	0%	0%	0%	0%	0%	0%	0%			
		-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>sardinella spp.</i>) brisling or sprats (<i>Sprattus Sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles' (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)											
	03055410	--- Freshwater	10%	0%	0%	0%	0%	0%	5%	0%			
	03055490	--- Other	0%	0%	0%	0%	0%	0%	0%	0%			
		-- Other :											
	03055910	--- Freshwater	40% or US\$ 1,50/kg	15% or US\$1.50/Kg whichever	0%	0%	0%	0%	5%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03055990	- - - Other		ver is higher									
			0%	0%	0%	0%	0%	0%	0%	0%			
		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:											
	03056100	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	0%	0%	0%	0%	0%	0%	0%	0%			
	03056200	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	0%	0%	0%	0%	0%	0%	0%	0%			
	03056300	- - Anchovies (<i>Engraulis spp.</i>)	0%	0%	0%	0%	0%	0%	0%	0%			
	03056400	- - Tilapias (<i>Oreochromis spp.</i>), catfish, (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>) carp (<i>Cyprinus spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla Catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	10%	0%	0%	0%	0%	0%	5%	0%			
		- - Other											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03056910	- - - Freshwater	10%	0%	0%	0%	0%	0%	5%	0%			
	03056990	- - - Other	0%	0%	0%	0%	0%	0%	0%	0%			
		- Fish fins, heads, tails, maws and other edible fish offal:											
	03057100	- - Shark fins	0%	0%	0%	0%	0%	0%	0%	0%			
		- - Fish heads, tails and maws :											
	03057210	- - - Of freshwater fish	20%	0%	0%	0%	0%	0%	15.6 25%	0%			
	03057290	- - - Of other fish	0%	0%	0%	0%	0%	0%	0%	0%			
		- - Other :											
	03057910	- - - Of freshwater fish	20%	0%	0%	0%	0%	0%	15.6 25%	0%			
	03057990	- - - Of other fish	0%	0%	0%	0%	0%	0%	0%	0%			
03.06		CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED SALTED OR IN BRINE; SMOKED CRUSTACEANS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION.											
		- Frozen:											
		- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03061110	--- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
		--- Other :											
	03061191	---- Potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
	03061199	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Lobsters (Homarus spp.) :											
	03061210	--- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
		---- Other :											
	03061291	---- Potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
	03061299	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Crabs :											
	03061410	--- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
		--- Other :											
	03061491	---- Potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
	03061499	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Norway lobster(Nephrops norvegicus) :											
	03061510	--- Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
		--- Other :											
	03061591	---- Potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03061599	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
	03061600	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03061700	-- Other shrimps and prawns	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Other, including flours, meals and pellets of crustaceans, fit for human consumption :											
	03061910	--- Of freshwater fish	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03061991	---- Potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
	03061999	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- Live, fresh or chilled :											
		-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)											
		--- Live:											
	03063111	---- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03063119	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		--- Fresh or Chilled :											
	03063121	---- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03063122	---- Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03063129	----- Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Lobsters (Homarus spp.):											
		--- Live :											
	03063211	----- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03063219	----- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		--- Other :											
	03063291	----- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03063292	----- Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	5%	15%			
	03063299	----- Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Crabs:											
		--- Live :											
	03063311	----- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03063319	----- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		--- Other											
	03063391	----- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03063392	----- Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03063399	---- Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Norway lobsters (<i>Nephrops norvegicus</i>) :											
		--- Live :											
	03063411	---- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03063419	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
	03063491	---- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03063492	---- Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	5%	15%			
	03063499	---- Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)											
		--- Live :											
	03063511	---- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03063519	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
	03063591	---- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03063592	---- Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03063599	Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Other shrimps and prawns :											
		--- Live :											
	03063611	----- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03063619	----- Other	0%	0%	0%	0%	0%	0%	0%	15%			
	03063691	----- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03063692	----- Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	5%	15%			
	03063699	----- Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Other, including flours, meals and pellets of crustaceans, fit for human consumption :											
		--- Live :											
	03063911	----- Of freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03063919	----- Other	0%	0%	0%	0%	0%	0%	0%	15%			
	03063991	----- Of freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03063992	----- Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	5%	15%			
	03063999	----- Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Other :											
		-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.) :											
	03069110	--- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03069191	---- Potted or tinned	5%	0%	0%	0%	0%	0%	5%	15%			
	03069199	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Lobsters (<i>Homarus spp.</i>):											
	03069210	--- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03069291	---- Potted or tinned	5%	0%	0%	0%	0%	0%	5%	15%			
	03069299	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Crabs :											
	03069310	--- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03069391	---- Potted or tinned	5%	0%	0%	0%	0%	0%	5%	15%			
	03069399	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Norway lobsters (<i>Nephrops norvegicus</i>) :											
	03069410	--- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
		--- Other :											
	03069491	---- Potted or tinned	5%	0%	0%	0%	0%	0%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03069499	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Shrimps and prawns :											
	03069510	--- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
		--- Other :											
	03069591	---- Potted or tinned	5%	0%	0%	0%	0%	0%	5%	15%			
	03069599	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Other, including flours, meals and pellets of crustaceans, fit for human consumption :											
	03069910	--- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
		--- Other :											
	03069991	---- Potted or tinned	5%	0%	0%	0%	0%	0%	0%	15%			
	03069999	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
03.07		MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED MOLLUSCS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF MOLLUSCS, FIT FOR HUMAN CONSUMPTION.											
		- Oysters :											
		- - Live, fresh or chilled :											
		- - - Live :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03071111	---- Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
	03071119	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
	03071191	---- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03071192	---- Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	5%	15%			
	03071199	---- Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Frozen:											
	03071210	--- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
		--- Other :											
	03071291	---- Potted or tinned	5%	0%	0%	0%	0%	0%	5%	15%			
	03071299	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Other:											
	03071910	--- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
		--- Other:											
	03071991	---- Potted or tinned	5%	0%	0%	0%	0%	0%	0%	15%			
	03071999	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- Scallops, including queen Scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :											
		- - Live, fresh or chilled :											
		--- Live :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03072111	--- Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
	03072119	--- Other:	0%	0%	0%	0%	0%	0%	0%	15%			
		--- Fresh or chilled :											
	03072191	---- Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
	03072192	---- Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	0%	15%			
	03072199	---- Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Frozen :											
	03072210	--- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
		--- Other :											
	03072291	---- Potted or tinned	5%	0%	0%	0%	0%	0%	5%	15%			
	03072299	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Other :											
	03072910	--- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
		--- Other :											
	03072991	---- Potted or tinned	5%	0%	0%	0%	0%	0%	5%	15%			
	03072999	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- Mussels (Mytilus spp., Perna spp.):											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- - Live, fresh or chilled :											
		- - - Live :											
	03073111	---- Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
	03073119	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- - - Fresh or chilled :											
	03073191	---- Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
	03073192	---- Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	0%	15%			
	03073199	---- Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Frozen :											
	03073210	--- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03073220	--- Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	0%	15%			
	03073290	--- Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Other :											
	03073910	--- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		--- Other :												
	03073991	---- Potted or tinned		40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03073999	---- Other		0%	0%	0%	0%	0%	0%	0%	15%			
		- Cuttle fish and squid :												
		-- Live, fresh or chilled :												
		--- Live :												
	03074211	---- Freshwater		40%	0%	0%	0%	0%	0%	0%	15%			
	03074219	---- Other		0%	0%	0%	0%	0%	0%	0%	15%			
		--- Fresh or chilled :												
	03074291	---- Freshwater		40%	0%	0%	0%	0%	0%	0%	15%			
	03074292	---- Potted or tinned other than of freshwater		5%	0%	0%	0%	0%	0%	0%	15%			
	03074299	---- Other, other than potted or tinned		0%	0%	0%	0%	0%	0%	0%	15%			
		-- Frozen :												
	03074310	--- Freshwater		40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03074320	--- Potted or tinned other than of freshwater		5%	0%	0%	0%	0%	0%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03074390	- - - Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Other :											
	03074910	- - - Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
		- - - Other :											
	03074991	---- Potted or tinned	5%	0%	0%	0%	0%	0%	5%	15%			
	03074999	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
	03075111 03075119 03075191 03075192 03075199	- Octopus (Octopus spp.):											
		- - Live, fresh or chilled :											
		- - - Live :											
		---- Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
		---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- - - Fresh or chilled :											
		---- Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
		---- Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	0%	15%			
		---- Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Frozen :											
	03075210	- - - Freshwater	40%	0%	0%	0%	0%	0%	5%	15%			
		- - - Other :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03075291	---- Potted or tinned	5%	0%	0%	0%	0%	0%	5%	15%			
	03075299	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Other :											
	03075910	--- Freshwater	40%	0%	0%	0%	0%	0%	5%	15%			
		--- Other :											
	03075991	---- Potted or tinned	5%	0%	0%	0%	0%	0%	5%	15%			
	03075999	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
	03076000	- Snails, other than sea snails	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
		- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arcticidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>):											
		-- Live, fresh or chilled :											
		--- Live :											
	03077111	---- Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
	03077119	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		--- Fresh or chilled :											
	03077191	---- Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
	03077192	---- Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03077199	Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
		Other :											
	03077210	Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03077220	Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	5%	15%			
	03077290	Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
		Other :											
	03077910	Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03077920	Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	5%	15%			
	03077990	Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
		Abalone (<i>Haliotis spp.</i>) and stromboid conchs (<i>Strombus spp.</i>) :											
		Live fresh or chilled abalone (<i>Haliotis spp.</i>) :											
	03078110	Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
	03078120	Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	0%	15%			
	03078190	Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- - Live fresh or chilled stromboid conchs (<i>Strombus spp.</i>):											
	03078210	- - - Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
	03078220	- - - Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	0%	15%			
	03078290	- - - Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Frozen abalone (<i>Haliotis spp.</i>) :											
	03078310	- - - Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03078320	- - - Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	5%	15%			
	03078390	- - - Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Frozen stromboid conchs (<i>Strombus spp.</i>) :											
	03078410	- - - Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03078420	- - - Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	5%	15%			
	03078490	- - - Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Other abalone (<i>Haliotis spp.</i>) :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03078710	--- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03078720	--- Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	5%	15%			
	03078790	--- Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
		- - Other stromboid conchs (<i>Strombus spp.</i>) :											
	03078810	--- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03078820	--- Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	5%	15%			
	03078890	--- Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
		- Other, including flours, meals and pellets, fit for human consumption :											
		- - Live, Fresh or chilled :											
		--- Live :											
	03079111	---- Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
	03079119	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		--- Fresh or chilled :											
	03079191	---- Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
	03079192	---- Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03079199	Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
		Frozen :											
	03079210	Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03079220	Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	5%	15%			
	03079290	Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
		Other :											
	03079910	Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
		Other :											
	03079991	Potted or tinned	5%	0%	0%	0%	0%	0%	5%	15%			
	03079999	Other	0%	0%	0%	0%	0%	0%	0%	15%			
03.08		AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED AQUATIC INVERTABRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF ACQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, FIT FOR HUMAN CONSUMPTION.											
		- Sea cucumbers (Stichopus japonicus, Holothuroidea):											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03081111												
		-- Live, fresh or chilled :											
		--- Live :											
		---- Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
	03081119	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		--- Fresh or Chilled :											
	03081121	---- Freshwater	40%	0%	0%	0%	0%	0%	0%	15%			
	03081122	---- Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	0%	15%			
	03081129	---- Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Frozen :											
	03081210	--- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03081220	--- Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	0%	5%	15%			
	03081290	--- Other, other than potted or tinned	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Other :											
	03081910	--- Freshwater	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03081991	---- Potted or tinned	5%	0%	0%	0%	0%	0%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	03081999	---- Other	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
		- Sea urchins (<i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>):											
		-- Live, fresh or chilled :											
	03082110	--- Live	0%	0%	0%	0%	0%	0%	0%	15%			
		--- Fresh or chilled :											
	03082121	---- Potted or tinned	5%	0%	0%	0%	0%	0%	0%	15%			
	03082129	---- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Frozen :											
	03082210	--- Potted or tinned	5%	0%	0%	0%	0%	0%	5%	15%			
	03082290	--- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Other :											
	03082910	--- Potted or tinned	5%	0%	0%	0%	0%	0%	5%	15%			
	03082990	--- Other	40%	0%	0%	0%	0%	0%	15.6 25%	15%			
	03083000	- Jellyfish (<i>Rhopilema spp.</i>)	0%	0%	0%	0%	0%	0%	0%	15%			
	03089000	- Other	20%	0%	0%	0%	0%	0%	15.6 25%	15%			

Chapter 4

Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

Notes.

1.- The expression “milk” means full cream milk or partially or completely skimmed milk.

2.- For the purposes of heading 04.05 :

(a) The term “butter” means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.

(b) The expression “dairy spreads” means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.

3.- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:

(a) a milk fat content, by weight of the dry matter, of 5% or more;

(b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and

(c)they are moulded or capable of being moulded.

4.-

This Chapter does not cover :

(a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading. 17.02);

(b) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or

(c) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

Subheading Notes.

1.- For the purposes of subheading 0404.10, the expression “modified whey” means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2.-For the purposes of subheading 0405.10, the term “butter” does not include dehydrated butter or ghee (subheading 0405.90).

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
04.01		MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.											
	04011000	- Of a fat content, by weight, not exceeding 1%	40%	10%	10%	0%	0%	F.U.L	40%	0%			
	04012000	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	US\$0.50/L	US\$0.50/L	10%	0%	0%	F.U.L	US\$0,50/ Litre	0%			
	04014000	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	40%	0%	0%	0%	0%	F.U.L	40%	0%			
	04015000	- Of a fat content, by weight, exceeding 10%	US\$0.50/L	0%	0%	0%	0%	F.U.L	15.625%	0%			
04.02		MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.											
		- In powder, granules or other solid forms, of a fat content by weight not exceeding 1.5% :											
	04021010	- - - Disaccharide-free milk prepared for infants	10%	0%	0%	0%	0%	F.U.L	5%	0%			
		- - - Other :											
	04021091	- - - - Pre-packed in immediate	US\$5.00/kg	US\$5.00/Kg	0%	0%	0%	F.U.L	US\$5/Kg	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	04021099	packings for retail sale of a content less than 25kg											
		---- Other	US\$2.50/kg	0%	0%	0%	0%	F.U.L	5%	0%			
		- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% :											
		- - Not containing added sugar or other sweetening matter :											
	04022110	--- Disaccharide-free milk prepared for infants	10%	0%	0%	0%	0%	F.U.L	5%	0%			
		--- Other :											
	04022191	---- Pre-packed in immediate packings for retail sale of a content less than 25kg	US\$5.00/kg	US\$5.00/Kg	0%	0%	0%	F.U.L	US\$5/Kg	0%			
	04022199	--- Other	US\$2.50/kg	0%	0%	0%	0%	F.U.L	5%	0%			

			RATE OF DUTY									SURTAX	
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- - Other :											
	04022910	- - - Disaccharide-free milk, and milk specially prepared for infants	10%	0%	0%	0%	0%	F.U.L	5%	0%			
	04022990	- - - Other	40%	10%	0%	0%	0%	F.U.L	5%	0%			
		- Other :											
		- - Not containing added sugar or other sweetening matter:											
	04029110	- - - Disaccharide-free milk, and milk specially prepared for infants	10%	10%	0%	0%	0%	F.U.L	5%	0%			
	04029190	- - - Other	40%	10%	0%	0%	0%	F.U.L	5%	0%			
		- - Other :											
	04029910	- - - Disaccharide-free milk, and milk specially prepared for infants	10%	0%	0%	0%	0%	F.U.L	5%	0%			
	04029990	- - - Other	40%	10%	10%	0%	0%	F.U.L	30%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
04.03		BUTTERMILK, CURDLED MILK AND CREAM, YOGHURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, NUTS OR COCOA.											
	04031000	- Yoghurt											
			40% + US\$0.50/L	10%+ US\$0.50/L	0%	0%	0%	0%	30%+ US\$0,50/L	15%	25%	10%	0%
		- Other :											
	04039010	--- Fermented milk	40% + US\$0.25/L	25%+ US\$0.25/L	0%	0%	0%	F.U.L	40% + US\$0,25/L	0%			
	04039090	--- Other	40%	10%	0%	0%	0%	F.U.L	40%	15%			
04.04		WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED.											
	04041000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5%	0%	0%	0%	0%	F.U.L	5%	15%			
	04049000	- Other	10%	0%	0%	0%	0%	F.U.L	5%	15%			
04.05		BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	04051000	- Butter											
			40% + US\$0.50/kg	15%+ US\$0.50/Kg	0%	0%	0%	F.U.L	40% + US\$0,50/L	15%	25%	15%	0%
			40%	15%	0%	0%	0%	0%	40%	15%			
			0%	15%	0%	0%	0%	0.00%	0%	15%			
04.06		CHEESE AND CURD.											
	04061000	- Fresh (unripened or uncured) cheese, including whey cheese, and curd											
			40%	15%	0%	0%	0%	F.U.L	40%	15%	25%	15%	0%
	04062000	- Grated or powdered cheese, of all kinds	40%	15%	0%	0%	0%	F.U.L	40%	15%	25%	15%	0%

			RATE OF DUTY									SURTAX	
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	04063000	- Processed cheese, not grated or powdered	40%	15%	0%	0%	0%	F.U.L	40%	15%	25%	15%	0%
	04064000	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	40%	15%	0%	0%	0%	F.U.L	40%	15%	25%	15%	0%
	04069000	- Other cheese	40%+ US\$0.50/kg	15%+ US\$0.50/Kg	0%	0%	0%	F.U.L	40% + US\$0,50/L	15%	25%	15%	0%
04.07		BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED.											
		- Fertilised eggs for incubation:											
	04071100	- - Of fowls of the species <i>Gallus domesticus</i>	40%	0%	0%	0%	0%	F.U.L	0%	0%			
	04071900	- - Other	40%	0%	0%	0%	0%	F.U.L	0%	0%			
		- Other fresh eggs :											

			RATE OF DUTY									SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	04072100	- - Of fowls of the species <i>Gallus domesticus</i>	40%	0%	0%	0%	0%	F.U.L	0%	0%	25%	0%	0%	
	04072900	- - Other	40%	0%	0%	0%	0%	F.U.L	0%	0%	25%	0%	0%	
	04079000	- Other	40%	0%	0%	0%	0%	F.U.L	0%	0%	25%	0%	0%	
04.08		BIRDS’ EGGS, NOT IN SHELL, AND EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.												
		- Egg yolks :												
	04081100	- - Dried	40%	0%	0%	0%	0%	F.U.L	5%	15%				
	04081900	- - Other	40%	0%	0%	0%	0%	F.U.L	5%	15%				
		- Other:												
	04089100	- - Dried	40%	0%	0%	0%	0%	F.U.L	5%	15%				
	04089900	- - Other	40%	0%	0%	0%	0%	F.U.L	5%	15%				
04.09	04090000	NATURAL HONEY.	40%	0%	0%	0%	0%	0.00%	0%	15%				
04.10	04100000	EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE	40%	15%	0%	0%	0%	37.50%	0%	15%				

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		SPECIFIED OR INCLUDED.											

Chapter 5

Products of animal origin, not elsewhere specified or included

Notes.

- 1.- This Chapter does not cover :
 - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including furskins) other than goods of heading. 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading 96.03).
- 2.- For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends, respectively, are not arranged together) shall be deemed not to constitute working.
- 3.- Throughout the nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
- 4.- Throughout the Nomenclature, the expression “horsehair” means hair of the manes or tails of equine or bovine animals. Heading 05.11 covers, *inter alia*, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
05.01	05010000	HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR.		5%	0%	0%	0%	0%	0.00%	0%	15%			
05.02		PIGS', HOGS' OR BOARS' BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH MAKING HAIR; WASTE OF SUCH BRISTLES OR HAIR.												
	05021000 - Pigs', hogs' or boars' bristles and hair and waste thereof 05029000 - Other													
				5%	0%	0%	0%	0%	0.00%	0%	15%			
				5%	0%	0%	0%	0%	0.00%	0%	15%			
[05.03]														
05.04		GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED.												
	05040010	- - - Sausage casings		5%	0%	0%	0%	0%	0.00%	0%	15%			
	05040090	- - - Other		5%	0%	0%	0%	0%	0.00%	0%	15%			
05.05		SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT WITH TRIMMED EDGES) AND DOWN, NOT FURTHER WORKED THAN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS.												
	05051000	- Feathers of a kind used for stuffing; down		10%	0%	0%	0%	0%	F.U.L	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	05059000	- Other	10%	0%	0%	0%	0%	F.U.L	0%	15%			
05.06		BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED; POWDER AND WASTE OF THESE PRODUCTS.											
	05061000	- Ossein and bones treated with acid	5%	0%	0%	0%	0%	0.00%	0%	15%			
	05069000	- Other	5%	0%	0%	0%	0%	0.00%	0%	15%			
05.07		BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED; POWDER AND WASTE OF THESE PRODUCTS.											
		- Ivory; ivory powder and waste :											
	05071010	- - - Elephant tusks	40%	0%	0%	0%	0%	0.00%	0%	15%			
	05071090	- - - Other	40%	0%	0%	0%	0%	0.00%	0%	15%			
	05079000	- Other	40%	0%	0%	0%	0%	0.00%	0%	15%			
05.08	05080000	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS	10%	0%	0%	0%	0%	0.00%	0%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF.											
[05.09]													
05.10	05100000	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE	10%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		PROVISIONALLY PRESERVED.											
05.11		ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION.											
	05111000	- Bovine semen											
			0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Other :											
	05119100	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	40%	0%	0%	0%	0%	0.00%	0%	15%			
	05119910	- - - Silk worm eggs	5%	0%	0%	0%	0%	0.00%	0%	15%			
	05119920	- - - All fish eggs for breeding purposes	5%	0%	0%	0%	0%	0.00%	0%	15%			
	05119930	- - - Bovine embryo	0%	0%	0%	0%	0%	0.00%	0%	15%			
	05119990	- - - Other	40%	0%	0%	0%	0%	0.00%	0%	15%			

SECTION II

VEGETABLE PRODUCTS

Note.

1.- In this Section the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

Chapter 6

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

Notes.

- 1.- Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
- 2.- Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
06.01		BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS OTHER THAN ROOTS OF HEADING 12.12.											
	06011000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0%	0%	0%	0%	0%	F.U.L	0%	15%			
	06012000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0%	0%	0%	0%	0%	F.U.L	0%	15%			
06.02		OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN.											
	06021000	- Unrooted cuttings and slips	0%	0%	0%	0%	0%	F.U.L	0%	15%			
	06022000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit and nuts	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	06023000	- Rhododendrons and azaleas, grafted or not	0%	0%	0%	0%	0%	F.U.L	0%	15%			
	06024000	- Roses, grafted or not	0%	0%	0%	0%	0%	F.U.L	0%	15%			
		- Other :											
	06029010	- - - Mushroom spawn	0%	0%	0%	0%	0%	F.U.L	0%	15%			
	06029090	- - - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
06.03		CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED.											
		- Fresh :											
	06031100	- - Roses	40%	0%	0%	0%	0%	37.50%	15.625%	15%			
	06031200	- - Carnations	40%	0%	0%	0%	0%	37.50%	15.625%	15%			
	06031300	- - Orchids	40%	0%	0%	0%	0%	37.50%	15.625%	15%			
	06031400	- - Chrysanthemums	40%	0%	0%	0%	0%	37.50%	15.625%	15%			
	06031500	- - Lilies (<i>Lilium spp.</i>)	40%	0%	0%	0%	0%	37.50%	15.625%	15%			
	06031900	- - Other	40%	0%	0%	0%	0%	37.50%	15.625%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	06039000	- Other	40%	0%	0%	0%	0%	37.50%	15.625%	15%			
06.04		FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED.											
	06042000	- Fresh	40%	0%	0%	0%	0%	37.50%	15.625%	15%			
	06049000	- Other	40%	0%	0%	0%	0%	37.50%	15.625%	15%			

Chapter 7

Edible vegetables and certain roots and tubers

Notes.

- 1.- This Chapter does not cover forage products of heading 12.14.
- 2.- In headings 07.09, 07.10, 07.11, and 07.12 the word “vegetables” includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
- 3.- Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:
 - (a) dried leguminous vegetables, shelled (heading 07.13) ;
 - (b) sweet corn in the forms specified in headings 11.02 to 11.04 ;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
 - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
- 4.- However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading. 09.04).

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
07.01		POTATOES, FRESH OR CHILLED.											
	07011000	- Seed	5%	0%	0%	0%	0%	F.U.L	0%	0%			
	07019000	- Other	40%	25%	0%	0%	0%	F.U.L	0%	0%	25%	25%	0%
07.02	07020000	TOMATOES, FRESH OR CHILLED.	40%	25%	10%	0%	0%	F.U.L	0%	0%	25%	25%	10%
07.03		ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED.											
	07031000	- Onions and shallots	40%	25%	10%	0%	0%	F.U.L	0%	0%	25%	25%	10%
	07032000	- Garlic	40%	10%	0%	0%	0%	F.U.L	0%	0%			
	07039000	- Leeks and other alliaceous vegetables	40%	10%	0%	0%	0%	F.U.L	0%	15%			
07.04		CABBAGES, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED.											
	07041000	- Cauliflowers and headed broccoli	40%	10%	0%	0%	0%	F.U.L	0%	0%	25%	10%	0%
	07042000	- Brussels sprouts	40%	10%	0%	0%	0%	F.U.L	0%	0%			
	07049000	- Other	40%	25%	0%	0%	0%	F.U.L	0%	0%			
07.05		LETTUCE (LACTUCA SATIVA) AND CHICORY (<i>CICHORIUM spp.</i>), FRESH OR CHILLED.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	07051100	- - Cabbage Lettuce (head lettuce)	40%	10%	0%	0%	0%	F.U.L	0%	0%			
	07051900	- - Other	40%	10%	0%	0%	0%	F.U.L	0%	0%			
		- Chicory :											
	07052100	- - Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	40%	10%	0%	0%	0%	0.00%	0%	0%			
	07052900	- - Other	40%	10%	0%	0%	0%	0.00%	0%	0%			
07.06		CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED.											
	07061000	- Carrots and turnips	40%	25%	0%	0%	0%	F.U.L	0%	0%	25%	25%	0%
	07069000	- Other	40%	10%	0%	0%	0%	F.U.L	0%	15%			
07.07	07070000	CUCUMBERS AND GHERKINS, FRESH OR CHILLED.	40%	10%	0%	0%	0%	F.U.L	0%	0%	25%	10%	0%
07.08		LEGUMINOUS VEGETABLES, SHELLLED OR UNSHELLED, FRESH OR CHILLED.											
	07081000	- Peas (<i>Pisum sativum</i>)	40%	25%	0%	0%	0%	F.U.L	0%	0%			
	07082000	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	40%	25%	0%	0%	0%	F.U.L	0%	0%			
	07089000	- Other leguminous vegetables	40%	10%	0%	0%	0%	F.U.L	0%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
07.09		OTHER VEGETABLES, FRESH OR CHILLED.											
	07092000	- Asparagus	40%	10%	0%	0%	0%	0.00%	0%	0%			
	07093000	- Aubergines (egg-plants)	40%	0%	0%	0%	0%	0.00%	0%	15%			
	07094000	-Celery other than celeriac	40%	10%	0%	0%	0%	0.00%	0%	0%			
		- Mushrooms and truffles :											
	07095100	- - Mushrooms of the genus <i>Agaricus</i>	40%	25%	0%	0%	0%	0.00%	0%	0%			
	07095900	- - Other:	40%	10%	0%	0%	0%	0.00%	0%	0%	25%	10%	0%
		- Fruits of the genus Capsicum or of the genus Pimenta :											
	07096010	- - - Chillies	40%	10%	0%	0%	0%	0.00%	0%	0%	25%	10%	0%
	07096090	- - - Other	0%	0%	0%	0%	0%	0.00%	0%	0%			
	07097000	- Spinach, New Zealand Spinach and orache spinach (garden spinach)	40%	10%	0%	0%	0%	40.00%	0%	0%			
		- Other:											
	07099100	- - Globe artichokes	40%	10%	0%	0%	0%	40.00%	0%	0%			
	07099200	- - Olives	40%	10%	0%	0%	0%	40.00%	0%	0%			
	07099300	- - Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	40%	10%	0%	0%	0%	40.00%	0%	0%	25%	10%	0%

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	07099900	- - Other	40%	10%	0%	0%	0%	40.00%	0%	0%	25%	10%	0%
07.10		VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN.											
	07101000	- Potatoes	40%	10%	0%	0%	0%	30.00%	0%	0%	25%	10%	0%
		- Leguminous vegetables, shelled or unshelled:											
	07102100	- - Peas (<i>Pisum sativum</i>)	40%	10%	0%	0%	0%	F.U.L	0%	0%			
	07102200	- - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	40%	10%	0%	0%	0%	F.U.L	0%	0%			
	07102900	- - Other	40%	10%	0%	0%	0%	F.U.L	0%	0%			
	07103000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	40%	10%	0%	0%	0%	F.U.L	0%	0%			
	07104000	- Sweet corn	40%	10%	0%	0%	0%	F.U.L	0%	0%	25%	10%	0%
	07108000	- Other vegetables	40%	10%	0%	0%	0%	F.U.L	0%	0%	25%	10%	0%
	07109000	- Mixtures of vegetables	40%	10%	0%	0%	0%	F.U.L	0%	0%	25%	10%	0%
07.11		VEGETABLES PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION.											
	07112000	- Olives	40%	0%	0%	0%	0%	30.00%	5%	15%			
	07114000	- Cucumbers and gherkins	40%	10%	0%	0%	0%	30.00%	5%	0%			
		- Mushrooms and truffles :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	07115100	- - Mushrooms of the genus <i>Agaricus</i>	40%	10%	0%	0%	0%	40.00%	5%	0%			
	07115900	- - Other	40%	10%	0%	0%	0%	40.00%	5%	0%			
	07119000	- Other vegetables; mixtures of vegetables	40%	10%	0%	0%	0%	30.00%	5%	0%	25%	10%	0%
07.12		DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED.											
	07122000	- Onions	40%	10%	0%	0%	0%	30.00%	5%	0%	25%	10%	0%
		- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles :											
	07123100	- - Mushrooms of the genus <i>Agaricus</i>	40%	10%	0%	0%	0%	30.00%	5%	0%			
	07123200	- - Wood ears (<i>Auricularia</i> spp.)	40%	10%	0%	0%	0%	40.00%	5%	0%			
	07123300	- - Jelly fungi (<i>Tremella</i> spp.)	40%	10%	0%	0%	0%	40.00%	5%	0%			
	07123900	- - Other	40%	10%	0%	0%	0%	30.00%	5%	0%			
	07129000	- Other vegetables; mixtures of vegetables	40%	10%	0%	0%	0%	30.00%	5%	0%			
07.13		DRIED LEGUMINOUS VEGETABLES, SHELLLED, WHETHER OR NOT SKINNED OR SPLIT.											

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		-Peas (<i>Pisum sativum</i>):											
	07131010	--- Pea seeds	5%	0%	0%	0%	0%	F.U.L	5%	0%			
	07131090	--- Other	40%	10%	0%	0%	0%	F.U.L	5%	0%	0.25	0.1	0
		- Chickpeas (garbanzos) :											
	07132010	--- Chick peas seeds	5%	10%	0%	0%	0%	F.U.L	5%	0%			
	07132090	--- Other	40%	10%	0%	0%	0%	F.U.L	5%	0%	25%	10%	0%
		- Beans (<i>Vigna spp., phaseolus spp.</i>):											
		- - Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek:											
	07133110	--- Seed beans, in quantities of less than 90 Kg	5%	0%	0%	0%	0%	F.U.L	5%	0%			
	07133190	--- Other	5%	0%	0%	0%	0%	F.U.L	5%	0%	25%	0%	0%
		- - Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>):											
	07133210	--- Seed beans, in quantities of less than 90 Kg	5%	0%	0%	0%	0%	F.U.L	5%	0%			
	07133290	--- Other	5%	0%	0%	0%	0%	F.U.L	5%	0%			
		- - Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):											

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	07133310	--- Seed beans, in quantities of less than 90 Kg	5%	0%	0%	0%	0%	F.U.L	5%	0%			
	07133390	--- Other	5%	0%	0%	0%	0%	F.U.L	5%	0%			
		-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>):											
	07133410	--- Seed beans, in quantities of less than 90kg	5%	0%	0%	0%	0%	F.U.L	5%	0%			
	07133490	--- Other	5%	0%	0%	0%	0%	F.U.L	5%	0%			
		-- Cow peas (<i>Vigna unguiculata</i>):											
	07133510	--- Seed peas, in quantities of less than 90kg	5%	0%	0%	0%	0%	F.U.L	5%	0%			
	07133590	--- Other	5%	0%	0%	0%	0%	F.U.L	5%	0%			
		-- Other :											
	07133910	--- Seed beans, in quantities of less than 90 Kg	5%	0%	0%	0%	0%	F.U.L	5%	0%			
	07133990	--- Other	5%	0%	0%	0%	0%	F.U.L	5%	0%			
	07134000	- Lentils	40%	0%	0%	0%	0%	F.U.L	5%	0%			
		- Broad Beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>vicia faba</i> var. <i>minor</i>):											

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	07135010	- - - Broad beans seed	5%	0%	0%	0%	0%	F.U.L	5%	0%			
	07135090	- - - Other	40%	0%	0%	0%	0%	F.U.L	5%	0%	25%	0%	0%
	07136000	- Pigeon peas (<i>Cajanus cajan</i>)	40%	0%	0%	0%	0%	40.00%	5%	0%	25%	0%	0%
		- Other :											
	07139010	- - - Guar splits	5%	0%	0%	0%	0%	F.U.L	5%	0%			
	07139020	- - - Baby corn seed	5%	0%	0%	0%	0%	F.U.L	5%	0%			
	07139030	- - - Sweetcorn seed	5%	0%	0%	0%	0%	F.U.L	5%	0%			
	07139090	- - - Other	40%	0%	0%	0%	0%	F.U.L	5%	0%			
07.14		MANIOC, ARROW ROOT, SALEP, JERUSALEM ARTICHOKEs, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH.											
	07141000	- Manioc (cassava)	40%	0%	0%	0%	0%	40.00%	0%	15%			
	07142000	- Sweet Potatoes	40%	0%	0%	0%	0%	40.00%	0%	0%	25%	0%	0%
	07143000	- Yams (<i>Dioscorea spp.</i>)	40%	0%	0%	0%	0%	40.00%	0%	15%			
	07144000	- Taro (<i>Colocasia spp.</i>)	40%	0%	0%	0%	0%	40.00%	0%	15%			
	07145000	- Yautia (<i>Xanthosoma spp.</i>)	40%	0%	0%	0%	0%	40.00%	0%	15%			
	07149000	- Other	40%	0%	0%	0%	0%	40.00%	0%	15%			

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

- 1.-** This Chapter does not cover inedible nuts or fruits.
- 2.-** Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
- 3.-** Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
 - (a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
 - (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
08.01		COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED.											
	08011100 08011200 08011900 08012100 08012200 08013100 08013200												
		- Coconuts:											
		- - Desiccated	5%	0%	0%	0%	0%	5%	0%	15%			
		- - In the inner shell (endocarp)	5%	0%	0%	0%	0%	5%	0%	15%			
		- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
		- Brazil nuts:											
		- - In shell	5%	0%	0%	0%	0%	5%	0%	15%			
		- - Shelled	10%	0%	0%	0%	0%	10.00%	0%	15%			
		- Cashew nuts:											
		- - In shell	5%	0%	0%	0%	0%	5%	0%	15%			
		- - Shelled	10%	0%	0%	0%	0%	10.00%	0%	15%			
08.02		OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED.											
	08021100 08021200												
		- Almonds:											
		- - In shell	5%	0%	0%	0%	0%	5%	0%	15%			
		- - Shelled	10%	0%	0%	0%	0%	10.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Hazelnuts or filberts (<i>Corylus spp.</i>):											
	08022100	- - In shell	5%	0%	0%	0%	0%	5%	0%	15%			
	08022200	- - Shelled	10%	0%	0%	0%	0%	10.00%	0%	15%			
		- Walnuts:											
	08023100	- - In shell	5%	0%	0%	0%	0%	5%	0%	15%			
	08023200	- - Shelled	10%	0%	0%	0%	0%	10.00%	0%	15%			
		- Chestnuts (<i>Castanea spp.</i>):											
	08024100	- - In shell	40%	0%	0%	0%	0%	40.00%	0%	15%			
	08024200	- - Shelled	40%	0%	0%	0%	0%	40.00%	0%	15%			
		- Pistachios:											
	08025100	- - In shell	40%	0%	0%	0%	0%	40.00%	0%	15%			
	08025200	- - Shelled	40%	0%	0%	0%	0%	40.00%	0%	15%			
		- Macadamia nuts:											
	08026100	- - In shell	40%	0%	0%	0%	0%	40.00%	0%	15%			
	08026200	- - Shelled	40%	0%	0%	0%	0%	40.00%	0%	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	08027000	- Kola nuts (<i>Cola spp.</i>) - Areca nuts - Other		40%	0%	0%	0%	0%	40.00%	0%	15%			
	08028000			40%	0%	0%	0%	0%	40.00%	0%	15%			
	08029000			40%	0%	0%	0%	0%	40.00%	0%	15%			
08.03		BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED.												
	08031000	- Plantains		40%	15%	0%	0%	0%	F.U.L	0%	0%	25%	15%	0%
	08039000	- Other		40%	15%	0%	0%	0%	F.U.L	0%	0%	25%	15%	0%
08.04		DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED.												
		- Dates :												
	08041010	- - - Fresh		40%	0%	0%	0%	0%	F.U.L	0%	15%			
	08041090	- - - Dried		40%	0%	0%	0%	0%	F.U.L	0%	15%			
		- Figs :												
	08042010	- - - Fresh		40%	0%	0%	0%	0%	40.00%	0%	15%			
	08042090	- - - Dried		10%	0%	0%	0%	0%	10.00%	0%	15%			
	08043000	- Pineapples		40%	0%	0%	0%	0%	40.00%	0%	0%			
	08044000	- Avocados		40%	0%	0%	0%	0%	40.00%	0%	0%			
	08045000	- Guavas, mangoes and mangosteens		40%	15%	0%	0%	0%	40.00%	0%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
08.05		CITRUS FRUIT, FRESH OR DRIED.											
	08051000	- Oranges											
			40%	15%	0%	0%	0%	F.U.L	0%	0%			
		- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :											
	08052100	- - Mandarins (including tangerines and satsumas)	40%	15%	0%	0%	0%	F.U.L	0%	15%			
	08052200	- - Clementines	40%	15%	0%	0%	0%	F.U.L	0%	15%			
	08052900	- - Other	40%	15%	0%	0%	0%	F.U.L	0%	15%			
	08054000	- Grapefruit, including pomelos	40%	15%	0%	0%	0%	F.U.L	0%	0%			
	08055000	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	40%	15%	0%	0%	0%	F.U.L	0%	0%			
	08059000	- Other	40%	15%	0%	0%	0%	F.U.L	0%	0%			
08.06		GRAPES, FRESH OR DRIED.											
	08061000	- Fresh	40%	15%	0%	0%	0%	F.U.L	0%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	08062000	- Dried	10%	0%	0%	0%	0%	10.00%	0%	15%			
08.07		MELONS (INCLUDING WATERMELONS) AND PAWPAWS (PAPAYAS), FRESH.											
		- Melons (including watermelons) :											
	08071100	- - Watermelons	40%	10%	0%	0%	0%	F.U.L	0%	0%			
	08071900	- - Other	40%	10%	0%	0%	0%	F.U.L	0%	0%			
	08072000	- Pawpaws (papayas)	40%	10%	0%	0%	0%	40.00%	0%	0%			
08.08		APPLES, PEARS AND QUINCES, FRESH.											
	08081000	- Apples	40%	15%	0%	0%	0%	F.U.L	0%	0%	25%	15%	0%
	08083000	- Pears	40%	10%	0%	0%	0%	F.U.L	0%	0%			
	08084000	- Quinces	40%	10%	0%	0%	0%	F.U.L	0%	0%			
08.09		APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH.											
	08091000	- Apricots	40%	10%	0%	0%	0%	F.U.L	0%	0%			
		- Cherries :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	08092100	- - Sour cherries (<i>Prunus cerasus</i>)	40%	10%	0%	0%	0%	F.U.L	0%	0%			
	08092900	- - Other	40%	10%	0%	0%	0%	F.U.L	0%	0%			
	08093000	- Peaches, including nectarines	40%	10%	0%	0%	0%	F.U.L	0%	0%			
	08094000	- Plums and sloes	40%	10%	0%	0%	0%	F.U.L	0%	0%			
08.10		OTHER FRUIT, FRESH.											
	08101000	- Strawberries	40%	10%	0%	0%	0%	F.U.L	0%	0%			
	08102000	- Raspberries, blackberries, mulberries and loganberries	40%	10%	0%	0%	0%	F.U.L	0%	0%			
	08103000	- Black, white or red currants and gooseberries	40%	10%	0%	0%	0%	F.U.L	0%	0%			
	08104000	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	40%	10%	0%	0%	0%	F.U.L	0%	0%			
	08105000	- Kiwifruit	40%	10%	0%	0%	0%	40.00%	0%	0%			
	08106000	- Durians	40%	15%	0%	0%	0%	40.00%	0%	0%			
	08107000	- Persimmons	40%	15%	0%	0%	0%	40.00%	0%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	08109000	- Other	40%	15%	0%	0%	0%	40.00%	0%	0%			
08.11		FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.											
	08111000	- Strawberries	40%	0%	0%	0%	0%	30.00%	0%	15%			
	08112000	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	40%	0%	0%	0%	0%	30.00%	0%	15%			
	08119000	- Other	40%	0%	0%	0%	0%	30.00%	0%	15%			
08.12		FRUIT AND NUTS, PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION.											
	08121000	- Cherries	40%	0%	0%	0%	0%	30.00%	0%	15%			
	08129000	- Other	40%	0%	0%	0%	0%	30.00%	0%	15%			
08.13		FRUIT, DRIED, OTHER THAN THAT OF HEADINGS 08.01 TO 08.06; MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	08131000	- Apricots	5%	0%	0%	0%	0%	5%	0%	15%			
	08132000	- Prunes	5%	0%	0%	0%	0%	5%	0%	15%			
	08133000	- Apples	5%	0%	0%	0%	0%	5%	0%	15%			
	08134000	- Other fruit	5%	0%	0%	0%	0%	5%	0%	15%			
	08135000	- Mixtures of nuts or dried fruits of this Chapter	5%	0%	0%	0%	0%	5%	5%	15%			
	08140000	PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS.	10%	0%	0%	0%	0%	0.00%	0%	15%			

Chapter 9

Coffee, tea, maté and spices

Notes.

- 1.- Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:
- (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
 - (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
09.01		COFFEE, WHETHER OR NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTIONS.											
	- Coffee, not roasted: 09011100 - - Not decaffeinated 09011200 - - Decaffeinated - Coffee, roasted : 09012100 - - Not decaffeinated 09012200 - - Decaffeinated 09019000 - Other												
		40%	0%	0%	0%	0%	40.00%	0%	15%				
		40%	0%	0%	0%	0%	40.00%	5%	15%				
		40%	0%	0%	0%	0%	40.00%	15.625%	15%				
		40%	0%	0%	0%	0%	40.00%	15.625%	15%				
		40%	0%	0%	0%	0%	40.00%	15.625%	15%				
09.02		TEA, WHETHER OR NOT FLAVOURED.											
	09021000 - Green tea (not fermented) in immediate packings of a content not exceeding 3 Kg 09022000 - Other green tea (not fermented) 09023000 - Black tea (fermented) and partly fermented tea,												
		40%	0%	0%	0%	0%	40.00%	40%	15%				
		40%	0%	0%	0%	0%	40.00%	15.625%	15%				
		40%	0%	0%	0%	0%	40.00%	15.625%	15%				

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	09024000	in immediate packings of a content not exceeding 3 Kg - Other black tea (fermented) and other partly fermented tea	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
09.03	09030000	MATÉ	40%	0%	0%	0%	0%	37.50%	15.625%	15%			
09.04		PEPPER OF THE GENUS PIPER; DRIED, CRUSHED, OR GROUND FRUITS OF THE GENUS CAPSICUM OR OF THE GENUS PIMENTA.											
		- Pepper :											
	09041100	- - Neither crushed nor ground	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- - Crushed or ground :											
	09041210	- - - Pepper seed	5%	0%	0%	0%	0%	0.00%	5%	15%			
	09041290	- - - Other	10%	0%	0%	0%	0%	0.00%	10%	15%			
		- Fruits of the genus Capsicum or of the genus Pimenta:											
	09042100	- - Dried, neither crushed nor ground	10%	0%	0%	0%	0%	0.00%	10%	15%			
	09042200	- - Crushed or ground	10%	0%	0%	0%	0%	0.00%	10%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
09.05		VANILLA.											
	09051000	- Neither crushed nor ground	10%	0%	0%	0%	0%	10.00%	10%	15%			
	09052000	- Crushed or ground	10%	0%	0%	0%	0%	10.00%	10%	15%			
09.06		CINNAMON AND CINNAMON-TREE FLOWERS.											
		- Neither crushed nor ground :											
	09061100	-- Cinnamon (<i>Cinnaomum zeylanicum Blume</i>)	10%	0%	0%	0%	0%	10.00%	10%	15%			
	09061900	-- Other	10%	0%	0%	0%	0%	10.00%	10%	15%			
	09062000	- Crushed or ground	10%	0%	0%	0%	0%	0.00%	10%	15%			
09.07		CLOVES (WHOLE FRUIT, CLOVES AND STEMS).											
	09071000	- Neither crushed nor ground	10%	0%	0%	0%	0%	0.00%	10%	15%			
	09072000	- Crushed or ground	10%	0%	0%	0%	0%	0.00%	10%	15%			
09.08		NUTMEG, MACE AND CARDAMONS.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Nutmeg:											
	09081100	- - Neither crushed nor ground	10%	0%	0%	0%	0%	0.00%	10%	15%			
	09081200	- - Crushed or ground	10%	0%	0%	0%	0%	0.00%	10%	15%			
		- Mace :											
	09082100	- - Neither crushed nor ground	10%	0%	0%	0%	0%	0.00%	10%	15%			
	09082200	- - Crushed or ground	10%	0%	0%	0%	0%	0.00%	10%	15%			
		- Cardamons :											
		- - Neither crushed nor ground :											
	09083100	- - Neither crushed nor ground	0%	0%	0%	0%	0%	0.00%	0%	15%			
	09083200	- - Crushed or ground	10%	0%	0%	0%	0%	0.00%	10%	15%			
09.09		SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES.											
		- Seeds of coriander :											
	09092100	- - Neither crushed nor ground	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	09092200	- - Crushed or ground	10%	0%	0%	0%	0%	0.00%	10%	15%			
		- Seeds of cumin :											
	09093100	- - Neither crushed nor ground	0%	0%	0%	0%	0%	0.00%	0%	15%			
	09093200	- - Crushed or ground	10%	0%	0%	0%	0%	0.00%	10%	15%			
		- Seeds of anise, badian, caraway or fennel; juniper berries:											
	09096100	- - Neither crushed nor ground	0%	0%	0%	0%	0%	0.00%	0%	15%			
	09096200	- - Crushed or ground	10%	0%	0%	0%	0%	0.00%	10%	15%			
09.10		GINGER, SAFFRON, TUMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES.											
		- Ginger :											
	09101100	- - Neither crushed nor ground	0%	0%	0%	0%	0%	0.00%	0%	15%			
	09101200	- - Crushed or ground	5%	0%	0%	0%	0%	0.00%	5%	15%			
		- Saffron :											
	09102010	- - - Neither crushed nor ground	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	09102090	- - - Other	10%	0%	0%	0%	0%	0.00%	10%	15%			
		- Turmeric (curcuma):											
	09103010	- - - Neither crushed nor ground	0%	0%	0%	0%	0%	0.00%	0%	15%			
	09103090	- - - Other	10%	0%	0%	0%	0%	0.00%	10%	15%			
		- Other spices											
		- - Mixtures referred to in Note 1 (b) to this Chapter :											
	09109110	- - - Neither crushed nor ground	0%	0%	0%	0%	0%	0.00%	0%	15%			
	09109190	- - - Other	10%	0%	0%	0%	0%	0.00%	10%	15%			
		- - Other :											
	09109910	- - - Neither crushed nor ground	0%	0%	0%	0%	0%	0.00%	0%	15%			
	09109990	- - - Other	10%	0%	0%	0%	0%	0.00%	10%	15%			

Chapter 10

Cereals

Notes.

- 1.-
 - (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
 - (B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.
- 2.- Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

- 1.- The term “durum wheat” means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
10.01		WHEAT AND MESLIN.											
		- Durum wheat:											
	10011100	-- Seed	0%	0%	0%	0%	0%	0.00%	0%	0%			
	10011900	-- Other	0%	0%	0%	0%	0%	0.00%	0%	0%			
		- Other :											
	10019100	-- Seed	0%	0%	0%	0%	0%	0.00%	0%	15%			
		-- Seed											
	10019910	--- Meslin	0%	0%	0%	0%	0%	0.00%	0%	15%			
	10019990	--- Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
10.02		RYE.											
	10021000	- Seed	10%	0%	0%	0%	0%	10.00%	10%	15%			
	10029000	- Other	10%	0%	0%	0%	0%	10.00%	10%	15%			
10.03		BARLEY.											
	10031000	- Seed	10%	0%	0%	0%	0%	F.U.L	10%	15%			
	10039000	- Other	10%	0%	0%	0%	0%	F.U.L	10%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
10.04		OATS.											
	10041000	- Seed	10%	0%	0%	0%	0%	F.U.L	10%	15%			
	10049000	- Other	10%	0%	0%	0%	0%	F.U.L	10%	15%			
10.05		MAIZE (corn).											
	10051000	- Seed	10%	0%	0%	0%	0%	F.U.L	10%	0%			
	10059000	- Other	0%	0%	0%	0%	0%	F.U.L	0%	0%			
10.06		RICE.											
		- Rice in the husk (paddy or rough) :											
	10061010	- - - In bulk, in immediate packing of 25Kg or more	0%	0%	0%	0%	0%	0.00%	0%	0%			
	10061020	- - - Pre-packed in immediate packings of less than 25Kg for retail sale	15%	0%	0%	0%	0%	15%	15%	0%			
		- Husked (brown) rice :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	10062010	- - - In bulk, in immediate packing of 25Kg or more - - - Pre-packed in immediate packings of less than 25Kg for retail sale - Semi-milled or wholly milled rice, whether or not polished or glazed :	0%	0%	0%	0%	0%	0.00%	0%	0%			
	10062020		15%	0%	0%	0%	0%	15%	15%	0%			
	10063010	- - - In bulk, in immediate packing of 25Kg or more - - - Pre-packed in immediate packings of less than 25Kg for retail sale	0%	0%	0%	0%	0%	0.00%	0%	0%			
	10063020		15%	0%	0%	0%	0%	15%	15%	0%			
		- Broken rice :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	10064010	- - - In bulk, in immediate packing of 25Kg or more	0%	0%	0%	0%	0%	0.00%	0%	0%			
	10064020	- - - Pre-packed in immediate packings of less than 25Kg for retail sale	15%	0%	0%	0%	0%	15%	0%	0%			
10.07		GRAIN SORGHUM.											
	10071000	- Seed	10%	0%	0%	0%	0%	F.U.L	10%	0%			
	10079000	- Other	10%	0%	0%	0%	0%	F.U.L	10%	0%			
10.08		BUCKWHEAT, MILLET AND CANARY SEEDS; OTHER CEREALS.											
	10081000	- Buckwheat	10%	0%	0%	0%	0%	7.50%	0%	15%			
		- Millet :											
	10082100	- - Seed	10%	0%	0%	0%	0%	F.U.L	0%	15%			
	10082900	- - Other	10%	0%	0%	0%	0%	F.U.L	0%	15%			
	10083000	- Canary Seed	10%	0%	0%	0%	0%	7.50%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	10084000	- Fonio (<i>Digitaria spp.</i>)	10%	0%	0%	0%	0%	10.00%	0%	15%			
	10085000	- Quinoa (<i>Chenopodium quinoa</i>)	10%	0%	0%	0%	0%	10.00%	0%	15%			
	10086000	- Triticale	10%	0%	0%	0%	0%	10.00%	0%	15%			
	10089000	- Other cereals	10%	0%	0%	0%	0%	F.U.L	0%	15%			

Chapter 11

Products of the milling industry; malt; starches; inulin; wheat gluten

Notes.

1- This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
- (b) Prepared flours, groats, meals or starches of heading 19.01;
- (c) Corn flakes or other products of heading 19.04;
- (d) Vegetables, prepared or preserved, of heading. 20.01, 20.04 or 20.05;
- (e) Pharmaceutical products (Chapter 30); or
- (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2.- (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in column (3).

Otherwise, they fall in heading. 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.

(B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading. 11.03 or 11.04.

	Cereal	Starch Content	Ash Content	Rate of Passage through a sieve with an aperture of	
				315 micrometres (microns)	500 micrometres (microns)
	(1)	(2)	(3)	(4)	(5)
	Wheat and rye	45%	2.5%	80%	
	Barley	45%	3%	80%	
	Oats	45%	5%	80%	
	Maize (corn) and grain sorghum	45%	2%	-	90%
	Rice	45%	1.6%	80%	
	Buckwheat	45%	4%	80%	

3.- For the purposes of heading. 11.03, the terms “groats” and “meal” mean products obtained by the fragmentation of cereals grains, of which:

- (a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2mm;
- (b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an appeture of 1.25mm.

Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
11.01		WHEAT OR MESLIN FLOUR.											
	11010010	- - - In bulk, in packings of 50Kg or more	20%	5%	5%	0%	0%	20.00 %	20.000 %	0%			
	11010020	- - - Pre-packed in immediate packings for retail sale less than 50Kg	10%	5%	5%	0%	0%	10.00 %	10.000 %	0%			
11.02		CEREAL FLOURS OTHER THAN OF WHEAT OR MESLIN.											
	11022010	- - - In bulk, in packings of 50Kg or more	0%	10%	10%	0%	0%	F.U.L	0.000%	0%			
		- - - Pre-packed in immediate packings for retail sale less than 50Kg											

Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	11022021	---- In immediate packing of a content less than 5Kg	10%	10%	10%	0%	0%	F.U.L	10.000%	0%			
	11022029	---- Other	10%	10%	10%	0%	0%	F.U.L	10.000%	0%			
		- Other :											
	11029010	--- In bulk, in packings of 50Kg or more	0%	10%	0%	0%	0%	F.U.L	0.000%	15%			
		--- In bulk, in packings of 50Kg or more											
	11029021	---- In immediate packing of a content less than 5Kg	10%	10%	0%	0%	0%	F.U.L	7.500%	15%			
	11029029	---- Other	10%	10%	0%	0%	0%	F.U.L	5.000%	15%			
11.03		CEREAL GROATS, MEAL AND PELLETS.											

Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Groats and meal :											
	11031100	-- Of wheat	15%	0%	0%	0%	0%	F.U.L	15.000%	15%			
	11031300	-- Of maize (corn)	25%	25%	0%	0%	0%	F.U.L	25.000%	0%			
	11031900	-- Of other cereals	15%	25%	0%	0%	0%	F.U.L	15.000%	15%			
	11032000	- Pellets	15%	0%	0%	0%	0%	F.U.L	5.000%	15%			
11.04		CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLACKED, PEARLED, SLICED OR KIBBLED), EXCEPT RICE OF HEADING 10.06; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND.											
		- Rolled or flaked grains :											
	11041200	-- Of oats	15%	0%	0%	0%	0%	F.U.L	5.000%	15%			
	11041900	-- Of other cereals	15%	0%	0%	0%	0%	F.U.L	5.000%	15%			
		- Other worked grains (for example, hulled, pearled, sliced or kibbled):											
	11042200	-- Of oats	15%	0%	0%	0%	0%	15.00%	5.000%	15%			
	11042300	-- Of maize (corn)	15%	0%	0%	0%	0%	F.U.L	15.000%	15%			
	11042900	-- Of other cereals	15%	0%	0%	0%	0%	15.00%	5.000%	15%			

Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	11043000	- Germ of cereals, whole, rolled, flaked or ground	15%	0%	0%	0%	0%	15.00%	5.000%	15%			
11.05		FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES.											
	11051000	- Flour, meal and powder	10%	0%	0%	0%	0%	0.00%	5.000%	15%			
	11052000	- Flakes, granules and pellets	10%	0%	0%	0%	0%	0.00%	5.000%	15%			
11.06		FLOUR, MEAL AND POWDER OR THE DRIED LEGUMINOUS VEGETABLES OF HEADING 07.13, OF SAGO OR OF ROOTS OR TUBERS OF HEADING 07.14 OR OF THE PRODUCTS OF CHAPTER 8.											
	11061000	- Of the dried leguminous vegetables of heading 07.13	10%	0%	0%	0%	0%	F.U.L	5.000%	15%			

Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	1106200	- Of sago or of roots or tubers of heading 07.14	10%	0%	0%	0%	0%	10.00%	5.000%	15%			
	1106300	- Of the products of Chapter 8	10%	0%	0%	0%	0%	10.00%	5.000%	15%			
11.07		MALT, WHETHER OR NOT ROASTED.											
	1107100	- Not roasted	15%	0%	0%	0%	0%	F.U.L	5.000%	15%			
	1107200	- Roasted	10%	0%	0%	0%	0%	F.U.L	5.000%	15%			
11.08		STARCHES; INULIN.											
		- Starches :											
	1108110	-- Wheat starch	15%	0%	0%	0%	0%	15.00%	5.000%	15%			
	1108120	-- Maize (corn) starch	5%	0%	0%	0%	0%	0.00%	5.000%	15%			
	1108130	-- Potato starch	5%	0%	0%	0%	0%	5.00%	5.000%	15%			

Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	11081400	- - Manioc (cassava) starch	15%	0%	0%	0%	0%	15.00%	5.000%	15%			
	11081900	- - Other Starches	10%	0%	0%	0%	0%	10.00%	5.000%	15%			
	11082000	- Inulin	15%	0%	0%	0%	0%	15.00%	5.000%	15%			
11.09	11090000	WHEAT GLUTEN, WHETHER OR NOT DRIED.	15%	0%	0%	0%	0%	15.00%	5.000%	15%			

Chapter 12

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

Notes.

- 1.- Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, saflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
- 2.- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
- 3.- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as “seeds of a kind used for sowing”.

Heading 12.09 does not, however, apply to the following even if for sowing:

- (a) Leguminous vegetables or sweet corn (Chapter 7);
- (b) Spices or other products of Chapter 9;
- (c) Cereals (Chapter 10); or
- (d) Products of headings 12.01 to 12.07 or 12.11.

- 4.-** Heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to:

- (a) Medicaments of Chapter 30;
- (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
- (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

- 5.-** For the purposes of heading 12.12, the term “seaweeds and other algae” does not include:

- (a) Dead single-cell micro-organisms of heading 21.02;
- (b) Cultures of micro-organisms of heading 30.02; or
- (c) Fertilisers of heading 31.01 or 31.05.

Subheading Note .

- 1. -** For the purposes of subheading 1205.10, the expression “ low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

				RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
12.01		SOYA BEANS, WHETHER OR NOT BROKEN.												
	12011000	- Seed		5%	0%	0%	0%	0%	F.U.L	0%	0%			
	12019000	- Other		5%	0%	0%	0%	0%	F.U.L	0%	0%			
12.02		GROUND-NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLED OR BROKEN.												
	12023000	- Seed		10%	0%	0%	0%	0%	10.00%	0%	15%			
		- Other :												
	12024100	- - In shell		15%	0%	0%	0%	0%	F.U.L	0%	15%			
	12024200	- - Shelled, whether or not broken		10%	0%	0%	0%	0%	F.U.L	0%	15%			
12.03	12030000	COPRA.		10%	0%	0%	0%	0%	F.U.L	0%	15%			
12.04	12040000	LINSEED, WHETHER OR NOT BROKEN.		5%	0%	0%	0%	0%	F.U.L	0%	15%			
12.05		RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN.												

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	12051000	- Low erucic acid rape or colza seeds	5%	0%	0%	0%	0%	F.U.L	0%	15%			
	12059000	- Other	5%	0%	0%	0%	0%	F.U.L	0%	15%			
12.06	12060000	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN.	5%	0%	0%	0%	0%	F.U.L	0%	15%			
12.07		OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN.											
	12071000	- Palm nuts and kernels	5%	0%	0%	0%	0%	5%	0%	15%			
		- Low erucic acid rape or colza seeds											
	12072100	-- Seed	5%	0%	0%	0%	0%	F.U.L	0%	0%			
	12072900	-- Other	5%	0%	0%	0%	0%	5%	0%	0%			
	12073000	- Castor oil seeds	5%	0%	0%	0%	0%	F.U.L	0%	15%			
	12074000	- Sesamum seeds	5%	0%	0%	0%	0%	F.U.L	0%	15%			
	12075000	- Mustard seeds	5%	0%	0%	0%	0%	F.U.L	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	12076000	- Safflower (<i>Carthamus tinctorius</i>)seeds	5%	0%	0%	0%	0%	F.U.L	0%	15%			
	12077000	- Melon seeds	5%	0%	0%	0%	0%	5%	0%	15%			
		-- Other :											
	12079100	-- Poppy seeds	5%	0%	0%	0%	0%	F.U.L	0%	15%			
	12079900	-- Other	5%	0%	0%	0%	0%	F.U.L	0%	15%			
12.08		FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARD.											
	12081000	- Of soya beans	20%	20%	0%	0%	0%	20.00%	5%	15%			
	12089000	- Other	20%	20%	0%	0%	0%	20.00%	5%	15%			
12.09		SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING.											
	12091000	- Sugar beet seeds	5%	0%	0%	0%	0%	5%	0%	15%			
		- Seeds of forage plants :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	12092100	- - Lucerne (alfalfa) seeds	5%	0%	0%	0%	0%	5%	0%	15%			
	12092200	- - Clover (<i>Trifolium spp.</i>) seeds	5%	0%	0%	0%	0%	5%	0%	15%			
	12092300	- - Fescue seeds	5%	0%	0%	0%	0%	5%	0%	15%			
	12092400	- - Kentucky blue grass (<i>Poa pratensis L.</i>) seeds	5%	0%	0%	0%	0%	5%	0%	15%			
	12092500	- - Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>)seeds	5%	0%	0%	0%	0%	5%	0%	15%			
	12092900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
	12093000	- Seeds of herbaceous plants cultivated principally for their flowers	5%	0%	0%	0%	0%	5%	0%	15%			
		- - Clover (<i>Trifolium spp.</i>) seeds :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	12099100	- - Vegetable seeds	5%	0%	0%	0%	0%	5%	0%	15%			
	12099900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
12.10		HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN.											
	12101000	- Hop cones, neither ground nor powdered nor in the form of pellets	10%	0%	0%	0%	0%	10.00%	0%	15%			
	12102000	- Hop cones, ground, powdered or in the form of pellets; lupulin	5%	0%	0%	0%	0%	5%	0%	15%			
12.11		PLANTS AND PARTS OF PLANTS (INCLUDING SEEDS AND FRUITS), OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSES, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED.											
	12112000	- Ginseng roots	10%	0%	0%	0%	0%	10.00%	0%	15%			
	12113000	- Coca leaf	10%	0%	0%	0%	0%	10.00%	0%	15%			
	12114000	- Poppy straw	10%	0%	0%	0%	0%	10.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	12115000	- Ephedra	10%	0%	0%	0%	0%	10.00%	0%	15%			
	12119000	- Other	10%	0%	0%	0%	0%	10.00%	0%	15%			
12.12		LOCUST BEANS, SEaweEDS AND OTHER ALGae, SUGAR BEET AND SUGAR CANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER ON NOT GROUND; FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY CICHORIUM INTYBUS SATIVUM) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED.											
		- Seaweeds and other algae :											
	12122100	- - Fit for human consumption	10%	0%	0%	0%	0%	10.00%	0%	15%			
	12122900	- - Other	10%	0%	0%	0%	0%	10.00%	0%	15%			
		- Other:											
	12129100	- - Sugar beet	10%	0%	0%	0%	0%	7.50%	0%	15%			
	12129200	- - Locust beans (carob)	40%	0%	0%	0%	0%	40.00%	0%	15%			
	12129300	- - Sugar cane	40%	0%	0%	0%	0%	40.00%	0%	0%			
	12129400	- - Chicory roots	40%	0%	0%	0%	0%	40.00%	0%	15%			
	12129900	- - Other	40%	0%	0%	0%	0%	40.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
12.13	12130000	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS.	10%	0%	0%	0%	0%	10.00%	0%	15%			
12.14		LINSEED, WHETHER OR NOT BROKEN.											
	12141000	- Lucerne (alfalfa) meal and pellets	10%	0%	0%	0%	0%	10.00%	0%	15%			
	12149000	- Other	10%	0%	0%	0%	0%	10.00%	0%	15%			

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Note.

1.- Heading 13.02 applies, *inter alia*, to liquorice extracts and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

				RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
13.01		LAC; NATURAL GUMS, RESINS, GUM RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS).												
	13012000	- Gum Arabic		5%	0%	0%	0%	0%	5%	0%	15%			
	13019000	- Other		5%	0%	0%	0%	0%	5%	0%	15%			
13.02		VEGETABLES SAPS AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS.												
		- Vegetable saps and extracts :												
	13021100	- - Opium		5%	0%	0%	0%	0%	5%	0%	15%			
	13021200	- - Of liquorice		5%	0%	0%	0%	0%	5%	0%	15%			
	13021300	- - Of hops		5%	0%	0%	0%	0%	5%	0%	15%			
	13021400	- - Of ephedra		5%	0%	0%	0%	0%	5%	0%	15%			
	13021900	- - Other		5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	13022000	- Pectic substances, pectinates and pectates	10%	0%	0%	0%	0%	10.00%	0%	15%			
		- Mucilages and thickeners, whether or not modified, derived from vegetable products :											
	13023100	- - Agar-agar	10%	0%	0%	0%	0%	10.00%	0%	15%			
	13023200	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	10%	0%	0%	0%	0%	10.00%	0%	15%			
	13023900	- - Other	10%	0%	0%	0%	0%	10.00%	0%	15%			

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes.

- 1.- This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
- 2.- Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
- 3.- Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
14.01		VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW, AND LIME BARK).											
	14011000 - Bamboos 14012000 - Rattans 14019000 - Other												
			5%	0%	0%	0%	0%	5%	0%	15%			
			5%	0%	0%	0%	0%	5%	0%	15%			
			5%	0%	0%	0%	0%	5%	0%	15%			
[14.02]													
[14.03]													
14.04		VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED.											
	14042000 - Cotton linters 14049000 - Other												
			5%	0%	0%	0%	0%	5%	0%	15%			
			5%	0%	0%	0%	0%	5%	0%	15%			

SECTION III

**ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED
EDIBLE FATS; ANIMAL OR VEGETABLE WAXES**

Chapter 15

Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

Notes.

- 1.- This Chapter does not cover:
 - (a) Pig fat or poultry fat of heading 02.09;
 - (b) Cocoa butter, fat or oil (heading 18.04);
 - (c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);
 - (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
 - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
 - (f) Factice derived from oils (heading 40.02).
- 2.- Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
- 3.- Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
- 4.- Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

Subheading Note.

- 1.- For the purposes of subheadings 1514.11 and 1514.19, the expression “low erucic acid rape or colza oil” means the fixed oil which has an erucic acid content of less than 2% by weight.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
15.01		PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 02.09 OR 15.03.											
	15011000 - Lard 15012000 - Other pig fat 15019000 - Other												
			5%	0%	0%	0%	0%	F.U.L	5%	15%			
			5%	0%	0%	0%	0%	F.U.L	5%	15%			
			5%	0%	0%	0%	0%	F.U.L	5%	15%			
15.02		FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 15.03.											
	15021000 - Tallow		5%	0%	0%	0%	0%	5%	5%	15%			
	15029000 - Other		5%	0%	0%	0%	0%	5%	5%	15%			
	15030000 LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED.												
15.03			5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
15.04		FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.											
	15041000	- Fish-liver oils and their fractions	5%	0%	0%	0%	0%	5%	5%	15%			
	15042000	- Fats and oils and their fractions, of fish, other than liver oils	5%	0%	0%	0%	0%	5%	5%	15%			
	15043000	- Fats and oils and their fractions, of marine mammals	5%	0%	0%	0%	0%	5%	5%	15%			
15.05	15050000	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN).	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
15.06	15060000	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.	5%	0%	0%	0%	0%	5%	5%	15%			
15.07		SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.											
	15071000	- Crude oil, whether or not degummed	5%	0%	0%	0%	0%	F.U.L	5%	0%			
		- Other :											
	15079010	- - - Cooking oil	40% or US\$0.50/L	40% or US\$0.50/L	0%	0%	0%	F.U.L	40% or US\$0,50/L	0%	25%	25%	0%
	15079090	- - - Other	15%	0%	0%	0%	0%	F.U.L	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
15.08		OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.											
	15081000 - Crude oil - Other : 15089010 - - - Cooking oil 15089090 - - - Other												
			5%	0%	0%	0%	0%	F.U.L	5%	15%			
			40% or US\$0.50/L	40% or US\$0.50/L	0%	0%	0%	F.U.L	25%	0%	25%	25%	0%
			15%	0%	0%	0%	0%	F.U.L	15%	15%			
15.09		OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.											
	15091000 - Virgin - Other : 15099010 - - - Cooking oil 15099090 - - - Other												
			10%	15%	0%	0%	0%	F.U.L	5%	15%			
			40% or US\$0.50/L	40% or US\$0.50/L	0%	0%	0%	F.U.L	15.625%	15%	25%	25%	0%
			15%	0%	0%	0%	0%	F.U.L	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
15.10		OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF THESE OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09.											
	15100010	--- Cooking oil	40% or US\$0.50/L	40% or US\$0.50/L	0%	0%	0%	40% or US\$0.50/L	25%	15%	25%	25%	0%
	15100090	--- Other	15%	0%	0%	0%	0%	15%	15%	15%			
15.11		PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.											
	15111000	- Crude oil	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other :											
	15119010	--- Cooking oil	40% or US\$0.50/L	40% or US\$0.50/L	0%	0%	0%	40% or US\$0.50/L	15.625%	15%	25%	25%	0%
	15119090	--- Other	15%	0%	0%	0%	0%	15%	15%	15%	25%	0%	0%
15.12		SUNFLOWER-SEED, SAFFLOWER OR COTTON-SEED OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
		- Sunflower-seed or safflower oil and fractions thereof :											
	15121100	-- Crude oil	5%	0%	0%	0%	0%	F.U.L	5%	15%			
		- Other :											
	15121910	--- Cooking oil	40% or US\$0.50/L	40% or US\$0.50/L	0%	0%	0%	F.U.L	25%	0%	25%	25%	0%
	15121990	--- Other	15%	15%	0%	0%	0%	F.U.L	15%	15%	25%	15%	0%
		- Cotton-seed oil and its fractions :											
	15122100	-- Crude oil, whether or not gossypol has been removed	5%	0%	0%	0%	0%	F.U.L	5%	15%			
		- Sunflower-seed or safflower oil and fractions thereof :											
	15122910	--- Cooking oil	40% or US\$0.50/L	40% or US\$0.50/L	0%	0%	0%	F.U.L	25%	0%	25%	25%	0%
	15122990	--- Other	15%	0%	0%	0%	0%	F.U.L	15%	15%	25%	0%	0%
15.13		COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.											
		- Coconut (copra) oil and its fractions:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
	15131100	-- Crude oil	5%	0%	0%	0%	0%	5%	5%	15%			
		-- Other :											
	15131910	--- Cooking oil	40% or US\$0.50/L	40% or US\$0.50/L	0%	0%	0%	40% or US\$0.50/L	15.625%	15%	25%	25%	0%
	15131990	--- Other	15%	0%	0%	0%	0%	15%	15%	15%			
		- Palm kernel or babassu oil and fractions thereof :											
	15132100	-- Crude oil	5%	0%	0%	0%	0%	5%	5%	15%			
		- Coconut (copra) oil and its fractions:											
	15132910	--- Cooking oil	40% or US\$0.50/L	40% or US\$0.50/L	0%	0%	0%	40% or US\$0.50/L	15.625%	15%	25%	25%	0%
	15132990	--- Other	15%	0%	0%	0%	0%	15%	15%	15%	25%	0%	0%
15.14		RAPE, COLZA OR MUSTARD OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.											
		- Low erucic acid rape or colza oil and its fractions :											
	15141100	-- Crude oil	5%	0%	0%	0%	0%	F.U.L	5%	15%			
	15141900	-- Other	5%	0%	0%	0%	0%	F.U.L	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
		- Other :											
	15149100	-- Crude oil	40%	0%	0%	0%	0%	F.U.L	5%	15%			
	15149900	-- Other	10%	0%	0%	0%	0%	F.U.L	10.000%	15%			
15.15		OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.											
		- Linseed oil and its fractions :											
	15151100	-- Crude oil	5%	0%	0%	0%	0%	5%	5%	15%			
	15151900	-- Other	40%	40%	0%	0%	0%	40.00%	25%	15%			
		- Maize (corn) oil and its fractions:											
	15152100	-- Crude oil	10%	0%	0%	0%	0%	F.U.L	5%	15%			
		-- Other :											
	15152910	--- Cooking oil	40% or US\$0.50/L	40% or US\$0.50/L	0%	0%	0%	F.U.L	25%	0%	25%	25%	0%
	15152990	--- Other	15%	0%	0%	0%	0%	F.U.L	15%	15%			
	15153000	- Castor oil and its fractions	10%	0%	0%	0%	0%	10.00%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
		- Sesame oil and its fractions :											
	15155010	--- Cooking oil	40% or US\$0.50/L	40% or US\$0.50/L	0%	0%	0%	F.U.L	30.000%	15%	25%	25%	0%
	15155090	--- Other	15%	0%	0%	0%	0%	F.U.L	5%	15%			
		- Other :											
	15159010	--- Vegetable tallow	5%	0%	0%	0%	0%	5%	5%	15%			
	15159020	--- Cooking oil	40% or US\$0.50/L	40% or US\$0.50/L	0%	0%	0%	F.U.L	25%	15%	25%	25%	0%
	15159090	--- Other	15%	0%	0%	0%	0%	F.U.L	15%	15%			
15.16		ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED.											
	15161000	- Animal fats and oils and their fractions	20%	0%	0%	0%	0%	F.U.L	20.000%	15%			
		- Vegetable fats and oils and their fractions:											
	15162010	--- Industrial hydrogenated palm fat	15%	15%	0%	0%	0%	F.U.L	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
	15162090	- - - Other	40%	15%	0%	0%	0%	F.U.L	30.000%	15%			
15.17		MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OR THEIR FRACTIONS OF HEADING 15.16.											
	15171000	- Margarine, excluding liquid margarine	40%	40%	0%	0%	0%	F.U.L	25%	0%	25%	25%	0%
	15179000	- Other	40%	15%	0%	0%	0%	F.U.L	25%	15%			
15.18		ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED BY HEAT IN VACUUM OR IN INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF HEADING 15.16; INEDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED.											
	15180010	- - - Epoxidised soya bean oil	5%	0%	0%	0%	0%	5%	5%	15%			
	15180090	- - - Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
[15.19]													

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
15.20	15200000	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES.	5%	0%	0%	0%	0%	5%	5%	15%			
15.21		VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETI, WHETHER OR NOT REFINED OR COLOURED.											
	15211000 - Vegetable waxes 15219000 - Other												
			5%	0%	0%	0%	0%	5%	5%	15%			
			5%	0%	0%	0%	0%	5%	5%	15%			
15.22	15220000	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR	10%	0%	0%	0%	0%	10.00%	0.000%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
		VEGETABLE WAXES.											

Chapter 16

Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

- 1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.
- 2.- Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes.

- 1.- For the purposes of subheading 1602.10, the expression “homogenised preparations” means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal.

This subheading takes precedence over all other subheadings of heading 16.02.
- 2.- The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are the same species as those mentioned in Chapter 3 under the same name.

				RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description		Genera l / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
16.01	1601000	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS.		40%	10%	0%	0%	0%	F.U.L	15.625%	15%	25%	10%	0%
16.02		OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD.												
	1602100	- Homogenised preparations		40%	10%	0%	0%	0%	F.U.L	15.625%	15%			
	1602200	- Of liver or any animal		40%	10%	0%	0%	0%	40.00%	15.625%	15%			
		- Of poultry of heading 01.05 :												
	1602310	-- Of turkeys		40%	10%	0%	0%	0%	40.00%	15.625%	15%			
	1602320	-- Of fowls of the species <i>Gallus domesticus</i>		40%	10%	0%	0%	0%	40.00%	15.625%	15%			
	1602390	-- Other		10%	10%	0%	0%	0%	10.00%	10%	15%			
		- Of swine :												

	16024100	-- Hams and cuts thereof	40%	10%	0%	0%	0%	F.U.L	15.625%	15%			
	16024200	-- Shoulders and cuts thereof	40%	10%	0%	0%	0%	F.U.L	15.625%	15%			
	16024900	-- Other, including mixtures	40%	10%	0%	0%	0%	F.U.L	15.625%	15%			
	16025000	- Of bovine animals	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
	16029000	- Other, including preparations of blood of any animal	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
16.03		EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES.											
	16030010	--- Extracts of meat	15%	0%	0%	0%	0%	15%	5%	15%			
	16030090	--- Other	40%	10%	0%	0%	0%	40.00%	5%	15%			
16.04		PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS.											
		- Fish, whole or in pieces, but not minced:											
		-- Salmon :											

	16041110	--- Potted or tinned		5%	0%	0%	0%	0%	5%	5%	15%			
	16041190	--- Other		40%	10%	0%	0%	0%	40.00%	15.625%	15%			
		-- Herrings :												
	16041210	--- Potted or tinned		5%	0%	0%	0%	0%	5%	5%	15%			
	16041290	--- Other		40%	10%	0%	0%	0%	40.00%	15.625%	15%			
		-- Sardines, sardinella and brisling or sprats :												
	16041310	--- Potted or tinned		5%	0%	0%	0%	0%	5%	5%	15%			
	16041390	--- Other		40%	10%	0%	0%	0%	40.00%	15.625%	15%			
		-- Tunas, skipjack and bonito (Sarda spp.) :												
	16041410	--- Potted or tinned		5%	0%	0%	0%	0%	5%	5%	15%			
	16041490	--- Other		40%	10%	0%	0%	0%	40.00%	15.625%	15%			
		-- Mackerel :												
	16041510	--- Potted or tinned		5%	0%	0%	0%	0%	5%	5%	15%			
	16041590	--- Other		40%	10%	0%	0%	0%	40.00%	15.625%	15%			

	1604160	-- Anchovies	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
	0												
		-- Eels :											
	1604171	--- Potted or	5%	10%	0%	0%	0%	5%	5%	15%			
	0	tinned											
	1604179	--- Other	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
	0												
		-- Shark fins :											
	1604181	--- Potted or	5%	10%	0%	0%	0%	5%	5%	15%			
	0	tinned											
	1604189	--- Other	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
	0												
		-- Other :											
	1604191	--- Potted or	5%	10%	0%	0%	0%	5%	5%	15%			
	0	tinned											
	1604199	--- Other	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
	0												
		- Other prepared or preserved fish :											
		--- Specially prepared for infants:											
	1604201	---- Of	40%	10%	0%	0%	0%	40.00%	5%	15%			
	1	freshwater											
	1604201	---- Potted or	5%	0%	0%	0%	0%	5%	15.625%	15%			
	2	tinned other than of											
		freshwater											
	1604201	---- Other,	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
	9	other than potted or											
		tinned											

		--- Other :											
	1604202 1	---- Of freshwater	40%	10%	0%	0%	0%	40.00%	5%	15%			
	1604202 2	---- Potted or tinned other than of freshwater	5%	0%	0%	0%	0%	5%	5%	15%			
	1604202 9	---- Other, other than potted or tinned	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
		- Caviar and caviar substitutes :											
	1604310 0	-- Caviar	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
	1604320 0	-- Caviar substitutes	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
16.05		CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED.											
		- Crab :											
	1605101 0	--- Of fresh water	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
		--- Other :											
	1605109 1	---- Potted or tinned	5%	0%	0%	0%	0%	5%	5%	15%			
	1605109 9	---- Other	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
		- Shrimps and prawns :											

		-- Not in air tight container :											
	16052110	--- Of fresh water	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
		--- Other:											
	16052191	---- Potted or tinned	5%	10%	0%	0%	0%	5%	5%	15%			
	16052199	---- Other	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
	16052900	-- Other	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
		- Lobster :											
	16053010	--- Of fresh water	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
		--- Other:											
	16053091	---- Potted or tinned	5%	0%	0%	0%	0%	5%	5%	15%			
	16053099	---- Other	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
		- Other crustaceans :											
	16054010	--- Of fresh water	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
		--- Other:											
	16054091	---- Potted or tinned	5%	10%	10%	0%	0%	5%	5%	15%			
	16054099	---- Other	40%	10%	10%	0%	0%	40.00%	15.625%	15%			

		- Molluscs:										
		- - Oysters :										
16055110	---	Of fresh water	40%	0%	0%	0%	0%	40.00%	15.625%	15%		
		---	Other:									
16055191	----	Potted or tinned	5%	0%	0%	0%	0%	5%	5%	15%		
16055199	----	Other	40%	0%	0%	0%	0%	40.00%	15.625%	15%		
		- - Scallops, including queen scallops :										
16055210	---	Of fresh water	40%	0%	0%	0%	0%	40.00%	15.625%	15%		
		---	Other:									
16055291	----	Potted or tinned	5%	0%	0%	0%	0%	5%	5%	15%		
16055299	----	Other	40%	0%	0%	0%	0%	40.00%	15.625%	15%		
		- - Mussels :										
16055310	---	Of fresh water	40%	0%	0%	0%	0%	40.00%	15.625%	15%		
		---	Other :									
16055391	----	Potted or tinned	5%	0%	0%	0%	0%	5%	5%	15%		
16055399	----	Other	40%	0%	0%	0%	0%	40.00%	15.625%	15%		

		-- Cuttle fish and squid :											
	16055410	--- Of fresh water	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
		--- Other:											
	16055491	---- Potted or tinned	5%	0%	0%	0%	0%	5%	5%	15%			
	16055499	---- Other	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
		-- Octopus :											
	16055510	--- Of fresh water	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
		--- Other:											
	16055591	---- Potted or tinned	5%	0%	0%	0%	0%	5%	5%	15%			
	16055599	---- Other	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
		-- Clams, cocklets and arkshells :											
	16055610	--- Of fresh water	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
		--- Other:											
	16055691	---- Potted or tinned	5%	0%	0%	0%	0%	5%	5%	15%			
	16055699	---- Other	40%	0%	0%	0%	0%	40.00%	15.625%	15%			

		-- Abalone :										
16055710	---	Of fresh water	40%	0%	0%	0%	0%	40.00%	15.625%	15%		
		--- Other:										
16055791	----	Potted or tinned	5%	0%	0%	0%	0%	5%	15.625%	15%		
16055799	----	Other	40%	0%	0%	0%	0%	40.00%	15.625%	15%		
		-- Snails, other than sea snails :										
16055810	---	Of fresh water	40%	0%	0%	0%	0%	40.00%	15.625%	15%		
		--- Other:										
16055891	----	Potted or tinned	5%	0%	0%	0%	0%	5%	5%	15%		
16055899	----	Other	40%	0%	0%	0%	0%	40.00%	15.625%	15%		
		-- Other :										
16055910	---	Of fresh water	40%	0%	0%	0%	0%	40.00%	15.625%	15%		
		--- Other:										
16055991	----	Potted or tinned	5%	0%	0%	0%	0%	5%	5%	15%		

	1605599	---- Other	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
	9												
		- Other aquatic invertebrates :											
		-- Sea cucumbers:											
	1605611	--- Of fresh	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
	0	water											
		--- Other:											
	1605619	---- Potted or	5%	0%	0%	0%	0%	5%	5%	15%			
	1	tinned											
	1605619	---- Other	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
	9												
		-- Sea urchins :											
	1605621	---- Potted or	5%	0%	0%	0%	0%	5%	5%	15%			
	0	tinned											
	1605629	---- Other	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
	0												
		-- Jellyfish :											
	1605631	--- Of fresh	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
	0	water											
		--- Other:											
	1605639	---- Potted or	5%	0%	0%	0%	0%	5%	5%	15%			
	1	tinned											
	1605639	---- Other	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
	9												

		-- Other :											
	16056910	--- Of fresh water		40%	0%	0%	0%	0%	40.00%	15.625%	15%		
		--- Other:											
	16056991	---- Potted or tinned		5%	10%	0%	0%	0%	5%	5%	15%		
	16056999	---- Other		40%	10%	0%	0%	0%	40.00%	15.625%	15%		

Chapter 17

Sugars and sugar confectionery

Note.

- 1.- This Chapter does not cover :
- (a) Sugar confectionery containing cocoa (heading 18.06);
 - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
 - (c) Medicaments or other products of Chapter 30.

Subheading Notes.

- 1.- For the purposes of subheadings 1701.12, 1701.13 and 1701.14, “raw sugar” means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.
- 2.- Subheading 1701.13 covers only cane sugar obtained without sentrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anedral-microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
17.01		CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM.											
		- Raw sugar not containing added flavouring or colouring matter :											
	17011200	-- Beet sugar	10%	0%	0%	0%	10%	10.00%	5%	15%			
	17011300	-- Cane sugar specified in subheading note 2 to this Chapter	10% + US\$100/t	10%+ US\$100/tonne	0%	0%	0%	10% + US\$100/t	5%	0%			
	17011400	-- Other cane sugar	10% + US\$100/t	10%+ US\$100/tonne	0%	0%	0%	10% + US\$100/t	5%	0%			
		- Other :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	17019100	-- Containing added flavouring or colouring matter	10% + US\$100/t	10%+ US\$100 /tonne	0%	0%	10% + US\$1 00/t	10% + US\$100/t	15.62 5%	15%			
	17019900	-- Other	10% + US\$100/t	10%+ US\$100 /tonne	0%	0%	0%	10% + US\$100/t	10%+ US\$1 00/t	0%			
17.02		OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARMEL.											
		- Lactose and lactose syrup:											
		-- Containing by weight 99% or more lactose,											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		expressed as anhydrous lactose calculated on the dry matter :											
	17021110	--- Lactose	10%	0%	0%	0%	10%	10.00%	5%	0%			
	17021190	--- Other	10%	0%	0%	0%	10%	10.00%	5%	0%			
	17021900	-- Other	10%	0%	0%	0%	10%	10.00%	5%	15%			
	17022000	- Maple sugar and maple syrup	10%	0%	0%	0%	10%	10.00%	5%	15%			
	17023000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	17024000	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	10%	0%	0%	0%	10%	10.00%	5%	15%			
	17025000	- Chemically pure fructose	10%	0%	0%	0%	10%	10.00%	5%	15%			
	17026000	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	10%	0%	0%	0%	10%	10.00%	5%	15%			
	17029000	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	5%	0%	0%	0%	5%	5%	5%	15%			

				RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
17.03		MOLLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR.												
	17031000	- Cane molasses		10%	0%	0%	0%	0%	10.00%	5%	15%			
	17039000	- Other		10%	0%	0%	0%	0%	10.00%	5%	15%			
17.04		SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA.												
	17041000	- Chewing gum, whether or not sugar-coated		40% or US\$1.00/kg	40% or US\$1.00 /Kg whichever is higher	0%	0%	0%	40% or US\$1.00/ kg	40% or US\$1 ,00/K g which ever is highe r	15%			
	17049000	- Other		40% or US\$1.00/kg	40% or US\$1.00 /Kg whichever is higher	0%	0%	0%	40% or US\$1.00/ kg	40% or US\$1 ,00/K g which ever is	15%	25%	25%	0%

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
										higher				

Chapter 18

Cocoa and cocoa preparations

Notes.

- 1. -** This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
- 2. -** Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
18.01	18010000	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED.		5%	0%	0%	0%	0%	5%	0%	15%			
18.02	18020000	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE.		10%	0%	0%	0%	0%	10.00%	5%	15%			
18.03		COCOA PASTE, WHETHER OR NOT DEFATTED.												
	18031000	- Not defatted		5%	0%	0%	0%	0%	5%	5%	15%			
	18032000	- Wholly or partly defatted		5%	0%	0%	0%	0%	5%	5%	15%			
18.04	18040000	COCOA BUTTER, FAT AND OIL.		5%	0%	0%	0%	0%	5%	5%	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
18.05	18050000	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.		5%	0%	0%	0%	0%	5%	5%	15%			
18.06		CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA.												
	18061000	- Cocoa powder, containing added sugar or other sweetening matter		40%	10%	0%	0%	0%	37.50%	40%	15%			
	18062000	- Other preparations in blocks, slabs or bars weighing more than 2 kgs or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of content exceeding 2 kg		40%	10%	0%	0%	0%	37.50%	40%	15%			

				RATE OF DUTY								SURTAX			
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	- Other, in blocks, slabs or bars : 18063100 - - Filled 18063200 - - Not filled														
				40%	10%	0%	0%	0%	37.50%	40%	15%				
				40%	10%	0%	0%	0%	37.50%	40%	15%				
	18069000	- Other		40%	10%	0%	0%	0%	37.50%	40%	15%				

Chapter 19

Preparations of cereals, flour, starch or milk; pastrycooks' products

Notes.

1. This Chapter does not cover:

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- (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or

(c) Medicaments or other products of Chapter 30.

2. For the purposes of heading 19.01:

-

(a) The term “groats” means cereal groats of Chapter 11;

(b) The terms “flour” and “meal” mean :

(1) Cereal flour and meal of Chapter 11, and

(2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

3. Heading. 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).

4. For the purposes of heading 19.04, the expression “otherwise prepared” means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	V A T	Surtax General	Surta x SADC General	Surta x SADC (Diff. Offer)
19.01		MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS 04.01 TO 04.04, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED.											

	19011000	- Preparations suitable for infants or young children, put up for retail sale	10%	0%	0%	0%	0%	0.00%	10%	15%			
	19012000	- Mixes and doughs for the preparation of bakers'wares of heading 19.05	40% or US\$1.00 /kg	40% or US\$1.00/Kg whichever is higher	0%	0%	0%	40% or US\$1.00 /kg	15.625%	15%	25%	25%	0%
		- Other :											
	19019010	--- Food preparations of flour, meal, starch or malt extract of a kind used as infant food	10%	0%	0%	0%	0%	0.00%	10%	15%			
	19019020	--- Food preparations of flour, meal, starch or malt extract for dietetic or culinary purposes, excluding pudding and cake powders	10%	0%	0%	0%	0%	0.00%	10%	15%			
	19019090	--- Other	40%	10%	0%	0%	0%	40.00%	25%	15%	25%	10%	0%

19.02		PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELLONI; COUSCOUS, WHETHER OR NOT PREPARED.											
		- Uncooked pasta, not stuffed or otherwise prepared :											
	19021100	-- Containing eggs	40%	10%	0%	0%	0%	30.00%	25%	15%			
	19021900	-- Other	40%	10%	0%	0%	0%	30.00%	25%	15%	25%	10%	0%
	19022000	- Stuffed pasta, whether or not cooked or otherwise prepared	40% or US\$1.00 /kg	40% or US\$1.00/Kg whichever is higher	0%	0%	0%	30% or US\$1.00 /kg	25%	15%			
	19023000	- Other pasta	40%	10%	0%	0%	0%	30.00%	25%	15%	25%	10%	0%
	19024000	- Couscous	40%	10%	0%	0%	0%	30.00%	5%	15%			
19.03	19030000	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SIMILAR FORMS.	10%	0%	0%	0%	0%	10.00%	5%	15%			
19.04		PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORNFLAKES); CEREALS (OTHER THAN MAIZE (CORN)) IN GRAIN FORM OR IN THE FORM OF											

		FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRE-COOKED, OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED.											
		- Prepared foods obtained by the swelling or roasting of cereals or cereal products :											
	19041010	- - - Corn snacks and puffs	40% or US\$1.00 /kg	40% or US\$1.50/Kg whichever is higher	0%	0%	0%	30% or US\$1.00 /kg	15.625%	15%			
	19041090	- - - Other	40%	40%	0%	0%	0%	30.00%	15.625%	15%			
	19042000	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
	19043000	- Bulgur wheat	40%	10%	0%	0%	0%	40.00%	15.625%	15%	25%	10%	0%
	19049000	- Other	40%	10%	0%	0%	0%	40.00%	25%	15%			
19.05		BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS.											

	19051000 - Crispbread	40% or US\$1.00 /kg	40% or US\$1.00/Kg whichever is higher	0%	0%	0%	40% or US\$1.00/kg	15.625%	1 5 %			
	19052000 - Gingerbread and the like	40% or US\$1.00 /kg	40% or US\$1.00/Kg whichever is higher	0%	0%	0%	40% or US\$1.00/kg	15.625%	1 5 %			
	- Sweet biscuits; waffles and wafers :											
	19053100 - - Sweet biscuits	40% or US\$1.00 /kg	40% or US\$1.00/Kg whichever is higher	0%	0%	0%	40% or US\$1.00/kg	25%	1 5 %	25%	25%	0%
	19053200 - - Waffles and wafers	40% or US\$1.00 /kg	40% or US\$1.00/Kg whichever is higher	0%	0%	0%	40% or US\$1.00/kg	15.625%	1 5 %			
	19054000 - Rusks, toasted bread and similar toasted products	40% or US\$1.00 /kg	40% or US\$1.00/Kg whichever is higher	0%	0%	0%	40% or US\$1.00/kg	15.625%	1 5 %			
	- Other :											
	19059010 - - - Plain bread	40% or US\$1.00 /kg	40% or US\$1.00/Kg whichever is higher	0%	0%	0%	40% or US\$1.00/kg	15.625%	0 %			

	19059020 - - - Plain buns and rolls	40% or US\$1.00 /kg	40% or US\$1.00/Kg whichever is higher	0%	0%	0%	40% or US\$1.00/kg	15.625%	15%			
	19059090 - - - Other	40% or US\$1.00 /kg	40% or US\$1.00/Kg whichever is higher	0%	0%	0%	40% or US\$1.00/kg	15.625%	15%	25%	25%	0%

Chapter 20

Preparations of vegetables, fruit, nuts or other parts of plants

Notes.

- 1.- This Chapter does not cover:
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (c) Bakers' wares and other products of heading 19.05; or
 - (d) Homogenised composite food preparations of heading 21.04.
- 2.- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
- 3.- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).

- 4.- Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.
- 5.- For the purposes of heading 20.07, the expression “obtained by cooking” means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
- 6.- For the purposes of heading 20.09, the expression “juices, unfermented and not containing added spirit” means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol..

Subheading Notes.

- 1.- For the purposes of subheading 2005.10, the expression “homogenised vegetables” means preparations of vegetables finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.
- 2.- For the purposes of subheading. 2007.10, the expression “homogenised preparations” means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading. 20.07.
- 3.- For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20° C or corrected for 20° C if the reading is made at a different temperature.

				RATE OF DUTY							SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
20.01		VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID.											
	20011000	- Cucumbers and gherkins	40%	0%	0%	0%	0%	30.00%	15.625%	15%			
	20019000	- Other	40%	0%	0%	0%	0%	30.00%	15.625%	15%			
20.02		TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID.											
	20021000	- Tomatoes, whole or in pieces	40%	0%	0%	0%	0%	30.00%	25%	15%			
	20029000	- Other	40%	0%	0%	0%	0%	30.00%	25%	15%			
20.03		MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID.											
	20031000	- Mushrooms of the genus <i>Agaricus</i>	40%	0%	0%	0%	0%	30.00%	15.625%	15%			
	20039000	- Other	40%	0%	0%	0%	0%	30.00%	15.625%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
20.04		OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING 20.06.											
	20041000	- Potatoes	40%	25%	0%	0%	0%	30.00%	15.625%	15%			
	20049000	- Other vegetables and mixtures of vegetables	40%	0%	0%	0%	0%	30.00%	25%	15%			
20.05		OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING 20.06.											
	20051000	- Homogenised vegetables	40%	0%	0%	0%	0%	30.00%	15.625%	15%			
	20052000	- Potatoes	40%	25%	0%	0%	0%	30.00%	15.625%	15%			
	20054000	- Peas (<i>Pisum sativum</i>)	40%	25%	0%	0%	0%	30.00%	25%	15%	25%	25%	0%
		- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):											
	20055100	- - Beans, shelled	40%	25%	0%	0%	0%	30.00%	15.625%	15%	25%	25%	0%
	20055900	- - Other	40% or US\$0.50/kg	25% or US\$0.50/Kg whichever is higher	0%	0%	0%	30% or US\$0.50/kg	40% or \$0,50/kg	15%	25%	25%	0%

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
	20056000 20057000 20058000 20059100 20059900	- Asparagus - Olives - Sweet corn (<i>Zea mays var. saccharata</i>)							which ever is higher				
			40%	0%	0%	0%	0%	30.00%	15.625%	15%			
			40%	0%	0%	0%	0%	30.00%	15.625%	15%			
			40%	0%	0%	0%	0%	30.00%	15.625%	15%			
		- Other vegetables and mixtures of vegetables : - - Bamboo shoots - - Other											
			40%	0%	0%	0%	0%	30.00%	15.625%	15%			
			40%	0%	0%	0%	0%	30.00%	15.625%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
20.06	2006000	VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACÉ OR CRYSTALLISED).	40%	0%	0%	0%	0%	30.00%	15.625%	15%			
20.07		JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.											
	2007100	- Homogenised preparations	40%	25%	0%	0%	0%	40.00%	25%	15%	25%	25%	0%
		- Other:											
	2007910	- - Citrus fruit	40%	25%	0%	0%	0%	40.00%	25%	15%	25%	25%	0%
	2007990	- - Other	40%	25%	0%	0%	0%	40.00%	25%	15%	25%	25%	0%

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
20.08		FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED.											
		- Nuts, ground-nuts and other seeds whether or not mixed together :											
	20081100	- - Ground-nuts	40%	0%	0%	0%	0%	F.U.L	15.625%	15%			
	20081900	- - Other, including mixtures	40%	0%	0%	0%	0%	F.U.L	15.625%	15%			
	20082000	- Pineapples	5%	0%	0%	0%	0%	0.00%	5%	15%			
	20083000	- Citrus fruit	25%	0%	0%	0%	0%	F.U.L	15.625%	15%			
	20084000	- Pears	25%	0%	0%	0%	0%	15%	15.625%	15%			
	20085000	- Apricots	25%	0%	0%	0%	0%	15%	15.625%	15%			
	20086000	- Cherries	25%	0%	0%	0%	0%	15%	15.625%	15%			
	20087000	- Peaches, including nectarines	5%	0%	0%	0%	0%	0.00%	5%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
	2008800 0	- Strawberries	5%	0%	0%	0%	0 %	0.00%	5%	15%			
		- Other, including mixtures other than those of subheading 2008.19 :											
	2008910 0	- - Palm hearts	25%	0%	0%	0%	0 %	15%	15.625 %	15%			
	2008930 0	- - Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	25%	0%	0%	0%	0 %	25%	15.625 %	15%			
	2008970 0	- - Mixtures	25%	0%	0%	0%	0 %	15%	15.625 %	15%			
	2008990 0	- - Other	25%	0%	0%	0%	0 %	15%	15.625 %	15%			
20.09		FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
	20091100 20091200 20091900 20092100 20092900 20093100	- Orange juice:											
		- - Frozen	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
		- - Not frozen, of a Brix value not exceeding 20	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
		- - Other	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
		- Grapefruit (including pomelo) juice :											
		- - Of a Brix value not exceeding 20	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
		- - Other	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
		- Juice of any other single citrus fruit :											
		- - Of a Brix value not exceeding 20	40%	0%	0%	0%	0%	40.00%	15.625%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
	2009390 0	- - Other	40%	0%	0%	0%	0 %	40.00%	15.625 %	15%			
		- Pineapple juice :											
	2009410 0	- - Of a Brix value not exceeding 20	40%	0%	0%	0%	0 %	40.00%	15.625 %	15%			
	2009490 0	- - Other	40%	0%	0%	0%	0 %	40.00%	15.625 %	15%			
	2009500 0	- Tomato juice	40%	0%	0%	0%	0 %	F.U.L	15.625 %	15%			
		- Grape juice (including grape must):											
	2009610 0	- - Of a Brix value not exceeding 30	40%	0%	0%	0%	0 %	40.00%	15.625 %	15%			
	2009690 0	- - Other	40%	0%	0%	0%	0 %	40.00%	15.625 %	15%			
		- Apple juice:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
	20097100	- - Of a Brix value not exceeding 20	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
	20097900		40%	0%	0%	0%	0%	40.00%	15.625%	15%			
		- Juice of any other single fruit or vegetable:											
	20098100	- - Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
	20098900	- - Other	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
	20099000	- Mixtures of juices	40%	10%	0%	0%	0%	40.00%	25%	15%			

Chapter 21

Miscellaneous edible preparations

1. -

This Chapter does not cover:

- (a) Mixed vegetables of heading 07.12;
- (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
- (c) Flavoured tea (heading 09.02);
- (d) Spices or other products of headings 09.04 to 09.10;
- (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
- (g) Prepared enzymes of heading 35.07.

2.-

Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading 21.01.

3.-

For the purposes of heading 21.04, the expression “homogenised composite food preparations” means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
21.01		EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATÉ AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATÉ; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF.											
		- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:											
	21011100	- - Extracts, essences and concentrates	40%	15%	0%	0%	0%	40.00 %	15.625 %	15%			
	21011200	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	40%	15%	0%	0%	0%	40.00 %	15.625 %	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	21012000	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	40%	15%	0%	0%	0%	40.00 %	15.625 %	15%			
	21013000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	40%	15%	0%	0%	0%	40.00 %	15.625 %	15%			
21.02		YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 30.02); PREPARED BAKING POWDERS.											
	21021000	- Active yeasts	40%	25%	0%	0%	0%	40.00 %	25%	15%			
	21022000	- Inactive yeasts; other single-cell micro-organisms, dead	40%	25%	0%	0%	0%	40.00 %	25%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	21023000	- Prepared baking powders	10%	0%	0%	0%	0%	10.00 %	10%	15%			
21.03		SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD.											
	21031000	- Soya sauce	40%	15%	0%	0%	0%	30.00 %	15.625 %	15%			
	21032000	- Tomato ketchup and other tomato sauces	40%	25%	0%	0%	0%	30.00 %	25%	15%	25%	25%	0%
	21033000	- Mustard flour and meal and prepared mustard	40%	15%	0%	0%	0%	30.00 %	15.625 %	15%			
		- Other:											
	21039010	- - - Flavours used in the food and drink industry	5%	0%	0%	0%	0%	0.00%	5%	15%			
	21039090	- - - Other	10%	0%	0%	0%	0%	0.00%	10%	15%			
21.04		SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS.											

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	21041000	- Soups and broths and preparations therefor		40%	15%	0%	0%	0%	F.U.L	25%	15%	0.25	0.15	0
	21042000	- Homogenised composite food preparations		40%	0%	0%	0%	0%	30.00 %	15.625 %	0%	25%	0%	0%
21.05	21050000	ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA.		40%	15%	0%	0%	0%	F.U.L	15.625 %	15%	25%	15%	0%
	21061000	- Protein concentrates and textured protein substances		5%	0%	0%	0%	0%	5%	5%	15%			
		- Other:												
	21069010	- - - Opaque beer powder		5% +\$0.05/kg Excise	10% +\$0.05/kg Excise	\$0.05/kg Excise	0%	0%	F.U.L	5% +\$0.05 /kg Excise	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	21069090	- - - Other		10%	0%	0%	0%	0%	F.U.L	10%	15%	25%	0%	0%

Chapter 22

Beverages, spirits and vinegar

Notes.

1.- This Chapter does not cover:

- (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
- (b) Sea water (heading 25.01);
- (c) Distilled or conductivity water or water of similar purity (heading 28.53);
- (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
- (e) Medicaments of heading 30.03 or 30.04; or
- (f) Perfumery or toilet preparations (Chapter 33).

2.- For the purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20°C.

3.- For the purposes of heading 22.02, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note.

- 1.- For the purposes of subheading 2204.10, the expression “sparkling wine” means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

Complementary Note.

- 1.- For the purposes of Commodity Code 2207.2010 “coloured methylated spirits” means unsweetened and unflavoured spirits methylated by such means as may be prescribed by regulation for the preparation of coloured methylated spirits produced within Zimbabwe to every m³ of which has been added 3,75 litres of mineral naptha (petroleum oil) and not less than 1.5g of powdered methyl violet dye.
- 2.- In this Chapter, the term “opaque beer” shall be taken to mean any potable opaque liquid containing more than 1.7% of absolute alcohol which is derived from the fermentation of a mash of cereal, grain or vegetables or grain or vegetable products, with or without additives; and which contains per 100millilitres, not less than 2g of the water-insoluble mash, or the water-insoluble residue of the mash, from which it is derived.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
22.01		WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW.											
		- Mineral waters and aerated waters											
		- - - Aerated waters:											
	22011011	----- In closed bottles or other containers, ready for drinking	60% + 25% Excise	25% Excise	25% Excise	0%	0%	60% + 25% Excise	15.6 25% + 25% Excise	15%			
	22011019	----- Other	85%	0%	0%	0%	0%	85%	15.6 25%	15%			
	22011090	--- Other	85%	0%	0%	0%	0%	85%	15.6 25%	15%			
	22019000	- Other	85%	0%	0%	0%	0%	85%	15.6 25%	15%			
22.02		WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING 20.09.											

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured											
	22021010	--- Flavoured aerated waters	US\$0.50/L	US\$0.50/L	0%	0%	0%	US\$0.50/L	15.625%	15%			
	22021090	--- Other	US\$0.50/L	US\$0.50/L	0%	0%	0%	US\$0.50/L	15.625%	15%			
		- Other :											
	22029100	-- Non- alcoholic beer	85%	10%	0%	0%	0%	85%	15.625%	15%	25%	10%	0%
		-- Other :											
	22029910	--- Maheu	85%	10%	0%	0%	0%	85%	15.625%	0%	25%	10%	0%
	22029990	--- Other	85%	10%	0%	0%	0%	85%	15.625%	15%	25%	10%	0%
22.03		BEER MADE FROM MALT.											

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- - - Opaque beer:											
	2203001 1	- - - - Containing not less than 2 g (dry weight) of the water- insoluble mash or water- insloluble residue of the mash from which it is derived per 100 ml	25%+ 0% Excise	0%	0%	0%	0%	25%+ 0% Excise	25% + 0% Exci se	15%			
	2203001 9	- - - - Other	25%+0% Excise	0%	0%	0%	0%	25%+ 0% Excise	25% +0% Exci se	15%			
		- - - Other:											
	2203009 1	- - - - Clear beer made from sorghum, wholly	15% Excise	15% Excise	0%	0%	0%	15% Excise	15% Exci se	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		produced in Zimbabwe.											
	2203009 9	---- Other	100% + 40% Excise	10% + 40% Excise	40% Excise	0%	0%	100% + 40% Excise	100 %+4 0%E xcise	15%	25%	10%	25%
22.04		WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER OTHER THAN THAT OF HEADING 20.09.											
		- Sparkling wine :											
		- - - Of an alcoholic strength by volume exceeding 14% vol:											
	2204101 1	---- Wholly produced in Zimbabwe	US\$0.50/L Excise	20% + US\$0.5 0/L Excise	US\$0.50/ L Excise	0%	0%	US\$0. 50/L Excise	US\$ 0.50/ L Exci se	15%			
	2204101 9	---- Other	95% + US\$0.50/L Excise	20% + US\$0.5 0/L Excise	US\$0.50/ L Excise	0%	0%	95% + US\$0. 50/L Excise	15.6 25% + \$0.5 0/L	15%			

Headin g	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
									Exci se				
		- - - Of an alcoholic strength by volume not exceeding 14% vol:											
	2204109 1	---- Wholly produced in Zimbabwe	US\$0.50/L Excise	US\$0.5 0/L Excise	US\$0.50/ L Excise	0%	0%	US\$0. 50/L Excise	US\$ 0.50/ L Exci se	15%			
	2204109 9	---- Other	75% + US\$0.50/L Excise	20% + US\$0.5 0/L Excise	US\$0.50/ L Excise	0%	0%	75% + US\$0. 50/L Excise	15.6 25% + \$0.5 0/L Exci se	15%			
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:											
		- - In containers holding 2 L or less :											
		- - - Of an alcoholic strength by volume exceeding 14% vol:											

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	2204211 1	---- Wholly produced in Zimbabwe	US\$0.50/L Excise	20% + US\$0.5 0/L Excise	US\$0.50/ L Excise	0%	0%	US\$0. 50/L Excise	US\$ 0.50/ L Exci se	15%			
	2204211 2	---- Other wine	75% + US\$0.50/L Excise	20% + US\$0.5 0/L Excise	US\$0.50/ L Excise	0%	0%	75% + US\$0. 50/L Excise	75% + US\$ 0.50/ L Exci se	15%			
	2204211 3	---- Grape must wholly produced in Zimbabwe	US\$0.50/L Excise	20% + US\$0.5 0/L Excise	US\$0.50/ L Excise	0%	0%	US\$0. 50/L Excise	US\$ 0.50/ L Exci se	15%			
	2204211 9	---- Other	95% + US\$0.50/L Excise	20% + US\$0.5 0/L Excise	US\$0.50/ L Excise	0%	0%	95% + US\$0. 50/L Excise	95% + US\$ 0.50/ L Exci se	15%			
	- - - Of an alcoholic strength by volume not exceeding 14% vol:												

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	2204219 1	----- Wholly produced in Zimbabwe	US\$0.50/L Excise	20% + US\$0.50/L Excise	US\$0.50/L Excise	0%	0%	US\$0.50/L Excise	US\$0.50/L Excise	15%			
	2204219 2	----- Other wine	95% + US\$0.50/L Excise	20% + US\$0.50/L Excise	US\$0.50/L Excise	0%	0%	95% + US\$0.50/L Excise	95% + US\$0.50/L Excise	15%			
	2204219 3	----- Grape must wholly produced in Zimbabwe	US\$0.50/L Excise	20% + \$0.50/L Excise	US\$0.50/L Excise	0%	0%	US\$0.50/L Excise	US\$0.50/L Excise	15%			
	2204219 9	----- Other	95% + US\$0.50/L Excise	20% + US\$0.50/L Excise	US\$0.50/L Excise	0%	0%	95% + US\$0.50/L Excise	95% + US\$0.50/L Excise	15%			
	- - In containers holding more than 2 L but not more than 10 L :												

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- - - Of an alcoholic strength by volume exceeding 14% vol:											
	2204221 1	---- Wine wholly produced in Zimbabwe	US\$0.50/L Excise	20%+U S\$0.50/ L Excise	US\$0.50/ L Excise	0%	0%	US\$0. 50/L Excise	US\$ 0.50/ L Exci se	15%			
	2204221 2	---- Other wine	75% + US\$0.50/L Excise	20% + US\$0.5 0/L Excise	US\$0.50/ L Excise	0%	0%	75% + US\$0. 50/L Excise	75% + US\$ 0.50/ L Exci se	15%			
	2204221 3	---- Grape must wholly produced in Zimbabwe	US\$0.50/L Excise	20%+\$ 0.50/L Excise	US\$0.50/ L Excise	0%	0%	US\$0. 50/L Excise	US\$ 0.50/ L Exci se	15%			
	2204221 9	---- Other	95% + US\$0.50/L Excise	20%+\$ 0.50/L Excise	US\$0.50/ L Excise	0%	0%	95% + US\$0. 50/L Excise	95% + US\$ 0.50/ L Exci se	15%			
		- - - Of an alcoholic strength by volume not exceeding 14% vol:											

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	2204229 1	---- Wine wholly produced in Zimbabwe	US\$0.50/L Excise	20%+\$ 0.50/L Excise	US\$0.50/ L Excise	0%	0%	US\$0. 50/L Excise	US\$ 0.50/ L Exci se	15%			
	2204229 2	---- Other wine	95% + US\$0.50/L Excise	20%+\$ 0.50/L Excise	US\$0.50/ L Excise	0%	0%	95% + US\$0. 50/L Excise	95% + US\$ 0.50/ L Exci se	15%			
	2204229 3	---- Grape must wholly produced in Zimbabwe	US\$0.50/L Excise	20%+\$ 0.50/L Excise	US\$0.50/ L Excise	0%	0%	US\$0. 50/L Excise	US\$ 0.50/ L Exci se	15%			
	2204229 9	---- Other	95% + US\$0.50/L Excise	20%+\$ 0.50/L Excise	US\$0.50/ L Excise	0%	0%	95% + US\$0. 50/L Excise	95% + US\$ 0.50/ L Exci se	15%			
		-- Other :											
		--- Of an alcoholic strength by volume exceeding 14% vol:											

Headin g	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	2204291 1	---- Wine wholly produced in Zimbabwe	US\$0.50/L Excise	20%+\$ 0.50/L Excise	US\$0.50/ L Excise	0%	0%	US\$0. 50/L Excise	US\$ 0.50/ L Exci se	15%			
	2204291 2	---- Other wine	75% + US\$0.50/L Excise	20%+\$ 0.50/L Excise	US\$0.50/ L Excise	0%	0%	75% + US\$0. 50/L Excise	75% + US\$ 0.50/ L Exci se	15%			
	2204291 3	---- Grape must wholly produced in Zimbabwe	US\$0.50/L Excise	20%+\$ 0.50/L Excise	US\$0.50/ L Excise	0%	0%	US\$0. 50/L Excise	US\$ 0.50/ L Exci se	15%			
	2204291 9	---- Other	95% + US\$0.50/L Excise	20%+\$ 0.50/L Excise	US\$0.50/ L Excise	0%	0%	95% + US\$0. 50/L Excise	95% + US\$ 0.50/ L Exci se	15%			
	- - - Of an alcoholic strength by volume not exceeding 14% vol:												

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	2204299 1	----- Wine wholly produced in Zimbabwe	US\$0.50/L Excise	20%+\$ 0.50/L Excise	US\$0.50/ L Excise	0%	0%	US\$0. 50/L Excise	US\$ 0.50/ L Exci se	15%			
	2204299 2	----- Other wine	95% + US\$0.50/L Excise	20%+\$ 0.50/L Excise	US\$0.50/ L Excise	0%	0%	95% + US\$0. 50/L Excise	95% + US\$ 0.50/ L Exci se	15%			
	2204299 3	----- Grape must wholly produced in Zimbabwe	US\$0.50/L Excise	20%+\$ 0.50/L Excise	US\$0.50/ L Excise	0%	0%	US\$0. 50/L Excise	US\$ 0.50/ L Exci se	15%			
	2204299 9	----- Other	95% + US\$0.50/L Excise	20%+\$ 0.50/L Excise	US\$0.50/ L Excise	0%	0%	95% + US\$0. 50/L Excise	95% + US\$ 0.50/ L Exci se	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	2204300 0	- Other grape must	95% + US\$0.50/L Excise	20%+\$ 0.50/L Excise	US\$0.50/ L Excise	0%	0%	95% + US\$0. 50/L Excise	95% + US\$ 0.50/ L Exci se	15%			
22.05		VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES.											
		- In containers holding 2 L or less :											
		- - - Of an alcoholic strength by volume exceeding 14% by vol:											
	2205101 1	- - - - Wine wholly produced in Zimbabwe	US\$0.40/L Excise	20%+\$ 0.50/L Excise	US\$0.50/ L Excise	0	0	US\$0. 40/L Excise	US\$ 0.40/ L Exci se	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	22051019	----- Other	75% + US\$0.40/L Excise	20%+\$ 0.40/L Excise	US\$0.40/ L Excise	0%	0%	75% + US\$0. 40/L Excise	75% + US\$ 0.40/ L Exci se	15%			
		- - - Of an alcoholic strength by volume not exceeding 14% vol:											
	22051091	----- Wine wholly produced in Zimbabwe	US\$0.40/L Excise	20%+\$ 0.40/L Excise	US\$0.40/ L Excise	0%	0%	US\$0. 40/L Excise	US\$ 0.40/ L Exci se	15%			
	22051099	----- Other	95% + US\$0.40/L Excise	20%+\$ 0.40/L Excise	US\$0.40/ L Excise	0%	0%	95% + US\$0. 40/L Excise	95% + US\$ 0.40/ L Exci se	15%			
		- Other :											
		- - - Of an alcoholic strength by volume exceeding 14% by vol:											

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	2205901 1	----- Wine wholly produced in Zimbabwe	US\$0.40/L Excise	20%+\$ 0.40/L Excise	US\$0.40/ L Excise	0%	0%	US\$0. 40/L Excise	US\$ 0.40/ L Exci se	15%			
	2205901 9	----- Other	75% +US\$0.40/L Excise	20%+\$ 0.40/L Excise	US\$0.40/ L Excise	0%	0%	75% +US\$0 .40/L Excise	75% +US \$0.4 0/L Exci se	15%			
		--- Of an alcoholic strength by volume not exceeding 14% vol:											
	2205909 1	----- Wholly produced in Zimbabwe	US\$0.40/L Excise	20%+\$ 0.40/L Excise	US\$0.40/ L Excise	0%	0%	US\$0. 40/L Excise	US\$ 0.40/ L Exci se	15%			
	2205909 9	----- Other	95% +US\$0.40/L Excise	20%+\$ 0.40/L Excise	US\$0.40/ L Excise	0%	0%	95% +US\$0 .40/L Excise	95% +US \$0.4 0/L Exci se	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
22.06		OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD, SAKE); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED.											
	22060010	- - - Cider	80% + US\$0.36/L Excise	20%+\$0.36/L Excise	US\$0.36/L Excise	0%	0%	80% + US\$0.36/L Excise	80% + US\$0.36/L Excise	15%	25%	20%	0%
	22060020	- - - Perry	80% + US\$0.36/L Excise	20%+\$0.36/L Excise	US\$0.36/L Excise	0%	0%	80% + US\$0.36/L Excise	80% + US\$0.36/L Excise	15%	25%	20%	0%
	22060030	- - - Mead	80% + US\$0.36/L Excise	20%+\$0.36/L Excise	US\$0.36/L Excise	0%	0%	80% + US\$0.36/L Excise	80% + US\$0.36/L Excise	15%	25%	20%	0%

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- - - Opaque beer:											
	2206004 1	----- Containing not less than 2g (dry weight) of the water- insoluble mash or water- is derived per 100 ml	10% Excise	10% Excise	10% Excise	0%	0%	10% Excise	10% Exci se	15%			
	2206004 9	----- Other	25% + 10% Excise	10% Excise	10% Excise	0%	0%	25% + 10% Excise	25% + 10% Exci se	15%			
		- - - Sparkling wine:											
	2206005 1	----- Of an alcoholic strength by volume exceeding 14% vol and wholly produced in Zimbabwe	US\$0.40/L	20% +US\$0. 40/L Excise	US\$0.40/ L Excise	0%	0%	US\$0. 40/L	US\$ 0.40/ L	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	2206005 2	---- Of an alcoholic strength by volume exceeding 14% vol	80% + US\$0.40/L	20% + \$0.40L/ L Excise	US\$0.40/ L Excise	0%	0%	80% + US\$0. 40/L	80% + US\$ 0.40/ L	15%			
	2206005 3	---- Of an alcoholic strength by volume not exceeding 14% vol and wholly produced in Zimbabwe	US\$0.40/L Excise	20% +US\$0. 40/L Excise	US\$0.40/ L Excise	0%	0%	US\$0. 40/L Excise	US\$ 0.40/ L Exci se	15%			
	2206005 9	---- Other	80% + US\$0.40/L	20% + \$0.40/L	US\$0.40/ L Excise	0%	0%	80% + US\$0. 40/L	80% + US\$ 0.40/ L	15%			
		- - - Banana and Papaya wine:											
	2206006 1	---- Of an alcoholic strength by volume exceeding 14% vol	95%	0%	0%	0%	0%	95%	95%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	2206006 9	----- Other	95%	0%	0%	0%	0%	95%	95%	15%			
		--- Other wine:											
	2206007 1	----- Of an alcoholic strength by volume exceeding 14% vol and wholly produced in Zimbabwe	US\$0.40/L Excise	20% + US\$0.4 0/L	US\$0.40/ L Excise	0%	0%	US\$0. 40/L Excise	US\$ 0.40/ L Exci se	15%			
	2206007 2	----- Of an alcoholic strength by volume exceeding 14% vol	60% + US\$0.40/L Excise	20%+ US\$0.4 0/L Excise	US\$0.40/ L Excise	0%	0%	60% + US\$0. 40/L Excise	60% + US\$ 0.40/ L Exci se	15%			
	2206007 3	----- Of an alcoholic strength by volume not exceeding 14% vol and wholly	US\$0.40/L Excise	20%	US\$0.40/ L Excise	0%	0%	US\$0. 40/L Excise	US\$ 0.40/ L Exci se	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		produced in Zimbabwe											
	2206007 9	---- Other	80% + US\$0.40/L Excise	20%+ US\$0.4 0/L	US\$0.40/ L Excise	0%	0%	80% + US\$0. 40/L Excise	80% + US\$ 0.40/ L Exci se	15%			
	2206009 0	--- Other	80% + US\$0.40/L Excise	20%+ US\$0.4 0/L Excise	US\$0.40/ L Excise	0%	0%	80% + US\$0. 40/L Excise	80% + US\$ 0.40/ L Exci se	15%			
22.07		UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80% VOL OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH.											
		- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	22071010	--- Ethyl alcohol containing by weight 51% or more of ethanol for use in an internal combustion engine or other motive power	US\$1.00/ LAA + US\$0.05/L Excise	20%+ US\$0.05/L Excise	US\$0.05/ L Excise	0%	0%	US\$1.00/ LAA + US\$0.05/L Excise	US\$ 1.00/ LAA + US\$ 0.05/ L Excise	15%			
	22071090	--- Other	US\$1.00/ LAA + 15% Excise	20%+ 15% Excise	15% Excise	0%	0%	US\$1.00/ LAA + 15% Excise	US\$ 1.00/ LAA + 15% Excise	15%			
		- Ethyl alcohol and other spirits, denatured, of any strength :											
		- - - Coloured methylated spirits:											
	22072011	---- For medicinal use	US\$0.05/ LAA	0%	0%	0%	0%	US\$0.05/ LAA	US\$ 0.05/ LAA	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	2207201 9	---- Other	US\$1.00/ LAA	20%	0%	0%	0%	US\$1. 00/ LAA	US\$ 1.00/ LAA	15%			
	2207202 0	--- Denatured by the addition of less than 1% of benzol	US\$1.00/ LAA	20%	0%	0%	0%	US\$1. 00/ LAA	US\$ 1.00/ LAA	15%			
		--- Other:											
	2207209 1	---- For medicinal use	US\$0.05/L + 15% Excise	15% Excise	15% Excise	0%	0%	US\$0. 05/L + 15% Excise	US\$ 0.05/ L + 15% Exci se	15%			
	2207209 9	---- Other	US\$1.00/L+ 15% Excise	20% + 15% Excise	15% Excise	0%	0%	US\$1. 00/L+ 15% Excise	US\$ 1.00/ L+ 15% Exci se	15%			
22.08		UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL.; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Spirits obtained by distilling grape wine or grape marc :											
		- - - Brandy:											
	22082011	---- Containing not more than 33 1/3% of imported spirit	US\$5.00/ LAA Excise	20% + US\$5.00/ LAA Excise	US\$5.00/ LAA Excise	0%	0%	US\$5.00/ LAA Excise	US\$ 5.00/ LAA Excise	15%			
	22082019	---- Other	US\$5.00/L or US\$10.00/ LAA + US\$5.00/LAA Excise	20% + US\$5.00/LAA Excise	US\$5.00/ LAA Excise	0%	0%	US\$5.00/L or US\$10.00/ LAA + US\$5.00/LAA Excise	US\$ 5.00/ L or US\$ 10.00/ LAA + US\$ 5.00/ LAA Excise	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	2208209 0	- - - Other	US\$5.00/L or US\$10.00/ LAA + 40% Excise	20% + 40% Excise	40% Excise	0%	0%	US\$5. 00/L or US\$10 .00/ LAA + 40% Excise	US\$ 5.00/ L or US\$ 10.0 0/ LAA + 40% Exci se	15%			
		- Whiskies :											
	2208301 0	- - - Containing not more than 33 1/3% of imported spirit	US\$5.00/ LAA Excise	20% + US\$5.0 0/ LAA Excise	US\$5.00/ LAA Excise	0%	0%	US\$5. 00/ LAA Excise	US\$ 5.00/ LAA Exci se	15%			
	2208309 0	- - - Other	US\$5.00/L or US\$10.00/ LAA + US\$5.00/LA A Excise	20% + US\$5.0 0/LAA Excise	US\$5.00/ LAA Excise	0%	0%	US\$5. 00/L or US\$10 .00/ LAA + US\$5. 00/LA	US\$ 5.00/ L or US\$ 10.0 0/ LAA + US\$	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
								A Excise	5.00/ LAA Exci se				
		- Rum and other spirits obtained by distilling fermented sugar-cane products:											
		- - - Rum :											
	2208401 1	---- Containing not more than 33 1/3% of imported spirit	US\$5.00/ LAA Excise	20% + US\$5.0 0/ LAA Excise	US\$5.00/ LAA Excise	0%	0%	US\$5. 00/ LAA Excise	US\$ 5.00/ LAA Exci se	15%			
	2208401 9	---- Other	US\$5.00/L or US\$10.00/ LAA + US\$5.00/LA A Excise	20% + US\$5.0 0/LAA Excise	US\$5.00/ LAA Excise	0%	0%	US\$5. 00/L or US\$10 .00/ LAA + US\$5. 00/LA A Excise	US\$ 5.00/ L or US\$ 10.0 0/ LAA + US\$ 5.00/ LAA	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
									Exci se				
	2208409 0	--- Tafia	US\$5.00/L or US\$10.00/ LAA + US\$5.00/LA A Excise	20% + US\$5.0 0/LAA Excise	US\$5.00/ LAA Excise	0%	0%	US\$5. 00/L or US\$10 .00/ LAA + US\$5. 00/LA A Excise	US\$ 5.00/ L or US\$ 10.0 0/ LAA + US\$ 5.00/ LAA Exci se	15%			
		- Gin and Geneva :											
		--- Gin:											
	2208501 1	---- Wholly distilled in Zimbabwe	US\$5.00/ LAA	20% + US\$5.0 0/ LAA	US\$5.00/ LAA	0%	0%	US\$5. 00/ LAA	US\$ 5.00/ LAA	15%			
	2208501 9	---- Other	US\$5.00/L or US\$10.00/ LAA + US\$5.00/LA A Excise	20% + US\$5.0 0/LAA Excise	US\$5.00/ LAA Excise	0%	0%	US\$5. 00/L or US\$10 .00/ 10.0	US\$ 5.00/ L or US\$ 10.0	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
								LAA + US\$5. 00/LA A Excise	0/ LAA + US\$ 5.00/ LAA Exci se				
	2208509 0	--- Geneva	US\$5.00/L or US\$10.00/ LAA + US\$5.00/LA A Excise	20% + US\$5.0 0/LAA Excise	US\$5.00/ LAA Excise	0%	0%	US\$5. 00/L or US\$10 .00/ LAA + US\$5. 00/LA A Excise	US\$ 5.00/ L or US\$ 10.0 0/ LAA + US\$ 5.00/ LAA Exci se	15%			
		- Vodka :											
	2208601 0	--- Wholly distilled in Zimbabwe	US\$5.00/ LAA Excise	20% + US\$5.0 0/LAA Excise	US\$5.00/ LAA Excise	0%	0%	US\$5. 00/ LAA Excise	US\$ 5.00/ LAA Exci se	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	2208609 0	- - - Other	US\$5.00/L or US\$10.00/ LAA + US\$5.00/LA A Excise	20% + US\$5.0 0/LAA Excise	US\$5.00/ LAA Excise	0%	0%	US\$5. 00/L or US\$10 .00/ LAA + US\$5. 00/LA A Excise	US\$ 5.00/ L or US\$ 10.0 0/ LAA + US\$ 5.00/ LAA Exci se	15%			
		- Liqueurs and cordials :											
	2208701 0	- - - Containing not more than 33 ⅓% of imported spirit	US\$5.00/ LAA Excise	20% + US\$5.0 0/ LAA Excise	US\$5.00/ LAA Excise	0%	0%	US\$5. 00/ LAA Excise	US\$ 5.00/ LAA Exci se	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	2208709 0	- - - Other	US\$5.00/L or US\$10.00/ LAA + US\$5.00/LA A Excise	20% + US\$5.0 0/LAA Excise	US\$5.00/ LAA Excise	0%	0%	US\$5. 00/L or US\$10 .00/ LAA + US\$5. 00/LA A Excise	US\$ 5.00/ L or US\$ 10.0 0/ LAA + US\$ 5.00/ LAA Exci se	15%			
		- Other :											
		- - - Bitters:											
	2208902 1	----- Wholly produced in Zimbabwe	US\$5.00/ LAA Excise	20% + US\$5.0 0/ LAA Excise	US\$5.00/ LAA Excise	0%	0%	US\$5. 00/ LAA Excise	US\$ 5.00/ LAA Exci se	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	2208902 9	----- Other	US\$5.00/L or US\$10.00/ LAA + Excise US\$5.00/LA A	20% + US\$5.0 0/LAA Excise	US\$5.00/ LAA Excise	0%	0%	US\$5. 00/L or US\$10 .00/ LAA + Excise US\$5. 00/LA A	US\$ 5.00/ L or US\$ 10.0 0/ LAA + Exci se US\$ 5.00/ LAA	15%			
		--- Other :											
	2208909 1	----- Wholly produced in Zimbabwe	US\$5.00/ LAA Excise	20% + US\$5.0 0/ LAA Excise	US\$5.00/ LAA Excise	0%	0%	US\$5. 00/ LAA Excise	US\$ 5.00/ LAA Exci se	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	2208909	----- Other	US\$5.00/L or US\$10.00/LAA + US\$5.00/LAA Excise	20% + US\$5.00/LAA Excise	US\$5.00/LAA Excise	0%	0%	US\$5.00/L or US\$10.00/LAA + US\$5.00/LAA Excise	US\$5.00/L or US\$10.00/LAA + US\$5.00/LAA Excise	15%			
22.09	22090000	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID.	25%	0%	0%	0%	0%	25%	25%	15%			

Chapter 23

Residues and waste from the food industries; prepared animal fodder

Note.

- 1-.** Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Subheading Note.

- 1** For the purposes of subheading 2306.41, the expression “low erucic acid rape or colza seeds” means seeds as defined in Subheading Note 1 to Chapter 12.

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	eneral / MFN	SADC (General)	SADC (Different iated Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEP A	VAT	Surta x Gene ral	Surtax SADC General	Surta x SAD C (Diff. Offer)
23.01		FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES.											
	2301100	- Flours, meals and pellets, of meat or meat offal; greaves	5%	0%	0%	0%	0%	5%	5%	15%			
	2301200	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	10%	0%	0%	0%	0%	10.00 %	5%	15%			
23.02		BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS.											
	2302100	- Of maize (corn)	10%	0%	0%	0%	0%	F.U.L	0%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	eneral / MFN	SADC (General)	SADC (Different iated Offer)	COMESA / TAG	Mozambique	RSA Effecti ve Rate	iEP A	VAT	Surta x Gene ral	Surtax SADC General	Surta x SAD C (Diff. Offer)
	23023000	- Of wheat	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	23024000	- Of other cereals	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	23025000	- Of leguminous plants	10%	0%	0%	0%	0%	10.00 %	0%	15%			
23.03		RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS.											
	23031000	- Residues of starch manufacture and similar residues	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	23032000	- Beet-pulp, bagasse and other waste of sugar manufacture	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	23033000	- Brewing or distilling dregs and waste	10%	0%	0%	0%	0%	10.00 %	0%	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surta x SADC (Diff. Offer)
23.04	23040000	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA BEAN OIL.	5%		0%	0%	0%	0%	F.U.L	5%	15%			
23.05	23050000	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION		10%	0%	0%	0%	0%	F.U.L	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		OF GROUND-NUT OIL.											
23.06		OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL.											
	23061000	- Of cotton seeds	10%	0%	0%	0%	0%	F.U.L	5%	15%			
	23062000	- Of linseed	10%	0%	0%	0%	0%	F.U.L	5%	15%			
	23063000	- Of sunflower seeds	10%	0%	0%	0%	0%	F.U.L	5%	15%			
		- Of rape or colza seeds:											
	23064100	- - Of low erucic acid rape or colza seeds	10%	0%	0%	0%	0%	F.U.L	5%	15%			
	23064900	- - Other	10%	0%	0%	0%	0%	F.U.L	5%	15%			
	23065000	- Of coconut or copra	10%	0%	0%	0%	0%	F.U.L	5%	15%			

				RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description		eneral / MFN	SADC (General)	SADC (Different iated Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEP A	VAT	Surta x Gene ral	Surtax SADC General	Surta x SAD C (Diff. Offer)
	2306600	- Of palm nuts or kernels	10%		0%	0%	0%	0%	F.U.L	5%	15%			
	2306900	- Other		10%	0%	0%	0%	0%	F.U.L	5%	15%			
23.07	2307000	WINE LEES; ARGOL.	20%		0%	0%	0%	0%	20.00 %	5%	15%			

				RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description		eneral / MFN	SADC (General)	SADC (Different iated Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEP A	VAT	Surta x Gene ral	Surtax SADC General	Surta x SAD C (Diff. Offer)
23.08	2308000 0	VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY- PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED.	20%		0%	0%	0%	0%	20.00 %	0%	15%			
23.09		PREPARATIONS OF A KIND USED IN ANIMAL FEEDING.												
	2309100 0	- Dog or cat food, put up for retail sale	40%		15%	0%	0%	0%	F.U.L	15. 62 5%	15%	25%	15%	0%
		- Other :												

				RATE OF DUTY							SURTAX			
Headin g	Tariff Line	Description		eneral / MFN	SADC (General)	SADC (Different iated Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEP A	VAT	Surta x Gene ral	Surtax SADC General	Surta x SAD C (Diff. Offer)
	23099010	- - - Of a type used primarily for the feeding of dogs, cats, cage birds or aquarial fish	40%		15%	0%	0%	0%	37.50 %	40 %	15%	25%	15%	0%
	23099020	- - - Vitamins, additives or substances specially prepared for use in the manufacture of stockfeeds, excluding pure substances of Chapter 29.	5%		0%	0%	0%	0%	5%	5%	15%			
	23099090	- - - Other	25%		15%	0%	0%	0%	F.U.L	15.625%	15%			

Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

- 1.- This Chapter does not cover medicinal cigarettes (Chapter 30).

Subheading Note.

- 1.- For the purposes of subheading 2403.11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

			RATE OF DUTY								SURTAX		
Head ing	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentia ted Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
24.01		UNMANUFACTURED TOBACCO; TOBACCO REFUSE.											
		- Tobacco, not stemmed/stripped :											
	240110 10	- - - Flue cured, of the virginia type	10%	0%	0%	0%	0%	F.U.L	0%	15%	25%	0%	0%
	240110 20	- - - Burley	10%	0%	0%	0%	0%	F.U.L	0%	15%			
	240110 30	- - - Dark fired	10%	0%	0%	0%	0%	F.U.L	0%	15%			
	240110 40	- - - Oriental	10%	0%	0%	0%	0%	F.U.L	0%	15%			
	240110 50	- - - Sun cured	10%	0%	0%	0%	0%	F.U.L	0%	15%			
	240110 90	- - - Other	10%	0%	0%	0%	0%	F.U.L	0%	15%			

			RATE OF DUTY								SURTAX		
Head ing	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentia ted Offer)	COMESA/TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
		- Tobacco, partly or wholly stemmed/stripped :											
	240120 10	- - - Flue cured, of the virginia type	100%	75%	0%	0%	0%	F.U.L	100%	15%	25%	25%	0%
	240120 20	- - - Burley	100%	75%	0%	0%	0%	F.U.L	100%	15%	25%	25%	0%
	240120 30	- - - Dark fired	100%	75%	0%	0%	0%	F.U.L	100%	15%			
	240120 40	- - - Oriental	100%	75%	0%	0%	0%	F.U.L	100%	15%			
	240120 50	- - - Sun cured	100%	75%	0%	0%	0%	F.U.L	100%	15%			
	240120 90	- - - Other	100%	75%	0%	0%	0%	F.U.L	100%	15%	25%	25%	0%
		- Tobacco refuse :											
	240130 10	- - - In immediate packings of a content not exceeding 2 kg	100% + 60% Excise	75% + 60% Excise	0%	0%	0%	F.U.L	100% + 60% Excise	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	24013090	--- Other	100%	75%	0%	0%	0%	F.U.L	100%	15%			
24.02		CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES.											
	24021000	- Cigars, cheroots and cigarillos, containing tobacco	40% + US\$5.00/ 1000 cigarettes + Excise US\$20.00/ 1000 cigarette	Excise US\$20.00/ 1000 cigarette	Excise US\$20.00/ 1000 cigarette	0%	40% + US\$ 5.00/ 1000 cigarettes + Excise US\$ 20.00/ 1000 cigarette	F.U.L	15.625% + Excise US\$20.00/ 1000 cigarette	15%			
		- Cigarettes containing tobacco :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	24022010	- - - Weighing not more than 910g per thousand	40% + US\$5.00/ 1000 cigarettes + Excise US\$20.00/ 1000 cigarette	Excise US\$20.00/ 1000 cigarette	Excise US\$20.00/ 1000 cigarette	0%	40% + US\$ 5.00/ 1000 cigarettes + Excise US\$ 20.00/ 1000 cigarette	F.U.L	15.625% + Excise US\$20.00/ 1000 cigarette	15%			
	24022020	- - - Weighing more than 910g and not more than 1000g per thousand	40% + US\$5.00/ 1000 cigarettes + Excise US\$20.00/ 1000 cigarette	Excise US\$20.00/ 1000 cigarette	Excise US\$20.00/ 1000 cigarette	0%	40% + US\$ 5.00/ 1000 cigarettes + Excise US\$ 20.00/ 1000 cigarette	F.U.L	15.625% + Excise US\$20.00/ 1000 cigarette	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique 0/ 1000 cigarette	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	240220 30	- - - Weighing more than 1000g and not more than 1135g per thousand	40% + US\$5.00/ 1000 cigarettes + Excise US\$20.00/ 1000 cigarette	Excise US\$20.00/ 1000 cigarette	Excise US\$20.00/ 1000 cigarette	0%	40% + US\$5.00/ 1000 cigarettes + Excise US\$20.00/ 1000 cigarette	F.U.L	15.625% + Excise US\$20.00/ 1000 cigarette	15%			

			RATE OF DUTY								SURTAX		
Head ing	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentia ted Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
	240220 40	- - - Weighing more than 1135g and not more than 1225g per thousand	40% + US\$5.0 0/ 1000 cigarett es + Excise US\$20. 00/ 1000 cigarett e	Excise US\$20.0 0/ 1000 cigarette	Excise US\$20.00/ 1000 cigarette	0%	40% + US\$ 5.00/ 1000 cigar ettes + Exci se US\$ 20.0 0/ 1000 cigar ette	F.U.L	15.625% + Excise US\$20.00/ 1000 cigarette	15%			
	240220 90	- - - Other	40% + US\$5.0 0/ 1000 cigarett es + Excise US\$20. 00/ 1000 cigarett e	Excise US\$20.0 0/ 1000 cigarette	Excise US\$20.00/ 1000 cigarette	0%	40% + US\$ 5.00/ 1000 cigar ettes + Exci se US\$ 20.0	F.U.L	15.625% + Excise US\$20.00/ 1000 cigarette	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique 0/ 1000 cigarette	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Other :											
	24029010	- - - Cigars, cheroots and cigarillos not containing tobacco	40% + US\$5.00/ 1000 cigarettes + Excise US\$20.00/ 1000 cigarette	75% + Excise US\$20.00/ 1000 cigarette	Excise US\$20.00/ 1000 cigarette	0%	0%	F.U.L	15.625% + Excise US\$20.00/ 1000 cigarette	15%			

			RATE OF DUTY								SURTAX		
Head ing	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentia ted Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	iEPA	VAT	Surtax General	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
	240290 20	- - - Cigarattes not containing tobacco	40% + US\$5.0 0/ 1000 cigarett es + Excise US\$20. 00/ 1000 cigarett e	75% + Excise US\$20.0 0/ 1000 cigarette	Excise US\$20.00/ 1000 cigarette	0%	0%	F.U.L	15.625% + Excise US\$20.00/ 1000 cigarette	15%			
24.03		OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; “HOMOGENISED” OR “RECONSTITUTED” TOBACCO; TOBACCO EXTRACTS AND ESSENCES.											
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:											
		- - Water pipe tobacco specified in Subheadig Note 1 to this Chapter :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	240311 10	- - - Cigarette tobacco	80% + Excise 60%	Excise 60%	Excise 60%	0%	80% + Excise 60%	80% + Excise 60%	15.625% + Excise US\$20.00/ 1000 cigarette	15%			
	240311 20	- - - Pipe tobacco	80% + Excise 60%	Excise 60%	Excise 60%	0%	80% + Excise 60%	80% + Excise 60%	15.625% + Excise US\$20.00/ 1000 cigarette	15%			
	240311 90	- - - Other	80% + Excise 60%	Excise 60%	Excise 60%	0%	80% + Excise 60%	80% + Excise 60%	15.625% + Excise US\$20.00/ 1000 cigarette	15%			
		- - Other :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	240319 10	- - - Cigarette tobacco	80% + Excise 60%	Excise 60%	Excise 60%	0%	80% + Excise 60%	80% + Excise 60%	15.625% + Excise US\$20.00/ 1000 cigarette	15%			
	240319 20	- - - Pipe tobacco	80% + Excise 60%	Excise 60%	Excise 60%	0%	80% + Excise 60%	80% + Excise 60%	15.625% + Excise US\$20.00/ 1000 cigarette	15%			
	240319 90	- - - Other	80% + Excise 60%	Excise 60%	Excise 60%	0%	80% + Excise 60%	80% + Excise 60%	15.625% + Excise US\$20.00/ 1000 cigarette	15%			
		- Other :											
		- - “Homogenized” or “reconstituted” tobacco:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	24039110	--- Homogenized tobacco strip suitable for use as wrappers in the manufacture of cigars	80%	0%	0%	0%	80%	80.00%	5%	15%			
	24039190	--- Other	80%	0%	0%	0%	80%	80.00%	5%	15%			
		-- Other :											
	24039910	--- Cigarette tobacco substitutes	80%	0%	0%	0%	80%	80.00%	15.625%	15%			
	24039920	--- Snuff	80%	0%	0%	0%	80%	80.00%	15.625%	15%			
	24039930	--- Tobacco extracts and essences	80%	0%	0%	0%	80%	80.00%	15.625%	15%			
	24039990	--- Other	80%	0%	0%	0%	80%	80.00%	15.625%	15%			

Chapter 25

Salt; sulphur; earths and stone; plastering materials, lime and cement

Notes.

- 1.- Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

- 2.- This Chapter does not cover:

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02)
- (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);
- (c) Medicaments or other products of Chapter 30 ;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33) ;

- (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
- (f) Precious or semi-precious stones (heading 71.02 or 71.03);
- (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
- (h) Billiard chinks (heading 95.04); or
- (i) Writing or drawing chinks or tailors' chinks (heading 96.09).

3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.

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4.- Heading 25.30 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EP A	VAT	Surta x General	Surta x SADC General	Surta x SADC (Diff. Offer)
25.01		SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE-FLOWING AGENTS; SEA WATER.											
	25010010	--- In bulk, in immediate packing of 50Kg or more											
			0%	0%	0%	0%	0%	0.00%	0%	0%			
		--- Pre-packed in immediate packings for retail sale less than 50Kg :											
	25010021	---- In immediate packing of a content less than 5Kg	15%	0%	0%	0%	0%	15%	15%	0%			
	25010029	---- Other	5%	0%	0%	0%	0%	5%	5%	0%			
25.02	25020000	UNROASTED IRON PYRITES.	10%	0%	0%	0%	0%	10.00%	0%	15%			
25.03	25030000	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND	0%	0%	0%	0%	0%	0.00%	0%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EP A	VAT	Surta x General	Surta x SADC General	Surta x SADC (Diff. Offer)
		COLLOIDAL SULPHUR.											
25.04		NATURAL GRAPHITE.											
	250410 00	- In powder or in flakes	5%	0%	0%	0%	0%	5%	0%	15%			
	250490 00	- Other	5%	0%	0%	0%	0%	5%	0%	15%			
25.05		NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METALBEARING SANDS OF CHAPTER 26.											
	250510 00	- Silica sands and quartz sands	5%	0%	0%	0%	0%	5%	0%	15%			
	250590 00	- Other	5%	0%	0%	0%	0%	5%	0%	15%			
25.06		QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE.											
	250610 00	- Quartz	5%	0%	0%	0%	0%	5%	0%	15%			
	250620 00	- Quartzite	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EP A	VAT	Surta x General	Surta x SADC General	Surta x SADC (Diff. Offer)
25.07	250700 00	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED	5%	0%	0%	0%	0%	5%	0%	15%			
25.08		OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING 68.06), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS.											
	250810 00	- Bentonite	5%	0%	0%	0%	0%	5%	0%	15%			
	250830 00	- Fire-clay	5%	0%	0%	0%	0%	5%	0%	15%			
	250840 00	- Other clays	5%	0%	0%	0%	0%	5%	0%	15%			
	250850 00	- Andalusite, kyanite and sillimanite	5%	0%	0%	0%	0%	5%	0%	15%			
	250860 00	- Mullite	5%	0%	0%	0%	0%	5%	0%	15%			
	250870 00	- Chamotte or dinas earths	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EP A	VAT	Surta x General	Surta x SADC General	Surta x SADC (Diff. Offer)
25.09	25090000	CHALK.	5%	0%	0%	0%	0%	5%	0%	15%			
25.10		NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK.											
	25101000	- Unground	10%	0%	0%	0%	0%	10.00%	0%	15%			
	25102000	- Ground	10%	0%	0%	0%	0%	10.00%	0%	0%			
25.11		NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING 28.16.											
	25111000	- Natural barium sulphate (barytes)	5%	0%	0%	0%	0%	5%	0%	15%			
	25112000	- Natural barium carbonate (witherite)	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EP A	VAT	Surta x General	Surta x SADC General	Surta x SADC (Diff. Offer)
25.12	251200 00	SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICIEOUS EARTHS, WHETHER OR NOT CALCINED, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS.	5%	0%	0%	0%	0%	5%	0 %	15 %			
25.13		SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICIEOUS EARTHS, WHETHER OR NOT CALCINED, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS.											
	251310 00	- Pumice stone	5%	0%	0%	0%	0%	5%	0 %	15 %			
	251320 00	- Emery, natural corundum, natural garnet and other natural abrasives	5%	0%	0%	0%	0%	5%	0 %	15 %			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EP A	VAT	Surta x General	Surta x SADC General	Surta x SADC (Diff. Offer)
25.14	25140000	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE.	10%	0%	0%	0%	0%	10.00%	0%	15%			
25.15		MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE.											
		- Marble and travertine:											
	25151100	-- Crude or roughly trimmed	10%	0%	0%	0%	0%	10.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EP A	VAT	Surta x General	Surta x SADC General	Surta x SADC (Diff. Offer)
	25151200	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	10%	0%	0%	0%	0%	10.00%	0%	15%			
	25152000	- Ecaussine and other calcareous monumental or building stone; alabaster	10%	0%	0%	0%	0%	10.00%	0%	15%			
25.16		GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE.											
		- Granite :											
	25161100	-- Crude or roughly trimmed	10%	0%	0%	0%	0%	10.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EP A	VAT	Surta x General	Surta x SADC General	Surta x SADC (Diff. Offer)
	251612 00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	10%	0%	0%	0%	0%	10.00%	0 %	15 %			
	251620 00	- Sandstone	10%	0%	0%	0%	0%	10.00%	0 %	15 %			
	251690 00	- Other monumental or building stone	10%	0%	0%	0%	0%	10.00%	0 %	15 %			
25.17		PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER, OF STONES OF HEADING 25.15 OR 25.16, WHETHER OR NOT HEAT-TREATED.											
	251710 00	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and	5%	0%	0%	0%	0%	5%	0 %	15 %			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EP A	VAT	Surta x General	Surta x SADC General	Surta x SADC (Diff. Offer)
		flint, whether or not heat-treated											
	251720 00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	5%	0%	0%	0%	0%	5%	0%	15%			
	251730 00	- Tarred macadam	5%	0%	0%	0%	0%	5%	0%	15%			
		- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:											
	251741 00	- - Of marble	5%	0%	0%	0%	0%	5%	0%	15%			
	251749 00	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EP A	VAT	Surta x General	Surta x SADC General	Surta x SADC (Diff. Offer)
25.18		DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; DOLOMITE RAMMING MIX.											
	251810 00	- Dolomite, not calcined or sintered	5%	0%	0%	0%	0%	5%	0%	15%			
	251820 00	- Calcined or sintered dolomite	5%	0%	0%	0%	0%	0.00%	0%	15%			
	251830 00	- Dolomite ramming mix	5%	0%	0%	0%	0%	5%	0%	15%			
25.19		NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT PURE.											
	251910 00	- Natural magnesium carbonate (magnesite)	5%	0%	0%	0%	0%	5%	0%	15%			
	251990 00	- Other	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EP A	VAT	Surta x General	Surta x SADC General	Surta x SADC (Diff. Offer)
25.20		GYPSUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPSUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS.											
	252010 00	- Gypsum; anhydrite	5%	0%	0%	0%	0%	5%	0%	15%			
	252020 00	- Plasters	5%	0%	0%	0%	0%	5%	5%	15%			
25.21	252100 00	LIMESTONE FLUX; LIMESTONE AND OTHER CALCAREOUS STONE, OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT.	5%	0%	0%	0%	0%	5%	0%	15%			
25.22		QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF HEADING 28.25.											
	252210 00	- Quicklime	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EP A	VAT	Surta x General	Surta x SADC General	Surta x SADC (Diff. Offer)
	252220 00	- Slaked lime	15%	0%	0%	0%	0%	15%	5%	15%			
	252230 00	- Hydraulic lime	15%	0%	0%	0%	0%	15%	5%	15%			
25.23		PORTLAND CEMENT, ALUMINOUS CEMENT, SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS.											
	252310 00	- Cement clinkers											
			10%	0%	0%	0%	0%	10.00%	5%	15%			
		- Portland cement :											
	252321 00	- - White cement, whether or not artificially coloured	US\$100.00/t	US\$100/metric tonne	0%	0%	0%	US\$100.00/t	5%	15%			
	252329 00	- - Other	US\$100.00/t	US\$100/metric tonne	0%	0%	0%	US\$100.00/t	5%	15%			
	252330 00	- Aluminous cement	20%	10%	0%	0%	0%	20.00%	5%	15%			
	252390 00	- Other hydraulic cements	20%	10%	0%	0%	0%	20.00%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EP A	VAT	Surta x General	Surta x SADC General	Surta x SADC (Diff. Offer)
25.24		ASBESTOS.											
	252410 00	- Crocidolite	10%	0%	0%	0%	0%	10.00%	0%	15%			
	252490 00	- Other	5%	0%	0%	0%	0%	5%	0%	15%			
25.25		MICA, INCLUDING SPLITTINGS; MICA WASTE.											
	252510 00	- Crude mica and mica rifted into sheets or splittings	5%	0%	0%	0%	0%	5%	0%	15%			
	252520 00	- Mica powder	5%	0%	0%	0%	0%	5%	0%	15%			
	252530 00	- Mica waste	5%	0%	0%	0%	0%	5%	0%	15%			
25.26		NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; TALC.											
	252610 00	- Not crushed, not powdered	5%	0%	0%	0%	0%	5%	0%	15%			
	252620 00	- Crushed or powdered	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EP A	VAT	Surta x General	Surta x SADC General	Surta x SADC (Diff. Offer)
[25.27]													
25.28	25280000	NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF H ₃ BO ₃ CALCULATED ON THE DRY WEIGHT.	5%	0%	0%	0%	0%	5%	0%	15%			
25.29		FELDSPAR; LEUCITE, NEPHELINE AND NEPHELINE SYENITE; FLOURSPAR.											
	25291000	- Feldspar	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EP A	VAT	Surta x General	Surta x SADC General	Surta x SADC (Diff. Offer)
		- Flourspar :											
	252921 00	- - Containing by weight 97% or less of calcium flouride	5%	0%	0%	0%	0%	5%	0%	15%			
	252922 00	- - Containing by weight more than 97% of calcium flouride	5%	0%	0%	0%	0%	5%	0%	15%			
	252930 00	- Leucite; nepheline and nepheline syenite	5%	0%	0%	0%	0%	5%	0%	15%			
25.30		MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED.											
	253010 00	- Vermiculite, perlite and chlorites, unexpanded	5%	0%	0%	0%	0%	5%	0%	15%			
	253020 00	- Kieserite, epsomite (natural magnesium sulphates)	5%	0%	0%	0%	0%	5%	0%	15%			
	253090 00	- Other	5%	0%	0%	0%	0%	5%	0%	15%			

Chapter 26

Ores, slag and ash

Notes.

1. This Chapter does not cover:

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- (a) Slag or similar industrial waste prepared as macadam (heading. 25.17);
- (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading. 25.19);
- (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10) ;
- (d) Basic slag of Chapter 31;
- (e) Slag wool, rock wool or similar mineral wools (heading 68.06) ;
- (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
- (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of headings 26.01 to 26.17, the term “ores” means minerals of mineralogical species actually used in the metallurgical industry for
 - the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading 26.20 applies only to:
 -
 - (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
 - (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

1. For the purposes of subheading 2620.21, “ leaded gasoline sludges and leaded anti – knock compound sludges” mean sludges obtained from storage
 - tanks of leaded gasoline and leaded anti – knock compounds (for example tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
2. Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the
 - manufacture of their chemical compounds, are to be classified in the subheading 2620.60).

				RATE OF DUTY								SURTAX				
Head ing	Tariff Line	Description		Genera l/ MFN	SADC (Gener al)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effecti ve Rate	EPA	VA T	Surtax Genera l	Surtax SADC Gener al	Surtax SADC (Differentiat ed Offer)		
26.01		IRON ORES AND CONCENTRAT ES, INCLUDING ROASTED IRON PYRITES														
	- Iron ores and concentrates, other than roasted iron pyrites:															
				26011100	- - Non-agglomerated	5%	0%	0%	0%	0%	5%	0%	15%			
				26011200	- - Agglomerated	5%	0%	0%	0%	0%	5%	0%	15%			
				26012000	- Roasted iron pyrites	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
26.02	26020000	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT.	5%	0%	0%	0%	0%	5%	0%	15%			
26.03	26030000	COPPER ORES AND CONCENTRATES.	5%	0%	0%	0%	0%	5%	0%	15%			
26.04	26040000	NICKEL ORES AND CONCENTRATES.	5%	0%	0%	0%	0%	5%	0%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA		Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
26.05	26050000	COBALT ORES AND CONCENTRATES.	5%	0%	0%	0%	0%	5%	0%	15%			
26.06	26060000	ALUMINIUM ORES AND CONCENTRATES.	5%	0%	0%	0%	0%	5%	0%	15%			
26.07	26070000	LEAD ORES AND CONCENTRATES.	5%	0%	0%	0%	0%	5%	0%	15%			
26.08	26080000	ZINC ORES AND CONCENTRATES.	5%	0%	0%	0%	0%	5%	0%	15%			
26.09	26090000	TIN ORES AND CONCENTRATES.	5%	0%	0%	0%	0%	5%	0%	15%			
26.10	26100000	CHROMIUM ORES AND CONCENTRATES.	5%	0%	0%	0%	0%	5%	0%	15%			

				RATE OF DUTY								SURTAX		
Head ing	Tariff Line	Description		Genera l/ MFN	SADC (Gener al)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effecti ve Rate	EPA	VA T	Surtax Genera l	Surtax SADC Gener al	Surtax SADC (Differentiat ed Offer)
26.11	261100	TUNGSTEN ORES AND CONCENTRAT ES.		5%	0%	0%	0%	0%	5%	0%	15 %			
26.12		URANIUM OR THORIUM ORES AND CONCENTRAT ES												
	261210	- Uranium ores and concentrates		5%	0%	0%	0%	0%	5%	0%	15 %			
	261220	- Thorium ores and concentrates		5%	0%	0%	0%	0%	5%	0%	15 %			
26.13		MOLYBDENU M ORES AND CONCENTRAT ES.												
	261310	- Roasted		5%	0%	0%	0%	0%	5%	0%	15 %			
	261390	- Other		5%	0%	0%	0%	0%	5%	0%	15 %			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
26.14	261400 00	TITANIUM ORES AND CONCENTRATES.		5%	0%	0%	0%	0%	5%	0%	15%			
26.15		NIObIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES.												
	261510 00	- Zirconium ores and concentrates		5%	0%	0%	0%	0%	5%	0%	15%			
	261590 00	- Other		5%	0%	0%	0%	0%	5%	0%	15%			
26.16		PRECIOUS METAL ORES AND CONCENTRATES.												
	261610 00	- Silver ores and concentrates		5%	0%	0%	0%	0%	5%	0%	15%			
	261690 00	- Other		5%	0%	0%	0%	0%	5%	0%	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
26.17		OTHER ORES AND CONCENTRATES.												
	26171000	- Antimony ores and concentrates		5%	0%	0%	0%	0%	5%	0%	15%			
	26179000	- Other		5%	0%	0%	0%	0%	5%	0%	15%			
26.18	26180000	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL.		5%	0%	0%	0%	0%	5%	0%	15%			
26.19	26190000	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE		5%	0%	0%	0%	0%	5%	0%	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		RE OF IRON OR STEEL.												
26.20		SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL) CONTAINING METALS, ARSENIC OR THEIR COMPOUNDS.												
	262011 00	- - Hard zinc spelter		5%	0%	0%	0%	0%	5%	0%	15%			
	262019 00	- - Other		5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	26202100	- - Leaded gasoline sludges and leaded anti-knock compound sludges	5%	0%	0%	0%	0%	5%	0%	15%			
	26202900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
	26203000	- Containing mainly copper	5%	0%	0%	0%	0%	5%	0%	15%			
	26204000	- Containing mainly aluminium	5%	0%	0%	0%	0%	5%	0%	15%			
	26206000	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	5%	0%	0%	0%	0%	5%	0%	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		- Other :												
	26209100	-- Containing antimony, beryllium, cadmium, chromium or their mixtures		5%	0%	0%	0%	0%	5%	0%	15%			
	26209900	-- Other		5%	0%	0%	0%	0%	5%	0%	15%			
26.21		OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE.												
	26211000	- Ash and residues from the incineration of municipal waste		5%	0%	0%	0%	0%	5%	0%	15%			
	26219000	- Other		5%	0%	0%	0%	0%	5%	0%	15%			

Chapter 27

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

Notes.

1.- This Chapter does not cover:

- (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
- (b) Medicaments of heading 30.03 or 30.04; or
- (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

2.- References in heading 27.10 to “petroleum oils and oils obtained from bituminous minerals” include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3.- For the purposes of heading 27.10, “waste oils” means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include :

- (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
- (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
- (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

- 1.- For the purposes of subheading 2701.11, “anthracite” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
- 2.- For the purposes of subheading 2701.12, “bituminous coal” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
- 3.- For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms “benzol (benzene)”, “toluol (toluene)”, “xylol (xylenes)” and “naphthalene” apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.
- 4.- For the purposes of subheading 2710.12, “light oils and preparations” are those of which 90% or more by volume (including losses) distil at 210°C according to the ISO 3405 method (equivalent to the ASTM D 86 method).
- 5.- For the purposes of the subheadings of heading 27.10, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
27.01		COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL.											
	2701												
		- Coal, whether or not pulverised, but not agglomerated:											
		27011100 -- Anthracite	5%	0%	0%	0%	0%	5%	0%	15%			
		27011200 -- Bituminous coal	5%	0%	0%	0%	0%	5%	0%	15%			
		27011900 -- Other coal	5%	0%	0%	0%	0%	5%	0%	15%			
		27012000 - Briquettes, ovoids and similar solid fuels manufactured from coal	5%	0%	0%	0%	0%	5%	5%	15%			
27.02		LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET.											
	27021000	- Lignite, whether or not pulverised, but not agglomerated	5%	0%	0%	0%	0%	5%	0%	15%			
	27022000	- Agglomerated lignite	5%	0%	0%	0%	0%	5%	5%	15%			

				RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
27.03	27030000	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED.		5%	0%	0%	0%	0%	5%	0%	15%			
27.04	27040000	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON.		0%	0%	0%	0%	0%	0.00 %	0%	15%			
27.05	27050000	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS.		15%	0%	0%	0%	0%	12.50 %	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
27.06	27060000	TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS.	10%	0%	0%	0%	0%	10.00 %	5%	15%			
27.07		OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS.											
	27071000	- Benzol (benzene)	\$0.15/m ³ + Excise \$0.05/m ³	0%	0%	0%	0%	\$0.15 /m ³ + Excise \$0.05 /m ³	5%	15%			
	27072000	- Toluol (toluene)	15%	0%	0%	0%	0%	15%	5%	15%			
	27073000	- Xylol (xylenes)	15%	0%	0%	0%	0%	15%	5%	15%			
	27074000	- Naphthalene	15%	0%	0%	0%	0%	15%	5%	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	27075000	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ISO 3405 method (equivalent to the ASTM D 86 method)		15%	0%	0%	0%	0%	15%	5%	15%			
		- Other:												
	27079100	- - Creosote oils		10%	0%	0%	0%	0%	10.00 %	5%	15%			
	27079900	- - Other		15%	10%	10%	0%	0%	15%	5%	15%			
27.08		PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS.												
	27081000	- Pitch		10%	0%	0%	0%	0%	10.00 %	5%	15%			
	27082000	- Pitch coke		10%	0%	0%	0%	0%	10.00 %	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
27.09	27090000	PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE.	10%	0%	0%	0%	0%	10.00 %	0%	15%			
27.10		PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS.											
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :											
		-- Light oils and preparations :											
		--- Motor spirit (gasoline), including aviation spirit :											
	27101211	---- Aviation spirit	0%	0%	0%	0%	0%	0.00 %	0%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	27101212	----- Leaded petrol	US\$0.385/L Excise	15% + US\$0.385/L Excise	15% + US\$0.385/L Excise	0%	0%	US\$0 .385/ L Excise	US\$0.385/L Excise	0%			
	27101213	----- Unleaded petrol	US\$0.385/L Excise	15% + US\$0.385/L Excise	15% + US\$0.385/L Excise	0%	0%	US\$0 .385/ L Excise	US\$0.385/L Excise	0%			
	27101219	----- Other	45% + 45% Excise	15% + Excise 45%	15% + Excise 45%	0%	0%	45% + 45% Excise	45%+ Excise 45%	0%			
	27101220	--- Spirit type (gasoline type) jet fuel	5%	0%	5%	0%	0%	5%	5%	0%			
	27101230	--- Other	5%	5%	5%	0%	0%	5%	5%	15%			
		-- Other :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		--- Kerosene (including kerosene type jet fuel) :											
	27101911	---- Kerosene type jet fuel having a density at 20°C (expressed in kilograms per litre of less than 0.8962 and a flash point (closed test at sea level) of less than 66°C	40%	40%	40%	0%	0%	40.00 %	15.625%	0%			
	27101912	---- Other kerosene type jet fuel	5% + Excise 5%	Excise 5%	Excise 5%	0%	0%	5% + Excise 5%	15.625% + 5% Excise	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	27101913	----- Power kerosene, having a density at 200C (expressed in kilograms per litre of no lower than 0.796 and a flash point (closed test at sea level) of not lower than 21°C 0.796 and a flash point (closed test at sea level) of not lower than 21°C and not higher than 44°C	US\$0.33/L Excise	US\$0.33/L Excise	US\$0.33/L Excise	0%	0%	US\$0.33/L Excise	US\$0.33/L Excise	0%			
	27101914	----- Other power kerosene	5% + US\$0.33/L Excise	5% + US\$0.33/L Excise	5% + US\$0.33/L Excise	0%	0%	5% + US\$0.33/L Excise	5% + US\$0.33/L Excise	0%			
	27101915	----- Illuminating or heating kerosene, having a density at 20°C (expressed in kilograms per litre of not less than 0.8962 and a flash point (closed test at sea level) of less than 66°C	0% + Excise US\$0.33/L	Excise US\$0.33/L	Excise US\$0.33/L	0%	0%	0% + Excise US\$0.33/L	Excise US\$0.33/L	0%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	27101919	- - - - Other		5% + US\$0.33/L	Excise US\$0.33/L	Excise US\$0.33/L	0%	0%	5% + US\$0.33/L	15% + US\$0.33/L Excise	0%			
		- - - Gas oils:												
	27101921	- - - - Fuel, having a flashpoint (closed test at sea level) of not less than 66°C		15%	0%	15%	0%	0%	15%	15%	15%			
	27101929	- - - - Diesel		0% + Excise US\$0.33/L	0% + Excise US\$0.33/L	15% ++ Excise US\$0.33/L	0%	0%	0% + Excise US\$0.33/L	0% + Excise US\$0.33/L	0%			
	27101930	- - - Other fuel oils:		20% + Excise 25%	0% + Excise 25%	0% + Excise 25%	0%	0%	20% + Excise 25%	17.5% + 25% Excise	0%			
		- - - Other :												

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	27101991	----- Lubricating oils and blending stocks for lubricating oils in immediate packings of a content not exceeding 210 litres	25%	0%	0%	0%	0%	25%	15%	15%			
	27101992	----- Other lubricating oils and blending stocks for lubricating oils in immediate packings of a content exceeding 210 litres	15%	0%	0%	0%	0%	15%	15%	15%			
	27101993	----- Antifriction and lubricating grease	15%	0%	0%	0%	0%	15%	15%	15%			
	27101994	----- Transformer and insulating oils	15%	0%	0%	0%	0%	15%	15%	15%			
	27101995	----- Water soluble oils for use in the texturing of yarn	15%	0%	0%	0%	0%	15%	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	27101996	----- Benzole wash oils	15%	0%	0%	0%	0%	15%	15%	15%			
	27101999	----- Other	0%	0%	0%	0%	0%	0.00 %	0%	15%			
	27102000	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel and other than waste oils	15%	0%	0%	0%	0%	15%	15%	15%			
		- Waste oils :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	27109100	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	40%	0%	0%	0%	0%	40.00 %	15.625%	15%			
	27109900	-- Other	40%	0%	0%	0%	0%	40.00 %	25%	15%			
27.11		PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS.											
		- Liquefied :											
	27111100	-- Natural gas	5%	0%	0%	0%	0%	5%	5%	15%			
	27111200	-- Propane	5%	0%	0%	0%	0%	5%	5%	15%			
	27111300	-- Butanes	5%	0%	0%	0%	0%	5%	5%	15%			
	27111400	-- Ethylene, propylene, butylene and butadiene	5%	0%	0%	0%	0%	5%	5%	15%			
	27111900	-- Other	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- In gaseous state :											
	27112100	-- Natural gas	5%	0%	0%	0%	0%	5%	5%	15%			
	27112900	-- Other	5%	0%	0%	0%	0%	5%	5%	15%			
27.12		PETROLEUM JELLY; PARAFFIN WAX, MICRO-CRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LEGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED.											
		- Petroleum jelly :											
	27121010	--- In immediate packings of a content not exceeding 5 L	40%	10%	10%	0%	0%		5%	15%			
	27121090	--- Other	40%	0%	0%	0%	0%		5%	15%			
	27122000	- Paraffin wax containing by weight less than 0.75% of oil	5%	0%	0%	0%	0%	5%	5%	15%			
	27129000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
27.13		PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Petroleum coke:											
	27131100	-- Not calcined	5%	0%	0%	0%	0%	5%	5%	15%			
	27131200	-- Calcined	5%	0%	0%	0%	0%	5%	5%	15%			
		- Petroleum bitumen											
	27132010	--- In quantities of not less than 2 tonnes	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	27132090	--- Other	20%	0%	0%	0%	0%	20.00 %	5%	15%			
	27139000	- Other residues of petroleum oils or of oils obtained from bituminous minerals	5%	0%	0%	0%	0%	5%	5%	15%			
27.14		BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	27141000	- Bituminous or oil shale and tar sands	5%	0%	0%	0%	0%	5%	0%	15%			
	27149000	- Other	5%	0%	0%	0%	0%	5%	0%	15%			
27.15	27150000	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN,ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUS MASTICS, CUT-BACKS).	10%	0%	0%	0%	0%	7.50 %	5%	15%			
27.16	27160000	ELECTRICAL ENERGY.	0%	0%	0%	0%	0%	0.00 %	0%	0%			

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

- 1.- (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.

(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this Section.
- 2.- Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
- 3.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

Chapter 28

Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

Notes.

- 1.-** Except where the context otherwise requires, the headings of this Chapter apply only to:
- (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
- 2.-** In addition to dithionites and sulfoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in headings 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:
- (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
 - (b) Halide oxides of carbon (heading 28.12);

- (c) Carbon disulphide (heading 28.13);
- (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
- (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).

3.- Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:

- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
- (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
- (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
- (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
- (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2,5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
- (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
- (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).

4.- Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.

5.- Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxy salts.

Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.

6.- Heading 28.44 applies only to:

- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
- (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together ;
- (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
- (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 μ Ci/g);
- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
- (f) Radioactive residues whether or not usable.

The term “isotopes”, for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to:

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
- Mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7.- Heading 28.53 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorous.

8.- Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

Subheading Note.

1.- For the purposes of subheading 2852.10, the expression "chemically defined" means all organic or inorganic compounds of mercury meeting the requirements of paragraphs (a) to (e) of Note 1 to Chapter 28 or paragraphs (a) to (h) of Note 1 to Chapter 29.

			RATE OF DUTY									SURTAX	
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEP A	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
28.01		FLUORINE, CHLORINE, BROMINE AND IODINE.											
	28011000	- Chlorine	5%	0%	0%	0%	0%	5%	5%	15%			
	28012000	- Iodine	5%	0%	0%	0%	0%	5%	5%	15%			
	28013000	- Fluorine; bromine	5%	0%	0%	0%	0%	5%	5%	15%			
28.02	28020000	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR.	5%	0%	0%	0%	0%	5%	5%	15%			
28.03	28030000	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT ELSEWHERE SPECIFIED OR INCLUDED).	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY									SURTAX	
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
28.04		HYDROGEN, RARE GASES AND OTHER NON-METALS.											
	28041000	- Hydrogen	10%	0%	0%	0%	0 %	7.5 0%	5%	15%			
		- Rare gases :											
	28042100	- - Argon	5%	0%	0%	0%	0 %	5%	5%	15%			
	28042900	- - Other	5%	0%	0%	0%	0 %	5%	5%	15%			
	28043000	- Nitrogen	10%	0%	0%	0%	0 %	7.5 0%	5%	15%			
	28044000	- Oxygen	10%	0%	0%	0%	0 %	7.5 0%	5%	15%			
	28045000	- Boron; tellurium	5%	0%	0%	0%	0 %	5%	5%	15%			
		- Silicon:											
	28046100	- - Containing by weight not less than 99.99% of silicon	5%	0%	0%	0%	0 %	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
	28046900	- - Other	5%	0%	0%	0%	0 %	5%	5%	15%			
	28047000	- Phosphorus	5%	0%	0%	0%	0 %	5%	5%	15%			
	28048000	- Arsenic	5%	0%	0%	0%	0 %	5%	5%	15%			
	28049000	- Selenium	5%	0%	0%	0%	0 %	5%	5%	15%			
28.05		ALKALI OR ALKALINE-EARTH METALS; RARE- EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY.											
		- Alkali or alkaline – earth metals :											
	28051100	- - Sodium	5%	0%	0%	0%	0 %	5%	5%	15%			
	28051200	- - Calcium	5%	0%	0%	0%	0 %	5%	5%	15%			
	28051900	- - Other	5%	0%	0%	0%	0 %	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
	28053000	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	5%	0%	0%	0%	0 %	5%	5%	15%			
	28054000	- Mercury	5%	0%	0%	0%	0 %	5%	5%	15%			

II.- INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS

28.06		HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID.											
	28061000	- Hydrogen chloride (hydrochloric acid)	5%	0%	0%	0%	0%	5%	5%	15%			
	28062000	- Chlorosulphuric acid	5%	0%	0%	0%	0%	5%	5%	15%			
28.07	28070000	SULPHURIC ACID; OLEUM.	5%	0%	0%	0%	0%	5%	5%	0%			

			RATE OF DUTY									SURTAX	
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
28.08	28080000	NITRIC ACID; SULPHONITRIC ACIDS.	5%	0%	0%	0%	0 %	5%	5%	15%			
28.09		DIPHOSPHOROUS PENTAOXIDE; PHOSPHORIC ACID; POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED.											
	28091000	- Diphosphorous pentaoxide	5%	0%	0%	0%	0 %	5%	5%	15%			
	28092000	- Phosphoric acid and polyphosphoric acids	5%	0%	0%	0%	0 %	5%	5%	15%			
28.10	28100000	OXIDES OF BORON; BORIC ACIDS.	5%	0%	0%	0%	0 %	5%	5%	15%			
28.11		OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS.											

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
		- Other inorganic acids:											
	28111100	-- Hydrogen fluoride (hydrofluoric acid)	5%	0%	0%	0%	0 %	5%	5%	15%			
	28111200	-- Hydrogen cyanide (hydrocyanic acid)	5%	0%	0%	0%	0 %	5%	5%	15%			
	28111900	-- Other	5%	0%	0%	0%	0 %	5%	5%	15%			
		- Other inorganic oxygen compounds of non-metals:											
	28112100	-- Carbon dioxide	5%	0%	0%	0%	0 %	5%	5%	15%			
	28112200	-- Silicon dioxide	5%	0%	0%	0%	0 %	5%	5%	15%			
	28112900	-- Other	5%	0%	0%	0%	0 %	5%	5%	15%			
		III.- HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS											

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
28.12		HALIDES AND HALIDE OXIDES OF NON-METALS.											
		- Chlorides and chloride oxides :											
	28121100	-- Carbonyl dichloride (phosgene)	5%	0%	0%	0%	0 %	5%	5%	15%			
	28121200	-- Phosphorous oxychloride	5%	0%	0%	0%	0 %	5%	5%	15%			
	28121300	-- Phosphorous trichloride	5%	0%	0%	0%	0 %	5%	5%	15%			
	28121400	-- Phosphorous pentachloride	5%	0%	0%	0%	0 %	5%	5%	15%			
	28121500	-- Sulphur monochloride	5%	0%	0%	0%	0 %	5%	5%	15%			
	28121600	-- Sulphur dichloride	5%	0%	0%	0%	0 %	5%	5%	15%			
	28121700	-- Thionyl chloride	5%	0%	0%	0%	0 %	5%	5%	15%			
	28121900	-- Other	5%	0%	0%	0%	0 %	5%	5%	15%			

			RATE OF DUTY									SURTAX	
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
	28129000	- Other	5%	0%	0%	0%	0 %	5%	5%	15%			
28.13		SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE.											
	28131000	- Carbon disulphide	5%	0%	0%	0%	0 %	5%	5%	15%			
	28139000	- Other	5%	0%	0%	0%	0 %	5%	5%	15%			
28.14		AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION.											
	28141000	- Anhydrous ammonia	5%	0%	0%	0%	0 %	5%	5%	15%			
	28142000	- Ammonia in aqueous solution	5%	0%	0%	0%	0 %	5%	5%	15%			
28.15		SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM.											

			RATE OF DUTY									SURTAX	
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
		- Sodium hydroxide (caustic soda):											
	28151100	- - Solid	5%	0%	0%	0%	0 %	5%	5%	15%			
	28151200	- - In aqueous solution (soda lye or liquid soda)	5%	0%	0%	0%	0 %	5%	5%	15%			
	28152000	- Potassium hydroxide (caustic potash)	5%	0%	0%	0%	0 %	5%	5%	15%			
	28153000	- Peroxides of sodium or potassium	5%	0%	0%	0%	0 %	5%	5%	15%			
28.16		HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM.											
	28161000	- Hydroxide and peroxide of magnesium	5%	0%	0%	0%	0 %	5%	5%	15%			
	28164000	- Oxides, hydroxides and peroxides, of strontium or barium	5%	0%	0%	0%	0 %	5%	5%	15%			

			RATE OF DUTY									SURTAX	
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
28.17	28170000	ZINC OXIDE; ZINC PEROXIDE.	5%	0%	0%	0%	0%	5%	5%	15%			
28.18		ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE.											
	28181000	- Artificial corundum, whether or not chemically defined	5%	0%	0%	0%	0%	5%	5%	15%			
	28182000	- Aluminium oxide, other than artificial corundum	5%	0%	0%	0%	0%	5%	5%	15%			
	28183000	- Aluminium hydroxide	5%	0%	0%	0%	0%	5%	5%	15%			
28.19		CHROMIUM OXIDES AND HYDROXIDES.											
	28191000	- Chromium trioxide	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
	28199000	- Other	5%	0%	0%	0%	0 %	5%	5%	15%			
28.20		MANGANESE OXIDES.											
	28201000	- Manganese dioxide	5%	0%	0%	0%	0 %	5%	5%	15%			
	28209000	- Other	5%	0%	0%	0%	0 %	5%	5%	15%			
28.21		IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS Fe ₂ O ₃ .											
	28211000	- Iron oxides and hydroxides	5%	0%	0%	0%	0 %	5%	5%	15%			
	28212000	- Earth colours	5%	0%	0%	0%	0 %	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
28.22	28220000	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES.	5%	0%	0%	0%	0 %	5%	5%	15%			
28.23	28230000	TITANIUM OXIDES.	5%	0%	0%	0%	0 %	5%	5%	15%			
28.24		LEAD OXIDES; RED LEAD AND ORANGE LEAD.											
	28241000	- Lead monoxide (litharge, massicot)	5%	0%	0%	0%	0 %	5%	5%	15%			
	28249000	- Other	5%	0%	0%	0%	0 %	5%	5%	15%			
28.25		HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES.											

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)	
	28251000	- Hydrazine and hydroxylamine and their inorganic salts	5%	0%	0%	0%	0 %	5%	5%	15%				
	28252000	- Lithium oxide and hydroxide	5%	0%	0%	0%	0 %	5%	5%	15%				
	28253000	- Vanadium oxides and hydroxides	5%	0%	0%	0%	0 %	5%	5%	15%				
	28254000	- Nickel oxides and hydroxides	5%	0%	0%	0%	0 %	5%	5%	15%				
	28255000	- Copper oxides and hydroxides	5%	0%	0%	0%	0 %	5%	5%	15%				
	28256000	- Germanium oxides and zirconium dioxide	5%	0%	0%	0%	0 %	5%	5%	15%				
	28257000	- Molybdenum oxides and hydroxides	5%	0%	0%	0%	0 %	5%	5%	15%				

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
	28258000	- Antimony oxides	5%	0%	0%	0%	0 %	5%	5%	15%			
	28259000	- Other	5%	0%	0%	0%	0 %	5%	5%	15%			
		V.- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS											
28.26		FLUORIDES; FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS.											
		- Fluorides:											
	28261200	- - Of aluminium	5%	0%	0%	0%	0 %	5%	5%	15%			
	28261900	- - Other	5%	0%	0%	0%	0 %	5%	5%	15%			

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)	
	28263000	- Sodium hexafluoroaluminate (synthetic cryolite)	5%	0%	0%	0%	0 %	5%	5%	15%				
	28269000	- Other	5%	0%	0%	0%	0 %	5%	5%	15%				
28.27		CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES.												
	28271000	- Ammonium chloride	0%	0%	0%	0%	0 %	0.00%	0%	15%				
	28272000	- Calcium chloride	5%	0%	0%	0%	0 %	5%	5%	15%				
		- Other chlorides:												
	28273100	- - Of magnesium	5%	0%	0%	0%	0 %	5%	5%	15%				
	28273200	- - Of aluminium	5%	0%	0%	0%	0 %	5%	5%	15%				
	28273500	- - Of nickel	5%	0%	0%	0%	0 %	5%	5%	15%				
	28273900	- - Other	0%	0%	0%	0%	0 %	0.00%	0%	15%				

			RATE OF DUTY									SURTAX	
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
		- Chloride oxides and chloride hydroxides:											
	28274100	- - Of copper	5%	0%	0%	0%	0 %	5%	5%	15%			
	28274900	- - Other	5%	0%	0%	0%	0 %	5%	5%	15%			
		- Bromides and bromide oxides:											
	28275100	- - Bromides of sodium or of potassium	5%	0%	0%	0%	0 %	5%	5%	15%			
	28275900	- - Other	5%	0%	0%	0%	0 %	5%	5%	15%			
	28276000	- Iodides and iodide oxides	0%	0%	0%	0%	0 %	0.0 0%	0%	15%			
28.28		HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES.											
	28281000	- Commercial calcium hypochlorite and other calcium hypochlorites	5%	0%	0%	0%	0 %	5%	5%	15%			
	28289000	- Other	5%	0%	0%	0%	0 %	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
28.29		CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES.											
		- Chlorates:											
	28291100	- - Of sodium	5%	0%	0%	0%	0 %	5%	5%	15%			
	28291900	- - Other	5%	0%	0%	0%	0 %	5%	5%	15%			
	28299000	- Other	0%	0%	0%	0%	0 %	0.0 0%	0%	15%			
28.30		SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED.											
	28301000	- Sodium sulphides	5%	0%	0%	0%	0 %	5%	5%	15%			
	28309000	- Other	5%	0%	0%	0%	0 %	5%	5%	15%			
28.31		DITHIONITES AND SULPHOXYLATES.											
	28311000	- Of sodium	0%	0%	0%	0%	0 %	0.0 0%	0%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
	28319000	- Other	5%	0%	0%	0%	0 %	5%	5%	15%			
28.32		SULPHITES; THIOSULPHATES.											
	28321000	- Sodium sulphites	5%	0%	0%	0%	0 %	5%	5%	15%			
	28322000	- Other sulphites	5%	0%	0%	0%	0 %	5%	5%	15%			
	28323000	- Thiosulphates	5%	0%	0%	0%	0 %	5%	5%	15%			
28.33		SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES).											
		- Sodium sulphates:											
	28331100	- - Disodium sulphate	5%	0%	0%	0%	0 %	5%	5%	15%			
	28331900	- - Other	5%	0%	0%	0%	0 %	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
		- Other sulphates:											
	28332100	-- Of magnesium	5%	0%	0%	0%	0 %	5%	5%	15%			
	28332200	-- Of aluminium	5%	0%	0%	0%	0 %	5%	5%	15%			
	28332400	-- Of nickel	5%	0%	0%	0%	0 %	5%	5%	15%			
	28332500	-- Of copper	5%	0%	0%	0%	0 %	5%	5%	15%			
	28332700	-- Of barium	5%	0%	0%	0%	0 %	5%	5%	15%			
	28332900	-- Other	5%	0%	0%	0%	0 %	5%	5%	15%			
	28333000	- Alums	5%	0%	0%	0%	0 %	5%	5%	15%			
	28334000	- Peroxosulphates (persulphates)	5%	0%	0%	0%	0 %	5%	5%	15%			
28.34		NITRITES; NITRATES.											
	28341000	- Nitrites	5%	0%	0%	0%	0 %	5%	5%	15%			
	28342100	-- Of potassium	5%	0%	0%	0%	0 %	5%	5%	15%			
	28342900	-- Other	5%	0%	0%	0%	0 %	0.0 0%	5%	15%			

			RATE OF DUTY									SURTAX	
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
28.35		PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES) AND PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED.											
	28351000	- Phosphinates (hypophosphites) and phosphonates (phosphites)	5%	0%	0%	0%	0 %	5%	5%	15%			
	28352200	-- Of mono- or disodium	5%	0%	0%	0%	0 %	5%	5%	15%			
	28352400	-- Of potassium	5%	0%	0%	0%	0 %	5%	5%	15%			
	28352500	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	5%	0%	0%	0%	0 %	5%	5%	15%			
	28352600	-- Other phosphates of calcium	5%	0%	0%	0%	0 %	5%	5%	15%			
	28352900	-- Other	5%	0%	0%	0%	0 %	5%	5%	15%			
		- Polyphosphates:											
	28353100	-- Sodium triphosphate (sodium tripolyphosphate)	5%	0%	0%	0%	0 %	5%	5%	15%			

				RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
	28353900	- - Other		5%	0%	0%	0%	0 %	5%	5%	15%			
28.36		CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE.												
	28362000	- Disodium carbonate		5%	0%	0%	0%	0 %	5%	5%	15%			
		- Sodium hydrogencarbonate (sodium bicarbonate):												
	28363010	- - - Bicart (sodium carbonate column)		0%	0%	0%	0%	0 %	0.0 0%	0%	15%			
	28363090	- - - Other		0%	0%	0%	0%	0 %	0.0 0%	0%	15%			
	28364000	- Potassium carbonates		5%	0%	0%	0%	0 %	5%	5%	15%			
	28365000	- Calcium carbonate		5%	0%	0%	0%	0 %	5%	5%	15%			
	28366000	- Barium carbonate		5%	0%	0%	0%	0 %	5%	5%	15%			
		- Other:												

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)	
	28369100	-- Lithium carbonates	5%	0%	0%	0%	0 %	5%	5%	15%				
	28369200	-- Strontium carbonate	5%	0%	0%	0%	0 %	5%	5%	15%				
	28369910	-- Other : --- Concentrate (acidic component)	0%	0%	0%	0%	0 %	0.0 0%	0%	15%				
	28369990	--- Other	0%	0%	0%	0%	0 %	0.0 0%	0%	15%				
28.37		CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES.												
		- Cyanides and cyanide oxides:												
	28371100	-- Of sodium	5%	0%	0%	0%	0 %	5%	5%	15%				
	28371900	-- Other	5%	0%	0%	0%	0 %	5%	5%	15%				
	28372000	- Complex cyanides	5%	0%	0%	0%	0 %	5%	5%	15%				
28.39		SILICATES; COMMERCIAL ALKALI METAL SILICATES.												

				RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
		- Of sodium:												
	28391100	- - Sodium metasilicates		5%	0%	0%	0%	0%	5%	5%	15%			
	28391900	- - Other		5%	0%	0%	0%	0%	5%	5%	15%			
	28399000	- Other		0%	0%	0%	0%	0%	0.0 0%	0%	15%			
		- Disodium tetraborate (refined borax):												
	28401100	- - Anhydrous		5%	0%	0%	0%	0%	5%	5%	15%			
	28401900	- - Other		5%	0%	0%	0%	0%	5%	5%	15%			
	28402000	- Other borates		5%	0%	0%	0%	0%	5%	5%	15%			
	28403000	- Peroxoborates (perborates)		5%	0%	0%	0%	0%	5%	5%	15%			
28.41		SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS.												
	28413000	- Sodium dichromate		5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
	28415000	- Other chromates and dichromates; peroxochromates	5%	0%	0%	0%	0 %	5%	5%	15%			
		- Manganites, manganates and permanganates:											
	28416100	- - Potassium permanganate	5%	0%	0%	0%	0 %	5%	5%	15%			
	28416900	- - Other	5%	0%	0%	0%	0 %	5%	5%	15%			
	28417000	- Molybdates	5%	0%	0%	0%	0 %	5%	5%	15%			
	28418000	- Tungstates (wolframates)	5%	0%	0%	0%	0 %	5%	5%	15%			
	28419000	- Other	5%	0%	0%	0%	0 %	5%	5%	15%			
28.42		OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS (INCLUDING ALUMINOSILICATES WHETHER NOT CHEMICALLY DEFINED), OTHER THAN AZIDES.											

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
	28421000	- Double or complex silicates, including aluminosilicates whether or not chemically defined	0%	0%	0%	0%	0 %	0.0 0%	0%	15%			
	28429000	- Other	5%	0%	0%	0%	0 %	5%	5%	15%			
	VI.- MISCELLANEOUS												
28.43		COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS.											
	28431000	- Colloidal precious metals	5%	0%	0%	0%	0 %	5%	5%	15%			
		- Silver compounds:											
	28432100	-- Silver nitrate	0%	0%	0%	0%	0 %	0.0 0%	0%	15%			
	28432900	-- Other	5%	0%	0%	0%	0 %	5%	5%	15%			

			RATE OF DUTY									SURTAX	
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
	28433000	- Gold compounds	5%	0%	0%	0%	0 %	5%	5%	15%			
	28439000	- Other compounds; amalgams	5%	0%	0%	0%	0 %	5%	5%	15%			
28.44		RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING THE FISSILE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS.											
	28441000	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	5%	0%	0%	0%	0 %	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
	28442000	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	5%	0%	0%	0%	0 %	5%	5%	15%			
	28443000	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	5%	0%	0%	0%	0 %	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
	28444000	- Radioactive elements and isotopes and compounds other than those of subheading 28.44.10, 28.44.20 or 28.44.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	5%	0%	0%	0%	0%	5%	5%	15%			
	28445000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5%	0%	0%	0%	0%	5%	5%	15%			
28.45		ISOTOPES OTHER THAN THOSE OF HEADING 28.44; COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED.											
	28451000	- Heavy water (deuterium oxide)	5%	0%	0%	0%	0%	5%	5%	15%			
	28459000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)	
28.46		COMPOUNDS, INORGANIC OR ORGANIC, OF RARE-EARTH METALS, OF YTTRIUM OR OF SCANDIUM OR OF MIXTURES OF THESE METALS.												
	28461000	- Cerium compounds	5%	0%	0%	0%	0 %	5%	5%	15%				
	28469000	- Other	5%	0%	0%	0%	0 %	5%	5%	15%				
28.47	28470000	HYDROGEN PEROXIDE, WHETHER OR NOT SOLIDIFIED WITH UREA.	5%	0%	0%	0%	0 %	5%	5%	15%				
[28.48]														
28.49		CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED.												
	28491000	- Of calcium	5%	0%	0%	0%	0 %	5%	5%	15%				
	28492000	- Of silicon	5%	0%	0%	0%	0 %	5%	5%	15%				
	28499000	- Other	5%	0%	0%	0%	0 %	5%	5%	15%				

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
28.50	28500000	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING 28.49.	5%	0%	0%	0%	0 %	5%	5%	15%			
[28.51]													
28.52		INORGANIC OR ORGANIC COMPOUNDS OF MERCURY, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING AMALGAMS.											
	28521000	- Chemically defined	5%	0%	0%	0%	0 %	5%	5%	15%			
	28529000	- Other	5%	0%	0%	0%	0 %	5%	5%	15%			
28.53		PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHOROUS; OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS.											

			RATE OF DUTY									SURTAX	
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differ entiate d Offer)	COMESA/ TAG	Mozambique	RSA Effe ctive Rate	iEP A	VAT	Surtax General	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
	28531000	- Cyanogen chloride (chlorcyan)	5%	0%	0%	0%	0 %	5%	5%	15%			
	28539000	- Other	5%	0%	0%	0%	0 %	5%	5%	15%			

Chapter 29

Organic chemicals

Notes.

1.- Except where the context otherwise requires, the headings of this Chapter apply only to:

- (a) Separate chemically defined organic compounds, whether or not containing impurities;
- (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
- (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
- (d) The products mentioned in (a), (b) or (c) above dissolved in water ;
- (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
- (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
- (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
- (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2. This Chapter does not cover:

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- (a) Goods of heading. 15.04 or crude glycerol of heading. 15.20;
- (b) Ethyl alcohol (heading. 22.07 or 22.08);
- (c) Methane or propane (heading. 27.11);
- (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
- (e) Immunological products of heading 30.02;
- (f) Urea (heading. 31.02 or 31.05);
- (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
- (h) Enzymes (heading 35.07);
- (ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
- (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
- (l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).

3.- Goods, which could be included in two or more of the headings of this Chapter, are to be classified in that one of those headings which occurs last in numerical order.

4.- In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as “nitrogen-functions” for the purposes of heading 29.29.

For the purposes of headings. 29.11, 29.12, 29.14, 29.18 and 29.22, “oxygen-function” is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20

- 5.-** (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (B) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (C) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
- 1 Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;
 - 2 Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and
 - 3 Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.
- (D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).

(E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

- 6.- The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, or lead) directly linked to carbon atoms.

Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

- 7.- Headings 29.32, 29.33 and 29.34 do not include expoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

- 8.- For the purposes of heading 29.37:

- (a) the term “hormones” includes hormone – releasing or hormone- stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
- (b) the expression “ used primarily as hormones” applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the sythesis of products of this heading.

Subheading Notes.

- 1- Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual sub-heading named “Other” in the series of subheadings concerned.
- 2- Note 3 to Chapter 29 does not apply to the sub-headings of this Chapter.

			RATE OF DUTY									SURTAX	
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
29.01		ACYCLIC HYDROCARBONS.											
	29011000	- Saturated											
			10%	0%	0%	0%	0%	10.00 %	5%	15 %			
		- Unsaturated:											
	29012100	- - Ethylene	5%	0%	0%	0%	0%	5%	5%	15 %			
	29012200	- - Propene (propylene)	5%	0%	0%	0%	0%	5%	5%	15 %			
	29012300	- - Butene (butylene) and isomers thereof	5%	0%	0%	0%	0%	5%	5%	15 %			
	29012400	- - Buta-1, 3-diene and isoprene	5%	0%	0%	0%	0%	5%	5%	15 %			
		- - Other:											
	29012910	- - - Acetylene	10%	0%	0%	0%	0%	7.50 %	5%	15 %			
	29012990	- - - Other	5%	0%	0%	0%	0%	5%	5%	15 %			

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
29.02		CYCLIC HYDROCARBONS.												
		- Cyclanes, cyclenes and cycloterpenes:												
	29021100	- - Cyclohexane	5%	0%	0%	0%	0%	5%	5%	15 %				
	29021900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
	29022000	- Benzene	10%	0%	0%	0%	0%	10.00 %	5%	15 %				
	29023000	- Toluene	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Xylenes:												
	29024100	- - o-Xylene	10%	0%	0%	0%	0%	10.00 %	5%	15 %				
	29024200	- - m-Xylene	5%	0%	0%	0%	0%	5%	5%	15 %				
	29024300	- - p-Xylene	5%	0%	0%	0%	0%	5%	5%	15 %				
	29024400	- - Mixed xylene isomers	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA / TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29025000	- Styrene	5%	0%	0%	0%	0%	5%	5%	15 %				
	29026000	- Ethylbenzene	5%	0%	0%	0%	0%	5%	5%	15 %				
	29027000	- Cumene	5%	0%	0%	0%	0%	5%	5%	15 %				
	29029000	- Other	0%	0%	0%	0%	0%	0.00 %	0%	15 %				
29.03		HALOGENATED DERIVATIVES OF HYDRO-CARBONS.												
		- Saturated chlorinated derivatives of acyclic hydrocarbons:												
	29031100	- - Chloromethane (methyl chloride) and chloro- ethane (ethyl chloride)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29031200	- - Dichloromethane (methylene chloride)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29031300	- - Chloroform (trichloromethane)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29031400	- - Carbon tetrachloride	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29031500	- - Ethylene dichloride (ISO) (1,2- dichloroethane)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29031900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons:												
	29032100	- - Vinyl chloride (chloroethylene)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29032200	- - Trichloroethylene	5%	0%	0%	0%	0%	5%	5%	15 %				
	29032300	- - Tetrachloroethylene (perchloroethylene)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29032900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :												
	29033100	- - Ethylene dibromide (ISO) (1,2-dibromoethane)	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29033900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:												
	29037100	- - Chlorodifluoromethane	5%	0%	0%	0%	0%	5%	5%	15 %				
	29037200	- - Dichlorotrifluoroethanes	5%	0%	0%	0%	0%	5%	5%	15 %				
	29037300	- - Dichlorofluoroethanes	5%	0%	0%	0%	0%	5%	5%	15 %				
	29037400	- - Chlorodifluoroethanes	5%	0%	0%	0%	0%	5%	5%	15 %				
	29037500	- - Dichloropentafluoropropanes	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29037600	- - Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	5%	0%	0%	0%	0%	5%	5%	15 %				
	29037700	- - Other, perhalogenated only with fluorine and chlorine	5%	0%	0%	0%	0%	5%	5%	15 %				
	29037800	- - Other perhalogenated derivatives	5%	0%	0%	0%	0%	5%	5%	15 %				
	29037900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:												
	29038100	- - 1, 2, 3, 4, 5, 6- Hexachlorocyclohexane (HCH (ISO)),including lindane (ISO, INN)	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	29038200	- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5%	0%	0%	0%	0%	5%	5%	15 %			
	29038300	- - Mirex (ISO)	5%	0%	0%	0%	0%	5%	5%	15 %			
	29038900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %			
		- Halogenated derivatives of aromatic hydro-carbons:											
	29039100	- - Chlorobenzene, <i>o</i> - dichlorobenzene and <i>p</i> - dichlorobenzene	5%	0%	0%	0%	0%	5%	5%	15 %			
	29039200	- - Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane)	5%	0%	0%	0%	0%	5%	5%	15 %			
	29039300	- - Pentachlorobenzene (ISO)	5%	0%	0%	0%	0%	5%	5%	15 %			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	29039400	- - Hexabromobiphenyls	5%	0%	0%	0%	0%	5%	5%	15 %			
	29039900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %			
29.04		SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED.											
	29041000	- Derivatives containing only sulpho groups, their salts and ethyl esters	5%	0%	0%	0%	0%	5%	5%	15 %			
	29042000	- Derivatives containing only nitro or only nitroso groups	5%	0%	0%	0%	0%	5%	5%	15 %			
		- Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride:											
	29043100	- - Perfluorooctane sulphonic acid	5%	0%	0%	0%	0%	5%	5%	15 %			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	29043200	- - Ammonium perfluorooctane sulphonate	5%	0%	0%	0%	0%	5%	5%	15 %			
	29043300	- - Lithium perfluorooctane sulphonate	5%	0%	0%	0%	0%	5%	5%	15 %			
	29043400	- - Potassium perfluorooctane sulphonate	5%	0%	0%	0%	0%	5%	5%	15 %			
	29043500	- - Other salts of perfluorooctane sulphonic acid	5%	0%	0%	0%	0%	5%	5%	15 %			
	29043600	- - Perfluorooctane sulphonyl fluoride	5%	0%	0%	0%	0%	5%	5%	15 %			
		- Other :											

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	29049100	- - Trichloronitromethane (chloropicrin)	5%	0%	0%	0%	0%	5%	5%	15 %			
	29049900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %			
	II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES												
29.05		ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.											
		- Saturated monohydric alcohols:											
	29051100	- - Methanol (methyl alcohol)	5%	0%	0%	0%	0%	5%	5%	15 %			
	29051200	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	5%	0%	0%	0%	0%	5%	5%	15 %			
	29051300	- - Butan-1-1ol (<i>n</i> -butyl alcohol)	5%	0%	0%	0%	0%	5%	5%	15 %			

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29051400	- - Other butanols	5%	0%	0%	0%	0%	5%	5%	15 %				
	29051600	- - Octanol (octyl alcohol) and isomers thereof	5%	0%	0%	0%	0%	5%	5%	15 %				
	29051700	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29051900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Unsaturated monohydric alcohols:												
	29052200	- - Acyclic terpene alcohols	5%	0%	0%	0%	0%	5%	5%	15 %				
	29052900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Diols:												
	29053100	- - Ethylene glycol (ethanediol)	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	29053200	- - Propylene glycol (propane - 1,2-diol)	0%	0%	0%	0%	0%	0.00 %	0%	15 %			
	29053900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %			
		- Other polyhydric alcohols:											
	29054100	- - 2-Ethyl-2-(hydroxymethyl) propane-1,3- diol (trimethylolpropane)	5%	0%	0%	0%	0%	5%	5%	15 %			
	29054200	- - Pentaerythritol	5%	0%	0%	0%	0%	5%	5%	15 %			
	29054300	- - Mannitol	5%	0%	0%	0%	0%	5%	5%	15 %			
	29054400	- - D-glucitol (sorbitol)	5%	0%	0%	0%	0%	5%	5%	15 %			
	29054500	- - Glycerol	10%	0%	0%	0%	0%	10.00 %	5%	15 %			
	29054900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %			
		- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:											
	29055100	- - Ethchlorvynol (INN)	5%	0%	0%	0%	0%	5%	5%	15 %			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	29055900	-- Other	5%	0%	0%	0%	0%	5%	5%	15 %			
29.06		CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.											
		- Cyclanic, cyclenic or cycloterpenic:											
	29061100	-- Menthol	5%	0%	0%	0%	0%	5%	5%	15 %			
	29061200	-- Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols	5%	0%	0%	0%	0%	5%	5%	15 %			
	29061300	-- Sterols and inositols	5%	0%	0%	0%	0%	5%	5%	15 %			
	29061900	-- Other	5%	0%	0%	0%	0%	5%	5%	15 %			
		- Aromatic:											
	29062100	-- Benzyl alcohol	5%	0%	0%	0%	0%	5%	5%	15 %			
	29062900	-- Other	5%	0%	0%	0%	0%	5%	5%	15 %			

			RATE OF DUTY								SURTAX			
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
		III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES												
29.07		PHENOLS; PHENOL-ALCOHOLS.												
		- Monophenols:												
	29071100 - - Phenol (hydroxybenzene) and its salts 29071200 - - Cresols and their salts 29071300 - - Octylphenol, nonylphenol and their isomers; salts thereof 29071500 - - Naphthols and their salts 29071900 - - Other													
		5%	0%	0%	0%	0%	5%	5%	15 %					
		5%	0%	0%	0%	0%	5%	5%	15 %					
		5%	0%	0%	0%	0%	5%	5%	15 %					
		5%	0%	0%	0%	0%	5%	5%	15 %					
		5%	0%	0%	0%	0%	5%	5%	15 %					

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
		- Polyphenols; phenol-alcohols:												
	29072100	- - Resorcinol and its salts	5%	0%	0%	0%	0%	5%	5%	15 %				
	29072200	- - Hydroquinone (quinol) and its salts	5%	0%	0%	0%	0%	5%	5%	15 %				
	29072300	- - 4, 4' - Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	5%	0%	0%	0%	0%	5%	5%	15 %				
	29072900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
29.08		HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS.												
		- Derivatives containing only halogen substitutes and their salts:												
	29081100	- - Pentachlorophenol (ISO)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29081900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
		- Other:												
	29089100	- - Dinoseb (ISO) and its salts	5%	0%	0%	0%	0%	5%	5%	15 %				
	29089200	- - 4'6-Dinitro- <i>o</i> -cresol (DNOC (ISO)) and its salts	5%	0%	0%	0%	0%	5%	5%	15 %				
	29089900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		IV.- ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES												
29.09		ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES (WHETHER OR OR NOT CHEMICALLY DEFINED), AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.												
		- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:												

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29091100	- - Diethyl ether	5%	0%	0%	0%	0%	5%	5%	15 %				
	29091900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
	29092000	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	0%	0%	0%	0%	5%	5%	15 %				
	29093000	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:												
	29094100	- - 2,2'- Oxydiethanol (diethylene glycol, digol)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29094300	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29094400	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	5%	0%	0%	0%	0%	5%	5%	15 %				
	29094900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
	29095000	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	0%	0%	0%	0%	5%	5%	15 %				
	29096000	- Alcohol peroxides, ether peroxides, ketone peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	0%	0%	0%	0%	5%	5%	15 %				
29.10		EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.												

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29101000	- Oxirane (Ethylene oxide)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29102000	- Methyloxirane (propylene oxide)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29103000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29104000	- Dieldrin (ISO, INN)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29105000	- Endrin (ISO)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29109000	- Other	5%	0%	0%	0%	0%	5%	5%	15 %				
29.11	29110000	ACETALS AND HEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHANATED, NITRATED OR NITROSATED DERIVATIVES.	5%	0%	0%	0%	0%	5%	5%			5%	1 5 %	
		V.- ALDEHYDE FUNCTION COMPOUNDS												

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
29.12		ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION; CYCLIC POLYMERS OF ALDEHYDES; PARAFORMALDEHYDE.												
		- Acyclic aldehydes without other oxygen functions:												
	29121100	- - Methanal (formaldehyde)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29121200	- - Ethanal (acetaldehyde)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29121900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Cyclic aldehydes without other oxygen funtion:												
	29122100	- - Benzaldehyde	5%	0%	0%	0%	0%	5%	5%	15 %				
	29122900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:												
	29124100	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	29124200	- - Ethylvanillin (3-ethoxy-4-hydroxybanzaldehyde)	5%	0%	0%	0%	0%	5%	5%	15 %			
	29124900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %			
	29125000	- Cyclic polymers of aldehydes	5%	0%	0%	0%	0%	5%	5%	15 %			
	29126000	- Paraformaldehyde	5%	0%	0%	0%	0%	5%	5%	15 %			
29.13	29130000	HALOGENATED, SULPHONATED NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING. 29.12.	5%	0%	0%	0%	0%	5%	5%	15 %			
	VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS												

VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
29.14		KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.											
		- Acyclic ketones without other oxygen function:											
	29141100	- - Acetone	5%	0%	0%	0%	0%	5%	5%	15 %			
	29141200	- - Butanone (methyl ethyl ketone)	5%	0%	0%	0%	0%	5%	5%	15 %			
	29141300	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	5%	0%	0%	0%	0%	5%	5%	15 %			
	29141900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %			
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:											
	29142200	- - Cyclohexanones and methylcyclohexanones	5%	0%	0%	0%	0%	5%	5%	15 %			

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29142300	- - Ionones and methylionones	5%	0%	0%	0%	0%	5%	5%	15 %				
	29142900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Aromatic ketones without other oxygen function:												
	29143100	- - Phenylacetone (phenylpropan-2-one)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29143900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
	29144000	- Ketone-alcohols and ketone- aldehydes	5%	0%	0%	0%	0%	5%	5%	15 %				
	29145000	- Ketone-phenols and ketones with other oxygen function	0%	0%	0%	0%	0%	0.00 %	0%	15 %				
		- Quinones:												
	29146100	- - Anthraquinone	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29146200	-- Coenzyme Q10 (ubidecarenone (INN))	5%	0%	0%	0%	0%	5%	5%	15 %				
	29146900	-- Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Halogenated, sulphonated, nitrated or nitrosated derivatives:												
	29147100	-- Chlordecone (ISO)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29147900	-- Other	5%	0%	0%	0%	0%	5%	5%	15 %				
	VII.-CARBOXYLIC ACIDS AND THEIR, ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES													
29.15		SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.												
		- Formic acid, its salts and esters:												

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29151100	- - Formic acid	5%	0%	0%	0%	0%	5%	5%	15 %				
	29151200	- - Salts of formic acid	5%	0%	0%	0%	0%	5%	5%	15 %				
	29151300	- - Esters of formic acid	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Acetic acid and its salts; acetic anhydride:												
	29152100	- - Acetic acid	5%	0%	0%	0%	0%	5%	5%	15 %				
	29152400	- - Acetic anhydride	5%	0%	0%	0%	0%	5%	5%	15 %				
	29152900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Esters of acetic acid:												
	29153100	- - Ethyl acetate	5%	0%	0%	0%	0%	5%	5%	15 %				
	29153200	- - Vinyl acetate	5%	0%	0%	0%	0%	5%	5%	15 %				
	29153300	- - <i>n</i> -Butyl acetate	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29153600	- - Dinoseb (ISO) acetate	5%	0%	0%	0%	0%	5%	5%	15 %				
	29153900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
	29154000	- Mono-, di- or trichloroacetic acids, their salts and esters	5%	0%	0%	0%	0%	5%	5%	15 %				
	29155000	- Propionic acid, its salts and esters	5%	0%	0%	0%	0%	5%	5%	15 %				
	29156000	- Butanoic acids, pentanoic acids, their salts and esters	5%	0%	0%	0%	0%	5%	5%	15 %				
	29157000	- Palmitic acid, stearic acid, their salts and esters	0%	0%	0%	0%	0%	0.00 %	0%	15 %				
		- Other:												
	29159010	- - - Magnesium stearate	5%	0%	0%	0%	0%	5%	5%	15 %				
	29159090	- - - Other	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
29.16		UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.											
		- Unsaturated acyclic monocarbolic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:											
	29161100	- - Acrylic acid and its salts	5%	0%	0%	0%	0%	5%	5%	15 %			
	29161200	- - Esters of acrylic acid	5%	0%	0%	0%	0%	5%	5%	15 %			
	29161300	- - Methacrylic acid and its salts	5%	0%	0%	0%	0%	5%	5%	15 %			
	29161400	- - Esters of methacrylic acid	5%	0%	0%	0%	0%	5%	5%	15 %			
	29161500	- - Oleic, linoleic or linolenic acids, their salts and esters	5%	0%	0%	0%	0%	5%	5%	15 %			
	29161600	- - Binapacryl (ISO)	5%	0%	0%	0%	0%	5%	5%	15 %			
	29161900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	29162000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5%	0%	0%	0%	0%	5%	5%	15 %			
		- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:											
	29163100	- - Benzoic acid, its salts and esters	5%	0%	0%	0%	0%	5%	5%	15 %			
	29163200	- - Benzoyl peroxide and Benzoyl chloride	5%	0%	0%	0%	0%	5%	5%	15 %			
	29163400	- - Phenylacetic acid and its salts	5%	0%	0%	0%	0%	5%	5%	15 %			
	29163900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %			
29.17		POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.											
		- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:											

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29171100	- - Oxalic acid, its salts and esters	5%	0%	0%	0%	0%	5%	5%	15 %				
	29171200	- - Adipic acid, its salts and esters	5%	0%	0%	0%	0%	5%	5%	15 %				
	29171300	- - Azelaic acid sebacic acid, their salts and esters	5%	0%	0%	0%	0%	5%	5%	15 %				
	29171400	- - Maleic anhydride	5%	0%	0%	0%	0%	5%	5%	15 %				
	29171900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
	29172000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:												

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29173200	- - Dioctyl orthophthalates	5%	0%	0%	0%	0%	5%	5%	15 %				
	29173300	- - Dinonyl or didecyl orthophthalates	5%	0%	0%	0%	0%	5%	5%	15 %				
	29173400	- - Other esters of orthophthalic acid	5%	0%	0%	0%	0%	5%	5%	15 %				
	29173500	- - Phthalic anhydride	5%	0%	0%	0%	0%	5%	5%	15 %				
	29173600	- - Terephthalic acid and its salts	5%	0%	0%	0%	0%	5%	5%	15 %				
	29173700	- - Dimethyl terephthalate	5%	0%	0%	0%	0%	5%	5%	15 %				
	29173900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
29.18		CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.												

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
		- Carboxylic acids with alcohol functions but without other oxygen functions, their anhydrides, halides, peroxides, peroxyacids and their derivatives:												
	29181100	- - Lactic acid, its salts and esters	5%	0%	0%	0%	0%	5%	5%	15 %				
	29181200	- - Tartaric acid	0%	0%	0%	0%	0%	0.00 %	0%	15 %				
	29181300	- - Salts and esters of tartaric acid	5%	0%	0%	0%	0%	5%	5%	15 %				
	29181400	- - Citric acid	5%	0%	0%	0%	0%	5%	5%	15 %				
	29181500	- - Salts and esters of citric acid	5%	0%	0%	0%	0%	5%	5%	15 %				
	29181600	- - Gluconic acid, its salts and esters	5%	0%	0%	0%	0%	5%	5%	15 %				
	29181700	- - 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29181800	- - Chlorobenzilate (ISO)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29181900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Carboxylic acids with phenol functions, but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:											
	29182100	- - Salicylic acid and its salts	5%	0%	0%	0%	0%	5%	5%	15 %			
	29182200	- - <i>O</i> -Acetylsalicylic acid, its salts and esters	5%	0%	0%	0%	0%	5%	5%	15 %			
	29182300	- - Other esters of Salicylic acid and their salts	0%	0%	0%	0%	0%	0.00 %	0%	15 %			
	29182900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %			
	29183000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0%	0%	0%	0%	0%	0.00 %	0%	15 %			
		- Other:											

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29189100	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	5%	0%	0%	0%	0%	5%	5%	15 %				
	29189900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES												
29.19		PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.												
	29191000	- Tris(2,3-dibromopropyl) phosphate	5%	0%	0%	0%	0%	5%	5%	15 %				
	29199000	- Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :												
29.20		ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.												

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29201100	- - Parathion (ISO) and parathion-methyl (ISO) (methyl- parathion)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29201900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:												
	29202100	- - Dimeththyl phosphite	5%	0%	0%	0%	0%	5%	5%	15 %				
	29202200	- - Diethyl phosphite	5%	0%	0%	0%	0%	5%	5%	15 %				
	29202300	- - Trimethyl phosphite	5%	0%	0%	0%	0%	5%	5%	15 %				
	29202400	- - Triethyl phosphite	5%	0%	0%	0%	0%	5%	5%	15 %				
	29202900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
	29203000	- Endosulfan (ISO)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29209000	- Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		IX.- NITROGEN-FUNCTION COMPOUNDS												

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
29.21		AMINE-FUNCTION COMPOUNDS.												
		- Acyclic monoamines and their derivatives; salts thereof:												
	29211100	- - Methylamine, di- or trimethylamine and their salts	0%	0%	0%	0%	0%	0.00 %	0%	15 %				
	29211200	- - 2-(N,N-Dimethylamino) ethylchloride hydrochloride	0%	0%	0%	0%	0%	0.00 %	0%	15 %				
	29211300	- - 2-(N,N-Diethylamino) ethylchloride hydrochloride	0%	0%	0%	0%	0%	0.00 %	0%	15 %				
	29211400	- - 2-(N,N-Diisopropylamino) ethylchloride hydrochloride	0%	0%	0%	0%	0%	0.00 %	0%	15 %				
	29211900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Acyclic polyamines and their derivatives; salts thereof:												

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29212100	- - Ethylenediamine and its salts	5%	0%	0%	0%	0%	5%	5%	15 %				
	29212200	- - Hexamethylenediamine and its salts	5%	0%	0%	0%	0%	5%	5%	15 %				
	29212900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
	29213000	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Aromatic monoamines and their derivatives; salts thereof:												
	29214100	- - Aniline and its salts	5%	0%	0%	0%	0%	5%	5%	15 %				
	29214200	- - Aniline derivatives and their salts	5%	0%	0%	0%	0%	5%	5%	15 %				
	29214300	- - Toluidines and their derivatives; salts thereof	5%	0%	0%	0%	0%	5%	5%	15 %				
	29214400	- - Diphenylamine and its derivatives; salts thereof	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29214500	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	5%	0%	0%	0%	0%	5%	5%	15 %				
	29214600	- - Amfetamine (INN), benzefetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	5%	0%	0%	0%	0%	5%	5%	15 %				
	29214900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Aromatic polyamines and their derivatives; salts thereof:												

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	29215100	- - <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	5%	0%	0%	0%	0%	5%	5%	15 %			
	29215900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %			
29.22		OXYGEN-FUNCTION AMINO-COMPOUNDS.											
		- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:											
	29221100	- - Monoethanolamine and its salts	5%	0%	0%	0%	0%	5%	5%	15 %			
	29221200	- - Diethanolamine and its salts	5%	0%	0%	0%	0%	5%	5%	15 %			
	29221400	- - Dextropropoxyphene (INN) and its salts	0%	0%	0%	0%	0%	0.00 %	0%	15 %			
	29221500	- - Triethanolamine	0%	0%	0%	0%	0%	0.00 %	5%	15 %			
	29221600	- - Diethanolammonium perfluorooctane sulphonate	0%	0%	0%	0%	0%	0.00 %	0%	15 %			

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29221700	- - Methyl-diethanolamine and ethyl-diethanolamine	0%	0%	0%	0%	0%	0.00 %	0%	15 %				
	29221800	- - 2-(N, N- Diisopropylamino)ethanol	0%	0%	0%	0%	0%	0.00 %	0%	15 %				
	29221900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Amino-naphthols and other almino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:												
	29222100	- - Aminohydroxynaphthalene- sulphonic acids and their salts	5%	0%	0%	0%	0%	5%	5%					1 5 %
		- - Other :												
	29222910	- - - 5 - nitro-2-n - propoxyaniline	US\$0.02/kg	0%	0%	0%	0%	US\$0 .02/k g	5%	15 %				
	29222990	- - - Other	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
		- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:												
	29223100	- - Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	10%	0%	0%	0%	0%	10.00 %	5%	15 %				
	29223900	- - Other	10%	0%	0%	0%	0%	10.00 %	5%	15 %				
		- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :												
	29224100	- - Lysine and its esters; salts thereof	5%	0%	0%	0%	0%	5%	5%	15 %				
	29224200	- - Glutamic acid and its salts	10%	0%	0%	0%	0%	10.00 %	5%	15 %				
	29224300	- - Anthranilic acid and its salts	10%	0%	0%	0%	0%	10.00 %	5%	15 %				
	29224400	- - Tilidine (INN) and its salts	10%	0%	0%	0%	0%	10.00 %	5%	15 %				
	29224900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	29225000	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	10%	0%	0%	0%	0%	10.00 %	5%	15 %			
29.23		QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED.											
	29231000	- Choline and its salts	0%	0%	0%	0%	0%	0.00 %	0%	15 %			
	29232000	- Lecithins and other phosphoaminolipids	5%	0%	0%	0%	0%	5%	5%	15 %			
	29233000	- Tetraethylammonium perfluorooctane sulphonate	5%	0%	0%	0%	0%	5%	5%	15 %			
	29234000	- Didecyldimethylammonium perfluorooctane sulphonate	5%	0%	0%	0%	0%	5%	5%	15 %			
	29239000	- Other	5%	0%	0%	0%	0%	5%	5%	15 %			

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
29.24		CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID.												
		- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:												
	29241100	- - Meprobamate (INN)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29241200	- - Fluoroacetamide (ISO),monocrotophos (ISO) and phosphamidon (ISO)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29241900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:												
		- - Ureines and their derivatives; salts thereof :												
	29242110	- - - P Ethoxyphenylurea (dulcin)	US\$0.02/ kg	0%	0%	0%	0%	US\$0 .02/ kg	5%	15 %				
	29242190	- - - Other	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29242300	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	5%	0%	0%	0%	0%	5%	5%	15 %				
	29242400	- - Ethinamate (INN)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29242500	- - Alachlor (ISO)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29242900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
29.25		CARBOXYMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS.												
		- Imides and their derivatives; salts thereof:												
	29251100	- - Saccharin and its salts	5%	0%	0%	0%	0%	5%	5%	15 %				
	29251200	- - Glutethimide (INN)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29251900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Imines and their derivatives; salts thereof:												

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	29252100	- - Chlordimeform (ISO)	5%	0%	0%	0%	0%	5%	5%	15 %			
	29252900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %			
29.26		NITRILE-FUNCTION COMPOUNDS.											
	29261000	- Acrylonitrile	5%	0%	0%	0%	0%	5%	5%	15 %			
	29262000	- 1-Cyanoguanidine (dicyandimide)	5%	0%	0%	0%	0%	5%	5%	15 %			
	29263000	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2- dimethylamino-4,4- diphenylbutane)	5%	0%	0%	0%	0%	5%	5%	15 %			
	29264000	- alpha-Phenylacetoacetonitrile	5%	0%	0%	0%	0%	5%	5%	15 %			
	29269000	- Other	5%	0%	0%	0%	0%	5%	5%	15 %			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
29.27	29270000	DIAZO-, AZO- OR AZOXY- COMPOUNDS.	5%	0%	0%	0%	0%	5%	5%	15 %			
29.28	29280000	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE.	5%	0%	0%	0%	0%	5%	5%	15 %			
29.29		COMPOUNDS WITH OTHER NITROGEN FUNCTION.											
	29291000	- Isocynates	10%	0%	0%	0%	0%	10.00 %	5%	15 %			
		- Other :											
	29299010	- - - Calcium cyclamate; Sodium cyclamate	US\$0.02/kg	0%	0%	0%	0%	US\$0 .02/k g	5%	15 %			
	29299090	- - - Other	5%	0%	0%	0%	0%	5%	5%	15 %			

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
		X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES.												
29.30		ORGANO-SULPHUR COMPOUNDS.												
	29302000	- Thiocarbamates and dithiocarbamates	5%	0%	0%	0%	0%	5%	5%	15 %				
	29303000	- Thiuram mono-di-or tetrasulphides	5%	0%	0%	0%	0%	5%	5%	15 %				
	29304000	- Methionine	5%	0%	0%	0%	0%	5%	5%	15 %				
	29306000	- 2-(N,N- Diethylamino)ethanethiol	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29307000	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	5%	0%	0%	0%	0%	5%	5%	15 %				
	29308000	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29309000	- Other	5%	0%	0%	0%	0%	5%	5%	15 %				
29.31		OTHER ORGANO- INORGANIC COMPOUNDS.												
	29311000	- Tetramethyl lead and tetraethyl lead	5%	0%	0%	0%	0%	5%	5%	15 %				
	29312000	- Tributyltin compounds	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Other organo-phosphorous derivatives:												

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29313100	- - Dimethyl methylphosphonate	5%	0%	0%	0%	0%	5%	5%	15 %				
	29313200	- - Dimethyl propylphosphonate	5%	0%	0%	0%	0%	5%	5%	15 %				
	29313300	- - Diethyl ethylphosphonate	5%	0%	0%	0%	0%	5%	5%	15 %				
	29313400	- - Sodium 3- (trihydroxysilyl)propyl methylphosphonate	5%	0%	0%	0%	0%	5%	5%	15 %				
	29313500	- - 2,4,6-Tripropyl-1,3,5,2,4,6- trioxatriphosphinane 2,4,6- trioxide	5%	0%	0%	0%	0%	5%	5%	15 %				
	29313600	- - (5-Ethyl-2-methyl-2-oxido- 1,3,2-dioxaphosphinan-5- yl)methyl methyl methylphosphonate	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	29313700	- - Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphan-5-yl)methyl] methylphosphonate	5%	0%	0%	0%	0%	5%	5%	15 %			
	29313800	- - Salt of methylphosphonic acid and (aminoiminomethyl)urea (1:1)	5%	0%	0%	0%	0%	5%	5%	15 %			
	29313900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %			
	29319000	- Other	5%	0%	0%	0%	0%	5%	5%	15 %			
29.32		HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOM(S) ONLY.											
		- Compounds containing an unfused furan ring (whether or											

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
		not hydrogenated) in the structure:												
	29321100	- - Tetrahydrofuran	5%	0%	0%	0%	0%	5%	5%	15 %				
	29321200	- - 2-Furaldehyde (furfuraldehyde)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29321300	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	5%	0%	0%	0%	0%	5%	5%	15 %				
	29321400	- - Sucralose	5%	0%	0%	0%	0%	5%	5%	15 %				
	29321900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
	29322000	- Lactones	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Other:												
	29329100	- - Isosafrole	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29329200	- - 1-(1,3-Benzodioxol – 5-yl) propan-2-one	5%	0%	0%	0%	0%	5%	5%	15 %				
	29329300	- - Piperonal	5%	0%	0%	0%	0%	5%	5%	15 %				
	29329400	- - Safrole	5%	0%	0%	0%	0%	5%	5%	15 %				
	29329500	- - Tetrahydrocannabinols (all isomers)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29329900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
29.33		HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO- ATOM(S) ONLY.												
		- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:												
	29331100	- - Phenazone (antipyrin) and its derivatives	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	29331900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:												
	29332100	- - Hydantoin and its derivatives	5%	0%	0%	0%	0%	5%	5%	15 %				
		- - Other:												
	29332910	- - - Zidovudine	5%	0%	0%	0%	0%	5%	5%	15 %				
	29332990	- - - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:												
	29333100	- - Pyridine and its salts	5%	0%	0%	0%	0%	5%	5%	15 %				
	29333200	- - Piperidine and its salts	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	29333300	- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methyphenidate (INN), pentazocine(INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	5%	0%	0%	0%	0%	5%	5%	15 %			

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
		- - Other:												
	29333910	- - - Acyclovir, indinavir, lamivudine, nevirapine, efavirenz and stavudine	5%	0%	0%	0%	0%	5%	5%	15 %				
	29333990	- - - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:												
	29334100	- - Levorphanol (INN) and its salts	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	29334900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %			
		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:											
	29335200	- - Malonylurea (barbituric acid) and its salts	5%	0%	0%	0%	0%	5%	5%	15 %			
	29335300	- - Allobarbital (INN),amobarbital (INN),barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	5%	0%	0%	0%	0%	5%	5%	15 %			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	29335400	- - Other derivatives of malonylurea (barbituric acid); salts thereof	5%	0%	0%	0%	0%	5%	5%	15 %			
	29335500	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	5%	0%	0%	0%	0%	5%	5%	15 %			
	29335900	- - Other	0%	0%	0%	0%	0%	0.00 %	0%	15 %			
		- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:											
	29336100	- - Melamine	5%	0%	0%	0%	0%	5%	5%	15 %			
	29336900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %			
		- Lactams :											

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29337100	- - 6-Hexanelactam (epsilon - caprolactam)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29337200	- - Clobazam (INN) and methyprylon (INN)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29337900	- - Other lactams	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Other :												

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29339100	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN),clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN),nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29339200	- - Azinphos-methyl (ISO)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29339900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
29.34		NUCLEIC ACIDS AND THEIR SALTS, WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS.												
	29341000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	5%	0%	0%	0%	0%	5%	5%	15 %				
	29342000	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated) not further fused	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	29343000	- Compounds containing in the structure a phenothiazine ring system (whether or not hydrogenated), not further fused	5%	0%	0%	0%	0%	5%	5%	15 %			
		- Other:											
	29349100	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	5%	0%	0%	0%	0%	5%	5%	15 %			
	29349900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %			

				RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description		General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
29.35		SULPHONAMIDES.												
	29351000	- N-Methylperfluorooctane sulphonamide		5%	0%	0%	0%	0%	5%	5%	15 %			
	29352000	- N-Ethylperfluorooctane sulphonamide		5%	0%	0%	0%	0%	5%	5%	15 %			
	29353000	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide		5%	0%	0%	0%	0%	5%	5%	15 %			
	29354000	- N-(2-hydroxyethyl)-N- methylperfluorooctane sulphonamide		5%	0%	0%	0%	0%	5%	5%	15 %			
	29355000	- Other perfluorooctane sulphonamides		5%	0%	0%	0%	0%	5%	5%	15 %			

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29359000	- Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		XI.- PRO-VITAMINS, VITAMINS AND HORMONES												
29.36		PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THERE OF USED PRIMARILY AS VITAMINS, AND												

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
		INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT.												
	- Vitamins and their derivatives, unmixed : 29362100 - - Vitamins A and their derivatives 29362200 - - Vitamin B ₁ and its derivatives 29362300 - - Vitamin B ₂ and its derivatives 29362400 - - D-or DL- Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives 29362500 - - Vitamin B ₆ and its derivatives													
			5%	0%	0%	0%	0%	5%	5%	15 %				
			5%	0%	0%	0%	0%	5%	5%	15 %				
			5%	0%	0%	0%	0%	5%	5%	15 %				
			5%	0%	0%	0%	0%	5%	5%	15 %				
			5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	29362600	- - Vitamin B ₁₂ and its derivatives	5%	0%	0%	0%	0%	5%	5%	15 %			
	29362700	- - Vitamin C and its derivatives	5%	0%	0%	0%	0%	5%	5%	15 %			
	29362800	- - Vitamin E and its derivatives	5%	0%	0%	0%	0%	5%	5%	15 %			
	29362900	- - Other vitamins and their derivatives	5%	0%	0%	0%	0%	5%	5%	15 %			
	29369000	- Other, including natural concentrates	5%	0%	0%	0%	0%	5%	5%	15 %			
29.37		HORMONES, PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN											

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description		General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES.												
	29371100	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues : - - Somatotropin, its derivatives and structural analogues												
		- - Insulin and its salts		5%	0%	0%	0%	0%	5%	5%	15 %			
		- - Other		5%	0%	0%	0%	0%	5%	5%	15 %			
		- Steroidal hormones, their derivatives and structural analogues :												

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29372100	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	5%	0%	0%	0%	0%	5%	5%	15 %				
	29372200	- - Halogenated derivatives of corticosteroidal hormones	5%	0%	0%	0%	0%	5%	5%	15 %				
	29372300	- - Oestrogens and progestogens	5%	0%	0%	0%	0%	5%	5%	15 %				
	29372900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
	29375000	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	5%	0%	0%	0%	0%	5%	5%	15 %				
	29379000	- Other	5%	0%	0%	0%	0%	5%	5%	15 %				

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
		XII.- GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES												
29.38		GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.												
	29381000	- Rutoside (rutin) and its derivatives	5%	0%	0%	0%	0%	5%	5%	15 %				
	29389000	- Other	5%	0%	0%	0%	0%	5%	5%	15 %				
29.39		ALKALOIDS, NATURAL OR REPRODUCED BY SYTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.												

				RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description		General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA / TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Alkaloids of opium and their derivatives; salts thereof:												
	29391100	- - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine(INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN),oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof		5%	0%	0%	0%	0%	5%	5%	15 %			
	29391900	- - Other		5%	0%	0%	0%	0%	5%	5%	15 %			
	29392000	- Alkaloids of cinchona and their derivatives; salts thereof		5%	0%	0%	0%	0%	5%	5%	15 %			
	29393000	- Caffeine and its salts		5%	0%	0%	0%	0%	5%	5%	15 %			
		- Ephedrines and their salts :												
	29394100	- - Ephedrine and its salts		5%	0%	0%	0%	0%	5%	5%	15 %			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	29394200	- - Pseudoephedrine (INN) and its salts	5%	0%	0%	0%	0%	5%	5%	15 %			
	29394300	- - Cathine (INN) and its salts	5%	0%	0%	0%	0%	5%	5%	15 %			
	29394400	- - Norephedrine and its salts	5%	0%	0%	0%	0%	5%	5%	15 %			
	29394900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %			
		- Theophylline and aminophylline (theophylline-etheylenediamine) and their derivatives; salts thereof :											
	29395100	- - Fenetylline (INN) and its salts	5%	0%	0%	0%	0%	5%	5%	15 %			
	29395900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %			
		- Alkalides of rye ergot and their derivatives; salts thereof:											

			RATE OF DUTY									SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	29396100	- - Ergometrine (INN) and its salts	5%	0%	0%	0%	0%	5%	5%	15 %				
	29396200	- - Ergotamine (INN) and its salts	5%	0%	0%	0%	0%	5%	5%	15 %				
	29396300	- - Lysergic acid and its salts	5%	0%	0%	0%	0%	5%	5%	15 %				
	29396900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		- Other, of vegetal origin:												
	29397100	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters, and other derivatives thereof	5%	0%	0%	0%	0%	5%	5%	15 %				
	29397900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %				
	29398000	- Other	5%	0%	0%	0%	0%	5%	5%	15 %				
		XIII.- OTHER ORGANIC COMPOUNDS												

				RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description		General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	29400000	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE; SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING 29.37, 29.38 OR 29.39.		5%	0%	0%	0%	0%	5%	5%	15 %			
29.41		ANTIBIOTICS.												
	29411000	- Penicillins and their derivatives with a penicillinic acid structure; salts thereof		0%	0%	0%	0%	0%	0.00 %	0%	15 %			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SAD C (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effecti ve Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	29412000	- Streptomycins and their derivatives; salts thereof	0%	0%	0%	0%	0%	0.00 %	0%	15 %			
	29413000	- Tetracyclines and their derivatives; salts thereof	0%	0%	0%	0%	0%	0.00 %	0%	15 %			
	29414000	- Chloramphenicol and its derivatives; salts thereof	0%	0%	0%	0%	0%	0.00 %	0%	15 %			
	29415000	- Erythromycin and its derivatives; salts thereof	0%	0%	0%	0%	0%	0.00 %	0%	15 %			
	29419000	- Other	0%	0%	0%	0%	0%	0.00 %	0%	15 %			
29.42	29420000	OTHER ORGANIC COMPOUNDS.	5%	0%	0%	0%	0%	5%	5%	15 %			

Chapter 30

Pharmaceutical products

Notes.

1.- This Chapter does not cover:

- (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
- (b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24);
- (c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
- (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
- (e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
- (f) Soap or other products of heading 34.01 containing added medicaments;
- (g) Preparations with a basis of plaster for use in dentistry (heading 34.07); or

(h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

2.- For the purposes of heading 30.02, the expression "immunological products" applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).

3. For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated:

-

(a) As unmixed products:

Unmixed products dissolved in water;

(1)

All goods of Chapter 28 or 29; and

(2)

Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;

(3)

(b) As products which have been mixed:

Colloidal solutions and suspensions (other than colloidal sulphur);

(1)

Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and

(2)

Salts and concentrates obtained by evaporating natural mineral waters.

(3)

4.- Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:

- (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
- (b) Sterile laminaria and sterile laminaria tents;
- (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
- (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) Blood-grouping reagents;
- (f) Dental cements and other dental fillings; bone reconstruction cements;
- (g) First-aid boxes and kits;
- (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
- (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;

(k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and

- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Subheading Notes.

1.- For the purposes of subheadings 3002.13 and 3002.14, the following are to be treated:

- (a) As unmixed products, pure products, whether or not containing impurities;
- (b) As products which have been mixed:

(1) The products mentioned in (a) above dissolved in water or in other solvents;

(2) The products mentioned in (a) and (b) (1) above with an added stabiliser necessary for their preservation or transport; and

(3) The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.

2.- Subheadings 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients: amodiaquine (INN);artelinic acid or its salts; artenimol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN);lumefantrine (INN); mefloquine (INN); piperaquine (INN); pyrimethamine (INN) or sulfadoxine (INN).

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
30.01		GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANO-THERAPEUTIC USES; HEPARINE AND ITS SALTS; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED.											
	30012000	- Extracts of glands or other organs or of their secretions	5%	0%	0%	0%	0%	5%	5%	0%			
	30019000	- Other	5%	0%	0%	0%	0%	5%	5%	0%			
30.02		HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA, OTHER BLOOD FRACTIONS AND IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT MODIFIED OR OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS.											
		- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	30021100	- - Malaria diagnostic test kits	0%	0%	0%	0%	0%	0%	0%	0%			
	30021200	- - Antisera and other blood fractions	0%	0%	0%	0%	0%	0%	0%	0%			
	30021300	- - Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	0%	0%	0%	0%	0%	0%	0%	0%			
	30021400	- - Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale or in forms or packings for retail sale	0%	0%	0%	0%	0%	0%	0%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	30021500	- - Immunological products, put up in measured doses or in forms or packings for retail sale	0%	0%	0%	0%	0%	0%	0%	0%			
	30021900	- - Other	0%	0%	0%	0%	0%	0%	0%	0%			
	30022000	- Vaccines for human medicine	0%	0%	0%	0%	0%	0.00%	0%	0%			
	30023000	- Vaccines for veterinary medicine	0%	0%	0%	0%	0%	0.00%	0%	0%			
	30029000	- Other	0%	0%	0%	0%	0%	0.00%	0%	0%			

				RATE OF DUTY								SURTAX		
Head ing	Tariff Line	Description		Genera l/ MFN	SAD C (Gen eral)	SADC (Differentiated Offer)	COMES A/ TAG	Mozambiq ue	RSA Effecti ve Rate	EPA	VA T	Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Differentia ted Offer)
30.03		MEDICAMENTS (EXCLUDING GOODS OF HEADING 30.02, 30.05 OR 30.06) CONSISTING OF TWO OR MORE CONSTITUENTS WHICH HAVE BEEN MIXED TOGETHER FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT PUT UP IN MEASURED DOSES OR IN FORMS OR PACKINGS FOR RETAIL SALE.												
	300310 00	- Containing penicillins or derivatives thereof, with a penicillinic acid structure, or streptomycin or their derivatives		5%	0%	0%	0%	0%	5%	5%	0%			

			RATE OF DUTY								SURTAX		
Head ing	Tariff Line	Description	Genera l/ MFN	SAD C (Gen eral)	SADC (Differentiated Offer)	COMES A/ TAG	Mozambiq ue	RSA Effecti ve Rate	EPA	VA T	Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Differentia ted Offer)
	300320 00	- Other, containing antibiotics	5%	0%	0%	0%	0%	5%	5%	0%			
		- Other, containing hormones or other products of heading 29.37:											
	300331 00	- - Containing Insulin	0%	0%	0%	0%	0%	0.00%	0%	0%			
		- - Other :											
	300339 10	- - - Medicaments used in the management of chronic illnesses approved by the Secretary responsible for Health	0%	0%	0%	0%	0%	0.00%	0%	0%			
	300339 90	- - - Other	5%	0%	0%	0%	0%	5%	5%	0%			
		- Other, containing alkaloids or derivatives thereof :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	30034100	- - Containing ephedrine or its salts	5%	0%	0%	0%	0%	5%	5%	0%			
	30034200	- - Containing pseudoephedrine (INN) or its salts	5%	0%	0%	0%	0%	5%	5%	0%			
	30034300	- - Containing norephedrine or its salts	5%	0%	0%	0%	0%	5%	5%	0%			
		- - Other :											
	30034910	- - - Medicaments used in the management of chronic illnesses approved by the Secretary responsible for Health	0%	0%	0%	0%	0%	0.00%	0%	0%			
	30034990	- - - Other	5%	0%	0%	0%	0%	5%	5%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	30036000	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	0%	0%	0%	0%	0%	0.00%	0%	0%			
		- Other :											
	30039010	--- Medicaments used in the management of chronic illnesses approved by the Secretary responsible for Health	0%	0%	0%	0%	0%	0%	0%	0%			
	30039020	--- Preparations containing a drug not categorised as prescription preparation	5%	0%	0%	0%	0%	0%	5%	0%			
	30039090	--- Other	5%	0%	0%	0%	0%	0%	5%	0%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
30.04		MEDICAMENTS (EXCLUDING GOODS OF HEADING 30.02, 30.05 OR 30.06) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES (INCLUDING THOSE IN THE FORM OF TRANSDERMAL ADMINISTRATION SYSTEMS) OR IN FORMS OR PACKINGS FOR RETAIL SALE.												

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	30041000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	10%	0%	0%	0%	0%	10.00%	10%	0%			
	30042000	- Other, containing antibiotics	10%	0%	0%	0%	0%	10.00%	10%	0%			
		- Other, containing hormones or other products of heading 29.37:											
	30043100	- - Containing insulin	0%	0%	0%	0%	0%	0.00%	0%	0%			
	30043200	- - Containing corticosteroid hormones, their derivatives or structural analogues	5%	0%	0%	0%	0%	5%	5%	0%			
		- - Other :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	300439 10	--- Medicaments used in the management of chronic illnesses approved by the Secretary responsible for health	0%	0%	0%	0%	0%	0.00%	0%	0%			
	300439 90	--- Other	10%	0%	0%	0%	0%	10.00%	10%	0%			
		- Other, containing alkaloids or derivatives thereof :											
		- - Containing ephedrine or its salts :											
	300441 10	--- Medicaments used in the management of chronic illnesses approved by the Secretary responsible for health	0%	0%	0%	0%	0%	0%	0%	0%			
	300441 90	--- Other	10%	0%	0%	0%	0%	0.00%	10%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		-- Containing pseudoephedrine (INN) or its salts :											
	30044210	--- Medicaments used in the management of chronic illnesses approved by the Secretary responsible for health	0%	0%	0%	0%	0%	0.00%	0%	0%			
	30044290	--- Other	10%	0%	0%	0%	0%	10.00%	10%	0%			
		-- Containing norephedrine or its salts :											
	30044310	--- Medicaments used in the management of chronic illnesses approved by the Secretary responsible for health	0%	0%	0%	0%	0%	0.00%	0%	0%			
	30044390	--- Other	10%	0%	0%	0%	0%	10.00%	10%	0%			
		-- Other :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	300449 10	--- Medicaments used in the management of chronic illnesses approved by the Secretary responsible for health	0%	0%	0%	0%	0%	0.00%	0%	0%			
	300449 90	--- Other	10%	0%	0%	0%	0%	10.00%	5%	0%			
		- Other, containing vitamins or other products of heading 29.36 :											
	300450 10	--- Medicaments used in the management of chronic illnesses approved by the Secretary responsible for health	0%	0%	0%	0%	0%	0%	5%	0%			
	300450 90	--- Other	10%	0%	0%	0%	0%	0.00%	5%	0%			
		- Other, containing antimalarial active principles described in											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		Subheading Note 2 to this Chapter :											
	30046010	--- Medicaments used in the management of chronic illnesses approved by the Secretary responsible for health	0%	0%	0%	0%	0%	0.00%	0%	0%			
	30046090	--- Other	10%	0%	0%	0%	0%	10.00%	0%	0%			
		- Other :											
	30049010	--- Medicaments used in the management of chronic illnesses approved by the Secretary responsible for health	0%	0%	0%	0%	0%	0.00%	0%	0%			
	30049020	--- Preparations containing a drug not categorised as prescription preparation	10%	0%	0%	0%	0%	10.00%	10%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	30049090	--- Other	10%	0%	0%	0%	0%	0.00%	10%	0%			
30.05		WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE, DRESSINGS, ADHESIVE PLASTERS, POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	30051000	- Adhesive dressings and other articles having an adhesive layer	10%	0%	0%	0%	0%	10.00%	10%	0%			
	30059000	- Other	5%	0%	0%	0%	0%	5%	5%	0%			
30.06		PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	30061000	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical ordental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	5%	0%	0%	0%	0%	5%	5%	0%			
	30062000	- Blood-grouping reagents	5%	0%	0%	0%	0%	5%	5%	0%			
	30063000	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be	5%	0%	0%	0%	0%	5%	5%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		administered to the patient											
	300640 00	- Dental cements and other dental fillings; bone reconstruction cements	0%	0%	0%	0%	0%	0.00%	0%	0%			
	300650 00	- First-aid boxes and kits	5%	0%	0%	0%	0%	5%	5%	0%			
	300660 00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	5%	0%	0%	0%	0%	5%	5%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	30067000	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	5%	0%	0%	0%	0%	5%	5%	0%			
		- Other :											
	30069100	- - Appliances identifiable for ostomy use	5%	0%	0%	0%	0%	5%	5%	0%			
	30069200	- - Waste pharmaceuticals	5%	0%	0%	0%	0%	5%	5%	0%			

Chapter 31

Fertilisers

Notes.

1.- This Chapter does not cover:

- (a) Animal blood of heading 05.11;
- (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below); or
- (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).

2.- Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:

- (a) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;

- (iv) Ammonium sulphate, whether or not pure;
- (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
- (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
- (vii) Calcium cyanamide, whether or not pure or treated with oil;
- (viii) Urea, whether or not pure.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
- (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
- (d) Liquid fertilisers consisting of the goods of sub-paragraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3.- Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:

- (a) Goods which answer to one or other of the descriptions given below:
 - (i) Basic slag;
 - (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.

- (b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.
- (c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

4.- Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:

- (a) Goods which answer to one or other of the descriptions given below:
 - (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - (ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
 - (iii) Potassium sulphate, whether or not pure;
 - (iv) Magnesium potassium sulphate, whether or not pure.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together.

5.- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.

6.- For the purposes of heading 31.05, the term “other fertilisers” applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEP A	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
31.01	3101000	ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS.		5%	0%	0%	0%	0%	5%	0%	15%			
31.02		MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS.												
	3102100	- Urea, whether or not in aqueous solution		25%	25%	0%	0%	0%	25%	5%	15%			
		- Ammonium sulphate; double salts and mixtures of												

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEP A	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		ammonium sulphate and ammonium nitrate:												
	31022100	- - Ammonium sulphate		5%	0%	0%	0%	0%	5%	5%	15%			
	31022900	- - Other		5%	0%	0%	0%	0%	5%	5%	15%			
	31023000	- Ammonium nitrate, whether or not in aqueous solution		25%	25%	0%	0%	0%	25%	5%	15%			
	31024000	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances		5%	0%	0%	0%	0%	5%	5%	15%			
	31025000	- Sodium nitrate		5%	0%	0%	0%	0%	5%	5%	15%			
	31026000	- Double salts and mixtures of calcium nitrate and ammonium nitrate		5%	0%	0%	0%	0%	5%	5%	15%			
	31028000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution		25%	25%	0%	0%	0%	25%	5%	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEP A	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	31029000	- Other, including mixtures not specified in the foregoing subheadings		0%	0%	0%	0%	0%	0.00%	0%	15%			
31.03		MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC.												
		- Superphosphates:												
	31031100	- - Containing by weight 35% or more of diphosphorous pentaoxide (P ₂ O ₅)		5%	0%	0%	0%	0%	5%	5%	0%			
	31031900	- - Other		5%	0%	0%	0%	0%	5%	5%	0%			
	31039000	- Other		5%	0%	0%	0%	0%	5%	5%	15%			
31.04		MINERAL OR CHEMICAL FERTILISERS, POTASSIC.												

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	3104200	- Potassium chloride		0%	0%	0%	0%	0%	0.00%	0%	15%			
	3104300	- Potassium sulphate		0%	0%	0%	0%	0%	0.00%	0%	15%			
	3104900	- Other		5%	0%	0%	0%	0%	5%	5%	15%			
31.05		MINERAL OR CHEMICAL FERTILISERS CONTAINING TWO OR THREE OF THE FERTILISING ELEMENTS NITROGEN, PHOSPHORUS AND POTASSIUM; OTHER FERTILISERS; GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES OF A GROSS WEIGHT NOT EXCEEDING 10 Kg.												
	3105100	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg		5%	0%	0%	0%	0%	2.50%	5%	15%			
	3105200	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium		25%	25%	0%	0%	0%	25%	0%	15%			
	3105300	- Diammonium hydrogenorthophosphate (diammonium phosphate)		5%	0%	0%	0%	0%	5%	5%	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	31054000	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)		5%	0%	0%	0%	0%	5%	5%	15%			
		- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:												
	31055100	- -Containing nitrates and phosphates		5%	0%	0%	0%	0%	5%	5%	15%			
	31055900	- - Other		5%	0%	0%	0%	0%	5%	5%	15%			
	31056000	- Mineral or Chemical fertilisers containing the two fertilising elements phosphorus and potassium		5%	0%	0%	0%	0%	5%	5%	15%			
	31059000	- Other		5%	0%	0%	0%	0%	5%	5%	15%			

Chapter 32

Tanning or dyeing extracts; tannings and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

Notes.

1.- This Chapter does not cover:

- (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
- (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
- (c) Mastics of asphalt or other bituminous mastics (heading 27.15).

2.- Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3.- Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any materials or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

- 4.-** Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.
- 5.-** The expression “colouring matter” in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
- 6.-** The expression “stamping foils” in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
- (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatine or other binder; or
 - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Different iated Offer)	COMESA/ TAG	Mozambique	RSA Effec tive Rate	iEPA	VAT	Surtax Genera l	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
32.01		TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.											
	3201100	- Quebracho extract	5%	0%	0%	0%	0%	5%	5%	15%			
	3201200	- Wattle extract	10%	0%	0%	0%	0%	10.0 0%	5%	15%			
	3201900	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
32.02		SYNTHETIC ORGANIC TANNING SUBSTANCES; INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES; ENZYMATIC PREPARATIONS FOR PRE-TANNING.											
	3202100	- Synthetic organic tanning substances	5%	0%	0%	0%	0%	5%	5%	15%			
	3202900	- Other	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Different iated Offer)	COMESA/ TAG	Mozambique	RSA Effec tive Rate	iEPA	VAT	Surtax Genera l	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
32.03	3203000 0	COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACK), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN.	5%	0%	0%	0%	0%	5%	5%	15%			
32.04		SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS OR AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED.											
		- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:											

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Different iated Offer)	COMESA/ TAG	Mozambique	RSA Effec tive Rate	iEPA	VAT	Surtax Genera l	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
	3204110 0	- - Disperse dyes and preparations based thereon	5%	0%	0%	0%	0%	5%	5%	15%			
	3204120 0	- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	5%	0%	0%	0%	0%	5%	5%	15%			
		- - Basic dyes and preparations based thereon:											
	3204131 0	- - - Opadry	5%	0%	0%	0%	0%	5%	5%	15%			
	3204139 0	- - - Other	5%	0%	0%	0%	0%	5%	5%	15%			
	3204140 0	- - Direct dyes and preparations based thereon	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Different iated Offer)	COMESA/ TAG	Mozambique	RSA Effec tive Rate	iEPA	VAT	Surtax Genera l	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
	3204150 0	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	5%	0%	0%	0%	0%	5%	5%	15%			
	3204160 0	- - Reactive dyes and preparations based thereon	5%	0%	0%	0%	0%	5%	5%	15%			
	3204170 0	- - Pigments and preparations based thereon	5%	0%	0%	0%	0%	5%	5%	15%			
	3204190 0	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX			
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Different iated Offer)	COMESA/ TAG	Mozambique	RSA Effec tive Rate	iEPA	VAT	Surtax Genera l	Surtax SADC Gener al	Surtax SADC (Diff. Offer)	
	3204200 0	-Synthetic organic products of a kind used as fluorescent brightening agents	5%	0%	0%	0%	0%	5%	5%	15%				
	3204900 0	- Other	5%	0%	0%	0%	0%	5%	5%	15%				
32.05	3205000 0	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES.	5%	0%	0%	0%	0%	0.00 %	5%	15%				
32.06		OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTHER THAN THOSE OF HEADING 32.03, 32.04 OR 32.05; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED.												
		- Pigments and preparations based on titanium dioxide:												

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Different iated Offer)	COMESA/ TAG	Mozambique	RSA Effec tive Rate	iEPA	VAT	Surtax Genera l	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
	32061100	- - Containing 80% or more by weight of titanium dioxide calculated on the dry matter	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	32061900	- - Other	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	32062000	- Pigments and preparations based on chromium compounds	5%	0%	0%	0%	0%	0.00 %	5%	15%			
		- Other colouring matter and other preparations:											
	32064100	- - Ultramarine and preparations based thereon	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	32064200	- - Lithopone and other pigments and preparations based on zinc sulphide	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	32064900	- - Other	5%	0%	0%	0%	0%	0.00 %	5%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Different iated Offer)	COMESA/ TAG	Mozambique	RSA Effec tive Rate	iEPA	VAT	Surtax Genera l	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
	3206500 0	- Inorganic products of a kind used as luminophores	5%	0%	0%	0%	0%	0.00 %	5%	15%			
32.07		PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGOBES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC, ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES.											
	3207100 0	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	3207200 0	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	3207300 0	- Liquid lustres and similar preparations	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	3207400 0	- Glass frit and other glass, in the form of powder, granules or flakes	5%	0%	0%	0%	0%	0.00 %	5%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Different iated Offer)	COMESA/ TAG	Mozambique	RSA Effec tive Rate	iEPA	VAT	Surtax Genera l	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
32.08		PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 4 TO THIS CHAPTER.											
	3208100	- Based on polyesters	20%	20%	0%	0%	0%	20.0 0%	15.625 %	15%			
	3208200	- Based on acrylic or vinyl polymers	20%	20%	0%	0%	0%	20.0 0%	15.625 %	15%			
	3208900	- Other	20%	20%	0%	0%	0%	20.0 0%	15.625 %	15%			
32.09		PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM.											
		- Based on acrylic or vinyl polymers :											
		- - - Water thinned paints:											
	3209101	- - - - Pigmented	20%	20%	0%	0%	0%	20.0 0%	15.625 %	15%			
	3209101	- - - - Other	15%	0%	0%	0%	0%	15%	15%	15%			
	9												
		- - - Other :											

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Different iated Offer)	COMESA/ TAG	Mozambique	RSA Effec tive Rate	iEPA	VAT	Surtax Genera l	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
	3209109 1	---- Pigmented	20%	20%	0%	0%	0%	20.0 0%	15%	15%			
	3209109 9	---- Other	20%	20%	0%	0%	0%	20.0 0%	15.625 %	15%			
		- Other :											
		--- Water thinned paints:											
	3209901 1	---- Pigmented	20%	20%	0%	0%	0%	20.0 0%	15.625 %	15%			
	3209901 9	---- Other	20%	20%	0%	0%	0%	20.0 0%	15.625 %	15%			
		--- Other :											
	3209909 1	---- Pigmented	20%	20%	0%	0%	0%	20.0 0%	15.625 %	15%			
	3209909 9	---- Other	20%	20%	0%	0%	0%	20.0 0%	15.625 %	15%			
32.10		OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS, LACQUERS AND DISTEMPERS); PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER.											
		--- Water thinned paints:											
	3210001 1	---- Pigmented	20%	20%	0%	0%	0%	20.0 0%	15.625 %	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Different iated Offer)	COMESA/ TAG	Mozambique	RSA Effec tive Rate	iEPA	VAT	Surtax Genera l	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
	3210001 9	----- Other	20%	20%	0%	0%	0%	20.0 0%	15.625 %	15%			
		--- Distempers:											
	3210003 1	----- Pigmented	15%	0%	0%	0%	0%	15%	15%	15%			
	3210003 9	----- Other	20%	0%	0%	0%	0%	20.0 0%	15.625 %	15%			
		--- Other:											
	3210009 1	----- Pigmented and prepared water pigments	20%	0%	0%	0%	0%	20.0 0%	15.625 %	15%			
	3210009 9	----- Other	20%	0%	0%	0%	0%	20.0 0%	15.625 %	15%			
32.11	3211000 0	PREPARED DRIERS.	15%	0%	0%	0%	0%	15%	15%	15%			
32.12		PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS (INCLUDING ENAMELS); STAMPING FOILS; DYES AND OTHER COLOURING MATTER PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE.											

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Different iated Offer)	COMESA/ TAG	Mozambique	RSA Effec tive Rate	iEPA	VAT	Surtax Genera l	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
	3212100 0	- Stamping foils	10%	0%	0%	0%	0%	10.0 0%	10%	15%			
		- Other :											
	3212901 0	- - - Aluminium paste being a mixture of commercially pure aluminium powder or very small flakes, mineral spirit and stearic acid	10%	0%	0%	0%	0%	10.0 0%	10%	15%			
	3212909 0	- - - Other	15%	0%	0%	0%	0%	15%	15%	15%			
32.13		ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS.											
	3213100 0	- Colours in sets	15%	0%	0%	0%	0%	15%	15%	15%			
	3213900 0	- Other	15%	0%	0%	0%	0%	15%	15%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Different iated Offer)	COMESA/ TAG	Mozambique	RSA Effec tive Rate	iEPA	VAT	Surtax Genera l	Surtax SADC Genera l	Surtax SADC (Diff. Offer)
32.14		GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS FOR FACADES, INDOOR WALLS, FLOORS, CEILINGS OR THE LIKE.											
	3214100	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	15%	0%	0%	0%	0%	12.5 0%	15%	15%			
	3214900	- Other	15%	0%	0%	0%	0%	15%	15%	15%			
32.15		PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID.											
		- Printing ink:											
	3215110	-- Black	10% + US\$1.00/ kg	10%+US \$1.00/Kg	0%	0%	0%	10% + US\$ 1.00/ kg	10% + US\$1. 00/kg	15%			
	3215190	-- Other	10% + US\$1.00/ kg	10%+US \$1.00/Kg	0%	0%	0%	10% + US\$ 00/kg	10% + US\$1. 00/kg	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	General / MFN	SADC (General)	SADC (Different iated Offer)	COMESA/ TAG	Mozambique	RSA Effec tive Rate	iEPA	VAT	Surtax Genera l	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
	3215900 - Other 0							1.00/ kg					
			10% + US\$1.00/ kg	10%+US \$1.00/Kg	0%	0%	0%	10% + US\$ 1.00/ kg	10% + US\$1. 00/kg	15%			

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Notes.

1. This Chapter does not cover:
 -
 - (a Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
)
 - (b Soap or other products of heading 34.01; or
)
 - (c Gum, wood or sulphate turpentine or other products of heading 38.05.
)
2. The expression “odoriferous substances” in heading 33.02 refers only to the substances of heading. 33.01, to odoriferous constituents isolated
 - from those substances or to synthetic aromatics.
3. Headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
 -
4. The expression “perfumery, cosmetic or toilet preparation” in heading 33.07 applies, *inter alia*, to the following products: scented sachets;
 - odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and non-wovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
33.01		ESSENTIAL OILS (TERPENELESS OR NOT), INCLUDING CONCRETES AND ABSOLUTES; RESINOIDS; EXTRACTED OLEORESINS; CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS.											
		- Essential oils of citrus fruit:											
	33011200 -- Of orange 33011300 -- Of lemon 33011900 -- Other												
		5%	0%	0%	0%	0%	5%	5%	15%				
		5%	0%	0%	0%	0%	5%	5%	15%				
		5%	0%	0%	0%	0%	5%	5%	15%				
		- Essential oils other than those of citrus fruit:											
	33012400 -- Of peppermint (<i>Mentha piperita</i>)	5%	0%	0%	0%	0%	5%	5%	15%				
	33012500 -- Of other mints	5%	0%	0%	0%	0%	5%	5%	15%				
	33012900 -- Other	5%	0%	0%	0%	0%	5%	5%	15%				
	33013000 - Resinoids	5%	0%	0%	0%	0%	5%	5%	15%				
		- Other :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	33019010	--- Aqueous distillates and aqueous solutions of essential oils including such products suitable for medicinal use	40%	0%	0%	0%	0%	40.00%	5%	15%			
	33019090	--- Other	5%	0%	0%	0%	0%	5%	5%	15%			
33.02		MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY; OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES.											
	33021000	- Of a kind used in the food or drink industries	5%	0%	0%	0%	0%	5%	5%	15%			
	33029000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
33.03	33030000	PERFUMES AND TOILET WATERS.	40%	15%	0%	0%	0%	40.00%	15.625%	15%	25%	15%	0%

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
33.04		BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUN TAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS.											
	33041000	- Lip make-up preparations	40%	15%	0%	0%	0%	40.00%	15.625%	15%	25%	15%	0%
	33042000	- Eye make-up preparations	40%	15%	0%	0%	0%	40.00%	15.625%	15%	25%	15%	0%
	33043000	- Manicure or pedicure preparations	40%	15%	0%	0%	0%	40.00%	15.625%	15%	25%	15%	0%
		- Other:											
	33049100	- - Powders, whether or not compressed	40%	15%	0%	0%	0%	40.00%	15.625%	15%	25%	15%	0%
		- - Other :											

				RATE OF DUTY							SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	33049910	--- Preparations for sun screen or sun tan (other than medication)	0%	15%	0%	0%	0%	0.00%	0%	15%			
	33049990	--- Other	40%	15%	0%	0%	0%	40.00%	15.625%	15%	25%	15%	0%
33.05		PREPARATIONS FOR USE ON THE HAIR.											
	33051000	- Shampoos	40%	15%	0%	0%	0%	40.00%	15.625%	15%	25%	15%	0%
	33052000	- Preparations for permanent waving or straightening	40%	15%	0%	0%	0%	40.00%	15.625%	15%	25%	15%	0%
	33053000	- Hair lacquers	40%	15%	0%	0%	0%	40.00%	15.625%	15%			
	33059000	- Other	40%	15%	0%	0%	0%	40.00%	15.625%	15%	25%	15%	0%
33.06		PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS), IN INDIVIDUAL RETAIL PACKAGES.											
	33061000	- Dentifrices	40%	15%	0%	0%	0%	40.00%	15.625%	15%			
	33062000	- Yarn used to clean between the teeth (dental floss)	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
	33069000	- Other	40%	10%	0%	0%	0%	40.00%	15.625%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
33.07		PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED ROOM DEODORISERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES.											
	33071000 - Pre-shave, shaving or after-shave preparations 33072000 - Personal deodorants and antiperspirants 33073000 - Perfumed bath salts and other bath preparations												
			40%	15%	0%	0%	0%	40.00%	15.625%	15%			
			40%	15%	0%	0%	0%	40.00%	15.625%	15%	25%	15%	0%
			40%	15%	0%	0%	0%	40.00%	15.625%	15%	25%	15%	0%
		- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:											
	33074100 - - “Agarbatti” and other odoriferous preparations which operate by burning		40%	15%	0%	0%	0%	40.00%	15.625%	15%			
	33074900 - - Other		40%	0%	0%	0%	0%	40.00%	15.625%	15%	25%	0%	0%

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Other :											
	33079010	- - - Contact lenses or artificial eye solution	15%	0%	0%	0%	0%	15%	15%	15%			
	33079090	- - - Other	40%	15%	0%	0%	0%	40.00%	15.625%	15%			

Chapter 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster

Notes.

1.-

This Chapter does not cover:

- (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
- (b) Separate chemically defined compounds; or
- (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).

- 2.- For the purposes of heading 34.01, the expression “soap” applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as “scouring powders and similar preparations”.
- 3.- For the purposes of heading 34.02, “organic surface-active agents” are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:
- (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
 - (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.
- 4.- In heading 34.03 the expression “petroleum oils and oils obtained from bituminous minerals” applies to the products defined in Note 2 to Chapter 27.
- 5.- In heading 34.04, subject to the exclusions provided below, the expression “artificial waxes and prepared waxes” applies only to:
- (a) Chemically produced organic products of a waxy character, whether or not water-soluble;
 - (b) Products obtained by mixing different waxes;
 - (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

- (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
- (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (heading 34.05, 38.09, etc.).

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
34.01		SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; ORGANIC SURFACE -ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM AND PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NON-WOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT.											
		- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:											
	34011100	- - For toilet use (including medicated products)	40% or US\$0.50/Kg	40% or US\$0.50/kg whichever is higher	0%	0%	0%	40% or US\$0.50/Kg	40% or \$0,50/kg whichever is higher	15%			
	34011900	- - Other	40% or US\$0.50/Kg	40% or US\$0.50/Kg whichever is higher	0%	0%	0%	40% or US\$0.50/Kg	40% or \$0,50/kg whichever is higher	15%	25%	25%	0%
	34012000	- Soap in other forms	40%	10%	0%	0%	0%	40.00 %	15.625%	15%	25%	10%	0%

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	34013000	- Organic surface –active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	40%	0%	0%	0%	0%	40.00 %	15.625%	15%			
34.02		ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP); SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILLIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF HEADING 34.01.											
		- Organic surface-active agents, whether or not put up for retail sale:											
	34021100	-- Anionic	5%	0%	0%	0%	0%	5%	5%	15%			
	34021200	-- Cationic	5%	0%	0%	0%	0%	5%	5%	15%			
	34021300	-- Non-ionic	5%	0%	0%	0%	0%	5%	5%	15%			
	34021900	-- Other	5%	0%	0%	0%	0%	5%	5%	15%			
	34022000	- Preparations put up for retail sale	40%	40%	0%	0%	0%	40.00 %	15.625%	15%	25%	25%	0%

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Other :											
	34029010	- - - Washing preparations	10%	10%	0%	0%	0%	10.00 %	10%	15%			
	34029090	- - - Other	40%	10%	0%	0%	0%	40.00 %	15.625%	15%	25%	10%	0%
34.03		LUBRICATING PREPARATIONS (INCLUDING CUTTING- OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, BUT EXCLUDING PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70% OR MORE BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS.											
		- Containing petroleum oils or oils obtained from bituminous minerals:											
	34031100	- - Preparations for the treatment of textile materials, leather, furskins or other materials	10%	0%	0%	0%	0%	10.00 %	10%	15%			
	34031900	- - Other	10%	0%	0%	0%	0%	10.00 %	10%	15%			
		- Other :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	34039100	- - Preparations for the treatment of textile materials, leather, furskins or other materials	10%	0%	0%	0%	0%	10.00 %	10%	15%			
	34039900	- - Other	10%	0%	0%	0%	0%	10.00 %	10%	15%			
34.04		ARTIFICIAL WAXES AND PREPARED WAXES.											
	34042000	- Of poly(oxyethylene) (polyethylene glycol)	5%	0%	0%	0%	0%	5%	5%	15%			
	34049000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
34.05		POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NON-WOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF HEADING 34.04.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	34051000	- Polishes, creams and similar preparations for footwear or leather	20%	0%	0%	0%	0%	17.50 %	15.625%	15%	25%	0%	0%
	34052000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	20%	0%	0%	0%	0%	17.50 %	15.625%	15%	25%	0%	0%
	34053000	- Polishes and similar preparations for coachwork, other than metal polishes	20%	0%	0%	0%	0%	17.50 %	15.625%	15%			
	34054000	- Scouring pastes and powders and other scouring preparations	20%	0%	0%	0%	0%	17.50 %	15.625%	15%	25%	0%	0%
	34059000	- Other	20%	0%	0%	0%	0%	17.50 %	15.625%	15%	25%	0%	0%

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
34.06	34060000	CANDLES, TAPERS AND THE LIKE.	40%	10%	0%	0%	0%	40.00 %	15.625%	15%	25%	10%	0%
34.07	34070000	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER (OF CALCINED GYPSUM OR CALCIUM SULPHATE).	10%	0%	0%	0%	0%	7.50 %	10%	15%			

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

Notes.

1.- This Chapter does not cover:

- (a) Yeasts (Heading 21.02);
- (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
- (c) Enzymatic preparations for pre-tanning (heading 32.02);
- (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
- (e) Hardened proteins (heading 39.13); or
- (f) Gelatin products of the printing industry (Chapter 49).

2.- For the purposes of heading 35.05, the term “dextrins” means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading 17.02.

			RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
35.01		CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES.											
	350110 00	- Casein	5%	0%	0%	0%	0%	5%	5%	15%			
	350190 00	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
35.02		ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80% WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES.											
		- Egg albumin:											
	350211 00	-- Dried	5%	0%	0%	0%	0%	5%	5%	15%			
	350219 00	-- Other	5%	0%	0%	0%	0%	5%	5%	15%			

	350220 00	- Milk albumin, including concentrates of two or more whey proteins	5%	0%	0%	0%	0%	5%	5%	15 %			
	350290 00	- Other	5%	0%	0%	0%	0%	5%	5%	15 %			
35.03	350300 00	GELATIN (INCLUDING GELATIN IN RECTANGULA R (INCLUDING SQUARE) SHEETS, WHETHER OR NOT SURFACE - WORKED OR COLOURED) AND GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF HEADING 35.01.	5%	0%	0%	0%	0%	5%	5%	15 %			

35.04	350400 00	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED.	5%	0%	0%	0%	0%	5%	5%	15 %			
35.05		DEXTRINES AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINISED OR ESTRIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINES OR OTHER MODIFIED STARCHES.											
	350510 00	- Dextrines and other modified starches	10%	0%	0%	0%	0%	10.00 %	10%	15 %			
		- Glues:											

	35052010	--- In liquid or paste form the predominant ingredient of which other than water is the aggregative of the starch and starch derivative content	15%	0%	0%	0%	0%	10.00%	15%	15%			
		--- Other:											
	35052091	---- Sodium starch glycolate (Explotab)	10%	0%	0%	0%	0%	10.00%	10%	15%			
	35052099	---- Other	10%	0%	0%	0%	0%	10.00%	10%	15%			
35.06		PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 Kg.											
	35061000	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 Kg	15%	0%	0%	0%	0%	15%	15%	15%			

	- Other :												
	350691 00	- - Adhesives based on polymers of heading 39.01 to 39.13 or on rubber	15%	0%	0%	0%	0%	15%	15%	15 %			
	350699 00	- - Other	10%	0%	0%	0%	0%	10.00 %	10%	15 %			
35.07		ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED.											
	350710 00	- Rennet and concentrates thereof	5%	0%	0%	0%	0%	5%	5%	15 %			
	350790 00	- Other	5%	0%	0%	0%	0%	5%	5%	15 %			

Chapter 36

Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

Notes.

- 1.-** This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
- 2.-** The expression “articles of combustible materials” in heading 36.06 applies only to:
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm³; and
 - (c) Resin torches, firelighters and the like.

			RATE OF DUTY									SURTAX	
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
36.01	36010000	PROPELLENT POWDERS.	5%	0%	0%	0%	0%	5%	5%	15%			
36.02	36020000	PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS.	5%	0%	0%	0%	0%	0.00%	5%	15%			
36.03	36030000	SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS.	5%	0%	0%	0%	0%	0.00%	5%	15%			
36.04		FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES.											
	36041000	- Fireworks	40%	0%	0%	0%	0%	40.00%	15.625 %	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Other :											
	36049010	--- Rain anti-hail and height finding rockets; railway fog signals	5%	0%	0%	0%	0%	5%	5%	15%			
	36049090	--- Other	40%	0%	0%	0%	0%	40.00%	15.625 %	15%			
36.05	36050000	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 36.04.	US\$0.02/Kg	US\$2.00/Kg	0%	0%	0%	US\$0.02/Kg	15.625 %	15%			
36.06		FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER.											

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	36061000	- Liquid or liquefied gas fuels in containers of a kind used for filling or refilling cigarettes or similar lighters and of a capacity not exceeding 300 cm ³	40%	0%	0%	0%	0%	40.00%	15.625 %	15%			
	36069000	- Other	40%	0%	0%	0%	0%	40.00%	15.625 %	15%			

Chapter 37

Photographic or cinematographic goods

Notes.

- 1.-** This Chapter does not cover waste or scrap.
- 2.-** In this Chapter the word “photographic” relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
37.01		PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPER BOARD OR TEXTILES; INSTANT PRINT FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS.											
	37011000 - For X-ray 37012000 - Instant print film 37013000 - Other plates and film, with any side exceeding 255 mm												
			5%	0%	0%	0%	0%	5%	5%	15%			
			10%	0%	0%	0%	0%	10.00%	10%	15%			
			10%	0%	0%	0%	0%	10.00%	10%	15%			
		- Other :											
	37019100 - - For colour photography (polychrome) 37019900 - - Other		10%	0%	0%	0%	0%	10.00%	10%	15%			
			10%	0%	0%	0%	0%	10.00%	10%	15%			
37.02		PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED.											
	37021000 - For X-ray												
			5%	0%	0%	0%	0%	5%	5%	15%			
		- Other film, without perforations, of a width not exceeding 105 mm:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	37023100	- - For colour photography (polychrome)	5%	0%	0%	0%	0%	5%	5%	15%			
	37023200	- - Other, with silver halide emulsion	5%	0%	0%	0%	0%	5%	5%	15%			
	37023900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other film, without perforations, of a width exceeding 105 mm:											
	37024100	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	5%	0%	0%	0%	0%	5%	5%	15%			
	37024200	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	5%	0%	0%	0%	0%	5%	5%	15%			
	37024300	- - Of a width exceeding 610 mm and of a length not exceeding 200 m	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	37024400	- - Of a width exceeding 105 mm but not exceeding 610 mm	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other film, for colour photography (polychrome) :											
	37025200	- - Of a width not exceeding 16mm	5%	0%	0%	0%	0%	5%	5%	15%			
	37025300	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30m, for slides	5%	0%	0%	0%	0%	5%	5%	15%			
	37025400	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m other than for slides	5%	0%	0%	0%	0%	5%	5%	15%			
	37025500	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5%	0%	0%	0%	0%	5%	5%	15%			
	37025600	- - Of a width exceeding 35 mm	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Other :											
	37029600	- - Of a width not exceeding 35mm and of a length not exceeding 30m	5%	0%	0%	0%	0%	5%	5%	15%			
	37029700	- - Of a width not exceeding 35 mm and of a length exceeding 30m	5%	0%	0%	0%	0%	5%	5%	15%			
	37029800	- - Of a width exceeding 35 mm	5%	0%	0%	0%	0%	5%	5%	15%			
37.03		PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED.											
	37031000	- In rolls of a width exceeding 610 mm	5%	0%	0%	0%	0%	5%	5%	15%			
	37032000	- Other, for colour photography (polychrome)	5%	0%	0%	0%	0%	5%	5%	15%			
	37039000	- Other	10%	0%	0%	0%	0%	10.00%	10%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
37.04	37040000	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD, AND TEXTILES, EXPOSED BUT NOT DEVELOPED.	15%	0%	0%	0%	0%	15%	15%	15%			
37.05	37050000	PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM.	15%	0%	0%	0%	0%	15%	10%	15%			
37.06		CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUND TRACK.											
	37061000	- Of a width of 35 mm or more	15%	0%	0%	0%	0%	15%	15%	15%			
	37069000	- Other	15%	0%	0%	0%	0%	15%	15%	15%			
37.07		CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES (OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS); UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	37071000	- Sensitised emulsions	5%	0%	0%	0%	0%	5%	5%	15%			
	37079000	- Other	10%	0%	0%	0%	0%	10.00%	10%	15%			

Chapter 38

Miscellaneous chemical products

Notes.

1.-

This Chapter
does not cover:

- (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in note 2 below;
 - (5) Products specified in Note 3(a) or 3(c) below;
- (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
- (c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
- (d) Medicaments (heading 30.03 or 30.04); or
- (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2.- (A) For the purpose of heading 38.22, the expression “certified reference by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of material” means reference materials which are accompanied by a certificate of analysis indicating the values of the certified properties and the degree of material which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.

3.- Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:

(a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

(b) Fusel oil; Dippel’s oil;

(c) Ink removers put up in packings for retail sale;

(d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and

(e) Ceramic firing testers, fusible (for example, Seger cones).

4.- Throughout the nomenclature, “municipal waste” means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term “municipal waste”, however, does not cover :

(a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;

- (b) Industrial waste;
- (c) Waste pharmaceuticals, as defined in note 4(k) to Chapter 30; or
- (d) Clinical waste, as defined in note 6 (a) below.

5.- For the purposes of heading 38.25, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertilizer is excluded (Chapter 31).

6.- For the purposes of heading 38.25, the expression “other wastes” applies to:

- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
- (b) Waste organic solvents;
- (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
- (d) Other wastes from chemical or allied industries.

The expression “other wastes” does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

7.- For the purposes of heading 38.26, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as fuel, derived from animal or vegetable fats and oils whether or not used.

Subheading Notes.

- 1.- Subheadings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances: alchlor(ISO); aldicarb(ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO)(toxaphene); captafol(ISO); chlordane (ISO); chlordimeform(ISO);chlorobenzilate (ISO); DDT(ISO) (clofenotane(INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO,INN); 4,6-dinitro-o-cresol(DNOC(ISO)) or its salts; dinoseb(ISO), its salts or its esters; ethylene dibromide (ISO)(1,2-dibromoethane); ethlene dichloride(ISO) (1,2-dichloroethane) ; fluoroacetamide (ISO); heptachlor (ISO);hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO)(methyl-parathion);penta- and octabromodiphenyl ethers; pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; 'perfluorooctane sulphonyl fluoride ;phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Subheading 3808.59 also covers dustable powder formulations containing a mixture of benomil (ISO), carbofuran (ISO) and thiram (ISO).
- 2.- Subheadings 3808.61 to 3808.69 cover only goods of heading 38.08, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN),fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).
- 3.- Subheadings 3824.81 to 3824.88 cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs), tris(2,3-dibromopropyl) phosphate, aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO), mirex (ISO), 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN), pentachlorobenzene (ISO), hexachlorobenzene (ISO), perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, perfluorooctane sulphonyl fluoride or tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers.
- 4.- For the purposes of subheadings 3825.41 and 3825.49, “waste organic solvents” are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for the recovery of the solvents.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	IEPA	VAT	Surtax General	Sur tax SA DC General	Surta x SADC (Differentiated Offer)
38.01		ARTIFICIAL GRAPHITE; COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE; PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES.											
	38011000 - Artificial graphite 38012000 - Colloidal or semi-colloidal graphite 38013000 - Carbonaceous pastes for electrodes and similar pastes for furnace linings 38019000 - Other												
			5%	0%	0%	0%	0%	5%	5%	15%			
			5%	0%	0%	0%	0%	5%	5%	15%			
			5%	0%	0%	0%	0%	5%	5%	15%			
			5%	0%	0%	0%	0%	5%	5%	15%			
38.02		ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK.											
	38021000 - Activated carbon 38029000 - Other												
			5%	0%	0%	0%	0%	5%	5%	15%			
			5%	0%	0%	0%	0%	5%	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	IEPA	VAT	Surtax General	Sur tax SADC General	Surta x SADC (Differentiated Offer)
38.03	38030000	TALL OIL, WHETHER OR NOT REFINED.	5%	0%	0%	0%	0%	5%	5%	15%			
38.04	38040000	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 38.03.	5%	0%	0%	0%	0%	5%	5%	15%			
38.05		GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARA-CYMENE; PINE OIL CONTAINING ALPHA-TERPINEOL AS THE MAIN CONSTITUENT.											
	38051000	- Gum, wood or sulphate turpentine oils	5%	0%	0%	0%	0%	5%	5%	15%			
	38059000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	IEPA	VAT	Surtax General	Sur tax SADC General	Surta x SADC (Differentiated Offer)
38.06		ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUN GUMS.											
	38061000 - Rosin and resin acids 38062000 - Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts 38063000 - Ester gums 38069000 - Other												
		5%	0%	0%	0%	0%	5%	5%	15%				
		5%	0%	0%	0%	0%	5%	5%	15%				
		5%	0%	0%	0%	0%	5%	5%	15%				
		5%	0%	0%	0%	0%	5%	5%	15%				
38.07	38070000	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS' PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH.	10%	0%	0%	0%	0%	10.00 %	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	IEPA	VAT	Surtax General	Sur tax SA DC General	Surta x SADC (Differentiated Offer)
38.08		INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS PREPARATIONS OR ARTICLES (FOR EXAMPLE, SULPHUR-TREATED BANDS, WICKS AND CANDLES, AND FLY-PAPERS).											
		- Goods specified in Subheading Note 1 to this Chapter :											
	38085200	-- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	5%	0%	0%	0%	0%	5%	5%	15%			
	38085900	-- Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- Goods specified in Subheading Note 2 to this Chapter :											
	38086100	-- In packings of a net weight content not exceeding 300 g	5%	0%	0%	0%	0%	5%	5%	15%			
	38086200	-- In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	IEPA	VAT	Surtax General	Sur tax SADC General	Surta x SADC (Differentiated Offer)
	38086900	-- Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other :											
		-- Insecticides :											
	38089110	--- Insecticides in containers exceeding 20 L or 5 Kg	5%	0%	0%	0%	0%	5%	5%	15%			
	38089190	--- Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			
		-- Fungicides :											
	38089210	--- Fungicides in containers exceeding 20 L or 5 Kg	5%	0%	0%	0%	0%	5%	5%	15%			
	38089290	--- Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			
		-- Herbicides, anti-sprouting products and plant growth regulators :											
	38089310	--- In containers exceeding 20 L or 5 Kg	5%	0%	0%	0%	0%	5%	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	IEPA	VAT	Surtax General	Sur tax SA DC General	Surta x SADC (Differentiated Offer)
	38089390	--- Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			
		-- Disinfectants :											
	38089410	--- In containers exceeding 20 L or 5 Kg	5%	0%	0%	0%	0%	5%	5%	15%			
	38089490	--- Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			
		-- Other :											
	38089910	--- In containers exceeding 20 L or 5 Kg	5%	0%	0%	0%	0%	5%	5%	15%			
	38089990	--- Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			
38.09		FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYE-STUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED.											
	38091000	- With a basis of amylaceous substances	5%	0%	0%	0%	0%	5%	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	IEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		- Other :											
	38099100	-- Of a kind used in the textile or like industries	5%	0%	0%	0%	0%	5%	5%	15%			
	38099200	-- Of a kind used in the paper or like industries	5%	0%	0%	0%	0%	5%	5%	15%			
	38099300	-- Of a kind used in the leather or like industries	5%	0%	0%	0%	0%	5%	5%	15%			
38.10		PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES OR RODS											
	38101000	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	5%	0%	0%	0%	0%	5%	5%	15%			
	38109000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	IEPA	VAT	Surtax General	Sur tax SA DC General	Surta x SADC (Differentiated Offer)
38.11		ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI -CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, FOR MINERAL OILS (INCLUDING GASOLINE) OR FOR OTHER LIQUIDS USED FOR THE SAME PURPOSES AS MINERAL OILS.											
	- Anti-knock preparations :												
	38111100	-- Based on lead compounds	5%	0%	0%	0%	0%	5%	5%	15%			
	38111900	-- Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- Additives for lubricating oils :											
	38112100	-- Containing petroleum oils or oils obtained from bituminous minerals	5%	0%	0%	0%	0%	5%	5%	15%			
	38112900	-- Other	5%	0%	0%	0%	0%	5%	5%	15%			
	38119000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
38.12		PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDISING PREPARATIONS AND OTHER COMPOUND STABILISERS FOR RUBBER OR PLASTICS											

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	IEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	38121000	- Prepared rubber accelerators	5%	0%	0%	0%	0%	5%	5%	15%			
	38122000	- Compound plasticisers for rubber or plastics	5%	0%	0%	0%	0%	5%	5%	15%			
		- Anti-oxidising preparations and other compound stabilisers for rubber or plastics :											
	38123100	- - Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	5%	0%	0%	0%	0%	5%	5%	15%			
	38123900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
38.13	38130000	PREPARATIONS AND CHARGES FOR FIRE EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES.	5%	0%	0%	0%	0%	5%	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	IEPA	VAT	Surtax General	Sur tax SADC General	Surta x SADC (Differentiated Offer)
38.14	38140000	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS.	5%	5%	0%	0%	0%	5%	5%	15%			
38.15		REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED.											
		- Supported catalysts :											
	38151100	- - With nickel or nickel compounds as the active substance	5%	0%	0%	0%	0%	5%	5%	15%			
	38151200	- - With precious metal or precious metal compounds as the active substance	5%	0%	0%	0%	0%	5%	5%	15%			
	38151900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
	38159000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	IEPA	VAT	Surtax General	Sur tax SA DC General	Surta x SADC (Differentiated Offer)
38.16	38160000	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 38.01.	5%	0%	0%	0%	0%	5%	5%	15%			
38.17	38170000	MIXED ALKYL BENZENES AND MIXED ALKYL NAPHTHALENES, OTHER THAN THOSE OF HEADING 27.07 OR 29.02.	5%	0%	0%	0%	0%	5%	5%	15%			
38.18	38180000	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS.	10%	0%	0%	0%	0%	10.00 %	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	IEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
38.19	38190000	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS.	15%	0%	0%	0%	0%	15%	15%	15%			
38.20	38200000	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS.	15%	0%	0%	0%	0%	15%	15%	15%			

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	IEPA	VAT	Surtax General	Sur tax SA DC General	Surta x SADC (Differentiated Offer)
38.21	38210000	PREPARED CULTURE MEDIA FOR THE DEVELOPMENT OR MAINTENANCE OF MICRO-ORGANISMS (INCLUDING VIRUSES AND THE LIKE) OR OF PLANT, HUMAN OR ANIMALS CELLS.	5%	0%	0%	0%	0%	5%	5%	15%			
38.22	38220000	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 30.02 OR 30.06; CERTIFIED REFERENCE MATERIALS.	5%	0%	0%	0%	0%	5%	5%	15%			
	38231100	-- Stearic acid	5%	0%	0%	0%	0%	5%	5%	15%			
	38231200	-- Oleic acid	5%	0%	0%	0%	0%	5%	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	IEPA		Surtax General	Sur tax SA DC General	Surta x SADC (Differentiated Offer)
	38231300	-- Tall oil fatty acids	5%	0%	0%	0%	0%	5%	5%	15%			
	38231910	--- Palm fatty acid	5%	0%	0%	0%	0%	5%	5%	15%			
	38231990	--- Other	5%	0%	0%	0%	0%	5%	5%	15%			
	38237000	- Industrial fatty alcohols	10%	0%	0%	0%	0%	10.00 %	5%	15%			
38.24		PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED.											
	38241000	- Prepared binders for foundry moulds or cores	5%	0%	0%	0%	0%	5%	5%	15%			
	38243000	- Non-agglomerated metal carbides mixed together or with metallic binders	5%	0%	0%	0%	0%	5%	5%	15%			
	38244000	- Prepared additives for cements, mortars or concretes	10%	0%	0%	0%	0%	10.00 %	5%	15%			

			RATE OF DUTY									SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	IEPA	VAT	Surtax General	Sur tax SA DC General	Surta x SAD C (Differntiated Offer)	
	38245000	- Non-refractory mortars and concretes	10%	0%	0%	0%	0%	10.00 %	5%	15%				
	38246000	- Sorbitol other than that of subheading 2905.44	10%	0%	0%	0%	0%	10.00 %	5%	15%				
	- Mixtures containing halogenated derivatives of methane, ethane or propane :													
	38247100	- - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofuorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	5%	0%	0%	0%	0%	5%	5%	15%				
	38247200	- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	5%	0%	0%	0%	0%	5%	5%	15%				
	38247300	- - Containing hydrobromofluorocarbons (HBFCs)	5%	0%	0%	0%	0%	5%	5%	15%				

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	IEPA		Surtax General	Sur tax SA DC General	Surta x SADC (Differentiated Offer)
	38247400	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	5%	0%	0%	0%	0%	5%	5%	15%			
	38247500	-- Containing carbon tetrachloride	5%	0%	0%	0%	0%	5%	5%	15%			
	38247600	-- Containing 1,1,1-trichloroethane (methyl chloroform)	5%	0%	0%	0%	0%	5%	5%	15%			
	38247700	-- Containing bromomethane (methyl bromide) or bromochloromethane	5%	0%	0%	0%	0%	5%	5%	15%			
	38247800	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFs)	5%	0%	0%	0%	0%	5%	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	IEPA	VAT	Surtax General	Sur tax SA DC General	Surta x SADC (Differentiated Offer)
	38247900	-- Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- Goods specified in Subheading Note 3 to this Chapter :											
	38248100	-- Containing oxirane (ethylene oxide)	5%	0%	0%	0%	0%	5%	5%	15%			
	38248200	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%	0%	0%	0%	0%	5%	5%	15%			
	38248300	-- Containing tris (2,3-dibromopropyl) phosphate	5%	0%	0%	0%	0%	5%	5%	15%			
	38248400	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	5%	0%	0%	0%	0%	5%	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	IEPA		Surtax General	Sur tax SA DC General	Surta x SADC (Differentiated Offer)
	38248500	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5%	0%	0%	0%	0%	5%	5%	15%			
	38248600	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	5%	0%	0%	0%	0%	5%	5%	15%			
	38248700	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	5%	0%	0%	0%	0%	5%	5%	15%			
	38248800	-- Containing tetra-, penta-, hexa- hepta- or octabromodiphenyl ethers.	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other :											

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	IEPA	VAT	Surtax General	Sur tax SADC General	Surta x SAD C (Differentiated Offer)
	38249100	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl] methylphosphonate	5%	0%	0%	0%	0%	5%	5%	15%			
		-- Other :											
	38249910	--- Synthetic sweetening preparations	US\$0.02/Kg	US\$3.00/Kg	0%	0%	0%	US\$0.02/Kg	5%	15%			
	38249990	--- Other	5%	0%	0%	0%	0%	5%	5%	15%			
38.25		RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED; MUNICIPAL WASTE; SEWAGE SLUDGE; OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER.											
	38251000	- Municipal waste	5%	0%	0%	0%	0%	5%	5%	15%			
	38252000	- Sewage sludge	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	IEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	38253000	- Clinical waste	5%	0%	0%	0%	0%	5%	0%	15%			
		- Waste organic solvents :											
	38254100	-- Halogenated	5%	0%	0%	0%	0%	5%	5%	15%			
	38254900	-- Other	5%	0%	0%	0%	0%	5%	5%	15%			
	38255000	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other wastes from chemical or allied industries :											
	38256100	-- Mainly containing organic constituents	5%	0%	0%	0%	0%	5%	5%	15%			
	38256900	-- Other	5%	0%	0%	0%	0%	5%	5%	15%			
	38259000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	IEPA		Surtax General	Sur tax SA DC General	Surta x SADC (Differentiated Offer)
38.26	38260000	BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS.	US\$0.16/L Excise	0%	0%	0%	0%	US\$0.16/L Excise	US\$0.16/L Excise	15%			

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes.

- 1.-** Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
- (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
- 2.-** Except for the goods of Heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Chapter 39

Plastics and articles thereof

Notes.

- 1.- Throughout the Nomenclature the expression “plastics” means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to “plastics” also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

- 2.- This Chapter does not cover:

- (a) Lubricating preparations of heading 27.10 or 34.03;
- (b) Waxes of Heading 27.12 or 34.04;
- (c) Separate chemically defined organic compounds (Chapter 29);
- (d) Heparin or its salts (heading 30.01);
- (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
- (f) Organic surface-active agents or preparations of heading 34.02;
- (g) Run gums or ester gums (heading 38.06);

- (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
- (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
- (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (m) Saddlery or harness (Heading 42.01) or trunks, suitcases, handbags or other containers of Heading 42.02;
- (n) Plaits, wickerwork or other articles of Chapter 46;
- (o) Wall coverings of Heading 48.14;
- (p) Goods of Section XI (textiles and textile articles) ;
- (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (r) Imitation jewellery of Heading 71.17;
- (s) Articles of Section XVI (machines and mechanical or electrical appliances);
- (t) Parts of aircraft or vehicles of Section XVII;
- (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (v) Articles of Chapter 91 (for example, clock or watch cases);
- (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
- (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).

3.-

Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:

- (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
- (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
- (c) Other synthetic polymers with an average of at least 5 monomer units;
- (d) Silicones (heading 39.10);

(e) Resols (heading 39.09) and other prepolymers.

4.- The expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

5.- Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6.- In headings 39.01 to 39.14, the expression “primary forms” applies only to the following forms:

- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
- (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7.- Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).

8.- For the purposes of heading 39.17, the expression “tubes, pipes and hoses” means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1,5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

- 9.-** For the purposes of heading 39.18, the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
- 10.-** In headings 39.20 and 39.21, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than (including squares) but not further worked (even if when so cut they become articles ready for use).
- 11.-** Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;
 - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
 - (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Notes.

- 1.-** Within any one heading of this Chapter, polymers, (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
- (a) Where there is a subheading named “Other” in the same series:

- The designation in a subheading of a polymer by the prefix “poly” (for example, polyethylene and polyamide – 6,6) means that
- (1) the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.

- The copolymers named in subheadings 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those
- (2) subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.

- Chemically modified polymers are to be classified in the subheading named “Other”, provided that the chemically modified
- (3) polymers are not more specifically covered by another subheading.

- Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the
- (4) series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

- (b) Where there is no subheading named “Other” in the same series:

- Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over
- (1) every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.

- (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2.-

For the purposes of subheading 3920.43, the term “plasticisers” includes secondary plasticisers.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		I.- PRIMARY FORMS											
39.01		POLYMERS OF ETHYLENE, IN PRIMARY FORMS.											
	3901100	- Polyethylene having a specific gravity of less than 0.94	0%	0%	0%	0%	0%	0.00%	0%	15%			
	3901200	- Polyethylene having a specific gravity of 0.94 or more	0%	0%	0%	0%	0%	0.00%	0%	15%			
	3901300	- Ethylene-vinyl acetate copolymers	0%	0%	0%	0%	0%	0.00%	0%	15%			
	3901400	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94.	0%	0%	0%	0%	0%	0.00%	0%	15%			
	3901900	- Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
39.02		POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS.											
	3902100	- Polypropylene	5%	0%	0%	0%	0%	5%	5%	15%			
	3902200	- Polyisobutylene	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	39023000	- Propylene copolymers	5%	0%	0%	0%	0%	5%	5%	15%			
	39029000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
39.03		POLYMERS OF STYRENE, IN PRIMARY FORMS.											
		- Polystyrene:											
	39031100	- - Expansible	5%	0%	0%	0%	0%	5%	5%	15%			
	39031900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
	39032000	- Styrene-acrylonitrile (SAN) copolymers	5%	0%	0%	0%	0%	5%	5%	15%			
	39033000	- Acrylonitrile-butadiene styrene (ABS) copolymers	5%	0%	0%	0%	0%	5%	5%	15%			
	39039000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
39.04		POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS.											
	39041000	- Poly(vinyl chloride), not mixed with any other substances	10%	0%	0%	0%	0%	10.00%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Other poly(vinyl chloride) :											
	39042100	- - Non-plasticised	10%	0%	0%	0%	0%	10.00%	5%	15%			
	39042200	- - Plasticised	5%	0%	0%	0%	0%	5%	5%	15%			
	39043000	- Vinylchloride-vinyl acetate copolymers	5%	0%	0%	0%	0%	5%	5%	15%			
	39044000	- Other vinyl chloride copolymers	5%	0%	0%	0%	0%	5%	5%	15%			
	39045000	- Vinylidene chloride polymers	5%	0%	0%	0%	0%	5%	5%	15%			
		- Fluoro-polymers :											
	39046100	- - Polytetrafluoroethylene	5%	0%	0%	0%	0%	5%	5%	15%			
	39046900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	39049000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
39.05		POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS.											
		- Poly(vinyl acetate) :											
	39051200	- - In aqueous dispersion	5%	0%	0%	0%	0%	5%	5%	15%			
	39051900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- Vinyl acetate copolymers :											
	39052100	- - In aqueous dispersion	5%	0%	0%	0%	0%	5%	5%	15%			
	39052900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
	39053000	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other :											
	39059100	- - Copolymers	5%	0%	0%	0%	0%	5%	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	3905990	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
39.06		ACRYLIC POLYMERS IN PRIMARY FORMS.											
	3906100	- Poly(methyl methacrylate)	5%	0%	0%	0%	0%	5%	5%	15%			
	3906900	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
39.07		POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYL ESTERS AND OTHER POLYESTERS IN PRIMARY FORMS.											
	3907100	- Polyacetals	5%	0%	0%	0%	0%	5%	5%	15%			
	3907200	- Other polyethers	5%	0%	0%	0%	0%	5%	5%	15%			
	3907300	- Epoxide resins	5%	0%	0%	0%	0%	5%	5%	15%			
	3907400	- Polycarbonates	5%	0%	0%	0%	0%	5%	5%	15%			
	3907500	- Alkyd resins	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Poly (Ethylene terephthalate) :											
	39076100	- - Having a viscosity number of 78 ml/g or higher	5%	0%	0%	0%	0%	5%	5%	15%			
	39076900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
	39077000	- Poly(lactic acid)	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other polyesters :											
	39079100	- - Unsaturated	5%	0%	0%	0%	0%	5%	5%	15%			
	39079900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
39.08		POLYAMIDES IN PRIMARY FORMS.											
	39081000	- Polyamide - 6, -11, -12, -6,6, -6,9, -6,10 or -6,12	5%	0%	0%	0%	0%	5%	5%	15%			
	39089000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
39.09		AMINO RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS.											

				RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	3909100 - Urea resins; thiourea resins 3909200 - Melamine resins													
				5%	0%	0%	0%	0%	5%	5%	15%			
				5%	0%	0%	0%	0%	5%	5%	15%			
		- Other Amino-resins :												
	3909310	- - Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI) - - Other - Phenolic resins - Polyurethanes SILICONES IN PRIMARY FORMS.		5%	0%	0%	0%	0%	5%	5%	15%			
	3909390			5%	0%	0%	0%	0%	5%	5%	15%			
	3909400			5%	0%	0%	0%	0%	5%	5%	15%			
	3909500			5%	0%	0%	0%	0%	5%	5%	15%			
39.10	3910000				5%	0%	0%	0%	0%	5%	5%	15%		

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
39.11		PETROLEUM RESINS, COUMARONE-INDENE RESINS, POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS.											
	3911100	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	5%	0%	0%	0%	0%	5%	5%	15%			
	3911900	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
39.12		CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS.											
		- Cellulose acetates :											
	3912110	- - Non-plasticised	5%	0%	0%	0%	0%	5%	5%	15%			
	3912120	- - Plasticised	5%	0%	0%	0%	0%	5%	5%	15%			
	3912200	- Cellulose nitrates (including collodions)	5%	0%	0%	0%	0%	5%	5%	15%			
		- Cellulose ethers :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	39123100	-- Carboxymethylcellulose and its salts	5%	0%	0%	0%	0%	5%	5%	15%			
		-- Other :											
	39123910	--- Avicel PH101 (microcrystalline cellulose)	5%	0%	0%	0%	0%	5%	5%	15%			
	39123990	--- Other	5%	0%	0%	0%	0%	5%	5%	15%			
	39129000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
39.13		NATURAL POLYMERS (FOR EXAMPLE, ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE, HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS.											
	39131000	- Alginic acid, its salts and esters	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other :											
	39139010	--- Hardened proteins	10%	0%	0%	0%	0%	10.00%	5%	15%			
	39139090	--- Other	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	39140000	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 39.01 TO 39.13, IN PRIMARY FORMS.	10%	0%	0%	0%	0%	10.00%	5%	15%			
		II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES											
39.15		WASTE, PARINGS AND SCRAP, OF PLASTIC.											
	39151000	- Of polymers of ethylene	10%	0%	0%	0%	0%	10.00%	0%	15%			
	39152000	- Of polymers of styrene	10%	0%	0%	0%	0%	10.00%	0%	15%			
	39153000	- Of polymers of vinyl chloride	10%	0%	0%	0%	0%	10.00%	0%	15%			
	39159000	- Of other plastics	10%	0%	0%	0%	0%	10.00%	0%	15%			
39.16		MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 mm, RODS, STICKS AND PROFILE SHAPES, WHETHER OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, OF PLASTICS.											
	39161000	- Of polymers of ethylene	10%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	39162000	- Of polymers of vinyl chloride	10%	0%	0%	0%	0%	10.00%	5%	15%			
	39169000	- Of other plastics	10%	0%	0%	0%	0%	10.00%	5%	15%			
39.17		TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES), OF PLASTICS.											
	39171000	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	10%	0%	0%	0%	0%	10.00%	10%	15%			
		- Tubes, pipes and hoses, rigid:											
		-- Of polymers of ethylene :											
	39172110	--- Seamless tubes of an internal diameter not exceeding 63,5 mm	15%	0%	0%	0%	0%	15%	15%	15%			
	39172190	--- Other	15%	0%	0%	0%	0%	15%	15%	15%			

				RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	39172200	- - Of polymers of propylene		15%	0%	0%	0%	0%	15%	15%	15%			
		- - Of polymers of vinyl chloride :												
	39172310	- - - Tubes having an external diameter of not less than 18 mm and not more than 28 mm		40%	10%	0%	0%	0%	40.00%	15.625%	15%			
	39172320	- - - Tubes having an external diameter not exceeding 610 mm		15%	15%	0%	0%	0%	15%	15%	15%			
	39172390	- - - Tubes having an external diameter exceeding 610 mm		5%	5%	0%	0%	0%	5%	5%	15%			
		- - Of other plastics :												
		- - - Of polystyrene and its copolymers :												

				RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differe ntiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	3917291 1	----- Tubes of acrylonitrile butadiene styrene having an external diameter of not less than 18 mm and not more than 28 mm		15%	0%	0%	0%	0%	15%	15%	15%			
	3917291 2	----- Other tubes of acrylonitrile butadiene styrene having an external diameter not exceeding 610 mm		40%	10%	0%	0%	0%	40.00%	15.625%	15%			
	3917291 9	----- Other		5%	0%	0%	0%	0%	5%	5%	15%			
		--- Of copolymers of vinyl acetate and vinyl chloride :												
	3917292 1	----- Seamless tubes		10%	0%	0%	0%	0%	10.00%	10%	15%			
	3917292 9	----- Other		15%	0%	0%	0%	0%	15%	15%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	39172990	--- Other	15%	0%	0%	0%	0%	15%	15%	15%			
		- Other tubes, pipes and hoses :											
		-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa :											
	39173110	--- Seamless tubes of polymers of ethylene having an internal diameter not exceeding 63,5 mm	15%	10%	0%	0%	0%	15%	15%	15%			
	39173130	--- Seamless tubes of polymers of polyvinyl chloride having an internal diameter not exceeding 63,5 mm	15%	0%	0%	0%	0%	10.00%	15%	15%			
	39173190	--- Other	15%	0%	0%	0%	0%	15%	15%	15%			
		-- Other, not reinforced or otherwise											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		combined with other materials, without fittings :											
	39173210	--- Seamless tubes of polymers of ethylene and polyvinyl chloride having an internal diameter not exceeding 63,5 mm	15%	15%	0%	0%	0%	15%	5%	15%			
	39173220	--- Seamless tube of polyvinyl chloride having internal diameter exceeding 610 mm	15%	15%	0%	0%	0%	15%	15%	15%			
	39173290	--- Other	5%	5%	0%	0%	0%	5%	5%	15%			
		-- Other, not reinforced or otherwise combined with other materials, with fittings :											
	39173310	--- Seamless tubes of polymers of ethylene and polyvinyl chloride having an internal diameter not exceeding 63.5 mm	15%	0%	0%	0%	0%	15%	15%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	39173390	--- Other	15%	0%	0%	0%	0%	15%	15%	15%			
		-- Other :											
	39173910	--- Seamless tubes of polymers of ethylene and polyvinyl chloride having an internal diameter not exceeding 63.5 mm	15%	0%	0%	0%	0%	15%	15%	15%			
	39173990	--- Other	15%	0%	0%	0%	0%	15%	15%	15%			
	39174000	- Fittings	15%	15%	0%	0%	0%	15%	15%	15%			
39.18		FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE 9 TO THIS CHAPTER.											
	39181000	- Of polymers of vinyl chloride	40%	0%	0%	0%	0%	37.50%	15.625%	15%			
	39189000	- Of other plastics	40%	10%	0%	0%	0%	37.50%	15.625%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
39.19		SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, WHETHER OR NOT IN ROLLS.											
	39191000	- In rolls of a width not exceeding 20 cm	15%	0%	0%	0%	0%	15%	15%	15%			
		- Other :											
	39199010	--- Unprinted adhesive backed sheeting, in rolls measuring not less than 275 mm in width and 225 mm in diameter and having a weight of not less than 25 kg	15%	0%	0%	0%	0%	15%	5%	15%			
	39199090	--- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
39.20		OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS.											
	39201000	- Of polymers of ethylene	15%	10%	0%	0%	0%	15%	5%	15%			
		- Of polymers of propylene :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	39202010	- - - Printed	10%	10%	0%	0%	0%	10.00%	5%	15%			
	39202090	- - - Other	5%	10%	0%	0%	0%	5%	5%	15%			
	39203000	- Of polymers of styrene	15%	0%	0%	0%	0%	15%	5%	15%			
		- Of polymers of vinyl chloride :											
	39204300	- - Containing by weight not less than 6% of plasticisers	10%	0%	0%	0%	0%	10.00%	5%	15%			
	39204900	- - Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
		- Of acrylic polymers :											
	39205100	- - Of poly(methyl methacrylate)	15%	0%	0%	0%	0%	15%	5%	15%			
	39205900	- - Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :											
	39206100	- - Of polycarbonates	15%	0%	0%	0%	0%	15%	5%	15%			
	39206200	- - Of poly(ethylene terephthalate)	10%	0%	0%	0%	0%	10.00%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	39206300	-- Of unsaturated polyesters	15%	0%	0%	0%	0%	15%	5%	15%			
	39206900	-- Of other polyesters	15%	0%	0%	0%	0%	15%	5%	15%			
		- Of cellulose or its chemical derivatives :											
	39207100	-- Of regenerated cellulose	15%	0%	0%	0%	0%	15%	5%	15%			
	39207300	-- Of cellulose acetate	15%	0%	0%	0%	0%	15%	5%	15%			
	39207900	-- Of other cellulose derivatives	15%	0%	0%	0%	0%	15%	5%	15%			
		- Of other plastics :											
	39209100	-- Of poly(vinyl butyral)	15%	0%	0%	0%	0%	15%	5%	15%			
	39209200	-- Of polyamides	15%	0%	0%	0%	0%	15%	5%	15%			
	39209300	-- Of amino resins	15%	0%	0%	0%	0%	15%	5%	15%			
	39209400	-- Of phenolic resins	15%	0%	0%	0%	0%	15%	5%	15%			
		-- Of other plastics :											
	39209910	--- Polyvinyl chloride film (PVC)	15%	0%	0%	0%	0%	15%	5%	15%			
	39209990	--- Other	15%	0%	0%	0%	0%	15%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
39.21		OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS.											
		- Cellular :											
	39211100	-- Of polymers of styrene	15%	0%	0%	0%	0%	15%	5%	15%			
	39211200	-- Of polymers of vinyl chloride	5%	0%	0%	0%	0%	5%	5%	15%			
		-- Of polyurethanes :											
	39211310	--- Laminated sheets for use in the construction of greenhouse structures of a width of 5.5 metres and above	5%	0%	0%	0%	0%	5%	5%	15%			
	39211320	--- Film not being printed of a width of not less than 10 cm	5%	0%	0%	0%	0%	5%	5%	15%			
	39211390	--- Other	5%	0%	0%	0%	0%	5%	5%	15%			
		-- Of regenerated cellulose :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	39211410	--- Laminated sheets for use in the construction of greenhouse structures of a width of 5.5 metres and above	10%	0%	0%	0%	0%	10.00%	5%	15%			
	39211420	--- Film not being printed of a width of not less than 10 cm	15%	0%	0%	0%	0%	15%	5%	15%			
	39211490	--- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
		-- Of other plastics :											
	39211910	--- Laminated sheets for use in the construction of greenhouse structures of a width of 5.5 metres and above	10%	0%	0%	0%	0%	10.00%	5%	15%			
	39211920	--- Film not being printed of a width of not less than 10 cm	15%	0%	0%	0%	0%	15%	5%	15%			
	39211990	--- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
		- Other :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	39219010	- - - Laminated sheets for use in the construction of greenhouse structures of a width of 5.5 metres and above	10%	0%	0%	0%	0%	10.00%	5%	15%			
	39219020	- - - Film not being printed of a width of not less than 10 cm	15%	0%	0%	0%	0%	15%	5%	15%			
	39219090	- - - Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
39.22		BATHS, SHOWER- BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS.											
	39221000	- Baths, shower-baths, sinks and wash-basins	40%	15%	0%	0%	0%	30.00%	15.625%	15%			
	39222000	- Lavatory seats and covers	40%	15%	0%	0%	0%	30.00%	15.625%	15%			
	39229000	- Other	40%	15%	0%	0%	0%	30.00%	15.625%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
39.23		ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS.											
		- Boxes, cases, crates and similar articles :											
	39231010	- - - Poultry handling crates	15%	15%	0%	0%	0%	10.00%	15%	15%			
	39231090	- - - Other	10%	15%	0%	0%	0%	5%	10%	15%			
		- Sacks and bags (including cones) :											
	39232100	- - Of polymers of ethylene	40%	30%	0%	0%	0%	35%	15.625%	15%			
	39232900	- - Of other plastics	15%	20%	0%	0%	0%	10.00%	15%	15%			
	39233000	- Carboys, bottles, flasks and similar articles	15%	0%	0%	0%	0%	12.50%	15%	15%			
	39234000	- Spools, cops, bobbins and similar supports	15%	0%	0%	0%	0%	10.00%	15%	15%			
	39235000	- Stoppers, lids, caps and other closures	15%	0%	0%	0%	0%	10.00%	15%	15%			
		- Other :											
	39239010	- - - Grain Silos	15%	0%	0%	0%	0%	10.00%	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	39239020	--- Silica gel satchets	15%	0%	0%	0%	0%	10.00%	15%	15%			
	39239090	--- Other	10%	0%	0%	0%	0%	10.00%	10%	15%			
39.24		TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND HYGIENIC OR TOILET ARTICLES, OF PLASTICS.											
		- Tableware and kitchenware :											
	39241010	--- Plastic basins, buckets, plates and mugs	40%	30%	0%	0%	0%	40.00%	15.625%	15%			
	39241090	--- Other	40%	15%	0%	0%	0%	40.00%	15.625%	15%			
		- Other :											
	39249010	--- Plastic basins, buckets, plates and mugs	40%	30%	0%	0%	0%	40.00%	15.625%	15%			
	39249090	--- Other	40%	15%	0%	0%	0%	40.00%	15.625%	15%			
39.25		BUILDERS' WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED.											
	39251000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	40%	10%	0%	0%	0%	40.00%	15.625%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	39252000	- Doors, windows and their frames and thresholds for doors	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
		- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof :											
	39253010	- - - Shutters, blinds (including Venetian blinds) and similar articles	40%	10%	0%	0%	0%	37.50%	15.625%	15%			
	39253090	- - - Fittings and parts thereof	25%	10%	0%	0%	0%	22.50%	15.625%	15%			
	39259000	- Other	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
39.26		OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14.											
	39261000	- Office or school supplies	40%	10%	0%	0%	0%	37.50%	15.625%	15%			
		- Articles of apparel and clothing accessories (including gloves, mittens and mitts)											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	39262010	- - - Gloves, mittens and mitts	40%	10%	0%	0%	0%	35%	15.625%	0%			
	39262090	- - - Other	40%	10%	0%	0%	0%	35%	15.625%	15%			
	39263000	- Fittings for furniture, coachwork or the like	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
	39264000	- Statuettes and other ornamental articles	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
		- Other :											
	39269010	- - - Ear plugs, ear defenders, welders protective face masks and shields for industrial workers	5%	5%	0%	0%	0%	2.50%	5%	15%			
	39269020	- - - Shoe trims, boot and shoe lasts; transmission, conveyor and elevator belting	15%	0%	0%	0%	0%	12.50%	15%	15%			
	39269030	- - - Incise drapes for surgical purposes, put up in retail packs	15%	0%	0%	0%	0%	12.50%	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	39269040	- - - Ladder tapes of plastic, of a type suitable for use in the manufacture of Venetian blinds	15%	10%	0%	0%	0%	12.50%	15%	15%			
	39269050	- - - Livestock ear-tags	10%	0%	0%	0%	0%	7.50%	10%	15%			
	39269060	- - - Petri dishes	5%	0%	0%	0%	0%	2.50%	5%	15%			
	39269090	- - - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			

Chapter 40

Rubber and articles thereof

Notes.

- 1.-** Except where the context otherwise requires, throughout the Nomenclature the expression “rubber” means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
- 2.-** This Chapter does not cover:
- (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapters 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
- 3.-** In headings 40.01 to 40.03 and 40.05, the expression “primary forms” applies only to the following forms:
- (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
- 4.-** In Note 1 to this Chapter and in heading 40.02, the expression “synthetic rubber” applies to:

- (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 0C and 29 0C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
- (b) Thioplasts (TM); and
- (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the abovementioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5.-

- (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
 - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);
- (B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
 - (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;

- (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbing agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

- 6.- For the purposes of heading 40.04, the expression “waste, parings and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
- 7.- Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
- 8.- Heading 40.10 includes conveyor or transmission belts or belting or textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
- 9.- In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 40.08 the expressions “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

			RATE OF DUTY							SURTAX			
Headin g	Tariff Line	Description	General / MFN	SADC (Genera l)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax Genera l	Surta x SAD C Gene ral	Surtax SADC (Diff. Offer)
40.01		NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP.											
	40011000 - Natural rubber latex, whether or not pre-vulcanised												
			5%	0%	0%	0%	0%	5%	0%	15%			
		-Natural rubber in other forms :											
	40012100	- - Smoked sheets	5%	0%	0%	0%	0%	5%	0%	15%			
	40012200	- - Technically specified natural rubber (TSNR)	5%	0%	0%	0%	0%	5%	0%	15%			
	40012900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
	40013000	- Balata, gutta-percha, guayle, chicle and similar natural gums	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY							SURTAX			
Headin g	Tariff Line	Description	General / MFN	SADC (Genera l)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax Genera l	Surta x SAD C Gene ral	Surtax SADC (Diff. Offer)
40.02		SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP; MIXTURES OF ANY PRODUCT OF HEADING 40.01 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP.											
		- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :											
	4002110	- - Latex	5%	0%	0%	0%	0%	5%	5%	15%			
	4002190	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
	4002200	- Butadiene rubber (BR)	5%	0%	0%	0%	0%	5%	5%	15%			
		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :											
	4002310	- - Isobutene-isoprene (butyl) rubber (IIR)	5%	0%	0%	0%	0%	5%	5%	15%			
	4002390	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- Chloroprene (chlorobutadiene) rubber (CR) :											
	4002410	- - Latex	5%	0%	0%	0%	0%	5%	5%	15%			
	4002490	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY							SURTAX			
Headin g	Tariff Line	Description	General / MFN	SADC (Genera l)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax Genera l	Surta x SAD C Gene ral	Surtax SADC (Diff. Offer)
		- Acrylonitrile-butadiene rubber (NBR) :											
	40025100	- - Latex	5%	0%	0%	0%	0%	5%	5%	15%			
	40025900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
	40026000	- Isoprene rubber (IR)	5%	0%	0%	0%	0%	5%	5%	15%			
	40027000	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	5%	0%	0%	0%	0%	5%	5%	15%			
	40028000	- Mixtures of any products of heading 40.01 with any product of this heading	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other :											
	40029100	- - Latex	5%	0%	0%	0%	0%	5%	5%	15%			
	40029900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
40.03		RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP.											

			RATE OF DUTY							SURTAX			
Headin g	Tariff Line	Description	General / MFN	SADC (Genera l)	SADC (Differenti ated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax Genera l	Surta x SAD C Gene ral	Surtax SADC (Diff. Offer)
	4003001 0	- - - In primary forms	5%	0%	0%	0%	0%	5%	5%	15%			
	4003009 0	- - - Other	5%	0%	0%	0%	0%	5%	5%	15%			
40.04		WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM.											
	4004001 0	- - - Waste and parings of rubber, and powders and granules obtained therefrom	5%	0%	0%	0%	0%	5%	0%	15%			
	4004009 0	- - - Other	5%	0%	0%	0%	0%	5%	0%	15%			
40.05		COMPOUNDED RUBBER, UNVULCANISED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP.											
	4005100 0	- Compounded with carbon black or silica	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
	40052000	- Solutions; dispersions other than those of sub-heading 4005.10	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other :											
	40059100	- - Plates, sheets and strip	5%	0%	0%	0%	0%	5%	5%	15%			
	40059900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
40.06		OTHER FORMS (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER.											
	40061000	- “Camel-back” strips for retreading rubber tyres	15%	0%	0%	0%	0%	15%	5%	15%			
	40069000	- Other	15%	0%	0%	0%	0%	15%	5%	15%			
40.07	40070000	VULCANISED RUBBER THREAD AND CORD.	5%	0%	0%	0%	0%	5%	5%	15%			
40.08		PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER.											

			RATE OF DUTY							SURTAX			
Headin g	Tariff Line	Description	General / MFN	SADC (Genera l)	SADC (Differenti ated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax Genera l	Surta x SAD C Gene ral	Surtax SADC (Diff. Offer)
		- Of cellular rubber :											
	40081100	-- Plates, sheets and strip	15%	0%	0%	0%	0%	2.50%	5%	15%			
	40081900	-- Other	15%	0%	0%	0%	0%	2.50%	5%	15%			
		- Of non-cellular rubber :											
	40082100	-- Plates, sheets and strip	15%	0%	0%	0%	0%	2.50%	5%	15%			
	40082900	-- Other	15%	0%	0%	0%	0%	2.50%	5%	15%			
40.09		TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES).											
		- Not reinforced or otherwise combined with other materials:											
	40091100	-- Without fittings	25%	25%	0%	0%	0%	25%	15.625%	15%			
	40091200	-- With Fittings	15%	25%	0%	0%	0%	15%	15%	15%			
		- Reinforced or otherwise combined only with metal :											
	40092100	-- Without fittings	15%	0%	0%	0%	0%	15%	15%	15%			

			RATE OF DUTY							SURTAX			
Headin g	Tariff Line	Description	General / MFN	SADC (Genera l)	SADC (Differenti ated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax Genera l	Surta x SAD C Gene ral	Surtax SADC (Diff. Offer)
	4009220 0	- - With fittings	15%	0%	0%	0%	0%	15%	15%	15%			
		- Reinforced or otherwise combined only with textile materials :											
	4009310 0	- - Without fittings	25%	0%	0%	0%	0%	25%	15.625%	15%			
	4009320 0	- - With fittings	15%	0%	0%	0%	0%	15%	15%	15%			
		- Reinforced or otherwise combined with other materials :											
	4009410 0	- - Without fittings	15%	0%	0%	0%	0%	15%	15%	15%			
	4009420 0	- - With fittings	15%	0%	0%	0%	0%	15%	15%	15%			
40.10		CONVEYOR OR TRANSMISSION BELTS OR BELTING, OF VULCANISED RUBBER.											
		- Conveyor belts or belting :											
	4010110 0	- - Reinforced only with metal	25%	0%	0%	0%	0%	25%	25%	15%			
	4010120 0	- - Reinforced only with textile materials	25%	0%	0%	0%	0%	25%	25%	15%			
	4010190 0	- - Other	15%	0%	0%	0%	0%	15%	10%	15%			

			RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
		- Transmission belts or belting :											
	40103100	- - Endless transmission belts of trapezoidal cross section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	15%	0%	0%	0%	0%	15%	0%	15%			
	40103200	- - Endless transmission belts of trapezoidal cross section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	15%	0%	0%	0%	0%	15%	0%	15%			
	40103300	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240cm	15%	0%	0%	0%	0%	15%	0%	15%			

Headin g	Tariff Line	Description	RATE OF DUTY						SURTAX				
			General / MFN	SADC (Genera l)	SADC (Differenti ated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax Genera l	Surta x SAD C Gene ral	Surtax SADC (Diff. Offer)
	4010340 0	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240cm	15%	0%	0%	0%	0%	15%	0%	15%			
	4010350 0	- - Endless synchronous belts, of an outside circumference exceeding 60cm but not exceeding 150cm	15%	0%	0%	0%	0%	15%	0%	15%			
	4010360 0	- - Endless synchronous belts, of an outside circumference exceeding 150cm but not exceeding 198cm	15%	0%	0%	0%	0%	15%	0%	15%			
	4010390 0	- - Other	15%	0%	0%	0%	0%	15%	0%	15%			
40.11		NEW PNEUMATIC TYRES, OF RUBBER.											

			RATE OF DUTY							SURTAX			
Headin g	Tariff Line	Description	General / MFN	SADC (Genera l)	SADC (Differenti ated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax Genera l	Surta x SAD C Gene ral	Surtax SADC (Diff. Offer)
	4011100 0	- Of a kind used on motor cars (including station wagons and racing cars)	25%	10%	0%	0%	0%	25%	17.500%	15%			
		- Of a kind used on buses or lorries:											
	4011201 0	- - - Of a rim size equal to 22.5 inches (57.15cm)	15%	0%	0%	0%	0%	15%	15%	15%			
	4011209 0	- - - Other	15%+ US\$5.00/k g	5%	0%	0%	0%	15%+ US\$5.0 0/kg	15% + US\$5,00/ Kg	15%			
	4011300 0	- Of a kind used on aircraft	5%	0%	0%	0%	0%	0.00%	5%	15%			
	4011400 0	- Of a kind used on motorcycles	15%	0%	0%	0%	0%	15%	15%	15%			
	4011500 0	- Of a kind used on bicycles	15%	0%	0%	0%	0%		15%	15%			
		- Of a kind used on agricultural or forestry vehicles and machines :											
	4011701 0	- - - Of a kind normally used on tractors	15%	0%	0%	0%	0%	15%	10%	15%			

			RATE OF DUTY							SURTAX			
Headin g	Tariff Line	Description	General / MFN	SADC (Genera l)	SADC (Differenti ated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax Genera l	Surta x SAD C Gene ral	Surtax SADC (Diff. Offer)
	4011709 0	- - - Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- Of a kind used on construction, mining or industrial handling vehicles and machines :											
	4011801 0	- - - Of a kind normally used on tractors	15%	0%	0%	0%	0%	15%	10%	15%			
	4011809 0	- - - Other	5%	0%	0%	0%	0%	5%	5%	15%			
	4011900 0	- Other	25%	0%	0%	0%	0%	25%	17.500%	15%			
40.12		RETREADED OR USED PNEUMATIC TYRES OF RUBBER; SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, OF RUBBER.											
		- Retreaded tyres :											
		- - Of a kind used on motor cars (including station wagons and racing cars) :											
	4012111 0	- - - Solid tyres	25%	0%	0%	0%	0%	25%	17.500%	15%			
	4012119 0	- - - Other	US\$2.50/k g	US\$2. 50/Kg	0%	0%	0%	US\$2.5 0/kg	US\$2,50/ kg	15%			
		- - Of a kind used on buses or lorries:											

			RATE OF DUTY							SURTAX			
Headin g	Tariff Line	Description	General / MFN	SADC (Genera l)	SADC (Differenti ated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax Genera l	Surta x SAD C Gene ral	Surtax SADC (Diff. Offer)
	4012121 0	- - - Solid tyres	15%	10%	0%	0%	0%	15%	15%	15%			
	4012129 0	- - - Other	US\$2.50/kg	0%	0%	0%	0%	US\$2.5 0/kg	US\$2,5/k g	15%			
	4012130 0	- - Of a kind used on aircraft	5%	0%	0%	0%	0%	0.00%	5%	15%			
		- - Other :											
		- - - Of a kind normally used on tractors, bulldozers and similar machines :											
	4012191 1	- - - - Of a kind normally used on tractors	15%	10%	0%	0%	0%	10.00%	15%	15%			
	4012191 9	- - - - Of a kind normally used on bulldozers and similar machines	5%	0%	0%	0%	0%	0.00%	5%	15%			
		- - - Other :											
	4012199 1	- - - - Solid tyres	15%	10%	0%	0%	0%	15%	15%	15%			
	4012199 9	- - - - Other	US\$2.50/kg	0%	0%	0%	0%	US\$2.5 0/kg	US\$2,5/k g	15%			

			RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
		- Used pneumatic tyres :											
	40122010	- - - Of a kind normally used on aircraft, tractors, bulldozers and similar machines	15%	0%	0%	0%	0%	5%	15%	15%			
	40122090	- - - Other	US\$2.50/kg	0%	0%	0%	0%	US\$2.50/kg	US\$2,50/kg	15%			
	40129000	- Other	15%	0%	0%	0%	0%	15%	15%	15%			
40.13		INNER TUBES, OF RUBBER.											
	40131000	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	15%	0%	0%	0%	0%	15%	15%	15%			
	40132000	- Of a kind used on bicycles	15%	0%	0%	0%	0%	15%	15%	15%			
		- Other :											

Headin g	Tariff Line	Description	RATE OF DUTY						EPA	SURTAX			
			General / MFN	SADC (Genera l)	SADC (Differenti ated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate		VAT	Surtax Genera l	Surta x SAD C Gene ral	Surtax SADC (Diff. Offer)
	40139010	- - - Of a kind normally used on aircraft	5%	0%	0%	0%	0%	0.00%	5%	15%			
	40139090	- - - Other	15%	0%	0%	0%	0%	15%	15%	15%			
40.14		HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER.											
	40141000	- Sheath contraceptives	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other :											
	40149010	- - - Baby feeding teats	5%	0%	0%	0%	0%	5%	5%	15%			
	40149090	- - - Other	15%	0%	0%	0%	0%	15%	15%	15%			
40.15		ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES, MITTENS AND MITTS), FOR ALL PURPOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER.											
		- Gloves, mittens and mitts :											
	40151100	- - Surgical	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY							SURTAX			
Headin g	Tariff Line	Description	General / MFN	SADC (Genera l)	SADC (Differenti ated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax Genera l	Surta x SAD C Gene ral	Surtax SADC (Diff. Offer)
		- - Other :											
	4015191 0	- - - Latex examination gloves, whether or not sterilised	0%	0%	0%	0%	0%	0.00%	0%	0%			
	4015199 0	- - - Other	40%	10%	0%	0%	0%	35%	40%	0%			
	4015900 0	- Other	40%	10%	0%	0%	0%	35%	15.625%	15%			
40.16		OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER.											
		- Of cellular rubber :											
	4016101 0	- - - Parts of industrial, agricultural and mining machinery	15%	0%	0%	0%	0%	2.50%	15%	15%			
	4016109 0	- - - Other	15%	0%	0%	0%	0%	2.50%	15%	15%			

			RATE OF DUTY							SURTAX			
Headin g	Tariff Line	Description	General / MFN	SADC (Genera l)	SADC (Differenti ated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax Genera l	Surta x SAD C Gene ral	Surtax SADC (Diff. Offer)
	4016910 0	- - Floor covering and mats	25%	25%	0%	0%	0%	12.50%	15.625%	15%			
	4016920 0	- - Erasers	15%	0%	0%	0%	0%	2.50%	15%	15%			
		- Other :											
	4016931 0	- - - Parts of industrial, agricultural or mining machinery	15%	0%	0%	0%	0%	2.50%	15%	15%			
	4016932 0	- - - Disc washers and joints	15%	0%	0%	0%	0%	2.50%	15%	15%			
	4016933 0	- - - Oil seals	15%	0%	0%	0%	0%	2.50%	15%	15%			
	4016936 0	- - - Gaskets and oil seals for aircraft	5%	0%	0%	0%	0%	5%	5%	15%			
	4016939 0	- - - Other	15%	0%	0%	0%	0%	2.50%	15%	15%			
		- - Other inflatable articles :											
	4016940 0	- - Boat or dock fenders, whether or not inflatable	15%	0%	0%	0%	0%	2.50%	15%	15%			

			RATE OF DUTY							SURTAX			
Headin g	Tariff Line	Description	General / MFN	SADC (Genera l)	SADC (Differenti ated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax Genera l	Surta x SAD C Gene ral	Surtax SADC (Diff. Offer)
	4016951 0	- - - Parts of industrial, agricultural or mining machinery	20%	0%	0%	0%	0%	7.50%	20%	15%			
	4016952 0	- - - Curing tubes and curing patches	15%	0%	0%	0%	0%	15%	15%	15%			
	4016959 0	- - - Other	5%	0%	0%	0%	0%	0.00%	5%	15%			
		- - Other :											
	4016991 0	- - - Parts of industrial, agricultural or mining machinery	10%	0%	0%	0%	0%	0.00%	10%	15%			
	4016992 0	- - - Stoppers and rings for bottles	15%	0%	0%	0%	0%	2.50%	15%	15%			
	4016993 0	- - - Other aircraft parts of rubber and bead seaters	5%	0%	0%	0%	0%	5%	5%	15%			
	4016999 0	- - - Other	5%	0%	0%	0%	0%	0.00%	5%	15%			

			RATE OF DUTY							SURTAX			
Headin g	Tariff Line	Description	General / MFN	SADC (Genera l)	SADC (Differenti ated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax Genera l	Surta x SAD C Gene ral	Surtax SADC (Diff. Offer)
40.17		HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER.											
	4017001 0	- - - Hard rubber balls of a diameter of 3.2 cm to 4.2 cm	15%	0%	0%	0%	0%	2.50%	15%	15%			
	4017009 0	- - - Other	40%	10%	0%	0%	0%	27.50%	15.625%	15%			

CHAPTER 41

Raw hides and skins (other than furskins) and leather

Notes.

- 1.- This Chapter does not cover:
- (a) Parings or similar waste, of raw hides or skins (heading 05.11);
 - (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
 - (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lamps), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.
- 2.-
- (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).
 - (B) For the purposes of headings 41.04 to 41.06, the term “crust” includes hides and skins that have been re-tanned, coloured or fat-liquored (stuffed) prior to drying.
- 3.- Throughout the Nomenclature the expression “composition leather” means only substances of the kind referred to in heading 41.15.

Headin g	Tariff Line	Description	RATE OF DUTY							SURTAX			
			Gener al / MFN	SADC (General)	SADC (Differe ntiated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
41.01		RAW HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT- DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRD OR SPLIT.											
	4101200 0	- Whole hides and skins, of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 16kg when fresh, wet-salted or otherwise preserved	5%	0%	0%	0%	0%	5%	5%	15%			
	4101500 0	- Whole hides and skins, of a weight exceeding 16kg	5%	0%	0%	0%	0%	5%	5%	15%			
	4101900 0	- Other, including butts, bends and bellies	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
41.02		RAW SKINS OF SHEEP OR LAMBS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED BUT NOT TANNED, PARCHMENT- DRESSED OR FURTHER PREPARED), WHETHER OR NOT WITH WOOL ON OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 (C) TO THIS CHAPTER.											
	4102100	- With wool on											
			5%	0%	0%	0%	0%	5%	0%	15%			
		- Without wool on :											
	4102210	- - Pickled	5%	0%	0%	0%	0%	5%	5%	15%			
	4102290	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
41.03		OTHER RAW HIDES AND SKINS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRIED OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 (b) OR 1 (c) TO THIS CHAPTER.											
			- Of reptiles :										
	4103201	- - - Of crocodiles	5%	0%	0%	0%	0%	5%	5%	15%			
	4103209	- - - Of other reptiles	5%	0%	0%	0%	0%	5%	5%	15%			
	4103300	- Of swine	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Gener al / MFN	SADC (General)	SADC (Differe ntiated Offer)	COMESA / TAG	Mozambique	RSA Effectiv e Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		- Other :											
	41039010	--- Of goats and kids	5%	0%	0%	0%	0%	5%	5%	15%			
	41039090	--- Other	5%	0%	0%	0%	0%	5%	5%	15%			
41.04		TANNED OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED.											
		- In the wet state (including wet-blue):											
	41041100	-- Full grains, unsplit; grain splits	15%	0%	0%	0%	0%	15%	5%	15%			
	41041900	-- Other	15%	0%	0%	0%	0%	15%	5%	15%			
		- In the dry state (crust) :											

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Gener al / MFN	SADC (General)	SADC (Differe ntiated Offer)	COMESA / TAG	Mozambique	RSA Effectiv e Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	41044100	- - Full grains, unsplit; grain splits	15%	0%	0%	0%	0%	15%	5%	15%			
	41044900	- - Other	15%	0%	0%	0%	0%	15%	15%	15%			
41.05		TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED.											
	41051000	- In the wet state (including wet-blue)	15%	0%	0%	0%	0%	15%	5%	15%			
	41053000	- In the dry state (crust)	15%	0%	0%	0%	0%	15%	5%	15%			
41.06		TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT BUT NOT FURTHER PREPARED.											
		- Of goats or kids :											

Headin g	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			Gener al / MFN	SADC (General)	SADC (Differe ntiated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	EPA		Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	41062100	- - In the wet state (including wet-blue)	15%	0%	0%	0%	0%	15%	5%	15%			
	41062200	- - In the dry state (crust)	15%	0%	0%	0%	0%	15%	5%	15%			
		- Of swine :											
	41063100	- - In the wet state (including wet-blue)	15%	0%	0%	0%	0%	15%	5%	15%			
	41063200	- - In the dry state (crust)	15%	0%	0%	0%	0%	15%	5%	15%			
	41064000	- Of reptiles	15%	0%	0%	0%	0%	15%	5%	15%			
		- Other :											
	41069100	- - In the wet state (including wet-blue)	15%	0%	0%	0%	0%	15%	5%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Gener al / MFN	SADC (General)	SADC (Differe ntiated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	41069200	-- In the dry state (crust)	15%	0%	0%	0%	0%	15%	15%	15%			
41.07		LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT- DRESSED LEATHER, OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14.											
		- Whole hides and skins :											
	41071100	-- Full grains, unsplit	15%	0%	0%	0%	0%	15%	5%	15%			
	41071200	-- Grain splits	15%	0%	0%	0%	0%	15%	5%	15%			
	41071900	-- Other	15%	0%	0%	0%	0%	15%	5%	15%			
		- Other, including sides :											
	41079100	-- Full grains, unsplit	15%	0%	0%	0%	0%	15%	5%	15%			
	41079200	-- Grain splits	15%	0%	0%	0%	0%	15%	5%	15%			
	41079900	-- Other	15%	0%	0%	0%	0%	15%	15%	15%			
[41.08]													

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
[41.09]													
[41.10]													
[41.11]													
41.12	41120000	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT -DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF	15%	0%	0%	0%	0%	15%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		HEADING 41.14.											
41.13		LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF OTHER ANIMALS, WITHOUT WOOL, OR HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14.											
	4113100	- Of goats or kids	15%	0%	0%	0%	0%	15%	5%	15%			
	4113200	- Of swine	15%	0%	0%	0%	0%	15%	5%	15%			
	4113300	- Of reptiles	15%	0%	0%	0%	0%	15%	5%	15%			
	4113900	- Other	15%	0%	0%	0%	0%	15%	15%	15%			
41.14		CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER.											
	4114100	- Chamois (including combination chamois) leather	15%	0%	0%	0%	0%	15%	5%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Gener al / MFN	SADC (General)	SADC (Differe ntiated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	4114200 0	- Patent leather and patent laminated leather; metallised leather	15%	0%	0%	0%	0%	15%	5%	15%			
41.15		COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIP, WHETHER OR NOT IN ROLLS; PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR.											
	4115100 0	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	40%	0%	0%	0%	0%	40.00 %	5%	15%			
	4115200 0	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust,	40%	0%	0%	0%	0%	40.00 %	40%	15%			

Headin g	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			Gener al / MFN	SADC (General)	SADC (Differe ntiated Offer)	COMESA/ TAG	Mozambique	RSA Effectiv e Rate	EPA		Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		powder and flour											

Chapter 42

Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)

Notes.

- 1.- For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.
- 2.- This Chapter does not cover:
- (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
 - (c) Made up articles of netting (heading 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading 66.02;
 - (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.

- 3.- (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover:
- (a) Bags made of sheeting of plastic, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
 - (b) Articles of plaiting materials (heading 46.02).
- (B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
- 4.- For the purposes of heading 42.03, the expression “articles of apparel and clothing accessories” applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
42.01	42010000	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL.	60%	0%	0%	0%	0%	60.00%	15.625 %	15%			
42.02		TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULATED FOOD OR BEVERAGES BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER.											
		- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	42021100	- - With outer surface of leather or of composition leather	40% + US\$2.50/kg	5%	0%	0%	0%	27.5% + US\$2.50/kg	30%+US\$2,50/kg	15%			
	42021200	- - With outer surface of plastics or of textile materials	40% + US\$2.50/kg	25%+US\$2.50/Kg	0%	0%	0%	27.5% + US\$2.50/kg	30%+US\$2,50/kg	15%			
	42021900	- - Other	10%	5%	0%	0%	0%	0.00%	10%	15%			
		- Handbags, whether or not with shoulder strap, including those without handle :											
	42022100	- - With outer surface of leather or of composition leather	40%+US\$2.50/kg	0%	0%	0%	0%	27.5% + US\$2.50/kg	30%+US\$2,50/kg	15%			
	42022200	- - With outer surface of sheeting of plastics or of textile materials	40%+US\$2.50/kg	0%	0%	0%	0%	27.5% + US\$2.50/kg	30%+US\$2,50/kg	15%			
	42022900	- - Other	40%+US\$2.50/kg	5%	0%	0%	0%	27.5% + US\$2.50/kg	30%+US\$2,50/kg	15%			
		- Articles of a kind normally carried in the pocket or in the handbag :											
	42023100	- - With outer surface of leather or of composition leather	40%+US\$2.50/kg	5%	0%	0%	0%	27.5% + US\$2.50/kg	30%+US\$2,50/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	42023200	- - With outer surface of sheeting of plastics or of textile materials	40%+ US\$2.50/kg	5%	0%	0%	0%	27.5% + US\$2.50/kg	30%+US\$2,50/kg	15%			
		- - Other :											
	42023910	- - - Spectacle case	40%+ US\$2.50/kg	5%	0%	0%	0%	27.5% + US\$2.50/kg	15.625 %	15%			
	42023990	- - - Other	40%+ US\$2.50/kg	5%	0%	0%	0%	27.5% + US\$2.50/kg	30%+US\$2,50/kg	15%			
		- Other:											
	42029100	- - With outer surface of leather or of composition leather	40%+ US\$2.50/kg	5%	0%	0%	0%	27.5% + US\$2.50/kg	15.625 %	15%			
	42029200	- - With outer surface of sheeting of plastics or of textile materials	40%+ US\$2.50/kg	5%	0%	0%	0%	27.5% + US\$2.50/kg	30%+US\$2,50/kg	15%			
	42029900	- - Other	40%+ US\$2.50/kg	5%	0%	0%	0%	27.5% + US\$2.50/kg	30%+US\$2,50/kg	15%			
42.03		ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	42031000 - Articles of apparel												
			40%	5%	0%	0%	0%	40.00%	15.625 %	15%			
		- Gloves, mittens and mitts :											
	42032100	- - Specially designed for use in sports	40%	5%	0%	0%	0%	40.00%	15.625 %	15%			
	42032900	- - Other	10%	5%	0%	0%	0%	10.00%	10%	15%			
	42033000	- Belts and bandoliers	40%	5%	0%	0%	0%	40.00%	15.625 %	15%			
	42034000	- Other clothing accessories	40%	5%	0%	0%	0%	40.00%	15.625 %	15%			
[42.04]													
	42050000	OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER.	60%	5%	0%	0%	0%	47.50%	15.625 %	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	42060000	ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS.	60%	5%	0%	0%	0%	57.50%	15.625 %	15%			

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.

- 1.- Throughout the Nomenclature references to “furskins”, other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
- 2.- This Chapter does not cover:
 - (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
 - (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
 - (c) Gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 42.03);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65; or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
- 3.- Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
- 4.- Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
- 5.- Throughout the Nomenclature the expression “artificial fur” means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
43.01		RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS' USE), OTHER THAN RAW HIDES AND SKINS OF HEADING 41.01, 41.02 OR 41.03.											
	43011000	- Of mink, whole, with or without head, tail or paws	10%	0%	0%	0%	0%	10.00%	0%	15%			
	43013000	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	10%	0%	0%	0%	0%	10.00%	0%	15%			
	43016000	- Of fox, whole, with or without head, tail or paws	10%	0%	0%	0%	0%	10.00%	0%	15%			
	43018000	- Other furskins, whole, with or without head, tail or paws	10%	0%	0%	0%	0%	10.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	4301900	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	10%	0%	0%	0%	0%	10.00%	0%	15%			
43.02		TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED, OR ASSEMBLED (WITHOUT THE ADDITION OF OTHER MATERIALS) OTHER THAN THOSE OF HEADING 43.03.											
		- Whole skins, with or without head, tail or paws, not assembled :											
	4302110	- - Of mink	20%	0%	0%	0%	0%	20.00%	5%	15%			
	4302190	- - Other	20%	0%	0%	0%	0%	20.00%	5%	15%			
	4302200	- Heads, tails, paws and other pieces or cuttings, not assembled	20%	0%	0%	0%	0%	20.00%	5%	15%			
	4302300	- Whole skins and pieces or cuttings thereof, assembled	20%	0%	0%	0%	0%	20.00%	5%	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
43.03		ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN.												
	43031000 - Articles of apparel and clothing accessories 43039000 - Other													
				40%	0%	0%	0%	0%	F.U.L	15.625%	15%			
				40%	0%	0%	0%	0%	40.00%	15.625%	15%			
	43040000	ARTIFICIAL FUR AND ARTICLES THEREOF.		40%	0%	0%	0%	0%	40.00%	15.625%	15%			

SECTION IX

**WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK;
MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS;
BASKETWARE AND WICKERWORK**

Chapter 44

Wood and articles of wood; wood charcoal

Notes.

1.- This Chapter does not cover:

- (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
- (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
- (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
- (d) Activated charcoal (heading 38.02);
- (e) Articles of heading 42.02;
- (f) Goods of Chapter 46;
- (g) Footwear or parts thereof of Chapter 64;
- (h) Goods of Chapter 66 (for example, umbrellas and walking sticks and parts thereof);
- (ij) Goods of heading 68.08;
- (k) Imitation jewellery of heading 71.17;
- (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (n) Parts of firearms (heading 93.05);
- (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or

(r) Articles of Chapter 97 (for example, works of art).

- 2.- In this Chapter, the expression “densified wood” means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
- 3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
- 4.- Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
5. - Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. - Subject to Note 1 above and except where the context otherwise requires, any reference to “wood” in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Note.

- 1.- For the purposes of subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
44.01		FUEL WOOD, IN LOGS, IN BILLETS, IN TWIGS, IN FAGGOTS OR IN SIMILAR FORMS; WOOD IN CHIPS OR PARTICLES; SAWDUST AND WOOD WASTE AND SCRAP, WHETHER OR NOT AGGLOMERATED IN LOGS, BRIQUETTES, PELLETS OR SIMILAR FORMS.											
		- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms :											
	44011100	-- Coniferous	5%	0%	0%	0%	0%	5%	0%	15%			
	44011200	-- Non-coniferous	5%	0%	0%	0%	0%	5%	0%	15%			
		- Wood in chips or particles :											
	44012100	-- Coniferous	5%	0%	0%	0%	0%	5%	0%	15%			
	44012200	-- Non-coniferous	5%	0%	0%	0%	0%	5%	0%	15%			
		- Sawdust and wood waste and scrap, agglomerated, in logs, briquettes, pellets or similar forms :											
	44013100	-- Wood pellets	5%	0%	0%	0%	0%	5%	0%	15%			
	44013900	-- Other	5%	0%	0%	0%	0%	5%	0%	15%			
	44014000	- Sawdust and wood waste and scrap, not agglomerated	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
44.02		WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED.											
	44021000 - Of bamboo 44029000 - Other												
			5%	0%	0%	0%	0%	5%	5%	15%			
			5%	0%	0%	0%	0%	5%	5%	15%			
44.03		WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED.											
		- Treated with paint, stains, creosote or other preservatives:											
	44031100 - - Coniferous		10%	5%	0%	0%	0%	F.U.L	0%	15%			
	44031200 - - Non-coniferous		10%	5%	0%	0%	0%	F.U.L	0%	15%			
		- Other, coniferous :											
	44032100 - - Of pine (<i>Pinus spp.</i>), of which any cross-sectional dimension is 15 cm or more		5%	5%	0%	0%	0%	F.U.L	0%	15%			
	44032200 - - Of pine (<i>Pinus spp.</i>), other		5%	5%	0%	0%	0%	F.U.L	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
	44032300	- - Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), of which any cross-sectional dimension is 15 cm or more	5%	5%	0%	0%	0%	F.U.L	0%	15%			
	44032400	- - Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), other	5%	5%	0%	0%	0%	F.U.L	0%	15%			
	44032500	- - Other, of which any cross-sectional dimension is 15 cm or more	5%	5%	0%	0%	0%	F.U.L	0%	15%			
	44032600	- - Other	5%	5%	0%	0%	0%	F.U.L	0%	15%			
		- Other, of tropical wood :											
	44034100	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	5%	5%	0%	0%	0%	5%	0%	15%			
	44034900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Other :											
	44039100	- - Of oak (<i>Quercus spp.</i>)	5%	0%	0%	0%	0%	5%	0%	15%			
	44039300	- - Of beech (<i>Fagus spp.</i>), of which any cross-sectional dimension is 15 cm or more	5%	0%	0%	0%	0%	5%	0%	15%			
	44039400	- - Of beech (<i>Fagus spp.</i>), other	5%	0%	0%	0%	0%	5%	0%	15%			
	44039500	- - Of birch (<i>Betula spp.</i>), of which any cross-sectional dimension is 15 cm or more	5%	0%	0%	0%	0%	5%	0%	15%			
	44039600	- - Of birch (<i>Betula spp.</i>), other	5%	0%	0%	0%	0%	5%	0%	15%			
	44039700	- - Of poplar and aspen (<i>Populus spp.</i>)	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
	44039800	- - Of eucalyptus (<i>Eucalyptus spp.</i>)	5%	0%	0%	0%	0%	5%	0%	15%			
	44039900	- - Other	5%	0%	0%	0%	0%	F.U.L	0%	15%			
44.04		HOOPWOOD; SPLIT POLES; PILES, PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE.											
	44041000	- Coniferous	5%	0%	0%	0%	0%	5%	5%	15%			
	44042000	- Non-coniferous	5%	0%	0%	0%	0%	5%	5%	15%			
44.05	44050000	WOOD WOOL; WOOD FLOUR.	5%	0%	0%	0%	0%	5%	5%	15%			
44.06		RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD.											
		- Not impregnated :											
	44061100	- - Coniferous	5%	0%	0%	0%	0%	5%	0%	15%			
	44061200	- - Non-coniferous	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Other :											
	44069100	- - Coniferous	5%	0%	0%	0%	0%	5%	0%	15%			
	44069200	- - Non-coniferous	5%	0%	0%	0%	0%	5%	0%	15%			
44.07		WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF A THICKNESS EXCEEDING 6 mm.											
		- Coniferous :											
	44071100	- - Of pine (<i>Pinus spp.</i>)	10%	0%	0%	0%	0%	F.U.L	5%	15%			
	44071200	- - Of fir (<i>Abies spp</i>) and spruce (<i>Picea spp.</i>)	10%	0%	0%	0%	0%	F.U.L	5%	15%			
	44071900	- - Other	10%	0%	0%	0%	0%	F.U.L	5%	15%			
		- Of tropical wood :											
	44072100	- - Mahogany (<i>Swietenia spp.</i>)	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	44072200	- - Virola, Imbuia and Balsa	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	44072500	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	10%	0%	0%	0%	0%	10.00 %	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
	44072600	-- White lauan, White Meranti, White Seraya, Yellow Meranti and Alan	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	44072700	-- Sapelli	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	44072800	-- Iroko	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	44072900	-- Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			
		- Other :											
	44079100	-- Of oak (<i>Quercus spp.</i>)	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	44079200	-- Of beech (<i>Fagus spp.</i>)	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	44079300	-- Of maple (<i>Acer spp.</i>)	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	44079400	-- Of cherry (<i>Prunus spp.</i>)	10%	0%	0%	0%	0%	10.00 %	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
	44079500	- - Of ash (<i>Fraxinus spp.</i>)	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	44079600	- - Of birch (<i>Betula spp.</i>)	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	44079700	- - Of poplar and aspen (<i>Populus spp.</i>)	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	44079900	- - Other	10%	0%	0%	0%	0%	F.U.L	5%	15%			
44.08		SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR FOR SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED, SPLICED OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6 mm.											
		- Coniferous :											
	44081010	- - - Planed, sanded or finger-jointed	10%	0%	0%	0%	0%	F.U.L	5%	15%			
	44081090	- - - Other	10%	0%	0%	0%	0%	F.U.L	5%	15%			
		- Of tropical wood :											
		- - Dark red Meranti, Light red Meranti and Meranti Bakau :											
	44083110	- - - Planed, sanded or finger-jointed	10%	0%	0%	0%	0%	F.U.L	5%	15%			
	44083190	- - - Other	10%	0%	0%	0%	0%	F.U.L	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- - Other :											
	44083910	--- Planed, sanded or finger-jointed	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	44083990	--- Other	10%	0%	0%	0%	0%	F.U.L	5%	15%			
		- Other :											
	44089010	--- Planed, sanded or finger- jointed	10%	0%	0%	0%	0%	F.U.L	5%	15%			
	44089090	--- Other	10%	0%	0%	0%	0%	F.U.L	5%	15%			
44.09		WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES, ENDS OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED.											
	44091000	- Coniferous	10%	0%	0%	0%	0%	F.U.L	5%	15%			
		- Non-coniferous :											
	44092100	-- Of bamboo	10%	0%	0%	0%	0%	F.U.L	5%	15%			
	44092200	-- Of tropical wood	10%	0%	0%	0%	0%	F.U.L	5%	15%			
	44092900	-- Other	10%	0%	0%	0%	0%	F.U.L	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
44.10		PARTICLE BOARD, ORIENTED STRAND BOARD (OSB) AND SIMILAR BOARD (FOR EXAMPLE, WAFERBOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES.											
		- Of wood :											
	44101100	-- Particle board	10%	0%	0%	0%	0%	F.U.L	5%	15%			
	44101200	-- Oriented strand board (OSB)	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	44101900	-- Other	20%	0%	0%	0%	0%	F.U.L	5%	15%			
	44109000	- Other	20%	0%	0%	0%	0%	F.U.L	5%	15%			
44.11		FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES.											
		- Medium density fibreboard (MDF) :											
	44111200	-- Of a thickness not exceeding 5 mm	40%	20%	0%	0%	0%	40.00 %	5%	15%			
	44111300	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	40%	25%	0%	0%	0%	40.00 %	5%	15%			
	44111400	-- Of a thickness exceeding 9 mm	15%	0%	0%	0%	0%	15%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Other :											
	44119200	- - Of a density exceeding 0.8g/cm ³	40%	25%	0%	0%	0%	F.U.L	5%	15%			
	44119300	- - Of a density exceeding 0.5g/cm ³ but not exceeding 0.8g/cm ³	40%	25%	0%	0%	0%	F.U.L	5%	15%			
	44119400	- - Of a density not exceeding 0.5g/cm ³	40%	25%	0%	0%	0%	F.U.L	5%	15%			
44.12		PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD.											
	44121000	- Of bamboo	15%	0%	0%	0%	0%	15%	5%	15%			
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:											
	44123100	- - With at least one outer ply of tropical wood	15%	0%	0%	0%	0%	F.U.L	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
	44123300	- - Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus spp.</i>), ash (<i>Fraxinus spp.</i>), beech (<i>Fagus spp.</i>), birch (<i>Betula spp.</i>), cherry (<i>Prunus spp.</i>), chestnut (<i>Castanea spp.</i>), elm (<i>Ulmus spp.</i>), eucalyptus (<i>Eucalyptus spp.</i>), hickory (<i>Carya spp.</i>), horse chestnut (<i>Aesculus spp.</i>), lime (<i>Tilia spp.</i>), maple (<i>Acer spp.</i>), oak (<i>Quercus spp.</i>), plane tree (<i>Platanus spp.</i>), poplar and aspen (<i>Populus spp.</i>), robinia (<i>Robinia spp.</i>), tulipwood (<i>Liriodendron spp.</i>) or walnut (<i>Juglans spp.</i>)	15%	0%	0%	0%	0%	F.U.L	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
	44123400	- - Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	15%	0%	0%	0%	0%	F.U.L	5%	15%			
	44123900	- - Other, with both outer plies of coniferous wood	15%	0%	0%	0%	0%	F.U.L	5%	15%			
		- Other :											
	44129400	- - Blockboard, laminboard and battenboard	15%	0%	0%	0%	0%	15%	5%	15%			
	44129900	- - Other	15%	0%	0%	0%	0%	F.U.L	5%	15%			
44.13	44130000	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES.	15%	0%	0%	0%	0%	F.U.L	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
44.14	44140000	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS.	40%	10%	0%	0%	0%	37.50 %	15.625 %	15%			
44.15		PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD; PALLET COLLARS OF WOOD.											
	44151000	- Cases, boxes, crates, drums and similar packings; cable-drums	40%	10%	0%	0%	0%	F.U.L	15.625 %	15%			
	44152000	- Pallets, box pallets and other load boards; pallet collars	40%	10%	0%	0%	0%	F.U.L	15.625 %	15%			
44.16	44160000	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES.	40%	10%	0%	0%	0%	F.U.L	15.625 %	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
44.17	44170000	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD.	40%	10%	0%	0%	0%	40.00 %	15.625 %	15%			
44.18		BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR 'WOOD PANELS, ASSEMBLED FLOORING PANELS, SHINGLES AND SHAKES.											
	44181000	- Windows, French-windows and their frames	10%	0%	0%	0%	0%	F.U.L	10%	15%			
	44182000	- Doors and their frames and thresholds	40%	40%	0%	0%	0%	F.U.L	25%	15%			
	44184000	- Shuttering for concrete constructional work	40%	5%	0%	0%	0%	40.00 %	15.625 %	15%			
	44185000	- Shingles and shakes	40%	5%	0%	0%	0%	40.00 %	15.625 %	15%			
	44186000	- Posts and beams	40%	5%	0%	0%	0%	40.00 %	15.625 %	15%			
		- Assembled flooring panels :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
	44187300	- - Of bamboo or with at least the top layer (wear layer) of bamboo	40%	0%	0%	0%	0%	F.U.L	15.625 %	15%			
	44187400	- - Other, for mosaic floors	40%	0%	0%	0%	0%	F.U.L	15.625 %	15%			
	44187500	- - Other, multilayer	40%	0%	0%	0%	0%	F.U.L	15.625 %	15%			
	44187900	- - Other	40%	0%	0%	0%	0%	F.U.L	15.625 %	15%			
		- Other :											
	44189100	- - Of bamboo	40%	0%	0%	0%	0%	40.00 %	15.625 %	15%			
		- - Other :											
	44189910	- - - Of cellular wood panels	40%	5%	0%	0%	0%	F.U.L	15.625 %	15%			
	44189990	- - - Other	10%	0%	0%	0%	0%	F.U.L	5%	15%			
44.19		TABLEWARE AND KITCHENWARE, OF WOOD.											
		- Of bamboo:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
	44191100	- - Bread boards, chopping boards and similar boards	40%	15%	0%	0%	0%	37.50 %	25%	15%			
	44191200	- - Chopsticks	40%	15%	0%	0%	0%	37.50 %	25%	15%			
	44191900	- - Other	40%	15%	0%	0%	0%	37.50 %	25%	15%			
	44199000	- Other	40%	15%	0%	0%	0%	37.50 %	25%	15%			
44.20		WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELLERY OR CUTLERY, AND SIMILAR ARTICLES, OF WOOD; STATUETTES AND OTHER ORNAMENTS, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING IN CHAPTER 94.											
	44201000	- Statuettes and other ornaments, of wood	40%	25%	0%	0%	0%	40.00 %	5%	15%	25%	25%	0%
		- Other :											
	44209010	- - - Panels of marquetry and inlaid wood	40%	25%	0%	0%	0%	40.00 %	15.625 %	15%	25%	25%	0%
		- - - Other :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
	44209091	---- Caskets and cases of jewellery or cutlery and similar articles	40%	15%	0%	0%	0%	37.50 %	15.625 %	15%			
	44209099	---- Other	40%	5%	0%	0%	0%	40.00 %	15.625 %	15%			
44.21		OTHER ARTICLES OF WOOD.											
	44211000	- Clothes hangers	40%	0%	0%	0%	0%	37.50 %	15.625 %	15%			
		- Other :											
		- - Of bamboo :											
	44219110	--- Ice cream sticks	5%	5%	0%	0%	0%	2.50 %	5%	15%			
	44219190	--- Other	25%	5%	0%	0%	0%	22.50 %	15.625 %	15%			
		- - Other :											
	44219910	--- Ice cream sticks	5%	5%	0%	0%	0%	2.50 %	5%	15%			
	44219990	--- Other	25%	5%	0%	0%	0%	22.50 %	15.625 %	15%			

Chapter 45

Cork and articles of cork

Note.

1.-

This Chapter does not cover:

- (a) Footwear or parts of footwear of Chapter 64;
- (b) Headgear or parts of headgear of Chapter 65; or
- (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
45.01		NATURAL CORK, RAW OR SIMPLY PREPARED; WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK.											
	45011000	- Natural cork, raw or simply prepared	5%	0%	0%	0%	0%	5%	0%	15%			
	45019000	- Other	5%	0%	0%	0%	0%	5%	0%	15%			
45.02	45020000	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEETS OR STRIP (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS).	5%	0%	0%	0%	0%	5%	5%	15%			

45.03		ARTICLES OF NATURAL CORK.										
	45031000 - Corks and stoppers											
		10%	0%	0%	0%	0%	10.00%	10%	15%			
		10%	0%	0%	0%	0%	7.50%	10%	15%			
45.04	AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK.											
	45041000 - Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	10%	0%	0%	0%	0%	10.00%	10%	15%			
	- Other :											
	45049010 - - - Lifebuoys and lifebelts	5%	0%	0%	0%	0%	5%	5%	15%			
	45049020 - - - Floats for fishing nets	10%	0%	0%	0%	0%	10.00%	10%	15%			
	45049090 - - - Other	40%	5%	0%	0%	0%	37.50%	15.625%	15%			

Chapter 46

Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Notes.

- 1.- In this Chapter the expression “plaiting materials” means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
- 2.- This Chapter does not cover:
- (a) Wall coverings of heading 48.14;
 - (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
 - (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
 - (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
 - (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
- 3.- For the purposes of heading 46.01, the expression “plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands” means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
46.01		PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, WHETHER OR NOT ASSEMBLED INTO STRIPS; PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN, IN SHEET FORM, WHETHER OR NOT BEING FINISHED ARTICLES (FOR EXAMPLE, MATS, MATTING, SCREENS).											
		- Mats, matting and screens of vegetable materials :											
	46012100	-- Of bamboo	40%	5%	0%	0%	0%	40.00%	15.625%	15%			
	46012200	-- Of rattan	40%	5%	0%	0%	0%	40.00%	15.625%	15%			
	46012900	-- Other	40%	5%	0%	0%	0%	40.00%	15.625%	15%			
		- Other :											
	46019200	-- Of bamboo	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
	46019300	-- Of rattan	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
	46019400	-- Of other vegetable materials	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
	46019900	-- Other	40%	0%	0%	0%	0%	40.00%	15.625%	15%			

			RATE OF DUTY								SURTAX		
46.02		BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 46.01; ARTICLES OF LOOFAH											
		- Of vegetable materials:											
	46021100	- - Of bamboo	40%	0%	0%	0%	0%	40.0 0%	15.625 %	15%			
	46021200	- - Of rattan	40%	0%	0%	0%	0%	40.0 0%	15.625 %	15%			
	46021900	- - Other	40%	5%	0%	0%	0%	40.0 0%	15.625 %	15%			
	46029000	- Other	40%	5%	0%	0%	0%	40.0 0%	15.625 %	15%			

Section X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

Chapter 47

Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard

Note.

- 1.- For the purposes of heading 47.02, the expression “chemical wood pulp, dissolving grades” means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
47.01	47010000	MECHANICAL WOOD PULP.		5%	0%	0%	0%	0%	5%	5%	15%			
47.02	47020000	CHEMICAL WOOD PULP, DISSOLVING GRADES.		5%	0%	0%	0%	0%	5%	5%	15%			
47.03		CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES.												
		- Unbleached :												
	47031100	-- Coniferous		5%	0%	0%	0%	0%	5%	5%	15%			
	47031900	-- Non-coniferous		5%	0%	0%	0%	0%	5%	5%	15%			
		- Semi-bleached or bleached :												
	47032100	-- Coniferous		5%	0%	0%	0%	0%	5%	5%	15%			
	47032900	-- Non-coniferous		5%	0%	0%	0%	0%	5%	5%	15%			
47.04		CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES.												

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General 1	Surtax SADC General 1	Surtax SADC (Diff. Offer)
		- Unbleached :											
	47041100	- - Coniferous	5%	0%	0%	0%	0%	5%	5%	15%			
	47041900		5%	0%	0%	0%	0%	5%	5%	15%			
		- Semi-bleached or bleached:											
	47042100	- - Coniferous	5%	0%	0%	0%	0%	5%	5%	15%			
	47042900		5%	0%	0%	0%	0%	5%	5%	15%			
	47050000	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES.	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General 1	Surtax SADC General 1	Surtax SADC (Diff. Offer)
47.06		PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPER-BOARD OR OF OTHER FIBROUS CELLULOSIC MATERIAL.											
	47061000	- Cotton linters pulp	5%	0%	0%	0%	0%	5%	5%	15%			
	47062000	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	5%	0%	0%	0%	0%	5%	5%	15%			
	47063000	- Other, of bamboo	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other :											
	47069100	-- Mechanical	5%	0%	0%	0%	0%	5%	5%	15%			
	47069200	-- Chemical	5%	0%	0%	0%	0%	5%	5%	15%			
	47069300	-- Obtained by a combination of mechanical and chemical processes	5%	0%	0%	0%	0%	5%	5%	15%			
47.07		RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD											

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General 1	Surtax SADC General 1	Surtax SADC (Diff. Offer)
	47071000	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	5%	0%	0%	0%	0%	5%	0%	15%			
	47072000	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	5%	0%	0%	0%	0%	5%	0%	15%			
	47073000	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	5%	0%	0%	0%	0%	5%	0%	15%			
	47079000	- Other, including unsorted waste and scrap	5%	0%	0%	0%	0%	5%	0%	15%			

Chapter 48

Paper and paperboard; articles of paper pulp, of paper or of paperboard

Notes.

- 1.- For the purposes of this chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m²).
- 2.- This Chapter does not cover:
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading. 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39)
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (ij) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (l) Articles of Chapter 64 or Chapter 65;

- (m) Abrasive paper or paperboard (heading 68.05) or paper or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
 - (o) Articles of heading 92.09;
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).
- 3.-** Subject to the provision of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
- 4.-** In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m², and apply only to paper : (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.
- 5.-** For the purposes of heading 48.02, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m²:

- (a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
 - 1. weighing not more than 80 g/m², or
 - 2. coloured throughout the mass; or
- (b) containing more than 8% ash, and
 - 1. weighing not more than 80 g/m²,
or
 - 2. coloured throughout the mass; or

- (c) containing more than 3% ash and having a brightness of 60% or more; or
- (d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa.m²/g; or
- (e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa.m²/g.

For paper or paperboard weighing more than 150 g/m²:

- (a) coloured throughout the mass; or
- (b) having a brightness of 60% or more, and
 1. a caliper of 225 micrometres (microns) or less, or
 2. a caliper of more than 225 micrometers (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or
- (c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.

Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

- 6.-** In this Chapter “kraft paper and paperboard” means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
- 7.-** Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
- 8.-** Headings 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

- (a) in strips or rolls of a width exceeding 36 cm; or
- (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9.- For the purposes of heading 48.14, the expression “wallpaper and similar wall coverings” applies only to:

- (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) Covered on the face side with plaiting material; whether or not bound together in parallel strands or woven;
- (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
- (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.

10.- Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11.- Heading 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12.- Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

1.- For the purposes of subheadings 4804.11 and 4804.19, “kraftliner” means machine finished or machine glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight	Minimum Mullen bursting strength
g/m ²	kPa
115	393
125	417
200	637
300	824
400	961

2.- For the purposes of subheadings 4804.21 and 4804.29, “sack kraft paper” means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:

- (a) Having a Mullen burst index of not less than 3.7 kPa· m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
- (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight	Minimum tear		Minimum tensile	
g/m ²	Mn		kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	930	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6

115	1,425	3,060	4.4	12.3

- 3.- For the purposes of subheading 4805.11, “semi-chemical fluting paper” means paper, in rolls, of which not less than 65% by weight of the relative humidity, total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50% relative humidity, at 23°C.
- 4.- Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by, a combination of mechanical and chemical processes, weighing 130g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50% relative humidity, at 23°C.
- 5.- Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non- recovered pulp. These products have a Mullen burst index of not less than 2kPa. m²/ g.
- 6.- For the purposes of subheading. 4805.30, “sulphite wrapping paper” means machine -glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa.m²/g.
- 7.- For the purposes of subheading 4810.22,“light- weight coated paper” means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
48.01	48010000	NEWSPRINT, IN ROLLS OR SHEETS.		0%	0%	0%	0%	0%	0.00%	0%	15%			
48.02		UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON PERFORATED PUNCH-CARDS AND PUNCH TAPE PAPER, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN PAPER OF HEADING 48.01 OR OR 48.03; HAND-MADE PAPER AND PAPERBOARD.												
		- Hand-made paper and paperboard :												
	48021010	- - - In original mill wrappers, flat or folded, not less than 440 x 380 millimetres or in original mill reels, weighing not more than 220 grams per square metre but excluding printed, ruled, lithographed, gummed or waxed		10%	0%	0%	0%	0%	10.00%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48021090	- - - Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
		- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro- sensitive paper or paperboard :											
	48022010	- - - In original mill wrappers, flat or folded not less than 440 x 380 millimetres or in original mill reels, weighing not more than 220 grams per square metre but excluding printed, ruled, lithographed, gummed or waxed	10%	0%	0%	0%	0%	10.00%	10%	15%			
	48022090	- - - Other	10%	0%	0%	0%	0%	10.00%	10%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Wallpaper base :											
	48024010	- - - In original mill wrappers, flat or folded, not less than 440 x 380 millimetres or in original mill reels, weighing not more than 220 grams per square metre but excluding printed, ruled, lithographed, gummed or waxed	10%	0%	0%	0%	0%	10.00%	10%	15%			
	48024090	- - - Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- - Weighing less than 40 g/m2 :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48025410	- - - In original mill wrappers, flat or folded, not less than 440 x 380 millimetres or in original mill reels, weighing not more than 40 grams per square metre but excluding printed, ruled, lithographed, gummed or waxed	10%	0%	0%	0%	0%	10.00%	10%	15%			
	48025490	- - - Other	10%	0%	0%	0%	0%	10.00%	10%	15%			
		- - Weighing 40g/m2 or more but not more than 150 g/m2, in rolls :											
	48025510	- - - In original mill wrappers, flat or folded, not less than 440 x 380 millimetres or in original mill reels, weighing not more than 150 grams per square metre but excluding printed, ruled, lithographed, gummed or waxed	10%	0%	0%	0%	0%	10.00%	5%	15%			
	48025590	- - - Other	10%	0%	0%	0%	0%	10.00%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- - Weighing 40g/m2 or more but not more than 150 g/m2, in sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state :											
	48025610	- - - In original mill wrappers, flat or folded, not less than 440 x 380 millimetres or in original mill reels, weighing not more than 150 grams per square metre but excluding printed, ruled, lithographed, gummed or waxed	10%	0%	0%	0%	0%	10.00%	10%	15%			
	48025690	- - - Other	10%	0%	0%	0%	0%	10.00%	10%	15%			
		- - Other, weighing 40g/ m2 or more but not more than 150 g/m2 :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48025710	- - - In original mill wrappers, flat or folded, not less than 440 x 380 millimetres or in original mill reels, weighing not more than 150 grams per square metre but excluding printed, ruled, lithographed, gummed or waxed	10%	0%	0%	0%	0%	10.00%	10%	15%			
	48025790	- - - Other	10%	0%	0%	0%	0%	10.00%	10%	15%			
		- - Weighing more than 150 g/m2 :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48025810	- - - In original mill wrappers, flat or folded, not less than 440 x 380 millimetres or in original mill reels, weighing not more than 150 grams per square metre but excluding printed, ruled, lithographed, gummed or waxed	10%	0%	0%	0%	0%	10.00%	5%	15%			
	48025890	- - - Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
		- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :											
		- - In rolls :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48026110	- - - In original mill wrappers, flat or folded, not less than 440 x 380 millimetres or in original mill reels, weighing not more than 220 grams per square metre but excluding printed, ruled, lithographed, gummed or waxed	10%	0%	0%	0%	0%	10.00%	10%	15%			
	48026190	- - - Other	10%	0%	0%	0%	0%	10.00%	10%	15%			
		- - In sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state :											
	48026210	- - - In original mill wrappers, flat or folded, not less than 440 x 380 millimetres or in original mill reels, weighing not more than 220 grams per square metre but excluding printed, ruled, lithographed, gummed or waxed	10%	0%	0%	0%	0%	10.00%	10%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48026290	- - - Other	10%	0%	0%	0%	0%	10.00%	10%	15%			
		- - Other :											
	48026910	- - - In original mill wrappers, flat or folded, not less than 440 x 380 millimetres or in original mill reels, weighing not more than 220 grams per square metre but excluding printed, ruled, lithographed, gummed or waxed	10%	0%	0%	0%	0%	10.00%	10%	15%			
	48026990	- - - Other	10%	0%	0%	0%	0%	10.00%	10%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
48.03	48030000	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER AND OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS.	10%	0%	0%	0%	0%	10.00%	10%	15%			
48.04		UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING 48.02 OR 48.03.											
	- Kraftliner :												
	48041100	- - Unbleached	5%	5%	0%	0%	0%	0.00%	5%	15%			
	48041900	- - Other	10%	5%	0%	0%	0%	0.00%	5%	15%			
		- Sack kraft paper :											
	48042100	- - Unbleached	5%	5%	0%	0%	0%	0.00%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48042900	- - Other	5%	5%	0%	0%	0%	0.00%	5%	15%			
		- Other kraft paper and paperboard weighing 150 g/m2 or less :											
	48043100	- - Unbleached	5%	5%	0%	0%	0%	0.00%	5%	15%			
	48043900	- - Other	5%	5%	0%	0%	0%	0.00%	5%	15%			
		- Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225 g/m2:											
	48044100	- - Unbleached	5%	5%	0%	0%	0%	0.00%	5%	15%			
	48044200	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	10%	5%	0%	0%	0%	0.00%	5%	15%			
	48044900	- - Other	10%	5%	0%	0%	0%	0.00%	5%	15%			
		- Other kraft paper and paperboard weighing 225 g/m2 or more:											
	48045100	- - Unbleached	5%	5%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48045200	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood obtained by a chemical process	10%	5%	0%	0%	0%	10.00%	5%	15%			
	48045900	- - Other	10%	5%	0%	0%	0%	10.00%	5%	15%			
48.05		OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER.											
		- Fluting paper :											
	48051100	- - Semi-chemical fluting paper	5%	0%	0%	0%	0%	0.00%	5%	15%			
	48051200	- - Straw fluting paper	10%	0%	0%	0%	0%	10.00%	5%	15%			
	48051900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- Testliner (recycled liner board) :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48052400	- - Weighing 150g/ m ² or less	10%	0%	0%	0%	0%	10.00%	5%	15%			
	48052500	- - Weighing more than 150g/ m ²	10%	0%	0%	0%	0%	10.00%	5%	15%			
	48053000	- Sulphite wrapping paper	10%	0%	0%	0%	0%	0.00%	5%	15%			
		- Filter paper and paperboard :											
	48054010	- - - Wrapping paper, (including bag papers) weighing not less than 28 g/m ² and not more than 220 g/m ²	10%	0%	0%	0%	0%	10.00%	5%	15%			
	48054090	- - - Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
	48055000	- Felt paper and paperboard	10%	0%	0%	0%	0%	10.00%	5%	15%			
		- Other :											
	48059100	- - Weighing 150g/m ² or less	10%	0%	0%	0%	0%	0.00%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48059200	- -Weighing more than 150 g/m ² but less than 225 g/m ²	10%	0%	0%	0%	0%	0.00%	5%	15%			
	48059300	- -Weighing 225 g/m ² or more	10%	0%	0%	0%	0%	10.00%	5%	15%			
48.06		VEGETABLE PARCHMENT, GREASEPROOF PAPERS, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR SHEETS.											
	48061000	- Vegetable parchment	5%	0%	0%	0%	0%	5%	5%	15%			
	48062000	- Greaseproof papers	5%	0%	0%	0%	0%	5%	5%	15%			
	48063000	- Tracing papers	5%	0%	0%	0%	0%	5%	5%	15%			
	48064000	- Glassine and other glazed transparent or translucent papers	5%	0%	0%	0%	0%	5%	5%	15%			
48.07		COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48070010	--- Paper and paperboard, laminated internally with bitumen, tar or asphalt	5%	0%	0%	0%	0%	0.00%	5%	15%			
	48070020	--- In original mill wrappers, flat or folded, not less than 440 x 380 mm or in original mill reels, weighing not more than 220 grams per square metre not being printed, ruled or lithographed	5%	0%	0%	0%	0%	0.00%	5%	15%			
	48070090	--- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
48.08		PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING 48.03.											
		- Corrugated paper and paperboard, whether or not perforated :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48081010	- - - In original mill wrappers, flat or folded, not less than 440 x 380 millimetres or in original mill reels, weighing not more than 220 grams per square metre, not being wrapping paper or bag papers	5%	0%	0%	0%	0%	5%	5%	15%			
	48081090	- - - Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- Kraft paper, creped or crinkled, whether or not embossed or perforated:											
	48084010	- - - In rolls or sheets weighing not more than 220 g/m ²	15%	0%	0%	0%	0%	5%	5%	15%			
	48084090	- - - Other	20%	0%	0%	0%	0%	10.00%	5%	15%			
		- Other :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48089010	--- Wrapping paper (including bag papers) weighing not less than 28 g/m2 and not more than 220 g/m ²	10%	0%	0%	0%	0%	0.00%	5%	15%			
		--- Other :											
	48089091	---- In original mill wrappers, flat or folded, not less than 440 x 380 millimetres or in original mill reels, weighing not more than 220 grams per square metre, not being wrapping paper or bag papers	5%	0%	0%	0%	0%	5%	5%	15%			
	48089099	---- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48092000	- Self-copy paper	40%	10%	0%	0%	0%	40.00%	30%	15%			
		- Other :											
	48099010	- - - Poly roll master film	10%	10%	0%	0%	0%	10.00%	5%	15%			
	48099020	- - - Heat transfer paper	10%	10%	0%	0%	0%	10.00%	5%	15%			
	48099090	- - - Other	40%	10%	0%	0%	0%	40.00%	5%	15%			
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:											
		- - In rolls :											
	48101310	- - - Ruled, lined or squared	10%	0%	0%	0%	0%	0.00%	10%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48101320	- - - In original mill wrappers, flat or folded, not less than 440 x 380 millimetres or in original mill reels	5%	0%	0%	0%	0%	5%	5%	15%			
	48101390	- - - Other	10%	0%	0%	0%	0%	10.00%	10%	15%			
		- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :											
	48101410	- - - In original mill wrappers, flat or folded, not less than 440 x 380 millimetres or in original mill reels, weighing not more than 220 g/m ²	5%	0%	0%	0%	0%	5%	5%	15%			
	48101490	- - - Other	5%	0%	0%	0%	0%	0.00%	5%	15%			
		- - Other :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48101910	- - - In original mill wrappers, flat or folded, not less than 440 x 380 millimetres or in original mill reels, weighing not more than 220 grams per square metre but excluding printed, ruled, lithographed, gummed or waxed	10%	0%	0%	0%	0%	10.00%	15.625%	15%			
	48101990	- - - Other	10%	0%	0%	0%	0%	10.00%	15.625%	15%			
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:											
		- - Light weight coated paper :											
	48102210	- - - In original mill wrappers, flat or folded, not less than 440 x 380 millimetres or in original mill reels	5%	0%	0%	0%	0%	0.00%	5%	15%			
	48102290	- - - Other	5%	0%	0%	0%	0%	0.00%	5%	15%			
		- - Other :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48102910	- - - In original mill wrappers, flat or folded, not less than 440 x 380 millimetres or in original mill reels, weighing not more than 220 g/m ²	5%	0%	0%	0%	0%	5%	5%	15%			
	48102990	- - - Other	10%	0%	0%	0%	0%	10.00%	10%	15%			
		- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :											
	48103100	- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by chemical process, and weighing 150 g/m ² or less	10%	0%	0%	0%	0%	10.00%	10%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48103200	- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	10%	0%	0%	0%	0%	10.00%	10%	15%			
	48103900	- - Other	10%	0%	0%	0%	0%	10.00%	10%	15%			
		- Other paper and paperboard :											
		- - Multi-ply :											
	48109210	- - - In original mill wrappers, flat or folded, not less than 440 x 380 millimetres or in original mill reels, weighing not more than 220 g/m ² not being printed, ruled or lithographed	5%	0%	0%	0%	0%	5%	5%	15%			
	48109290	- - - Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- - Other :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48109910	- - - In original mill wrappers, flat or folded, not less 440 x 380 millimetres or in original mill reels, weighing not more than 220 g/m ² not being printed, ruled or lithographed	5%	0%	0%	0%	0%	5%	5%	15%			
	48109990	- - - Other	10%	0%	0%	0%	0%	10.00%	10%	15%			
48.11		PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING 48.03, 48.09 OR 48.10.											
	48111000	- Tarred, bituminised or asphalted paper and paperboard	10%	0%	0%	0%	0%	0.00%	10%	15%			
		- Gummed or adhesive paper and paperboard:											
		- - Self adhesive :											
	48114110	- - - Self adhesive paper reels	10%	0%	0%	0%	0%	10.00%	10%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48114190	- - - Other	10%	0%	0%	0%	0%	10.00%	10%	15%			
	48114900	- - Other	10%	0%	0%	0%	0%	10.00%	10%	15%			
		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :											
		- - Bleached, weighing more than 150 g/m2 :											
	48115110	- - - Wrapping paper (including bag papers), weighing not more than 220 g/m ²	10%	0%	0%	0%	0%	0.00%	10%	15%			
	48115120	- - - In original mill wrappers, flat or folded, not less than 440 x 380 mm or in original mill reels, weighing not more than 220 g/m ² , not being printed, ruled or lithographed	10%	0%	0%	0%	0%	10.00%	10%	15%			
	48115190	- - - Other	5%	0%	0%	0%	0%	5%	5%	15%			
	48115900	- - Other	10%	0%	0%	0%	0%	0.00%	10%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48116000	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	10%	0%	0%	0%	0%	0.00%	10%	15%			
		- Other paper, paperboard, cellulose wadding and webs of cellulose fibres :											
	48119010	- - - In original mill wrappers, flat or folded, not less than 440 x 380 mm or in original mill reels, weighing not more than 220 g/m ² , not being printed, ruled or lithographed	5%	0%	0%	0%	0%	0.00%	5%	15%			
	48119020	- - - Paper foil for use in the manufacture of furniture	10%	0%	0%	0%	0%	10.00%	10%	15%			
	48119090	- - - Other	10%	0%	0%	0%	0%	10.00%	10%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
48.12	48120000	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP.	10%	0%	0%	0%	0%	10.00%	5%	15%			
48.13		CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES.											
	48131000	- In the form of booklets or tubes	10%	0%	0%	0%	0%	0.00%	10%	15%			
	48132000	- In rolls of a width not exceeding 5 cm	5%	0%	0%	0%	0%	0.00%	5%	15%			
	48139000	- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
48.14		WALL PAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48142000	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	10%	0%	0%	0%	0%	10.00%	10%	15%			
	48149000	- Other	10%	0%	0%	0%	0%	10.00%	10%	15%			
[48.15]													
48.16		CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF HEADING 48.09), DUPLICATORS STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES.											
	48162000	- Self-copy paper	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
	48169000	- Other	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
48.17		ENVELOPES, LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS, OF PAPER OR PAPERBOARD; BOXES, POUCHES, WALLETs AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48171000	- Envelopes	40%	10%	0%	0%	0%	37.50%	15.625%	15%			
	48172000	- Letter cards, plain postcards and correspondence cards	40%	10%	0%	0%	0%	37.50%	15.625%	15%			
	48173000	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	40%	10%	0%	0%	0%	37.50%	15.625%	15%			
48.18		TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 cm, OR CUT TO SIZE OR SHAPE; HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLECLOTHS, SERVIETTES, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES.											
	48181000	- Toilet paper	40%	10%	0%	0%	0%	40.00%	15.625%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48182000	- Handkerchiefs, cleansing or facial tissues and towels	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
	48183000	- Tablecloths and serviettes	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
	48185000	- Articles of apparel and clothing accessories	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
	48189000	- Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
48.19		CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD OF A KIND USED IN OFFICES, SHOPS OR THE LIKE.											
	48191000	- Cartons, boxes and cases, of corrugated paper or paperboard	40% + US\$1.00 /kg	25%+ US\$1.00/Kg	0%	0%	0%	40% + US\$1.00/kg	15.625%	15%			
	48192000	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	40% + US\$1.00 /kg	25%+ US\$1.00/Kg	0%	0%	0%	40% + US\$1.00/kg	15.625%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48193000	- Sacks and bags, having a base of a width of 40 cm or more	40% + US\$1.00 /kg	25%+ US\$1.00/Kg	0%	0%	0%	30% + US\$1.00/kg	15.625%	15%			
	48194000	- Other sacks and bags, including cones	40% + US\$1.00 /kg	25%+ US\$1.00/Kg	0%	0%	0%	30% + US\$1.00/kg	0%	15%			
	48195000	- Other packing containers, including record sleeves	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
	48196000	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
48.20		REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE BOOKS, BLOTTER-PADS, BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD.											
	48201000	- Registers, account books, note books, order books, receipt books, letter pads,	40% + US\$1.00 /kg	25%+ US\$1.00/Kg	0%	0%	0%	30% + US\$1.00/kg	15.625%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		memorandum pads, diaries and similar articles											
	48202000	- Exercise books	40% + US\$1.00 /kg	25%+ US\$1.00/Kg	0%	0%	0%	30% + US\$1.00/kg	15.625%	15%			
	48203000	- Binders (other than book covers), folders and file covers	40%	10%	0%	0%	0%	30.00%	15.625%	15%			
	48204000	- Manifold business forms and interleaved carbon sets	40%	10%	0%	0%	0%	30.00%	15.625%	15%			
	48205000	- Albums for samples or for collections	40%	10%	0%	0%	0%	30.00%	15.625%	15%			
	48209000	- Other	40% + US\$1.00 /kg	25%+ US\$1.00/Kg	0%	0%	0%	30% + US\$1.00/kg	15.625%	15%			
48.21		PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	48211000	- Printed	40% + US\$1.00 /kg	25%+ US\$1.00/Kg	0%	0%	0%	30% + US\$1.00/kg	10%	15%			
		- Other :											
	48219010	- - - Metalised non-conductive paper labels	10%	0%	0%	0%	0%	5%	10%	15%			
	48219090	- - - Other	15%	0%	0%	0%	0%	10.00%	15%	15%			
48.22		BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED).											
	48221000	- Of a kind used for winding textile yarn	10%	0%	0%	0%	0%	10.00%	10%	15%			
	48229000	- Other	10%	0%	0%	0%	0%	10.00%	10%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
48.23		OTHER PAPER, PAPERBOARD, CELLULOSE WADING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES.											
	48232000	- Filter paper and paperboard	5%	0%	0%	0%	0%	5%	5%	15%			
	48234000	- Rolls, sheets and dials, printed for self-recording apparatus	40%	10%	0%	0%	0%	40.00%	15.625%	15%			
		- Trays, dishes, plates, cups and the like, of paper or paperboard:											
	48236100	- - Of bamboo	40%	10%	0%	0%	0%	37.50%	15.625%	15%			
	48236900	- - Other	40%	10%	0%	0%	0%	37.50%	15.625%	15%			
		- Moulded or pressed articles of paper pulp :											
	48237010	- - - Egg packaging	40%	25%	0%	0%	0%	40.00%	15%	15%			
	48237090	- - - Other	40%	10%	0%	0%	0%	40.00%	15.625%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Other :											
	48239010	- - - Cards, punched, for punched card machines, whether or not in strips, articles of cellulose wadding, paper patterns	10%	0%	0%	0%	0%	10.00%	10%	15%			
	48239040	- - - Paper prepared for use on typesetting	5%	0%	0%	0%	0%	5%	5%	15%			
	48239050	- - - Unperforated paper, in rolls, of a type used on calculating machines	30%	30%	0%	0%	0%	27.50%	10%	15%			
	48239060	- - - Wrappers weighing less than 28 g/m ²	15%	0%	0%	0%	0%	12.50%	15%	15%			
	48239070	- - - Printed, embossed or perforated	40%	15%	0%	0%	0%	30.00%	18.750%	15%			
	48239090	- - - Other	40%	15%	0%	0%	0%	37.50%	18.750%	15%			

Chapter 49

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

Notes.

- 1.- This Chapter does not cover:
 - (a) Photographic negatives or positives on transparent bases (Chapter 37);
 - (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
 - (c) Playing cards or other goods of Chapter 95; or
 - (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
- 2.- For the purposes of Chapter 49, the term “printed” also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
- 3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.

4.- Heading 49.01 also covers:

- (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
- (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
- (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.

- 5.-** Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.
- 6.-** For the purposes of heading 49.03, the expression “children’s picture books” means books for children in which the pictures form the principal interest and the text is subsidiary.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
49.01		PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS.											
	49011000	- In single sheets, whether or not folded											
			0%	0%	0%	0%	0%	0.00%	0%	15%			
	49019100	- Other :											
		- - Dictionaries and encyclopaedias, and serial instalments thereof	0%	0%	0%	0%	0%	0.00%	0%	15%			
	49019910	- - Other :											
		- - - Textbooks	0%	0%	0%	0%	0%	0.00%	0%	15%			
		49019990	- - - Other	40% + US\$1.00/kg	40%+US\$1.00/Kg	0%	0%	0%	40% + US\$1.00/kg	0%	15%		
49.02		NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	49021000	- Appearing at least four times a week	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Other :											
	49029010	- - - Newspaper	0%	0%	0%	0%	0%	0.00%	0%	15%			
	49029090	- - - Other	US\$0.50/kg	0%	0%	0%	0%	US\$0.50/kg	US\$0,50/Kg	15%			
49.03	49030000	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS.	5%	0%	0%	0%	0%	5%	5%	15%			
49.04	49040000	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED.	5%	0%	0%	0%	0%	5%	5%	15%			
49.05		MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	4905100	- Globes	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other :											
	4905910	- - In book form	5%	0%	0%	0%	0%	5%	5%	15%			
	4905990	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
49.06	4906000	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING.	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
49.07		UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER; BANKNOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE.											
	49070010	--- Bank notes which are legal tender in the country of issue or in any other country	0%	0%	0%	0%	0%	0.00%	0%	15%			
	49070090	--- Other	40% + US\$1.00/kg	25%+US\$1.00/Kg	0%	0%	0%	30% + US\$1.00/kg	5%	15%			
49.08		TRANSFERS (DECALCOMANIAS).											
	49081000	- Transfers (decalcomanias), vitrifiable	5%	0%	0%	0%	0%	0.00%	5%	15%			
	49089000	- Other	10%	0%	0%	0%	0%	0.00%	10%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
49.09	49090000	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS.	40% + US\$1.00/kg	25%+US\$1.00/Kg	0%	0%	0%	40% + US\$1.00/kg	15.625%	15%			
49.10	49100000	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDER BLOCKS.	40% + US\$1.00/kg	25%+US\$1.00/Kg	0%	0%	0%	40% + US\$1.00/kg	30% +US\$1/Kg	15%			
49.11		OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	49111000	-Trade advertising material, commercial catalogues and the like	40% + US\$1.00/kg	25%+US\$1.00/Kg	0%	0%	0%	30% + US\$1.00/kg	30% +US\$1/Kg	15%			
	49119100	- - Pictures, designs and photographs	40% + US\$1.00/kg	25%+US\$1.00/Kg	0%	0%	0%	40% + US\$1.00/kg	30% +US\$1/Kg	15%			
		- - Other :											
	49119910	- - - Guide books and directories; publicity matter relating to fairs, travel or exhibitions	40% + US\$1.00/kg	0%	0%	0%	0%	40% + US\$1.00/kg	30% +US\$1/Kg	15%			
	49119920	- - - Instructional charts and diagrams	40% + US\$1.00/kg	0%	0%	0%	0%	40% + US\$1.00/kg	30% +US\$1/Kg	15%			
	49119930	- - - Tickets	40% + US\$1.00/kg	0%	0%	0%	0%	40% + US\$1.00/kg	30% +US\$1/Kg	15%			
	49119990	- - - Other	40% + US\$1.00/kg	10%	0%	0%	0%	30% + US\$1.00/kg	30% +US\$1/Kg	15%			

SECTION XI

TEXTILES AND TEXTILE ARTICLES.

Notes.

1.-

This Section does not cover:

- (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
- (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
- (c) Cotton linters or other vegetable materials of Chapter 14;
- (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
- (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
- (f) Sensitised textiles of headings 37.01 to 37.04;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crotched fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (ij) Woven, knitted or crotched fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;

- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
- (l) Articles of textile materials of heading 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) Hair-nets or other headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;
- (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
- (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
- (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); or
- (v) Articles of Chapter 97.

- 2.-** (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

- (B) For the purposes of the above rule:
 - (a) Gimped horse hair yarn (heading 51.10) and metallised yarn (heading. 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

- (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
- (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
- (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.

3.-

- (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as “twine, cordage, ropes and cables”;
 - (a) Of silk or waste silk, measuring more than 20,000 decitex;
 - (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
 - (c) Of true hemp or flax:
 - (i) Polished or glazed, measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;
 - (d) Of coir, consisting of three or more plies;
 - (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
 - (f) Reinforced with metal thread.
- (B) Exceptions:
 - (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;

- (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
- (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
- (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
- (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.

4.-

- (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression “put up for retail sale” in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:
 - (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
 - 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (i)
 - 125 g in other cases;
 - (ii)
 - (b) In balls, hanks or skeins of a weight not exceeding:
 - 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (i)
 - 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (ii)
 - 500 g in other cases;
 - (iii)
 - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:

85 g in the case of silk, waste silk or man-made filament yarn; or

(i)

125 g in other cases.

(ii)

(B) Exceptions:

(a) Single yarn of any textile material, except:

(i) Single yarn of wool or fine animal hair, unbleached; and

(ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;

(b) Multiple (folded) or cabled yarn, unbleached:

Of silk or waste silk, however put up; or

(i)

Of other textile material except wool

(ii) or fine animal hair, in hanks or skeins;

(c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and

(d) Single, multiple (folded) or cabled yarn of any textile material:

In cross-reeled hanks or skeins; or

(i)

' Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes,

(ii) pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5.- For the purposes of headings 52.04, 54.01 and 55.08 the expression “sewing thread” means multiple (folded) or cabled yarn:

- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
- (b) Dressed for use as sewing thread; and
- (c) With a final “Z” twist.

6.- For the purposes of this Section, the expression “high tenacity yarn” means yarn having a tenacity, expressed in cN/tex (centinewtons per tex, greater than the following:

Single yarn of nylon or other polyamides, or of polyesters 60 cN/tex

Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters53 cN/tex

Single, multiple (folded) or cabled yarn of viscose rayon.....27 cN/tex

7.- For the purposes of this Section, the expression “made up” means:

- (a) Cut otherwise than into squares or rectangles;
- (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
- (c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;

- (d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
- (e) Cut to size and having undergone a process of drawn thread work.
- (f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
- (g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8.- For the purposes of Chapters 50 to 60:

- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
- (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

9.- The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns super-imposed on each or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10.- Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11.- For the purposes of this Section, the expression “impregnated” includes “dipped”.

12.- For the purposes of this Section, the expression “polyamides” includes “aramids”.

- 13.** For the purposes of this section and, where applicable, throughout the Nomenclature, the expression ' "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.
- 14.-** Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression “textile garments” means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

Subheading Notes.

- 1.-** In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) Unbleached yarn

Yarn which:

- (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
- (ii) is of indeterminate colour (“grey yarn”), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(b) Bleached yarn

Yarn which:

- (i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
- (ii) consists of a mixture of unbleached and bleached fibres; or
- (iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(c) Coloured (dyed or printed) yarn

Yarn which:

- (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (iii) is obtained from slivers or rovings which have been printed; or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(d) Unbleached woven fabric

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(e) Bleached woven fabric

Woven fabric which:

- (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- (ii) consists of bleached yarn; or

(iii) consists of unbleached and bleached yarn.

(f) Dyed woven fabric

Woven fabric which:

(i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or

(ii) consists of coloured yarn of a single uniform colour.

(g) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which:

(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);

(ii) consists of unbleached or bleached yarn and coloured yarn; or

(iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

(h) Printed woven fabric

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories

The definitions at (d) to (h) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(ij) Plain weave

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

- 2.- (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.
- (B) For the application of this rule:
- (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
 - (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
 - (c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

Chapter 50

Silk

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
50.01	50010000	SILK-WORM COCOONS SUITABLE FOR REELING.		5%	0%	0%	0%	0%	5%	0%	15%			
50.02	50020000	RAW SILK (NOT THROWN).		5%	0%	0%	0%	0%	5%	0%	15%			

50.03	5003000 0	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETED STOCK).		5%	0%	0%	0%	0%	5%	0%	15%			
50.04	5004000 0	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE.		10%	0%	0%	0%	0%	10.00%	5%	15%			
50.05	5005000 0	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE.		15%	0%	0%	0%	0%	15%	5%	15%			

50.06	5006000 0	SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILK- WORM GUT.		10%	0%	0%	0%	0%	0.00%	10%	15%			
50.07		WOVEN FABRICS OF SILK OR OF SILK WASTE.												
	5007100 0	- Fabrics of noil silk		15%	0%	0%	0%	0%	15%	5%	15%			
	5007200 0	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk		15%	0%	0%	0%	0%	15%	5%	15%			
	5007900 0	- Other fabrics		15%	0%	0%	0%	0%	15%	5%	15%			

Chapter 51

Wool, fine or coarse animal hair; horsehair yarn and woven fabric

Note.

1.- Throughout the Nomenclature:

- (a) “Wool” means the natural fibre grown by sheep or lambs;
- (b) “Fine animal hair” means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
- (c) “Coarse animal hair” means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horse-hair (heading 05.11).

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
51.01		WOOL, NOT CARDED OR COMBED.											
		- Greasy, including fleece-washed wool :											
	51011100	- - Shorn wool	5%	0%	0%	0%	0%	5%	0%	15%			
	51011900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
		- Degreased, not carbonised :											
	51012100	- - Shorn wool	5%	0%	0%	0%	0%	5%	0%	15%			
	51012900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
	51013000	- Carbonised	5%	0%	0%	0%	0%	5%	0%	15%			
		- Fine animal hair :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	51021100	- - Of Kashmir (cashmere) goats	5%	0%	0%	0%	0%	5%	0%	15%			
	51021900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
	51022000	- Coarse animal hair	5%	0%	0%	0%	0%	5%	0%	15%			
51.03		WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK.											
	51031000	- Noils of wool or of fine animal hair	5%	0%	0%	0%	0%	5%	0%	15%			
	51032000	- Other waste of wool or of fine animal hair	5%	0%	0%	0%	0%	5%	0%	15%			
	51033000	-Waste of coarse animal hair	5%	0%	0%	0%	0%	5%	0%	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
51.04	51040000	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR.		5%	0%	0%	0%	0%	5%	5%	15%			
51.05		WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS).												
	51051000	- Carded wool		5%	0%	0%	0%	0%	5%	5%	15%			
		- Wool tops and other combed wool:												
	51052100	- - Combed wool in fragments		5%	0%	0%	0%	0%	5%	5%	15%			
	51052900	- - Other		5%	0%	0%	0%	0%	5%	5%	15%			
		- Fine animal hair, carded and combed:												
	51053100	- - Of Kashmir (cashmere) goats		5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	51053900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
	51054000	- Coarse animal hair, carded or combed	5%	0%	0%	0%	0%	5%	5%	15%			
51.06		YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE.											
	51061000	- Containing 85% or more by weight of wool	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	51062000	- Containing less than 85% by weight of wool	10%	0%	0%	0%	0%	10.00 %	5%	15%			
51.07		YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE.											
	51071000	- Containing 85% or more by weight of wool	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	51072000	- Containing less than 85% by weight of wool	10%	0%	0%	0%	0%	10.00 %	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
51.08		YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE.											
	51081000	- Carded	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	51082000	- Combed	10%	0%	0%	0%	0%	10.00 %	5%	15%			
51.09		YARN OF WOOL OR OF FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE.											
	51091000	- Containing 85% or more by weight of wool or of fine animal hair	10%	0%	0%	0%	0%	0.00%	10%	15%			
	51099000	- Other	10%	0%	0%	0%	0%	0.00%	10%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
51.10		YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE.											
	51100010	- - - Put up for retail sale	40%	0%	0%	0%	0%	20.00 %	15.625 %	15%			
	51100090	- - - Other	15%	0%	0%	0%	0%	15%	15%	15%			
51.11		WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR.											
	51111100	- - Of a weight not exceeding 300 g/m ²	15%	0%	0%	0%	0%	0.00%	5%	15%			
	51111900	- - Other	15%	0%	0%	0%	0%	0.00%	5%	15%			
	51112000	- Other, mixed mainly or solely with man-made filaments	15%	0%	0%	0%	0%	0.00%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	51113000	- Other, mixed mainly or solely with man-made staple fibres	15%	0%	0%	0%	0%	0.00%	5%	15%			
	51119000	- Other	20%	0%	0%	0%	0%	5%	5%	15%			
52.12		WOVEN FABRICS OF COMBED WOOL OR OF COMBED FINE ANIMAL HAIR.											
	51121100	- - Of a weight not exceeding 200 g/m ²	15%	0%	0%	0%	0%	0.00%	5%	15%			
	51121900	- - Other	15%	0%	0%	0%	0%	0.00%	5%	15%			
	51122000	- Other, mixed mainly or solely with man-made filaments	15%	0%	0%	0%	0%	0.00%	5%	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	51123000	- Other, mixed mainly or solely with man-made staple fibres		15%	0%	0%	0%	0%	0.00%	5%	15%			
	51129000			15%	0%	0%	0%	0%	0.00%	5%	15%			
	51130000	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR.		5%	0%	0%	0%	0%	5%	5%	15%			

Chapter 52

Cotton

Subheading note.

- 1.- For the purposes of subheadings 5209.42 and 5211.42, the expression “denim” means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
52.01		COTTON, NOT CARDED OR COMBED.											
	52010011	--- Ginned cotton:											
		---- In staple lengths not exceeding 25,5mm	0%	0%	0%	0%	0%	0.00 %	0%	15%			
		---- In staple lengths exceeding 25,5mm	5%	0%	0%	0%	0%	5%	5%	15%			
		--- Other :											
		---- In staple lengths not exceeding 25,5mm	0%	0%	0%	0%	0%	0.00 %	0%	15%			
		---- In staple lengths exceeding 25,5mm	5%	0%	0%	0%	0%	5%	5%	15%			
52.02		COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK).											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax x SADC General	Surtax SADC (Diff. Offer)
	52021000	- Yarn waste (including thread waste)	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other :											
	52029100	- - Garnetted stock	5%	0%	0%	0%	0%	5%	5%	15%			
	52029900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
52.03		COTTON, CARDED OR COMBED.											
	52030010	- - - In staple lengths not exceeding 25,5mm	0%	0%	0%	0%	0%	0.00 %	0%	15%			
	52030090	- - - In staple lengths exceeding 25,5 mm	5%	0%	0%	0%	0%	5%	5%	15%			
52.04		COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
		- Not put up for retail sale :											
	52041100	- - Containing 85% or more by weight of cotton	15%	0%	0%	0%	0%	15%	15%	15%			
	52041900	- - Other	15%	0%	0%	0%	0%	15%	15%	15%			
	52042000	- Put up for retail sale	15%	0%	0%	0%	0%	15%	15%	15%			
52.05		COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85% OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE.											
		- Single yarn, of uncombed fibres:											
	52051100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	15%	0%	0%	0%	0%	15%	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
	52051200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	15%	0%	0%	0%	0%	15%	15%	15%			
	52051300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	15%	0%	0%	0%	0%	15%	15%	15%			
	52051400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	15%	0%	0%	0%	0%	15%	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
	52051500	- - Measuring less than 125 decitex (exceeding 80 metric number)	15%	0%	0%	0%	0%	15%	15%	15%			
		- Single yarn, of combed fibres:											
	52052100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	15%	0%	0%	0%	0%	15%	15%	15%			
	52052200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	15%	0%	0%	0%	0%	15%	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
	52052300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	15%	0%	0%	0%	0%	15%	15%	15%			
	52052400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	15%	0%	0%	0%	0%	15%	5%	15%			
	52052600	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	15%	0%	0%	0%	0%	15%	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
	52052700	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	15%	0%	0%	0%	0%	15%	15%	15%			
	52052800	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	15%	0%	0%	0%	0%	15%	15%	15%			
		- Multiple (folded) or cabled yarn, of uncombed fibres:											
	52053100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14	15%	0%	0%	0%	0%	15%	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
		metric number per single yarn)											
	52053200	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	15%	0%	0%	0%	0%	15%	15%	15%			
	52053300	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52	15%	0%	0%	0%	0%	15%	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
		metric number per single yarn)											
	52053400	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn	15%	0%	0%	0%	0%	15%	15%	15%			
	52053500	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	15%	0%	0%	0%	0%	15%	15%	15%			
		- Multiple (folded) or cabled yarn, of combed fibres:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
	52054100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	15%	0%	0%	0%	0%	15%	15%	15%			
	52054200	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	15%	0%	0%	0%	0%	15%	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
	52054300	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	15%	0%	0%	0%	0%	15%	15%	15%			
	52054400	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	15%	0%	0%	0%	0%	15%	15%	15%			

			RATE OF DUTY									SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)	
	52054600	- - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	15%	0%	0%	0%	0%	15%	15%	15%				
	52054700	- - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	15%	0%	0%	0%	0%	15%	15%	15%				

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax x SADC General	Surtax SADC (Diff. Offer)
	52054800	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	15%	0%	0%	0%	0%	15%	15%	15%			
52.06		COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE.											
		- Single yarn, of uncombed fibres:											
	52061100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	15%	0%	0%	0%	0%	15%	15%	15%			
	52061200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not	15%	0%	0%	0%	0%	15%	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
		exceeding 43 metric number)											
	52061300	- - Measuring less than 232.56 decitex but not less than 192.31decitex (exceeding 43 metric number but not exceeding 52 metric number)	15%	0%	0%	0%	0%	15%	15%	15%			
	52061400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	15%	0%	0%	0%	0%	15%	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
	52061500	- - Measuring less than 125 decitex (exceeding 80 metric number)	15%	0%	0%	0%	0%	15%	15%	15%			
		- Single yarn, of combed fibres:											
	52062100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	15%	0%	0%	0%	0%	15%	15%	15%			
	52062200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	15%	0%	0%	0%	0%	15%	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
	52062300	- - Measuring less than 232.56 decitex but not less than 192.31decitex (exceeding 43 metric number but not exceeding 52 metric number)	15%	0%	0%	0%	0%	15%	15%	15%			
	52062400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	15%	0%	0%	0%	0%	15%	15%	15%			
	52062500	- - Measuring less than 125 decitex (exceeding 80 metric number)	15%	0%	0%	0%	0%	15%	15%	15%			
		- Multiple (folded) or cabled yarn, of uncombed fibres:											

			RATE OF DUTY									SURTAX	
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
	52063100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	15%	0%	0%	0%	0%	15%	15%	15%			
	52063200	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	15%	0%	0%	0%	0%	15%	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
	52063300	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	15%	0%	0%	0%	0%	15%	15%	15%			
	52063400	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	15%	0%	0%	0%	0%	15%	15%	15%			
	52063500	- - Measuring per single yarn less than 125 decitex (exceeding 80	15%	0%	0%	0%	0%	15%	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
		metric number per single yarn)											
		- Multiple (folded) or cabled yarn , of combed fibres:											
	52064100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	15%	0%	0%	0%	0%	15%	5%	15%			
	52064200	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	15%	0%	0%	0%	0%	15%	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
	52064300	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	15%	0%	0%	0%	0%	15%	5%	15%			
	52064400	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	15%	0%	0%	0%	0%	15%	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax x SADC General	Surtax SADC (Diff. Offer)
	52064500	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	15%	0%	0%	0%	0%	15%	15%	15%			
52.07		COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE.											
	52071000	- Containing 85% or more by weight of cotton	15%	0%	0%	0%	0%	0.00 %	15%	15%			
	52079000	- Other	15%	0%	0%	0%	0%	0.00 %	15%	15%			
52.08		WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200g/m².											
		- Unbleached :											
	52081100	- - Plain weave, weighing not more than 100 g/m²	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
	52081200	- - Plain weave, weighing more than 100 g/m ²	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			
	52081300	- - 3-thread or 4-thread twill, including cross twill	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			
	52081900	- - Other Fabrics	40% + US\$2.50/kg	25%+US\$2.50/Kg	0%	0%	0%	40% + US\$2.50/kg	40% + US\$2.50/kg	15%			
		- Bleached :											
	52082100	- - Plain weave, weighing not more than 100 g/m ²	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			
	52082200	- - Plain weave, weighing more than 100 g/m ²	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			
	52082300	- - 3-thread or 4-thread twill, including cross twill	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax x SADC General	Surtax SADC (Diff. Offer)
	52082900	- - Other Fabrics	40% + US\$2.50/kg	25%+ US\$2.50/Kg	0%	0%	0%	40% + US\$2.50/kg	40% + US\$2.50/kg	15%			
		- Dyed :											
	52083100	- - Plain weave, weighing not more than 100 g/m ²	30%+US\$2.50/kg	0%	0%	0%	0%	30%+ US\$2.50/kg	30%+US\$2.50/kg	15%			
	52083200	- - Plain weave, weighing more than 100 g/m ²	30%+US\$2.50/kg	0%	0%	0%	0%	30%+ US\$2.50/kg	30%+US\$2.50/kg	15%			
	52083300	- - 3-thread or 4-thread twill, including cross twill	30%+US\$2.50/kg	0%	0%	0%	0%	30%+ US\$2.50/kg	30%+US\$2.50/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
	52083900	- - Other Fabrics	40% + US\$2.50/kg	25%+ US\$2.50/Kg	0%	0%	0%	40% + US\$2.50/kg	40% + US\$2.50/kg	15%			
		- Of yarns of different colours:											
	52084100	- - Plain weave, weighing not more than 100 g/m ²	30%+US\$2.50/kg	0%	0%	0%	0%	30%+ US\$2.50/kg	30%+US\$2.50/kg	15%			
	52084200	- - Plain weave, weighing more than 100 g/m ²	30%+US\$2.50/kg	0%	0%	0%	0%	30%+ US\$2.50/kg	30%+US\$2.50/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
	52084300	- - 3-thread or 4-thread twill, including cross twill	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			
	52084900	- - Other Fabrics	40% + US\$2.50/kg	25%+US\$2.50/Kg	0%	0%	0%	40% + US\$2.50/kg	40% + US\$2.50/kg	15%			
		- Printed:											
	52085100	- - Plain weave, weighing not more than 100 g/m ²	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			
	52085200	- - Plain weave, weighing more than 100 g/m ²	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
	52085900	- - Other Fabrics	40% + US\$2.50/kg	25%+ US\$2.50/Kg	0%	0%	0%	40% + US\$2.50/kg	40% + US\$2.50/kg	15%			
52.09		WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200g/m2.											
		- Unbleached:											
		- - Plain weave											
	52091110	--- Canvas weighing not less than 340 g/m ²	30%+US\$2.50/kg	0%	0%	0%	0%	20% + US\$2.50/kg	30%+US\$2.50/kg	15%			
	52091190	--- Other	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			
	52091200	- - 3-thread or 4-thread twill, including cross twill	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
	52091900	- - Other fabrics	40% + US\$2.50/kg	25%+ US\$2.50/Kg	0%	0%	0%	40% + US\$2.50/kg	40% + US\$2.50/kg	15%			
		- Bleached :											
	52092100	- - Plain weave	30%+US\$2.50/kg	0%	0%	0%	0%	20% + US\$2.50/kg	30%+US\$2.50/kg	15%			
	52092200	- - 3-thread or 4-thread twill, including cross twill	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			
	52092900	- - Other fabrics	40% + US\$2.50/kg	25%+ US\$2.50/Kg	0%	0%	0%	40% + US\$2.50/kg	40% + US\$2.50/kg	15%			
		- Dyed :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
	52093100	- - Plain weave	30%+US\$2.50/kg	0%	0%	0%	0%	20% + US\$2.50/kg	30%+US\$2.50/kg	15%			
	52093200	- - 3-thread or 4-thread twill, including cross twill	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			
	52093900	- - Other fabrics	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			
		- Of yarns of different colours:											
	52094100	- - Plain weave	30%+US\$2.50/kg	0%	0%	0%	0%	20% + US\$2.50/kg	30%+US\$2.50/kg	15%			
	52094200	- - Denim	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			
	52094300	- - Other fabrics of 3-thread or 4-thread twill,	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
	52094900	- - Other fabrics including cross twill	10%	0%	0%	0%	0%	10.00 %	10%	15%			
	52095100	- Printed:											
		- - Plain weave	30%+US\$2.50/kg	0%	0%	0%	0%	20% + US\$2 .50/kg	30%+US\$2.50/kg	15%			
		- - 3-thread or 4-thread twill, including cross twill	30%+US\$2.50/kg	0%	0%	0%	0%	30%+ US\$2 .50/kg	30%+US\$2.50/kg	15%			
		- - Other fabrics	40% + US\$2.50/kg	25%+ US\$2.50/Kg	0%	0%	0%	40% + US\$2 .50/kg	40% + US\$2.50/kg	15%			
52.10		WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200g/m2.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
		- Unbleached:											
	52101100	- - Plain weave	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			
	52101900	- - Other fabrics	40% + US\$2.50/kg	25%+US\$2.50/Kg	0%	0%	0%	40% + US\$2.50/kg	40% + US\$2.50/kg	15%			
		- Bleached:											
	52102100	- - Plain weave	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			
	52102900	- - Other fabrics	40% + US\$2.50/kg	25%+US\$2.50/Kg	0%	0%	0%	40% + US\$2.50/kg	40% + US\$2.50/kg	15%			
		- Dyed:											
	52103100	- - Plain weave	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
	52103200	- - 3-thread or 4-thread twill, including cross twill	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			
	52103900	- - Other fabrics	40% + US\$2.50/kg	25%+US\$2.50/Kg	0%	0%	0%	40% + US\$2.50/kg	40% + US\$2.50/kg	15%			
		- Of yarns of different colours:											
	52104100	- - Plain weave	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			
	52104900	- - Other fabrics	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			
		- Printed:											
	52105100	- - Plain weave	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
	52105900	- - Other fabrics	40% + US\$2.50/kg	25%+ US\$2.50/Kg	0%	0%	0%	40% + US\$2.50/kg	40% + US\$2.50/kg	15%			
52.11		WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 g/m2.											
	- Unbleached: 52111100 - - Plain weave 52111200 - - 3-thread or 4-thread twill, including cross twill 52111900 - - Other fabrics												
			30%+US\$2.50/kg	0%	0%	0%	0%	20% + US\$2.50/kg	30%+US\$2.50/kg	15%			
			30%+US\$2.50/kg	0%	0%	0%	0%	30%+ US\$2.50/kg	30%+US\$2.50/kg	15%			
			40% + US\$2.50/kg	25%+ US\$2.50/Kg	0%	0%	0%	40% + US\$2.50/kg	40% + US\$2.50/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax x SADC General	Surtax SADC (Diff. Offer)
	52112000	- Bleached	30%+US\$2.50/kg	0%	0%	0%	0%	20% + US\$2.50/kg	30%+US\$2.50/kg	15%			
		- Dyed:											
	52113100	- - Plain weave	30%+US\$2.50/kg	0%	0%	0%	0%	20% + US\$2.50/kg	30%+US\$2.50/kg	15%			
	52113200	- - 3-thread or 4-thread twill, including cross twill	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			
	52113900	- - Other fabrics	40% + US\$2.50/kg	25%+US\$2.50/Kg	0%	0%	0%	40% + US\$2.50/kg	40% + US\$2.50/kg	15%			
		- Of yarns of different colours:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax x SADC General	Surtax SADC (Diff. Offer)
	52114100	- - Plain weave	30%+US\$2.50/kg	0%	0%	0%	0%	20% + US\$2.50/kg	30%+US\$2.50/kg	15%			
	52114200	- - Denim	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			
	52114300	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			
	52114900	- - Other fabrics	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			
		- Printed:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
	52115100	- - Plain weave	30%+US\$2.50/kg	0%	0%	0%	0%	20% + US\$2.50/kg	30%+US\$2.50/kg	15%			
	52115200	- - 3-thread or 4-thread twill, including cross twill	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			
	52115900	- - Other fabrics	40% + US\$2.50/kg	25%+US\$2.50/Kg	0%	0%	0%	40% + US\$2.50/kg	40% + US\$2.50/kg	15%			
52.12		OTHER WOVEN FABRICS OF COTTON.											
		- Weighing not more than 200 g/m2:											
	52121100	- - Unbleached	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			
	52121200	- - Bleached	30%+US\$2.50/kg	0%	0%	0%	0%	30%+US\$2.50/kg	30%+US\$2.50/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surta x SADC General	Surtax SADC (Diff. Offer)
	52121300	- - Dyed	30%+US\$2.50/kg	0%	0%	0%	0%	30%+ US\$2.50/kg	30%+US\$2.50/kg	15%			
	52121400	- - Of yarns of different colours	30%+US\$2.50/kg	0%	0%	0%	0%	30%+ US\$2.50/kg	30%+US\$2.50/kg	15%			
	52121500	- - Printed	30%+US\$2.50/kg	0%	0%	0%	0%	30%+ US\$2.50/kg	30%+US\$2.50/kg	15%			
		- Weighing more than 200g/m2:											
	52122100	- - Unbleached	30%+US\$2.50/kg	0%	0%	0%	0%	20% + US\$2.50/kg	30%+US\$2.50/kg	15%			
	52122200	- - Bleached	30%+US\$2.50/kg	0%	0%	0%	0%	20% + US\$2.50/kg	30%+US\$2.50/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax x SADC General	Surtax SADC (Diff. Offer)
	52122300	- - Dyed	30%+US\$2.50/kg	0%	0%	0%	0%	20% + US\$2.50/kg	30%+US\$2.50/kg	15%			
	52122400	- - Of yarns of different colours	30%+US\$2.50/kg	0%	0%	0%	0%	20% + US\$2.50/kg	30%+US\$2.50/kg	15%			
	52122500	- - Printed	30%+US\$2.50/kg	0%	0%	0%	0%	20% + US\$2.50/kg	30%+US\$2.50/kg	15%			

Chapter 53

Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Gener al / MFN	SADC (Genera l)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effe ctive Rate	iEPA	VA T	Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
53.01		FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK).											
	53011000	- Flax, raw or retted											
			5%	0%	0%	0%	0%	5%	0%	15%			
		- Flax, broken, scutched, hackled or otherwise processed, but not spun:											
	53012100	- - Broken or scutched	5%	0%	0%	0%	0%	5%	5%	15%			
	53012900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
	53013000	- Flax tow and waste	5%	0%	0%	0%	0%	5%	0%	15%			
53.02		TRUE HEMP (CANNABIS SATIVA L.), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCKS).											

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Gener al / MFN	SADC (Genera l)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effe ctive Rate	iEPA	VA T	Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
	5302100	- True hemp, raw or retted	5%	0%	0%	0%	0%	5%	0%	15 %			
	5302900	- Other	5%	0%	0%	0%	0%	5%	0%	15 %			
53.03		JUTE AND OTHER TEXTILE BAST FIBRES (EXCLUDING FLAX , TRUE HEMP AND RAMIE), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK).											
	5303100	- Jute and other textile bast fibres, raw or retted	5%	0%	0%	0%	0%	5%	0%	15 %			
	5303900	- Other	5%	0%	0%	0%	0%	5%	5%	15 %			
[53.04]													

Headin g	Tariff Line	Description	RATE OF DUTY							VA T	SURTAX		
			Gener al / MFN	SADC (Genera l)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effe ctive Rate	iEPA		Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
53.05	5305000 0	COCONUT, ABACA (MANILA HEMP OR <i>MUSA TEXTILIS NEE</i>), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW, NOILS AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK).	5%	0%	0%	0%	0%	5%	5%	15 %			
53.06		FLAX YARN.											

Headin g	Tariff Line	Description	RATE OF DUTY							VA T	SURTAX		
			Gener al / MFN	SADC (Genera l)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effe ctive Rate	iEPA		Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
	5306100	- Single	10%	0%	0%	0%	0%	10.0 0%	10%	15 %			
	5306200	- Multiple (folded) or cabled	10%	0%	0%	0%	0%	10.0 0%	5%	15 %			
53.07		YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03.											
	5307100	- Single	5%	0%	0%	0%	0%	5%	5%	15 %			
	5307200	- Multiple (folded) or cabled	5%	0%	0%	0%	0%	5%	5%	15 %			
53.08		YARN OF OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN.											
	5308100	- Coir yarn	10%	0%	0%	0%	0%	10.0 0%	10%	15 %			

Headin g	Tariff Line	Description	RATE OF DUTY							VA T	SURTAX		
			Gener al / MFN	SADC (Genera l)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effe ctive Rate	iEPA		Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
	5308200 0	- True hemp yarn	10%	0%	0%	0%	0%	10.0 0%	5%	15 %			
	5308900 0	- Other	10%	0%	0%	0%	0%	10.0 0%	5%	15 %			
53.09		WOVEN FABRICS OF FLAX.											
		- Containing 85% or more by weight of flax:											
	5309110 0	- - Unbleached or Bleached	15%	0%	0%	0%	0%	15 %	5%	15 %			
	5309190 0	- - Other	15%	0%	0%	0%	0%	5%	5%	15 %			
		- Containing less than 85% by weight of flax:											
	5309210 0	- - Unbleached or bleached	15%	0%	0%	0%	0%	5%	5%	15 %			
	5309290 0	- - Other	5%	0%	0%	0%	0%	0.00 %	5%	15 %			
53.10		WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03.											

Headin g	Tariff Line	Description	RATE OF DUTY							VA T	SURTAX		
			Gener al / MFN	SADC (Genera l)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effe ctive Rate	iEPA		Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
	53101000	- Unbleached	5%	0%	0%	0%	0%	0.00 %	5%	15 %			
	53109000	- Other	15%	0%	0%	0%	0%	5%	5%	15 %			
	53110000	WOVEN FABRICS OF OTHER VEGETABL E TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN.	15%	0%	0%	0%	0%	5%	5%	15 %			

Chapter 54

Man-made filaments; strip and the like of man-made textile materials

Notes.

- 1.- Throughout the Nomenclature, the term “man-made fibres” means staple fibres and filaments of organic polymers produced by manufacturing processes, either :
- (a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or
 - (b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms “synthetic” and “artificial”, used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

The terms “man-made”, “synthetic” and “artificial” shall have the same meanings when used in relation to “textile materials”.

- 2.- Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
54.01		SEWING THREAD OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE.											
	54011010												
		- Of synthetic filaments :											
		--- Put up for retail sale	15%	0%	0%	0%	0%	15%	15%	15%			
		--- Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- Of artificial filaments :											
		--- Put up for retail sale	15%	0%	0%	0%	0%	15%	15%	15%			
		--- Other	5%	0%	0%	0%	0%	5%	5%	15%			
54.02		SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX.											
	54021100												
		- High tenacity yarn of nylon or other polyamides, whether or not textured:											
		-- Of aramids	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	54021900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
	54022000	- High tenacity yarn of polyesters, whether or not textured	5%	0%	0%	0%	0%	5%	5%	15%			
		- Textured yarn:											
	54023100	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5%	0%	0%	0%	0%	5%	5%	15%			
	54023200	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	5%	0%	0%	0%	0%	5%	5%	15%			
	54023300	- - Of polyesters	5%	0%	0%	0%	0%	5%	5%	15%			
	54023400	- - Of polypropylene	5%	0%	0%	0%	0%	5%	5%	15%			
	54023900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:											
	54024400	- - Elastomeric	5%	0%	0%	0%	0%	5%	5%	15%			
	54024500	- - Other, of nylon or other polyamides	5%	0%	0%	0%	0%	5%	5%	15%			
	54024600	- - Other, of polyesters, partially oriented	5%	0%	0%	0%	0%	5%	5%	15%			
	54024700	- - Other, of polyesters	5%	0%	0%	0%	0%	5%	5%	15%			
	54024800	- - Other, of polypropylene	5%	0%	0%	0%	0%	5%	5%	15%			
	54024900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other yarn, single, with a twist exceeding 50 turns per metre:											
	54025100	- - Of nylon or other polyamides	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	54025200	- - Of polyesters	5%	0%	0%	0%	0%	5%	5%	15%			
	54025300	- - Of polypropylene	5%	0%	0%	0%	0%	5%	5%	15%			
	54025900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other yarn, multiple (folded) or cabled:											
	54026100	- - Of nylon or other polyamides	5%	0%	0%	0%	0%	5%	5%	15%			
	54026200	- - Of polyesters	5%	0%	0%	0%	0%	5%	5%	15%			
	54026300	- - Of polypropylene	5%	0%	0%	0%	0%	5%	5%	15%			
	54026900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
54.03		ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX.											
	54031000	- High tenacity yarn of viscose rayon	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other yarn, single:											
	54033100	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	5%	0%	0%	0%	0%	0.00 %	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	54033200	- - Of viscose rayon, with a twist exceeding 120 turns per metre	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	54033300	- - Of cellulose acetate	5%	0%	0%	0%	0%	5%	5%	15%			
	54033900	- - Other	5%	0%	0%	0%	0%	0.00 %	5%	15%			
		- Other yarn, multiple (folded) or cabled:											
	54034100	- - Of viscose rayon	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	54034200	- - Of cellulose acetate	5%	0%	0%	0%	0%	2.50 %	5%	15%			
	54034900	- - Other	5%	0%	0%	0%	0%	0.00 %	5%	15%			
54.04		SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1mm; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5mm.											
		- Monofilament :											
	54041100	- - Elastomeric	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	54041200	- - Other, of polypropylene	5%	0%	0%	0%	0%	5%	5%	15%			
	54041900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
	54049000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
54.05	54050000	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1mm; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5mm.	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
54.06	54060000	MAN- MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE.	10%	0%	0%	0%	0%	0.00 %	5%	15%			
54.07		WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.04.											
		- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters :											
	54071010	--- Canvas weighing not less than 340g/m ²	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	54071090	--- Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- Woven Fabrics obtained from strip or the like :											
	54072010	--- Canvas weighing not less than 340 g/m ² and tyre code fabric	5%	0%	0%	0%	0%	0.00 %	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	54072090	--- Other	40%	30%	0%	0%	0%	40.00 %	30%	15%			
		- Fabrics specified in note 9 to Section XI :											
	54073010	--- Tyre cord fabric	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	54073090	--- Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			
		- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:											
	54074110	--- Tyre cord fabric	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	54074190	--- Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			
		-- Dyed :											
	54074210	--- Tyre cord fabric	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	54074290	--- Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		- - Of yarns of different colours :											
	54074310	- - - Tyre cord fabric	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	54074390	- - - Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			
		- - Printed :											
	54074410	- - - Tyre cord fabric	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	54074490	- - - Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			
		- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:											
	54075110	- - - Tyre cord fabric	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	54075190	- - - Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			
		- - Dyed :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	54075210	--- Tyre cord fabric	5%	0%	0%	0%	0%	0.00%	5%	15%			
	54075290	--- Other	40% + US\$2.50/kg	25%+ US\$2.50/Kg	0%	0%	0%	40% + US\$2.50/kg	20%+US\$2,50/kg	15%			
		- - Of yarns of different colours :											
	54075310	--- Tyre cord fabric	5%	0%	0%	0%	0%	0.00%	5%	15%			
	54075390	--- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
		- - Printed :											
	54075410	--- Tyre cord fabric	5%	0%	0%	0%	0%	0.00%	5%	15%			
	54075490	--- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
		- Other woven fabrics, containing 85% or more by weight of polyester filaments:											
		- - Containing 85% or more by weight of non-textured polyester filaments											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	54076110	--- Tyre cord fabric	5%	0%	0%	0%	0%	0.00%	5%	15%			
	54076190	--- Other	40% + US\$2.50/kg	25%+ US\$2.50/Kg	0%	0%	0%	40% + US\$2.50/kg	20%+US\$2,50/kg	15%			
		- - Other :											
	54076910	--- Tyre cord fabric	5%	0%	0%	0%	0%	0.00%	5%	15%			
	54076990	--- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
		- Other woven fabrics, containing 85% or more by weight of synthetic filaments:											
		- - Unbleached or Bleached :											
	54077110	--- Tyre cord fabric	5%	0%	0%	0%	0%	0.00%	5%	15%			
	54077190	--- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
		- - Dyed :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	54077210	--- Tyre cord fabric	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	54077290	--- Other	40% + US\$2.50/kg	25%+ US\$2.50/Kg	0%	0%	0%	40% + US\$2.50/kg	5%	15%			
		- - Of yarns of different colours :											
	54077310	--- Tyre cord fabric	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	54077390	--- Other	10%	0%	0%	0%	0%	10.00 %	20%+US\$2,50/kg	15%			
		- - Printed :											
	54077410	--- Tyre cord fabric	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	54077490	--- Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			
		- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:											
		- - Unbleached or bleached :											
	54078110	--- Tyre cord fabric	5%	0%	0%	0%	0%	0.00 %	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	54078190	--- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
		-- Dyed :											
	54078210	--- Tyre cord fabric	5%	0%	0%	0%	0%	0.00%	5%	15%			
	54078290	--- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
		-- Of yarns of different colours :											
	54078310	--- Tyre cord fabric	5%	0%	0%	0%	0%	0.00%	5%	15%			
	54078390	--- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
		-- Printed :											
	54078410	--- Tyre cord fabric	5%	0%	0%	0%	0%	5%	5%	15%			
	54078490	--- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		- Other woven fabrics:											
		- - Unbleached or bleached :											
	54079110	--- Tyre cord fabric	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	54079190	--- Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			
		- - Dyed :											
	54079210	--- Tyre cord fabric	5%	0%	0%	0%	0%	0%	5%	15%			
	54079290	--- Other	40% + US\$2.50/kg	25%+ US\$2.50/Kg	0%	0%	0%	40% + US\$2.50/kg	20%+US\$2,50/kg	15%			
		- - Of yarns of different colours :											
	54079310	--- Tyre cord fabric	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	54079390	--- Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			
		- - Printed :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	54079410	--- Tyre cord fabric	5%	0%	0%	0%	0%	0.00%	5%	15%			
	54079490	--- Other	5%	0%	0%	0%	0%	5%	5%	15%			
54.08		WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.05.											
	54081000	- Woven fabrics obtained from high tenacity yarn of viscose rayon	5%	0%	0%	0%	0%	0.00%	5%	15%			
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:												
	- - Unbleached or bleached :												
	54082110	--- Canvas weighing not less than 340 g/m ² and tyre cord fabric	5%	0%	0%	0%	0%	0.00%	5%	15%			
	54082190	--- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		- - Dyed :											
	54082210	- - - Tyre cord fabric	5%	0%	0%	0%	0%	0%	5%	15%			
	54082290	- - - Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			
		- - Of yarns of different colours :											
	54082310	- - - Canvas weighing not less than 340 g/m ² and tyre cord fabric	10%	0%	0%	0%	0%	0.00 %	5%	15%			
	54082390	- - - Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			
		- - Printed :											
	54082410	- - - Tyre cord fabric	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	54082490	- - - Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			
		- Other woven fabrics:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		- - Unbleached or bleached :											
	54083110	--- Tyre cord fabric	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	54083190	--- Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			
		- - Dyed :											
	54083210	--- Tyre cord fabric	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	54083290	--- Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			
		- - Of yarns of different colours :											
	54083310	--- Tyre cord fabric	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	54083390	--- Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			
		- - Printed :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	54083410	- - - Tyre cord fabric	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	54083490	- - - Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			

Chapter 55

Man-made staple fibres

Note.

1.- Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the 'tow, meeting the following specifications:

- (a) Length of tow exceeding 2 m;
- (b) Twist less than 5 turns per metre;
- (c) Measuring per filament less than 67 decitex;
- (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
- (e) Total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
55.01		SYNTHETIC FILAMENT TOW.											
	55011000	- Of nylon or other polyamides	5%	0%	0%	0%	0%	5%	5%	15%			
	55012000	- Of polyesters	5%	0%	0%	0%	0%	5%	5%	15%			
	55013000	- Acrylic or modacrylic	5%	0%	0%	0%	0%	5%	5%	15%			
	55014000	- Of polypropylene	5%	0%	0%	0%	0%	5%	5%	15%			
	55019000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
55.02		ARTIFICIAL FILAMENT TOW.											
	55021000	- Of cellulose acetate	5%	0%	0%	0%	0%	5%	5%	15%			
	55029000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
55.03		SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.											
		- Of nylon or other polyamides:											
	55031100	- - Of aramids	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	55031900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
	55032000	- Of polyesters	5%	0%	0%	0%	0%	5%	5%	15%			
	55033000	- Acrylic or modacrylic	5%	0%	0%	0%	0%	5%	5%	15%			
	55034000	- Of polypropylene	5%	0%	0%	0%	0%	5%	5%	15%			
	55039000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
55.04		ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.											
	55041000	- Of viscose rayon	5%	0%	0%	0%	0%	5%	5%	15%			
	55049000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
55.05		WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES.											
	55051000	- Of synthetic fibres	5%	0%	0%	0%	0%	5%	0%	15%			
	55052000	- Of artificial fibres	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
55.06		SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.											
	55061000	- Of nylon or other polyamides	5%	0%	0%	0%	0%	5%	5%	15%			
	55062000	- Of polyesters	5%	0%	0%	0%	0%	5%	5%	15%			
	55063000	- Acrylic or modacrylic	5%	0%	0%	0%	0%	5%	5%	15%			
	55064000	- Of polypropylene	5%	0%	0%	0%	0%	5%	5%	15%			
	55069000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	55070000	ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING.		10%	0%	0%	0%	0%	10.00 %	5%	15%			
	- Of synthetic staple fibres :													
	55081010	--- Put up for retail sale		15%	0%	0%	0%	0%	15%	15%	15%			
	55081090	--- Other		5%	0%	0%	0%	0%	5%	5%	15%			
	- Of artificial staple fibres :													
	55082010	--- Put up for retail sale		15%	0%	0%	0%	0%	15%	15%	15%			
	55082090	--- Other		5%	0%	0%	0%	0%	5%	5%	15%			
55.09		YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE.												

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Containing 85% or more by weight of staple fibres of nylon or other polyamides:											
	55091100	- - Single yarn	5%	0%	0%	0%	0%	5%	5%	15%			
	55091200	- - Multiple (folded) or cabled yarn	5%	0%	0%	0%	0%	5%	5%	15%			
		- Containing 85% or more by weight of polyester staple fibre:											
	55092100	- - Single yarn	5%	0%	0%	0%	0%	5%	5%	15%			
	55092200	- - Multiple (folded) or cabled yarn	5%	0%	0%	0%	0%	5%	5%	15%			
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:											
	55093100	- - Single yarn	5%	0%	0%	0%	0%	5%	5%	15%			
	55093200	- - Multiple (folded) or cabled yarn	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other yarn, containing 85% or more by weight of synthetic staple fibres:											

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	55094100	- - Single yarn	5%	0%	0%	0%	0%	5%	5%	15%			
	55094200	- - Multiple (folded) or cabled yarn	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other yarn, of polyester staple fibres:											
	55095100	- - Mixed mainly or solely with artificial staple fibres	5%	0%	0%	0%	0%	5%	5%	15%			
	55095200	- - Mixed mainly or solely with wool or fine animal hair	5%	0%	0%	0%	0%	5%	5%	15%			
	55095300	- - Mixed mainly or solely with cotton	5%	0%	0%	0%	0%	5%	5%	15%			
	55095900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other yarn, of acrylic or modacrylic staple fibres:											
	55096100	- - Mixed mainly or solely with wool or fine animal hair	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	55096200	- - Mixed mainly or solely with cotton	5%	0%	0%	0%	0%	5%	5%	15%			
	55096900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other yarn:											
	55099100	- - Mixed mainly or solely with wool or fine animal hair	5%	0%	0%	0%	0%	5%	5%	15%			
	55099200	- - Mixed mainly or solely with cotton	5%	0%	0%	0%	0%	5%	5%	15%			
	55099900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
55.10		YARN (OTHER THAN SEWING THREAD) OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE.											
		- Containing 85% or more by weight of											

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	55101100	artificial staple fibres: - - Single yarn	5%	0%	0%	0%	0%	0.00%	5%	15%			
	55101200	- - Multiple (folded) or cabled yarn	5%	0%	0%	0%	0%	0.00%	5%	15%			
	55102000	- Other yarn, mixed mainly or solely with wool or fine animal hair	5%	0%	0%	0%	0%	5%	5%	15%			
	55103000	- Other yarn, mixed mainly or solely with cotton	5%	0%	0%	0%	0%	0.00%	5%	15%			
	55109000	- Other yarn	5%	0%	0%	0%	0%	0.00%	5%	15%			
55.11		YARN (OTHER THAN SEWING THREAD) OF MAN-MADE STAPLE FIBRES, PUT UP FOR RETAIL SALE.											

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	55111000	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	10%	0%	0%	0%	0%	0.00%	10%	15%			
	55112000	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	10%	0%	0%	0%	0%	0.00%	10%	15%			
	55113000	- Of artificial staple fibres	10%	0%	0%	0%	0%	0.00%	10%	15%			
55.12		WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES.											
		- Containing 85% or more by weight of polyester staple fibres:											
	55121110	- - - Canvas weighing not less than 340g/m ²	10%	0%	0%	0%	0%	0.00%	5%	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	55121190	- - - Other		10%	0%	0%	0%	0%	10.00%	5%	15%			
		- - Other :												
	55121910	- - - Canvas weighing not less than 340g/m²		10%	0%	0%	0%	0%	0.00%	5%	15%			
	55121990	- - - Other		10%	0%	0%	0%	0%	10.00%	5%	15%			
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:												
		- - Unbleached or bleached :												
	55122110	- - - Canvas weighing not less than 340g/m²		10%	0%	0%	0%	0%	0.00%	5%	15%			
	55122190	- - - Other		10%	0%	0%	0%	0%	10.00%	5%	15%			
		- - Other :												

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	55122910	- - - Canvas weighing not less than 340g/m ²		10%	0%	0%	0%	0%	0.00%	5%	15%			
	55122990	- - - Other		10%	0%	0%	0%	0%	10.00%	5%	15%			
		- Other :												
		- - Unbleached or bleached :												
	55129110	- - - Canvas weighing not less than 340g/m ²		10%	0%	0%	0%	0%	0.00%	5%	15%			
	55129190	- - - Other		10%	0%	0%	0%	0%	10.00%	5%	15%			
		- - Other :												
	55129910	- - - Canvas weighing not less than 340g/m ²		10%	0%	0%	0%	0%	0.00%	5%	15%			
	55129990	- - - Other		10%	0%	0%	0%	0%	10.00%	5%	15%			

				RATE OF DUTY							SURTAX				
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
55.13		WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170g/m2.													
	- Unbleached or bleached : 55131100 - - Of polyester staple fibres, plain weave 55131200 - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres 55131300 - - Other woven fabrics of polyester staple fibres 55131900 - - Other woven fabrics														
			10%	0%	0%	0%	0%	10.00 %	5%	15%					
			10%	0%	0%	0%	0%	10.00 %	5%	15%					
			10%	0%	0%	0%	0%	10.00 %	5%	15%					
		- Dyed :													

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	55132100	- - Of polyester staple fibres, plain weave	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	55132300	- - Other woven fabrics or polyester staple fibres	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	55132900	- - Other woven fabrics	10%	0%	0%	0%	0%	10.00 %	5%	15%			
		- Of yarns of different colours :											
	55133100	- - Of polyester staple fibres, plain weave	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	55133900	- - Other woven fabrics	10%	0%	0%	0%	0%	10.00 %	5%	15%			
		- Printed :											
	55134100	- - Of polyester staple fibres, plain weave	10%	0%	0%	0%	0%	10.00 %	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	55134900	- - Other woven fabrics	10%	0%	0%	0%	0%	10.00 %	5%	15%			
55.14		WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170g/m2.											
		- Unbleached or bleached :											
		- - Of polyester staple fibres, plain weave :											
	55141110	- - - Canvas weighing not less than 340g/m ²	10%	0%	0%	0%	0%	0.00%	5%	15%			
	55141190	- - - Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	55141200	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10%	0%	0%	0%	0%	10.00 %	5%	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- - Other woven fabrics :												
	55141910	- - - Canvas weighing not less than 340g/m ²		10%	0%	0%	0%	0%	0.00%	5%	15%			
	55141990	- - - Other		10%	0%	0%	0%	0%	10.00%	5%	15%			
		- Dyed :												
		- - Of polyester staple fibres, plain weave :												
	55142110	- - - Canvas weighing not less than 340g/m ²		10%	0%	0%	0%	0%	0.00%	5%	15%			
	55142190	- - - Other		10%	0%	0%	0%	0%	10.00%	5%	15%			
	55142200	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres		10%	0%	0%	0%	0%	10.00%	5%	15%			
		- - Other woven fabrics of												

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		polyester staple fibres :												
	55142310	--- Canvas weighing not less than 340g/m ²		10%	0%	0%	0%	0%	0.00%	5%	15%			
	55142390	--- Other		10%	0%	0%	0%	0%	10.00%	5%	15%			
		- - Other woven fabrics :												
	55142910	--- Canvas weighing not less than 340g/m ²		10%	0%	0%	0%	0%	0.00%	5%	15%			
	55142990	--- Other		10%	0%	0%	0%	0%	10.00%	5%	15%			
	55143000	- Of yarns of different colours		10%	0%	0%	0%	0%	0.00%	5%	15%			
		- Printed :												
		- - Of polyester staple fibres, plain weave :												

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	55144110	--- Canvas weighing not less than 340g/m ²	10%	0%	0%	0%	0%	0.00%	5%	15%			
	55144190	--- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
	55144200	-- 3-thread or 4-thread twill, including cross twill of polyester staple fibres	10%	0%	0%	0%	0%	10.00%	5%	15%			
	55144300	-- Other woven fabrics of polyester staple fibres	10%	0%	0%	0%	0%	0.00%	5%	15%			
		-- Other woven fabrics :											
	55144910	--- Canvas weighing not less than 340g/m ²	10%	0%	0%	0%	0%	0.00%	5%	15%			
	55144990	--- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			

				RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
55.15		OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES.												
		- Of polyester staple fibres :												
		- - Mixed mainly or solely with viscose rayon staple fibres :												
	55151110	- - - Canvas weighing not less than 340g/m ²		10%	0%	0%	0%	0%	0.00%	5%	15%			
	55151190	- - - Other		10%	0%	0%	0%	0%	10.00 %	5%	15%			
		- - Mixed mainly or solely with man-made filaments :												
	55151210	- - - Canvas weighing not less than 340g/m ²		15%	0%	0%	0%	0%	5%	10%	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	55151290	- - - Other		10%	0%	0%	0%	0%	10.00 %	5%	15%			
	55151300	- - Mixed mainly or solely with wool or fine animal hair		10%	0%	0%	0%	0%	0.00%	5%	15%			
		- - Other :												
	55151910	- - - Canvas weighing not less than 340g/m ²		10%	0%	0%	0%	0%	0.00%	5%	15%			
	55151990	- - - Other		10%	0%	0%	0%	0%	10.00 %	5%	15%			
		- Of acrylic or modacrylic staple fibres :												
		- - Mixed mainly or solely with man-made filaments :												
	55152110	- - - Canvas weighing not less than 340g/m ²		10%	0%	0%	0%	0%	0.00%	5%	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	55152190	- - - Other		10%	0%	0%	0%	0%	10.00 %	5%	15%			
	55152200	- - Mixed mainly or solely with wool or fine animal hair :		10%	0%	0%	0%	0%	0.00%	5%	15%			
		- - Other :												
	55152910	- - - Canvas weighing not less than 340g/m ²		10%	0%	0%	0%	0%	0.00%	5%	15%			
	55152990	- - - Other		10%	0%	0%	0%	0%	10.00 %	5%	15%			
		- Other woven fabrics :												
		- - Mixed mainly or solely with man-made filaments :												
	55159110	- - - Canvas weighing not less than 340g/m ²		10%	0%	0%	0%	0%	0.00%	5%	15%			
	55159190	- - - Other		10%	0%	0%	0%	0%	10.00 %	5%	15%			
		- - Other :												

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	55159910	--- Canvas weighing not less than 340g/m ²	10%	0%	0%	0%	0%	0.00%	5%	15%			
	55159990	--- Other	10%	0%	0%	0%	0%	0.00%	5%	15%			
55.16		WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES.											
		- Containing 85% or more by weight of artificial staple fibres:											
		- - Unbleached or bleached :											
	55161110	--- Canvas weighing not less than 340g/m ²	10%	0%	0%	0%	0%	0.00%	5%	15%			
	55161190	--- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
		- - Dyed :											
	55161210	--- Canvas weighing not less than 340g/m ²	10%	0%	0%	0%	0%	0.00%	5%	15%			
	55161290	--- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
		- - Of yarns of different colours :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	55161310	--- Canvas weighing not less than 340g/m ²	10%	0%	0%	0%	0%	0.00%	5%	15%			
	55161390	--- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
		-- Printed :											
	55161410	--- Canvas weighing not less than 340g/m ²	10%	0%	0%	0%	0%	0.00%	5%	15%			
	55161490	--- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:											
		-- Unbleached or bleached :											
	55162110	--- Canvas weighing not less than 340g/m ²	10%	0%	0%	0%	0%	0.00%	5%	15%			
	55162190	--- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
		-- Dyed :											

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	55162210	--- Canvas weighing not less than 340g/m ²		10%	0%	0%	0%	0%	0.00%	5%	15%			
	55162290	--- Other		10%	0%	0%	0%	0%	10.00%	0%	15%			
		-- Of yarns of different colours :												
	55162310	--- Canvas weighing not less than 340g/m ²		10%	0%	0%	0%	0%	0.00%	5%	15%			
	55162390	--- Other		10%	0%	0%	0%	0%	10.00%	5%	15%			
		-- Printed :												
	55162410	--- Canvas weighing not less than 340g/m ²		10%	0%	0%	0%	0%	0.00%	5%	15%			
	55162490	--- Other		10%	0%	0%	0%	0%	10.00%	5%	15%			
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:												

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	55163100	- - Unbleached or bleached	10%	0%	0%	0%	0%	0.00%	5%	15%			
	55163200	- - Dyed	10%	0%	0%	0%	0%	0.00%	5%	15%			
	55163300	- - Of yarns of different colours	10%	0%	0%	0%	0%	0.00%	5%	15%			
	55163400	- - Printed	10%	0%	0%	0%	0%	0.00%	5%	15%			
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:											
		- - Unbleached or bleached :											
	55164110	- - - Canvas weighing not less than 340g/m ²	10%	0%	0%	0%	0%	0.00%	5%	15%			
	55164190	- - - Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			
		- - Dyed :											
	55164210	- - - Canvas weighing not less than 340g/m ²	10%	0%	0%	0%	0%	0.00%	5%	15%			
	55164290	- - - Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	55164310	- - Of yarns of different colours :											
		--- Canvas weighing not less than 340g/m ²	10%	0%	0%	0%	0%	0.00%	5%	15%			
		55164390 --- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
		- - Printed :											
	55164410	--- Canvas weighing not less than 340g/m ²	10%	0%	0%	0%	0%	0.00%	5%	15%			
	55164490	--- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
		- Other:											
		- - Unbleached or bleached :											
	55169110	--- Canvas weighing not less than 340g/m ²	10%	0%	0%	0%	0%	0.00%	5%	15%			
	55169190	--- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- - Dyed :												
	55169210	--- Canvas weighing not less than 340g/m ²		10%	0%	0%	0%	0%	0.00%	5%	15%			
	55169290	--- Other		10%	0%	0%	0%	0%	10.00%	5%	15%			
		- - Of yarns of different colours :												
	55169310	--- Canvas weighing not less than 340g/m ²		10%	0%	0%	0%	0%	0.00%	5%	15%			
	55169390	--- Other		5%	0%	0%	0%	0%	5%	5%	15%			
		- - Printed :												
	55169410	--- Canvas weighing not less than 340g/m ²		10%	0%	0%	0%	0%	0.00%	5%	15%			
	55169490	--- Other		10%	0%	0%	0%	0%	10.00%	5%	15%			

Chapter 56

Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.

Notes.

- 1.-** This Chapter does not cover:
- (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
 - (b) Textile products of heading 58.11;
 - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
 - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
 - (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
 - (f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19.
- 2.-** The term “felt” includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch- bonding process using fibres from the web itself.

3.- Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 56.02 and 56.03 do not, however, cover :

- (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
- (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
- (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4.- Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
56.01		WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF; TEXTILE FIBRES, NOT EXCEEDING 5 mm IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS.											
		- Wadding of textile materials and articles thereof :											
	56012100	- - Of cotton	40%	0%	0%	0%	0%	37.50%	5%	15%			
	56012200	- - Of man-made fibres	40%	0%	0%	0%	0%	37.50%	40%	15%			
	56012900	- - Other	40%	0%	0%	0%	0%	37.50%	5%	15%			
	56013000	- Textile flock and dust and mill neps	10%	0%	0%	0%	0%	10.00%	5%	15%			
56.02		FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED.											
	56021000	- Needleloom felt and stitch-bonded fibre fabrics	10%	0%	0%	0%	0%	0.00%	10%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		- Other felt, not impregnated, coated, covered or laminated:											
	56022100	- - Of wool or fine animal hair	10%	0%	0%	0%	0%	0.00%	5%	15%			
	56022900	- - Of Other textile materials	10%	0%	0%	0%	0%	10.00%	5%	15%			
	56029000	- Other	10%	0%	0%	0%	0%	0.00%	5%	15%			
56.03		NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED.											
		- Of man-made filaments:											
	56031100	- - Weighing not more than 25 g/m ²	5%	0%	0%	0%	0%	5%	5%	15%			
	56031200	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	5%	0%	0%	0%	0%	5%	5%	15%			
	56031300	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	40% + US\$2.50/kg	40%+US\$2.50/Kg	0%	0%	0%	40% + US\$2.50/kg	15.625%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	56031400	- - Weighing more than 150 g/m ²	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other:											
	56039100	- - Weighing not more than 25g/m ²	5%	0%	0%	0%	0%	5%	5%	15%			
	56039200	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	5%	0%	0%	0%	0%	5%	5%	15%			
	56039300	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	5%	0%	0%	0%	0%	5%	5%	15%			
	56039400	- - Weighing more than 150 g/m ²	5%	0%	0%	0%	0%	5%	5%	15%			
56.04		RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	56041000	- Rubber thread and cord, textile covered	10%	0%	0%	0%	0%	10.00%	10%	15%			
	56049000	- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
56.05	56050000	METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL.	10%	0%	0%	0%	0%	10.00%	10%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
56.06	56060000	GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 54.04.OR 54.05, GIMPED (OTHER THAN THOSE OF HEADING 56.05 AND GIMPED HORSE-HAIR YARN); CHENILLE YARN (INCLUDING FLOCK CHENILLE YARN); LOOP WALE-YARN.	10%	0%	0%	0%	0%	10.00%	10%	15%			
56.07		TWINE, CORDAGE, ROPES AND CABLES WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS.											
		-Of sisal or other textile fibres of the genus Agave:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	56072100	- - Binder or baler twine	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
	56072900	- - Other	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
		- Of polyethylene or polypropylene:											
	56074100	- - Binder or baler twine	40%	0%	0%	0%	0%	20.00%	15.625%	15%			
	56074900	- - Other	40%	0%	0%	0%	0%	20.00%	15.625%	15%			
	56075000	- Of other synthetic fibres	40%	0%	0%	0%	0%	20.00%	15.625%	15%			
		- Other											

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	56079010	- - - Of abaca (Manila hemp or Musa textiles Nee) or other hard (leaf) fibres	40%	0%	0%	0%	0%	40.00%	15.625%	15%			
	56079090	- - - Other	40%	0%	0%	0%	0%	20.00%	25%	15%			
56.08		KNOTTED NETTING OF TWINE, CORDAGE OR ROPE; MADE UP FISHING NETS AND OTHER MADE UP NETS, OF TEXTILE MATERIALS.											
		- Of man-made textile materials:											
	56081100	- - Made up fishing nets	15%	0%	0%	0%	0%	15%	5%	15%			
	56081900	- - Other	15%	0%	0%	0%	0%	12.50%	5%	15%			
	56089000	- Other	15%	0%	0%	0%	0%	12.50%	5%	15%			
56.09		ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED.											

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	56090010	- - - Ladder tape of a type suitable for use in the manufacture of venetian blinds		10%	0%	0%	0%	0%	7.50%	10%	15%			
	56090090	- - - Other		40%	0%	0%	0%	0%	37.50%	15.625%	15%			

Chapter 57

Carpets and other textile floor coverings

Notes.

- 1.-** For the purposes of this Chapter, the term “carpets and other textile floor coverings” means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

- 2.-** This chapter does not cover floor covering underlays.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
57.01		CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP.											
	57011000	- Of wool or fine animal hair	40%	10%	0%	0%	0%	30.00 %	15.625 %	15%			
	57019000	- Of other textile materials	40%	10%	0%	0%	0%	30.00 %	15.625 %	15%			
57.02		CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVEN, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, INCLUDING “KELEM”, “SHUMACKS”, “KARAMANIE” AND SIMILAR HAND-WOVEN RUGS.											
	57021000	- “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	40%	10%	0%	0%	0%	30.00 %	40%	15%			
	57022000	- Floor coverings of coconut fibres (coir)	40%	10%	0%	0%	0%	30.00 %	40%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Other, of pile construction, not made up:											
	57023100	- - Of wool or fine animal hair	40%	10%	0%	0%	0%	30.00 %	15.625 %	15%			
	57023200	- - Of man-made textile materials	40%	10%	0%	0%	0%	30.00 %	40%	15%			
	57023900	- - Of other textile materials	40%	10%	0%	0%	0%	30.00 %	40%	15%			
		- Other, of pile construction, made up:											
	57024100	- - Of wool or fine animal hair	40%	10%	0%	0%	0%	30.00 %	15.625 %	15%			
	57024200	- - Of man-made textile materials	40%	10%	0%	0%	0%	30.00 %	40%	15%			
	57024900	- - Of other textile materials	40%	10%	0%	0%	0%	30.00 %	40%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	57025000	- Other, not of pile construction, not made up	40%	10%	0%	0%	0%	30.00 %	40%	15%			
- Other, not of pile construction, made up:													
	57029100	- - Of wool or fine animal hair	40%	10%	0%	0%	0%	30.00 %	15.625 %	15%			
	57029200	- - Of man-made textile materials	40%	10%	0%	0%	0%	30.00 %	40%	15%			
	57029900	- - Of other textile materials	40%	10%	0%	0%	0%	37.50 %	40%	15%			
57.03		CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP.											
	57031000	- Of wool or fine animal hair	40%	10%	0%	0%	0%	30.00 %	40%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	57032000	- Of nylon or other polyamides	40%	10%	0%	0%	0%	37.50 %	40%	15%			
	57033000	- Of other man-made textile materials	40%	10%	0%	0%	0%	30.00 %	40%	15%			
	57039000	- Of other textile materials	40%	20%	0%	0%	0%	37.50 %	40%	15%			
57.04		CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP.											
	57041000	- Tiles, having a maximum surface area of 0.3 m ²	40%	10%	0%	0%	0%	30.00 %	40%	15%			
	57042000	- Tiles, having a maximum surface area exceeding 0.3 m ² but not exceeding 1 m ²	40%	10%	0%	0%	0%	40.00 %	40%	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	57049000	- Other		40%	10%	0%	0%	0%	30.00 %	40%	15%			
57.05	57050000	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP.		40%	10%	0%	0%	0%	30.00 %	40%	15%			

Chapter 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

Notes.

- 1.- This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
- 2.- Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
- 3.- For the purposes of heading 58.03, “gauze” means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
- 4.- Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
- 5.- For the purposes of heading 58.06, the expression “narrow woven fabrics” means :
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.

- 6.- In heading 58.10, the expression “embroidery” means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
- 7. - In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
58.01		WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF HEADING 58.02 OR 58.06.											
	58011000	- Of wool or fine animal hair											
			10%	0%	0%	0%	0%	0.00%	5%	15%			
		- Of cotton:											
	58012100	- - Uncut weft pile fabrics	10%	0%	0%	0%	0%	10.00%	5%	15%			
	58012200	- - Cut corduroy	10%	0%	0%	0%	0%	10.00%	5%	15%			
	58012300	- - Other weft pile fabrics	40% + US\$2.50/kg	0%	0%	0%	0%	40% + US\$2.50/kg	5%	15%			
	58012600	- - Chenille fabrics	10%	0%	0%	0%	0%	10.00%	5%	15%			
	58012700	- - Warp pile fabrics	40% + US\$2.50/kg	0%	0%	0%	0%	40% + US\$2.50/kg	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	58013100	- Of man-made fibres: - - Uncut weft pile fabrics	40% + US\$2.50/kg	0%	0%	0%	0%	40% + US\$2.50/kg	5%	15%			
	58013200	- - Cut corduroy	10%	0%	0%	0%	0%	10.00%	5%	15%			
	58013300	- - Other weft pile fabrics	40% + US\$2.50/kg	0%	0%	0%	0%	40% + US\$2.50/kg	5%	15%			
	58013600	- - Chenille fabrics	10%	0%	0%	0%	0%	10.00%	5%	15%			
	58013700	- - Warp pile fabrics	40% + US\$2.50/kg	0%	0%	0%	0%	40% + US\$2.50/kg	5%	15%			
	58019000	- Of other textile materials	40% + US\$2.50/kg	0%	0%	0%	0%	40% + US\$2.50/kg	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
58.02		TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF HEADING 58.06; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING 57.03.											
		- Terry towelling and similar woven terry fabrics, of cotton:											
	58021100	- - Unbleached	40%	0%	0%	0%	0%	37.50%	5%	15%			
	58021900	- - Other	40%	0%	0%	0%	0%	37.50%	5%	15%			
	58022000	- Terry towelling and similar woven terry fabrics, of other textile materials	40%	0%	0%	0%	0%	40.00%	5%	15%			
	58023000	- Tufted textile fabrics	15%	0%	0%	0%	0%	15%	5%	15%			

				RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
58.03	58030000	GAUZE, OTHER THAN NARROW FABRICS OF HEADING 58.06.		40% + US\$2.50/kg	25%+ US\$2.50/Kg	0%	0%	0%	40% + US\$2.50/kg	5%	15%			
58.04		TULLES AND OTHER NET FABRICS, NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF HEADINGS 60.02. TO 60.06.												
	58041000	- Tulles and other net fabrics		10%	0%	0%	0%	0%	0.00%	5%	15%			
		- Mechanically made lace:												

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	58042100	- - Of man-made fibres	10%	0%	0%	0%	0%	0.00%	5%	15%			
	58042900	- - Of other textile materials	10%	0%	0%	0%	0%	0.00%	5%	15%			
	58043000	- Hand-made lace	10%	0%	0%	0%	0%	0.00%	5%	15%			
58.05	58050000	HAND WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE WORKED TAPESTRIES (FOR EXAMPLE, PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP.	40%	0%	0%	0%	0%	27.50%	15.625 %	15%			
58.06		NARROW WOVEN FABRICS, OTHER THAN GOODS OF HEADING 58.07; NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS).											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	58061000	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	10%	0%	0%	0%	0%	0.00%	5%	15%			
	58062000	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	10%	0%	0%	0%	0%	0.00%	5%	15%			
		- Other woven fabrics:											
		- - Of cotton											
	58063110	- - - Ladder tape of a type suitable in the manufacture of venetian blinds	10%	0%	0%	0%	0%	0.00%	5%	15%			
	58063120	- - - Ribbon	10%	0%	0%	0%	0%	0.00%	5%	15%			
	58063190	- - - Other	10%	0%	0%	0%	0%	0.00%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- - Of man-made fibres :											
	58063210	- - - Ladder tape of a type suitable in the manufacture of venetian blinds	10%	0%	0%	0%	0%	0.00%	5%	15%			
	58063220	- - - Ribbon	15%	0%	0%	0%	0%	2.50%	5%	15%			
	58063290	- - - Other	10%	0%	0%	0%	0%	0.00%	5%	15%			
	58063900	- - Of other textile materials	10%	0%	0%	0%	0%	0.00%	5%	15%			
	58064000	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	10%	0%	0%	0%	0%	10.00%	5%	15%			
58.07		LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	58071000	- Woven	10%	0%	0%	0%	0%	0.00%	10%	15%			
	58079000	- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
58.08		BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES.											
	58081000	- Braids in the piece	15%	0%	0%	0%	0%	2.50%	5%	15%			
	58089000	- Other	15%	0%	0%	0%	0%	2.50%	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
58.09	58090000	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 56.05, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED.	10%	0%	0%	0%	0%	10.00%	5%	15%			
58.10		EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS.											
	58101000	- Embroidery without visible ground											
			10%	0%	0%	0%	0%	0.00%	10%	15%			
		- Other embroidery:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	58109100	- - Of cotton	10%	0%	0%	0%	0%	0.00%	5%	15%			
	58109200	- - Of man-made fibres	10%	0%	0%	0%	0%	0.00%	5%	15%			
	58109900	- - Of other textile materials	10%	0%	0%	0%	0%	0.00%	5%	15%			
58.11	58110000	QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE, OTHER THAN EMBROIDERY OF HEADING 58.10.	10%	0%	0%	0%	0%	10.00%	5%	15%			

Chapter 59

Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use

Notes.

Except where the context otherwise requires, for the purposes of this Chapter, the expression “textile fabrics” applies only to the woven

1.- fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.

2.- Heading 59.03 applies to:

(a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

(1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);

(3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

(5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

(6) Textile products of heading 58.11;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.

3.- For the purposes of heading 59.05, the expression “textile wall coverings” applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of a paper (heading 48.14) or on a textile backing (generally heading 59.07).

4.- For the purposes of heading 59.06, the expression “rubberised textile fabrics” means:

(a) Textile fabrics impregnated, coated, covered or laminated with rubber,

(i) Weighing not more than 1,500 g/m²; or

(ii) Weighing more than 1,500 g/m² and containing more than 50% by weight of textile material;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and

- (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

5.- Heading 59.07 does not apply to :

- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58, or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (heading 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
- (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

6.- Heading 59.10 does not apply to:

- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered, or sheathed with rubber (heading 40.10).

7.- Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:

- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:
 - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) Bolting cloth;
 - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff.. Offer)
59.01		TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT FOUNDATIONS.											
	59011000	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	10%	0%	0%	0%	0%	10.00%	5%	15%			
	59019000	- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			

59.02		TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON.											
	59021000	- Of nylon or Other polyamides	5%	0%	0%	0%	0%	5%	5%	15%			
	59022000	- Of polyesters	10%	0%	0%	0%	0%	10.00%	5%	15%			
	59029000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
59.03		TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING 59.02.											
	59031000	- With poly (vinyl chloride)	5%	0%	0%	0%	0%	5%	5%	15%			
	59032000	- With polyurethane	5%	0%	0%	0%	0%	5%	5%	15%			
	59039000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
59.04		LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERING CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING,WHETHER OR NOT CUT TO SHAPE.											
	59041000	- Linoleum	40%	0%	0%	0%	0%	37.50%	15.625%	15%			
	59049000	- Other	40%	0%	0%	0%	0%	37.50%	15.625%	15%			

59.05	59050000	TEXTILE WALL COVERINGS.		40%	0%	0%	0%	0%	40.00%	15.625%	15%			
59.06		RUBBERISED TEXTILE FABRICS, OTHER THAN COATED OR COVERED; THOSE OF HEADING 59.02.												
	59061000	- Adhesive tape of a width not exceeding 20 cm		10%	0%	0%	0%	0%	10.00%	10%	15%			
	59069100	- - Knitted or crocheted		10%	0%	0%	0%	0%	10.00%	10%	15%			
	59069900	- - Other		10%	0%	0%	0%	0%	10.00%	10%	15%			
59.07	59070000	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE.		5%	0%	0%	0%	0%	5%	5%	15%			

59.08	59080000	TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED.		40%	0%	0%	0%	0%	25%	15.625%	15%			
59.09	59090000	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR OR ACCESSORIES OF OTHER MATERIALS.		10%	0%	0%	0%	0%	10.00%	10%	15%			

59.10	59100000	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL.		5%	0%	0%	0%	0%	5%	5%	15%			
59.11		TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 7 TO THIS CHAPTER.												
	59111000	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)		5%	0%	0%	0%	0%	5%	5%	15%			

	59112000 - Bolting cloth, whether or not made up	5%	0%	0%	0%	0%	5%	5%	15%			
	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper- making or similar machines (for example, for pulp or asbestos- cement):											
	59113100 - - Weighing less than 650 g/m ²	5%	0%	0%	0%	0%	5%	5%	15%			
	59113200 - - Weighing 650 g/m ² or more	5%	0%	0%	0%	0%	5%	5%	15%			
	59114000 - Straining cloth of a kind used in oil presses or the like, including that of human hair	5%	0%	0%	0%	0%	5%	5%	15%			
	59119000 - Other	5%	0%	0%	0%	0%	5%	5%	15%			

Chapter 60

Knitted or crocheted fabrics

Notes.

- 1.- This Chapter does not cover:
 - (a) Crotchet lace of heading 58.04;
 - (b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
 - (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.
- 2.- This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
- 3.- Throughout the Nomenclature any reference to “knitted” goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Subheading Note.

1. Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/m² and not more than 55 g/m², having a mesh size of not less than 20 holes/cm² and not more than 100 holes/cm², and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

				RATE OF DUTY								SURTAX	
Head ing	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effective Rate	EPA	VA T	Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Differentiat ed Offer)
60.01		PILE FABRICS, INCLUDING “LONG PILE” FABRICS AND TERRY FABRICS, KNITTED OR CROCHETED.											
	600110	- “Long pile” fabrics	40% + US\$2.50/ kg	25%+ US\$2.50/K g	0%	0%	0%	40% + US\$2.50/ kg	5.000 %	15 %			
		- Looped pile fabrics:											
	600121	- - Of cotton	40% + US\$2.50/ kg	0%	0%	0%	0%	40% + US\$2.50/ kg	5.000 %	15 %			
	600122	- - Of man- made fibres	40% + US\$2.50/ kg	0%	0%	0%	0%	40% + US\$2.50/ kg	5.000 %	15 %			
	600129	- - Of other textile materials	40% + US\$2.50/ kg	25%+ US\$2.50/K g	0%	0%	0%	40% + US\$2.50/ kg	5.000 %	15 %			
		- Other:											
	600191	- - Of cotton	40% + US\$2.50/ kg	0%	0%	0%	0%	40% + US\$2.50/ kg	5.000 %	15 %			
	600192	- - Of man- made fibres	40% + US\$2.50/ kg	25%+ US\$2.50/K g	0%	0%	0%	40% + US\$2.50/ kg	5.000 %	15 %			

				RATE OF DUTY						SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	60019900	- - Of other textile materials	40% + US\$2.50/kg	0%	0%	0%	0%	40% + US\$2.50/kg	5.000%	15%			
60.02		KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 60.01.											
	60024000	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	10%	0%	0%	0%	0%	10.00%	5.000%	15%			
	60029000	- Other	10%	0%	0%	0%	0%	10.00%	5.000%	15%			
60.03		KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF HEADING 60.01 OR 60.02.											
	60031000	- Of wool or fine animal hair	5%	0%	0%	0%	0%	5.00%	5.000%	15%			
	60032000	- Of cotton	10%	0%	0%	0%	0%	10.00%	5.000%	15%			
	60033000	- Of synthetic fibres	10%	0%	0%	0%	0%	10.00%	5.000%	15%			

				RATE OF DUTY						SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	600340 00	- Of artificial fibres	10%	0%	0%	0%	0%	10.00%	5.000 %	15 %			
	600390 00	- Other	10%	0%	0%	0%	0%	10.00%	5.000 %	15 %			
60.04		KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 60.01.											
	600410 00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	10%	0%	0%	0%	0%	10.00%	5.000 %	15 %			
	600490 00	- Other	10%	0%	0%	0%	0%	10.00%	5.000 %	15 %			
60.05		WARP KNIT FABRICS(INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04.											
		- Of cotton:											
	600521 00	- - Unbleached or bleached	10%	0%	0%	0%	0%	10.00%	5.000 %	15 %			
	600522 00	- - Dyed	10%	0%	0%	0%	0%	10.00%	5.000 %	15 %			

				RATE OF DUTY						SURTAX			
Head ing	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effective Rate	EPA	VA T	Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Differentiat ed Offer)
	600523 00	- - Of yarns of different colours	10%	0%	0%	0%	0%	10.00%	5.000 %	15 %			
	600524 00	- - Printed	10%	0%	0%	0%	0%	10.00%	5.000 %	15 %			
	- Of synthetic fibres:												
	600535 00	- - Fabrics specified in Subheading Note 1 to this Chapter	10%	40%+ US\$2.50/K g	0%	0%	0%	10.00%	5.000 %	15 %			
	600536 00	- - Other, unbleache d or bleached	10%	0%	0%	0%	0%	10.00%	5.000 %	15 %			
	600537 00	- - Other, dyed	10%	0%	0%	0%	0%	10.00%	5.000 %	15 %			
	600538 00	- - Other, of yarns of different colours	10%	0%	0%	0%	0%	10.00%	5.000 %	15 %			
	600539 00	- - Other, printed	40% + US\$2.50/ kg	40%+ US\$2.50/K g	0%	0%	0%	40% + US\$2.50/ kg	5.000 %	15 %			
	- Of artificial fibres:												

				RATE OF DUTY								SURTAX	
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	60054100	- - Unbleached or bleached	10%	0%	0%	0%	0%	10.00%	5.000%	15%			
	60054200	- - Dyed	10%	0%	0%	0%	0%	10.00%	5.000%	15%			
	60054300	- - Of yarns of different colours	10%	0%	0%	0%	0%	10.00%	5.000%	15%			
	60054400	- - Printed	40% + US\$2.50/kg	0%	0%	0%	0%	40% + US\$2.50/kg	5.000%	15%			
	60059000	- - Other	10%	0%	0%	0%	0%	0.00%	5.000%	15%			
60.06		OTHER KNITTED OR CROCHETED FABRICS.											
	60061000	- Of wool or fine animal hair	10%	0%	0%	0%	0%	0.00%	5.000%	15%			
		- Of cotton:											
	60062100	- - Unbleached or bleached	10%	0%	0%	0%	0%	10.00%	5.000%	15%			

				RATE OF DUTY						SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	60062200	-- Dyed	40% + US\$2.50/kg	25%+ US\$2.50/Kg	0%	0%	0%	40% + US\$2.50/kg	5.000%	15%			
	60062300	-- Of yarns of different colours	10%	0%	0%	0%	0%	10.00%	5.000%	15%			
	60062400	-- Printed	40% + US\$2.50/kg	25%+ US\$2.50/Kg	0%	0%	0%	40% + US\$2.50/kg	5.000%	15%			
		- Of synthetic fibres:											
	60063100	-- Unbleached or bleached	10%	0%	0%	0%	0%	10.00%	5.000%	15%			
	60063200	-- Dyed	40% + US\$2.50/kg	25%+ US\$2.50/Kg	0%	0%	0%	40% + US\$2.50/kg	5.000%	15%			
	60063300	-- Of yarns of different colours	10%	0%	0%	0%	0%	10.00%	5.000%	15%			
		- Of artificial fibres											
	60063400	-- Printed	40% + US\$2.50/kg	40%+ US\$2.50/Kg	0%	0%	0%	40% + US\$2.50/kg	5.000%	15%			
	60064100	-- Unbleached or bleached	40% + US\$2.50/kg	0%	0%	0%	0%	40% + US\$2.50/kg	5.000%	15%			

				RATE OF DUTY								SURTAX		
Head ing	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effective Rate	EPA	VA T	Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Differentiat ed Offer)	
	600642 00	- - Dyed	40% + US\$2.50/ kg	0%	0%	0%	0%	40% + US\$2.50/ kg	5.000 %	15 %				
	600643 00	- - Of yarns of different colours	40% + US\$2.50/ kg	0%	0%	0%	0%	40% + US\$2.50/ kg	5.000 %	15 %				
	600644 00	- - Printed	40% + US\$2.50/ kg	0%	0%	0%	0%	40% + US\$2.50/ kg	5.000 %	15 %				
	600690 00	- Other	40% + US\$2.50/ kg	25%+ US\$2.50/K g	0%	0%	0%	40% + US\$2.50/ kg	5.000 %	15 %				

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes.

1.- This Chapter applies only to made up knitted or crocheted articles.

2.- This Chapter does not cover:

- (a) Goods of heading 62.12;
- (b) Worn clothing or other worn articles of heading 63.09; or
- (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 61.03 and 61.04:

The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

- (a)
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, 'designed to cover the upper part of the body, possibly with tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swim wear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a “suit” must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case women's or girls' suits, the skirt or the divided skirt, the other garments being considered separately.

The term “suit” includes the following sets of garments, whether or not they fulfill all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tail coat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jackets suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels;

The term “ensemble” means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

(b)

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment; and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 61.12.

- 4.- Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm.

Heading 61.05 does not cover sleeveless garments.

- 5.- Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

- 6.- For the purposes of heading 61.11:

- (a) The expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;
- (b) Articles which are, prima facie, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

- 7.- For the purposes of heading 61.12 “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :

(a) a “ski overall”, that is, one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8.- Garments which are, prima facie, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

9.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes. Garments which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.

10.- Articles of this Chapter may be made of metal thread.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
61.01		MEN'S OR BOYS' OVERCOATS, CAR-COATS, 'CAPES, CLOAKS, ANORAKS, (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 61.03.											
	61012000	- Of cotton	40% + US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61013000	- Of man-made fibres	40% + US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61019000	- Of other textile materials	40% + US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
61.02		WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 61.04.											
	61021000	- Of wool or fine animal hair	40% + US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	61022000	- Of cotton	40% + US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% + US\$3,00/kg	15%			
	61023000	- Of man-made fibres	40% + US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% + US\$3,00/kg	15%			
	61029000	- Of other textile materials	40% + US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% + US\$3,00/kg	15%			
61.03		MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED.											
	61031000	- Suits	40% + US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% + US\$3,00/kg	15%			
		- Ensembles:											
	61032200	- - Of cotton	40% + US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% + US\$3,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	61032300	- - Of synthetic fibres	40% + US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% + US\$3,00/kg	15%			
	61032900	- - Of other textile materials	40% + US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% + US\$3,00/kg	15%			
		- Jackets and blazers:											
	61033100	- - Of wool or fine animal hair	40% + US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% + US\$3,00/kg	15%			
	61033200	- - Of cotton	40% + US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% + US\$3,00/kg	15%			
		- - Of synthetic fibres :											
	61033310	- - - Reflective jackets	10%+US\$5.00/kg	0%	0%	0%	0%	5% + US\$5.00/kg	10% + US\$5,00/KG	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	61033390	- - - Other	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61033900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	- Trousers, bib and brace overalls, breeches and shorts:												
	61034100	- - Of wool or fine animal hair	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61034200	- - Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61034300	- - Of synthetic fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	61034900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
61.04		WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACEOVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR) ,KNITTED OR CROCHETED.											
		- Suits:											
	61041300	- - Of synthetic fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61041900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		- Ensembles:											
	61042200	- - Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	61042300	- - Of synthetic fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61042900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		- Jackets and blazers:											
	61043100	- - Of wool or fine animal hair	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61043200	- - Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		- - Of synthetic fibres											
	61043310	- - - Reflective jackets	10%+ US\$5.00/kg	0%	0%	0%	0%	5% + US\$5.00/kg	10% + US\$5,00/KG	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	61043390	- - - Other	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		- Dresses:											
	61043900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61044100	- - Of wool or fine animal hair	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61044200	- - Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61044300	- - Of synthetic fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61044400	- - Of artificial fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	61044900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		- Skirts and divided skirts:											
	61045100	- - Of wool or fine animal hair	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61045200	- - Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61045300	- - Of synthetic fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61045900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3	40% +US\$3,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate .00/kg	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	61046100	- Trousers, bib and brace overalls, breeches and shorts:											
		- - Of wool or fine animal hair	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		- - Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		- - Of synthetic fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
61.05		MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED.											
	61051000	- Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	40%+ US\$3.00/kg	40%+ US\$3.00/kg	15%			
	61052000	- Of man-made fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35%+ US\$3.00/kg	40%+ US\$3.00/kg	15%			
	61059000	- Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35%+ US\$3.00/kg	40%+ US\$3.00/kg	15%			
61.06		WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED.											
	61061000	- Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	40%+ US\$3.00/kg	40%+ US\$3.00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	61062000	- Of man-made fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	40%+ US\$3.00/kg	40%+US\$3,00/kg	15%			
	61069000	- Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	40%+ US\$3.00/kg	40%+US\$3,00/kg	15%			
61.07		MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.											
		- Underpants and briefs:											
	61071100	- - Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	35%+ US\$3.00/kg	40%+US\$3,00/kg	15%			
	61071200	- - Of man-made fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35%+ US\$3.00/kg	40%+US\$3,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	61071900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		- Night shirts and pyjamas:											
	61072100	- - Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61072200	- - Of man-made fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61072900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		- Other:											
	61079100	- - Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	61079900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
61.08		WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES NIGHT DRESSES, PYJAMAS, NEGLIGEEES, BATHROBES, DRESSING GOWNS SIMILAR ARTICLES, KNITTED OR CROCHETED.											
		- Slips and petticoats:											
	61081100	- - Of man-made fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61081900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		- Briefs and panties:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	61082100	- - Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61082200	- - Of man-made fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61082900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		- Night dresses and pyjamas:											
	61083100	- - Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61083200	- - Of man-made fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61083900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Other:											
	61089100	- - Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61089200	- - Of man-made fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61089900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
61.09		T-SHIRTS, SINGLETS AND OTHER VESTS, KNITTED OR CROCHETED.											
	61091000	- Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		- Of other textile materials:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	61099010	- - - Reflective vests	10%+ US\$5.00/kg	0%	0%	0%	0%	5% + US\$5.00/kg	10% + US\$5,00/KG	15%			
	61099090	- - - Other	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% + +US\$3,00/kg	15%			
61.10		JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES 'KNITTED OR CROCHETED.											
		- Of wool or fine animal hair:											
	61101100	- - Of wool	40%+ US\$3.00/kg	0%	0%	0%	0%	40%+ US\$3.00/kg	40% + +US\$3,00/kg	15%			
	61101200	- - Of Kashmir (cashmere) goats	40%+ US\$3.00/kg	0%	0%	0%	0%	40%+ US\$3.00/kg	15.625 %	15%			
	61101900	- Other	40%+ US\$3.00/kg	0%	0%	0%	0%	40%+ US\$3.00/kg	40% + +US\$3,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	61102000	- Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61103000	- Of man-made fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61109000	- Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
61.11		BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED.											
	61112000	- Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61113000	- Of synthetic fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	61119000	- Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
61.12		TRACK SUITS, SKI SUITS AND SWIMWEAR, KNITTED OR CROTCHETED.											
		- Track suits:											
	61121100	- - Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61121200	- - Of synthetic fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61121900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	61122000	- Ski suits	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		- Men's or boy's swimwear:											
	61123100	- - Of synthetic fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61123900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		- Women's or girls' swimwear:											
	61124100	- - Of synthetic fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61124900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
61.13	61130000	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 59.03, 59.06 OR 59.07.	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
61.14		OTHER GARMENTS, KNITTED OR CROCHETED.											
	61142000	- Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61143000	- Of man-made fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61149000	- Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
61.15		PANTY HOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING GRADUATED COMPRESSION HOSIERY (FOR EXAMPLE, STOCKINGS FOR VARICOSE VEINS) AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED.											
	61151000	- Graduated compression hosiery(for example, stockings for varicose veins)	40%+ US\$3.00/kg	0%	0%	0%	0%	40% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		- Other panty hose and tights:											
	61152100	- - Of synthetic fibres, measuring per single yarn less than 67 decitex	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61152200	- - Of synthetic fibres, measuring per single yarn 67 decitex or more	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61152900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61153000	- Other women's full length or knee length hosiery, measuring per single yarn less than 67 decitex	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Other:											
	61159400	- - Of wool or fine animal hair	40%+ US\$3.00/kg	0%	0%	0%	0%	25% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61159500	- - Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	25% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61159600	- - Of synthetic fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	25% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61159900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	25% + US\$3.00/kg	40% +US\$3,00/kg	15%			
61.16		GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED.											
	61161000	- Impregnated, coated or covered with plastics or rubber	40%+ US\$3.00/kg	0%	0%	0%	0%	40% + US\$3	40% +US\$3,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate .00/kg	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Other:											
	61169100	- - Of wool or fine animal hair	40%+ US\$3.00/kg	0%	0%	0%	0%	40% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61169200	- - Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	40% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61169300	- - Of synthetic fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	40% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61169900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	40% + US\$3.00/kg	40% +US\$3,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
61.17		OTHER MADE UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES.											
	61171000	- Shawls, scarves, mufflers, mantillas, veils and the like	40%+ US\$3.00/kg	0%	0%	0%	0%	40% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61178000	- Other accessories	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	61179000	- Parts	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Notes.

- 1.- This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
- 2.- This Chapter does not cover:
 - (a) Worn clothing or other worn articles of heading 63.09; or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
- 3.- For the purposes of headings 62.03 and 62.04:
 - (a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts or '(other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a “suit” must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women’s or girls’ suits, the skirt or divided skirt, the other garments being considered separately.

The term “suit” includes the following sets of garments, whether or not they fulfill all the above conditions:

- Morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jackets suits in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

The term “ensemble” means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

(b)

- one garment designed to cover the upper part of the body with the exception of waistcoats which may also form a second upper garment; and

- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All the components of an ensemble must be of the same fabric construction, style, colour and composition ; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 62.11.

4.- For the purposes of heading 62.09 :

- (a) The expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;
- (b) Articles which are, prima facie, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

5.- Garments which are, prima facie, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

6.- For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine) They consist either of:

- (a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or foot-straps; or

- (b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7.- Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

8.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men’s or boy’s garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.

9.- Articles of this Chapter may be made of metal thread.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
62.01		MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 62.03.											
	62011110												
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:											
		- - Of wool or of fine animal hair											
		--- Raincoats	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg				
		--- Other	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		- - Of cotton :											
	62011210	--- Raincoats	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg				

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	62011290	--- Other	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		-- Of man-made fibres :											
	62011310	--- Raincoats	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg				
	62011390	--- Other	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		-- Of other textile materials :											
	62011910	--- Raincoats	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg				
	62011990	--- Other	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		- Other:											
	62019100	-- Of wool or fine animal hair	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	62019200	- - Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	62019300	- - Of man-made fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	62019900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
62.02		WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS) WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 62.04.											
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:											
		- - Of wool or fine animal hair :											
	62021110	- - - Raincoats	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	0%			
	62021190	- - - Other	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		- - Of cotton :											
	62021210	--- Raincoats	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	0%			
	62021290	--- Other	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		- - Of man-made fibres											
	62021310	--- Raincoats	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	0%			
	62021390	--- Other	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		- - Of other textile materials :											
	62021910	--- Raincoats	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	0%			
	62021990	--- Other	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		- Other:											
	62029100	- - Of wool or fine animal hair	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62029200	- - Of cotton	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62029300	- - Of man-made fibres	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62029900	- - Of other textile materials	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
62.03		MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR).											
		- Suits:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	62031100	- - Of wool or fine animal hair	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	62031200	- - Of synthetic fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	62031900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		- Ensembles:											
	62032200	- - Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	62032300	- - Of synthetic fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	62032900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		- Jackets and blazers:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	62033100	- - Of wool or fine animal hair	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% + US\$3,00/kg	15%			
	62033200	- - Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% + US\$3,00/kg	15%			
		- - Of synthetic fibres :											
	62033310	- - - Reflective jackets	10%+ US\$5.00/kg	0%	0%	0%	0%	5% + US\$5.00/kg	10% + US\$5,00/KG	15%			
	62033390	- - - Other	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% + US\$3,00/kg	15%			
	62033900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% + US\$3,00/kg	15%			
		- Trousers, bib and brace overalls, breeches and shorts:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	62034100	- - Of wool or fine animal hair	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62034200	- - Of cotton	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62034300	- - Of synthetic fibres	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62034900	- - Of other textile materials	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
62.04		WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR).											
		- Suits:											
	62041100	- - Of wool or fine animal hair	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	62041200	- - Of cotton	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62041300	- - Of synthetic fibres	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62041900	- - Of other textile materials	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
		- Ensembles:											
	62042100	- - Of wool or fine animal hair	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62042200	- - Of cotton	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62042300	- - Of synthetic fibres	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	62042900	- - Of other textile materials	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
		- Jackets and blazers:											
	62043100	- - Of wool or fine animal hair	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62043200	- - Of cotton	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62043300	- - Of synthetic fibres	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62043900	- - Of other textile materials	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
		- Dresses:											
	62044100	- - Of wool or fine animal hair	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	62044200	- - Of cotton	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62044300	- - Of synthetic fibres	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62044400	- - Of artificial fibres	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62044900	- - Of other textile materials	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
		- Skirts and divided skirts:											
	62045100	- - Of wool or fine animal hair	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62045200	- - Of cotton	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	62045300	- - Of synthetic fibres	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62045900	- - Of other textile materials	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
		- Trousers, bib and brace overalls, breeches and shorts:											
	62046100	- - Of wool or fine animal hair	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62046200	- - Of cotton	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62046300	- - Of synthetic fibres	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62046900	- - Of other textile materials	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
62.05		MEN'S OR BOYS' SHIRTS.											
	62052000	- Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	62053000	- Of man-made fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	62059000	- Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
62.06		WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT- BLOUSES.											
	62061000	- Of silk or silk waste	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	62062000	- Of wool or fine animal hair	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	62063000	- Of cotton	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62064000	- Of man-made fibres	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62069000	- Of other textile materials	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
'62.07		MEN'S OR BOYS' SINGLETs AND OTHER VESTs, UNDERPANTS, BRIEFS, NIGHT SHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES.											
		- Underpants and briefs:											
	62071100	- - Of cotton	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62071900	- - Of other textile materials	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
		- Night shirts and pyjamas:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	62072100	- - Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	62072200	- - Of man-made fibres	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
	62072900	- - Of other textile materials	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		- Other:											
	62079100	- - Of cotton	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% +US\$3,00/kg	15%			
		- - Of other textile materials :											
	62079910	- - - Reflective vests	10%+ US\$5.00/kg	0%	0%	0%	0%	5% + US\$5.00/kg	10% + US\$5,00/KG	15%			
	62079990	- - - Other	40%+ US\$3.00/kg	0%	0%	0%	0%	35% + US\$3.00/kg	40% + US\$3,00/KG	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
62.08		WOMEN'S OR GIRLS' SINGLETs AND OTHER VESTs, SLIPs, PETTICOATs, BRIEFs, PANTIES, NIGHT DRESSES, PYJAMAS, NEGLIGEEs, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES.											
		- Slips and petticoats:											
	62081100	- - Of man-made fibres	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62081900	- - Of other textile materials	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
		- Night dresses and pyjamas:											
	62082100	- - Of cotton	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62082200	- - Of man-made fibres	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62082900	- - Of other textile materials	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
		- Other:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	62089100	- - Of cotton	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62089200	- - Of man-made fibres	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62089900	- - Of other textile materials	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
62.09		BABIES' GARMENTS AND CLOTHING ACCESSORIES.											
	62092000	- Of cotton	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62093000	- Of synthetic fibres	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62099000	- Of other textile materials	40%+ US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
62.10		GARMENTS, MADE UP OF FABRICS OF HEADINGS 56.02, 56.03, 59.03, 59.06 OR 59.07.											
	62101000	- Of fabrics of heading 56.02 or 56.03	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62102000	- Other garments, of the type described in subheadings 6201.11 to 6201.19	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62103000	- Other garments, of the type described in subheadings 6202.11 to 6202.19	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62104000	- Other men's or boys' garments	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62105000	- Other women's or girls' garments	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
62.11		TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		- Swimwear:											
	62111100	- - Men's or boys'	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62111200	- - Women's or girls'	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62112000	- Ski Suits	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
		- Other garments, men's or boys':											
	62113200	- - Of cotton	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62113300	- - Of man-made fibres	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62113900	- - Of other textile materials	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		- Other garments, women's or girls':											
	62114200	- - Of cotton	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62114300	- - Of man-made fibres	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62114900	- - Of other textile materials	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
62.12		BRASSIERES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED											
	62121000	- Brassieres	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62122000	- Girdles and panty-girdles	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	62123000	- Corselettes	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62129000	- Other	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
62.13		HANDKERCHIEFS.											
	62132000	- Of cotton	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62139000	- Of other textile materials	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
62.14		SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE.											
	62141000	- Of silk or silk waste	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	62142000	- Of wool or fine animal hair	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62143000	- Of synthetic fibres	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62144000	- Of artificial fibres	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62149000	- Of other textile materials	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
62.15		TIES, BOW TIES AND CRAVATS.											
	62151000	- Of silk or silk waste	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
	62152000	- Of man-made fibres	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	62159000	- Of other textile materials	40% + US\$3.00 /kg	0%	0%	0%	0%	35% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
62.16	62160000	GLOVES, MITTENS AND MITTS.	40% + US\$3.00 /kg	0%	0%	0%	0%	40% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
62.17		OTHER MADE UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF HEADING 62.12.											
	62171000	- Accessories	40% + US\$3.00 /kg	0%	0%	0%	0%	25% + US\$3.00 /kg	40% +US\$3 ,00/kg	15%			
		- Parts :											
	62179010	--- Shoulder pads	10%	0%	0%	0%	0%	10.00%	10%	15%			
	62179090	--- Other	10%	0%	0%	0%	0%	10.00%	10%	15%			

Chapter 63

Other made up textile articles; sets; worn clothing and worn textile articles; rags

Notes.

1.- Sub-Chapter 1 applies only to made up articles, of any textile fabric.

(a) Goods of Chapters 56 to 62; or

(b) Worn clothing or other worn articles of heading 63.09.

3.- Heading 63.09 applies only to the following goods:

(a) Articles of textile materials:

(i) Clothing and clothing accessories, and parts thereof;

(ii) Blankets and travelling rugs;

(iii) Bed linen, table linen, toilet linen and kitchen linen;

(iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;

- (b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

- (i) they must show signs of appreciable wear, and
- (ii) they must be presented in bulk or in bales, sacks or similar packings.

Subheading Note.

- 1.- Subheading 6304.20 covers articles made from warp knit fabrics, impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		I. – OTHER MADE UP TEXTILE ARTICLES											
63.01		BLANKETS AND TRAVELLING RUGS.											
	63011000	- Electric Blankets	40%+ US\$1.50 /kg	0%	0%	0%	0%	37.5% + US\$1.50 /kg	15.6 25%	15%			
	63012000	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	40%+ US\$2.50 /kg	40%+ US\$2.50 /Kg	0%	0%	0%	30% + US\$2.50 /kg	15.6 25%	15%			
	63013000	- Blankets (Other than electric blankets) and travelling rugs, of cotton	40%+ US\$1.50 /kg	0%	0%	0%	0%	30% + US\$1.50 /kg	40% +US \$1,5 0/Kg	15%			
	63014000	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	40%+ US\$1.50 /kg	0%	0%	0%	0%	30% + US\$1.50 /kg	40% +US \$1,5 0/Kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	63019000	- Other blankets and travelling rugs	40%+ US\$1.50 /kg	0%	0%	0%	0%	30% + US\$1.50 /kg	40% +US\$1,50/Kg	15%			
63.02		BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN.											
	63021000	- Bed linen, knitted or crocheted	40%+ US\$1.50 /kg	0%	0%	0%	0%	27.5% + US\$1.50 /kg	15.6 25%	15%			
		- Other bed linen, printed:											
	63022100	-- Of cotton	40%+ US\$1.50 /kg	0%	0%	0%	0%	27.5% + US\$1.50 /kg	40% +US\$1,50/Kg	15%			
	63022200	-- Of man-made fibres	40%+ US\$1.50 /kg	0%	0%	0%	0%	27.5% + US\$1.50 /kg	40% +US\$1,50/Kg	15%			
	63022900	-- Of other textile materials	40%+ US\$1.50 /kg	0%	0%	0%	0%	27.5% + US\$1.50 /kg	40% +US\$1,50/Kg	15%			
		- Other bed linen:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	63023100	- - Of cotton	40%+ US\$1.50/kg	0%	0%	0%	0%	27.5% + US\$1.50/kg	40% +US\$1,50/Kg	15%			
	63023200	- - Of man-made fibres	40%+ US\$1.50/kg	0%	0%	0%	0%	27.5% + US\$1.50/kg	40% +US\$1,50/Kg	15%			
	63023900	- - Of other textile materials	40%+ US\$1.50/kg	0%	0%	0%	0%	27.5% + US\$1.50/kg	40% +US\$1,50/Kg	15%			
	63024000	- Table linen, knitted or crocheted	40%+ US\$1.50/kg	0%	0%	0%	0%	27.5% + US\$1.50/kg	15.6 25%	15%			
		- Other table linen:											
	63025100	- - Of cotton	40%+ US\$1.50/kg	0%	0%	0%	0%	27.5% + US\$1.50/kg	15.6 25%	15%			
	63025300	- - Of man-made fibres	40%+ US\$1.50/kg	0%	0%	0%	0%	27.5% + US\$1.50/kg	15.6 25%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	63025900	- - Of other textile materials	40%+ US\$1.50 /kg	0%	0%	0%	0%	27.5% + US\$1.50 /kg	15.6 25%	15%			
	63026000	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	40%+ US\$1.50 /kg	0%	0%	0%	0%	27.5% + US\$1.50 /kg	15.6 25%	15%			
		- Other:											
	63029100	- - Of cotton	40%+ US\$1.50 /kg	0%	0%	0%	0%	27.5% + US\$1.50 /kg	15.6 25%	15%			
	63029300	- - Of man-made fibres	40%+ US\$1.50 /kg	0%	0%	0%	0%	27.5% + US\$1.50 /kg	15.6 25%	15%			
	63029900	- - Of other textile materials	40%+ US\$1.50 /kg	0%	0%	0%	0%	27.5% + US\$1.50 /kg	15.6 25%	15%			
63.03		CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Knitted or crocheted:											
	63031200	- - Of synthetic fibres	40%+ US\$1.50 /kg	0%	0%	0%	0%	27.5% + US\$1.50 /kg	15.6 25%	15%			
	63031900	- - Of other textile materials	40% + US\$5.00 /kg	0%	0%	0%	0%	27.5% + US\$5.00 /kg	15.6 25%	15%			
		- Other:											
	63039100	- - Of cotton	40% + US\$5.00 /kg	0%	0%	0%	0%	27.5% + US\$5.00 /kg	15.6 25%	15%			
	63039200	- - Of synthetic fibres	40% + US\$5.00 /kg	0%	0%	0%	0%	27.5% + US\$5.00 /kg	15.6 25%	15%			
	63039900	- - Of other textile materials	40% + US\$5.00 /kg	0%	0%	0%	0%	27.5% + US\$5.00 /kg	15.6 25%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
63.04		OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING 94.04.											
		- Bedspreads:											
	63041100	- - Knitted or crocheted	40% + US\$5.00/kg	0%	0%	0%	0%	27.5% + US\$5.00/kg	15.625%	15%			
	63041900	- - Other	40% + US\$5.00/kg	0%	0%	0%	0%	27.5% + US\$5.00/kg	40% + US\$5.00/kg	15%			
	63042000	- Bed nets specified in Subheading Note 1 to this Chapter	40% + US\$5.00/kg	0%	0%	0%	0%	40% + US\$5.00/kg	40% + US\$5.00/kg	15%			
		- Other :											
	63049100	- - Knitted or crocheted	40% + US\$5.00/kg	0%	0%	0%	0%	27.5% + US\$5.00/kg	40% + US\$5.00/kg	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	63049200	- - Not knitted or crocheted, of cotton	40% + US\$5.00 /kg	0%	0%	0%	0%	27.5% + US\$5.00 /kg	40% + US\$ 5.00/ kg	15%			
	63049300	- - Not knitted or crocheted, of synthetic fibres	40% + US\$5.00 /kg	0%	0%	0%	0%	27.5% + US\$5.00 /kg	40% + US\$ 5.00/ kg	15%			
	63049900	- - Not knitted or crocheted, of other textile materials	40% + US\$5.00 /kg	0%	0%	0%	0%	27.5% + US\$5.00 /kg	15.6 25%	15%			
63.05		SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS.											
	63051000	- Of jute or of other textile bast fibres of heading 53.03	15%	0%	0%	0%	0%	15%	15%	15%			
	63052000	- Of cotton	15%	0%	0%	0%	0%	15%	15%	15%			
	63053200	- - Flexible intermediate bulk containers	40%	30%	0%	0%	0%	40.00%	15.6 25%	15%	25%	25%	0%

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	63053300	- - Other, of polyethylene or polypropylene strip or the like	40%	30%	0%	0%	0%	40.00%	15.6 25%	15%			
	63053900	- - Other	15%	0%	0%	0%	0%	15%	15%	15%			
	63059000	- Of other textile materials	15%	0%	0%	0%	0%	15%	15%	15%			
63.06		TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS.											
		- Of man-made textile materials:											
	63061200	- - Of synthetic fibres	40%	0%	0%	0%	0%	30.00%	15.6 25%	15%			
	63061900	- - Of other textile materials	40%	0%	0%	0%	0%	30.00%	15.6 25%	15%			
		- Tents:											
	63062200	- - Of synthetic fibres	40%	0%	0%	0%	0%	30.00%	15.6 25%	15%			
	63062900	- - Of other textile materials	40%	0%	0%	0%	0%	30.00%	15.6 25%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	63063000	- Sails	40%	0%	0%	0%	0%	30.00%	15.6 25%	15%			
	63064000	- Pneumatic mattresses	40%	0%	0%	0%	0%	30.00%	15.6 25%	15%			
	63069000	- Other:	40%	0%	0%	0%	0%	30.00%	15.6 25%	15%			
63.07		OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS.											
	63071000	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	40%	0%	0%	0%	0%	27.50%	15.6 25%	15%			
	63072000	- Life-jackets and life-belts	5%	0%	0%	0%	0%	0.00%	5%	15%			
	63079000	- Other	5%	0%	0%	0%	0%	0.00%	5%	15%			
		II. – SETS											

				RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
63.08	63080000	SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL SALE.		40%	0%	0%	0%	0%	40.00%	15.6 25%	15%			
		III. – WORN CLOTHING AND WORN TEXTILE ARTICLES: RAGS												
63.09	63090000	WORN CLOTHING AND OTHER WORN ARTICLES.		US\$5.00 /kg	US\$5.00 /kg	0%	0%	0%	US\$5.00 /kg	US\$ 5,00/ kg	15%			
63.10		USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS.												

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Sorted :											
	63101010	--- Used or new rags for use in the manufacture of blankets	5%	0%	0%	0%	0%	5%	0%	15%			
	63101090	--- Other	15%	0%	0%	0%	0%	15%	0%	15%			
		- Other											
	63109010	--- Used or new rags for use in the manufacture of blankets	5%	0%	0%	0%	0%	5%	0%	15%			
	63109090	--- Other	15%	0%	0%	0%	0%	15%	0%		15%		

SECTION XII

**FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS,
WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE
THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR**

Chapter 64

Footwear, gaiters and the like; parts of such articles

Notes

.

1.- This Chapter does not cover:

- (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
- (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
- (c) Worn footwear of heading 63.09;
- (d) Articles of asbestos (heading 68.12);
- (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or

(f) Toy footwear or skating boots with ice or roller skates attached; shin guards or similar protective sportswear (Chapter 95).

2.- For the purposes of heading 64.06, the term “parts” does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.

3.- For the purposes of this Chapter:

- (a) the terms “rubber” and “plastics” include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
- (b) the term “leather” refers to the goods of headings 41.07 and 41.12 to 41.14.

4.- Subject to Note 3 to this Chapter:

- (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
- (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Sub Heading Note.

1.- For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression “sports footwear” applies only to:

- (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
- (b) skating boots, skit-boots and cross-country ski-footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
64.01		WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES.											
	64011000	- Footwear incorporating a protective metal toe-cap	40%+ US\$1,00/pr	0%	0%	0%	0%	35% + US\$ 1.00/ pr	40%+US\$ 1/pr	15%			
		- Other footwear:											
	64019200	- - Covering the ankle but not covering the knee	40%+ US\$1,00/pr	0%	0%	0%	0%	40% + US\$ 1,00/ pr	40%+US\$ 1/pr	0%	25%	0%	0%
	64019900	- - Other	40%+ US\$1,00/pr	0%	0%	0%	0%	35% + US\$ 1.00/ pr	40%+US\$ 1/pr	15%			
64.02		OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Sports footwear:											
	64021200	- - Ski-boots, cross-country ski footwear and snowboard boots	40%+ US\$1,00/pr	0%	0%	0%	0%	40% + US\$ 1,00/ pr	40%+US\$ 1/pr	15%			
	64021900	- - Other	40%+ US\$1,00/pr	0%	0%	0%	0%	40% + US\$ 1,00/ pr	40%+US\$ 1/pr	15%			
	64022000	- Footwear with upper straps or thongs assembled to the sole by means of plugs	40%+ US\$1,00/pr	0%	0%	0%	0%	35% + US\$ 1.00/ pr	40%+US\$ 1/pr	15%			
		- Other footwear:											
	64029100	- - Covering the ankle	40%+ US\$1,00/pr	0%	0%	0%	0%	40% + US\$ 1,00/ pr	40%+US\$ 1/pr	15%			
	64029900	- - Other	40%+ US\$1,00/pr	0%	0%	0%	0%	35% + US\$ 1.00/ pr	40%+US\$ 1/pr	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
64.03		FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER.											
		- Sports footwear:											
	64031200	- - Ski-boots, cross-country ski footwear and snowboard boots	40%+ US\$1,00/pr	0%	0%	0%	0%	30% + US\$ 1.00/pr	40%+US\$ 1/pr	15%			
	64031900	- - Other	40%+ US\$1,00/pr	0%	0%	0%	0%	30% + US\$ 1.00/pr	40%+US\$ 1/pr	15%			
	64032000	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	40%+ US\$1,00/pr	0%	0%	0%	0%	30% + US\$ 1.00/pr	40%+US\$ 1/pr	15%			
	64034000	- Other footwear, incorporating a protective metal toe-cap	40%+ US\$1,00/pr	0%	0%	0%	0%	30% + US\$	40%+ US\$1/pr	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	64035100	- - Other footwear with outer soles of leather:						1.00/pr					
		- - Covering the ankle	40%+ US\$1,00/pr	0%	0%	0%	0%	30% + US\$ 1.00/pr	40%+ US\$1/pr	15%			
		64035900 - - Other	40%+ US\$1,00/pr	0%	0%	0%	0%	30% + US\$ 1.00/pr	40%+ US\$1/pr	15%			
	64039100	- - Other footwear:											
		- - Covering the ankle	40%+ US\$1,00/pr	0%	0%	0%	0%	30% + US\$ 1.00/pr	40%+ US\$1/pr	15%			
		64039900 - - Other	40%+ US\$1,00/pr	0%	0%	0%	0%	30% + US\$ 1.00/pr	40%+US\$ 1/pr	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
64.04		FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS.											
		- Footwear with outer soles of rubber or plastics:											
	64041100	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	40%+ US\$1,00/pr	0%	0%	0%	0%	40% + US\$ 1,00/ pr	40%+US\$ 1/pr	15%			
	64041900	- - Other	40%+ US\$1,00/pr	0%	0%	0%	0%	40% + US\$ 1,00/ pr	40%+US\$ 1/pr	15%			
	64042000	- Footwear with outer soles of leather or composition leather	40%+ US\$1,00/pr	0%	0%	0%	0%	30% + US\$ 1.00/ pr	40%+US\$ 1/pr	15%			
64.05		OTHER FOOT WEAR.											
	64051000	- With uppers of leather or composition leather	40%+ US\$1,00/pr	0%	0%	0%	0%	35% + US\$ 1.00/ pr	40%+US\$ 1/pr	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	64052000	- With uppers of textile material	40%+ US\$1,00/pr	0%	0%	0%	0%	35% + US\$ 1.00/ pr	40%+US\$ 1/pr	15%			
	64059000	- Other	40%+ US\$1,00/pr	0%	0%	0%	0%	35% + US\$ 1.00/ pr	40%+US\$ 1/pr	15%			
64.06		PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES); REMOVABLE IN-SOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF.											
	64061000	- Uppers and parts thereof, other than stiffeners	25%	10%	0%	0%	0%	25%	25%	15%			
	64062000	- Outer soles and heels, of rubber or plastics	25%	0%	0%	0%	0%	25%	25%	15%			
	64069000	- Other	25%	0%	0%	0%	0%	5%	25%	15%			

Chapter 65

Headgear and parts thereof

Notes.

- (a) Worn headgear of heading 63.09;
- (b) Asbestos headgear (heading 68.12); or
- (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

2.- Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

			RATE OF DUTY									SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Differentiated Offer)	
65.01		HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT.												
	65010010	--- Hoods of felt	5%	0%	0%	0%	0%	5%	5%	15%				
	65010090	--- Other	10%	0%	0%	0%	0%	10.00 %	5%	15%				
65.02	65020000	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR WITH MADE BRIMS, NOR LINED, NOR TRIMMED.	10%	0%	0%	0%	0%	10.00 %	5%	15%				
[65.03]														

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Differentiated Offer)
65.04	65040000	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED		40%	0%	0%	0%	0%	40.00 %	15.6 25%	15%			
65.05	65050000	HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR-NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED.		40%	0%	0%	0%	0%	40.00 %	15.6 25%	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Differentiated Offer)
65.06		OTHER HEADGEAR,WHETHER OR NOT LINED OR TRIMMED												
	65061000	- Safety headgear		10%	0%	0%	0%	0%	10.00 %	10%	15%			
		- Other:												
	65069100	-- Of rubber or of plastics		40%	0%	0%	0%	0%	40.00 %	15.6 25%	15%			
	65069900	-- Of other materials		40%	0%	0%	0%	0%	40.00 %	15.6 25%	15%			
65.07	65070000	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR.		10%	0%	0%	0%	0%	10.00 %	5%	15%			

Chapter 66

Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof

Notes.

1.- This Chapter does not cover:

- (a) Measure walking-sticks or the like (heading 90.17);
- (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
- (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2.- Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
66.01		UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS).											
	66011000 - Garden or similar umbrellas - Other: 66019100 - - Having a telescopic shaft 66019900 - - Other												
				40%	10%	0%	0%	0%	37.50 %	15.62 5%	15%		
				40%	10%	0%	0%	0%	37.50 %	15.62 5%	15%		
				40%	10%	0%	0%	0%	37.50 %	15.62 5%	15%		
66.02	66020000	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING CROPS AND THE LIKE.		40%	10%	0%	0%	0%	37.50 %	15.62 5%	15%		
66.03		PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING 66.01 OR 66.02											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	66032000	- Umbrella frames, including frames mounted on shafts (sticks)	10%	0%	0%	0%	0%	7.50%	5%	15%			
	66039000	- Other	10%	0%	0%	0%	0%	7.50%	5%	15%			

Chapter 67

Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

Notes.

1.- This Chapter does not cover:

- (a) Straining cloth of human hair (heading 59.11);
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
- (c) Footwear (Chapter 64);
- (d) Headgear or hair-nets (Chapter 65);
- (e) Toys, sports requisites or carnival articles (Chapter 95); or
- (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2.- Heading 67.01 does not cover:

- (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
- (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3.- Heading 67.02 does not cover:

- (a) Articles of glass (Chapter 70); or
Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or
- (b) similar methods.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
67.01	67010000	SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF (OTHER THAN GOODS OF HEADING 05.05 AND WORKED QUILLS AND SCAPES).	20%	0%	0%	0%	0%	17.50%	5%	15%			
67.02		ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT.											
	67021000	- Of plastics	40%	0%	0%	0%	0%	37.50%	15.625%	15%			
	67029000	- Of other materials	40%	0%	0%	0%	0%	37.50%	15.625%	15%			

67.03	67030000	HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL HAIR OR OTHER TEXTILE MATERIALS, PREPARED FOR USE IN MAKING WIGS OR THE LIKE.	40%	0%	0%	0%	0%	37.50%	30%	15%			
		- Of synthetic materials:											
67.04		WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILE MATERIALS; ARTICLES OF HUMAN HAIR NOT ELSEWHERE SPECIFIED OR INCLUDED.											
	67041100	-- Complete wigs	40%	0%	0%	0%	0%	37.50%	15.625%	15%			
	67041900	-- Other	40%	0%	0%	0%	0%	37.50%	15.625%	15%			
	67042000	- Of human hair	40%	0%	0%	0%	0%	37.50%	15.625%	15%			
	67049000	- Of other materials	40%	0%	0%	0%	0%	37.50%	15.625%	15%			

SECTION XIII

**ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS;
CERAMIC PRODUCTS; GLASS AND GLASSWARE**

Chapter 68

Articles of stone, plaster, cement, asbestos, mica or similar materials

Notes.

1.- This Chapter does not cover:

- (a) Goods of Chapter 25;
- (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) Articles of Chapter 71;
- (e) Tools or parts of tools, of Chapter 82;
- (f) Lithographic stones of heading 84.42;
- (g) Electrical insulators (Heading. 85.46) or fittings of insulating material of heading 85.47;
- (h) Dental burrs (heading 90.18);
- (i) Articles of Chapter 91 (for example, clocks and clock cases);
- (j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (l) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of Heading 96.06 (for example, buttons), No. 96.09 (for example, slate pencils) or No. 96.10 (for example, drawing slates); or
- (m) Articles of Chapter 97 (for example, works of art).

2.-

In heading 68.02 the expression “worked monumental or building stone” applies not only to the varieties of stone referred to in heading. 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
68.01	68010000	SETTS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE).	40%	0%	0%	0%	0%	40.00 %	5%	15%			
68.02		WORKED MONUMENTAL OR BUILDING STONE (EXCEPT SLATE) AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING. 68.01; MOSAIC CUBES AND THE LIKE, OF NATURAL STONE (INCLUDING SLATE) WHETHER OR NOT ON A BACKING; ARTIFICIALLY COLOURED GRANULES, CHIPPINGS AND POWDER, OF NATURAL STONE (INCLUDING SLATE).											
	68021000	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	40%	0%	0%	0%	0%	40.00 %	15.625%	15%			
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:												

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
	68022100	- - Marble, travertine and alabaster	15%	0%	0%	0%	0%	15%	15%	15%			
	68022300	- - Granite	40%	0%	0%	0%	0%	40.00 %	15.625%	15%			
	68022900	- - Other stone	40%	0%	0%	0%	0%	40.00 %	15.625%	15%			
		- Other:											
	68029100	- - Marble, travertine and alabaster	40%	0%	0%	0%	0%	40.00 %	15.625%	15%			
	68029200	- - Other calcareous stone	40%	0%	0%	0%	0%	40.00 %	15.625%	15%			
	68029300	- - Granite	40%	0%	0%	0%	0%	40.00 %	15.625%	15%			
	68029900	- - Other stone	40%	0%	0%	0%	0%	40.00 %	15.625%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
68.03	68030000	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE.	40%	0%	0%	0%	0%	30.00 %	15.625%	15%			
68.04		MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR GRINDING, SHARPENING, POLISHING,TRUEING OR CUTTING, HAND SHARPENING OR POLISHING, STONES, AND PARTS THEREOF, OF NATURAL STONE, OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF CERAMICS, WITH OR WITHOUT PARTS OF OTHER MATERIALS.											
	68041000	- Millstones and grindstones for milling, grinding or pulping	10%	0%	0%	0%	0%	10.00 %	10%	15%			
	- Other millstones, grindstones, grinding wheels and the like:												
	68042100	-- Of agglomerated synthetic or natural diamond	10%	0%	0%	0%	0%	10.00 %	10%	15%			
	68042200	-- Of other agglomerated abrasives or of ceramics	10%	0%	0%	0%	0%	10.00 %	10%	15%			
	68042300	-- Of natural stone	10%	0%	0%	0%	0%	10.00 %	10%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
	68043000	- Hand sharpening or polishing stones	10%	0%	0%	0%	0%	10.00 %	10%	15%			
68.05		NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP.											
	68051000	- On a base of woven textile fabric only	10%	0%	0%	0%	0%	10.00 %	10%	15%			
	68052000	- On a base of paper or paperboard only	10%	0%	0%	0%	0%	10.00 %	10%	15%			
	68053000	- On a base of other materials	20%	0%	0%	0%	0%	20.00 %	15.625%	15%			
68.06		SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS; MIXTURES AND ARTICLES OF HEAT-INSULATING, SOUND-INSULATING OR SOUND-ABSORBING MINERAL MATERIALS, OTHER THAN THOSE OF HEADING. 68.11 OR 68.12 OR OF CHAPTER 69.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
	68061000	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	68062000	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	68069000	- Other	10%	0%	0%	0%	0%	10.00 %	10%	15%			
68.07		ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH).											
	68071000	- In rolls	10%	0%	0%	0%	0%	0.00 %	10%	15%			
	68079000	- Other	10%	0%	0%	0%	0%	0.00 %	10%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
68.08	68080000	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS.	15%	0%	0%	0%	0%	15%	15%	15%			
68.09		ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER.											
	68091100	- - Faced or reinforced with paper or paperboard only	15%	0%	0%	0%	0%	12.50 %	15%	15%			
	68091900	- - Other	15%	0%	0%	0%	0%	12.50 %	15%	15%			
	68099000	- Other articles	15%	0%	0%	0%	0%	12.50 %	15%	15%			
68.10		ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Tiles, flagstones, bricks and similar articles:											
		- - Building blocks and bricks:											
		68101110 - - - Building blocks	15%	0%	0%	0%	0%	12.50 %	15%	0%			
		68101190 - - - Building bricks	15%	0%	0%	0%	0%	12.50 %	15%	0%			
		68101900 - - Other	15%	0%	0%	0%	0%	12.50 %	15%	15%			
		- Other articles:											
	68109100	- - Prefabricated structural components for building or civil engineering	10%	0%	0%	0%	0%	7.50 %	10%	15%			
	68109900	- - Other	15%	0%	0%	0%	0%	12.50 %	15%	15%			
68.11		ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBRE-CEMENT OR THE LIKE.											
	68114000	- Containing asbestos	40%	0%	0%	0%	0%	40.00 %	15.625%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Not containing asbestos:											
	68118100	- - Corrugated sheets	40%	0%	0%	0%	0%	40.00 %	15.625%	15%			
	68118200	- - Other sheets, panels, tiles and similar articles	40%	0%	0%	0%	0%	40.00 %	15.625%	15%			
	68118900	- - Other articles	40%	0%	0%	0%	0%	40.00 %	15.625%	15%			
68.12		FABRICATED ASBESTOS FIBRES; MIXTURES WITH A BASIS OF ASBESTOS OR WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE; ARTICLES OF SUCH MIXTURES OR OF ASBESTOS (FOR EXAMPLE, THREAD, WOVEN FABRIC, CLOTHING, HEADGEAR, FOOTWEAR, GASKETS), ' WHETHER OR NOT REINFORCED, OTHER THAN GOODS OF HEADING 68.11 OR 68.13.											
	68128000	- Of crocidolite	20%	0%	0%	0%	0%	20.00 %	15.625%	15%			
		- Other :											
	68129100	- - Clothing, clothing accessories, footwear and headgear	20%	0%	0%	0%	0%	20.00 %	15.625%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
	68129200	- - Paper, millboard and felt	20%	0%	0%	0%	0%	20.00 %	15.625%	15%			
	68129300	- - Compressed asbestos fibre jointing, in sheets or rolls	10%	0%	0%	0%	0%	10.00 %	15.625%	15%			
	68129900	- - Other	20%	0%	0%	0%	0%	20.00 %	15.625%	15%			
68.13		FRICTION MATERIAL AND ARTICLES THEREOF (FOR EXAMPLE, SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS.											
	68132000	- Containing asbestos	10%	0%	0%	0%	0%	10.00 %	5%	15%			
		- Not containing asbestos :											
	68138100	- - Brake linings and pads	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	68138900	- - Other	10%	0%	0%	0%	0%	10.00 %	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surtax SADC General	Surtax SADC (Diff. Offer)
68.14		WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF PAPER, PAPERBOARD OR OTHER MATERIALS.											
	68141000	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	10%	0%	0%	0%	0%	10.00 %	10%	15%			
	68149000	- Other	10%	0%	0%	0%	0%	10.00 %	10%	15%			
68.15		ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRES AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED.											
	68151000	- Non-electrical articles of graphite or other carbon	5%	0%	0%	0%	0%	5%	5%	15%			
	68152000	- Articles of peat	5%	0%	0%	0%	0%	5%	5%	15%			
	68159100	-- Containing magnesite, dolomite or chromite	5%	0%	0%	0%	0%	5%	5%	15%			
	68159900	-- Other	5%	0%	0%	0%	0%	5%	5%	15%			

Chapter 69

Ceramic products

Notes.

- 1.- This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.
- 2.- This Chapter does not cover:
 - (a) Products of heading. 28.44;
 - (b) Articles of heading. 68.04;
 - (c) Articles of Chapter 71 (for example, imitation jewellery);
 - (d) Cermets of heading. 81.13;
 - (e) Articles of Chapter 82;
 - (f) Electrical insulators (heading. 85.46) or fittings of insulating material of heading. 85.47;
 - (g) Artificial teeth (heading. 90.21);
 - (h) Articles of Chapter 91 (for example, clocks and clock cases);
 - (i) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (j) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (k) Articles of heading. 96.06 (for example buttons) or of heading. 96.14 (for example, smoking pipes); or
 - (l) Articles of Chapter 97 (for example, works of art).

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		I.- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS.											
69.01		BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR											
	69010010	- - - Bricks	40%	15%	0%			40.00 %	15.625 %	0%			
	69010090	- - - Other	40%	15%	0%			40.00 %	15.625 %	15%			
69.02		REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CERAMIC CONSTRUCTIONAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR SIMILAR SILICEOUS EARTHS.											
	69021000	- Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	5%	0%	0%	0%	0%	0.00%	5%	15%			
	69022000	- Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	5%	0%	0%	0%	0%	0.00%	5%	15%			
	69029000	- Other	25%	10%	0%	0%	0%	20.00 %	15.625 %	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
69.03		OTHER REFRACTORY CERAMIC GOODS FOR EXAMPLE, RETORTS, CRUCIBLES, TUBES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, PIPES, SHEATHS AND RODS), OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS.											
	69031000	- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	5%	0%	0%	0%	0%	5%	5%	15%			
	69032000	- Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other											
	69039010	- - - Crucibles	10%	0%	0%	0%	0%	10.00 %	10%	15%			
	69039090	- - - Other	25%	0%	0%	0%	0%	25%	25%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		II.- OTHER CERAMIC PRODUCTS											
69.04		CERAMIC BUILDING BRICKS, SUPPORT OR FILLER TILES AND THE LIKE											
	69041000	- Building bricks	15%	0%	0%	0%	0%	5%	15%	15%			
	69049000	- Other	10%	0%	0%	0%	0%	0.00%	10%	15%			
69.05		ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY LINERS, ARCHITECTURAL CONSTRUCTIONAL ORNAMENTS AND OTHER CERAMIC GOODS.											
	69051000	- Roofing tiles	10%	0%	0%	0%	0%	0.00%	10%	15%			
	69059000	- Other	15%	0%	0%	0%	0%	5%	15%	15%			
69.06	69.060000	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS.	15%	0%	0%	0%	0%	15%	15%	15%			
69.07		UNGLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; UNGLAZED WHETHER OR CERAMIC MOSAIC CUBES AND THE LIKE, NOT ON A BACKING.											
		- Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	69072100	- - Of a water absorption coefficient by weight not exceeding 0.5 %	15%	0%	0%	0%	0%	15%	10%	15%			
	69072200	- - Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	15%	0%	0%	0%	0%	15%	10%	15%			
	69072300	- - Of a water absorption coefficient by weight exceeding 10 %	15%	0%	0%	0%	0%	15%	10%	15%			
	69073000	- Mosaic cubes and the like, other than those of subheading 6907.40	15%	0%	0%	0%	0%	15%	10%	15%			
	69074000	- Finishing ceramics	15%	0%	0%	0%	0%	15%	10%	15%			
[69.08]													
69.09		CERAMIC WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES; CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS.											
		- Ceramic wares for laboratory, chemical or other technical uses:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	69091100	- - Of porcelain or china	10%	0%	0%	0%	0%	10.00 %	10%	15%			
	69091200	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	10%	0%	0%	0%	0%	10.00 %	10%	15%			
	69091900	- - Other	10%	0%	0%	0%	0%	10.00 %	10%	15%			
	69099000	- Other	10%	0%	0%	0%	0%	10.00 %	10%	15%			
69.10		CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES.											
	69101000	- Of porcelain or china	40%	15%	0%	0%	0%	30.00 %	15.625 %	15%			
	69109000	- Other	40%	15%	0%	0%	0%	30.00 %	15.625 %	15%			
69.11		TABLEWARE, KITCHENWARE, OTHER HOUSE HOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	69111000 - Tableware and kitchenware												
			60%	15%	0%	0%	0%	35%	60%	15%			
			60%	15%	0%	0%	0%	35%	60%	15%			
69.12	69120000	CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN OR CHINA.	60%	15%	0%	0%	0%	35%	60%	15%			
69.13		STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES.											
	69131000	- Of porcelain or china	60%	15%	0%	0%	0%	35%	60%	15%			
	69139000	- Other	60%	15%	0%	0%	0%	35%	60%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
69.14		OTHER CERAMIC ARTICLES.											
		- Of porcelain or china :											
	69141010	--- Beads for personal adornment	25%	0%	0%	0%	0%	0.00%	15.625 %	15%			
	69141090	--- Other	40%	15%	0%	0%	0%	15%	15.625 %	15%			
		- Other											
	69149010	--- Beads for personal adornment	20%	0%	0%	0%	0%	0.00%	20%	15%			
	69149020	--- Ceramic guides for wire drawing machines	15%	15%	0%	0%	0%	15%	15%	15%			
	69149090	--- Other	40%	15%	0%	0%	0%	15%	40%	15%			

Chapter 70

Glass and glassware

Notes.

1.- This Chapter does not cover:

- (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
- (b) Articles of Chapter 71 (for example, imitation jewellery);
- (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
- (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
- (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
- (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2.- For the purposes of heading 70.03, 70.04 and 70.05:

- (a) glass is not regarded as “worked” by reason of any process it has undergone before annealing;
- (b) cutting to shape does not affect the classification of glass in sheets;
- (c) the expression “absorbent, reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3.- The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

4.- For the purposes of heading 70.19, the expression “glass wool” means:

- (a) Mineral wools with a silica (SiO_2) content not less than 60 % by weight;
- (b) Mineral wools with a silica (SiO_2) content less than 60 % but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or boric oxide (B_2O_3) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06.

5.- Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

Subheading Note.

1.- For the purposes of subheadings 7013.22, 7013.33 , 7013.41 and 7013.91, the expression “lead crystal” means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

				RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
70.01	7001.00.00	CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS.		10%	0%	0%	0%	0%	10.00 %	10%	15%			
70.02		GLASS IN BALLS (OTHER THAN MICROSPHERES OF HEADING 70.18), RODS OR TUBES, UNWORKED.												
	70021000 - Balls													
10%			0%	0%	0%	0%	10.00 %	5%	15%					
70022000 - Rods			10%	0%	0%	0%	0%	10.00 %	5%	15%				
- Tubes:														
	70023100	- - Of fused quartz or other fused silica		10%	0%	0%	0%	0%	10.00 %	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Differentiated Offer)
	70023200	- - Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	70023900		10%	0%	0%	0%	0%	10.00 %	5%	15%			
70.03		CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED.											
		- Non-wired sheets:											
	70031200	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	10%	0%	0%	0%	0%	0.00 %	10%	15%			
	70031900		10%	0%	0%	0%	0%	0.00 %	10%	15%			
	70032000		10%	0%	0%	0%	0%	0.00 %	10%	15%			
	70033000		10%	0%	0%	0%	0%	0.00 %	10%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
70.04		DRAWN GLASS AND BLOWN GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED.											
	70042000	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer											
			10%	0%	0%	0%	0%	10.00 %	10%	15%			
	70049000	- Other glass	10%	0%	0%	0%	0%	0.00 %	10%	15%			
70.05		FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED.											
	70051000	- Non-wired glass, having an absorbent, reflecting layer or non-reflecting layer											
			10%	0%	0%	0%	0%	0.00 %	10%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Differentiated Offer)
	70052100	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	10%	0%	0%	0%	0%	0.00 %	10%	15%			
	70052900	- - Other	10%	0%	0%	0%	0%	0.00 %	10%	15%			
	70053000	- Wired glass	10%	0%	0%	0%	0%	0.00 %	10%	15%			
70.06	7006.00.00	GLASS OF HEADING 70.03, 70.04 OR 70.05, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS.	40%	0%	0%	0%	0%	40.00 %	40%	15%			
70.07		SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		- Toughened (tempered) safety glass:											
	70071100	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	20%	0%	0%	0%	0%	20.00 %	15.62 5%	15%			
	70071900	- - Other	20%	0%	0%	0%	0%	20.00 %	15.62 5%	15%			
		- Laminated safety glass:											
	70072100	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft, or vessels	20%	0%	0%	0%	0%	20.00 %	15.62 5%	15%			
	70072900	- - Other	20%	0%	0%	0%	0%	20.00 %	15.62 5%	15%			
70.08	7008.00.00	MULTIPLE-WALLED INSULATING UNITS OF GLASS.	20%	0%	0%	0%	0%	10.00 %	15.62 5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
70.09		GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR-VIEW MIRRORS.											
	70091000 - Rear-view mirrors for vehicles	- Other:											
			40%	40%	40%	0%	0%	15%	15.625%	15%			
	70099100 - - Unframed		40%	15%	0%	0%	0%	15%	15.625%	15%			
	70099200 - - Framed		40%	0%	0%	0%	0%	15%	15.625%	15%			
70.10		CARBOYS, BOTTLES, FLASKS, JARS, POTS, PHIALS, AMPOULES AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS; PRESERVING JARS OF GLASS; STOPPERS, LIDS AND OTHER CLOSURES, OF GLASS.											
	70101000 - Ampoules												
			5%	0%	0%	0%	0%	5%	0%	15%			
	70102000 - Stoppers, lids and other closures		20%	0%	0%	0%	0%	20.00%	20%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Differentiated Offer)
	70109000	- Other	25%	0%	0%	0%	0%	20.00 %	25%	15%			
70.11		GLASS ENVELOPES (INCLUDING BULBS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS, CATHODE-RAY TUBES OR THE LIKE.											
	70111000	- For electric lighting	20%	0%	0%	0%	0%	0.00 %	20%	15%			
	70112000	- For cathode-ray tubes	20%	0%	0%	0%	0%	0.00 %	20%	15%			
	70119000	- Other	20%	0%	0%	0%	0%	0.00 %	20%	15%			
[70.12]													
70.13		GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING 70.10 OR 70.18).											

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	70131000	- Of glass-ceramics	40%	0%	0%	0%	0%	15%	15.625%	15%			
		- Stemware drinking glasses, other than of glass-ceramics :											
	70132200	-- Of lead crystal	40%	0%	0%	0%	0%	15%	15.625%	15%			
	70132800	-- Other	40%	15%	0%	0%	0%	15%	15.625%	15%			
		- Other drinking glasses, other than of glass ceramics :											
	70133300	-- Of lead crystal	40%	0%	0%	0%	0%	15%	15.625%	15%			
	70133700	-- Other	40%	0%	0%	0%	0%	15%	15.625%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:											
	70134100	-- Of lead crystal	40%	0%	0%	0%	0%	15%	15.625%	15%			
	70134200	-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300 °C	40%	0%	0%	0%	0%	15%	15.625%	15%			
	70134900	-- Other	40%	0%	0%	0%	0%	15%	15.625%	15%			
		- Other glassware:											
	70139100	-- Of lead crystal	40%	0%	0%	0%	0%	15%	15.625%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	70139900	- - Other	40%	0%	0%	0%	0%	15%	15.625%	15%			
70.14	7014.00.00	SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING 70.15), NOT OPTICALLY WORKED.	20%	0%	0%	0%	0%	5%	20%	15%			
70.15		CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR NON-CORRECTIVE OR CORRECTIVE SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE, NOT OPTICALLY WORKED; HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES.											
	70151000	- Glasses for corrective spectacles	5%	0%	0%	0%	0%	5%	5%	15%			
	70159000	- Other	10%	0%	0%	0%	0%	0.00%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
70.16		PAVING BLOCKS, SLABS, BRICKS, SQUARES, TILES AND OTHER ARTICLES OF PRESSED OR MOULDED GLASS, WHETHER OR NOT WIRED, OF A KIND USED FOR BUILDING OR CONSTRUCTION PURPOSES; GLASS CUBES AND OTHER GLASS SMALLWARES, WHETHER OR NOT ON A BACKING, FOR MOSAICS OR SIMILAR DECORATIVE PURPOSES; LEADED LIGHTS AND THE LIKE; MULTICELLULAR OR FOAM GLASS IN BLOCKS, PANELS, PLATES, SHELLS OR SIMILAR FORMS.											
	70161000	- Glass cubes and other glass smallwares whether or not on a backing, for mosaics or similar decorative purposes	40%	0%	0%	0%	0%	35%	15.625%	15%			
	70169000	- Other	40%	0%	0%	0%	0%	30.00%	15.625%	15%			
70.17		LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED.											
	70171000	- Of fused quartz or other fused silica	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	70172000	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 ⁰ C to 300 ⁰ C	5%	0%	0%	0%	0%	5%	5%	15%			
	70179000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
70.18		GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR GLASS SMALLWARES, AND ARTICLES THEREOF OTHER THAN IMITATION JEWELLERY; GLASS EYES OTHER THAN PROSTHETIC ARTICLES; STATUETTES AND OTHER ORNAMENTS OF LAMP-WORKED GLASS, OTHER THAN IMITATION JEWELLERY; GLASS MICROSPHERES NOT EXCEEDING 1 mm IN DIAMETER.											
		- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares :											
	70181010	- - - Glass beads	20%	0%	0%	0%	0%	20.00 %	15.62 5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	70181090	- - - Other	40%	0%	0%	0%	0%	35%	15.625%	15%			
	70182000	- Glass microspheres not exceeding 1 mm in diameter	15%	0%	0%	0%	0%	15%	15%	15%			
	70189000	- Other	40%	0%	0%	0%	0%	35%	15.625%	15%			
70.19		GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, WOVEN FABRICS).											
	- Silvers, rovings, yarn and chopped strands:												
	70191100	- - Chopped strands of a length of not more than 50 mm	5%	0%	0%	0%	0%	5%	5%	15%			
	70191200	- - Rovings	5%	0%	0%	0%	0%	5%	5%	15%			
	70191900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		- Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products:											
	70193100	- - Mats	10%	0%	0%	0%	0%	10.00 %	10%	15%			
	70193200	- - Thin sheets (voiles)	15%	0%	0%	0%	0%	15%	15%	15%			
	70193900	- - Other	15%	0%	0%	0%	0%	15%	15%	15%			
	70194000	- Woven fabrics of rovings	15%	0%	0%	0%	0%	15%	15%	15%			
		- Woven fabrics :											
	70195100	- - Of a width not exceeding 30 cm	15%	0%	0%	0%	0%	15%	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Differentiated Offer)
	70195200	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m² of filaments measuring per single yarn not more than 136 tex	15%	0%	0%	0%	0%	15%	15%	15%			
	70195900	-- Other	15%	0%	0%	0%	0%	15%	15%	15%			
	70199000	- Other	15%	0%	0%	0%	0%	15%	15%	15%			
70.20	7020.00.00	OTHER ARTICLES OF GLASS.	40%	15%	0%	0%	0%	15%	15.625%	15%			

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

Chapter 71

Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof, imitation jewellery; coin

Notes.

- 1.-** Subject to Note 1(A) to Section VI and except as provided below, all articles consisting wholly or partly:
- (a) Of natural or cultured pearls or of precious or semi-precious stone (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal are to be classified in this Chapter.
- 2.-**
- (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles (*).
 - (B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
- 3.-** This Chapter does not cover:
- (a) Amalgams of precious metal, or colloidal precious metal (heading No. 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (heading 38.15);

(e) Articles of heading. 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;

(*) The underlined portion of this Note constitutes an optional text.

(f) Articles of heading. 43.03 or 43.04;

(g) Goods of Section XI (textiles and textile articles);

(h) Footwear, headgear or other articles of Chapter 64 or 65;

(ij) Umbrellas, walking-sticks or other articles of Chapter 66;

(k) Abrasive goods of heading. 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);

(l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

(m) Arms or parts thereof (Chapter 93);

(n) Articles covered by Note 2 to Chapter 95;

- (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
- (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.

4.-

- (A) The expression "precious metal" means silver, gold and platinum;
- (B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium;
- (C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.

5.-

For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

- (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
- (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
- (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

6.-

Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

- 7.-** Throughout the Nomenclature the expression “metal clad with precious metal” means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
- 8.-** Subject to Note 1 (A) to Section VI, goods answering to a description in heading. 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
- 9.-** For the purposes of Heading. 71.13, the expression “articles of jewellery” means:
- (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).
- These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of -pearl, ivory, natural or reconstituted amber, jet or coral.
- 10.-** For the purposes of heading. 71.14, the expression “articles of goldsmiths’ or silversmiths’ wares” includes such articles as ornaments, tableware, toilet-ware, smokers’ requisites and other articles of household, office or religious use.
- 11.-** For the purposes of heading. 71.17, the expression “imitation jewellery” means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading. 96.06, or dress-combs, hair-slides or the like, or hair pins, of heading. 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

- 1.-** For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions “powder” and “in powder form” means products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
- 2.-** Notwithstanding the provisions of this Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.
- 3.-** For the classification of alloys in the subheadings of heading. 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES												
71.01		PEARLS, NATURAL OR CULTURED, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; PEARLS, NATURAL OR CULTURED TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT.											
	71011000	- Natural pearls	10%	0%	0%	0%	0%	10.00%	0%	15%			
		- Cultured pearls:											
	71012100	- - Unworked	5%	0%	0%	0%	0%	5%	0%	15%			
	71012200	- - Worked	10%	0%	0%	0%	0%	10.00%	0%	15%			
71.02		DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET.											

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	71021000 - Unsorted												
			5%	0%	0%	0%	0%	5%	0%	15%			
		- Industrial:											
		71022100 - - Unworked or simply sawn, cleaved or bruted	5%	0%	0%	0%	0%	5%	0%	15%			
		71022900 - - Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- Non-industrial:											
		71023100 - - Unworked or simply sawn, cleaved or bruted	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	71023900	-- Other	10%	0%	0%	0%	0%	5%	10%	15%			
71.03		PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT.											
	71031000	- Unworked or simply sawn or roughly shaped	5%	0%	0%	0%	0%	0.00%	5%	15%			
		- Otherwise worked:											
	71039100	-- Rubies, sapphires and emeralds	15%	0%	0%	0%	0%	10.00%	15%	15%			
	71039900	-- Other	15%	0%	0%	0%	0%	10.00%	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
71.04		SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT.											
	71041000	- Piezo-electric quartz	10%	0%	0%	0%	0%	10.00%	10%	15%			
	71042000	- Other, unworked or simply sawn or roughly shaped	5%	0%	0%	0%	0%	5%	5%	15%			
	71049000	- Other	10%	0%	0%	0%	0%	5%	10%	15%			
71.05		DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	71051000	- Of diamonds	5%	0%	0%	0%	0%	5%	0%	15%			
	71059000	- Other	5%	0%	0%	0%	0%	5%	0%	15%			
	II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL												
71.06		SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM), UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM.											
	71061000	- Powder	20%	0%	0%	0%	0%	20.00%	20%	15%			
		- Other:											
	71069100	- - Unwrought	5%	0%	0%	0%	0%	5%	5%	15%			
	71069200	- - Semi-manufactured	20%	0%	0%	0%	0%	20.00%	5%	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differe ntiated Offer)
71.07	7107.00.00	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED.		15%	0%	0%	0%	0%	15%	5%	15%			
	- Non-monetary:													
	71081100	- - Powder		5%	0%	0%	0%	0%	5%	5%	15%			
	71081200	- - Other unwrought forms		5%	0%	0%	0%	0%	5%	5%	15%			
	71081300	- - Other semi-manufactured forms		15%	0%	0%	0%	0%	15%	5%	15%			
	71082000	- Monetary		40%	0%	0%	0%	0%	40.00%	40%	15%			

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differe ntiated Offer)
71.08		GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM.		15%	0%	0%	0%	0%	15%	5%	15%			
71.09	7109.00.00	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED.		15%	0%	0%	0%	0%	15%	5.0%	15%			
71.10		PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM.												
		- Platinum:												
	71101100	- - Unwrought or in powder form		5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	71101900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- Palladium:											
	71102100	- - Unwrought or in powder form	5%	0%	0%	0%	0%	5%	5%	15%			
	71102900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- Rhodium:											
	71103100	- - Unwrought or in powder form	5%	0%	0%	0%	0%	5%	5%	15%			
	71103900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- Iridium, osmium and ruthenium:											
	71104100	- - Unwrought or in powder form	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	71104900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
71.11	7111.00.00	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED.	15%	0%	0%	0%	0%	15%	5%	15%			
71.12		WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL; OTHER WASTE AND SCRAP CONTAINING PRECIOUS METAL OR PRECIOUS METAL COMPOUNDS, OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL.											
	71123000	- Ash containing precious metal or precious metal compounds	15%	0%	0%	0%	0%	15%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		- Other:											
	71129100	-- Of gold including metal clad with gold but excluding sweepings containing other precious metals	15%	0%	0%	0%	0%	15%	0%	15%			
	71129200	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	15%	0%	0%	0%	0%	15%	0%	15%			
	71129900	-- Other	15%	0%	0%	0%	0%	15%	0%	15%			
	III .- JEWELLERY, GOLDSMITHS' AND SILVER SMITHS' WARES AND OTHER ARTICLES												

			RATE OF DUTY								SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differe ntiated Offer)	
71.13		ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.												
	71131110	- Of precious metal, whether or not plated or clad with precious metal:												
		-- Of silver, whether or not plated or clad with precious metal												
		--- Jewellery parts, raw and unfinished	15%	5%	0%	0%	0%	10.00%	15%	15%				
		71131190	--- Other	40%	10%	0%	0%	0%	35%	40%	15%			
		71131910	--- Jewellery parts, raw and unfinished	15%	0%	0%	0%	0%	10.00%	15%	15%			
		-- Of other precious metal, whether or not plated or clad with precious metal:												
		71131990	--- Other	40%	10%	0%	0%	0%	35%	40%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differe ntiated Offer)
	- Of base metal clad with precious metal :												
	71132010	- - - Jewellery parts, raw and unfinished	15%	5%	0%	0%	0%	10.00%	15%	15%			
	71132090	- - - Other	40%	10%	0%	0%	0%	35%	40%	15%			
71.14		ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.											
	- Of precious metal whether or not plated or clad with precious metal:												
	71141100	- - Of silver, whether or not plated or clad with other precious metal	40%	15%	0%	0%	0%	40.00%	15.6 25%	15%			
	71141900	- - Of other precious metal, whether or not plated or clad with precious metal	40%	15%	0%	0%	0%	40.00%	15.6 25%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	71142000	- Of base metal clad with precious metal	40%	15%	0%	0%	0%	40.00%	15.6 25%	15%			
71.15		OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.											
	71151000	- Catalysts in the form of wire cloth or grill, of platinum	5%	0%	0%	0%	0%	5%	0%	15%			
	71159000	- Other	5%	0%	0%	0%	0%	0.00%	5%	15%			
71.16		ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED).											
	71161000	- Of natural or cultured pearls	40%	15%	0%	0%	0%	40.00%	15.6 25%	15%			
	71162000	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	40%	15%	0%	0%	0%	35%	15.6 25%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
71.17		IMITATION JEWELLERY.											
		- Of base metal, whether or not plated with precious metal:											
	71171100	-- Cuff-links and studs	40%	15%	0%	0%	0%	40.00%	15.6 25%	15%			
		-- Other											
	71171910	--- Medical emblems embossed with a red “Aesculapius” sign	0%	0%	0%	0%	0%	0.00%	0%	15%			
	71171990	--- Other	40%	0%	0%	0%	0%	35%	40%	15%			
		-- Other											
	71179010	--- Medical emblems embossed with a red “Aesculapius” sign	5%	0%	0%	0%	0%	0.00%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	71179090	- - - Other	40%	0%	0%	0%	0%	35%	40%	15%			
71.18		COIN.											
	71181000	- Coin (other than gold coin) not being legal tender	5%	0%	0%	0%	0%	5%	5%	15%			
	71189000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			

Chapter 72

Iron and steel

Notes.

1.- In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) **Pig iron**

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10% of chromium
- not more than 6% of manganese
- not more than 3% of phosphorus
- not more than 8% of silicon.
- a total of not more than 10% of other elements.

(b) **Spiegeleisen**

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) **Ferro-alloys**

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

- more than 10% of chromium

- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon

- a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

(d) **Steel**

- Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) **Stainless steel**

Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.

(f) **Other alloy steel**

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) **Remelting scrap ingots of iron or steel**

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) **Granules**

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.

(ij) **Semi-finished products**

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) **Flat-rolled products**

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

- coils of successively superimposed layers; or

- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(l) Bars and rods, hot-rolled, in irregularly wound coils

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(n) Angles, shapes and sections

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.

Chapter 72 does not include products of heading 73.01 or 73.02.

(o) **Wire**

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) **Hollow drill bars and rods**

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

2.- Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3.- Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes.

1.- In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Alloy pig iron**

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3 % of nickel

- more than 0.1 % of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) **Non-alloy free-cutting steel**

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth.

(c) **Silicon-electrical steel**

Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08 % of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) **High speed steel**

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

(e) **Silico-manganese steel**

Alloy steels containing by weight:

- not more than 0.7% of carbon,
- 0.5% or more but not more than 1.9% of manganese, and
- 0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2.- For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified “other elements” referred to in Chapter Note 1 (c) must each exceed 10% by weight.

Complimentary Note.

1.- In this Chapter, the term “high carbon steel” is to be taken to apply to steel containing, by weight not less than 0.60% of carbon and having a content by weight, less than 0.04% of phosphorus and sulphur taken separately and less than 0.07% of these elements taken together.

			RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Different Offer)
	I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM												
72.01		PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS.											
	72011000	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	10%	0%	0%	0%	0%	5%	5%	15%			
	72012000	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72015000	- Alloy pig iron; spiegeleisen	5%	0%	0%	0%	0%	0.00 %	5%	15%			
72.02		FERRO-ALLOYS.											
	- Ferro-Manganese:												
	72021100	- - Containing by weight more than 2% of carbon	5%	0%	0%	0%	0%	0.00 %	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Different Offer)
	72021900	- - Other	5%	0%	0%	0%	0%	0.00%	5%	15%			
		- Ferro-silicon:											
	72022100	- - Containing by weight more than 55% of silicon	5%	0%	0%	0%	0%	0.00%	5%	15%			
	72022900	- - Other	5%	0%	0%	0%	0%	0.00%	5%	15%			
	72023000	- Ferro-silico-manganese	5%	0%	0%	0%	0%	0.00%	5%	15%			
		- Ferro-chromium:											
	72024100	- - Containing by weight more than 4% of carbon	5%	0%	0%	0%	0%	0.00%	5%	15%			
	72024900	- - Other	5%	0%	0%	0%	0%	0.00%	5%	15%			
	72025000	- Ferro-silico-chromium	5%	0%	0%	0%	0%	0.00%	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	72026000	- Ferro-nickel	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72027000	- Ferro-molybdenum	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72028000	- Ferro-tungsten and ferro-silico-tungsten	5%	0%	0%	0%	0%	0.00 %	5%	15%			
		- Other:											
	72029100	- - Ferro-titanium and ferro-silico-titanium	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72029200	- - Ferro-vanadium	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72029300	- - Ferro-niobium	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72029900	- - Other	5%	0%	0%	0%	0%	0.00 %	5%	15%			
72.03		FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF IRON ORE AND OTHER SPONGY FERROUS PRODUCTS, IN LUMPS, PELLETS OR SIMILAR FORMS; IRON HAVING A MINIMUM PURITY BY WEIGHT OF 99.94%, IN LUMPS, PELLETS OR SIMILAR FORMS.											

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	72031000	- Ferrous products obtained by direct reduction of iron ore	5%	0%	0%	0%	0%	5%	5%	15%			
	72039000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
72.04		FERROUS WASTE AND SCRAP; REMELTING SCRAP INGOTS OF IRON OR STEEL.											
	72041000	- Waste and scrap of cast iron	5%	0%	0%	0%	0%	5%	0%	15%			
	72042100	-- Of stainless steel	5%	0%	0%	0%	0%	5%	0%	15%			
	72042900	-- Other	5%	0%	0%	0%	0%	5%	0%	15%			
	72043000	- Waste and scrap of tinned iron or steel	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	- Other waste and scrap:												
	72044100	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	5%	0%	0%	0%	0%	5%	0%	15%			
	72044900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
	72045000	- Remelting scrap ingots	5%	0%	0%	0%	0%	5%	0%	15%			
72.05		GRANULES AND POWDERS, OF PIG IRON, SPIEGELEISEN, IRON OR STEEL.											
	72051000	- Granules	5%	0%	0%	0%	0%	5%	5%	15%			
	- Powders:												

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	72052100	- - Of alloy steel	5%	0%	0%	0%	0%	5%	5%	15%			
	72052900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
	II IRON AND NON-ALLOY STEEL												
72.06		IRON AND NON-ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS (EXCLUDING IRON OF HEADING 72.03).											
		- Ingots :											
	72061010	- - - Of high carbon steel	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72061090	- - - Other	10%	0%	0%	0%	0%	5%	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	72069000	- Other	10%	0%	0%	0%	0%	5%	5%	15%			
72.07		SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL.											
		- Containing by weight less than 0.25% of carbon:											
	72071100	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness	15%	0%	0%	0%	0%	10.00%	5%	15%			
	72071200	- - Other, of rectangular (other than square) cross-section	15%	0%	0%	0%	0%	10.00%	5%	15%			
	72071900	- - Other	15%	0%	0%	0%	0%	10.00%	5%	15%			
		- Containing by weight 0.25% or more of carbon											

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	72072010	- - - Of high carbon steel	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72072090	- - - Other	10%	0%	0%	0%	0%	5%	5%	15%			
72.08		FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 mm OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED.											
	72081000	- In coils, not further worked than hot-rolled, with patterns in relief	5%	0%	0%	0%	0%	0.00 %	5%	15%			
		- Other, in coils, not further worked than hot-rolled, pickled:											
	72082500	- - Of a thickness of 4.75 mm or more	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72082600	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	72082700	- - Of a thickness of less than 3 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			
		- Other, in coils, not further worked than hot-rolled:											
	72083600	- - Of a thickness exceeding 10 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72083700	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72083800	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72083900	- - Of a thickness of less than 3 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72084000	- Not in coils, not further worked than hot-rolled, with patterns in relief	5%	0%	0%	0%	0%	0.00 %	5%	15%			
		- Other, not in coils, not further worked than hot-rolled:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	72085100	- - Of a thickness exceeding 10 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72085200	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72085300	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72085400	- - Of a thickness of less than 3 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72089000	- Other	5%	0%	0%	0%	0%	0.00 %	5%	15%			
72.09		FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 mm OR MORE, COLD-ROLLED, (COLD-REDUCED), NOT CLAD, PLATED OR COATED.											
		- In coils, not further worked than cold-rolled (cold-reduced):											

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	72091500	-- Of a thickness of 3 mm or more	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72091600	-- Of a thickness exceeding 1 mm but less than 3 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72091700	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	10%	0%	0%	0%	0%	5%	5%	15%			
	72091800	-- Of a thickness of less than 0.5 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	- Not in coils, not further worked than cold-rolled (cold-reduced):												
	72092500	-- Of a thickness of 3 mm or more	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72092600	-- Of a thickness exceeding 1 mm but less than 3 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72092700	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	72092800	- - Of a thickness of less than 0.5 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72099000	- Other	5%	0%	0%	0%	0%	0.00 %	5%	15%			
72.10		FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 mm OR MORE, CLAD PLATED OR COATED.											
		- Plated or coated with tin:											
	72101100	- - Of a thickness of 0.5 mm or more	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72101200	- - Of a thickness of less than 0.5 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72102000	- Plated or coated with lead, including terne-plate	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72103000	- Electrolytically plated or coated with zinc	5%	0%	0%	0%	0%	0.00 %	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		- Otherwise plated or coated with zinc:											
	72104100	-- Corrugated	25%	20%	0%	0%	0%	20.00%	5%	15%			
		-- Other											
	72104910	--- Galvanized steel coils zinc coated	15%	0%	0%	0%	0%	10.00%	5%	15%			
	72104990	--- Other	25%	20%	0%	0%	0%	20.00%	5%	15%			
	72105000	- Plated or coated with chromium oxides or with chromium and chromium oxides	5%	0%	0%	0%	0%	0.00%	5%	15%			
		- Plated or coated with aluminium:											
	72106100	-- Plated or coated with aluminium-zinc alloys	5%	0%	0%	0%	0%	0.00%	5%	15%			
	72106900	-- Other	5%	0%	0%	0%	0%	0.00%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	72107000	- Painted, varnished or coated with plastics	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72109000	- Other	5%	0%	0%	0%	0%	0.00 %	5%	15%			
72.11		FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 mm, NOT CLAD, PLATED OR COATED.											
		- Not further worked than hot-rolled:											
	72111300	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72111400	- - Other, of a thickness of 4.75 mm or more	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72111900	- - Other	5%	0%	0%	0%	0%	0.00 %	5%	15%			
		- Not further worked than cold-rolled (cold-reduced):											

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Different Offer)
	72112300	- - Containing by weight less than 0.25 % of carbon	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72112900	- - Other	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72119000	- Other	5%	0%	0%	0%	0%	0.00 %	5%	15%			
72.12		FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 mm, CLAD, PLATED OR COATED.											
	72121000	- Plated or coated with tin	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72122000	- Electrolytically plated or coated with zinc	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72123000	- Otherwise plated or coated with zinc	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72124000	- Painted, varnished or coated with plastics	5%	0%	0%	0%	0%	0.00 %	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Different Offer)
	72125000	- Otherwise plated or coated	5%	0%	0%	0%	0%	0.00%	5%	15%			
	72126000	- Clad	5%	0%	0%	0%	0%	0.00%	5%	15%			
72.13		BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL.											
	72131000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	15%	0%	0%	0%	0%	10.00%	5%	15%			
	72132000	- Other, of free-cutting steel	15%	0%	0%	0%	0%	10.00%	5%	15%			
		- Other:											
	72139100	- - Of circular cross-section measuring less than 14 mm in diameter	15%	0%	0%	0%	0%	10.00%	5%	15%			
	72139900	- - Other	15%	0%	0%	0%	0%	15%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Different Offer)
72.14		OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING.											
	72141000 - Forged 72142000 - Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling 72143000 - Other, of free-cutting steel - Other: 72149100 - - Of rectangular (other than square) cross-section 72149900 - - Other												
			10%	0%	0%	0%	0%	5%	5%	15%			
			15%	0%	0%	0%	0%	10.00%	5%	15%			
			15%	0%	0%	0%	0%	10.00%	5%	15%			
			5%	0%	0%	0%	0%	0.00%	5%	15%			
			10%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
72.15		OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL.											
	72151000	- Of free-cutting steel, not further worked than cold-formed or cold-finished	10%	0%	0%	0%	0%	5%	5%	15%			
	72155000	- Other, not further worked than cold-formed or cold-finished	10%	0%	0%	0%	0%	5%	5%	15%			
	72159000	- Other	5%	0%	0%	0%	0%	0.00 %	5%	15%			
72.16		ANGLES, SHAPES AND SECTIONS OF IRON OR NON-ALLOY STEEL.											

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Different Offer)
	72161000	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	10%	0%	0%	0%	0%	5%	5%	15%			
		- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:											
	72162100	-- L sections	15%	0%	0%	0%	0%	10.00%	5%	15%			
	72162200	-- T sections	10%	0%	0%	0%	0%	5%	5%	15%			
		- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:											
	72163100	-- U sections	15%	0%	0%	0%	0%	10.00%	5%	15%			
	72163200	-- I sections	15%	0%	0%	0%	0%	10.00%	5%	15%			
	72163300	-- H sections	15%	0%	0%	0%	0%	10.00%	5%	15%			
		- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more											
	72164010	--- L sections	15%	0%	0%	0%	0%	10.00%	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Different Offer)
	72164020	- - - T sections	15%	0%	0%	0%	0%	10.00%	5%	15%			
	72165000	- Other angles, shapes and sections, not further worked than hot-rolled, hot drawn or extruded	15%	0%	0%	0%	0%	10.00%	5%	15%			
		- Angles, shapes and sections, not further worked than cold-formed or cold-finished:											
	72166100	- - Obtained from flat-rolled products	10%	0%	0%	0%	0%	5%	5%	15%			
	72166900	- - Other	10%	0%	0%	0%	0%	5%	5%	15%			
		- Other:											
	72169100	- - Cold-formed or cold-finished from flat-rolled products	10%	0%	0%	0%	0%	5%	5%	15%			
	72169900	- - Other	10%	0%	0%	0%	0%	5%	5%	15%			
72.17		WIRE OF IRON OR NON-ALLOY STEEL.											

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Different Offer)
	72171000	- Not plated or coated, whether or not polished	15%	0%	0%	0%	0%	10.00%	5%	15%			
	72172000	- Plated or coated with zinc	15%	0%	0%	0%	0%	10.00%	5%	15%			
	72173000	- Plated or coated with other base metals	5%	0%	0%	0%	0%	0.00%	5%	15%			
	72179000	- Other	15%	0%	0%	0%	0%	10.00%	5%	15%			
		III.- STAINLESS STEEL											
72.18		STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF STAINLESS STEEL.											
	72181000	- Ingots and other primary forms	5%	0%	0%	0%	0%	0.00%	5%	15%			
		- Other:											

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Different Offer)
	72189100	- - Of rectangular (other than square) cross-section	10%	0%	0%	0%	0%	5%	5%	15%			
	72189900	- - Other	10%	0%	0%	0%	0%	5%	5%	15%			
72.19		FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 mm OR MORE.											
		- Not further worked than hot-rolled, in coils:											
	72191100	- - Of a thickness exceeding 10 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72191200	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72191300	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Different Offer)
	72191400	- - Of a thickness of less than 3 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			
		- Not further worked than hot-rolled, not in coils:											
	72192100	- - Of a thickness exceeding 10 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72192200	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72192300	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			
		- Not further worked than cold-rolled (cold-reduced):											
	72192400	- - Of a thickness of less than 3 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72193100	- - Of a thickness of 4.75 mm or more	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72193200	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Different Offer)
	72193300	- - Of a thickness exceeding 1 mm but less than 3 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72193400	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72193500	- - Of a thickness of less than 0.5 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72199000	- Other	5%	0%	0%	0%	0%	0.00 %	5%	15%			
72.20		FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 mm.											
		- Not further worked than hot-rolled:											
	72201100	- - Of a thickness of 4.75 mm or more	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72201200	- - Of a thickness of less than 4.75 mm	5%	0%	0%	0%	0%	0.00 %	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	72202000	- Not further worked than cold-rolled (cold-reduced)	5%	0%	0%	0%	0%	0.00%	5%	15%			
	72209000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
72.21		BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF STAINLESS STEEL.											
	72210000	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF STAINLESS STEEL.	5%	0%	0%	0%	0%	0.00%	5%	15%			
	72221100	-- Of circular cross-section	5%	0%	0%	0%	0%	0.00%	5%	15%			
	72221900	-- Other	5%	0%	0%	0%	0%	0.00%	5%	15%			
72.22		OTHER BARS AND RODS OF STAINLESS STEEL; ANGLES, SHAPES AND SECTIONS OF STAINLESS STEEL.											
		- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:											
	72222000	- Bars and rods, not further worked than cold-formed or cold-finished	5%	0%	0%	0%	0%	0.00%	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	72223000	- Other bars and rods	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72224000	- Angles, shapes and sections	5%	0%	0%	0%	0%	0.00 %	5%	15%			
72.23	72230000	WIRE OF STAINLESS STEEL.	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL												
72.24		OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS											
	72241000	- Ingots and other primary forms	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72249000	- Other	10%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Different Offer)
72.25		FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 mm OR MORE.											
	- Of silicon-electrical steel:												
	72251100	-- Grain-oriented	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72251900	-- Other	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72253000	- Other, not further worked than hot-rolled, in coils	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72254000	- Other, not further worked than hot-rolled, not in coils	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72255000	- Other, not further worked than cold-rolled (cold-reduced)	5%	0%	0%	0%	0%	0.00 %	5%	15%			
		- Other:											

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	72259100	- - Electrolytically plated or coated with zinc	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72259200	- - Otherwise plated or coated with zinc	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72259900	- - Other	5%	0%	0%	0%	0%	0.00 %	5%	15%			
72.26		FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 mm.											
		- Of silicon-electrical steel:											
	72261100	- - Grain-oriented	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72261900	- - Other	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	72262000	- Of high speed steel	5%	0%	0%	0%	0%	0.00 %	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Different Offer)
		- Other:											
	72269100	- - Not further worked than hot-rolled	5%	0%	0%	0%	0%	0.00%	5%	15%			
	72269200	- - Not further worked than cold-rolled (cold-reduced)	5%	0%	0%	0%	0%	0.00%	5%	15%			
	72269900	- - Other	5%	0%	0%	0%	0%	0.00%	5%	15%			
72.27		BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF OTHER ALLOY STEEL.											
	72271000	- Of high speed steel	5%	0%	0%	0%	0%	0.00%	5%	15%			
	72272000	- Of silico-manganese steel	5%	0%	0%	0%	0%	0.00%	5%	15%			
	72279000	- Other	5%	0%	0%	0%	0%	0.00%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Different Offer)
72.28		OTHER BARS AND RODS OF OTHER ALLOY STEEL; ANGLES, SHAPES AND SECTIONS, OF OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL.											
	72281000 - Bars and rods, of high speed steel 72282000 - Bars and rods, of silicon-manganese steel 72283000 - Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded 72284000 - Other bars and rods, not further worked than forged												
			5%	0%	0%	0%	0%	0.00 %	5%	15%			
			5%	0%	0%	0%	0%	0.00 %	5%	15%			
			5%	0%	0%	0%	0%	0.00 %	5%	15%			
			5%	0%	0%	0%	0%	0.00 %	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	72285000	- Other bars and rods, not further worked than cold-formed or cold-finished	10%	0%	0%	0%	0%	5%	5%	15%			
	72286000	- Other bars and rods	10%	0%	0%	0%	0%	5%	5%	15%			
	72287000	- Angles, shapes and sections	15%	0%	0%	0%	0%	10.00%	5%	15%			
	72288000	- Hollow drill bars and rods	5%	0%	0%	0%	0%	0.00%	5%	15%			
72.29		WIRE OF OTHER ALLOY STEEL.											
	72292000	- Of silico-manganese steel	5%	0%	0%	0%	0%	0.00%	5%	15%			
	72299000	- Other	5%	0%	0%	0%	0%	0.00%	5%	15%			

Chapter 73

Articles of iron or steel

Notes.

- 1.-** In this Chapter, the expression “cast iron” applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.

- 2.-** In this Chapter, the word “wire” means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

			RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differen- tia- ted Offer)	COMESA/ TAG	Mozambique	RSA Effectiv- e Rate	EPA	VAT	Surtax General	Surtax SADC Genera- l	Surtax SADC (Diff. Offer)
73.01		SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS; WELDED ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL.											
	73011000	- Sheet piling											
			15%	15%	0%	0%	0%	15%	15%	15%			
			73012000	- Angles, shapes and sections	10%	0%	0%	0%	0%	5%	10%	15%	
73.02		RAILWAY OR TRAMWAY TRACK CONSTRUCTION MATERIAL OF IRON OR STEEL, THE FOLLOWING: RAILS, CHECK-RAILS AND RACK RAILS, SWITCH BLADES, CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES, SLEEPERS (CROSS-TIES), FISH-PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALIZED FOR JOINTING OR FIXING RAILS.											
	- Rails												
	73021010	- - - Weighing 17 kg or more per metre	5%	0%	0%	0%	0%	5%	0%	15%			
	73021090	- - - Other	15%	0%	0%	0%	0%	15%	0%	15%			

			RATE OF DUTY						SURTAX					
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	73023000	- Switch blades, crossing frogs, point rods and other crossing pieces	20%	0%	0%	0%	0%	20.00 %	0%	15%				
	73024000	- Fish plates and sole plates	20%	0%	0%	0%	0%	20.00 %	0%	15%				
	73029000	- Other	20%	0%	0%	0%	0%	20.00 %	0%	15%				
73.03	73030000	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON.	20%	0%	0%	0%	0%	20.00 %	5%	15%				
73.04		TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL.												
	- Line pipe of a kind used for oil or gas pipelines:													

			RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	73041100	- - Of stainless steel	15%	0%	0%	0%	0%	15%	5%	15%			
	73041900	- - Other	15%	0%	0%	0%	0%	15%	5%	15%			
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:											
	73042200	- - Drill pipe of stainless steel	15%	0%	0%	0%	0%	15%	5%	15%			
	73042300	- - Other drill pipe	15%	0%	0%	0%	0%	15%	5%	15%			
	73042400	- - Other, of stainless steel	15%	0%	0%	0%	0%	15%	5%	15%			
	73042900	- - Other	15%	0%	0%	0%	0%	15%	5%	15%			
		- Other, of a circular cross-section, of iron or non-alloy steel :											
	73043100	- - Cold-drawn or cold-rolled (cold-reduced)	10%	0%	0%	0%	0%	10.00 %	5%	15%			

			RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	73043900	- - Other	20%	0%	0%	0%	0%	15%	5%	15%			
		- Other, of circular cross-section, of stainless steel :											
	73044100	- - Cold-drawn or cold-rolled (cold-reduced)	5%	0%	0%	0%	0%	5%	5%	15%			
	73044900	- - Other	20%	0%	0%	0%	0%	20.00 %	5%	15%			
		- Other, of circular cross-section, of other alloy steel:											
	73045100	- - Cold-drawn or cold-rolled (cold-reduced)	20%	0%	0%	0%	0%	20.00 %	5%	15%			
	73045900	- - Other	20%	0%	0%	0%	0%	20.00 %	5%	15%			
	73049000	- Other	20%	0%	0%	0%	0%	20.00 %	5%	15%			

			RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
73.05		OTHER TUBES AND PIPES (FOR EXAMPLE, WELDED, RIVETED OR SIMILARLY CLOSED), HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 mm, OF IRON OR STEEL.											
		- Line pipe of a kind used for oil or gas pipelines:											
	73051100	- - Longitudinally submerged arc welded	20%	0%	0%	0%	0%	20.00 %	5%	15%			
	73051200	- - Other, longitudinally welded	20%	0%	0%	0%	0%	20.00 %	5%	15%			
	73051900	- - Other	20%	0%	0%	0%	0%	20.00 %	5%	15%			
	73052000	- Casing of a kind used in drilling for oil or gas	20%	0%	0%	0%	0%	20.00 %	5%	15%			
		- Other, welded:											
	73053100	- - Longitudinally welded	20%	0%	0%	0%	0%	20.00 %	5%	15%			
	73053900	- - Other	20%	0%	0%	0%	0%	20.00 %	5%	15%			

			RATE OF DUTY						SURTAX				
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	73059000	- Other	20%	0%	0%	0%	0%	20.00 %	5%	15%			
73.06		OTHER TUBES, PIPES AND HOLLOW PROFILES FOR EXAMPLE, OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL.											
		- Line pipe of a kind used for oil or gas pipelines :											
	73061100	- - Welded, of stainless steel	20%	0%	0%	0%	0%	20.00 %	5%	15%			
	73061900	- - Other	20%	0%	0%	0%	0%	20.00 %	10%	15%			
		- Casing and tubing of a kind used in drilling for oil or gas :											
	73062100	- - Welded, of stainless steel	20%	0%	0%	0%	0%	20.00 %	5%	15%			
	73062900	- - Other	20%	0%	0%	0%	0%	20.00 %	5%	15%			
	73063000	- Other, welded, of circular cross-section, of iron or non-alloy steel	20%	20%	0%	0%	0%	15%	5%	15%			

			RATE OF DUTY						SURTAX				
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	73064000	- Other, welded, of circular cross-section, of stainless steel	20%	0%	0%	0%	0%	20.00 %	5%	15%			
	73065000	- Other, welded, of circular cross-section, of other alloy steel	20%	0%	0%	0%	0%	20.00 %	15%	15%			
		- Other, welded, of non-circular cross-section :											
	73066100	- - Of square or rectangular cross-section	20%	20%	0%	0%	0%	20.00 %	5%	15%			
	73066900	- - Of other non-circular cross-section	20%	0%	0%	0%	0%	20.00 %	10%	15%			
	73069010	- - - Tubes and pipes of mild steel, enamelled, open seam, the outside diameter being confined to sizes 18mm, inclusive or, if in non-metric sizes, to nominal sizes 3/4 or 1 inch, and the thickness being confined to 1.4 to 1.9mm, inclusive, or, if in non-metric sizes, to	20%	0%	0%	0%	0%	15%	15%	15%			

			RATE OF DUTY						SURTAX				
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		0.056 to 0.072 inches, inclusive											
	73069020	- - - Tubes and pipes of mild steel of a diameter 610mm or more	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	73069090	- - - Other	5%	20%	0%	0%	0%	5%	5%	15%			
73.07		TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEEL.											
		- Cast fittings:											

			RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	73071100	- - Of non-malleable cast iron	20%	0%	0%	0%	0%	20.00 %	15.6 25%	15%			
	73071900	- - Other	20%	0%	0%	0%	0%	20.00 %	15.6 25%	15%			
		- Other, of stainless steel:											
	73072100	- - Flanges	20%	0%	0%	0%	0%	20.00 %	15.6 25%	15%			
	73072200	- - Threaded elbows, bends and sleeves	15%	0%	0%	0%	0%	15%	15%	15%			
	73072300	- - Butt welding fittings	15%	0%	0%	0%	0%	15%	15%	15%			
	73072900	- - Other	15%	0%	0%	0%	0%	15%	15%	15%			
		- Other:											
	73079100	- - Flanges	20%	0%	0%	0%	0%	10.00 %	15.6 25%	15%			

			RATE OF DUTY						SURTAX				
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	73079200	- - Threaded elbows, bends and sleeves	20%	0%	0%	0%	0%	10.00 %	15.6 25%	15%			
	73079300	- - Butt welding fittings	20%	0%	0%	0%	0%	10.00 %	15.6 25%	15%			
	73079900	- - Other	5%	0%	0%	0%	0%	0.00%	5%	15%			
73.08		STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 94.06) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAME-WORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON AND STEEL.											
	73081000	- Bridges and bridge-sections	15%	0%	0%	0%	0%	15%	5%	15%			
	73082000	- Towers and lattice masts	15%	0%	0%	0%	0%	15%	5%	15%			
		- Doors, windows and their frames and thresholds for doors											

			RATE OF DUTY						SURTAX				
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	73083010	--- Doors and frames of a type specially designed for use in lifts	15%	0%	0%	0%	0%	15%	5%	15%			
	73083090	--- Other	40%	15%	0%	0%	0%	40.00 %	30%	15%			
	73084000	- Equipment for scaffolding, shuttering, propping or pit-propping	20%	0%	0%	0%	0%	20.00 %	15%	15%			
		- Other											
	73089010	--- Gates and frames of a type specially designed for use in lifts; spiral chutes and gravity conveyors	20%	0%	0%	0%	0%	20.00 %	5%	15%			
	73089020	--- Mining head frames and superstructures; underground yielding arches for use in mines; shaft guides rails	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	73089090	--- Other	25%	10%	0%	0%	0%	25%	15%	15%			

			RATE OF DUTY						SURTAX					
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
73.09		RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 l, WHETHER OR NOT LINED OR HEAT- INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT.												
	73090010	--- Grain silos	5%	0%	0%	0%	0%	0.00%	0%	15%				
	73090090	--- Other	15%	0%	0%	0%	0%	5%	0%	15%				
73.10		TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300 l, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT.												
	- Of a capacity of 50 l or more													
	73101010	--- Of a capacity of 210 litres or more	10%	0%	0%	0%	0%	5%	0%	15%				
	73101090	--- Other	20%	0%	0%	0%	0%	15%	0%	15%				

			RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Of a capacity of less than 50 l:											
		- - cans which are closed by soldering or crimping											
	73102110	- - - To be closed by soldering	25%	25%	0%	0%	0%	20.00 %	0%	15%			
	73102190	- - - Other	20%	0%	0%	0%	0%	15%	0%	15%			
	73102900	- - Other	10%	0%	0%	0%	0%	5%	0%	15%			
73.11	73110000	CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL.	20%	0%	0%	0%	0%	10.00 %	0%	15%			
73.12		STRANDED WIRE, ROPES, CABLES, PLAITED BANDS, SLINGS AND THE LIKE, OF IRON OR STEEL, NOT ELECTRICALLY INSULATED.											
	73121000	- Stranded wire, ropes and cables	5%	0%	0%	0%	0%	0.00%	5%	15%			

			RATE OF DUTY						SURTAX				
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	73129000	- Other	15%	15%	0%	0%	0%	10.00 %	5%	15%			
73.13	73130000	BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF A KIND USED FOR FENCING, OF IRON OR STEEL.	20%	0%	0%	0%	0%	15%	15.6 25%	15%			
73.14	CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL.												
		- Woven cloth:											
	73141200	- - Endless bands for machinery, of stainless steel	20%	0%	0%	0%	0%	15%	15%	15%			

			RATE OF DUTY						SURTAX				
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	73141400	- - Other woven cloth, of stainless steel	20%	0%	0%	0%	0%	15%	15%	15%			
	73141900	- - Other	20%	0%	0%	0%	0%	15%	5%	15%			
	73142000	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	20%	0%	0%	0%	0%	15%	15%	15%			
		- Other grill, netting and fencing, welded at the intersection:											
	73143100	- - Plated or coated with zinc	20%	0%	0%	0%	0%	15%	5%	15%			
	73143900	- - Other	20%	0%	0%	0%	0%	15%	15%	15%			
		- Other cloth, grill, netting and fencing:											
	73144100	- - Plated or coated with zinc	US\$0.25/kg	US\$0.25/kg	0%	0%	0%		5%	15%			

			RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	73144200	- - Coated with plastics	15%	15%	0%	0%	0%	10.00 %	5%	15%			
	73144900	- - Other	15%	15%	0%	0%	0%	10.00 %	5%	15%			
	73145000	- Expanded metal	10%	0%	0%	0%	0%	5%	5%	15%			
73.15		CHAIN AND PARTS THEREOF, OF IRON OR STEEL.											
		- Articulated link chain and parts thereof:											
	73151100	- - Roller chain	20%	0%	0%	0%	0%	20.00 %	15.6 25%	15%			
	73151210	- - - Transmission chain	40%	40%	0%	0%	0%	40.00 %	10%	15%			
	73151290	- - - Other	5%	0%	0%	0%	0%	2.50%	5%	15%			
		- - Parts											
	73151910	- - - For chains of subheading 7315.11.00 or 7315.12.10	10%	0%	0%	0%	0%	10.00 %	10%	15%			

				RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	73151990	- - - Other		10%	0%	0%	0%	0%	7.50%	10%	15%			
	73152000	- Skid chain		20%	0%	0%	0%	0%	17.50%	15.625%	15%			
		- Other chain:												
	73158100	- - Stud-link		20%	0%	0%	0%	0%	20.00%	15.625%	15%			
	73158200	- - Other, welded link		40%	40%	0%	0%	0%	40.00%	15.625%	15%			
	73158900	- - Other		40%	40%	0%	0%	0%	37.50%	15.625%	15%			
		- Other parts												
	73159010	- - - For chains of subheading 7315.82.00 or 7315.89.00		40%	40%	0%	0%	0%	40.00%	15.625%	15%			
	73159090	- - - Other		40%	40%	0%	0%	0%	37.50%	15.625%	15%			
73.16	73160000	ANCHORS, GRAPNELS AND PARTS THEREOF,		20%	0%	0%	0%	0%	20.00%	0%	15%			

				RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		OF IRON OR STEEL.												
73.17	73170000	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES (OTHER THAN THOSE OF HEADING 83.05) AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER.		20%	0%	0%	0%	0%	15%	15.6 25%	15%			
73.18		SCREWS, BOLTS, NUTS, COACH SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL.												
		- Threaded articles:												

			RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	73181100	- - Coach screws	15%	0%	0%	0%	0%	10.00 %	15%	15%			
	73181200	- - Other wood screws	20%	0%	0%	0%	0%	15%	15.6 25%	15%			
	73181300	- - Screw hooks and screw rings	15%	0%	0%	0%	0%	10.00 %	15%	15%			
	73181400	- - Self-tapping screws	15%	0%	0%	0%	0%	10.00 %	15%	15%			
	73181500	- - Other screws and bolts, whether or not with their nuts or washers	15%	0%	0%	0%	0%	10.00 %	15%	15%			
	73181600	- - Nuts	5%	0%	0%	0%	0%	0.00%	5%	15%			
	73181900	- - Other	20%	0%	0%	0%	0%	15%	15.6 25%	15%			
		- Non-threaded articles:											
	73182100	- - Spring washers and other lock washers	15%	0%	0%	0%	0%	10.00 %	15%	15%			
	73182200	- - Other washers	15%	0%	0%	0%	0%	10.00 %	15%	15%			
	73182300	- - Rivets	15%	0%	0%	0%	0%	10.00 %	15%	15%			
	73182400	- - Cotters and cotter-pins	20%	0%	0%	0%	0%	15%	15.6 25%	15%			

			RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	73182900	- - Other	20%	0%	0%	0%	0%	15%	15.6 25%	15%			
73.19		SEWING NEEDLES, KNITTING NEEDLES, BODKINS, CROCHET HOOKS, EMBROIDERY STILETTOS AND SIMILAR ARTICLES, FOR USE IN THE HAND, OF IRON OR STEEL; SAFETY PINS AND OTHER PINS OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED OR INCLUDED.											
	73194000	- Safety pins and other pins	15%	15%	0%	0%	0%	2.50%	10%	15%			
	73199000	- Other	15%	15%	0%	0%	0%	2.50%	15%	15%			
73.20		SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL.											
	73201000	- Leaf-springs and leaves therefor	15%	0%	0%	0%	0%	2.50%	5%	15%			
	73202000	- Helical springs	5%	0%	0%	0%	0%	0.00%	5%	15%			
	73209000	- Other	15%	0%	0%	0%	0%	2.50%	5%	15%			

			RATE OF DUTY						SURTAX				
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
73.21		STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIER, GAS-RINGS, PLATE WARMERS AND SIMILAR NON-ELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL.											
	73211110	- Cooking appliances and plate warmers:											
		- - For gas fuel or for both gas and other fuels											
		- - - For gas fuels	40%	0%	0%	0%	0%	37.50 %	15.6 25%	15%			
		- - - Other	65%	15%	0%	0%	0%	62.50 %	15.6 25%	15%			
		- - For liquid fuels											
		- - - Cooking stoves of the pressure type using oil fuel	10%	0%	0%	0%	0%	0.00%	10%	15%			
		- - - Other	40%	0%	0%	0%	0%	37.50 %	15.6 25%	15%			
		- - Other, including appliances for solid fuel	40%	0%	0%	0%	0%	37.50 %	15.6 25%	15%			

			RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Other appliances:											
	73218100	- - For gas or both gas and other fuels	60%	0%	0%	0%	0%	57.50 %	15.6 25%	15%			
	73218200	- - For liquid fuel	25%	20%	0%	0%	0%	22.50 %	15.6 25%	15%			
	73218900	- - Other, including appliances for solid fuel	40%	0%	0%	0%	0%	37.50 %	15.6 25%	15%			
	73219000	- Parts	5%	0%	0%	0%	0%	0%	5%	15%			
73.22		RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF IRON OR STEEL; AIR HEATERS AND HOT AIR DISTRIBUTORS (INCLUDING DISTRIBUTORS WHICH CAN ALSO DISTRIBUTE FRESH OR CONDITIONED AIR), NOT ELECTRICALLY HEATED, INCORPORATING A MOTOR-DRIVEN FAN OR BLOWER, AND PARTS THEREOF, OF IRON OR STEEL.											
		- Radiators and parts thereof:											
	73221100	- - Of cast iron	40%	0%	0%	0%	0%	37.50 %	0%	15%			

			RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	73221900	- - Other	40%	0%	0%	0%	0%	37.50 %	0%	15%			
	73229000	- Other	40%	0%	0%	0%	0%	37.50 %	0%	15%			
73.23		TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRON OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF IRON OR STEEL.											
	73231000	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	40%	0%	0%	0%	0%	37.50 %	15.6 25%	15%			
		- Other:											
		- - Of cast iron, not enamelled											

			RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	73239110	- - - Pressure cookers	65%	15%	0%	0%	0%	52.50 %	15.6 25%	15%			
	73239191	- - - - Cast iron pots	40%	20%	0%	0%	0%	37.50 %	15.6 25%	15%			
	73239199	- - - - Other	40%	0%	0%	0%	0%	37.50 %	15.6 25%	15%			
		- - Of cast iron, enamelled											
	73239210	- - - Pressure cookers	65%	15%	0%	0%	0%	52.50 %	15.6 25%	15%			
		- - - Other											
	73239291	- - - - Cast iron pots	40%	20%	0%	0%	0%	37.50 %	15.6 25%	15%			
	73239299	- - - - Other	40%	0%	0%	0%	0%	37.50 %	15.6 25%	15%			
	73239300	- - Of stainless steel	40%	0%	0%	0%	0%	27.50 %	15.6 25%	15%			

			RATE OF DUTY						SURTAX				
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	73239400	- - Of iron (other than cast iron) or steel, enamelled	40%	0%	0%	0%	0%	27.50 %	15.6 25%	15%			
	73239900	- - Other	40%	0%	0%	0%	0%	27.50 %	15.6 25%	15%			
73.24		SANITARY WARE AND PARTS THEREOF, OF IRON OR STEEL.											
	73241000	- Sinks and wash basins, of stainless steel	65%	15%	0%	0%	0%	65%	15.6 25%	15%			
		- Baths:											
	73242100	- - Of cast iron, whether or not enamelled	40%	0%	0%	0%	0%	40.00 %	15.6 25%	15%			
	73242900	- - Other	30%	0%	0%	0%	0%	30.00 %	15.6 25%	15%			

			RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	73249000	- Other, including parts	40%	0%	0%	0%	0%	40.00 %	15.6 25%	15%			
73.25		OTHER CAST ARTICLES OF IRON OR STEEL.											
	73251000	- Of non-malleable cast iron	40%	0%	0%	0%	0%	37.50 %	15.6 25%	15%			
		- Other:											
	73259100	- - Grinding balls and similar articles for mills	25%	0%	0%	0%	0%	22.50 %	15.6 25%	15%			
	73259900	- - Other	40%	0%	0%	0%	0%	37.50 %	15.6 25%	15%			
73.26		OTHER ARTICLES OF IRON OR STEEL.											

			RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	73261100	- - Grinding balls and similar articles for mills	20%	0%	0%	0%	0%	17.50 %	5%	15%			
	73261900	- - Other	20%	0%	0%	0%	0%	17.50 %	5%	15%			
		- Articles of iron or steel wire											
	73262010	- - - Inner cable suitable for use in the manufacture of speedometer cables	20%	0%	0%	0%	0%	17.50 %	15.6 25%	15%			
	73262020	- - - Prefabricated wire beads designed for use in the manufacture of cycle tyres	20%	0%	0%	0%	0%	17.50 %	15.6 25%	15%			
	73262090	- - - Other	40%	0%	0%	0%	0%	37.50 %	15.6 25%	15%			

			RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Other:											
	73269010	--- Hooks, swivels, shackles, thimbles, ferrules and the like of a kind suitable for use as chain or wire rope fittings; buckles; crane hooks	20%	0%	0%	0%	0%	20.00 %	20%	15%			
	73269020	--- Fasteners for transmission or conveyor belts	20%	0%	0%	0%	0%	20.00 %	20%	15%			
	73269030	--- Honeycomb and similar floor plates or tiles	20%	0%	0%	0%	0%	20.00 %	20%	15%			
	73269040	--- Metallurgical pots and crucibles	20%	0%	0%	0%	0%	20.00 %	20%	15%			
	73269050	--- Cryogenic containers designed for the storage of bull semen	20%	0%	0%	0%	0%	20.00 %	20%	15%			

			RATE OF DUTY						SURTAX				
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	73269060	--- Foundry chaplets	5%	0%	0%	0%	0%	5%	5%	15%			
		--- Other											
	73269091	---- Ladders	40%	0%	0%	0%	0%	37.50 %	40%	15%			
	73269092	---- Steel trunks and other similar articles of steel	40%	0%	0%	0%	0%	37.50 %	40%	15%			
	73269093	---- Preformed metal ends of aerosol cans	40%	0%	0%	0%	0%	37.50 %	40%	15%			
	73269094	---- Steel clips for wheel balance weights	40%	0%	0%	0%	0%	37.50 %	40%	15%			
	73269095	---- Wedges and barrels, being component parts of anchorages for the stressing of concrete	40%	0%	0%	0%	0%	37.50 %	40%	15%			
	73269096	---- Waste paper bins	40%	0%	0%	0%	0%	40.00 %	40%	15%			

			RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	73269097	----- File grips and paper binders, nail plates, basin buckets of cast iron, clips for tobacco curing	15%	0%	0%	0%	0%	15%	15%	15%			
	73269098	----- Pre-printed livestock ear tags	20%	0%	0%	0%	0%	20.00 %	20%	15%			
	73269099	----- Other	40%	40%	0%	0%	0%	40.00 %	40%	15%			

Chapter 74

Copper and articles thereof

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

-

(a) **Refined Copper**

Metal containing at least 99.85% by weight of copper; or

Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

	Element	Limiting content % by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
M	Magnesium	0.8
g		
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1
Zr	Zirconium	0.3

Other elements *, each	0.3
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* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) **Copper Alloys**

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 2.5%.

(c) **Master Alloys**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.53.

(d) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however, to be taken to be unwrought copper of heading 74.03.

(e) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(g) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 74.09 and 74.10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter, the following expressions have the meanings
- hereby assigned to them:

(a) **Copper-zinc base alloys (brasses)**

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5% [see copper-nickel-zinc alloys (nickel silvers)]; and
- any tin content by weight is less than 3% [see copper-tin alloys (bronzes)].

(b) **Copper-tin base alloys (bronzes)**

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) **Copper-nickel-zinc base alloys (nickel silvers)**

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight (see copper-zinc alloys (brasses)).

(d) **Copper-nickel base alloys**

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
74.01	7401.00.00	COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER).	5%	0%	0%	0%	0%	5%	5%	15%			
	74010000	COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER).	5%	0%	0%	0%	0%	5%	5%	15%			
74.02	7402.00.00	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING.	5%	0%	0%	0%	0%	5%	5%	15%			
74.03		REFINED COPPER AND COPPER ALLOYS, UNWROUGHT.											
		- Refined copper:											
	74031100	-- Cathodes and sections of cathodes	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	74031200	-- Wire- bars	5%	0%	0%	0%	0%	5%	5%	15%			
	74031300	-- Billets	5%	0%	0%	0%	0%	5%	5%	15%			
	74031900	-- Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- Copper alloys:											
	74032100	-- Copper-zinc base alloys (brass)	5%	0%	0%	0%	0%	5%	5%	15%			
		-- Copper-tin base alloys (bronze)											
	74032210	--- Rods of circular cross-section of a diameter exceeding 25mm, of bronze containing not less than 3% by weight of tin	10%	0%	0%	0%	0%	5%	5%	15%			
	74032290	--- Other	5%	0%	0%	0%	0%	5%	5%	15%			
	74032900	-- Other copper alloys (other than master alloys of heading 74.05)	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
74.04	7404.00.00	COPPER WASTE AND SCRAP.	5%	0%	0%	0%	0%	5%	0%	15%			
74.05	7405.00.00	MASTER ALLOYS OF COPPER.	5%	0%	0%	0%	0%	5%	5%	15%			
74.06		COPPER POWDERS AND FLAKES.											
	74061000	- Powders of non-lamellar structure	5%	0%	0%	0%	0%	5%	5%	15%			
	74062000	- Powders of lamellar structure; flakes	5%	0%	0%	0%	0%	5%	5%	15%			
74.07		COPPER BARS, RODS AND PROFILES.											
	74071000	- Of refined copper	5%	0%	0%	0%	0%	5%	5%	15%			
		- Of copper alloys:											
	74072100	- - Of copper-zinc base alloys (brass)	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	74072900	-- Other	10%	0%	0%	0%	0%	5%	5%	15%			
74.08		COPPER WIRE.											
		- Of refined copper:											
	74081100	-- Of which the maximum cross-sectional dimension exceeds 6 mm	5%	0%	0%	0%	0%	5%	5%	15%			
	74081900	-- Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- Of copper alloys:											
	74082100	-- Of copper zinc base alloys (brass)	5%	0%	0%	0%	0%	5%	5%	15%			
	74082200	-- Of copper nickel base alloys (cupro-nickel) or copper nickel zinc base alloys (nickel silver)	5%	0%	0%	0%	0%	5%	5%	15%			
	74082900	- Other	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
74.09		COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.15 mm.											
		- Of refined copper:											
	74091100	- - In coils	5%	0%	0%	0%	0%	5%	5%	15 %			
	74091900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %			
		- Of copper zinc base alloys (brass):											
	74092100	- - In coils	5%	0%	0%	0%	0%	5%	5%	15 %			
	74092900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %			
		- Of copper-tin base alloys (bronze):											
	74093100	- - In coils	5%	0%	0%	0%	0%	5%	5%	15 %			
	74093900	- - Other	5%	0%	0%	0%	0%	5%	5%	15 %			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	74094000	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloy (nickel silver)	5%	0%	0%	0%	0%	5%	5%	15%			
	74099000	- Of other copper alloys	5%	0%	0%	0%	0%	5%	5%	15%			
74.10		COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.15 mm.											
		- Not backed:											
	74101100	-- Of refined copper	5%	0%	0%	0%	0%	5%	5%	15%			
	74101200	-- Of copper alloys	5%	0%	0%	0%	0%	5%	5%	15%			
		- Backed:											
	74102100	-- Of refined copper	5%	0%	0%	0%	0%	5%	5%	15%			
	74102200	-- Of copper alloys	5%	0%	0%	0%	0%	5%	5%	15%			
74.11		COPPER TUBES AND PIPES.											

Heading	Tariff Line	Description	RATE OF DUTY							VA T	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	74111000	- Of refined copper	10%	0%	0%	0%	0%	10.0 0%	5%	15 %			
		- Of copper alloys:											
	74112100	-- Of copper-zinc base alloys (brass)	15%	0%	0%	0%	0%	15%	5%	15 %			
	74112200	-- Of copper-nickel base alloys (cupro- nickel) or copper- nickel-zinc base alloys (nickel silver)	20%	0%	0%	0%	0%	20.0 0%	5%	15 %			
		-- Other											
	74112910	--- Bushing material, cast, having an outside diameter exceeding 25 mm of bronze but not exceeding 180mm, of bronze containing not less than 3% by weight of tin	20%	0%	0%	0%	0%	20.0 0%	5%	15 %			
	74112990	--- Other	20%	0%	0%	0%	0%	20.0 0%	5%	15 %			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
74.12		COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES).											
	74121000	- Of refined copper											
			20%	0%	0%	0%	0%	20.00%	5%	15%			
			20%	0%	0%	0%	0%	20.00%	15%	15%			
	74122000	- Of copper alloys											
74.13	7413.00.00	STRANDED WIRE, CABLES, PLAIED BANDS AND THE LIKE OF COPPER, NOT ELECTRICALLY INSULATED	30%	20%	0%	0%	0%	30.00%	20%	15%			
[74.14]													
74.15		NAILS, TACKS, DRAWING PINS, STAPLES (OTHER THAN THOSE OF HEADING. 83.05) AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	74151000	- Nails and tacks, drawing pins, staples and similar articles	10%	10%	0%	0%	0%	5%	5%	15%			
		- Other articles, not threaded:											
	74152100	-- Washers (including spring washers)	10%	10%	0%	0%	0%	5%	5%	15%			
	74152900	-- Other	10%	10%	0%	0%	0%	5%	5%	15%			
		- Other threaded articles:											
	74153300	-- Screws; bolts and nuts	10%	10%	0%	0%	0%	5%	5%	15%			
	74153900	-- Other	10%	10%	0%	0%	0%	5%	5%	15%			
[74.16]													
[74.17]													
74.18		TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER; SANITARY WARE AND PARTS THEREOF, OF COPPER.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	74181000	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	40%	0%	0%	0%	0%	37.50%	15.625%	15%			
	74182000	- Sanitary ware and parts thereof	40%	0%	0%	0%	0%	40.00%	5%	15%			
74.19		OTHER ARTICLES OF COPPER.											
	74191000	- Chain and parts thereof	40%	0%	0%	0%	0%	37.50%	7.500%	15%			
		- Other:											
	74199100	- - Cast, moulded, stamped or forged, but not further worked	40%	0%	0%	0%	0%	37.50%	15.625%	15%			
	74199900	- - Other	20%	0%	0%	0%	0%	17.50%	15.625%	15%			

Chapter 75

Nickel and articles thereof

Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including squares), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strips and foil

Flat-surfaced products (other than the unwrought products of heading 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 75.06 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products or other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including squares), equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Notes.

1.- In this chapter the following expressions have the meanings hereby assigned to them:

(a) **Nickel, not alloyed**

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

the cobalt content by weight does not exceed 1.5%, and

(i)

the content by weight of any other element does not exceed the limit specified in the following table:

(ii)

TABLE – Other elements

Element	Limiting Content % by weight
Fe Iron	0.5
O Oxygen	0.4
Other elements, each	0.3

(b) **Nickel alloys**

Metallic substances in which nickel predominates by weight over each of the elements provided that:

- the content by weight of cobalt exceeds 1.5%,
- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (ii)
- the total content by weight of elements other than nickel plus cobalt exceeds 1%.
- (iii)

2.-

Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7508.10 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
75.01		NICKEL MATTES, NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY.											
	75011000	- Nickel mattes											
			5%	0%	0%	0%	0%	5%	5%	15%			
	75012000	- Nickel oxide sinters and other intermediate products of nickel metallurgy	5%	0%	0%	0%	0%	5%	5%	15%			
75.02		UNWROUGHT NICKEL.											
	75021000	- Nickel, not alloyed											
			5%	0%	0%	0%	0%	5%	5%	15%			
	75022000	- Nickel alloys	5%	0%	0%	0%	0%	5%	5%	15%			
75.03	7503.00.00	NICKEL WASTE AND SCRAP.	5%	0%	0%	0%	0%	5%	0%	15%			
75.04	7504.00.00	NICKEL POWDERS AND FLAKES.	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
75.05		NICKEL BARS, RODS, PROFILES AND WIRE.											
		- Bars, rods and profiles:											
	75051100	-- Of nickel, not alloyed	10%	0%	0%	0%	0%	10.00%	5%	15%			
	75051200	-- Of nickel alloys	10%	0%	0%	0%	0%	10.00%	5%	15%			
		- Wire :											
	75052100	-- Of nickel, not alloyed	10%	0%	0%	0%	0%	10.00%	5%	15%			
	75052200	-- Of nickel alloys	10%	0%	0%	0%	0%	10.00%	5%	15%			
75.06		NICKEL PLATES, SHEETS, STRIP AND FOIL.											
	75061000	- Of nickel, not alloyed	5%	0%	0%	0%	0%	5%	5%	15%			
	75062000	- Of nickel alloys	10%	0%	0%	0%	0%	10.00%	5%	15%			

			RATE OF DUTY									SURTAX	
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
75.07		NICKEL TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES).											
		- Tubes and pipes:											
	75071100	-- Of nickel, not alloyed	10%	0%	0%	0%	0%	10.00%	10%	15%			
	75071200	-- Of nickel alloys	10%	0%	0%	0%	0%	10.00%	10%	15%			
	75072000	- Tube or pipe fittings	10%	0%	0%	0%	0%	10.00%	10%	15%			
75.08		OTHER ARTICLES OF NICKEL.											
		- Cloth, grill and netting, of nickel wire:											
	75081010	--- Woven wire (including wire gauze and wire cloth); expanded metal	10%	0%	0%	0%	0%	5%	10%	15%			
	75081090	--- Other	40%	0%	0%	0%	0%	37.50%	15.625%	15%			
	75089000	- Other	25%	0%	0%	0%	0%	22.50%	15.625%	15%			

Chapter 76

Aluminium and articles thereof

Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strips and foil**

Flat-surfaces products (other than the unwrought products of heading 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size provided that they do not assume the character of articles of products of other headings.

Heading 76.06 and 76.07 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Notes.

1.- In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Aluminium, not alloyed**

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE – Other elements

Element		Limiting Content % by weight
	Fe + Si (iron plus silicon)	1
	Other elements ⁽¹⁾ , each	0.1 ⁽²⁾
(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.		

- | | |
|------------------|--|
| (²) | Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05% |
|------------------|--|

(b) **Aluminium alloys**

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1%.

2.- Notwithstanding the provisions of this Chapter Note 1 (c), for the purposes of sub Heading 7616.91 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape of which no cross-sectional dimension exceeds 6mm.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
76.01		UNWROUGHT ALUMINIUM.											
	76011000	- Aluminium, not alloyed	5%	0%	0%	0%	0%	5%	5%	15%			
	76012000	- Aluminium alloys	5%	0%	0%	0%	0%	5%	5%	15%			
76.02	7602.00.00	ALUMINIUM WASTE AND SCRAP.	5%	0%	0%	0%	0%	5%	0%	15%			
76.03		ALUMINIUM POWDERS AND FLAKES.											
	76031000	- Powders of Non-lamellar structure	5%	0%	0%	0%	0%	5%	5%	15%			
	76032000	- Powders of lamellar structure; flakes	5%	0%	0%	0%	0%	5%	5%	15%			
76.04		ALUMINIUM BARS, RODS AND PROFILES.											
	76041000	- Of aluminium, not alloyed	5%	0%	0%	0%	0%	5%	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Of aluminium alloys:											
	76042100	-- Hollow profiles	10%	0%	0%	0%	0%	10.00%	5%	15%			
	76042900	-- Other	10%	0%	0%	0%	0%	5%	10%	15%			
76.05		ALUMINIUM WIRE.											
		- Of aluminium, not alloyed:											
	76051100	-- Of which the maximum cross-sectional dimension exceeds 7 mm	10%	0%	0%	0%	0%	5%	5%	15%			
	76051900	-- Other	10%	0%	0%	0%	0%	5%	5%	15%			
		- Of aluminium alloys:											
	76052100	-- Of which the maximum cross-sectional dimension exceeds 7 mm	30%	20%	0%	0%	0%	30.00%	5%	15%			
	76052900	-- Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
76.06		ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 mm.											
		- Rectangular (including square):											

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	76061100	-- Of aluminium, not alloyed	5%	0%	0%	0%	0%	5%	5%	15%			
	76061200	-- Of aluminium alloys	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other :											
	76069100	-- Of aluminium, not alloyed	5%	0%	0%	0%	0%	5%	5%	15%			
	76069200	-- Of aluminium alloys	5%	0%	0%	0%	0%	5%	5%	15%			
76.07		ALUMINIUM FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 mm.											
		- Not backed:											
	76071100	-- Rolled but not further worked	15%	0%	0%	0%	0%	15%	15%	15%			
		- Backed											
	76071910	--- Aluminium foil	5%	5%	0%	0%	0%	5%	5%	15%			
	76071990	--- Other	15%	0%	0%	0%	0%	15%	15%	15%			
	76072000	- Backed	5%	5%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
76.08		ALUMINIUM TUBES AND PIPES.											
	76081000	- Of aluminium, not alloyed											
			20%	0%	0%	0%	0%	20.00%	15.6 25%	15%			
	76082000	- Of aluminium alloys											
			20%	0%	0%	0%	0%	20.00%	15.6 25%	15%			
	7609.00.00	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES).											
76.09			20%	15%	0%	0%	0%	10.00%	15.6 25%	15%			
76.10		ALUMINIUM STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 94.06) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, BALUSTRADES, PILLARS AND COLUMNS); ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES.											
	76101000	- Doors, windows and their frames and thresholds for doors											
			40%	10%	0%	0%	0%	40.00%	30%	15%			
	76109000	- Other	20%	10%	0%	0%	0%	17.50%	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
76.11	7611.00.00	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS) OF A CAPACITY EXCEEDING 300L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	40%	10%	0%	0%	0%	30.00%	0%	15%			
76.12		ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR COLLAPSIBLE TUBULAR CONTAINERS), FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT.											
		- Collapsible tubular containers:											
	76121010	--- Aluminium tubes	15%	15%	0%	0%	0%	10.00%	0%	15%			
	76121090	--- Other	20%	15%	0%	0%	0%	15%	0%	15%			
		- Other											
	76129010	--- Aerosol cans	20%	15%	0%	0%	0%	15%	20%	15%			
	76129020	--- Aluminium cans or bottles	25%	0%	0%	0%	0%	25%	25%	15%			
	76129090	--- Other	20%	15%	0%	0%	0%	15%	20%	15%			

				RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
76.13	7613.00.00	ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS.		20%	0%	0%	0%	0%	10.00%	0%	15%			
76.14		STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED.												
	76141000	- With steel core		30%	20%	0%	0%	0%	30.00%	5%	15%			
	76149000	- Other		30%	20%	0%	0%	0%	30.00%	5%	15%			
76.15		TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM; SANITARY WARE AND PARTS THEREOF, OF ALUMINIUM.												
	76151000	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like		40%	20%	0%	0%	0%	37.50%	15.625%	15%			
	76152000	- Sanitary ware and parts thereof		40%	15%	0%	0%	0%	40.00%	15.625%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
76.16		OTHER ARTICLES OF ALUMINIUM.											
	76161000	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles											
			15%	15%	0%	0%	0%	10.00%	15%	15%			
	76169110	- Other: -- Cloth, grill, netting and fencing, of aluminium wire --- Conveyor belts and belting											
			15%	15%	0%	0%	0%	15%	15%	15%			
	76169190	--- Other	20%	15%	0%	0%	0%	17.50%	15.625%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surta x SADC (Diff. Offer)
		-- Other											
	76169910	--- Cryogenic containers designed for the storage of bull semen	20%	15%	0%	0%	0%	20.00%	15.625%	15%			
	76169920	--- Blanks and circles, unpressed	10%	15%	0%	0%	0%	10.00%	10%	15%			
		--- Other											
	76169991	---- Transmission line spares	15%	10%	0%	0%	0%	15%	15%	15%			
	76169999	---- Other	20%	0%	0%	0%	0%	20.00%	15.625%	15%			

Chapter 77

(Reserved for possible future use in the Harmonised System)

Chapter 78

Lead and articles thereof

Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded, or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 78.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1.- In this Chapter the expression “refined lead” means:

Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE – Other elements

Elements	Limiting content % by weight
Ag Silver	0.02
As Arsenic	0.005
Bi Bismuth	0.05
Ca Calcium	0.002
Cd Cadmium	0.002
Cu Copper	0.08
Fe Iron	0.002
S Sulphur	0.002
Sb Antimony	0.005
Sn Tin	0.005
Zn Zinc	0.002
Other (for example Te), each	0.001

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
78.01		UNWROUGHT LEAD.		5%	0%	0%	0%	0%	5%	5%	15%			
	78011000	- Refined lead		5%	0%	0%	0%	0%	5%	5%	15%			
		- Other:												
	78019100	-- Containing by weight antimony as the principal other element		5%	0%	0%	0%	0%	5%	5%	15%			
	78019900	-- Other		5%	0%	0%	0%	0%	5%	5%	15%			
78.02	78020000	LEAD WASTE AND SCRAP.		5%	0%	0%	0%	0%	5%	0%	15%			
[78.03]														

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
78.04		LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES.												
		- Plates, sheets, strip and foil:												
	78041100	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2mm		5%	0%	0%	0%	0%	5%	5%	15%			
	78041900	-- Other		5%	0%	0%	0%	0%	5%	5%	15%			
	78042000	- Powders and flakes		5%	0%	0%	0%	0%	5%	5%	15%			
[78.05]														
78.06	78060000	OTHER ARTICLES OF LEAD.		40%	0%	0%	0%	0%	40.00%	15.625 %	15%			

Chapter 79

Zinc and articles thereof

Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along the whole of their length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, or which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles of products of other headings.

Heading 79.05 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1.- In this chapter the following expressions have the meanings hereby assigned to them:

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5% of zinc.

(b) **Zinc alloys**

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2,5%.

(c) **Zinc dust**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
79.01		UNWROUGHT ZINC.											
		- Zinc, not alloyed:											
	79011100	- - Containing by weight 99.99% or more of zinc	5%	0%	0%	0%	0%	5%	5%	15%			
	79011200	- - Containing by weight less than 99.99% of zinc	5%	0%	0%	0%	0%	5%	5%	15%			
	79012000	- Zinc alloys	5%	0%	0%	0%	0%	5%	5%	15%			
79.02	79020000	ZINC WASTE AND SCRAP.	5%	0%	0%	0%	0%	5%	0%	15%			
79.03		ZINC DUST, POWDERS AND FLAKES.											
	79031000	- Zinc dust	5%	0%	0%	0%	0%	5%	5%	15%			
	79039000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
79.04	79040000	ZINC BARS, RODS, PROFILES AND WIRE.	10%	0%	0%	0%	0%	10.00%	5%	15%			

79.05	79050000	ZINC PLATES, SHEETS, STRIP AND FOIL.	10%	0%	0%	0%	0%	10.00%	5%	15%			
[79.06]			40%	0%	0%	0%	0%	37.50%	10%	15%			
79.07		OTHER ARTICLES OF ZINC.											
	79070010	- - - Callots of zinc used in the manufacture of dry cell batteries	10%	0%	0%	0%	0%	7.50%	15.625%	15%			
	79070090	- - - Other	40%	0%	0%	0%	0%	37.50%	10%	15%			

Chapter 80

Tin and articles thereof

Notes.

1.- In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size provided that they do not assume the character of articles of products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1.- In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Tin, not alloyed

Metal containing by weight at least 99 % of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

TABLE – Other elements

Element	Limiting content % by weight
Bi Bismuth	0.1
Cu Copper	0.4

(b) Tin Alloys

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

- (i) the total content by weight of such other elements exceeds 1%; or
- (ii) the content by weight of either bismuth or copper is equal to or greater than the limit 'specified in the foregoing table.

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
80.01		UNWROUGHT TIN.												
	80011000	- Tin, not alloyed		5%	0%	0%	0%	0%	5%	5%	15%			
	80012000	- Tin alloys		5%	0%	0%	0%	0%	5%	5%	15%			
80.02	80020000	TIN WASTE AND SCRAP.		5%	0%	0%	0%	0%	5%	0%	15%			
80.03	80030000	TIN BARS, RODS, PROFILES AND WIRE.		5%	0%	0%	0%	0%	5%	5%	15%			
[80.04]														
[80.05]														
[80.06]														

				RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description		General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
80.07	80070000	OTHER ARTICLES OF TIN.		15%	0%	0%	0%	0%	15 %	15%	15%			

Chapter 81

Other base metals, cermets; articles thereof

Subheading Note.

- 1.- Note 1 to Chapter 74, defining “bars and rods”, “profiles”, “wire”, and “plates, sheets, strip and foil” applies, *mutatis mutandis*, to this Chapter.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
81.01		TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.											
	81011000 - Powders - Other: 81019400 - - Unwrought tungsten, including bars and rods obtained simply by sintering 81019600 - - Wire 81019700 - - Waste and scrap 81019900 - - Other												
		5%	0%	0%	0%	0%	0%	5%	5%	15%			
		5%	0%	0%	0%	0%	0%	5%	0%	15%			
		5%	0%	0%	0%	0%	0%	5%	5%	15%			
		5%	0%	0%	0%	0%	0%	5%	0%	15%			
		5%	0%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
81.02		MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	5%	0%	0%	0%	0%	5%	5%	15%			
	81021000	- Powders	5%	0%	0%	0%	0%	5%	5%	15%			
	81029400	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	5%	0%	0%	0%	0%	5%	0%	15%			
	81029500	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5%	0%	0%	0%	0%	5%	5%	15%			
	81029600	- - Wire	5%	0%	0%	0%	0%	5%	5%	15%			
	81029700	- - Waste and scrap	5%	0%	0%	0%	0%	5%	0%	15%			
	81029900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)	
81.03		TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.												
	81032000	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	5%	0%	0%	0%	0%	5%	0%	15%				
	81033000	- Waste and scrap	5%	0%	0%	0%	0%	5%	0%	15%				
	81039000	- Other	5%	0%	0%	0%	0%	5%	5%	15%				
81.04		MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.												
	- Unwrought magnesium:													
	81041100	- - Containing at least 99.8% by weight of magnesium	5%	0%	0%	0%	0%	5%	5%	15%				
	81041900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%				
	81042000	- Waste and scrap	5%	0%	0%	0%	0%	5%	0%	15%				

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	81043000	- Rasplings, turnings and granules, graded according to size; powders	5%	0%	0%	0%	0%	5%	5%	15%			
	81049000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
81.05		COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.											
	81052000	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	5%	0%	0%	0%	0%	5%	0%	15%			
	81053000	- Waste and scrap	5%	0%	0%	0%	0%	5%					
	81059000	- Other	5%	0%	0%	0%	0%	5%	0%	15%			
81.06	81060000	BISMUTH AND ARTICLES THEREOF, INCLUDING	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		WASTE AND SCRAP.											
81.07		CADMIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.											
	81072000	- Unwrought cadmium; powders	5%	0%	0%	0%	0%	5%	0%	15%			
	81073000	- Waste and scrap	5%	0%	0%	0%	0%	5%	0%	15%			
	81079000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
81.08		TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.											
	81082000	- Unwrought titanium; powders	5%	0%	0%	0%	0%	5%	0%	15%			
	81083000	- Waste and scrap	5%	0%	0%	0%	0%	5%	0%	15%			
	81089000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
81.09		ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	81092000	- Unwrought zirconium ; powders	5%	0%	0%	0%	0%	5%	0%	15%			
	81093000	- Waste and scrap	5%	0%	0%	0%	0%	5%	0%	15%			
	81099000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
81.10		ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.											
	81101000	- Unwrought antimony; powders	5%	0%	0%	0%	0%	5%	0%	15%			
	81102000	- Waste and scrap	5%	0%	0%	0%	0%	5%	0%	15%			
	81109000	- Other	5%	0%	0%	0%	0%	5%	0%	15%			
81.11	81110000	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	5%	0%	0%	0%	0%	5%	0%	15%			
81.12		BERYLLIUM, CHROMIUM, GERMANIUM, VANADIUM, GALLIUM, HAFNIUM, INDIUM, NIOBIUM (COLUMBIUM), RHENIUM AND THALLIUM, AND ARTICLES OF THESE METALS ,INCLUDING WASTE AND SCRAP.											
		- Beryllium:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	81121200	-- Unwrought; powders	5%	0%	0%	0%	0%	5%	0%	15%			
	81121300	-- Waste and scrap	5%	0%	0%	0%	0%	5%	0%	15%			
		- Chromium:											
	81121900	-- Other	5%	0%	0%	0%	0%	5%	5%	15%			
	81122100	-- Unwrought; powders	5%	0%	0%	0%	0%	5%	5%	15%			
	81122200	-- Waste and scrap	5%	0%	0%	0%	0%	5%	5%	15%			
	81122900	-- Other	5%	0%	0%	0%	0%	5%	5%	15%			
		-Thallium:											
	81125100	-- Unwrought; powders	5%	0%	0%	0%	0%	5%	5%	15%			
	81125200	-- Waste and scrap	5%	0%	0%	0%	0%	5%	5%	15%			
	81125900	-- Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	81129200	- - Unwrought;waste and scrap; powders	5%	0%	0%	0%	0%	5%	5%	15%			
	81129900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
81.13	81130000	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	5%	0%	0%	0%	0%	5%	0%	15%			

Chapter 82

Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

Notes.

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this
 - Chapter covers only articles with a blade, working edge, working surface or other working part of:
 - (a) Base metal;
 - (b) Metal carbides or cermets;
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified
 - as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.
3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.
 -

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Genera l / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effecti ve Rate	EPA	VAT	Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
82.01		HAND TOOLS, THE FOLLOWING: SPADES, SHOVELS, MATTOCKS, PICKS, HOES, FORKS AND RAKES; AXES, BILL HOOKS AND SIMILAR HEWING TOOLS; SECATEURS AND PRUNERS OF ANY KIND; SCYTHES, SICKLES, HAY KNIVES, HEDGE SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY.											
	820110 00	- Spades and shovels	65%	15%	0%	0%	0%	45.00 %	65.00 0%	15%			
	820130 00	- Mattocks, picks, hoes and rakes	65%	15%	0%	0%	0%	45.00 %	65.00 0%	15%			
	820140 00	- Axes, bill hooks and similar hewing tools	65%	15%	0%	0%	0%	45.00 %	65.00 0%	15%			
	820150 00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	15%	0%	0%	0%	0%	0.00%	15.00 0%	15%			
	820160 00	- Hedge shears, two- handed pruning shears and similar two-handed shears	15%	0%	0%	0%	0%	0.00%	15.00 0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	82019000	- Other hand tools of a kind used in agriculture, horticulture or forestry	40%	15%	0%	0%	0%	20.00%	25.000%	15%			
82.02		HAND SAWS; BLADES FOR SAWS OF ALL KINDS INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW BLADES).											
	82021000	- Hand saws	5%	0%	0%	0%	0%	5.00%	5.000%	15%			
	82022000	- Band saw blades	5%	0%	0%	0%	0%	5.00%	5.000%	15%			
		- Circular saw blades (including slitting or slotting saw blades):											
	82023100	- - With working part of steel	5%	0%	0%	0%	0%	5.00%	5.000%	15%			
	82023900	- - Other, including parts	5%	0%	0%	0%	0%	5.00%	5.000%	15%			
		- Other saw blades:											
	82024000	- Chain saw blades	5%	0%	0%	0%	0%	5.00%					
	82029100	- - Straight saw blades, for working metal	5%	0%	0%	0%	0%	5.00%	5.000%	15%			
	82029900	- - Other	5%	0%	0%	0%	0%	5.00%	5.000%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Genera l / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effecti ve Rate	EPA	VAT	Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
82.03		FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPE-CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS.											
	820310 00	- Files, rasps and similar tools	5%	0%	0%	0%	0%	5.00%	5.000 %	15%			
	820320 00	- - Pliers (including cutting pliers), pincers, tweezers and similar tools	5%	0%	0%	0%	0%	5.00%	5.000 %	15%			
	820330 00	- Metal cutting shears and similar tools	5%	0%	0%	0%	0%	5.00%	5.000 %	15%			
	820340 00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	5%	0%	0%	0%	0%	5.00%	5.000 %	15%			
82.04		HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTER CHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES.											

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Genera l / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A / TAG	Mozambiq ue	RSA Effecti ve Rate	EPA	VAT	Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
		- Hand-operated spanners and wrenches:											
	820411 00	- - Non-adjustable	5%	0%	0%	0%	0%	5.00%	5.000 %	15%			
	820412 00	- - Adjustable	5%	0%	0%	0%	0%	5.00%	5.000 %	15%			
	820420 00	- Interchangeable spanner sockets with or without handles	5%	0%	0%	0%	0%	5.00%	5.000 %	15%			
82.05		HAND TOOLS (INCLUDING GLAZIERS' DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED; BLOW LAMPS; VICES, CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF, MACHINE-TOOLS OR WATER-JET CUTTING MACHINES; ANVILS; PORTABLE FORGES; HAND OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS.											
	820510 00	- Drilling, threading or tapping tools	5%	0%	0%	0%	0%	5.00%	5.000 %	15%			
	820520 00	- Hammers and sledge hammers	5%	0%	0%	0%	0%	5.00%	5.000 %	15%			
	820530 00	- Planes, chisels, gouges and similar cutting tools for working wood	5%	0%	0%	0%	0%	5.00%	5.000 %	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Genera l / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A / TAG	Mozambiq ue	RSA Effecti ve Rate	EPA	VAT	Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
	820540 00	- Screwdrivers	5%	0%	0%	0%	0%	5.00%	5.000 %	15%			
		- Other hand tools (including glaziers' diamonds):											
		- - Household tools											
	820551 10	--- Can keys of a type normally supplied with canned goods	5%	0%	0%	0%	0%	0.00%	5.000 %	15%			
	820551 90	--- Other	10%	0%	0%	0%	0%	0.00%	10.00 0%	15%			
		- - Other											
	820559 10	--- Pistols, guns or cans for oil or grease	10%	0%	0%	0%	0%	10.00 %	10.00 0%	15%			
	820559 20	--- Trowels	15%	0%	0%	0%	0%	15.00 %	15.00 0%	15%			
	820559 90	--- Other	5%	0%	0%	0%	0%	5.00%	5.000 %	15%			
	820560 00	- Blow lamps	5%	0%	0%	0%	0%	5.00%	5.000 %	15%			
	820570 00	- Vices, clamps and the like	5%	0%	0%	0%	0%	5.00%	5.000 %	15%			
		- Other, including sets of articles of two or more subheadings of this heading											

Headin g	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			Genera l / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A / TAG	Mozambiq ue	RSA Effecti ve Rate	EPA		Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
	820590 10	- - - Sets comprised mainly of tools of subheading 8205.51.90	15%	0%	0%	0%	0%	15.00 %	15.00 0%	15%			
	820590 90	- - - Other	5%	0%	0%	0%	0%	5.00%	5.000 %	15%			
82.06		TOOLS OF TWO OR MORE OF THE HEADINGS 82.02 TO 82.05 PUT IN SETS FOR RETAIL SALE.											
	820600 10	- - - Sets comprised mainly of tools of subheading 8205.51.90	40%	10%	0%	0%	0%	40.00 %	40.00 0%	15%			
	820600 90	- - - Other	5%	0%	0%	0%	0%	5.00%	5.000 %	15%			
82.07		INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHINE- TOOLS (FOR EXAMPLE, FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING OR SCREW DRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING METAL, AND ROCK DRILLING OR EARTH BORING TOOLS.											
		- Rock drilling or earth boring tools:											
	820713 00	- - With working part of cermets	15%	15%	0%	0%	0%	15.00 %	15.00 0%	15%			
		- - Other, including parts											

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Genera l / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A / TAG	Mozambiq ue	RSA Effecti ve Rate	EPA	VAT	Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
	820719 10	- - - Taper plugs	10%	0%	0%	0%	0%	10.00 %	10.00 0%	15%			
	820719 90	- - - Other, including parts	15%	0%	0%	0%	0%	15.00 %	15.00 0%	15%			
	820720 00	- Dies for drawing or extruding metal	10%	0%	0%	0%	0%	10.00 %	10.00 0%	15%			
	820730 00	- Tools for pressing, stamping or punching	15%	0%	0%	0%	0%	15.00 %	15.00 0%	15%			
		- Tools for tapping or threading											
	820740 10	- - - For hand tools	15%	0%	0%	0%	0%	15.00 %	15.00 0%	15%			
	820740 90	- - - Other	10%	0%	0%	0%	0%	10.00 %	15.00 0%	15%			
		- Tools for drilling, other than for rock drilling											
	820750 10	- - - For hand tools	15%	0%	0%	0%	0%	15.00 %	15.00 0%	15%			
	820750 90	- - - Other	10%	0%	0%	0%	0%	10.00 %	10.00 0%	15%			
		- Tools for boring or broaching											
	820760 10	- - - For hand tools	15%	0%	0%	0%	0%	15.00 %	15.00 0%	15%			

Headin g	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			Genera l / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A / TAG	Mozambiq ue	RSA Effecti ve Rate	EPA		Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
	820760 90	- - - Other	10%	0%	0%	0%	0%	10.00 %	10.00 0%	15%			
	820770 00	- Tools for milling	15%	0%	0%	0%	0%	15.00 %	15.00 0%	15%			
		- Tools for turning											
	820780 10	- - - For hand tools	10%	0%	0%	0%	0%	10.00 %	10.00 0%	15%			
	820780 90	- - - Other	15%	0%	0%	0%	0%	15.00 %	15.00 0%	15%			
		- Other interchangeable tools											
	820790 10	- - - For hand tools	5%	0%	0%	0%	0%	5.00%	5.000 %	15%			
	820790 90	- - - Other	5%	0%	0%	0%	0%	5.00%	5.000 %	15%			
82.08		KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES.											
	820810 00	- For metal working	5%	0%	0%	0%	0%	5.00%	5.000 %	15%			
	820820 00	- For wood working	5%	0%	0%	0%	0%	5.00%	5.000 %	15%			

Headin g	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			Genera l / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effecti ve Rate	EPA		Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
	820830 00	- For kitchen appliances or for machines used by the food industry	5%	0%	0%	0%	0%	5.00%	5.000 %	15%			
	820840 00	- For agricultural, horticultural or forestry machines	5%	0%	0%	0%	0%	5.00%	5.000 %	15%			
	820890 00	- Other	5%	0%	0%	0%	0%	5.00%	5.000 %	15%			
82.09	820900 00	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS.	5%	0%	0%	0%	0%	5.00%	5.000 %	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	EPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
82.10	82100000	HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 kg OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK.	40%	10%	0%	0%	0%	37.50 %	5.000 %	15%			
82.11		KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF HEADING 82.08, AND BLADES THEREFOR.											
	82111000	- Sets of assorted articles	40%	10%	0%	0%	0%	25.00 %	5.000 %	15%			
		- Other:											
	82119100	- - Table knives having fixed blades	40%	10%	0%	0%	0%	25.00 %	15.62 5%	15%			
	82119200	- - Other knives having fixed blades	40%	10%	0%	0%	0%	25.00 %	15.62 5%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Genera l / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A / TAG	Mozambiq ue	RSA Effecti ve Rate	EPA	VAT	Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
	821193 00	- - Knives having other than fixed blades	40%	10%	0%	0%	0%	25.00 %	15.62 5%	15%			
	821194 00	- - Blades	40%	0%	0%	0%	0%	25.00 %	15.62 5%	15%			
	821195 00	- - Handles of base metal	40%	0%	0%	0%	0%	40.00 %	15.62 5%	15%			
82.12		RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS).											
	821210 00	- Razors	20%	0%	0%	0%	0%	5.00%	15.62 5%	15%			
	821220 00	- Safety razor blades, including razor blade blanks in strips	40%	10%	0%	0%	0%	25.00 %	15.62 5%	15%			
	821290 00	- Other parts	40%	10%	0%	0%	0%	25.00 %	15.62 5%	15%			
82.13	821300 00	SCISSORS, TAILORS' SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR.	20%	0%	0%	0%	0%	5.00%	5.000 %	15%			

Headin g	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			Genera l / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effecti ve Rate	EPA		Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
82.14		OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE	20%	0%	0%	0%	0%	5.00%	15.62 5%	15%			
	821410 00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	40%	15%	0%	0%	0%	25.00 %	5.000 %	15%			
	821420 00	- Manicure or pedicure sets and instruments (including nail files)	40%	15%	0%	0%	0%	25.00 %	15.62 5%	15%			
	821490 10	- - - Hair clippers excluding parts therefor	20%	0%	0%	0%	0%	5.00%	15.62 5%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Genera l / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A / TAG	Mozambiq ue	RSA Effecti ve Rate	EPA	VAT	Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
	821490 90	- - - Other	40%	10%	0%	0%	0%	25.00 %	15.62 5%	15%			
82.15		SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE.											
	821510 00	- Sets of assorted articles containing at least one article plated with precious metal	40%	15%	0%	0%	0%	25.00 %	5.000 %	15%			
	821520 00	- Other sets of assorted articles	40%	15%	0%	0%	0%	25.00 %	15.62 5%	15%			
		- Other											
	821591 00	- - Plated with precious metal	40%	15%	0%	0%	0%	25.00 %	15.62 5%	15%			
	821599 00	- - Other	40%	15%	0%	0%	0%	25.00 %	15.62 5%	15%			

Chapter 83

Miscellaneous articles of base metal

Notes.

- 1.- For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
- 2.- For the purposes of heading 83.02, the word “castors” means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm, provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Gener al / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effecti ve Rate	EPA	VA T	Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Differentiat ed Offer)
83.01		PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASE METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF BASE METAL.											
		- Padlocks											

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Gener al / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effecti ve Rate	EPA	VA T	Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Differentiat ed Offer)
	830110 10	- - - Unplated component parts of key-operated locks, imported completely knocked down so that no two parts are in an assembled condition, except as noted below, but excluding bolt heads, shut heads, springs, keys and undrilled spindles. (Bolt laths may be assembled but shall not have separable heads fitted; fore-ends may have lugs welded thereto; cases may have for-ends affixed together with minor parts such as pivots, guides and spacers)	10%	0%	0%	0%	0%	7.50%	10%	15 %			
	830110 90	- - - Other	25%	0%	0%	0%	0%	22.50 %	15.625 %	15 %			
		- Locks of a kind used for motor-vehicles											

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Gener al / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effecti ve Rate	EPA	VA T	Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Differentiat ed Offer)
	830120 10	- - - Unplated component parts of key-operated locks, imported completely knocked down so that no two parts are in an assembled condition, except as noted below, but excluding bolt heads, shut heads, springs, keys and undrilled spindles. (Bolt laths and shut laths may be assembled but shall not have separable heads fitted; foreends may have lugs welded thereto; cases may have foreends affixed together with minor parts such as pivots, guides and spacers).	10%	0%	0%	0%	0%	7.50%	10%	15 %			
	830120 90	- - - Other	20%	0%	0%	0%	0%	17.50 %	15.625 %	15 %			
		- Locks of a kind used for furniture											

Headin g	Tariff Line	Description	RATE OF DUTY							VA T	SURTAX		
			Gener al / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effecti ve Rate	EPA		Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Differentiat ed Offer)
	830130 10	- - - Unplated component parts of key-operated locks, imported completely knocked down so that no two parts are in an assembled condition, except as noted below, but excluding bolt heads, shut heads, springs, keys and undrilled spindles. (Bolt laths and shut laths may be assembled but shall not have separable heads fitted; fore-ends may have lugs welded thereto; cases may have for-ends affixed together with minor parts such as pivots, guides and spacers).	10%	0%	0%	0%	0%	7.50%	10%	15 %			
	830130 90	- - - Other	20%	0%	0%	0%	0%	17.50 %	15.625 %	15 %			

Headin g	Tariff Line	Description	RATE OF DUTY							VA T	SURTAX		
			Gener al / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effecti ve Rate	EPA		Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Differentiat ed Offer)
		- Other locks											
	830140 10	- - - Unplated component parts of key-operated locks, imported completely knocked down so that no two parts are in an assembled condition, except as noted below, but excluding bolt heads, shut heads, springs, keys and undrilled spindles. (Bolt laths and shut laths may be assembled but shall not have separable heads fitted; fore-ends may have lugs welded thereto; cases may have for-ends affixed together with minor parts such as pivots, guides and spacers).	10%	0%	0%	0%	0%	7.50%	10%	15 %			
	830140 90	- - - Other	20%	0%	0%	0%	0%	17.50 %	15.625 %	15 %			

Headin g	Tariff Line	Description	RATE OF DUTY							VA T	SURTAX		
			Gener al / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effecti ve Rate	EPA		Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Differentiat ed Offer)
	830150 00	- Clasps and frames with clasps, incorporating locks	20%	0%	0%	0%	0%	17.50 %	15.625 %	15 %			
	830160 00	- Parts	5%	0%	0%	0%	0%	2.50%	5%	15 %			
		- Keys presented separately											
	830170 10	- - - Blanks	5%	0%	0%	0%	0%	2.50%	5%	15 %			
	830170 90	- - - Other	20%	0%	0%	0%	0%	17.50 %	15.625 %	15 %			
83.02		BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; BASE METAL HAT- RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSERS OF BASE METAL.											
	830210 00	- Hinges	20%	0%	0%	0%	0%	7.50%	15.625 %	15 %			
	830220 00	- Castors	20%	0%	0%	0%	0%	7.50%	15.625 %	15 %			
	830230 00	- Other mountings, fittings and similar articles suitable for motor vehicles	20%	0%	0%	0%	0%	7.50%	15.625 %	15 %			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Gener al / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effecti ve Rate	EPA	VA T	Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Differentiat ed Offer)
		- Other mountings, fittings and similar articles:											
	830241 00	- - Suitable for buildings	20%	0%	0%	0%	0%	7.50%	15.625 %	15 %			
	830242 00	- - Other, suitable for furniture	20%	0%	0%	0%	0%	7.50%	15.625 %	15 %			
		- - Other											
	830249 10	- - - Door and window fittings	5%	0%	0%	0%	0%	0.00%	5%	15 %			
	830249 90	- - - Other	20%	0%	0%	0%	0%	7.50%	15.625 %	15 %			
	830250 00	- Hat racks, hat pegs, brackets and similar fixtures	20%	0%	0%	0%	0%	7.50%	15.625 %	15 %			
	830260 00	- Automatic door closers	20%	0%	0%	0%	0%	7.50%	15.625 %	15 %			

Headin g	Tariff Line	Description	RATE OF DUTY							VA T	SURTAX		
			Gener al / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effecti ve Rate	EPA		Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Differentiat ed Offer)
83.03	830300 00	ARMOURED OR REINFORCED SAFES, STRONG- BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG-ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL.	20%	0%	0%	0%	0%	20.00 %	5%	15 %			
83.04	830400 00	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING NO. 94.03.	20%	0%	0%	0%	0%	20.00 %	15.625 %	15 %			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Gener al / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effecti ve Rate	EPA	VA T	Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Differentiat ed Offer)
83.05		FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; STAPLES IN STRIPS (FOR EXAMPLE, FOR OFFICES, UPHOLSTERY, PACKAGING), OF BASE METAL.											
	830510 00	- Fittings for loose leaf binders or files	15%	0%	0%	0%	0%	12.50 %	15%	15 %			
	830520 00	- Staples in strips	20%	0%	0%	0%	0%	17.50 %	15.625 %	15 %			
	830590 00	- Other including parts	20%	0%	0%	0%	0%	17.50 %	20%	15 %			
83.06		BELLS, GONGS AND THE LIKE, NON-ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE METAL; PHOTOGRAPH, PICTURE OR SIMILAR FRAMES, OF BASE METAL; MIRRORS OF BASE METAL.											
	830610 00	- Bells, gongs and the like	20%	0%	0%	0%	0%	17.50 %	5%	15 %			
		- Statuettes and other ornaments:											
	830621 00	- - Plated with precious metal	20%	0%	0%	0%	0%	20.00 %	15.625 %	15 %			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Gener al / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effecti ve Rate	EPA	VA T	Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Differentiat ed Offer)
	830629 00	- - Other	20%	0%	0%	0%	0%	17.50 %	15.625 %	15 %			
	830630 00	- Photograph, picture or similar frames; mirrors	20%	0%	0%	0%	0%	20.00 %	15.625 %	15 %			
83.07		FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS.											
	830710 00	- Of iron or steel	20%	0%	0%	0%	0%	20.00 %	5%	15 %			
	830790 00	- Of other base metal	20%	0%	0%	0%	0%	20.00 %	15%	15 %			
83.08		CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING OR CLOTHING ACCESSORIES, FOOTWEAR, JEWELLERY, WRIST-WATCHES, BOOKS, AWNINGS, LEATHER GOODS, TRAVEL GOODS OR SADDLERY OR FOR OTHER MADE UP ARTICLES; TUBULAR OR BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL.											

	830810 00	- Hooks, eyes and eyelets	10%	0%	0%	0%	0%	0.00%	10%	15 %			
	830820 00	- Tubular, or bifurcated rivets	5%	0%	0%	0%	0%	0.00%	5%	15 %			
	830890 00	- Other, including parts	10%	0%	0%	0%	0%	0.00%	10%	15 %			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Gener al / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effecti ve Rate	EPA	VA T	Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Differentiat ed Offer)
83.09		STOPPERS, CAPS AND LIDS (INCLUDING CROWN CORKS, SCREW CAPS AND POURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS, BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL.											
	83091000	- Crown corks	15%	0%	0%	0%	0%	10.00%	15%	15%			
	83099000	- Other	15%	0%	0%	0%	0%	10.00%	15%	15%			
83.10	83100000	SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES, AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 94.05.	20%	0%	0%	0%	0%	20.00%	15.625%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Gener al / MFN	SADC (General)	SADC (Differentiat ed Offer)	COMES A/ TAG	Mozambiq ue	RSA Effecti ve Rate	EPA	VA T	Surtax Gener al	Surtax SADC Gener al	Surtax SADC (Differentiat ed Offer)
83.11		WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR OF METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING.											
	831110 00	- Coated electrodes of base metal, for electric arc-welding	5%	0%	0%	0%	0%	2.50%	5%	15 %			
	831120 00	- Cored wire of base metal, for electric arc-welding	15%	0%	0%	0%	0%	15%	5%	15 %			
	831130 00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	15%	0%	0%	0%	0%	15%	5%	15 %			

Chapter 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

Notes.

- 1.- This Chapter does not cover:
- (a) Millstones, grindstones or other articles of Chapter 68;
 - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
 - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) Vacuum cleaners of heading 85.08;
 - (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25;
 - (g) Radiators for the articles of Section XVII; or
 - (h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
- 2.- Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover:

- (a) Germination plant, incubators or brooders (heading 84.36);

- (b) Grain dampening machines (heading 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (e) Machinery, plant or laboratory equipment designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading 84.52); or
- (b) Office machinery of heading 84.72.

Heading 84.24 does not cover:

- (a) Ink-jet printing machines (heading 84.43); or
- (b) Water-jet cutting machines (heading 84.56).

3.- A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in headings 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4.- Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:

- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
- (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5.- (A) For the purposes of heading 84.71, the expression “automatic data processing machines” means machines capable of :

- (i) Storing the processing program or programs and at least the data 'immediately necessary for the execution of the program;
- (ii) Being freely programmed in accordance with the requirements of the user;
- (iii) Performing arithmetical computations specified by the user; and
- (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:

- (i) It is of a kind solely or principally used in an automatic data processing system;
- (ii) It is connectable to the central processing unit either directly or through one or more other units; and
- (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above:

- (i) Printers , copying machines, facsimile machines,whether or not combined;
- (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
- (iii) Loudspeakers and microphones;
- (iv) Television cameras, digital cameras and video camera recorders;

(v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6.- Heading 84.82 applies, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading 73.26.

7.- A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in Heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8.- For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

9.- (A) Notes 9 (a) and 9 (b) to Chapter 85 also apply with respect to the expressions "semi-conductor devices" and "electronic integrated circuits", respectively, as used in this note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression "semi-conductor devices" also covers photosensitive semiconductor devices and light-emitting diodes (LED).

(B) For the purposes of this note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode ray tube technology.

- (C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:
- (i) the manufacture or repair of masks and reticles;
 - (ii) assembling semiconductor devices or electronic integrated circuits;
 - (iii) lifting , handling , loading or unloading of boules , wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
- (D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to hard plastics or similar hard materials, which can carry out diferent types of machining operations by automatic tool change from a magazine or the like in be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

- 1.- For the purposes of subheading 8465.20, the term "machining centers" applies only to machine-tools for working wood, cork, bone, hard rubber, conformity with a machining programme.
- 2.- For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
- 3.- For the purposes of subheading 8481.20, the expression "valves for oleohydraulic or pneumatic transmissions" means valves which are used specifically in the transmission of "fluid power" in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, presure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of 84.81.
- 4.- Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Afri- effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
84.01		NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION.											
	84011000	- Nuclear reactors	5%	0%	0%	0%	0%	5%	0%	15%			
	84012000	- Machinery and apparatus for isotopic separation, and parts thereof	5%	0%	0%	0%	0%	5%	0%	15%			
	84013000	- Fuel elements (cartridges), non-irradiated	5%	0%	0%	0%	0%	5%	0%	15%			
	84014000	- Parts of nuclear reactors	5%	0%	0%	0%	0%	5%	0%	15%			
84.02		STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS.											
		- Steam or other vapour generating boilers:											

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84021100	- - Water tube boilers with a steam production exceeding 45 t per hour	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84021200	- - Water tube boilers with a steam production not exceeding 45 t per hour	15%	0%	0%	0%	0%	10.00%	0%	15%			
		- - Other vapour generating boilers, including hybrid boilers											
	84021910	- - - Fire-tube and other shell having a generating capacity not exceeding 30 t per hour	25%	0%	0%	0%	0%	20.00%	0%	15%			
	84021990	- - - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84022000	- Super-heated water boilers	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	IEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84029000	- Parts	5%	0%	0%	0%	0%	0.00%	0%	15%			
84.03		CENTRAL HEATING BOILERS OTHER THAN THOSE OF HEADING 84.02.											
	84031000	- Boilers											
			0%	0%	0%	0%	0%	0.00%	0%	15%			
	84039000	- Parts	5%	0%	0%	0%	0%	2.50%	0%	15%			
84.04		AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 84.02 OR 84.03 (FOR EXAMPLE, ECONOMISERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS.											

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84041010	--- Steam accumulators of a working pressure not exceeding 1,800 kilopascals and an internal volume not exceeding 250 cubic metres	0%	0%	0%	0%	0%	0.00%	0%	15%			
	- Auxiliary plant for use with boilers of heading 84.02 or 84.03												
	84041020	--- Superheaters of a working pressure not exceeding 4,000 kilopascals at a temperature of 450°C	0%	0%	0%	0%	0%	0.00%	0%	15%			
		--- Other:											
	84041091	---- For use with boilers of heading 84.03	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84041099	----- Other	15%	0%	0%	0%	0%	0.000%	0%	15%			
	84042000	- Condensers for steam or other vapour power units	5%	0%	0%	0%	0%	0.000%	0%	15%			
	84049000	- Parts	5%	0%	0%	0%	0%	0.000%	0%	15%			
84.05		PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS.											
	84051000	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	0%	0%	0%	0%	0%	0.000%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84059000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			
84.06		STEAM TURBINES AND OTHER VAPOUR TURBINES.											
	84061000 - Turbines for marine propulsion - Other turbines: 84068100 - - Of an output exceeding 40 MW 84068200 - - Of an output not exceeding 40 MW 84069000 - Parts												
			5%	0%	0%	0%	0%	5%	0%	15%			
			5%	0%	0%	0%	0%	5%	0%	15%			
			5%	0%	0%	0%	0%	5%	0%	15%			
			5%	0%	0%	0%	0%	5%	0%	15%			
84.07		SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84071000	- Aircraft engines	5%	0%	0%	0%	0%	5%	0%	15%			
		- Marine propulsion engines:											
	84072100	-- Outboard motors	5%	0%	0%	0%	0%	0.00%	5%	15%			
	84072900	-- Other	5%	0%	0%	0%	0%	0.00%	0%	15%			
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:											
	84073100	-- Of a cylinder capacity not exceeding 50 cc	5%	0%	0%	0%	0%	0.00%	0%	15%			
	84073200	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	5%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84073300	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	5%	0%	0%	0%	0%	0.00%	0%	15%			
	84073400	- - Of a cylinder capacity exceeding 1,000 cc	5%	0%	0%	0%	0%	0.00%	0%	15%			
	84079000	- Other engines	5%	0%	0%	0%	0%	5%	0%	15%			
84.08		COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES).											
	84081000	- Marine propulsion engines	5%	0%	0%	0%	0%	5%	0%	15%			
	84082000	- Engines of a kind used for the propulsion of vehicles of Chapter 87	10%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84089000	- Other engines	5%	0%	0%	0%	0%	5%	0%	15%			
84.09		PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING 84.07 OR 84.08.											
	84091000	- For aircraft engines	5%	0%	0%	0%	0%	5%	0%	15%			
		- Other:											
	84099100	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines	10%	0%	0%	0%	0%	5%	0%	15%			
	84099900	- - Other	10%	0%	0%	0%	0%	5%	0%	15%			
84.10		HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR.											
		- Hydraulic turbines and water wheels:											

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84101100	-- Of a power not exceeding 1,000 kW	5%	0%	0%	0%	0%	5%	0%	15%			
	84101200	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	5%	0%	0%	0%	0%	5%	0%	15%			
	84101300	-- Of a power exceeding 10,000 kW	5%	0%	0%	0%	0%	5%	0%	15%			
	84109000	- Parts, including regulators	10%	0%	0%	0%	0%	10.00%	0%	15%			
84.11		TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES.											
		- Turbo jets:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA / TAG	Mozambique	RS Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84111100	- - Of a thrust not exceeding 25 kN	5%	0%	0%	0%	0%	5%	0%	15%			
	84111200	- - Of a thrust exceeding 25 kN	5%	0%	0%	0%	0%	5%	0%	15%			
		- Turbo-propellers:											
	84112100	- - Of a power not exceeding 1,100 kW	5%	0%	0%	0%	0%	5%	0%	15%			
	84112200	- - Of a power exceeding 1,100 kW	5%	0%	0%	0%	0%	5%	0%	15%			
		- Other gas turbines:											
	84118100	- - Of a power not exceeding 5,000 kW	5%	0%	0%	0%	0%	5%	0%	15%			
	84118200	- - Of a power exceeding 5,000 kW	5%	0%	0%	0%	0%	5%	0%	15%			
		- Parts:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84119100	- - Of turbo-jets or turbo-propellers	5%	0%	0%	0%	0%	5%	0%	15%			
	84119900	- - Other	10%	0%	0%	0%	0%	10.00%	0%	15%			
84.12		OTHER ENGINES AND MOTORS.											
	84121000	- Reaction engines other than turbo-jets	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Hydraulic power engines and motors:											
	84122100	- - Linear acting (cylinders)	5%	0%	0%	0%	0%	5%	0%	15%			
	84122900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
		- Pneumatic power engines and motors:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84123100	-- Linear acting (cylinders)	5%	0%	0%	0%	0%	5%	0%	15%			
	84123900	-- Other	5%	0%	0%	0%	0%	5%	0%	15%			
	84128000	- Other	5%	0%	0%	0%	0%	5%	0%	15%			
	84129000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			
84.13		PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS.											
	- Pumps fitted or designed to be fitted with a measuring device:												
	84131100	-- Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages	15%	10%	0%	0%	0%	12.50%	0%	15%			
	84131900	-- Other	5%	0%	0%	0%	0%	2.50%	0%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84132000	- Hand pumps, other than those of subheading 8413.11 or 8413.19	5%	0%	0%	0%	0%	5%	0%	15%			
	84133000	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	5%	0%	0%	0%	0%	5%	0%	15%			
	84134000	- Concrete pumps	5%	0%	0%	0%	0%	5%	0%	15%			
	84135000	- Other reciprocating positive displacement pumps	5%	0%	0%	0%	0%	5%	0%	15%			
	84136000	- Other rotary positive displacement pumps	5%	0%	0%	0%	0%	5%	0%	15%			
	84137000	- Other centrifugal pumps	5%	0%	0%	0%	0%	5%	0%	15%			
		- Other pumps; liquid elevators											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84138100	-- Pumps	5%	0%	0%	0%	0%	5%	0%	15%			
	84138200	-- Liquid elevators	5%	0%	0%	0%	0%	5%	0%	15%			
		- Parts:											
	84139100	-- Of pumps	10%	0%	0%	0%	0%	10.00%	0%	15%			
	84139200	-- Of liquid elevators	5%	0%	0%	0%	0%	5%	0%	15%			
84.14		AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS.											
	84141000	- Vacuum pumps	5%	0%	0%	0%	0%	5%	0%	15%			
	84142000	- Hand- or foot-operated air pumps	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84143000	- Compressors of a kind used in refrigerating equipment	5%	0%	0%	0%	0%	5%	0%	15%			
	84144000	- Air compressors mounted on a wheeled chassis for towing	5%	0%	0%	0%	0%	5%	0%	15%			
		- Fans:											
		- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W											
	84145110	- - - Draught fans, of a working capacity not exceeding 120 m³ per minute at a pressure of 7.5 kilopascals	30%	0%	0%	0%	0%	25%	15.6	15%			
	84145190	- - - Other	20%	0%	0%	0%	0%	15%	15.6	15%			
		- - Other											

Heading	Tariff Line	Description	RATE OF DUTY						VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84145910	- - - Draught fans, of a working capacity not exceeding 120 m³ per minute at a pressure of 7.5 kilopascals	40%	0%	0%	0%	0%	40.00%	0%	15%		
	84145990	- - - Other	20%	0%	0%	0%	0%	20.00%	0%	15%		
	84146000	- Hoods having a maximum horizontal side not exceeding 120 cm	20%	0%	0%	0%	0%	20.00%	15.625%	15%		
		- Other										
	84148010	- - - Compressors	5%	0%	0%	0%	0%	5%	0%	15%		
	84148090	- - - Other	15%	0%	0%	0%	0%	15%	0%	15%		

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA / TAG	Mozambique	RS Afective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84149000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			
84.15		AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CAN NOT BE SEPERATELY REGULATED.											
	84151000	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"	15%	0%	0%	0%	0%	15%	0%	15%			
	84152000	- Of a kind used for persons, in motor vehicles	15%	15%	0%	0%	0%	15%	0%	15%			
		- Other:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84158100	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	15%	0%	0%	0%	0%	15%	0%	15%			
	84158200	- - Other, incorporating a refrigerating unit	15%	15%	0%	0%	0%	15%	0%	15%			
	84158300	- - Not incorporating a refrigerating unit	15%	15%	0%	0%	0%	15%	0%	15%			
	84159000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			
84.16	FURNACE BURNERS FOR LIQUID FUEL, FOR PULVERISED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES.												
	84161000	- Furnace burners for liquid fuel	0%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84162000	- Other furnace burners, including combination burners	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84163000	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84169000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			
84.17		INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC.											
	84171000	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84172000	- Bakery ovens including biscuit ovens	0%	0%	0%	0%	0%	0.0%	0%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate 0%	IEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84178000	- Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84179000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%		25%	0%
84.18		REFRIDGERATORS, FREZEERS AND OTHER REFRIDGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF HEADING 84.15.											
	84181000	- Combined refrigerator freezers, fitted with separate external doors	60%	30%	0%	0%	0%	55%	40%	15%	25%	25%	0%
		- Refrigerators, household type:											
	84182100	- - Compression-type	60%	30%	0%	0%	0%	55%	40%	15%	25%	25%	0%

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84182900	- - Other	60%	30%	0%	0%	0%	55%	40%	15%	25%	25%	0%
	84183000	- Freezers of the chest type, not exceeding 800 l capacity	60%	30%	0%	0%	0%	55%	40%	15%	25%	25%	0%
	84184000	- Freezers of the upright type, not exceeding 900 l capacity	60%	30%	0%	0%	0%	55%	40%	15%	25%	25%	0%
	84185000	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	60%	30%	0%	0%	0%	60.00%	40%	15%	25%	25%	0%
		- Other refrigerating or freezing equipment; heat pumps:											
		- - Heat pumps other than air conditioning machines of Heading 84.15											

			RATE OF DUTY									SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	84186110	--- Mechanical ice cream makers, ice making machines and coolers for dispensing beverages	20%	0%	0%	0%	0%	15%	0%	15%				
	84186190	--- Other	60%	30%	0%	0%	0%	60.00%	0%	15%				
		-- Other												
	84186910	--- Mechanical ice cream makers, ice cube making machines and coolers for dispensing beverages	20%	0%	0%	0%	0%	15%	0%	15%				
	84186990	--- Other	15%	15%	0%	0%	0%	15%	0%	15%				
		- Parts:												

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84189100	- - Furniture designed to receive refrigerating or freezing equipment	5%	0%	0%	0%	0%	0.00%	0%	15%			
		- - Other											
	84189910	- - - Metal cladded insulated panels	60%	60%	0%	0%	0%	55%	60%	15%	25%	25%	0%
	84189990	- - - Other	5%	0%	0%	0%	0%	0.00%	5%	15%			
84.19	MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED (EXCLUDING FURNACES, OVENS AND OTHER EQUIPMENT OF HEADING 85.14), FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; INSTANTANEOUS OR STORAGE WATER HEATERS, NON-ELECTRIC.												
	- Instantaneous or storage water heaters, non-electric:												

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- - Instantaneous gas water heaters											
	84191110	- - - Domestic	40%	0%	0%	0%	0%	37.50%	0%	15%			
	84191190	- - - Other	5%	0%	0%	0%	0%	5%	0%	15%			
		- - Other											
	84191910	- - - Domestic storage water heaters	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84191990	- - - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84192000	- Medical, surgical or laboratory sterilizers	5%	0%	0%	0%	0%	5%	0%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Dryers:											
	84193100	-- For agricultural products	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84193200	-- For wood, paper pulp, paper or paperboard	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84193900	-- Other	5%	0%	0%	0%	0%	5%	0%	15%			
	84194000	- Distilling or rectifying plant	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84195000	- Heat exchange units	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84196000	- Machinery for liquefying air or other gases	0%	0%	0%	0%	0%	0.00%	0%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Other machinery, plant and equipment:											
	84198100	-- For making hot drinks or for cooking or heating food	5%	0%	0%	0%	0%	5%	0%	15%			
	84198900	-- Other	5%	0%	0%	0%	0%	5%	0%	15%			
	84199000	- Parts	5%	0%	0%	0%	0%	2.50%	0%	15%			
84.20		CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR.											
	84201000	- Calendering or other rolling machines	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Parts:											
	84209100	-- Cylinders	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Af fective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84209900	-- Other	5%	0%	0%	0%	0%	5%	0%	15%			
84.21		CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES.											
		- Centrifuges, including centrifugal dryers:											
	84211100	-- Cream separators	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Clothes dryers											
	84211210	--- Of the household type	30%	15%	0%	0%	0%	27.5%	0%	15%			
	84211220	--- Industrial type	0%	0%	0%	0%	0%	0%	0%	15%			
	84211900	-- Other	0%	0%	0%	0%	0%	0%	0%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Filtering or purifying machinery and apparatus for liquids:											
		- - For filtering or purifying water											
	84212110	- - - Designed for industrial or public works applications	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84212190	- - - Other	15%	0%	0%	0%	0%	15%	0%	15%			
	84212200	- - For filtering or purifying beverages other than water	5%	0%	0%	0%	0%	5%	0%	15%			
	84212300	- - Oil or petrol filters for internal combustion engines	10%	0%	0%	0%	0%	10.00%	0%	15%			
	84212900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
		- Filtering or purifying machinery and apparatus for gases:											

			RATE OF DUTY						SURTAX				
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84213100	-- Intake air filters for internal combustion engines	15%	0%	0%	0%	0%	15%	0%	15%			
		-- Other											
	84213910	--- Dust collectors including cyclones whether single or multiple units of a working capacity not exceeding 120 m³ per minute	15%	0%	0%	0%	0%	10.00%	0%	15%			
		--- Other											
	84213991	---- For industrial use	5%	0%	0%	0%	0%	5%	0%	15%			
	84213999	---- Other	15%	0%	0%	0%	0%	15%	0%	15%			
		- Parts:											
	84219100	-- Of centrifuges, including centrifugal dryers	5%	0%	0%	0%	0%	25.0%	0%	15%			

			RATE OF DUTY									SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	IEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	84219900	-- Other	5%	0%	0%	0%	0%	5%	0%	15%				
84.22		DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING OR LABLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES, JARS, TUBES AND SIMILAR CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY (INCLUDING HEAT-SHRINK WRAPPING MACHINERY); MACHINERY FOR AERATING BEVERAGES.												
	- Dish washing machines:													
	84221100	-- Of the household type	30%	15%	0%	0%	0%	27.50%	15.625%	15%				
	84221900	-- Other	5%	0%	0%	0%	0%	5%	0%	15%				
	84222000	- Machinery for cleaning or drying bottles or other containers	0%	0%	0%	0%	0%	0.00%	0%	15%				

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84223000	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84224000	- Other packing or wrapping machinery (including heat shrink wrapping machinery)	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Parts											
	84229010	- - - Of the machines of subheading 8422.11.00	15%	0%	0%	0%	0%	12.50%	0%	15%			
	84229090	- - - Other	10%	0%	0%	0%	0%	10.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Effective Rate 0 %	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
84.23		WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 cg OR BETTER), INCLUDING WEIGHT OPERATED COUNTING OR CHECKING MACHINES; WEIGHING MACHINE WEIGHTS OF ALL KINDS.											
		- Personal weighing machines, including baby scales; household scales											
	84231010	- - - Medical weighing machines (e.g. chair scales, baby scales, bed scales)	5%	0%	0%	0%	0%	5%	0%	15%			
	84231090	- - - Other	30%	15%	0%	0%	0%	30.00%	0%	15%			
	84232000	- Scales for continuous weighing of goods on conveyors	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84233000	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	5%	0%	0%	0%	0%	5%	0%	15%			
		- Other weighing machinery:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- - Having a maximum weighing capacity not exceeding 30 kg											
	84238110	- - - Counter scales and coin operated scales	20%	0%	0%	0%	0%	20.00%	0%	15%			
	84238190	- - - Other	5%	0%	0%	0%	0%	5%	0%	15%			
		- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg											
	84238210	- - - Counter scales and coin operated scales	20%	0%	0%	0%	0%	20.00%	0%	15%			
	84238290	- - - Other	5%	0%	0%	0%	0%	5%	0%	15%			
	84238900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
		- Weighing machine weights of all kinds; parts of weighing machinery											
	84239010	- - - Weights	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Affective Rate	IEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84239090	- - - Other	10%	0%	0%	0%	0%	10.00%	0%	15%			
84.24		MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES.											
	84241000	- Fire extinguishers, whether or not charged	5%	0%	0%	0%	0%	5%	0%	15%			
	84242000	- Spray guns and similar appliances	5%	0%	0%	0%	0%	5%	0%	15%			
	84243000	- Steam or sand blasting machines and similar jet projecting machines	5%	0%	0%	0%	0%	5%	0%	15%			
		- Agricultural or horticultural sprayers:											
	84244100	- - Portable sprayers	0%	0%	0%	0%	0%	0.00%	0%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Afctive Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84244900	- - Other	0%	0%	0%	0%	0%	0.00%	0%	0%			
		- Other appliances:											
	84248200	- - Agricultural or horticultural	0%	0%	0%	0%	0%	0.00%	0%	0%			
	84248900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
	84249000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			
84.25		PULLEY TACKLE AND HOISTS OTHER THAN SKIP HOISTS; WINCHES AND CAPSTANS; JACKS.											
		- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:											
	84251100	- - Powered by electric motor	5%	0%	0%	0%	0%	5%	0%	15%			
	84251900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	IEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		-Winches; capstans:											
	84253100	-- Powered by electric motor	0%	0%	0%	0%	0%	0%	0%	15%			
	84253900	-- Other	5%	0%	0%	0%	0%	5%	0%	15%			
		- Jacks; hoists of a kind used for raising											
	84254100	-- Built-in jacking systems of a type used in garages	5%	0%	0%	0%	0%	5%	0%	15%			
	84254200	-- Other jacks and hoists, hydraulic	5%	0%	0%	0%	0%	5%	0%	15%			
	84254900	-- Other	5%	0%	0%	0%	0%	5%	0%	15%			
84.26	SHIPS' DERRICKS; CRANES, INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE.												

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Overhead travelling cranes, transporter cranes, frames and straddle carriers:											
	84261100	- - Overhead travelling cranes on fixed support	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84261200	- - Mobile lifting frames on tyres and straddle carriers	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84261900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
	84262000	- Tower cranes	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84263000	- Portal or pedestal jib cranes	5%	0%	0%	0%	0%	5%	0%	15%			
	84264100	- - On tyres	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84264900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
		- Other machinery:											
	84269100	- - Designed for mounting on road vehicles	5%	0%	0%	0%	0%	5%	0%	15%			
	84269900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
84.27	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT.												
	84271000	- Self-propelled trucks powered by an electric motor	0%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Afctive Rate	IEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84272000	- Other self-propelled trucks	0%	0%	0%	0%	0%	0%	0%	15%			
	84279000	- Other trucks	5%	0%	0%	0%	0%	5%	0%	15%			
84.28		OTHER LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY (FOR EXAMPLE, LIFTS, ESCALATORS, CONVEYORS, TELEFERICS).											
	84281000	- Lifts and skip hoists	5%	0%	0%	0%	0%	5%	0%	15%			
	84282000	- Pneumatic elevators and conveyors	0%	0%	0%	0%	0%	0%	0%	15%			
		- Other continuous-action elevators and conveyors, for goods or materials:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84283100	-- Specially designed for underground use	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84283200	-- Other, bucket type	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84283300	-- Other, belt type	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84283900	-- Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84284000	- Escalators and moving walkways	5%	0%	0%	0%	0%	5%	0%	15%			
	84286000	- Teleferics, chair lifts, ski draglines; traction mechanisms for funiculars	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	IEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84289000	- Other machinery	5%	0%	0%	0%	0%	5%	0%	15%			
84.29		SELF-PROPELLED BULLDOZERS, ANGLEDZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, ESCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS.											
		- Bulldozers and angledozers:											
	84291100	- - Track laying	0%	0%	0%	0%	0%	0%	0%	15%			
	84291900	- - Other	0%	0%	0%	0%	0%	0%	0%	15%			
	84292000	- Graders and levellers	0%	0%	0%	0%	0%	0%	0%	15%			
	84293000	- Scrapers	0%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84294000	- Tamping machines and road rollers	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Mechanical shovels, excavators and shovel loaders:											
	84295100	-- Front-end shovel loaders	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84295200	-- Machinery with a 360° revolving super structure	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84295900	-- Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
84.30		OTHER MOVING, GRADING, LEVELLING, SCRAPING, ESCAVATING, TAMPING, COMP-ACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES; PILE-DRIVERS AND PILE-EXTRACTORS; SNOW- PLOUGHS AND SNOW-BLOWERS.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84301000	- Pile-drivers and pile-extrators	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84302000	- Snow-ploughs and snow-blowers	5%	0%	0%	0%	0%	5%	0%	15%			
		- Coal or rock cutters and tunnelling machinery:											
	84303100	- - Self-propelled	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84303900	- - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Other boring or sinking machinery:											
	84304100	- - Self-propelled	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84304900	- - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84305000	- Other machinery, self-propelled	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Other machinery, not self-propelled:											
	84306100	- - Tamping or compacting machinery	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84306900	- - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
84.31		PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADINGS 84.25 TO 84.30.											

			RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84311000	- Of machinery of heading 84.25	5%	0%	0%	0%	0%	5%	0%	15%			
	84312000	- Of machinery of heading 84.27	5%	0%	0%	0%	0%	5%	0%	15%			
	84313100	- - Of lifts, skip hoists or escalators	5%	0%	0%	0%	0%	5%	0%	15%			
		- Of machinery of heading 84.28:											
	84313900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
	84314100	- - Buckets, shovels, grabs and grips	5%	0%	0%	0%	0%	5%	0%	15%			
	84314200	- - Bulldozer or angledozer blades	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84314300	-- Parts of boring or sinking machinery of subheading 8430.41 or 8430.49	10%	0%	0%	0%	0%	10.00%	0%	15%			
	84314900	-- Other	5%	0%	0%	0%	0%	5%	0%	15%			
84.32		AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS-GROUND ROLLERS.											
		- Ploughs											
	84321010	--- Single furrow mouldboard ploughs of a weight not exceeding 55 kg	40%	15%	0%	0%	0%	40.00%	0%	0%			
		--- Other:											
	84321091	---- Disc ploughs of a weight not less than 55 kg	10%	0%	0%	0%	0%	10.00%	0%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84321092	----- Mouldboard ploughs of a weight not less than 55 kg	10%	0%	0%	0%	0%	10.00%	0%	0%			
	84321099	----- Other	10%	0%	0%	0%	0%	10.00%	0%	0%			
	- Harrows, scarifiers, cultivators, weeders and hoes:												
	-- Disc harrows												
	84322110	--- Disc harrows with less than 30 discs	10%	0%	0%	0%	0%	10.00%	0%	0%			
	84322190	--- Disc harrows with more than 30 discs	10%	0%	0%	0%	0%	10.00%	0%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84322910	--- Scarifiers and rippers	15%	0%	0%	0%	0%	15%	0%	0%			
	84322920	--- Cultivators and weeders	15%	0%	0%	0%	0%	15%	0%	0%			
	84322930	--- Mechanical rotary hoes	10%	0%	0%	0%	0%	100%	0%	0%			
	84322940	--- Dam scoops of less than 2.5 cubic metre capacity	10%	0%	0%	0%	0%	100%	0%	0%			
	84322950	--- Dam scoops of more than 2.5 cubic metre capacity	10%	0%	0%	0%	0%	100%	0%	0%			
	84322990	--- Other	0%	0%	0%	0%	0%	00%	0%	0%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Seeders, planters and transplanters:											
	84323100	- - No-till direct seeders, planters and transplanters	5%	0%	0%	0%	0%	5%	0%	0%			
	84323900	- - Other	5%	0%	0%	0%	0%	5%	0%	0%			
		- Manure spreaders and fertiliser distributors:											
	84324100	- - Manure spreaders	0%	0%	0%	0%	0%	0.00%	0%	0%			
	84324200	- - Fertilizer distributors	0%	0%	0%	0%	0%	0.00%	0%	0%			
		- Other machinery											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84328010	- - - Lawn and sports ground rollers	30%	0%	0%	0%	0%	20.00%	0%	0%			
	84328090	- - - Other	0%	0%	0%	0%	0%	0.00%	0%	0%			
	84329010	- - - Plough Beam	US\$5.00/kg	US\$5/kg	0%	0%	0%	US\$5.00/kg	0%	0%			
	84329090	- - - Other	5%	5%	0%	0%	0%	5%	0%	0%			
84.33		HARVESTING OR THRESHING MACHINERY, INCLUDING STRAW OR FODDER BALERS; GRASS OR HAY MOWERS; MACHINES FOR CLEANING, SORTING OR GRADING EGGS, FRUIT OR OTHER AGRICULTURAL PRODUCE, OTHER THAN MACHINERY OF HEADING 84.37.											
		- Movers for lawns, parks or sports-grounds:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84331100	- - Powered, with the cutting device rotating in a horizontal plane	25%	0%	0%	0%	0%	15.6 25%	0%				
	84331900	- - Other	30%	0%	0%	0%	0%	15.6 25%	0%				
	84332000	- Other mowers, including cutter bars for tractor mounting	0%	0%	0%	0%	0%	0%	0%				
	84333000	- Other haymaking machinery	0%	0%	0%	0%	0%	0%	0%				
	84334000	- Straw or fodder balers, including pick-up balers	0%	0%	0%	0%	0%	0%	0%				
		- Other harvesting; threshing machinery:											
	84335100	- - Combine harvester-threshers	0%	0%	0%	0%	0%	0%	0%				

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84335200	- - Other threshing machinery	0%	0%	0%	0%	0%	0%	0%	0%			
	84335300	- - Root or tuber harvesting machines	0%	0%	0%	0%	0%	0%	0%	0%			
	84335900	- - Other	5%	0%	0%	0%	0%	5%	0%	0%			
	84336000	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	0%	0%	0%	0%	0%	0%	0%	0%			
	84339000	- Parts	5%	0%	0%	0%	0%	0%	0%	0%			
84.34		MILKING MACHINES AND DAIRY MACHINERY.											
	84341000	- Milking machines	0%	0%	0%	0%	0%	0%	0%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate 0%	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84342000	- Dairy machinery	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84349000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			
84.35		PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF, WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES.											
	84351000	- Machinery	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84359000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			
84.36		OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY-KEEPING OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS.											

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84361000	- Machinery for preparing animal feeding stuffs	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Poultry-keeping machinery; poultry incubators and brooders:											
	84362100	- - Poultry incubators and brooders	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84362900	- - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84368000	- Other machinery	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Parts:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Af fective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84369100	- - Of poultry-keeping machinery or poultry incubators and brooders	5%	0%	0%	0%	0%	5%	0%	15%			
	84369900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
84.37		MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY.											
	84371000	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84378000	- Other machinery	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Af fective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84379000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			
84.38		MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS.											
	84381000	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84382000	- Machinery for the manufacture of confectionery, cocoa or chocolate	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84383000	- Machinery for sugar manufacture	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84384000	- Brewery machinery	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84385000	- Machinery for the preparation of meat or poultry	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84386000	- Machinery for the preparation of fruits, nuts or vegetables	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84388000	- Other machinery	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84389000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			
84.39		MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD.											
	84391000	- Machinery for making pulp of fibrous cellulosic material	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84392000	- Machinery for making paper or paperboard	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84393000	- Machinery for finishing paper or paperboard	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Parts:											
	84399100	-- Of machinery for making pulp of fibrous cellulosic material	5%	0%	0%	0%	0%	5%	0%	15%			
	84399900	-- Other	5%	0%	0%	0%	0%	5%	0%	15%			
84.40		BOOK-BINDING MACHINERY, INCLUDING BOOK- SEWING MACHINES.											
	84401000	- Machinery	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Afective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84409000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			
84.41		OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS.											
	84411000	- Cutting machines	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84412000	- Machines for making bags, sacks or envelopes	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84413000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	0%	0%	0%	0%	0%	0.00%	0%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84414000	- Machines for moulding articles in paper pulp, paper or paperboard	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84418000	- Other machinery	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84419000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			
84.42	MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINES OF HEADINGS 84.56 TO 84.65) FOR PREPARING OR MAKING PLATES, CYLINDERS OR OTHER PRINTING COMPONENTS; PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED).												
	84423000	- Machinery, apparatus and equipment	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84424000	- Parts of the foregoing machinery, apparatus or equipment	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84425000	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example planed, grained or polished)	0%	0%	0%	0%	0%	0.00%	0%	15%			
84.43		PRINTING MACHINERY USED FOR PRINTING BY MEANS OF PLATES,CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42; OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED; PARTS AND ACCESSORIES THEREOF.											
	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:												
	84431100	- - Offset printing machinery, reel-fed	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84431200	- - Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22cm and the other side not exceeding 36cm in the unfolded state)	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84431300	- - Other offset printing machinery	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84431400	- - Letterpress printing machinery, reel fed, excluding flexographic printing	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84431500	- - Letterpress printing machinery, other than reel fed, excluding flexographic printing	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84431600	- - Flexographic printing machinery	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84431700	- - Gravure printing machinery	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84431900	- - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
	- Other printers, copying machines and facsimile machines whether or not combined:												
	84433100	- - Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84433200	- - Other, capable of connecting to an automatic data processing machine or to a network	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84433900	- - Other	15%	0%	0%	0%	0%	15%	0%	15%			
	- Parts and accessories :												

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84439100	- - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	5%	0%	0%	0%	0%	5%	0%	15%			
	84439900	- - Other	10%	0%	0%	0%	0%	10.00%	0%	15%			
84.44	84440000	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
84.45		MACHINES FOR PREPARING TEXTILE FIBRES; SPINNING, DOUBLING OR TWISTING MACHINES AND OTHER MACHINERY FOR PRODUCING TEXTILE YARNS; TEXTILE REELING OR WINDING (INCLUDING WEFT-WINDING) MACHINES AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON THE MACHINES OF HEADING 84.46 OR 84.47.											
		- Machines for preparing textile fibres:											
	84451100	-- Carding machines	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84451200	-- Combing machines	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84451300	-- Drawing or roving machines	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84451900	-- Other	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84452000	- Textile spinning machines	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84453000	- Textile doubling or twisting machines	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84454000	- Textile winding (including weft winding) or reeling machines	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84459000	- Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
84.46		WEAVING MACHINES (LOOMS).											
	84461000	- For weaving fabrics of a width not exceeding 30 cm	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- For weaving fabrics of a width exceeding 30 cm, shuttle type:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84462100	- - Power looms	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84462900	- - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84463000	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	0%	0%	0%	0%	0%	0.00%	0%	15%			
84.47		KNITTING MACHINES, STITCH-BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING.											
		- Circular knitting machines:											
	84471100	- - With cylinder diameter not exceeding 165 mm	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84471200	- - With cylinder diameter exceeding 165 mm	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Flat knitting machines; stitch-bonding machines											
	84472010	- - - Knitting machines of the household type	20%	0%	0%	0%	0%	20.00%	0%	15%			
	84472090	- - - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84479000	- Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
84.48		AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING 84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE, DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF HEADINGS 84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE, SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD-FRAMES, HOSIERY NEEDLES).											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	IEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:											
	84481100	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84481900	-- Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84482000	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	5%	0%	0%	0%	0%	5%	0%	15%			
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:											
	84483100	-- Card clothing	5%	0%	0%	0%	0%	5%	0%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84483200	- - Of machines for preparing textile fibres, other than card clothing	5%	0%	0%	0%	0%	5%	0%	15%			
	84483300	- - Spindles, spindle flyers, spinning rings and ring travellers	5%	0%	0%	0%	0%	5%	0%	15%			
	84483900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:												
	84484200	- - Reads for looms, healds and heald frames	5%	0%	0%	0%	0%	5%	0%	15%			
	84484900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
	- Parts and accessories of machines of heading 84.47 or of their ancillary machinery:												

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- - Sinkers, needles and other articles used in forming stitches											
	84485110	- - - For use with knitting machines of the household type	20%	0%	0%	0%	0%	10.00%	0%	15%			
	84485190	- - - Other	5%	0%	0%	0%	0%	0.00%	0%	15%			
		- - Other											
	84485910	- - - For use with knitting machines of the household type	20%	0%	0%	0%	0%	20.00%	0%	15%			
	84485990	- - - Other	5%	0%	0%	0%	0%	5%	0%	15%			

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Effective Rate	IEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
84.49	84490000	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS	0%	0%	0%	0%	0%	0.00%	0%	15%			
84.50		HOUSEHOLD OR LAUNDRY-TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH AND DRY.											
		- Machines, each of a dry linen capacity not exceeding 10 kg:											
	84501100	- - Fully automatic machines	30%	15%	0%	0%	0%	17.50%	15.625%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84501200	-- Other machines, with built-in centrifugal drier	30%	15%	0%	0%	0%	17.50%	15.625%	15%			
	84501900	-- Other	30%	15%	0%	0%	0%	17.50%	15.625%	15%			
	- Machines each of a dry linen capacity exceeding 10 kg												
	84502010	--- Of the household type	30%	0%	0%	0%	0%	17.50%	0%	15%			
	84502090	--- Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84509000	- Parts	5%	0%	0%	0%	0%	0.00%	0%	15%			

[illegible]

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84512910	- - - Of the household type	30%	15%	0%	0%	0%	30.00%	0%	15%			
	84512920	- - - Industrial type	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Ironing machines and presses (including fusing presses)											
	84513010	- - - Of the household type	30%	15%	0%	0%	0%	30.00%	0%	15%			
	84513020	- - - Industrial type	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Washing, bleaching or dyeing machines											
	84514010	- - - Of the household type	40%	15%	0%	0%	0%	40.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84514020	- - - Industrial type	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84515000	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Other machinery:											
	84518010	- - - Of the household type	40%	15%	0%	0%	0%	40.00%	0%	15%			
	84518020	- - - Industrial type	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84519000	- Parts	5%	0%	0%	0%	0%	2.50%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Afective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
84.52		SEWING MACHINES, OTHER THAN BOOK SEWING MACHINES OF HEADING 84.40; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES.											
	84521000	- Sewing machines of the household type	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other sewing machines:											
	84522100	-- Automatic units	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84522900	-- Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84523000	- Sewing machine needles	5%	0%	0%	0%	0%	5%	0%	15%			
		- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84529010	- - - Furniture bases and covers for sewing machines and parts thereof	15%	0%	0%	0%	0%	15%	0%	15%			
	84529090	- - - Other parts of sewing machines	5%	0%	0%	0%	0%	5%	0%	15%			
84.53		MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER OR FOR MAKING OR REPAIRING FOOTWEAR OR OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES.											
	84531000	- Machinery for preparing, tanning or working hides, skins or leather	0%	0%	0%	0%	0%	0%	0%	15%			
	84532000	- Machinery for making or repairing footwear	0%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	R S A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84538000	- Other machinery	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84539000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			
84.54		CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES.											
	84541000	- Converters	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84542000	- Ingot moulds and ladles	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84543000	- Casting machines	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84549000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
84.55		METAL-ROLLING MILLS AND ROLLS THEREFOR.												
	84551000 - Tube mills - Other rolling mills: 84552100 - - Hot or combination hot and cold 84552200 - - Cold 84553000 - Rolls for rolling mills 84559000 - Other parts													
			0%	0%	0%	0%	0%	0.00%	0%	15%				
			0%	0%	0%	0%	0%	0.00%	0%	15%				
			0%	0%	0%	0%	0%	0.00%	0%	15%				
			0%	0%	0%	0%	0%	0.00%	0%	15%				
			5%	0%	0%	0%	0%	5%	0%	15%				

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
84.56		MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES; WATER-JET CUTTING MACHINES.											
	- Operated by laser or other light or photon beam processes:												
	84561100	- - Operated by laser	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84561200	- - Operated by other light or photon beam processes	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84562000	- Operated by ultrasonic processes	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84563000	- Operated by electro-discharge processes	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84564000	- Operated by plasma arc processes	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84565000	- Water-jet cutting machines	0%	0%	0%	0%	0%	0%	0%	15%			
	84569000	- Other	5%	0%	0%	0%	0%	5%	0%	15%			
84.57		MACHINING CENTRES, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES, FOR WORKING METAL.											
	84571000	- Machining centres	0%	0%	0%	0%	0%	0%	0%	15%			
	84572000	- Unit construction machines (single station)	0%	0%	0%	0%	0%	0%	0%	15%			
	84573000	- Multi-station transfer machines	0%	0%	0%	0%	0%	0%	0%	15%			
84.58		LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Horizontal lathes:											
	84581100	-- Numerically controlled	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84581900	-- Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Other lathes:											
	84589100	-- Numerically controlled	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84589900	-- Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
84.59		MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES (INCLUDING TURNING CENTRES) OF HEADING 84.58.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Affective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84591000	- Way type unit head machines	0%	0%	0%	0%	0%	0%	0%	15%			
		- Other drilling machines:											
	84592100	-- Numerically controlled	0%	0%	0%	0%	0%	0%	0%	15%			
	84592900	-- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- Other boring-milling machines:											
	84593100	-- Numerically controlled	0%	0%	0%	0%	0%	0%	0%	15%			
	84593900	-- Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- Other boring machines:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84594100	- - Numerically controlled	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84594900	- - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Milling machines, knee-type:											
	84595100	- - Numerically controlled	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84595900	- - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Other milling machines:											
	84596100	- - Numerically controlled	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84596900	- - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84597000	- Other threading or tapping machines	0%	0%	0%	0%	0%	0.00%	0%	15%			
84.60		MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL OR CERMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS, OTHER THAN GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF HEADING 84.61.											
		- Flat surface grinding machines:											
	84601200	- - Numerically controlled	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84601900	- - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Other grinding machines:											
	84602200	- - Centerless grinding machines, numerically controlled	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84602300	- - Other cylindrical grinding machines, numerically controlled	0%	0%	0%	0%	0%	0%	0%	15%			
	84602400	- - Other, numerically controlled	0%	0%	0%	0%	0%	0%	0%	15%			
	84602900	- - Other	0%	0%	0%	0%	0%	0%	0%	15%			
		- Sharpening (tool or cutter grinding) machines:											
	84603100	- - Numerically controlled	0%	0%	0%	0%	0%	0%	0%	15%			
	84603900	- - Other	0%	0%	0%	0%	0%	0%	0%	15%			
	84604000	- Honing or lapping machines	0%	0%	0%	0%	0%	0%	0%	15%			
	84609000	- Other	0%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate 0 %	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
84.61		MACHINE-TOOLS FOR PLANING,SHAPING, SLOTTING, BROACHING, GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING, SAWING, CUTTING-OFF AND OTHER MACHINE-TOOLS WORKING BY REMOVING METAL OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED.											
	84612000	- Shaping or slotting machines	0%	0%	0%	0%	0 %	0.00 %	0%	15%			
	84613000	- Broaching machines	0%	0%	0%	0%	0 %	0.00 %	0%	15%			
	84614000	- Gear cutting, gear grinding or gear finishing machines	0%	0%	0%	0%	0 %	0.00 %	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Effective Rate	IEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84615000	- Sawing or cutting off machines	0%	0%	0%	0%	0%	0%	0%	15%			
	84619000	- Other	5%	0%	0%	0%	0%	5%	0%	15%			
84.62		MACHINE-TOOLS (INCLUDING PRESSES, FOR WORKING METAL BY FORGING, HAMMERING OR DIE-STAMPING; MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING OR NOTCHING; PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE.											
	84621000	- Forging or die-stamping machines (including presses) and hammers	0%	0%	0%	0%	0%	0%	0%	15%			
		- Bending, folding, straightening or flattening machines (including presses):											
	84622100	- - Numerically controlled	5%	0%	0%	0%	0%	5%	0%	15%			
	84622900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY							SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Shearing machines (including presses), other than combined punching and shearing machines:											
	84623100	- - Numerically controlled	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84623900	- - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Punching or notching machines (including presses), including combined punching and shearing machines:											
	84624100	- - Numerically controlled	5%	0%	0%	0%	0%	5%	0%	15%			
	84624900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
		- Other:											
	84629100	- - Hydraulic presses	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84629900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	IEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
84.63		OTHER MACHINE-TOOLS FOR WORKING METAL OR CERMETS, WITHOUT REMOVING MATERIAL.											
	84631000	- Draw benches for bars, tubes, profiles, wire or the like	5%	0%	0%	0%	0%	5%	0%	15%			
	84632000	- Thread rolling machines	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84633000	- Machines for working wire	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	IEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84639000	- Other	5%	0%	0%	0%	0%	5%	0%	15%			
84.64		MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS.											
	84641000	- Sawing machines	0%	0%	0%	0%	0%	0%	0%	15%			
	84642000	- Grinding or polishing machines	5%	0%	0%	0%	0%	5%	0%	15%			
	84649000	- Other	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
84.65		MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUEING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS.											
	84651000	- Machines which can carry out different types of machining operations without tool change between such operations	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84652000	- Machining centres	0%	0%	0%	0%	0%	0.00%	0%	15%			
	- Other:												

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84659100	- - Sawing machines	5%	0%	0%	0%	0%	5%	0%	15%			
	84659200	- - Planing, milling or moulding (by cutting) machines	0%	0%	0%	0%	0%	0%	0%	15%			
	84659300	- - Grinding, sanding or polishing machines	0%	0%	0%	0%	0%	0%	0%	15%			
	84659400	- - Bending or assembling machines	0%	0%	0%	0%	0%	0%	0%	15%			
	84659500	- - Drilling or morticing machines	0%	0%	0%	0%	0%	0%	0%	15%			
	84659600	- - Splitting, slicing or paring machines	5%	0%	0%	0%	0%	5%	0%	15%			
	84659900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Af ective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
84.66		PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 84.56 TO 84.65, INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR THE MACHINES; TOOL HOLDERS FOR ANY TYPE OF TOOL FOR WORKING IN THE HAND.											
	84661000	-Tool holders and self-opening die heads	5%	0%	0%	0%	0%	5%	0%	15%			
	84662000	- Work holders	5%	0%	0%	0%	0%	5%	0%	15%			
	84663000	- Dividing heads and other special attachments for machines	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Other:											
	84669100	- - For machines of heading 84.64	5%	0%	0%	0%	0%	5%	0%	15%			
	84669200	- - For machines of heading 84.65	5%	0%	0%	0%	0%	5%	0%	15%			
	84669300	- - For machines of headings 84.56 to 84.61	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY									SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA / TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	84669400	- - For machines of heading 84.62 or 84.63	5%	0%	0%	0%	0%	5%	0%	15%				
84.67		TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED ELECTRIC OR NON-ELECTRIC MOTOR.												
		- Pneumatic:												
		- - Rotary type (including combined rotary percussion)												
	84671110	--- Grease pistols or guns	40%	0%	0%	0%	0%	40.00%	0%	15%				
		- - Other												
	84671190	--- Other	5%	0%	0%	0%	0%	5%	0%	15%				

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84671910	--- Grease pistols or guns	40%	0%	0%	0%	0%	40.00%	0%	15%			
	84671990	--- Other	5%	0%	0%	0%	0%	5%	0%	15%			
		- With self-contained electric motor:											
	84672100	-- Drills of all kinds	15%	0%	0%	0%	0%	15%	0%	15%			
	84672200	-- Saws	15%	0%	0%	0%	0%	15%	0%	15%			
	84672900	-- Other	15%	0%	0%	0%	0%	15%	0%	15%			
		- Other tools:											
	84678100	-- Chain saws	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Affective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84678900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
		- Parts:											
	84679100	- - Of chain saws	5%	0%	0%	0%	0%	5%	0%	15%			
	84679200	- - Of pneumatic tools	5%	0%	0%	0%	0%	5%	0%	15%			
	84679900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
84.68		MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF HEADING 85.15; GAS-OPERATED SURFACE TEMPERING MACHINES AND APPLIANCES.											
	84681000	- Hand held blow pipes	0%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84682000	- Other gas operated machinery and apparatus	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84688000	- Other machinery and apparatus	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84689000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			
[84.69]													
84.70		CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84701000	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	25%	0%	0%	0%	0%	25%	0%	15%			
		- Other electronic calculating machines:											
	84702100	- - Incorporating a printing device	20%	0%	0%	0%	0%	20%	0%	15%			
	84702900	- - Other	20%	0%	0%	0%	0%	20%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84703000	- Other calculating machines	10%	0%	0%	0%	0%	10.00%	0%	15%			
		- Cash registers											
	84705010	- - - Point of Sale machines	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84705090	- - - Other	15%	15%	0%	0%	0%	15%	0%	15%			
		- Other											
	84709010	- - - Postage franking machines	25%	0%	0%	0%	0%	25%	0%	15%			
	84709090	- - - Other	25%	0%	0%	0%	0%	25%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
84.71		AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ONTO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED.											
	84713000	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0%	0%	0%	0%	0%	0.00%	0%	15%			
	- Other automatic data processing machines:												
	84714100	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84714900	- - Other, presented in the form of systems	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84715000	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Input or output units, whether or not containing storage units in the same housing											

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84716010	- - - Braille computer terminals specially designed for use by the blind	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84716090	- - - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84717000	- Storage units	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84718000	- Other units of automatic data processing machines	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84719000	- Other	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
84.72		OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COIN-SORTING MACHINES, COIN-COUNTING OR WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES).											
	84721000	- Duplicating machines	15%	0%	0%	0%	0%	2.50%	0%	15%			
	84723000	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	15%	0%	0%	0%	0%	15%	0%	15%			
		- Other											

			RATE OF DUTY									SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	84729010	- - - Cheque writing and cheque signing machines	15%	0%	0%	0%	0%	15%	0%	15%				
	84729090	- - - Other	15%	0%	0%	0%	0%	15%	0%	15%				
84.73		PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS 84.70 TO 84.72.												
	- Parts and accessories of the machines of heading 84.70:													
	84732100	- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	5%	0%	0%	0%	0%	5%	0%	15%				

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84732900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
	84733000	- Parts and accessories of the machines of heading 84.71	0%	0%	0%	0%	0%	0%	0%	15%			
	84734000	- Parts and accessories of the machines of heading 84.72	5%	0%	0%	0%	0%	0%	0%	15%			
	84735000	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.70 to 84.72	5%	0%	0%	0%	0%	0%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Afri- ective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
84.74		MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING, CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOULDS OF SAND.											
	84741000	- Sorting, screening, separating or washing machines	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84742000	- Crushing or grinding machines	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Mixing or kneading machines:											
	84743100	-- Concrete or mortar mixers	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84743200	-- Machines for mixing mineral substances with bitumen	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84743900	-- Other	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84748000	- Other machinery	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84749000	- Parts	10%	0%	0%	0%	0%	10.00%	0%	15%			
84.75		MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASHBULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE.											
	84751000	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Machines for manufacturing or hot working glass or glassware:											
	84752100	- - Machines for making optical fibres and preforms thereof	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84752900	- - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate 0%	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84759000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			
84.76		AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMP, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY-CHANGING MACHINES.											
		- Automatic beverage-vending machines:											
	84762100	- - Incorporating heating or refrigerating devices	20%	0%	0%	0%	0%	20.00%	0%	15%			
	84762900	- - Other	20%	0%	0%	0%	0%	20.00%	0%	15%			
		- Other machines:											
	84768100	- - Incorporating heating or refrigerating devices	20%	0%	0%	0%	0%	20.00%	0%	15%			
	84768900	- - Other	20%	0%	0%	0%	0%	20.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate 0%	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84769000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			
84.77		MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.											
	84771000	- Injection-moulding machines	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84772000	- Extruders	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84773000	- Blow moulding machines	0%	0%	0%	0%	0%	0.00%	0%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84774000	- Vacuum moulding machines and other thermoforming machines	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Other machinery for moulding or otherwise forming:											
	84775100	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84775900	- - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84778000	- Other machinery	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84779000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
84.78		MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.											
	84781000 - Machinery												
			0%	0%	0%	0%	0%	0.00%	0%	15%			
			5%	0%	0%	0%	0%	5%	0%	15%			
84.79		MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.											
	84791000 - Machinery for public works, building or the like												
			0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY									SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	84792000	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	0%	0%	0%	0%	0%	0.00%	0%	15%				
	84793000	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other mahinery for treating wood or cork	0%	0%	0%	0%	0%	0.00%	0%	15%				
	84794000	- Rope or cable-making machines	0%	0%	0%	0%	0%	0.00%	0%	15%				
	84795000	- Industrial robots, not elsewhere specified or included	0%	0%	0%	0%	0%	0.00%	0%	15%				
	84796000	- Evaporative air coolers	0%	0%	0%	0%	0%	0.00%	0%	15%				
		- Passenger boarding bridges:												
	84797100	- - Of a kind used in airports	5%	0%	0%	0%	0%	5%	0%	15%				

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Af ective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84797900	-- Other	5%	0%	0%	0%	0%	5%	0%	15%			
		- Other machines and mechanical appliances:											
	84798100	-- For treating metal, including electric wire coil winders	0%	0%	0%	0%	0%	0%	0%	15%			
	84798200	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	0%	0%	0%	0%	0%	0%	0%	15%			
		-- Other :											
	84798910	--- Heat thermal transfer printer	0%	0%	0%	0%	0%	0%	0%	15%			
	84798990	--- Other	5%	0%	0%	0%	0%	5%	0%	15%			
	84799000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			
84.80		MOULDING BOXES FOR METAL FOUNDRY; MOULD BASES; MOULDING PATTERNS; MOULDS FOR METAL (OTHER THAN INGOT MOULDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS.											

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84801000	- Moulding boxes for metal foundry	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84802000	- Mould bases	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84803000	- Moulding patterns	0%	0%	0%	0%	0%	0.00%	0%	15%			
	- Moulds for metal or metal carbides:												
	84804100	- - Injection or compression types	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84804900	- - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84805000	- Moulds for glass	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84806000	- Moulds for mineral materials	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Moulds for rubber or plastics:											
	84807100	- - Injection or compression types	0%	0%	0%	0%	0%	0.00%	0%	15%			
	84807900	- - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
84.81		TAPS, CORKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES											
	84811000	- Pressure-reducing valves	5%	0%	0%	0%	0%	5%	0%	15%			
	84812000	- Valves for oleohydraulic or pneumatic transmissions	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84813000	- Check (nonreturn) valves	5%	0%	0%	0%	0%	5%	0%	15%			
	84814000	- Safety or relief valves	5%	0%	0%	0%	0%	5%	0%	15%			
		- Other appliances											
	84818010	- - - Taps and corks	40%	0%	0%	0%	0%	40.00%	25%	15%			
	84818090	- - - Other	5%	0%	0%	0%	0%	5%	0%	15%			
	84819000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			
84.82		BALL OR ROLLER BEARINGS.											
	84821000	- Ball bearings	5%	0%	0%	0%	0%	5%	0%	15%			
	84822000	- Tapered roller bearings, including cone and tapered roller assemblies	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84823000	- Spherical roller bearings	5%	0%	0%	0%	0%	5%	0%	15%			
	84824000	- Needle roller bearings	5%	0%	0%	0%	0%	5%	0%	15%			
	84825000	- Other cylindrical roller bearings	5%	0%	0%	0%	0%	5%	0%	15%			
	84828000	- Other, including combined ball/roller bearings	5%	0%	0%	0%	0%	5%	5%	15%			
		- Parts:											
	84829100	- - Balls, needles and rollers	5%	0%	0%	0%	0%	5%	0%	15%			
	84829900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
84.83		TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLY WHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS).											
	84831000	- Transmission shafts (including cam shafts and crank shafts) and cranks	5%	0%	0%	0%	0%	250%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84832000	- Bearing housings, incorporating ball or roller bearings	5%	0%	0%	0%	0%	0.00%	0%	15%			
	84833000	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	5%	0%	0%	0%	0%	0.00%	0%	15%			
	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters												
	84834010	- - - Parts of internal combustion piston engines other than aircraft	10%	0%	0%	0%	0%	5%	10%	15%			
	84834090	- - - Other	10%	0%	0%	0%	0%	10.00%	10%	15%			
	84835000	- Flywheels and pulleys, including pulley blocks	5%	0%	0%	0%	0%	0.00%	0%	15%			
	84836000	- Clutches and shaft couplings (including universal joints)	5%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	84839000	- Toothed wheels, chain sprockets and other transmission elements presented separately ; parts	5%	0%	0%	0%	0%	5%	0%	15%			
84.84		GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS.											
	84841000	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	10%	0%	0%	0%	0%	5%	10%	15%			
	84842000	- Mechanical seals	15%	0%	0%	0%	0%	15%	0%	15%			
	84849000	- Other	15%	0%	0%	0%	0%	10.00%	15%	15%			
[84.85]													

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS Afctive Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
84.86		MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTERGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9 (C) TO THIS CHAPTER; PARTS AND ACCESSORIES.											
[84.85]													
	84861000	- Machines and apparatus for the manufacture of boules or wafers	5%	0%	0%	0%	0%	5%	0%	15%			
	84862000	- Machines and apparatus for the manufacture of semiconductor devices or of electronic intergrated circiuts	5%	0%	0%	0%	0%	5%	0%	15%			
	84863000	- Machines and apparatus for the manufacture of flat panel displays	5%	0%	0%	0%	0%	5%	0%	15%			
	84864000	- Machines and apparatus specified in Note 9 (C) to this Chapter	5%	0%	0%	0%	0%	5%	0%	15%			
	84869000	- Parts and accessories	5%	0%	0%	0%	0%	5%	0%	15%			
84.87		MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.											

			RATE OF DUTY									SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Diff. Offer)	COMESA/ TAG	Mozambique	RS A Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	84871000	-Ships' or boats' propellers and blades therefor	5%	0%	0%	0%	0%	5%	0%	15%				
	84879000	- Other	10%	0%	0%	0%	0%	10.00%	0%	15%				

Chapter 85

Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

Notes.

1.- This Chapter does not cover:

- (a) Electrically warmed blankets, bed pads, footmuffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
- (b) Articles of glass of heading 70.11;
- (c) Machines and apparatus of Heading 84.86;
- (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (Heading 90.18); or
- (e) Electrically heated furniture of Chapter 94.

2.- Headings 85.01 to 85.04 do not apply to goods described in headings 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.

3.- For the purposes of heading 85.07, the expression "electric accumulators" includes those presented with ancillary components which contribute to the accumulators function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.

4.- Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

- (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

- (b) Other machines provided the weight of such machines does exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

5.- For the purposes of heading 85.23 :

- (a) " Solid-state non-volatile storage devices" (for example, "flash memory cards " or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories '(for example, "FLASH E2 PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
- (b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

6.- For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

- 7.- For the purpose of Heading 85.36," connectors for optical fibres,optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system.They perform no other function, such as the amplification, regeneration or modification of a signal.
- 8.- Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (Heading 85.43).
- 9.- For the purposes of headings 85.41 and 85.42:
- (a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
 - (b) "Electronic integrated circuits " are:
 - (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
 - (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by the semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
 - (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

- (iv) Multi-component integrated circuits (MCOs): a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components: silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition:

- 1 “Components” may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.
- 2 “Silicon based” means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.
- 3 (a) “Silicon based sensors” consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. “Physical or chemical quantities” relates to real world phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

(b) “Silicon based actuators” consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.

(c) “Silicon based resonators” are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

(d) “Silicon based oscillators” are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the nomenclature, except in the case of Heading 85.23, which might cover them by reference to, in particular, their function.

- 10.-** For the purposes of heading 85.48, “spent primary cells, spent primary batteries and spent electric accumulators” are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading Note.

- 1.-** Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
85.01		ELECTRIC MOTORS AND GENERATORS (EXCLUDING GENERATING SETS).											
	85011000	- Motors of an output not exceeding 37.5 W	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85012000	- Universal AC/DC motors of an output exceeding 37.5 W	0%	0%	0%	0%	0%	0.00%	0%	15%			
	- Other DC motors; DC generators:												
	85013100	- - Of an output not exceeding 750 W	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85013200	- - Of an output exceeding 750 W but not exceeding 75 kW	0%	0%	0%	0%	0%	0.00%	0%	15%			

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85013300	-- Of an output exceeding 75 kW but not exceeding 375 kW	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85013400	-- Of an output exceeding 375 kW	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Other AC motors, single-phase											
	85014010	--- Single-phase induction motors of a power rating of not less than 0.18 kW and not more than 2.6 kW of a voltage from 110V to 550V and a motor speed of not less than 700 or more than 3 000 revolutions per minute, but excluding submersible motors, geared motors, motors identifiable as flame-proof and motors equipped with brakes or clutches	0%	15%	0%	0%	0%	0.00%	0%	15%			
	85014090	--- Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Other AC motors, multiphase:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85015100	-- Of an output not exceeding 750 W	0%	0%	0%	0%	0%	0.00%	0%	15%			
	-- Of an output exceeding 750 W but not exceeding 75 kW												
	85015210	--- Three-phase single squirrel-cage induction motors of a power-rating of not less than 0.75 kW and not more than 40 kW: of a voltage from 110V to 550V and a motor speed of not less than 700 or more than 3 000 revolutions per minute, but excluding submersible motors, geared motors, motors identifiable as flame-proof or explosion-proof and motors equipped with brakes or clutches	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85015290	--- Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
	-- Of an output exceeding 75 kW												

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85015310	--- Of an output not exceeding 200 kW	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85015390	--- Other AC generators (alternators)	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- AC generators (alternators):											
	85016100	-- Of an output exceeding 75 kVA	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85016200	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85016300	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85016400	-- Of an output exceeding 750 kVA	0%	0%	0%	0%	0%	0.00%	0%	15%			
85.02		ELECTRIC GENERATING SETS AND ROTARY CONVERTERS.											
		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):											

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA		Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85021100	-- Of output not exceeding 75 kVA	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85021200	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85021300	-- Of an output exceeding 375 kVA	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85022000	-- Generating sets with spark ignition internal combustion piston engines	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Other generating sets:											
	85023100	-- Wind-powered	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85023900	-- Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85024000	- Electric rotary converters	5%	0%	0%	0%	0%	5%	0%	15%			
85.03		PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02.											
	85030010	--- Wound	40%	0%	0%	0%	0%	40.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85030090	- - - Other	5%	0%	0%	0%	0%	5%	0%	15%			
85.04		ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE RECTIFIERS) AND INDUCTORS.											
		- Ballasts for discharge lamps or Tubes											
	85041010	- - - Ballasts for discharge lamps or tubes not exceeding 100 W	20%	0%	0%	0%	0%	20.00 %	15.625 %	15%			
	85041090	- - - Other	10%	0%	0%	0%	0%	10.00 %	10%	15%			
		- Liquid dielectric transformers:											
		- - Having a power handling capacity not exceeding 650 kVA											

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85042110	--- Core type, oil immersed (including earthing compensators and reactors but not including transducers, chokes, automatic voltage regulators, furnace transformers with a working capacity exceeding 650 kVA rectifier-transformers and starter transformers) of a maximum working voltage not exceeding 132 kV in a range from a minimum size of 5 kVA to a maximum size of 650 kVA maximum working capacity	40%	40%	0%	0%	0%	30.00 %	0%	15%			
	85042190	--- Other	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA												

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85042210	--- Core type, oil immersed (including earthing compensators and reactors but not including transducers, chokes, automatic voltage regulators, furnace transformers with a working capacity exceeding 5 000 kVA rectifier-transformers and starter transformers) of a maximum working voltage not exceeding 132 kV	5%	0%	0%	0%	0%	0.00%	0%	15%			
	85042290	--- Other	10%	0%	0%	0%	0%	10.00%	0%	15%			
	-- Having a power handling capacity exceeding 10,000 kVA:												
	85042310	--- Core type, oil immersed (including earthing compensators	10%	0%	0%	0%	0%	10.00%	0%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA		Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
		and reactors but not including transducers, chokes, automatic regulators, furnace transformers, rectifier transformers and starter transformers) of a maximum working voltage not exceeding 132 kV and a maximum size not exceeding 30 000 kVA maximum working capacity											
	85042390	- - - Other	5%	0%	0%	0%	0%	5%	0%	15%			
	- Other transformers:												

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA		Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
		- - Having a power handling capacity not exceeding 1 kVA											
	85043110	- - - Of a capacity not exceeding 100 W	20%	0%	0%	0%	0%	20.00 %	0%	15%			
	85043190	- - - Other	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85043200	- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85043300	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85043400	- - Having a power handling capacity exceeding 500 kVA	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85044000	- Static converters	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85045000	- Other inductors	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85049000	- Parts	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
85.05		ELECTRO-MAGNETS; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS AFTER MAGNETISATION; ELECTRO-MAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTRO-MAGNETIC COUPLINGS, CLUTCHES AND BRAKES; ELECTRO-MAGNETIC LIFTING HEADS.											
		- Permanent magnets and articles intended to become permanent magnets after magnetisation:											
	85051100	- - Of metal	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85051900	- - Other	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85052000	- Eletro-magnetic couplings, clutches and brakes	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85059000	- Other, including parts	5%	0%	0%	0%	0%	5%	0%	15%			
85.06		PRIMARY CELLS AND PRIMARY BATTERIES.											
	85061000	- Manganese dioxide	60%	30%	0%	0%	0%	45%	0%	15%			
	85063000	- Mercuric oxide	20%	0%	0%	0%	0%	5%	15.625 %	15%			
	85064000	- Silver oxide	20%	0%	0%	0%	0%	5%	15.625 %	15%			
	85065000	- Lithium	20%	0%	0%	0%	0%	5%	15.625 %	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85066000	- Air-zinc	20%	0%	0%	0%	0%	5%	15.625 %	15%			
	85068000	- Other primary cells and primary batteries	20%	0%	0%	0%	0%	5%	15.625 %	15%			
	85069000	- Parts	5%	0%	0%	0%	0%	0.00%	5%	15%			
85.07		ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE).											
	85071000	- Lead-acid, of a kind used for starting piston engines	60%	30%	0%	0%	0%	45%	60%	15%			
	85072000	- Other lead acid accumulators	20%	0%	0%	0%	0%	20.00 %	10%	15%			
	85073000	- Nickel-cadmium	15%	0%	0%	0%	0%	15%	0%	15%			
	85074000	- Nickel-Iron	20%	0%	0%	0%	0%	20.00 %	0%	15%			
	85075000	- Nickel-metal hydride	20%	0%	0%	0%	0%	20.00 %	0%	15%			
	85076000	- Lithium-ion	20%	0%	0%	0%	0%	20.00 %	0%	15%			
	85078000	- Other accumulators	20%	0%	0%	0%	0%	20.00 %	10%	15%			
		- Parts											

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85079010	- - - Posts, connector-straps, grids and plates (finished or not) for use in 6 or 12 V accumulators of a kind suitable for use in motor vehicles	40%	0%	0%	0%	0%	25%	0%	15%			
	85079090	- - - Other	5%	0%	0%	0%	0%	0.00%	0%	15%			
85.08		VACUUM CLEANERS.											
		- With self-contained electric motor:											
	85081100	- - Of a power not exceeding 1,500W and having a dust bag or other receptacle capacity not exceeding 20L	30%	15%	0%	0%	0%	30.00 %	0%	15%			
	85081900	- - Other	30%	15%	0%	0%	0%	30.00 %	15.625 %	15%			
	85086000	- Other vacuum cleaners	30%	15%	0%	0%	0%	30.00 %	15.625 %	15%			
	85087000	- Parts	10%	0%	0%	0%	0%	10.00 %	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
85.09		ELECTRO-MECHANICAL DOMESTIC APPLIANCES WITH SELF-CONTAINED ELECTRIC MOTOR, OTHER THAN VACUUM CLEANERS OF HEADING 85.08.											
	85094000 - Food grinders and mixers; fruit or vegetable juice extractors												
			30%	15%	0%	0%	0%	27.50 %	15.625 %	15%			
		85098000 - Other appliances	40%	15%	0%	0%	0%	37.50 %	0%	15%			
		85099000 - Parts	5%	0%	0%	0%	0%	0.00%	5%	15%			
85.10		SHAVERS, HAIR CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR.											
	85101000 - Shavers												
			20%	0%	0%	0%	0%	5%	15.625 %	15%			
		- Hair clippers											
		85102010 - - - Agricultural clippers (for example for sheep, cattle or horses)	5%	0%	0%	0%	0%	0.00%	5%	15%			
	85102090 - - - Other		20%	0%	0%	0%	0%	5%	15.625 %	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85103000	- Hair-removing appliances	20%	0%	0%	0%	0%	5%	15.625 %	15%			
	85109000	- Parts	5%	0%	0%	0%	0%	0.00%	5%	15%			
85.11		ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES.											
	85111000	- Sparking plugs	10%	0%	0%	0%	0%	5%	10%	15%			
	85112000	- Ignition magnetos; magneto dynamos; magnetic flywheels	5%	0%	0%	0%	0%	0.00%	0%	15%			
	85113000	- Distributors; ignition coils	10%	0%	0%	0%	0%	5%	0%	15%			
	85114000	- Starter motors and dual purpose starter-generators	10%	0%	0%	0%	0%	5%	0%	15%			
	85115000	- Other generators	10%	0%	0%	0%	0%	5%	0%				
	85118000	- Other Equipment	10%	0%	0%	0%	0%	5%	0%				
	85119000	- Parts	5%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
85.12		ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING 85.39), WINDSCREEN WIPERS DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES.											
	85121000	- Lighting or visual signalling equipment of a kind used on bicycles	10%	0%	0%	0%	0%	5%	0%	15%			
	85122000	- Other lighting or visual signalling equipment	10%	0%	0%	0%	0%	5%	0%	15%			
	85123000	- Sound signalling equipment	10%	10%	0%	0%	0%	5%	0%	15%			
	85124000	- Windscreen wipers, defrosters and demisters	10%	10%	0%	0%	0%	5%	0%	15%			
	85129000	- Parts	5%	0%	0%	0%	0%	0.00%	0%	15%			
85.13		PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS), OTHER THAN LIGHTING EQUIPMENT OF HEADING 85.12.											
		- Lamps											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85131010	- - - Miner's safety lamps	5%	0%	0%	0%	0%	5%	5%	15%			
	85131020	- - - Lamps incorporating a solar module	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85131090	- - - Other	40%	0%	0%	0%	0%	25%	15.625 %	15%			
	85139000	- Parts	5%	0%	0%	0%	0%	5%	5%	15%			
85.14		INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS (INCLUDING THOSE FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS); OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS.											
	85141000	- Resistance heated furnaces and ovens	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85142000	- Furnaces and ovens functioning by induction or dielectric loss	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85143000	- Other furnaces and ovens	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85144000	- Other equipment for the heat treatment of materials by induction or dielectric loss	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85149000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			
85.15		ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS.											
		- Brazing or soldering machines and apparatus:											
	85151100	- - Soldering irons and guns	5%	0%	0%	0%	0%	5%	0%	15%			
	85151900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
		- Machines and apparatus for resistance welding of metal:											
	85152100	- - Fully or partly automatic	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85152900	-- Other	5%	0%	0%	0%	0%	5%	0%	15%			
		- Machines and apparatus for arc (including plasma arc) welding of metals:											
	85153100	-- Fully or partly automatic	20%	0%	0%	0%	0%	20.00 %	0%	15%			
	85153900	-- Other	5%	0%	0%	0%	0%	5%	0%	15%			
	85158000	- Other machines and apparatus	5%	0%	0%	0%	0%	5%	0%	15%			
	85159000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			
85.16		ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND SOIL HEATING APPARATUS; ELECTRO-THERMIC HAIR-DRESSING APPARATUS (FOR EXAMPLE, HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES OF DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF HEADING 85.45.											
	85161000	- Electric instantaneous or storage water heaters and immersion heaters	40%	15%	0%	0%	0%	27.50 %	15.625 %	15%			
		- Electric space heating apparatus and electric soil heating apparatus:											
	85162100	-- Storage heating radiators	40%	15%	0%	0%	0%	37.50 %	15.625 %	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85162900	-- Other	40%	15%	0%	0%	0%	27.50 %	15.625 %	15%			
		- Electro-thermic hair-dressing or hand- drying apparatus:											
	85163100	-- Hair Dryers	40%	15%	0%	0%	0%	37.50 %	15.625 %	15%			
	85163200	-- Other hair-dressing apparatus	40%	15%	0%	0%	0%	37.50 %	15.625 %	15%			
	85163300	-- Hand-drying apparatus	40%	15%	0%	0%	0%	37.50 %	15.625 %	15%		25%	0%
	85164000	- Electric smoothing irons	40%	15%	0%	0%	0%	27.50 %	15.625 %	15%			
	85165000	- Microwave ovens	40%	15%	0%	0%	0%	37.50 %	15.625 %	15%			
	85166000	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	40%	30%	0%	0%	0%	35%	15.625 %	15%	25%		
		- Other electro-thermic appliances:											
	85167100	-- Coffee or tea makers	30%	15%	0%	0%	0%	27.50 %	15.625 %	15%			
	85167200	-- Toasters	30%	15%	0%	0%	0%	27.50 %	15.625 %	15%			
	85167900	-- Other	40%	15%	0%	0%	0%	37.50 %	15.625 %	15%			
		- Electric heating resistors											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85168010	- - - For immersion heaters, electric space heating apparatus or electric smoothing irons	10%	0%	0%	0%	0%	7.50%	10%	15%			
	85168090	- - - Other	40%	0%	0%	0%	0%	37.50%	15.625%	15%			
	85169000	- Parts	5%	0%	0%	0%	0%	0.00%	5%	15%			
85.17		TELEPHONE SETS, INCLUDING TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF HEADING 84.43, 85.25, 85.27 OR 85.28.											
		- Telephone sets, including telephones for cellular networks or for other wireless networks:											
	85171100	- - Line Telephone sets with cordless handsets	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- - Telephones for cellular networks or for other wireless networks											
	85171210	- - - Cellular telephone handsets	25%	0%	0%	0%	0%	25%	17.500%	15%			
	85171220	- - - Two-way radio	15%	0%	0%	0%	0%	15%	0%	15%			
	85171230	- - - Fixed cellular terminal	25%	0%	0%	0%	0%	25%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85171290	- - - Other	40%	0%	0%	0%	0%	40.00 %	0%	15%			
	85171800	- - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Other apparatus for transmission or reception of voice, mages or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):											
	85176100	- - Base stations	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85176200	- - Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85176900	- - Other	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85177000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			
85.18		MICROPHONES AND STANDS THEREFOR; LOUD-SPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEAD PHONES AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85181000	- Microphones and stands therefor	40%	15%	0%	0%	0%	40.00 %	0%	15%			
	- Loudspeakers whether or not mounted in their enclosures:												
	85182100	- - Single loudspeakers, mounted in their enclosures	40%	15%	0%	0%	0%	40.00 %	0%	15%			
	85182200	- - Multiple loudspeakers, mounted in the same enclosure	40%	15%	0%	0%	0%	40.00 %	0%	15%			
	85182900	- - Other	20%	0%	0%	0%	0%	20.00 %	0%	15%			
	85183000	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	40%	15%	0%	0%	0%	40.00 %	0%	15%			
	85184000	- Audio frequency electric amplifiers	40%	30%	0%	0%	0%	40.00 %	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85185000	- Electric sound amplifier sets	40%	30%	0%	0%	0%	40.00 %	0%	15%			
	85189000	- Parts	20%	0%	0%	0%	0%	20.00 %	0%	15%			
85.19		SOUND RECORDING OR REPRODUCING APPARATUS.											
	85192000	- Apparatus operated by coins, bank notes, bank cards, tokens or by other means of payment	40%	15%	0%	0%	0%	40.00 %	15.625 %	15%			
	85193000	- Turntables (record-decks)	40%	30%	0%	0%	0%	40.00 %	15.625 %	15%			
	85195000	- Telephone answering machines	40%	15%	0%	0%	0%	40.00 %	0%	15%			
		- Other apparatus:											
	85198100	- - Using magnetic, optical or semiconductor media	40%	15%	0%	0%	0%	40.00 %	15.625 %	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85198900	- - Other	40%	15%	0%	0%	0%	35%	15.625 %	15%			
[85.20]													
85.21		VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER.											
	85211000	- Magnetic tape-type	40%	30%	0%	0%	0%	40.00 %	0%	15%			
	85219000	- Other	40%	30%	0%	0%	0%	40.00 %	0%	15%			
85.22		PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.19 OR 85.21.											
	85221000	- Pick-up cartridges	40%	0%	0%	0%	0%	40.00 %	0%	15%			
		- Other											
	85229010	- - - Incorporating a printed circuit board	40%	0%	0%	0%	0%	40.00 %	0%	15%			
		- - - Other:											
	85229020	- - - Cabinets	20%	0%	0%	0%	0%	20.00 %	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85229091	---- Accessories of apparatus of heading No. 85.19 to 85.21	40%	0%	0%	0%	0%	40.00 %	0%	15%			
	85229099	---- Other	10%	0%	0%	0%	0%	10.00 %	0%	15%			
85.23		DISCS, TAPES, SOLID-STATE NON-VOLATILE STORAGE DEVICES, "SMART CARDS" AND OTHER MEDIA FOR THE RECORDING OF SOUND OR OF OTHER PHENOMENA, WHETHER OR NOT RECORDED, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF DISCS, BUT EXCLUDING PRODUCTS OF CHAPTER 37.											
		- Magnetic media:											
	85232100	-- Cards incorporating a magnetic stripe	20%	0%	0%	0%	0%	20.00 %	15.625 %	15%			
	85232900	-- Other	20%	0%	0%	0%	0%	20.00 %	15.625 %	15%			
		- Optical media											
	85234100	-- Unrecorded	20%	0%	0%	0%	0%	20.00 %	15.625 %	15%			
		-- Other											
	85234910	--- Computer software	0%	0%	0%	0%	0%	0.00 %	0%	15%			
	85234990	--- Other	20%	0%	0%	0%	0%	20.00 %	15.625 %	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85235100	- - Solid-state non-volatile storage devices	20%	0%	0%	0%	0%	20.00 %	0%	15%			
	85235200	- - "Smart cards"	20%	0%	0%	0%	0%	20.00 %	0%	15%			
	85235900	- - Other	20%	0%	0%	0%	0%	20.00 %	15.625 %	15%			
[85.24]													
		- Semiconductor media:											
	85238000	- Other	20%	0%	0%	0%	0%	20.00 %	15.625 %	15%			
85.25		TRANSMISSION APPARATUS FOR RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS.											
		- Transmission apparatus:											

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85255010	--- For use in connection with aircraft communication or navigation	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85255090	--- Other	10%	10%	0%	0%	0%	10.00%	0%	15%			
	- Transmission apparatus incorporating reception apparatus												
	85256010	--- For use in connection with aircraft communication or navigation	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85256090	--- Other	40%	0%	0%	0%	0%	40.00%	0%	15%			
	- Television cameras, digital cameras and video camera recorders												
	85258010	--- For use in connection with aircraft communication or navigation	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85258090	--- Other	40%	15%	0%	0%	0%	40.00%	0%	15%			
85.26		RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85261000	- Radar apparatus	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Other:											
		- - Radio navigational aid apparatus											
	85269110	- - - For use in connection with aircraft communication or navigation	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85269190	- - - Other	40%	0%	0%	0%	0%	40.00 %	0%	15%			
		- - Radio remote control apparatus											
	85269210	- - - Of a type designed for recreational purposes, and toys	40%	0%	0%	0%	0%	40.00 %	0%	15%			
	85269220	- - - For use in connection with aircraft communication or navigation	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85269290	- - - Other	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
85.27		RECEPTION APPARATUS FOR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK.											
	85271200	- Radio-broadcast receivers capable of operating without an external source of power:											
		-- Pocket-size radio cassette-players	60%	30%	0%	0%	0%	60.00 %	15.625 %	15%			
	85271310	-- Other apparatus combined with sound recording or reproducing apparatus											
		--- For use in connection with aircraft communication or navigation	0%	0%	0%	0%	0%	0.00%	0%	15%			
		-- Other :											
		--- Other	40%	30%	0%	0%	0%	40.00 %	40%	15%			
	85271910	--- For use in connection with aircraft communication or navigation	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85271990	--- Other	40%	30%	0%	0%	0%	40.00 %	40%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:											
	85272100	- - Combined with sound recording or reproducing apparatus	40%	30%	0%	0%	0%	40.00 %	15.625 %	15%			
	85272900	- - Other	40%	30%	0%	0%	0%	40.00 %	15.625 %	15%			
		- Other :											
	85279100	- - Combined with sound recording or reproducing apparatus	40%	30%	0%	0%	0%	40.00 %	15.625 %	15%			
	85279200	- - Not combined with sound recording or reproducing apparatus but combined with a clock	40%	30%	0%	0%	0%	40.00 %	15.625 %	15%			
	85279900	- - Other	40%	30%	0%	0%	0%	40.00 %	15.625 %	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
85.28		MONITORS AND PROJECTORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS; RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS.											
		- Cathode-ray tube monitors:											
	85284200	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	5%	30%	0%	0%	0%	5%	5%	15%			
	85284900	- - Other	40%	30%	0%	0%	0%	40.00 %	40%	15%			
		- Other monitors:											
	85285200	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	5%	30%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85285900	- - Other	40%	30%	0%	0%	0%	40.00 %	40%	15%			
		- Projectors:											
	85286200	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	5%	30%	0%	0%	0%	5%	5%	15%			
	85286900	- - Other	25%	30%	0%	0%	0%	25%	25%	15%			
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:											
	85287100	- - Not designed to incorporate a video display or screen	40%	30%	0%	0%	0%	40.00 %	40%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85287200	-- Other,colour	40%	30%	0%	0%	0%	40.00 %	40%	15%			
	85287300	-- Other, monochrome	40%	30%	0%	0%	0%	40.00 %	40%	15%			
85.29		PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.25 TO 85.28.											
	85291000	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Other											
	85299010	--- Incorporating a printed circuit board	40%	0%	0%	0%	0%	40.00 %	0%	15%			
	85299020	--- Cabinets	20%	0%	0%	0%	0%	20.00 %	0%	15%			
	85299090	--- Other	10%	0%	0%	0%	0%	10.00 %	0%	15%			
85.30		ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATER WAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF HEADING 86.08).											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85301000	- Equipment for railways or tramways	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85308000	- Other equipment	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85309000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			
85.31		ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), OTHER THAN THOSE OF HEADING 85.12 OR 85.30.											
		- Buglar or fire alarms and similar apparatus											
	85311010	- - - Fire alarms	5%	0%	0%	0%	0%	5%	0%	15%			
	85311090	- - - Other	25%	0%	0%	0%	0%	25%	0%	15%			
		- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)											
	85312010	- - - For fire alarm systems	5%	0%	0%	0%	0%	0.00%	0%	15%			
	85312090	- - - Other	20%	0%	0%	0%	0%	5%	0%	15%			
	85318000	- Other apparatus	10%	0%	0%	0%	0%	7.50%	0%	15%			
	85319000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
85.32		ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET).											
	85321000	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)											
			10%	0%	0%	0%	0%	10.00 %	0%	15%			
		- Other fixed capacitors:											
		85322100 -- Tantalum	10%	0%	0%	0%	0%	10.00 %	0%	15%			
		85322200 -- Aluminium electrolytic	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85322300	-- Ceramic dielectric, single layer	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85322400	-- Ceramic dielectric, multilayer	10%	0%	0%	0%	0%	10.00 %	0%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA		Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85322500	- - Dielectric of paper or plastics	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85322900	- - Other	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85323000	- Variable or adjustable (pre-set) capacitors	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85329000	- Parts	10%	0%	0%	0%	0%	10.00 %	0%	15%			
85.33		ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS.											
	85331000	- Fixed carbon resistors, composition or film types	10%	0%	0%	0%	0%	10.00 %	0%	15%			
		- Other fixed resistors:											
	85332100	- - For a power handling capacity not exceeding 20 W	10%	0%	0%	0%	0%	10.00 %	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85332900	- - Other	10%	0%	0%	0%	0%	10.00 %	0%	15%			
		- Wire-wound variable resistors, including rheostats and potentiometers:											
	85333100	- - For a power handling capacity not exceeding 20 W	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85333900	- - Other	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85334000	- Other variable resistors including rheostats and potentiometers	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85339000	- Parts	10%	0%	0%	0%	0%	10.00 %	0%	15%			
85.34	85340000	PRINTED CIRCUITS.	5%	0%	0%	0%	0%	5%	0%	15%			
85.35		ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS, AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1,000 VOLTS.											
	85351000	- Fuses	5%	0%	0%	0%	0%	5%	0%	15%			
		- Automatic circuit breakers:											

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85352100	- - For a voltage of less than 72.5 kV	5%	0%	0%	0%	0%	5%	0%	15%			
	85352900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
	85353000	- Isolating switches and make-and-break switches	5%	0%	0%	0%	0%	5%					
	85354000	- Lightning arresters, voltage limiters and surge suppressors	10%	0%	0%	0%	0%	10.00 %					
	85359000	- Other	5%	0%	0%	0%	0%	5%	0%	15%			
85.36		ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMP-HOLDERS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1000 VOLTS; CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBRE BUNDLES OR CABLES.											
		- Automatic circuit breakers											
	85361000	- Fuses	15%	0%	0%	0%	0%	15%	0%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA		Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85362010	- - - Automatic circuit breakers with a breaking capacity of 6 kPA and below	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85362090	- - - Other	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85363000	- Other apparatus for protecting electrical circuits	5%	0%	0%	0%	0%	5%	0%	15%			
	- Relays:												
	85364100	- - For a voltage not exceeding 60V	5%	0%	0%	0%	0%	5%	0%	15%			
	85364900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
	85365000	- Other switches	10%	0%	0%	0%	0%	10.00 %	10%	15%			
	- Lamp-holders, plugs and sockets:												

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85366100	- - Lamp-holders	20%	0%	0%	0%	0%	20.00 %	0%	15%			
	85366900	- - Other	40%	0%	0%	0%	0%	40.00 %	25%	15%			
	85367000	- Connectors for optical fibres, optical fibre bundles or or cables	15%	0%	0%	0%	0%	15%	10%	15%			
	85369000	- Other apparatus	5%	0%	0%	0%	0%	5%	0%	15%			
85.37		BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING 85.35 OR 85.36, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF HEADING 85.17.											
	85371000	- For a voltage not exceeding 1,000 V	20%	0%	0%	0%	0%	20.00 %	20%	15%			
		- For a voltage exceeding 1,000 V											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85372010	- - - Motor control panels	15%	0%	0%	0%	0%	15%	15%	15%			
	85372090	- - - Other	10%	0%	0%	0%	0%	10.00 %	10%	15%			
85.38		PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.35, 85.36 OR 85.37.											
	85381000	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85389000	- Other	10%	0%	0%	0%	0%	10.00 %	0%	15%			
85.39		ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA-RED LAMPS; ARC-LAMPS; LIGHT-EMITTING DIODES (LED) LAMPS											
		- Sealed beam lamp units											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85391010	- - - For cycles or motor vehicles	5%	0%	0%	0%	0%	0.00%	0%	15%			
	85391090	- - - Other	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	- Other filament lamps, excluding ultra-violet or infra-red lamps:												
	85392100	- - Tungsten halogen	10%	0%	0%	0%	0%	0.00%	10%	15%			
	- - Other, of a power not exceeding 200 W and for a voltage exceeding 100 V												
	85392210	- - - Other of a power exceeding 40W but not exceeding 60W	10% + US\$0.15 Excise each	0%	0%	0%	0%	US\$0.15 Excise each	15.625 %	15%			
	85392220	- - - Other of a power exceeding 60W but not exceeding 80W	10% + US\$0.20 Excise each	0%	0%	0%	0%	US\$0.20 Excise each	15.625 %	15%			
	85392230	- - - Other of a power exceeding 80W but not exceeding 100W	10% + US\$0.25 Excise each	0%	0%	0%	0%	US\$0.25 Excise each	15.625 %	15%			
	85392290	- - - Other	10%	0%	0%	0%	0%	10.00 %	10%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85392900	-- Other	5%	0%	0%	0%	0%	0.00%	5%	15%			
	- Discharge lamps, other than ultra-violet lamps:												
	85393100	-- Fluorescent, hot cathode	10%	0%	0%	0%	0%	0.00%	10%	15%			
	85393200	-- Mercury or sodium vapour lamps; metal halide lamps	10%	0%	0%	0%	0%	0.00%	10%	15%			
		-- Other											
	85393910	--- Fluorescent bulbs and tubes	20%	0%	0%	0%	0%	10.00%	15.625%	15%			
	85393920	--- Compact fluorescent tubes and bulbs of gas type not exceeding 25W and voltage not exceeding 250V	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85393990	--- Other	10%	0%	0%	0%	0%	0.00%	10%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
		- Ultra-violet or infra-red lamps; arc-lamps:											
	85394100	- - Arc-lamps	10%	0%	0%	0%	0%	0.00%	10%	15%			
	85394900	- - Other	10%	0%	0%	0%	0%	0.00%	10%	15%			
	85395000	- Light-emitting diode (LED) lamps	10%	0%	0%	0%	0%	10.00 %	10%	15%			
	85399000	- Parts	10%	0%	0%	0%	0%	5%	0%	15%			
85.40		THERMIONIC, COLD CATHODE OR PHOTO-CATHODE VALVES AND TUBES (FOR EXAMPLE, VACUUM, OR VAPOUR OR GAS- FILLED VALVES AND TUBES, MERCURY ARC RECTIFYING VALVES AND TUBES, CATHODE-RAY TUBES,TELEVISION CAMERA TUBES).											
		- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:											
	85401100	- - Colour	5%	0%	0%	0%	0%	5%	0%	15%			
	85401200	- - Monochrome	5%	0%	0%	0%	0%	5%	0%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA		Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85402000	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	5%	0%	0%	0%	0%	5%	0%	15%			
	85404000	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour with a phosphor dot screen pitch smaller than 0.4 mm	5%	0%	0%	0%	0%	5%	0%	15%			
	85406000	- Other cathode-ray tubes	5%	0%	0%	0%	0%	5%	0%	15%			
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:												
	85407100	- - Magnetrons	5%	0%	0%	0%	0%	5%	0%	15%			
	85407900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
	- Other valves and tubes:												
	85408100	- - Receiver or amplifier valves and tubes	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85408900	-- Other	5%	0%	0%	0%	0%	5%	0%	15%			
		- Parts:											
	85409100	-- Of cathode ray-tubes	5%	0%	0%	0%	0%	5%	0%	15%			
	85409900	-- Other	5%	0%	0%	0%	0%	5%	0%	15%			
85.41		DIODES, TRANSISTORS AND SIMILAR SEMI CONDUCTOR DEVICES; PHOTOSENSITIVE SEMI-CONDUCTOR DEVICES, INCLUDING, PHOTO-VOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT-EMITTING DIODES (LED); MOUNTED PIEZO-ELECTRIC CRYSTALS.											
	85411000	- Diodes, other than photosensitive or light-emitting diodes (LED)	10%	0%	0%	0%	0%	10.00 %	10%	15%			
		- Transistors, other than photosensitive transistors:											
	85412100	-- With a dissipation rate of less than 1W	5%	0%	0%	0%	0%	5%	0%	15%			
	85412900	-- Other	5%	0%	0%	0%	0%	5%	0%	15%			

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85413000	- Thyristors, diacs and triacs, other than photosensitive devices	5%	0%	0%	0%	0%	5%	0%	15%			
	85414000	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED)	0%	0%	0%	0%	0%	0.00%	0%	15%			
	85415000	- Other semiconductor devices	5%	0%	0%	0%	0%	5%	0%	15%			
	85416000	- Mounted Piezo-Electric crystals	5%	0%	0%	0%	0%	5%	0%	15%			
	85419000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
85.42		ELECTRONIC INTERGRATED CIRCUITS.											
		- Electronic intergrated circuits:											
	85423100	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85423200	- - Memories	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85423300	- - Amplifiers	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85423900	- - Other	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85429000	- Parts	5%	0%	0%	0%	0%	5%	0%	15%			
85.43		ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.											
	85431000	- Particle accelerators	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85432000	- Signal generators	5%	0%	0%	0%	0%	5%	0%	15%			
	85433000	- Machines and apparatus for electroplating, electrolysis or electrophoresis	5%	0%	0%	0%	0%	5%	0%	15%			
	85437000	- Other machines and apparatus	5%	0%	0%	0%	0%	5%	0%	15%			
	85439000	- Parts	10%	0%	0%	0%	0%	10.00 %	0%	15%			
85.44		INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING CO-AXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBRES WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS.											
		- Winding wire:											
	85441100	- - Of copper	20%	0%	0%	0%	0%	20.00 %	15.625 %	15%			
	85441900	- - Other	15%	0%	0%	0%	0%	15%	15%	15%			
		- Co-axial cable and other co-axial electric conductors											

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA		Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85442010	- - - Wire and cable of copper, insulated with poly-ethylene and additionally or alternatively polyvinyl chloride, whether or not additionally armoured, insulated or sheathed with other materials (but not including wire or cable insulated with other materials, or braided with any material, or having more than 60 separately insulated conductors) and of which any individual conductor and its immediate insulation exceeds 1.6mm in diameter	15%	0%	0%	0%	0%	15%	15%	15%			
	85442090	- - - Other	10%	0%	0%	0%	0%	5%	10%	15%			
	85443000	- Ignition wiring sets and other wiring sets of a kind used in	20%	0%	0%	0%	0%	15%	15.625 %	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
		vehicles, aircraft or ships											
		- Other electric conductors, for a voltage not exceeding 1000V:											
	85444200	- - Fitted with connectors	20%	0%	0%	0%	0%	15%	15.625 %	15%			
	85444900	- - Other	15%	0%	0%	0%	0%	15%	15%	15%			
		- Other Electric conductors, for a voltage exceeding 1,000V:											

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85446010	<p>--- Wire and cable of copper, insulated with poly-ethylene and additionally or alternatively polyvinyl chloride, whether or not additionally armoured, insulated or sheathed with other materials (but not including wire or cable insulated with other materials, or braided with any material, or having more than 60 separately insulated conductors) and of which any individual conductor and its immediate insulation exceeds 1.6mm in diameter</p> <p>--- Other:</p>	30%	20%	0%	0%	0%	30.00 %	25%	15%			

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85446091	----- Wire and cable in which any separate conductor is insulated for a service voltage of not less than 11 kilovolts	5%	0%	0%	0%	0%	5%	5%	15%			
	85446092	----- Flat cable consisting of polyvinyl chloride insulated conductors arranged in a single row and sheathed so that the overall cable has a rectangular cross-section	20%	0%	0%	0%	0%	20.00 %	15.625 %	15%			
	85446099	----- Other	5%	0%	0%	0%	0%	5%	5%	15%			
	85447000	- Optical fibre cables	10%	0%	0%	0%	0%	10.00 %	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
85.45		CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY AND CARBONS OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES.											
		- Electrodes:											
	85451100	- - Of a kind used for furnaces	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85451900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
	85452000	- Brushes	10%	0%	0%	0%	0%	10.00 %	0%	15%			
	85459000	- Other	5%	0%	0%	0%	0%	5%	0%	15%			
85.46		ELECTRICAL INSULATORS OF ANY MATERIAL.											
	85461000	- Of glass	5%	0%	0%	0%	0%	5%	0%	15%			
	85462000	- Of ceramics	5%	0%	0%	0%	0%	5%	0%	15%			
	85469000	- Other	5%	0%	0%	0%	0%	5%	0%	15%			
85.47		INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOULDING SOLELY FOR PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF HEADING 85.46; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
	85471000	- Insulating fittings of ceramics	5%	0%	0%	0%	0%	5%	5%	15%			
	85472000	- Insulating fittings of plastics	15%	0%	0%	0%	0%	15%	5%	15%			
		- Other											
	85479010	- - - Of glass	20%	0%	0%	0%	0%	20.00 %	5%	15%			
	85479020	- - - Joints of base metal lined with insulating material, for tubing of an outside diameter of not less than 18mm and not more than 28mm	20%	0%	0%	0%	0%	20.00 %	5%	15%			
	85479030	- - - Coil formers and transformer bobbins of a value for duty purposes not exceeding 25c each	20%	0%	0%	0%	0%	20.00 %	5%	15%			
	85479090	- - - Other	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surta x General	Surta x SADC General	Surtax SADC (Diff. Offer)
85.48		WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES SPENT ELECTRIC ACCUMULATORS; ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.											
	85481000	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	5%	0%	0%	0%	0%	5%					
	85489000	- Other	5%	0%	0%	0%	0%	5%					

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

- 1.- This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
- 2.- The expressions “parts” and “parts and accessories” do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading 83.06;
 - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof, other than the radiators for the articles of this Section; of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;

- (ij) Arms (Chapter 93);
- (k) Lamps or lighting fittings of heading 94.05; or
- (l) Brushes of a kind used as parts of vehicles (heading 96.03).

3.- References in Chapters 86 to 88 to “parts” or “accessories” do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4.- For the purpose of this Section:

- (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
- (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
- (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5.- Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

- (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
- (b) In Chapter 87 if designed to travel over land or over both land and water;
- (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stage or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

Chapter 86

Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds.

Notes.

1.- This Chapter does not cover:

- (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
- (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
- (c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2.- Heading 86.07 applies, inter alia, to:

- (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
- (b) Frames, underframes, bogies and bissel-bogies;
- (c) Axle boxes; brake gear;
- (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections; Coachwork. (e)

3.- Subject to the provisions of Note 1 above, heading 86.08 applies, inter alia, to:

- (a) Assembled track, turntables, platform buffers, loading gauges;
- (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Different iated Offer)	COMESA/ TAG	Mozambique	RSA Effec tive Rate	iEPA	VAT	Surtax Genera l	Surtax SADC General	Surtax SADC (Differe ntiated Offer)
86.01		RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS.											
		- Powered from an external source of electricity :											
	86011010	--- Of a type not exceeding 20 tonnes	10%	0%	0%	0%	0%	10.00%	0%	15%			
	86011090	--- Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Powered by electric accumulators :											
	86012010	--- Of a type not exceeding 20 tonnes	10%	0%	0%	0%	0%	10.00%	0%	15%			
	86012090	--- Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
86.02		OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS.											
	86021000	- Diesel-electric locomotives	15%	0%	0%	0%	0%	15%	0%	15%			
		- Other :											
	86029010	--- Railway locomotives of a type excluding diesel locomotives	20%	0%	0%	0%	0%	20.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	86029090	- - - Other	0%	0%	0%	0%	0%	0.00 %	0%	15%			
86.03		SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF HEADING 86.04.											
	86031000	- Powered from an external source of electricity	0%	0%	0%	0%	0%	0.00 %	0%	15%			
	86039000	- Other	0%	0%	0%	0%	0%	0.00 %	0%	15%			
86.04	86040000	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES).	0%	0%	0%	0%	0%	0.00 %	0%	15%			
86.05		RAILWAY AND TRAMWAY PASSENGER COACHES, NOT SELF-PROPELLED; LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY OR TRAMWAY COACHES, NOT SELF-PROPELLED (EXCLUDING THOSE OF HEADING 86.04).											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Different iated Offer)	COMESA/ TAG	Mozambique	RSA Effec tive Rate	iEPA	VAT	Surtax Genera l	Surtax SADC General	Surtax SADC (Differe ntiated Offer)
	86050010	--- Railway or tramway passenger coaches not self-propelled	20%	0%	0%	0%	0%	20.00%	0%	15%			
	86050090	--- Other	5%	0%	0%	0%	0%	5%	0%	15%			
86.06		RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED.											
	86061000	- Tank wagons and the like	20%	0%	0%	0%	0%	20.00%	0%	15%			
	86063000	- Self-discharging vans and wagons, other than those of subheading 8606.10	20%	0%	0%	0%	0%	20.00%	0%	15%			
		- Other :											
	86069100	-- Covered and closed	20%	0%	0%	0%	0%	20.00%	0%	15%			
	86069200	-- Open, with non-removable sides of a height exceeding 60 cm	20%	0%	0%	0%	0%	20.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Different iated Offer)	COMESA/ TAG	Mozambique	RSA Effec tive Rate	iEPA	VAT	Surtax Genera l	Surtax SADC General	Surtax SADC (Differe ntiated Offer)
	86069900	- - Other	20%	0%	0%	0%	0%	20.00%	0%	15%			
86.07		PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK.											
		- Bogies, bissel-bogies, axles and wheels, and parts thereof:											
	86071100	- - Driving bogies and bissel-bogies	5%	0%	0%	0%	0%	5%	5%	15%			
	86071200	- - Other bogies and bissel-bogies	5%	0%	0%	0%	0%	5%	5%	15%			
	86071900	- - Other, including parts	5%	0%	0%	0%	0%	5%	5%	15%			
		- Brakes and parts thereof:											
	86072100	- - Air brakes and parts thereof	5%	0%	0%	0%	0%	5%	5%	15%			
	86072900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	86073000	- Hooks and other coupling devices, buffers and parts thereof	5%	0%	0%	0%	0%	5%	5%	15%			
		- Other:											
	86079100	- - Of locomotives	5%	0%	0%	0%	0%	5%	5%	15%			
	86079900	- - Other	5%	0%	0%	0%	0%	5%	5%	15%			
86.08	86080000	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS OF THE FOREGOING.	5%	0%	0%	0%	0%	5%	0%	15%	25%	25%	0%

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Different iated Offer)	COMESA/ TAG	Mozambique	RSA Effec tive Rate	iEPA	VAT	Surtax Genera l	Surtax SADC General	Surtax SADC (Differe ntiated Offer)
86.09	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT												
	86090010	--- Containers with metal cladded insulated panels	60%	60%	0%	0%	0%	60.00%	0%	15%	25%	25%	0%
	86090090	--- Other	0%	0%	0%	0%	0%	0.00%	0%	15%			

Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

Notes.

- 1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
- 2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
- 3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
- 4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
87.01		TRACTORS (OTHER THAN TRACTORS OF HEADING 87.09).											
	87011000	- Single axle tractors	0%	0%	0%	0%	0%	0.00 %	0%	0%			
	87012000	- Road tractors for semi trailers	0%	0%	0%	0%	0%	0.00 %	0%	15 %			
	87013000	- Track-laying tractors	5%	5%	5%	0%	5%	5%	0%	0%			
		- Other, of an engine power:											
	87019100	- - Not exceeding 18 kW	0%	0%	0%	0%	0%	0.00 %	0%	15 %			
	87019200	- - Exceeding 18 kW but not exceeding 37 kW	0%	0%	0%	0%	0%	0.00 %	0%	15 %			
	87019300	- - Exceeding 37 kW but not exceeding 75 kW	0%	0%	0%	0%	0%	0.00 %	0%	15 %			

			RATE OF DUTY									SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
	87019400	-- Exceeding 75 kW but not exceeding 130 Kw	0%	0%	0%	0%	0%	0.00 %	0%	15 %				
	87019500	-- Exceeding 130 kW	0%	0%	0%	0%	0%	0.00 %	0%	15 %				
87.02		MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER.												
	- With only compression-ignition internal combustion piston engine (diesel or semi-diesel) - - - For the transport of 20 or more persons including the driver													
	87021011	---- For the transport of 26 or more persons including the driver	40%	40%	40%	0%	40%	40.00 %	40%	15 %				
	87021019	---- Other	25%	25%	25%	0%	25%	25%	40%	15 %				

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	87021020	- - - Public transport type passenger motor vehicle designed (excluding those that had been modified) to carry not less than 15 persons and not more than 20 persons including the driver under such conditions as the Commissioner may fix	15%	15%	15%	0%	15%	15%	15%	15%			
	87021090	- - - Other		60%	60%	60%	0%	60%	55%	60%	15%		
	87022000	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	40%	40%	40%	0%	40%	40.00%	40%	15%			
	87023000	- With both spark-ignition internal combustion reciprocating piston	40%	40%	40%	0%	40%	40.00%	40%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	87024000	engine and electric motor as motors for propulsion											
		- With only electric motor for propulsion	40%	40%	40%	0%	40%	40.00 %	40%	15 %			
		- Other :											
	87029011	--- For the transport of 20 or more persons including the driver											
		---- For the transport of 26 or more persons including the driver	40%	40%	40%	0%	40%	40.00 %	40%	15 %			
	87029019	---- Other		25%	25%	0%	25%	25%	25%	15 %			
	87029020	--- Public transport type passenger motor vehicle designed (excluding those that had been modified) to carry not less than 15 persons and not more than 20	15%	15%	15%	0%	15%	15%	15%	15 %			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	87029090	persons including the driver under such conditions as the Commissioner may fix											
		- - - Other	60%	60%	60%	0%	60%	55%	60%	15%			
87.03		MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF HEADING 87. 02), INCLUDING STATION WAGONS AND RACING CARS.											
	87031000												
		- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	40%	40%	40%	0%	40%	40.00%	40%	15%			
		- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:											
		- - Of a cylinder capacity not exceeding 1,000 cc											
	87032110	- - - Motor vehicles, specially constructed for racing purposes so as to accommodate only the driver	40%	40%	40%	0%	40%	40.00%	40%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	87032120	- - - Ambulances and hearses	5%	5%	5%	0%	5%	5%	5%	15%			
	87032190	- - - Other	40%	40%	40%	0%	40%	35%	40%	15%			
	- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc												
	87032210	- - - Motor vehicles, specially constructed for racing purposes so as to accommodate only the driver	40%	40%	40%	0%	40%	40.00%	40%	15%			
	87032220	- - - Ambulances and hearses	5%	5%	5%	0%	5%	5%	5%	15%			
	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc												
	- - - Of a cylinder capacity not exceeding 2000 cc:												
	87032290	- - - Other	40%	40%	40%	0%	40%	35%	40%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	87032311	---- Motor vehicles, specially constructed for racing purposes so as to accommodate only the driver	40%	40%	40%	0%	40%	40.00 %	40%	15 %			
	87032312	---- Ambulances and hearses	5%	5%	5%	0%	5%	5%	5%	15 %			
	87032319	---- Other	40%	40%	40%	0%	40%	35%	40%	15 %			
		--- Of a cylinder capacity exceeding 2000 cc:											
	87032391	---- Motor vehicles, specially constructed for racing purposes so as to accommodate only the driver	40%	40%	40%	0%	40%	40.00 %	40%	15 %			
	87032392	---- Ambulances and hearses	5%	5%	5%	0%	5%	5%	5%	15 %			
	87032399	---- Other	40%	40%	40%	0%	40%	35%	40%	15 %			
		-- Of a cylinder capacity exceeding 3,000 cc:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	87032410	- - - Motor vehicles, specially constructed for racing purposes so as to accommodate only the driver	40%	40%	40%	0%	40%	40.00 %	40%	15 %			
	87032420	- - - Ambulances and hearses	5%	5%	5%	0%	5%	5%	5%	15 %			
	87032490	- - - Other	40%	40%	40%	0%	40%	35%	40%	15 %			
	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):												
	- - Of a cylinder capacity not exceeding 1,500 cc												
	87033110	- - - Motor vehicles, specially constructed for racing purposes so as to accommodate only the driver	40%	40%	40%	0%	40%	40.00 %	40%	15 %			
	87033120	- - - Ambulances and hearses	5%	5%	5%	0%	5%	5%	5%	15 %			
	87033190	- - - Other	40%	40%	40%	0%	40%	35%	40%	15 %			
	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc												
	- - - Of a cylinder capacity not exceeding 2000 cc:												

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	87033211	---- Motor vehicles, specially constructed for racing purposes so as to accommodate only the driver	40%	40%	40%	0%	40%	40.00 %	40%	15 %			
	87033212	---- Ambulances and hearses	5%	5%	5%	0%	5%	5%	5%	15 %			
	87033219	---- Other	40%	40%	40%	0%	40%	35%	40%	15 %			
		--- Of a cylinder capacity exceeding 2000 cc:											
	87033291	---- Motor vehicles, specially constructed for racing purposes so as to accommodate only the driver	40%	40%	40%	0%	40%	40.00 %	40%	15 %			
	87033292	---- Ambulances and hearses	5%	5%	5%	0%	5%	5%	5%	15 %			
	87033299	---- Other	40%	40%	40%	0%	40%	35%	40%	15 %			
		-- Of a cylinder capacity exceeding 2,500cc											
	87033310	--- Motor vehicles, specially constructed for	40%	40%	40%	0%	40%	40.00 %	40%	15 %			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	87033320	racings purposes so as to accommodate only the driver											
		- - - Ambulances and hearses	5%	5%	5%	0%	5%	5%	5%	15%			
		- - - Other	40%	40%	40%	0%	40%	35%	40%	15%			
	87034000	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	40%	40%	40%	0%	40%	40.00%	40%	15%			
	87035000	- Other vehicles, with both compresion- ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other	40%	40%	40%	0%	40%	40.00%	40%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		than those capable of being charged by plugging to external source of electric power											
	87036000	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	40%	40%	40%	0%	40%	40.00 %	40%	15 %			
	87037000	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external	40%	40%	40%	0%	40%	40.00 %	40%	15 %			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	87038000	source of electric power											
		- Other vehicle, with only electric motor for propulsion	40%	40%	40%	0%	40%	40.00 %	40%	15 %			
		- Other											
	87039010	- - - Motor vehicles, specially constructed for racing purposes so as to accommodate only the driver	40%	40%	40%	0%	40%	40.00 %	40%	15 %			
	87039020	- - - Ambulances and hearses	5%	5%	5%	0%	5%	5%	5%	15 %			
	87039090	- - - Other	40%	40%	40%	0%	40%	35%	40%	15 %			
87.04		MOTOR VEHICLES FOR THE TRANSPORT OF GOODS.											
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):											
		- - g.v.w. not exceeding 5 tonnes :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	87041000	- Dumpers designed for off- highway use	5%	5%	5%	0%	5%	0.00 %	0%	15 %			
	87042110	- - - Vehicles of a kind specially constructed for use in underground mines	5%	5%	5%	0%	5%	0.00 %	5%	15 %			
	87042120	- - - Double cabs	60%	60%	60%	0%	60%	60.00 %	60%	15 %			
	87042130	- - - Of a payload not exceeding 800kg	25%	25%	25%	0%	25%	25%	25%	15 %			
	87042140	- - - Of a payload more than 800kg but not exceeding 1400kg	40%	40%	40%	0%	40%	40.00 %	40%	15 %			
	87042190	- - - Other	40%	40%	40%	0%	40%	40.00 %	40%	15 %			
		- - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :											
	87042210	- - - Vehicles of a kind specially constructed for use in underground mines	5%	5%	5%	0%	5%	0.00 %	5%	15 %			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	87042290	--- Other	10%	10%	10%	0%	10%	10.00 %	10%	15 %			
		-- g.v.w. exceeding 20 tonnes :											
	87042310	--- Vehicles of a kind specially constructed for use in underground mines	5%	5%	5%	0%	5%	0.00 %	5%	15 %			
	87042390	--- Other	10%	10%	10%	0%	10%	10.00 %	10%	15 %			
		- Other, with spark-ignition internal combustion piston engine:											
		-- g.v.w. not exceeding 5 tonnes :											
	87043110	--- Vehicles of a kind specially constructed for use in underground mines	5%	5%	5%	0%	5%	0.00 %	5%	15 %			
	87043120	--- Double cabs/Twin cab	60%	60%	60%	0%	60%	60.00 %	60%	15 %			
	87043130	--- Of a payload not exceeding 800kg	25%	25%	25%	0%	25%	25%	25%	15 %			
	87043140	--- Of a payload more than 800kg but not exceeding 1400kg	40%	40%	40%	0%	40%	40.00 %	40%	15 %			

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VA T	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	87043190	--- Other	40%	40%	40%	0%	40%	40.00 %	40%	15 %			
		-- g.v.w. exceeding 5 tonnes											
	87043210	--- Vehicles of a kind specially constructed for use in underground mines	5%	5%	5%	0%	5%	0.00 %	5%	15 %			
	87043290	--- Other	10%	10%	10%	0%	10%	10.00 %	10%	15 %			
		- Other :											
	87049010	--- Vehicles of a kind specially constructed for use in underground mines	5%	5%	5%	0%	5%	0.00 %	5%	15 %			
	87049090	--- Other	10%	10%	10%	0%	10%	10.00 %	10%	15 %			
87.05		SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE, BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CONCRETE-MIXER LORRIES, ROAD SWEEPER LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS).											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	87051000	- Crane lorries	5%	0%	0%	0%	5%	5%	0%	15%			
	87052000	- Mobile drilling derricks	5%	0%	0%	0%	5%	5%	0%	15%			
	87053000	- Fire fighting vehicles	5%	0%	0%	0%	5%	5%	0%	15%			
	87054000	- Concrete-mixer lorries	5%	0%	0%	0%	5%	5%	0%	15%			
		- Other :											
	87059010	- - - Fire escapes; tower wagons for the maintenance of overhead electric lighting and power systems.	5%	0%	0%	0%	5%	5%	5%	15%			
	87059090	- - - Other		20%	0%	0%	0%	20%	20.00%	15%			
8706	87060000	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR	10%	10%	0%	0%	10%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		VEHICLES OF HEADINGS 87.01 TO 87.05.											
87.07		BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05.											
	87071000	- For the vehicles of heading 87.03	25%	15%	0%	0%	25%	25%	0%	15%			
	87079000	- Other	25%	15%	0%	0%	25%	25%	0%	15%			
87.08		PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05.											
		- Bumpers and parts thereof											
	87081010	- - - Specially designed for tractors, other than road tractors	5%	0%	0%	0%	0%	5%	0%	15%			
	87081090	- - - Other	10%	10%	0%	0%	0%	10.00%	5%	15%			
		- Other parts and accessories of bodies (including cabs):											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	87082100	-- Safety seat belts	10%	10%	0%	0%	0%	10.00 %	0%	15 %			
		-- Other :											
		--- Windows and frames, but not including frames imported separately:											
	87082911	---- Specially designed for tractors other than road tractors	5%	0%	0%	0%	0%	5%	0%	15 %			
	87082919	---- Other	10%	0%	0%	0%	0%	0.00 %	0%	15 %			
	87082920	--- Exterior type roof carriers	10%	10%	0%	0%	0%	0.00 %	0%	15 %			
	87082930	--- Canopies	40%	40%	0%	0%	0%	40.00 %	0%	15 %			
	87082940	--- Drop side panels	40%	40%	0%	0%	0%	40.00 %	0%	15 %			
	87082950	--- Specially designed for tractors, other than road tractors	5%	10%	0%	0%	0%	5%	5%	15 %			
	87082990	--- Other	10%	10%	0%	0%	0%	10.00 %	0%	15 %			
		- Brakes and servo-brakes ; parts thereof :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	87083010	--- Specially designed for tractors, other than road tractors	5%	0%	0%	0%	0%	5%	0%	15%			
	87083090	--- Other	10%	0%	0%	0%	0%	10.00%	0%	15%			
		- Gear boxes and parts thereof :											
	87084010	--- Specially designed for tractors, other than road tractors	5%	0%	0%	0%	0%	5%	0%	15%			
	87084090	--- Other	10%	10%	0%	0%	0%	10.00%	0%	15%			
	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof												
	87085010	--- Specially designed for tractors, other than road tractors	5%	0%	0%	0%	0%	5%	0%	15%			
	87085090	--- Other	10%	10%	0%	0%	0%	0.00%	0%	15%			
	- Road wheels and parts and accessories thereof :												

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	87087010	- - - Specially designed for tractors, other than road tractors	5%	0%	0%	0%	0%	5%	0%	15%			
	87087020	- - - Rims fitted with tyres	40%	15%	0%	0%	0%	40.00%	0%	15%			
	87087090	- - - Other	10%	10%	0%	0%	0%	10.00%	0%	15%			
	87088000	- Suspension systems and parts thereof (including shock absorbers)	10%	0%	0%	0%	0%	10.00%	0%	15%			
		- Other parts and accessories :											
	87089100	- - Radiators and parts thereof	10%	0%	0%	0%	0%	10.00%	0%	15%			
	87089200	- - Silencers (mufflers) and exhaust pipes; parts thereof	10%	10%	0%	0%	0%	10.00%	0%	15%			
		- - Clutches and parts thereof											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	87089310	- - - Specially designed for tractors, other than road tractors	5%	0%	0%	0%	0%	5%	0%	15%			
	87089390	- - - Other	10%	10%	0%	0%	0%	10.00%	0%	15%			
	87089400	- - Steering wheels, steering columns and steering boxes; parts thereof	10%	10%	0%	0%	0%	10.00%	0%	15%			
	87089500	- - Safety airbags with inflator system; parts thereof	10%	10%	0%	0%	0%	10.00%	0%	15%			
		- - Other											
	87089910	- - - Specially designed for tractors, other than road tractors	5%	0%	0%	0%	0%	5%	5%	15%			
	87089990	- - - Other		10%	10%	0%	0%	5%	10%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
87.09		WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS OF THE FOREGOING VEHICLES.											
		- Vehicles:	10%	10%	0%	0%	0%	10.00 %	0%	15 %			
	87091100	- - Electrical	5%	0%	0%	0%	0%	5%	0%	15 %			
	87091900	- - Other	5%	0%	0%	0%	0%	5%	0%	15 %			
	87099000	- Parts	10%	10%	0%	0%	0%	10.00 %	0%	15 %			
87.10	87100000	TANKS AND OTHER ARMoured FIGHTING VEHICLES, MOTORISED, WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS OF SUCH VEHICLES.	5%	0%	0%	0%	0%	5%	0%	15 %			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
87.11		MOTOR CYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS; SIDE CARS.											
	87111000	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	15%	15%	0%	0%	0%	0.00 %	0%	15 %			
	87112000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	15%	15%	0%	0%	0%	0.00 %	0%	15 %			
	87113000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	25%	10%	0%	0%	0%	7.50 %	0%	15 %			
	87114000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	25%	10%	0%	0%	0%	7.50 %	0%	15 %			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	87115000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	25%	10%	0%	0%	0%	7.50 %	0%	15 %			
	87116000	- With electric motor for propulsion	25%	10%	0%	0%	0%	25%	0%	15 %			
	87119000	- Other	25%	15%	0%	0%	0%	7.50 %	0%	15 %			
87.12	87120000	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRI-CYCLES), NOT MOTORISED.	20%	15%	0%	0%	0%	0.00 %	20%	15 %			
87.13		CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED.											
	87131000	- Not mechanically propelled	5%	0%	0%	0%	0%	5%	5%	0%			
	87139000	- Other	5%	0%	0%	0%	0%	5%	5%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
87.14		PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 87.11 TO 87.13											
	87141000	- Of motorcycles (including mopeds)	5%	0%	0%	0%	0%	0.00 %	5%	15 %			
	87142000	- Of carriages for disabled persons.	5%	0%	0%	0%	0%	5%	5%	15 %			
		- Other:											
	87149100	- - Frames and forks, and parts thereof	15%	0%	0%	0%	0%	5%	5%	15 %			
	87149200	- - Wheel rims and spokes	10%	0%	0%	0%	0%	0.00 %	5%	15 %			
	87149300	- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket wheels	10%	0%	0%	0%	0%	0.00 %	5%	15 %			
	87149400	- - Brakes, including coaster braking hubs and	10%	0%	0%	0%	0%	0.00 %	5%	15 %			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		hub brakes, and parts thereof											
	87149500	- - Saddles	10%	0%	0%	0%	0%	0.00 %	5%	15 %			
	87149600	- - Pedals and crank-gear, and parts thereof	10%	0%	0%	0%	0%	0.00 %	5%	15 %			
	87149900	- - Other	10%	0%	0%	0%	0%	0.00 %	5%	15 %			
87.15	87150000	BABY CARRIAGES AND PARTS THEREOF.	15%	15%	0%	0%	0%	15%	15%	15 %			
87.16		TRAILERS AND SEMI-TRAILERS; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF.											
	87161000	- Trailers and semi-trailers of the caravan type, for housing or camping	40%	15%	0%	0%	0%	40.00 %	15.62 5%	15 %			
	87162000	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	20%	15%	0%	0%	0%	20.00 %	0%	15 %			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Other trailers and semi-trailers for the transport of goods:											
		- - Tanker trailers and tanker semi trailers :											
	87163110	- - - Refrigerated trailers and refrigerated semi trailers	0%	15%	0%	0%	0%	0.00 %	0%	15 %			
	87163190	- - - Other	20%	15%	0%	0%	0%	20.00 %	0%	15 %			
	87163900	- - Other	25%	15%	0%	0%	0%	25%	25%	15 %			
	87164000	- Other trailers and semi-trailers	20%	15%	0%	0%	0%	20.00 %	20%	15 %			
		- Other Vehicles:											
	87168010	- - - Wheelbarrows	40%	20%	0%	0%	0%	40.00 %	25%	15 %			
	87168090	- - - Other	25%	0%	0%	0%	0%	25%	0%	15 %			
		- Parts :											
	87169010	- - - Of wheelbarrows	40%	30%	0%	0%	0%	30.00 %	0%	15 %			
	87169090	- - - Other	5%	0%	0%	0%	0%	0%	0%	15 %			

Chapter 88

Aircraft, spacecraft, and parts thereof

Subheading Note.

- 1.-** For the purposes of subheadings 8802.11 to 8802.40, the expression “unladen weight” means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
88.01	88010000	BALOONS AND DIRIGIBLES; GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT.	20%	0%	0%	0%	0%	20.00 %	20.00%	15 %			
88.02		OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AND AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES.											
		- Helicopters:											
		- - Of an unladen weight not exceeding 2,000 kg											
	88021110	--- Shown to the satisfaction of the controlling officer to be for the purpose of being wholly or almost wholly operated for hire or reward in the normal course of the aircraft operator's business, as such under a permit issued in terms of the Air Service Act [Chapter 13:01]	0%	0%	0%	0%	0%	0.00%	0.00%	15 %			
	88021190	--- Other	15%	15%	0%	0%	0%	15.00 %	15.00%	15 %			
		- - Of an unladen weight exceeding 2,000 kg											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	88021210	--- Shown to the satisfaction of the controlling officer to be for the purpose of being wholly or almost wholly operated for hire or reward in the normal course of the aircraft operator's business, as such under a permit issued in terms of the Air Service Act [Chapter 13:01]	0%	0%	0%	0%	0%	0.00%	0.00%	15%			
	88021290	--- Other	15%	0%	0%	0%	0%	15.00%	0.00%	15%			
		- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg											
	88022010	--- Shown to the satisfaction of the controlling officer to be for the purpose of being wholly or almost wholly operated for hire or reward in the normal course of the aircraft operator's business, as such under a permit issued in terms of the Air Service Act [Chapter 13:01]	0%	0%	0%	0%	0%	0.00%	0.00%	15%			
	88022090	--- Other	15%	0%	0%	0%	0%	15.00%	15.00%	15%			
		- Aeroplanes and Other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg											

			RATE OF DUTY									SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)	
	88023010	--- Shown to the satisfaction of the controlling officer to be for the purpose of being wholly or almost wholly operated for hire or reward in the normal course of the aircraft operator's business, as such under a permit issued in terms of the Air Service Act [Chapter 13:01]	0%	0%	0%	0%	0%	0.00%	0.00%	15%				
	88023090	--- Other	5%	0%	0%	0%	0%	5.00%	0.00%	15%				
	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg													
	88024010	--- Shown to the satisfaction of the controlling officer to be for the purpose of being wholly or almost wholly operated for hire or reward in the normal course of the aircraft operator's business, as such under a permit issued in terms of the Air Service Act [Chapter 13:01]	0%	0%	0%	0%	0%	0.00%	0.00%	15%				
	88024090	--- Other	5%	0%	0%	0%	0%	5.00%	0.00%	15%				
	88026000	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	5%	0%	0%	0%	0%	5.00%	0.00%	15%				

			RATE OF DUTY								SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)	
88.03		PARTS OF GOODS OF HEADING 88.01 OR 88.02.												
		- Propellers and rotors and parts thereof												
		88031010	--- Of goods of commodity codes 8802.11.10, 8802.12.10 and 8802.20.10	0%	0%	0%	0%	0%	0.00%	0.00%	15%			
		88031090	--- Other	5%	0%	0%	0%	0%	5.00%	5.00%	15%			
		- Under-carriages and parts thereof												
	88032010	--- Of goods of commodity codes 8802.11.10, 8802.12.10 and 8802.20.10	0%	0%	0%	0%	0%	0.00%	0.00%	15%				
	88032090	--- Other	5%	0%	0%	0%	0%	5.00%	5.00%	15%				
		- Other parts of aeroplanes or helicopters												
	88033010	--- Of goods of commodity codes 8802.11.10, 8802.12.10 and 8802.20.10	0%	0%	0%	0%	0%	0.00%	0.00%	15%				

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	88033090	--- Other	5%	0%	0%	0%	0%	5.00%	5.000%	15%			
		- Other											
	88039010	--- Of goods of commodity codes 8802.11.10, 8802.12.10 and 8802.20.10	0%	0%	0%	0%	0%	0.00%	0.000%	15%			
	88039090	--- Other	5%	0%	0%	0%	0%	5.00%	5.000%	15%			
	88039010	--- Of goods of commodity codes 8802.11.10, 8802.12.10 and 8802.20.10	0%	0%	0%	0%	0%	0.00%	0.000%	15%			
	88039090	--- Other	5%	0%	0%	0%	0%	5.00%	5.000%	15%			
88.04	88040000	PARACHUTES (INCLUDING DIRIGIBLE PARATUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO.	10%	0%	0%	0%	0%	10.00%	10.000%	15%			

			RATE OF DUTY									SURTAX	
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
88.05		AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS OF THE FOREGOING ARTICLES.											
	88051000	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	5%	0%	0%	0%	0%	5.00%	0.00 0%	15 %			
		- Ground flying trainers and parts thereof :											
	88052100	- - Air combat simulators and parts thereof	5%	0%	0%	0%	0%	5.00%	0.00 0%	15 %			
	88052900	- - Other	5%	0%	0%	0%	0%	5.00%	0.00 0%	15 %			

Chapter 89

Ships, boats and floating structures

Note.

- 1.-** A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
89.01		CRUISE SHIPS, EXCURSION BOATS, FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS.											
	89011000 - Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds 89012000 - Tankers 89013000 - Refrigerated vessels, other than those of subheading 8901.20												
			15%	0%	0%	0%	0%	15%	0%	15%			
			5%	0%	0%	0%	0%	5%	0%	15%			
			15%	0%	0%	0%	0%	15%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	89019000	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	15%	15%	0%	0%	0%	15%	0%	15%			
89.02		FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS.											
	89020010	--- Fishing boats	15%	15%	0%	0%	0%	15%	0%	15%			
	89020090	--- Other:	20%	0%	0%	0%	0%	20.00%	0%	15%			
89.03		YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES.											
	89031000	- Inflatable	20%	0%	0%	0%	0%	20.00%	15.625%	15%			
		- Other:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	89039100	- - Sailboats, with or without auxiliary motor	20%	0%	0%	0%	0%	20.00%	15.625%	15%			
	89039200	- - Motorboats, other than outboard motorboats	20%	0%	0%	0%	0%	20.00%	15.625%	15%			
	89039900	- - Other	20%	0%	0%	0%	0%	20.00%	15.625%	15%			
89.04	89040000	TUGS AND PUSHER CRAFT.	20%	0%	0%	0%	0%	20.00%	0%	15%			
89.05		LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS.											
	89051000	- Dredgers	5%	0%	0%	0%	0%	5%	0%	15%			
	89052000	- Floating or submersible drilling or production platforms	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	89059000	- Other	5%	0%	0%	0%	0%	5%	0%	15%			
89.06		OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS.											
	89061000 - Warships												
			5%	0%	0%	0%	0%	5%	0%	15%			
			5%	0%	0%	0%	0%	5%	0%	15%			
	89069000	- Other											
89.07		OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING-STAGES, BUOYS AND BEACONS).											
	89071000 - Inflatable rafts												
			20%	0%	0%	0%	0%	17.50%	20%	15%			
	89079000	- Other	20%	0%	0%	0%	0%	17.50%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
89.08	89080000	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP.	20%	0%	0%	0%	0%	20.00%	5%	15%			

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

Chapter 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

Notes.

1.- This Chapter does not cover:

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
- (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
- (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
- (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
- (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
- (g) Pumps incorporating measuring devices, of heading 84.13 ; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (heading 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, “optical” dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other 'appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;

- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
- (ij) Searchlights or spotlights of heading 94.05;
- (k) Articles of Chapter 95;
- (l) Monopods, bipods, tripods and similar articles, of heading 96.20;
- (m) Capacity measures, which are to be classified according to their constituent material; or
- (n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;
- (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
- (c) All other parts and accessories are to be classified in heading 90.33.

3.- The provisions of Note 3 and 4 to Section XVI apply also to this Chapter.

4.- Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.

6.- For the purposes of heading 90.21, the expression “orthopaedic appliances” means appliances for:

- preventing or correcting bodily deformities; or
- supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7.- Heading 90.32 applies only to:

- (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operations depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and
- (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
90.01		OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES OTHER THAN THOSE OF HEADING 85.44; SHEETS AND PLATES OF POLARISING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED.											
	90011000	- Optical fibres, optical fibre bundles and cables	5%	0%	0%	0%	0%	5%	5%	15%			
	90012000	- Sheets and plates of polarising material	5%	0%	0%	0%	0%	5%	5%	15%			
	90013000	- Contact lenses	5%	0%	0%	0%	0%	5%	5%	0%			
		- Spectacle lenses of glass											
	90014010	- - - Refractive lenses of a kind used for sight correction	5%	0%	0%	0%	0%	5%	5%	0%			
	90014020	- - - Lenses for safety spectacles	5%	0%	0%	0%	0%	5%	5%	15%			
	90014090	- - - Other	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		- Spectacle lenses of other materials											
	90015010	- - - Refractive lenses of a kind used for sight correction	5%	0%	0%	0%	0%	5%	5%	0%			
	90015020	- - - Lenses for safety spectacles	5%	0%	0%	0%	0%	5%	5%	15%			
	90015090	- - - Other	10%	0%	0%	0%	0%	10.00%	10%	15%			
	90019000	- Other	10%	0%	0%	0%	0%	10.00%	10%	15%			
90.02		LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED.											
		- Objective lenses:											
90.02	90021100	- - For cameras, projectors or photographic enlargers or reducers	5%	0%	0%	0%	0%	0.00%	5%	15%			
	90021900	- - Other	5%	0%	0%	0%	0%	0.00%	5%	15%			
	90022000	- Filters	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	90029000	- Other	5%	0%	0%	0%	0%	5%	5%	15%			
90.03		FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF.											
		- Frames and mountings:											
		- - Of plastics											
	90031110	- - - Frames for corrective spectacle lenses	5%	0%	0%	0%	0%	5%	5%	0%			
	90031190	- - - Other	15%	0%	0%	0%	0%	15%	15%	15%			
		- - Of other materials											
	90031910	- - - Frames for corrective spectacle lenses	5%	0%	0%	0%	0%	5%	5%	0%			
	90031990	- - - Other	15%	0%	0%	0%	0%	15%	15%	15%			
	90039000	- Parts	5%	0%	0%	0%	0%	5%	5%	0%			
90.04		SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		- Sunglasses											
	90041010	- - - With refractive lenses, of a kind used for the correction of defective vision	5%	0%	0%	0%	0%	5%	5%	15%			
	90041090	- - - Other	15%	0%	0%	0%	0%	15%	15%	15%			
		- Other											
	90049010	- - - With refractive lenses, of a kind used for the correction of defective vision	5%	0%	0%	0%	0%	5%	5%	0%			
	90049020	- - - Of a kind designed for the protection of the eyes of industrial workers	5%	0%	0%	0%	0%	5%	5%	15%			
	90049090	- - - Other	15%	0%	0%	0%	0%	15%	15%	15%			
90.05		BINOCULARS, MONOCULARS, OTHER OPTICAL TELESCOPES AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, BUT NOT INCLUDING INSTRUMENTS FOR RADIO-ASTRONOMY.											
	90051000	- Binoculars	40%	10%	0%	0%	0%	40.00%	15.625 %	15%			
	90058000	- Other instruments	40%	10%	0%	0%	0%	25%	15.625 %	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	90059000	- Parts and accessories (including mountings)	5%	0%	0%	0%	0%	5%	0%	15%			
90.06		PHOTOGRAPHIC, (OTHER THAN CINEMATOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASH BULBS OTHER THAN DISCHARGE LAMPS OF HEADING 85.39.											
		- Cameras specially designed for underwater use, for aerial survey or for medical criminological purposes											
	90063010	- - - For medical or surgical purposes	0%	0%	0%	0%	0%	0.00%	0%	15%			
	90063020	- - - For aerial survey purposes	0%	0%	0%	0%	0%	0.00%	0%	15%			
	90063090	- - - Other	15%	0%	0%	0%	0%	15%	15%	15%			
	90064000	- Instant print cameras	15%	0%	0%	0%	0%	15%	15%	15%			
		- Other cameras:											
		- - With a through-the-lens viewfinder (single lens reflex (SLR)) , for roll film of a width not exceeding 35 mm :											
	90065110	- - - Micro-cameras for attachment to microscopes	5%	0%	0%	0%	0%	5%	5%	15%			
	90065190	- - - Other	15%	0%	0%	0%	0%	15%	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		- - Other, for roll film of a width less than 35 mm :											
	90065210	- - - Micro-cameras for attachment to microscopes	5%	0%	0%	0%	0%	5%	5%	15%			
	90065290	- - - Other	15%	0%	0%	0%	0%	15%	15%	15%			
		- - Other, for roll film of a width of 35 mm:											
	90065310	- - - Micro-cameras for attachment to microscopes	5%	0%	0%	0%	0%	5%	5%	15%			
	90065390	- - - Other	15%	0%	0%	0%	0%	15%	15%	15%			
		- - Other											
	90065910	- - - Radio photographic cameras	15%	0%	0%	0%	0%	15%	15%	15%			
	90065990	- - - Other	5%	0%	0%	0%	0%	5%	5%	15%			
		- Photographic flashlight apparatus and flashbulbs:											
	90066100	- - Discharge lamp (“electronic”) flashlight apparatus	15%	0%	0%	0%	0%	15%	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	90066900	- - Other	15%	0%	0%	0%	0%	15%	15%	15%			
		- Parts and accessories:											
	90069100	- - For cameras	5%	0%	0%	0%	0%	5%	5%	15%			
	90069900	- - Other	10%	0%	0%	0%	0%	10.00%	5%	15%			
90.07		CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS.											
	90071000	- Cameras	15%	15%	0%	0%	0%	15%	0%	15%			
	90072000	- Projectors	20%	0%	0%	0%	0%	15%	0%	15%			
	90079100	- - For cameras	5%	0%	0%	0%	0%	5%	0%	15%			
	90079200	- - For projectors	5%	0%	0%	0%	0%	0.00%	0%	15%			
90.08		IMAGE PROJECTORS, OTHER THAN CINEMATOGRAPHIC; PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) ENLARGERS AND REDUCERS.											
		- Projectors, enlargers and reducers											
	90085010	- - - Slide projectors	20%	0%	0%	0%	0%	20.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	90085020	--- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	5%	0%	0%	0%	0%	5%	5%	15%			
		--- Other image projectors											
	90085031	---- Apparatus specially designed for projecting X-ray photographs	0%	0%	0%	0%	0%	0.00%	0%	15%			
	90085039	---- Other	40%	15%	0%	0%	0%	35%	15.625 %	15%			
		--- Photographic (Other than cinematographic) enlargers and reducers											
	90085041	---- Specially designed for use in the preparation of printing plates and cylinders	5%	0%	0%	0%	0%	5%	5%	15%			
	90085049	---- Other	40%	15%	0%	0%	0%	40.00%	15.625 %	15%			
	90089000	- Parts and accessories	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
[90.09]													
90.10		APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC (INCLUDING CINEMATOGRAPHIC) LABORATORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS.											
	90101000	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper											
			0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes											
	90105010	--- Apparatus specially designed for developing X-ray photographs	0%	0%	0%	0%	0%	0.00%	0%	15%			
	90105090	--- Other	20%	0%	0%	0%	0%	20.00%	0%	15%			
	90106000	- Projection screens	40%	10%	0%	0%	0%	40.00%	0%	15%			
	90109000	- Parts and accessories	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
90.11		COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICROPROJECTION.											
	90111000	- Stereoscopic microscopes	5%	0%	0%	0%	0%	5%	0%	15%			
	90112000	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	5%	0%	0%	0%	0%	5%	0%	15%			
	90118000	- Other microscopes	5%	0%	0%	0%	0%	5%	0%	15%			
	90119000	- Parts and accessories	5%	0%	0%	0%	0%	5%	0%	15%			
90.12		MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS.	5%	0%	0%	0%	0%	5%	0%	15%			
	90121000	- Microscopes other than optical microscopes; diffraction apparatus	5%	0%	0%	0%	0%	5%	0%	15%			
	90129000	- Parts and accessories	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
90.13		LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTICLES PROVIDED FOR MORE SPECIFICALLY IN OTHER HEADINGS; LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.											
		-Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI											
	90131010	- - - Telescopes of a kind designed to form parts of instruments falling within other headings of this Chapter	10%	5%	0%	0%	0%	10.00%	0%	15%			
	90131090	- - - Other	40%	0%	0%	0%	0%	40.00%	0%	15%			
	90132000	- Lasers, other than laser diodes	10%	0%	0%	0%	0%	10.00%	0%	15%			
	90138000	- Other devices, appliances and instruments	10%	0%	0%	0%	0%	7.50%	0%	15%			
	90139000	- Parts and accessories	5%	0%	0%	0%	0%	5%	0%	15%			
90.14		DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	90141000	- Direction finding compasses	10%	0%	0%	0%	0%	10.00%	0%	15%			
	90142000	- Instruments and appliances for aeronautical or space navigation (other than compasses)	5%	0%	0%	0%	0%	5%	0%	15%			
	90148000	- Other instruments and appliances	10%	0%	0%	0%	0%	10.00%	0%	15%			
	90149000	- Parts and accessories	5%	0%	0%	0%	0%	5%	0%	15%			
90.15		SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; RANGEFINDERS.											
	90151000	- Rangefinders	5%	0%	0%	0%	0%	5%	0%	15%			
	90152000	- Theodolites and tachymeters (tacheometers)	5%	0%	0%	0%	0%	5%	0%	15%			
	90153000	- Levels	5%	0%	0%	0%	0%	5%	0%	15%			
	90154000	- Photogrammetrical surveying instruments and appliances	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	90158000	- Other instruments and appliances	5%	0%	0%	0%	0%	5%	0%	15%			
	90159000	- Parts and accessories	5%	0%	0%	0%	0%	5%	0%	15%			
90.16	90160000	BALANCES OF A SENSITIVITY OF 5 cg OR BETTER, WITH OR WITHOUT WEIGHTS.	5%	0%	0%	0%	0%	5%	0%	15%			
90.17		DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH, FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.											
	90171000	- Drafting tables and machines whether or not automatic	0%	0%	0%	0%	0%	0.00%	0%	15%			
	90172000	- Other drawing, marking out or mathematical calculating instruments	5%	0%	0%	0%	0%	5%	0%	15%			
	90173000	- Micrometers, callipers and gauges	5%	0%	0%	0%	0%	5%	0%	15%			
	90178000	- Other instruments	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	90179000	- Parts and accessories	5%	0%	0%	0%	0%	5%	0%	15%			
90.18		INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCINTIGRAPHIC APPARATUS, OTHER ELECTRO-MEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS.											
	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):												
	90181100	- - Electrocardiographs	0%	0%	0%	0%	0%	0.00%	0%	15%			
	90181200	- - Ultrasonic scanning apparatus	0%	0%	0%	0%	0%	0.00%	0%	15%			
	90181300	- - Magnetic resonance imaging apparatus	0%	0%	0%	0%	0%	0.00%	0%	15%			
	90181400	- - Scintigraphic apparatus	0%	0%	0%	0%	0%	0.00%	0%	15%			
	90181900	- - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
	90182000	- Ultraviolet or infrared ray apparatus	0%	0%	0%	0%	0%	0.00%	0%	15%			
	- Syringes, needles, catheters, cannulae and the like:												
	90183100	- - Syringes, with or without needles	0%	0%	0%	0%	0%	0.00%	0%	15%			
	- - Tubular metal needles and needles for sutures:												

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	90183210	- - - Fistula needles	0%	0%	0%	0%	0%	0.00%	0%	15%			
	90183290	- - - Other	5%	0%	0%	0%	0%	5%	0%	15%			
	90183900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
		- Other instruments and appliances, used in dental sciences:											
	90184100	- - Dental drill engines, whether or not combined on a single base with other dental equipment	0%	0%	0%	0%	0%	0.00%	0%	15%			
	90184900	- - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			
	90185000	- Other ophthalmic instruments and appliances	0%	0%	0%	0%	0%	0.00%	0%	15%			
	90189000	- Other instruments and appliances	0%	0%	0%	0%	0%	0.00%	0%	15%			
90.19		MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS.											
		- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	90191010	- - - Massage apparatus and parts thereof	40%	10%	0%	0%	0%	37.50%	0%	15%			
	90191090	- - - Other	5%	0%	0%	0%	0%	5%	0%	15%			
	90192000	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	0%	0%	0%	0%	0%	0.00%	0%	15%			
90.20	9020.00.00	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS.	5%	0%	0%	0%	0%	5%	0%	15%			
90.21		ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED OR INPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY.											
	90211000	- Orthopaedic or fracture appliances	5%	0%	0%	0%	0%	5%	0%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		- Artificial teeth and dental fittings:											
	90212100	- - Artificial teeth	0%	0%	0%	0%	0%	0.00%	0%	0%			
	90212900	- - Other	0%	0%	0%	0%	0%	0.00%	0%	0%			
		- Other artificial parts of the body:											
	90213100	- - Artificial joints	5%	0%	0%	0%	0%	5%	0%	0%			
	90213900	- - Other	5%	0%	0%	0%	0%	5%	5%	0%			
	90214000	- Hearing aids, excluding parts and accessories	0%	0%	0%	0%	0%	0.00%	0%	0%			
	90215000	- Pacemakers for stimulating heart muscles, excluding parts and accessories	0%	0%	0%	0%	0%	0.00%	0%	0%			
	90219000	- Other	5%	0%	0%	0%	0%	5%	5%	0%			
90.22		APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES INCLUDING RADIOGRAPHY OR RADIO THERAPY APPARATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE.											
		- Apparatus based on the use of X-rays, whether or not for medical, surgical, uses, including radiography or radiotherapy apparatus:											
	90221200	- - Computed tomography apparatus	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	90221300	- - Other, for dental uses	0%	0%	0%	0%	0%	0.00%	0%	15%			
	90221400	- - Other, for medical, surgical or veterinary uses	0%	0%	0%	0%	0%	0.00%	0%	15%			
	90221900	- - For other uses	0%	0%	0%	0%	0%	0.00%	0%	15%			
	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:												
	90222100	- - For medical, surgical, dental or veterinary uses	0%	0%	0%	0%	0%	0.00%	0%	15%			
	90222900	- - For other uses	0%	0%	0%	0%	0%	0.00%	0%	15%			
	90223000	- X-ray tubes	0%	0%	0%	0%	0%	0.00%	0%	15%			
	90229000	- Other, including parts and accessories	5%	0%	0%	0%	0%	5%	0%	15%			
90.23	90230000	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES.	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
90.24		MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTICS).											
	90241000	- Machines and appliances for testing metals	5%	0%	0%	0%	0%	5%	0%	15%			
	90248000	- Other machines and appliances	5%	0%	0%	0%	0%	5%	0%	15%			
	90249000	- Parts and accessories	5%	0%	0%	0%	0%	5%	0%	15%			
90.25		HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS.											
		- Thermometers and pyrometers, not combined with other instruments:											
	90251100	- - Liquid-filled, for direct reading	5%	0%	0%	0%	0%	5%	0%	15%			
	90251900	- - Other	5%	0%	0%	0%	0%	5%	0%	15%			
	90258000	- Other instruments	5%	0%	0%	0%	0%	5%	0%	15%			
	90259000	- Parts and accessories	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
90.26		INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF HEADING 90.14, 90.15, 90.28 OR 90.32.											
	90261000	- For measuring or checking the flow or level of liquids											
			5%	0%	0%	0%	0%	5%	0%	15%			
	90262000	- For measuring or checking pressure	5%	0%	0%	0%	0%	5%	0%	15%			
	90268000	- Other instruments or apparatus	5%	0%	0%	0%	0%	5%	0%	15%			
	90269000	- Parts and accessories	5%	0%	0%	0%	0%	5%	0%	15%			
90.27		INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOCITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES.											
	90271000	- Gas or smoke analysis apparatus											
			5%	0%	0%	0%	0%	5%	0%	15%			
	90272000	- Chromatographs and electrophoresis instruments	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	90273000	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	5%	0%	0%	0%	0%	5%	0%	15%			
	90275000	- Other instruments and apparatus using optical radiations (UV, visible, IR)	5%	0%	0%	0%	0%	5%	0%	15%			
	90278000	- Other instruments and apparatus	5%	0%	0%	0%	0%	5%	0%	15%			
	90279000	- Microtomes; parts and accessories	5%	0%	0%	0%	0%	5%	0%	15%			
90.28		GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR.											
	90281000	- Gas meters	5%	0%	0%	0%	0%	5%	0%	15%			
	90282000	- Liquid meters	5%	0%	0%	0%	0%	5%	0%	15%			
	90283000	- Electricity meters	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	90289000	- Parts and accessories	5%	0%	0%	0%	0%	5%	0%	15%			
90.29		REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE; SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF HEADING 90.14 OR 90.15; STROBOSCOPES.											
	90291000 90292000 90299000	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like - Speed indicators and tachometers; stroboscopes - Parts and accessories											
			5%	0%	0%	0%	0%	5%	0%	15%			
			5%	0%	0%	0%	0%	5%	0%	15%			
			5%	0%	0%	0%	0%	5%	0%	15%			
90.30		OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCLUDING METERS OF HEADING 90.28; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONISING RADIATIONS.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	90301000	- Instruments and apparatus for measuring or detecting ionising radiations	5%	0%	0%	0%	0%	5%	0%	15%			
	90302000	- Oscilloscopes and oscillographs	5%	0%	0%	0%	0%	5%	0%	15%			
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:											
	90303100	- - Multimeters without a recording device	5%	0%	0%	0%	0%	5%	0%	15%			
	90303200	- - Multimeters with a recording device	5%	0%	0%	0%	0%	5%	0%	15%			
	90303300	- - Other, without a recording device	5%	0%	0%	0%	0%	5%	0%	15%			
	90303900	- - Other, with a recording device	5%	0%	0%	0%	0%	5%	0%	15%			
	90304000	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		factor meters, psophometers)											
		- Other instruments and apparatus:											
	90308200	-- For measuring or checking semiconductor wafers or devices	5%	0%	0%	0%	0%	5%	0%	15%			
	90308400	-- Other, with a recording device	5%	0%	0%	0%	0%	5%	0%	15%			
	90308900	-- Other	5%	0%	0%	0%	0%	5%	0%	15%			
	90309000	- Parts and accessories	5%	0%	0%	0%	0%	5%	0%	15%			
90.31		MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS.											
	90311000	- Machines for balancing mechanical parts	5%	0%	0%	0%	0%	5%	0%	15%			
	90312000	- Test benches	0%	0%	0%	0%	0%	0.00%	0%	15%			
		- Other optical instruments and appliances:											
	90314100	-- For inspecting semiconductor wafers or devices or for inspecting	5%	0%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	90314900	photomasks or reticles used in manufacturing semiconductor devices											
		- - Other	5%	0%	0%	0%	0%	5%	0%				
		- Other instruments, appliances and machines	5%	0%	0%	0%	0%	5%	0%				
		- Parts and accessories	5%	0%	0%	0%	0%	5%	0%	15%			
90.32		AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS											
	90321000												
		- Thermostats	5%	0%	0%	0%	0%	5%	0%	15%			
		- Manostats	5%	0%	0%	0%	0%	5%	0%	15%			
		- Other instruments and apparatus:											
		- - Hydraulic or pneumatic	5%	0%	0%	0%	0%	5%	0%	15%			
	90328900	- - Other	0%	0%	0%	0%	0%	0.00%	0%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	90329000	- Parts and accessories	5%	0%	0%	0%	0%	5%	0%	15%			
90.33	90330000	PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90.	5%	0%	0%	0%	0%	5%	0%	15%			

Chapter 91

Clocks and watches and parts thereof

Notes.

1.- This Chapter does not cover:

- (a) Clock or watch glasses or weights (classified according to their constituent material);
- (b) Watch chains (heading 71.13 or 71.17, as the case may be);
- (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
- (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
- (e) Articles of heading 84.12 constructed to work without an escapement;
- (f) Ball bearings (heading 84.82); or
- (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2.- Heading 91.01 covers only watches with cases wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04.

Watches with case of base metal inlaid with precious metal fall in heading 91.02.

3.- For the purposes of this Chapter, the expression “watch movements” means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4.- Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
91.01		WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.											
		- Wrist watches, electrically operated, whether or not incorporating a stop-watch facility:											
		- - With mechanical display only :											
	91011110	- - - Braille watches	5%	0%	0%	0%	0%	5%	5%	0%			
	91011190	- - - Other	20%	0%	0%	0%	0%	15%	15.62 5%	15%			
		- - Other :											
	91011910	- - - Braille watches	5%	0%	0%	0%	0%	5%	5%	0%			
	91011990	- - - Other	20%	0%	0%	0%	0%	15%	15.62 5%	15%			
		- Other wrist-watches, whether or not incorporating a stop-watch facility:											
		- - With automatic winding :											
	91012110	- - - Braille watches	5%	0%	0%	0%	0%	5%	5%	15%			

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA		Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	91012190	--- Other	20%	0%	0%	0%	0%	15%	15.625%	15%			
		-- Other :											
	91012910	--- Braille watches	5%	0%	0%	0%	0%	5%	5%	15%			
	91012990	--- Other	25%	0%	0%	0%	0%	20.00%	15.625%	15%			
		- Other :											
		-- Electrically operated :											
	91019110	--- Braille watches	5%	0%	0%	0%	0%	5%	5%	0%			
	91019190	--- Other	25%	0%	0%	0%	0%	20.00%	15.625%	15%			
	91019900	-- Other	5%	0%	0%	0%	0%	0.00%	5%	15%			
91.02		WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING 91.01.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	91021110	- Wrist watches, electrically operated, whether or not incorporating a stop-watch facility:											
		- - With mechanical display only :											
		--- Braille watches	5%	0%	0%	0%	0%	5%	5%	0%			
		--- Other	20%	0%	0%	0%	0%	15%	15.625%	15%			
		- - With an opto-electronic display only	20%	0%	0%	0%	0%	15%	15.625%	15%			
		- - Other :											
		91021910 --- Braille watches	5%	0%	0%	0%	0%	5%	5%	0%			
	91021990	--- Other	20%	0%	0%	0%	0%	15%	15.625%	15%			
		- Other wrist-watches, whether or not incorporating a stop-watch facility:											
		- - With automatic winding :											
	91022110	--- Braille watches	5%	0%	0%	0%	0%	5%	5%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	91022190	--- Other	20%	0%	0%	0%	0%	15%	15.625%	15%			
		-- Other :											
	91022910	--- Braille watches	5%	0%	0%	0%	0%	5%	5%	0%			
	91022990	--- Other	20%	0%	0%	0%	0%	15%	15.625%	15%			
		- Other:											
		-- Electrically operated :											
	91029110	--- Braille watches	5%	0%	0%	0%	0%	5%	5%	0%			
	91029190	--- Other	20%	0%	0%	0%	0%	15%	15.625%	15%			
		-- Other :											
	91029910	--- Braille watches	5%	0%	0%	0%	0%	5%	5%	0%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	91029990	- - - Other	20%	0%	0%	0%	0%	15%	15.625%	15%			
91.03		CLOCKS WITH WATCH MOVEMENTS, EXCLUDING CLOCKS OF HEADING 91.04.	20%	0%	0%	0%	0%	17.50%	15.625%	15%			
	91031000	- Electrically operated	20%	0%	0%	0%	0%	17.50%	15.625%	15%			
	91039000		20%	0%	0%	0%	0%	17.50%	15.625%	15%			
91.04	91040000	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS.	5%	0%	0%	0%	0%	2.50%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
91.05		OTHER CLOCKS.											
	91051100 -- Electrically operated												
		- Alarm clocks:											
		91051900 -- Other	20%	0%	0%	0%	0%	17.50%	15.625%	15%			
			20%	0%	0%	0%	0%	17.50%	15.625%	15%			
	91052100 -- Electrically operated	- Wall clocks:											
		91052900 -- Other	20%	0%	0%	0%	0%	17.50%	15.625%	15%			
			20%	0%	0%	0%	0%	17.50%	15.625%	15%			
		- Other:											
	91059100 -- Electrically operated		20%	0%	0%	0%	0%	17.50%	15.625%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	91059900	-- Other	20%	0%	0%	0%	0%	17.50%	15.625%	15%			
91.06		TIME OF DAY RECORDING APPARATUS AND APPARATUS FOR MEASURING, RECORDING OR OTHERWISE INDICATING INTERVALS OF TIME, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR (FOR EXAMPLE, TIME-REGISTERS, TIME-RECORDERS).											
	91061000	- Time-registers; time recorders	20%	0%	0%	0%	0%	17.50%	0%	15%			
	91069000	- Other	20%	0%	0%	0%	0%	17.50%	0%	15%			
91.07	91070000	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR.	10%	0%	0%	0%	0%	10.00%	10%	15%			
91.08		WATCH MOVEMENTS, COMPLETE AND ASSEMBLED.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	91081100	- - With a mechanical display only or with a device to which a mechanical display can be incorporated	20%	0%	0%	0%	0%	15%	5%	15%			
	91081200	- - With opto-electronic display only	20%	0%	0%	0%	0%	15%	5%	15%			
	91081900	- - Other	20%	0%	0%	0%	0%	15%					
	91082000	- With automatic winding	20%	0%	0%	0%	0%	15%					
	91089000	- Other	20%	0%	0%	0%	0%	15%	5%	15%			
91.09		CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	91091000 - Electrically operated 91099000 - Other												
			20%	0%	0%	0%	0%	0%	5%	15%			
			20%	0%	0%	0%	0%	17.50%	5%	15%			
91.10		COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS.											
	91101100 - - Complete movements, unassembled or partly assembled	- Of watches:											
			10%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
		(movement sets)											
	91101200	-- Incomplete movements assembled	10%	0%	0%	0%	0%	5%	5%	15%			
	91101900	-- Rough movements	10%	0%	0%	0%	0%	5%	5%	15%			
	91109000	- Other	10%	0%	0%	0%	0%	5%	5%	15%			
91.11		WATCH CASES AND PARTS THEREOF.											
	91111000	- Cases of precious metal or of metal clad with precious metal	10%	0%	0%	0%	0%	5%	5%	15%			
	91112000	- Cases of base metal whether or	10%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	91118000 - Other cases 91119000 - Parts	not gold or silver-plated											
			10%	0%	0%	0%	0%	5%	5%	15%			
			5%	0%	0%	0%	0%	0.00 %	5%	15%			
91.12		CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF.											
	91122000 - Cases 91129000 - Parts												
			10%	0%	0%	0%	0%	7.50 %	5%	15%			
			5%	0%	0%	0%	0%	2.50 %	5%	15%			
91.13		WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	91131000 - Of precious metal or of metal clad with precious metal 91132000 - Of base metal, whether or not gold or silver-plated 91139000 - Other												
			5%	0%	0%	0%	0%	0.00 %	5%	15%			
			5%	0%	0%	0%	0%	0.00 %	5%	15%			
			20%	0%	0%	0%	0%	20.00 %	5%	15%			
91.14		OTHER CLOCK OR WATCH PARTS.											
	91141000 - Springs, including hair springs												
			5%	0%	0%	0%	0%	0.00 %	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	91143000	- Dials	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	91144000	- Plates and bridges	5%	0%	0%	0%	0%	0.00 %	5%	15%			
	91149000	- Other	5%	0%	0%	0%	0%	0.00 %	5%	15%			

Chapter 92

Musical instruments; parts and accessories of such articles

Notes.

- 1.- This Chapter does not cover :
- (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (b) Microphones, amplifiers, loud-speakers, headphones, switches, stroboscopes or other accessory instruments, apparatus, or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
 - (c) Toy instruments or apparatus (heading 95.03);
 - (d) Brushes for cleaning musical instruments (heading 96.03), or monopods, bipods, tripods and similar articles (96.20); or
 - (e) Collectors' pieces or antiques (heading 97.05 or 97.06).
- 2.- Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
92.01		PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS.											
	92012000 - Upright pianos 92012000 - Grand pianos 92019000 - Other												
		- Upright pianos	20%	0%	0%	0%	0%	10.00 %	15.625%	15%			
		- Grand pianos	20%	0%	0%	0%	0%	10.00 %	15.625%	15%			
		- Other	40%	10%	0%	0%	0%	30.00 %	15.625%	15%			
92.02		OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS).											
	92021000 - Played with a bow 92029000 - Other												
		- Played with a bow	20%	0%	0%	0%	0%	10.00 %	15.625%	15%			
		- Other	20%	0%	0%	0%	0%	10.00 %	15.625%	15%			
[92.03]													

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	[92.04]												
92.05		WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, KEYBOARD PIPE ORGANS, ACCORDIONS, CLARINETS, TRUMPETS, BAGPIPES), OTHER THAN FAIRGROUND ORGANS AND MECHANICAL STREET ORGANS.											
	92051000 - Brass-wind instruments 92059000 - Other 92060000 PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS).												
			20%	0%	0%	0%	0%	10.00 %	15.625%	15%			
			20%	0%	0%	0%	0%	10.00 %	15.625%	15%			
92.06			20%	0%	0%	0%	0%	10.00 %	15.625%	15%			
92.07		MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS).											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	92071000	- Keyboard instruments, other than accordions	20%	0%	0%	0%	0%	10.00 %	15.625%	15%			
	92079000	- Other	20%	0%	0%	0%	0%	10.00 %	15.625%	15%			
92.08		MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS.											
	92081000	- Musical boxes	20%	0%	0%	0%	0%	10.00 %	15.625%	15%			
	92089000	- Other	20%	0%	0%	0%	0%	10.00 %	15.625%	15%			
92.09		PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) OF MUSICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS.											
	92093000	- Musical instrument strings	5%	0%	0%	0%	0%	0.00 %	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	92099100 - - Parts and accessories for pianos 92099200 - - Parts and accessories for the musical instruments of heading 92.02 92099400 - - Parts and accessories for the musical instruments of heading 92.07 92099900 - - Other	- Other :											
			5%	0%	0%	0%	0%	0.00 %	5%	15%			
			5%	0%	0%	0%	0%	0.00 %	5%	15%			
			5%	0%	0%	0%	0%	0.00 %	5%	15%			
			5%	0%	0%	0%	0%	0.00 %	5%	15%			

CHAPTER 93

Arms and ammunition; parts and accessories thereof

Notes.

1. This Chapter does not cover :
 - (a) Goods of Chapter 36 (for example, percussion caps, detonators, signaling flares); (Chapter 39);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastic
 - (c) Armoured fighting vehicles (heading 87.10);
 - (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
 - (f) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

			RATE OF DUTY								SURTAX			
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)	
93.01		MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND THE ARMS OF HEADING 93.07.												
	93011000 - Artillery weapons (for example guns, howitzers and motars)													
			15%	0%	0%	0%	15%	15%	10%	15%				
			93012000 - Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	15%	0%	0%	0%	15%	15%	15%	15%			
			93019000 - Other	15%	0%	0%	0%	15%	15%	15%	15%			
93.02	93020000	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 93.03 OR 93.04.	15%	0%	0%	0%	15%	15%	15%	15%				

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
93.03		OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS).											
	93031000	- Muzzle-loading firearms	15%	0%	0%	0%	15%	15%	15%	15%			
	93032000	- Other sporting, hunting or target-shooting shot-guns, including combination shotgun-rifles	15%	0%	0%	0%	15%	15%	15%	15%			
	93033000	- Other sporting, hunting or target-shooting rifles	15%	0%	0%	0%	15%	15%	15%	15%			
	93039010	- - - Captive-bolt humane killers	5%	0%	0%	0%	5%	5%	15%	15%			
	93039090	- - - Other	15%	0%	0%	0%	15%	15%	15%	15%			
93.04	93040000	OTHER ARMS (FOR EXAMPLE,	15%	0%	0%	0%	0%	15%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 93.07.											
93.05		PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS 93.01 TO 93.04.	20%	0%	0%	0%	20%	20.00 %	15.62 5%	15%			
	- Other												
		93051000 - Of revolvers or pistols	15%	0%	0%	0%	0%	15%	5%	15%			
		93052000 - Of shotguns or rifles of heading 93.03	15%	0%	0%	0%	0%	15%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	93059100	- - Of military weapons of heading 93.01	20%	0%	0%	0%	0%	20.00 %	5%	15%			
	93059900	- - Other	5%	0%	0%	0%	5%	5%	5%	15%			
93.06		BOMBS, GRENADES, TORPEDOES, MINES, MISSILES AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS.											
		- Shotgun cartridges and parts thereof; air gun pellets:											
		- - Cartridges:											
	93062110	--- Blank cartridges	5%	0%	0%	0%	5%	5%	5%	15%			
	93062190	--- Other	20%	0%	0%	0%	20%	20.00 %	15.62 5%	15%			
	93062900	-- Other	5%	0%	0%	0%	5%	5%	5%	15%			
		- Other cartridges and parts thereof :											
	93063010	--- Blank cartridges	10%	0%	0%	0%	10%	10.00 %	10%	15%			
	93063090	--- Other	15%	0%	0%	0%	15%	15%	15%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	93069000	- Other	5%	0%	0%	0%	5%	5%	5%	15%			
93.07	93070000	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR.	20%	0%	0%	0%	20%	20.00 %	5%	15%			

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

Notes.

1.- This Chapter does not cover:

- (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
- (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
- (c) Articles of Chapter 71;
- (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
- (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
- (f) Lamps or lighting fittings of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (headings 85.29);
- (h) Articles of heading 87.14;

- (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
- (k) Articles of Chapter 91 (for example, clocks and clock cases);
- (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05);
or
- (m) Monopods, bipods, tripods and similar articles (heading 96.20).

2.- The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

- (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
- (b) Seats and beds.

3.- (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 94.04, presented separately, are not to be classified in headings 94.01, 94.02 or 94.03 as parts of goods.

4.- For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up 'as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
94.01		SEATS (OTHER THAN THOSE OF HEADING 94.02), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF.											
	94011000	- Seats of a kind used for aircraft	10%	0%	0%	0%	0%	10.00 %	10%	15%			
	94012000	- Seats of a kind used for motor vehicles	25%	0%	0%	0%	0%	25%	15.62 5%	15%			
	94013000	- Swivel seats with variable height adjustment	40%	10%	0%	0%	0%	40.00 %	15.62 5%	15%			
	94014000	- Seats other than garden seats or camping equipment convertible into beds	40%	10%	0%	0%	0%	40.00 %	15.62 5%	15%			
		- Seats of cane, osier, bamboo or similar materials:											
	94015200	- - Of bamboo	40%	10%	0%	0%	0%	40.00 %	15.62 5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	94015300	-- Of rattan	40%	10%	0%	0%	0%	40.00 %	15.62 5%	15%			
	94015900	-- Other	40%	10%	0%	0%	0%	40.00 %	15.62 5%	15%			
		- Other seats with wooden frames:											
	94016100	-- Upholstered	40%	25%	0%	0%	0%	40.00 %	15.62 5%	15%	25%	25%	0%
	94016900	-- Other	40%	10%	0%	0%	0%	40.00 %	15.62 5%	15%			
		- Other seats, with metal frames:											
	94017100	-- Upholstered	40%	10%	0%	0%	0%	40.00 %	15.62 5%	15%			
	94017900	-- Other	40%	10%	0%	0%	0%	40.00 %	15.62 5%	15%			
	94018000	- Other seats	40%	0%	0%	0%	0%	40.00 %	15.62 5%	15%			
	94019000	- Parts	20%	10%	0%	0%	0%	20.00 %	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
94.02		MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF THE FOREGOING ARTICLES.											
	94021000 - Dentists', barbers' or similar chairs and parts thereof 94029000 - Other												
			5%	0%	0%	0%	0%	5%	5%	15%			
			5%	0%	0%	0%	0%	5%	5%	15%			
94.03		OTHER FURNITURE AND PARTS THEREOF.											
	94031000 - Metal furniture of a kind used in offices - Other metal furniture												
			40%	25%	0%	0%	0%	40.00 %	15.62 5%	15%	25%	25%	0%
	94032010 - - - Shelving		40%	40%	0%	0%	0%	40.00 %	15.62 5%	15%	25%	25%	0%
	94032090 - - - Other		40%	40%	0%	0%	0%	40.00 %	15.62 5%	15%	25%	25%	0%

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	94033000	- Wooden furniture of a kind used in offices	40%	10%	0%	0%	0%	40.00 %	25%	15%	25%	10%	0%
	94034000	- Wooden furniture of a kind used in the kitchen	40%	10%	0%	0%	0%	40.00 %	25%	15%	25%	10%	0%
	94035000	- Wooden furniture of a kind used in the bedroom	40%	25%	0%	0%	0%	40.00 %	25%	15%	25%	25%	0%
	94036000	- Other wooden furniture	40%	10%	0%	0%	0%	40.00 %	25%	15%	25%	10%	0%
	94037000	- Furniture of plastics	40%	25%	0%	0%	0%	40.00 %	15.62 5%	15%	25%	25%	0%
		- Furniture of other materials, including cane, osier, bamboo or similar materials:											
	94038200	- - Of bamboo	40%	25%	0%	0%	0%	40.00 %	15.62 5%	15%	25%	25%	0%

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	94038300	-- Of rattan	40%	25%	0%	0%	0%	40.00 %	15.62 5%	15%	25%	25%	0%
	94038900	-- Other	40%	25%	0%	0%	0%	40.00 %	15.62 5%	15%	25%	25%	0%
	94039000	-- Parts	40%	25%	0%	0%	0%	40.00 %	5%	15%	25%	25%	0%
94.04		MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED.											
	94041000	- Mattress supports											
			25%	15%	0%	0%	0%	25%	15.62 5%	15%			
		- Mattresses :											
	94042100	-- Of cellular rubber or plastics, whether or not covered	40%	10%	0%	0%	0%	40.00 %	15.62 5%	15%			
	94042900	-- Of other materials	40%	10%	0%	0%	0%	40.00 %	15.62 5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	94043000	- Sleeping bags	40%	10%	0%	0%	0%	40.00 %	15.62 5%	15%			
	94049000	- Other	40%	10%	0%	0%	0%	40.00 %	15.62 5%	15%	25%	10%	0%
94.05		LAMPS AND LIGHTING FITTINGS INCLUDING SEARCH LIGHTS AND SPOT LIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED.											
		- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares :											
	94051010	- - - Shadowless lamps of a kind commonly used in operating theatres or by dental surgeons	5%	0%	0%	0%	0%	5%	5%	15%			
	94051090	- - - Other	40%	0%	0%	0%	0%	25%	15.62 5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Electric table, desk, bedside or floor- lamps :											
	94052010	--- Shadowless lamps of a kind commonly used in operating theatres or by dental surgeons	5%	0%	0%	0%	0%	5%	5%	15%			
	94052090	--- Other	40%	10%	0%	0%	0%	25%	15.625%	15%			
	94053000	- Lighting sets of a kind used for Christmas trees	40%	10%	0%	0%	0%	20.00%	15.625%	15%			
		- Other electric lamps and lighting fittings :											
	94054010	--- Shadowless lamps of a kind commonly used in operating theatres or by dental surgeons	5%	0%	0%	0%	0%	5%	5%	15%			
	94054090	--- Other	40%	0%	0%	0%	0%	25%	15.625%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Non-electrical lamps and lighting fittings :											
	94055010	--- Incandescent lamps of the pressure type using liquid fuel	10%	0%	0%	0%	0%	0.00 %	10%	15%			
	94055090	--- Other	40%	10%	0%	0%	0%	25%	15.62 5%	15%			
	94056000	- Illuminated signs, illuminated name-plates and the like	40%	10%	0%	0%	0%	40.00 %	15.62 5%	15%			
		- Parts :											
		- - Of glass :											
	94059110	--- Of shadowless lamps of a kind commonly used in operating theatres or by dental surgeons	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	94059120	--- Of incandescent lamps of the pressure type using liquid fuel	10%	0%	0%	0%	0%	10.00 %	5%	15%			
	94059190	--- Other	40%	10%	0%	0%	0%	30.00 %	5%	15%			
		-- Of plastics :											
	94059210	--- Of shadowless lamps of a kind commonly used in operating theatres or by dental surgeons	5%	0%	0%	0%	0%	5%	5%	15%			
	94059220	--- Of incandescent lamps of the pressure type using liquid fuel	10%	5%	0%	0%	0%	0.00 %	5%	15%			
	94059290	--- Other	40%	10%	0%	0%	0%	40.00 %	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		-- Other :											
	94059910	--- Of shadowless lamps of a kind commonly used in operating theatres or by dental surgeons	5%	0%	0%	0%	0%	5%	5%	15%			
	94059920	--- Of incandescent lamps of the pressure type using liquid fuel	10%	5%	0%	0%	0%	0.00 %	5%	15%			
	94059990	--- Other	40%	10%	0%	0%	0%	25%	5%	15%			
94.06		PREFABRICATED BUILDINGS.											
	94061000	- Of wood	10%	0%	0%	0%	0%	10.00 %	0%	15%			
		- Other											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	94069010	--- Greenhouse structures of iron and steel	10%	5%	0%	0%	0%	10.00 %	0%	15%			
	94069020	--- Of metal cladded insulated panels	60%	60%	0%	0%	0%	60.00 %	40%	15%	25%	25%	0%
	94069090	--- Other	0%	0%	0%	0%	0%	0.00 %	0%	15%			

Chapter 95

Toys, games and sports requisites; parts and accessories thereof

Notes.

1.- This Chapter does not cover:

- (a) Candles (heading 34.06);
- (b) Fireworks or other pyrotechnic articles of heading 36.04;
- (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
- (d) Sports bags or other containers of headings 42.02, 43.03 or 43.04;
- (e) Fancy dress of textiles, of chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
- (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
- (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
- (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
- (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (l) Bells, gongs or the like of heading 83.06;

- (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote controlled devices (heading 85.43);
- (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
- (o) Children's bicycles (heading 87.12);
- (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
- (r) Decoy calls or whistles (heading 92.08);
- (s) Arms or other articles of Chapter 93;
- (t) Electric garlands of all kinds (heading 94.05);
- (u) Monopods, bipods, tripods and similar articles (heading 96.20);
- (v) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
- (w) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, 'table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

- 2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
- 3.- Subject to Note 1 above, parts and accessories, which are suitable for use solely, or principally with articles of this Chapter are to be classified with those articles.
- 4. Subject to the provisions of Note 1 above, Heading 95.03 applies, inter alia, to articles of this heading combined with one or more items, which can not be considered as sets under the terms of General Interpretative Rule 3(b), and which, if presented separately, would be classified in other headings, provided 'the articles are put up together for retail sale and the combinations have the essential character of toys.

5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, “pet toys” (classification in their own appropriate heading).

Subheading Note.

1.- Subheading 9504.50 covers:

- (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
- (b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bankcards, tokens or by any other means of payment (subheading 9504.30).

Heading	Tariff Line	Description	RATE OF DUTY							VAT	SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA		Sur tax General	Surtax SADC General	Surtax SADC (Diff. Offer)
[95.01]	95030000	TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS; DOLLS' CARRIAGES; DOLLS; OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS.											
[95.02]													
95.03			40%	10%	0%	0%	0%	20.00%	15.625%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Genera l / MFN	SADC (Gener al)	SADC (Differe ntiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Sur tax Ge ner al	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
95.04		VIDEO GAME CONSOLES AND MACHINES, ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT.											
	95042000	- Articles and accessories for billiards of all kinds											
			40%	10%	0%	0%	0%	20.00%	5%	15%			
	95043000	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	40%	10%	0%	0%	0%	20.00%	15.625%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Genera l / MFN	SADC (Gener al)	SADC (Differe ntiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Sur tax Ge ner al	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
	95044000	- Playing cards	40%	10%	0%	0%	0%	20.00%	15.625%	15%			
	95045000	- Video game consoles and machines, other than those of subheading 9504.30	40%	10%	0%	0%	0%	20.00%	15.625%	15%			
	95049000	- Other	40%	10%	0%	0%	0%	20.00%	15.625%	15%			
95.05		FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES.											
	95051000	- Articles for Christmas festivities	40%	10%	0%	0%	0%	20.00%	5%	15%			
	95059000	- Other	25%	10%	0%	0%	0%	5%	15.625%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Genera l / MFN	SADC (Gener al)	SADC (Differe ntiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Sur tax Ge ner al	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
95.06		ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS.											
		- Snow-skis and other snow-ski equipment:											
	95061100	-- Skis	25%	0%	0%	0%	0%	5%	5%	15%			
	95061200	-- Ski-fastenings (ski-bindings)	25%	5%	0%	0%	0%	5%	15.625%	15%			
	95061900	-- Other	25%	0%	0%	0%	0%	5%	15.625%	15%			
		- Water-skis, surf-boards, sailboards and other water-sport equipment:											
	95062100	-- Sailboards	25%	5%	0%	0%	0%	5%	15.625%	15%			
	95062900	-- Other	25%	5%	0%	0%	0%	5%	15.625%	15%			
		- Golf clubs and other golf equipment:											
	95063100	-- Clubs, complete	25%	5%	0%	0%	0%	5%	15.625%	15%			
	95063200	-- Balls	25%	5%	0%	0%	0%	5%	15.625%	15%			
	95063900	-- Other	25%	5%	0%	0%	0%	5%	15.625%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Genera l / MFN	SADC (Gener al)	SADC (Differe ntiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Sur tax Ge ner al	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
	95064000	- Articles and equipment for table-tennis	25%	5%	0%	0%	0%	5%	15.625%	15%			
		- Tennis, badminton or similar rackets, whether or not strung:											
	95065100	- - Lawn-tennis rackets, whether or not strung	25%	5%	0%	0%	0%	5%	15.625%	15%			
	95065900	- - Other	25%	5%	0%	0%	0%	5%	15.625%	15%			
		- Balls other than golf balls and table-tennis balls:											
	95066100	- - Lawn-tennis balls	25%	5%	0%	0%	0%	5%	15.625%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Genera l / MFN	SADC (Gener al)	SADC (Differe ntiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Sur tax Ge ner al	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
	95066200	- - Inflatable	25%	5%	0%	0%	0%	5%	15.625%	15%			
	95066900	- - Other	25%	5%	0%	0%	0%	5%	15.625%	15%			
	95067000	- Ice skates and roller skates, including skating boots with skates attached	25%	5%	0%	0%	0%	5%	15.625%	15%			
		- Other :											
	95069100	- - Articles and equipment for general physical exercise, gymnastics or athletics	25%	5%	0%	0%	0%	5%	15.625%	15%			
	95069900	- - Other	25%	5%	0%	0%	0%	5%	15.625%	15%			
95.07		FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY “BIRDS” (OTHER THAN THOSE OF HEADING 92.08 OR 97.05) AND SIMILAR HUNTING OR SHOOTING REQUISITES.											
	95071000	- Fishing rods	40%	10%	0%	0%	0%	20.00%	5%	15%			

			RATE OF DUTY								SURTAX		
Headin g	Tariff Line	Description	Genera l / MFN	SADC (Gener al)	SADC (Differe ntiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Sur tax Ge ner al	Surtax SADC Gener al	Surtax SADC (Diff. Offer)
	95072000	- Fish-hooks whether or not snelled	15%	0%	0%	0%	0%	0%	15%	15%			
	95073000	- Fishing reels	40%	10%	0%	0%	0%	20.00%	15.625%	15%			
	95079000	- Other	40%	10%	0%	0%	0%	20.00%	15.625%	15%			
95.08		ROUNABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES AND TRAVELLING MENAGERIES; TRAVELLING THEATRES.											
	95081000	-Travelling circuses and traveling menageries	40%	10%	0%	0%	0%	37.50%	0%	15%			
	9508.90.00	- Other	40%	10%	0%	0%	0%	37.50%	0%	15%			

Chapter 96

Miscellaneous manufactured articles

Notes.

1.- This Chapter does not cover:

- (a) Pencils for cosmetic or toilet use (Chapter 33);
- (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
- (c) Imitation jewellery (heading 71.17);
- (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
- (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
- (g) Articles of Chapter 91 (for example, clock or watch cases);
- (h) Musical instruments or parts or accessories thereof (Chapter 92);
- (i) Articles of Chapter 93 (arms and parts thereof);
- (j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (k) Articles of Chapter 95 (toys, games, sports requisites); or
- (l) Works of art, collectors' pieces or antiques (Chapter 97).

2.- In heading 96.02 the expression “vegetable or mineral carving material” means:

- (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
- (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3.- In heading 96.03 the expression “prepared knots and tufts for broom or brush making” applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4.- Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, heading 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
96.01		WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING).											
		- Worked ivory and articles of ivory:											
	96011010	- - - Beads for personal adornment	25%	0%	0%	0%	0%	20.00 %	15.625 %	15%			
	96011090	- - - Other	25%	15%	0%	0%	0%	20.00 %	15.625 %	15%			
		- Other :											
	96019010	- - - Beads for personal adornment	25%	15%	0%	0%	0%	20.00 %	15.625 %	15%			
	96019090	- - - Other	20%	15%	0%	0%	0%	15%	15.625 %	15%			
96.02		WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOULDED OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATIN (EXCEPT GELATIN OF HEADING 35.03) AND ARTICLES OF UNHARDENED GELATIN.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	96020010	- - - Gelatin capsules	5%	0%	0%	0%	0%	5%	5%	15%			
	96020020	- - - Beads for personal adornment	25%	5%	0%	0%	0%	25%	25%	15%			
	96020090	- - - Other	10%	15%	0%	0%	0%	7.50 %	10%	15%			
96.03		BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORISED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES).											
	96031000	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	40%	15%	0%	0%	0%	40.00 %	15.625 %	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:											
	96032100	- - Tooth brushes, including dental-plate brushes	10%	10%	0%	0%	0%	0.00 %	10%	15%			
	96032900	- - Other	40%	15%	0%	0%	0%	40.00 %	15.625 %	15%			
	96033000	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	40%	15%	0%	0%	0%	40.00 %	15.625 %	15%			
	96034000	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	40%	15%	0%	0%	0%	40.00 %	15.625 %	15%			
		- Other brushes constituting parts of machines :											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	96035010	- - - Brushes of a kind fitted to agricultural, mining, manufacturing or industrial machines	5%	0%	0%	0%	0%	5%	5%	15%			
	96035090	- - - Other	40%	15%	0%	0%	0%	40.00 %	40%	15%			
	96039000	- Other	40%	15%	0%	0%	0%	40.00 %	15.625 %	15%			
96.04		HAND SIEVES AND HAND RIDDLES.											
	96040010	- - - Laboratory sieves	5%	0%	0%	0%	0%	5%	5%	15%			
	96040090	- - - Other	40%	15%	0%	0%	0%	37.50 %	40%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
96.05	96050000	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING.	40%	15%	0%	0%	0%	40.00 %	15.625 %	15%			
96.06		BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS, BUTTON MOULDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS.											
	96061000	- Press-fasteners, snap-fasteners and press-studs and parts therefor											
			20%	0%	0%	0%	0%	7.50 %	5%	15%			
	96062100	- Buttons:											
		- - Of plastics, not covered with textile material	20%	0%	0%	0%	0%	7.50 %	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	96062200	- - Of base metal, not covered with textile material	20%	0%	0%	0%	0%	7.50 %	5%	15%			
	96062900	- - Other	20%	0%	0%	0%	0%	7.50 %	5%	15%			
		- Button moulds and other parts of buttons; button blanks :											
	96063010	- - - Button blanks	10%	0%	0%	0%	0%	0.00 %	5%	15%			
	96063090	- - - Other	20%	0%	0%	0%	0%	7.50 %	5%	15%			
96.07		SLIDE FASTENERS AND PARTS THEREOF.											
		- Slide fasteners:											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	96071100	- - Fitted with chain scoops of base metal	20%	0%	0%	0%	0%	7.50 %	5%	15%			
	96071900	- - Other	20%	0%	0%	0%	0%	7.50 %	5%	15%			
	96072000	- Parts	5%	0%	0%	0%	0%	0.00 %	5%	15%			
96.08		BALL POINT PENS; FELT TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS; FOUNTAIN PENS, STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PEN-HOLDERS, PENCIL-HOLDERS AND SIMILAR HOLDERS; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF HEADING 96.09.											
	96081000	- Ball point pens	20%	0%	0%	0%	0%	17.50 %	15%	15%			
	96082000	- Felt tipped and other porous-tipped pens and markers	20%	0%	0%	0%	0%	17.50 %	15.625 %	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	96083000	- Fountain pens, stylograph pens and other pens	20%	0%	0%	0%	0%	17.50 %	15.625 %	15%			
	96084000	- Propelling or sliding pencils	20%	0%	0%	0%	0%	17.50 %	15.625 %	15%			
	96085000	- Sets of articles from two or more of the fore-going subheadings	20%	0%	0%	0%	0%	17.50 %	15.625 %	15%			
	96086000	- Refills for ball point pens, comprising the ball point and ink reservoir	20%	0%	0%	0%	0%	17.50 %	15.625 %	15%			
	96089100	- - Pen nibs and nib points	20%	0%	0%	0%	0%	17.50 %	20%	15%			
	96089900	- - Other	15%	0%	0%	0%	0%	2.50 %	15%	15%			
96.09		PENCILS (OTHER THAN PENCILS OF HEADING 96.08), CRAYONS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS.											

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	96091000	- Pencils and crayons, with leads encased in a rigid sheath	20%	0%	0%	0%	0%	17.50 %	15.625 %	15%			
	96092000	- Pencil leads, black or coloured	20%	0%	0%	0%	0%	17.50 %	15.625 %	15%			
	96099000	- Other	20%	0%	0%	0%	0%	17.50 %	15.625 %	15%			
96.10	9610.00.00	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED.	20%	0%	0%	0%	0%	17.50 %	15.625 %	15%			
96.11	9611.00.00	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR	10%	0%	0%	0%	0%	10.00 %	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
		OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS.											
96.12		TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES.											
	96121000	- Ribbons	15%	0%	0%	0%	0%	0.00 %	5%	15%			
	96122000	- Ink-pads	40%	15%	0%	0%	0%	25%	5%	15%			
96.13	96131000	- Pocket lighters, gas fuelled, non-refillable	40%	10%	0%	0%	0%	40.00 %	15.625 %	15%			
	96132000	- Pocket lighters, gas fuelled, refillable	40%	10%	0%	0%	0%	40.00 %	15.625 %	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	96138000	- Other lighters	40%	10%	0%	0%	0%	37.50 %	15.625 %	15%			
	96139000	- Parts	40%	10%	0%	0%	0%	40.00 %	5%	15%			
	96139000	- Parts	40%	15%	0%	0%	0%	27.50 %	15.625 %	15%			
96.14	9614.00.00	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF.	40%	10%	0%	0%	0%	30.00 %	15.625 %	15%			
96.15		COMBS, HAIR-SLIDES AND THE LIKE; HAIR PINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE, OTHER THAN THOSE OF HEADING 85.16, AND PARTS THEREOF.											
		- Combs, hair-slides and the like:											
	96151100	- - Of hard rubber or plastics	40%	15%	0%	0%	0%	27.50 %	15.625 %	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	96151900	- - Other	40%	15%	0%	0%	0%	27.50 %	15.625 %	15%			
	96159000	- Other	40%	15%	0%	0%	0%	27.50 %	15.625 %	15%			
96.16	96161000	- Scent sprays and similar toilet sprays, and mounts and heads therefor	40%	15%	0%	0%	0%	15%	15.625 %	15%			
	96162000	- Powder-puffs and pads for the application of cosmetics or toilet preparations	40%	15%	0%	0%	0%	27.50 %	15.625 %	15%			
	96170000	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS.	40%	10%	0%	0%	0%	27.50 %	15.625 %	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	96180000	TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING.	25%	5%	0%	0%	0%	22.50 %	0%	15%			
96.19		SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS AND NAPKIN LINERS FOR BABIES AND SIMILAR ARTICLES, OF ANY MATERIAL.											
	96190010	- - - Tampons	20%	0%	0%	0%	0%	15%	15.625 %	15%			
	96190020	- - - Disposable Napkins	5%	0%	0%	0%	0%	5%	5%	15%			

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Diff. Offer)
	96190030	- - - Incontinent Pads	5%	0%	0%	0%	0%	5%	5%	15%			
	96190040	- - - Sanitary towels (pads)	15%	0%	0%	0%	0%	15%	10%	15%			
	96190090	- - - Other	40%	0%	0%	0%	0%	27.50 %	15.625 %	15%			
	96200000	MONOPODS, BIPODS, TRIPODS AND SIMILAR ARTICLES.	20%	15%	0%	0%	0%	20.00 %	15%	15%			

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97

Works of art, collectors' pieces and antiques

Notes.

1.- This Chapter does not cover :

- (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
- (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
- (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).

2.- For the purposes of heading 97.02, the expression “original engravings, prints and lithographs” means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3.- Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

4.- (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

(B) Heading 97.06 does not apply to articles of the preceeding headings of this chapter.

5.- Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

			RATE OF DUTY								SURTAX		
Heading	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEP A	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
97.01		PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING 49.06 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES AND SIMILAR DECORATIVE PLAQUES.											
	97011000	- Paintings, drawings and pastels	40%	15%	0%	0%	0%	40.00%	0%	15%			
	97019000	- Other	40%	15%	0%	0%	0%	40.00%	0%	15%			
	97020000	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS.	40%	15%	0%	0%	0%	40.00%	0%	15%			
	97030000	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL.	5%	15%	0%	0%	0%	5%	0%	15%			

Heading	Tariff Line	Description	RATE OF DUTY								SURTAX		
			General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA / TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	97040000	POSTAGE OR REVENUE STAMPS, STAMP-POST-MARKS, FIRST-DAY COVERS, POSTAL STATIONARY (STAMPED PAPER), AND THE LIKE, USED, OR UNUSED, OTHER THAN THOSE OF HEADING 49.07.	5%	15%	0%	0%	0%	5%	5%	15%			
	97050000	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEOONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST.	5%	15%	0%	0%	0%	5%	0%	15%			

			RATE OF DUTY								SURTAX		
Head ing	Tariff Line	Description	General / MFN	SADC (General)	SADC (Differentiated Offer)	COMESA/ TAG	Mozambique	RSA Effective Rate	iEPA	VAT	Surtax General	Surtax SADC General	Surtax SADC (Differentiated Offer)
	97060000	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS.	5%	15%	0%	0%	0%	5%	0%	15 %			

FLAT RATES OF ASSESSMENT

Commodity Code	Description of goods	RATE OF DUTY	
		General	M.F.N
9801.0000	LIQUEURS	\$2.50/L	\$2.50/L
9802.0000	SPIRITS (OTHER THAN LIQUEURS)	\$2.50/L	\$2.50/L
9803.0000	WINES	90%	90%
9804.0000	CLEAR BEER	110%	110%
9805.0000	AERATED BEVERAGES	70%	70%
9806.0000	CIGARETTES, CIGARS AND OTHER TOBACCO PRODUCTS	110%	110%
9807.0000	BOOKS	5%	5%
9808.0000	AUDIO, TELEVISION AND VIDEO EQUIPMENT OF TARIFF HEADING 85.18 (BUT EXCLUDING 8518.9000), 85.19, 85.21, 85.27 (BUT EXCLUDING H.S. CODE 8517.6900) AND 85.28.	55%	55%
9809.0010	Clothing	40% +US\$3/Kg	40% +US\$3/Kg
9809.0020	Footwear	40% +US\$1/pair	40% +US\$1/pair
9809.0090	Other	40%	40%

Part III

CONDITIONAL ENTRY OF SPECIFIED GOODS

Notes.

1. - Clearance under this Part is restricted to the goods appearing in column (1) below excluding motor vehicles of tariff 8702.10.11, 8702.90.11, 8704.21.20, 8704.21.40, 8704.31.20, 8704.31.40 and the duties payable are shown in column (4).
2. - Further rebates may be granted on these goods.
3. - The following goods shall be exempt from surtax:—
- goods for the exclusive use of any government other than the Government of Zimbabwe.
 - goods for the use of the President and spouse.

Description of goods	Commodity Code	Quantity Data	Rate of duty
Goods for the exclusive use of the Government of Zimbabwe or any other country; subject to the conditions that:	As per Part II	As per Part II	Free
(a) a certificate under the hand of a responsible officer of the government concerned is furnished to the Commissioner General, stating that any duty leviable on such goods but excluding any foodstuffs, washing preparations and beverages would be borne directly by that government; and			
(b) in the case of a government other than the Government of Zimbabwe, none of such goods, used or unused:			

Description of goods	Commodity Code	Quantity Data	Rate of duty
(i) are sold or otherwise disposed of so as to come into the possession of, or into consumption by, any other person not entitled by law to import them free of duty except with the consent of the Commissioner General and on payment of duty at the rate leviable, in accordance with Part II, at the date of sale or disposal; and			
(ii) are used for, or in any way in connection with, any form of trading operation carried out by any department of, or body set up, by such Government.			
Donated hospital requisites, including motor vehicles, as may be approved by the Secretary responsible for. Health to be used for use in any hospital, on condition that such requisites will not be disposed of so as to come into the possession of, or into consumption by, any person not entitled to import it free of duty, except with the consent of the Commissioner General and on payment of the duties at the rate leviable, in accordance with Part II, at the date of disposal.	As per Part II	As per Part II	Free
Donated school requisites, including motor vehicles, as may be approved by the Secretary responsible for Education to be for use in any school, on condition that such requisites will not be disposed of so as to come into the possession of, or into consumption by, any person not entitled to import if free of duty, except with the consent of the Commissioner and on payment of the duties at the rate leviable, in accordance with Part II at the date of disposal.	As per Part II	As per Part II	Free
Goods for the use of the President and spouse.	As per Part II		Free
Public transport type passenger motor vehicle designed (excluding those that had been modified) to carry not less than 15 persons and not more than 20 persons including the driver under such conditions as the Commissioner may fix.	As per Part II	As per Part II	25%

Description of goods	Commodity Code	Quantity Data	Rate of duty
<p>Donated educational requisites for tertiary institutions, including motor vehicles, as may be approved by the Secretary responsible for Higher and Tertiary Education to be for use in any such institutions, on condition that such requisites will not be disposed of so as to come into the possession of, or into consumption by, any person not entitled to import it free of duty, except with the consent of the Commissioner and on payment of the duties at the rate leviable, in accordance with Part II at the date of disposal.</p>	As per Part II	As per Part II	Free

SECOND SCHEDULE

EXCISE TARIFF

PART 1

LEVY OF EXCISE DUTIES

Abbreviations, Symbols and Interpretations

1.- (a) In the Schedule the abbreviations and symbols listed in the first column hereunder shall have the meanings assigned thereto in the second column hereunder:

Abbreviation or Symbol	Meaning
AA	absolute alcohol
ASTM	American Society for Testing Materials
C	cent(s)
Cigs	cigarettes
°C	degree(s) celsius
kg	Kilogram(s)
L	Litre(s)
m3	cubic metre(s)
Unit	statistical unit to be shown on bill of entry
vol	volume

per

- (b) Notwithstanding the titles to the columns appearing in Part II:
- (i) tariff headings appear in block capitals; and
 - (ii) column (2) includes tariff subheadings as well as tariff headings.

Duties Leviable

- 2.- (a) Pursuant to section ninety-five the excise duties leviable on goods shall be in accordance with the rates set out in Part II.
- (b) Where goods set out in Part II are subject to alternative rates of duty, such goods shall be subject to the higher of the alternative rates of duty

Excise Licence

- 3.- For the purposes of paragraph (a) of subsection (1) of section one hundred and twenty-eight, goods shall be deemed to be set out in this tariff only when they are set out in a subheading and whether or not the relevant rate of duty is shown as free

Statistical Quantity

- 4.-** In this Schedule the statistical quantity for any goods shall be the net weight expressed in kilograms.

PART II

EXCISE DUTIES

Notes.

- 1.- For the purposes of this Part, the “alcoholic strength by volume” shall be determined at a temperature of 20°C.
- 2.- For the purposes of heading 22.04, 22.05 and 22.06, the term “wholly produced in Zimbabwe” means produced from Grapes or other fruit as the case may be, grown in Zimbabwe and, in the case of fortified wines, spirits distilled in Zimbabwe:

Provided that no wine, other than a wine the natural flavour of which has been altered by the addition of an imported flavouring agent, shall be deemed not to be wholly produced in Zimbabwe solely because of the uses of substances to aid fermentation, or, after fermentation, for colouring, flavouring of sweetening.

- 3.- For the purposes of headings 22.04 and 22.06 the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.
- 4.- For the purposes of heading 22.08, the percentage of imported spirits shall mean the percentage by volume at 20°C expressed as litres of absolute alcohol
- 5.- For the purposes of heading 27.10, the following expressions have the meaning hereby assigned to them:

(a) **Motor spirit, including aviation spirit:**

Light oils of which 90% or more by volume (including losses) distils at 210°C (ASTM D86 method), of the type used as fuel in piston engines.

(b) **Kerosene, including kerosene type jet fuel:**

Medium oils of which less than 90% by volume (including losses) distils at 210°C and 65% or more by volume (including losses) distils at 250°C (ASTM D86 method), with a flash-point higher than 21°C by the Abel-Pensky method, of the type used as fuel for gas turbines, jet engines or for piston engines, or as fuel for heating or lighting or for industrial cleaning, etc.

(c) **Gas oils:**

Heavy oils of which 85% or more by volume (including losses) distils at 350°C (ASTM D86 method), used primarily as fuel for diesel engines and for heating.

(d) **Fuel oils:**

Heavy oils, other than gas oils, of which less than 65% by volume (including losses) distils at 250°C (ASTM D86 method) or of which the distillation percentage at 250°C cannot be determined by that method, commonly used as fuel.

Subheading Notes

1.- For the purposes of the subheadings of heading 27.10, the term biodiesel means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY		
21.06		FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED.				
		- Other :				
	2106.90.10	- - - Opaque beer powder	Kg	US\$0.05/kg		
22.01		WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW.				
		- Mineral waters and aerated waters				
		- - - Aerated waters				
	2201.10.11	- - - - In closed bottles or other containers, ready for drinking	1.Kg 2. L	25%		
22.03		BEER MADE FROM MALT.				
		- - - Opaque beer:				
	2203.00.11	- - - - Containing not less than 2g (dry weight) of the water-insoluble mash or water- is derived per 100 ml	1.Kg 2. L	0%		
	2203.00.19	- - - - Other	1.Kg 2. L	0%		

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY		
		- - - Other:				
	2203.00.91	- - - - Clear beer made from sorghum, wholly produced in Zimbabwe.	1.Kg 2. L	15%		
	2203.00.99	- - - - Other	1.Kg 2. L	40%		
22.04		WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING 20.09.				
		- Sparkling wine :				
		- - - Of an alcoholic strength by volume exceeding 14% vol:				
	2204.10.11	- - - - Wholly produced in Zimbabwe	1.Kg 2. L	US\$0.50/L		
	2204.10.19	- - - - Other	1.Kg 2. L	US\$0.50/L		
		- - - Of an alcoholic strength by volume not exceeding14% vol:				
	2204.10.91	- - - - Wholly produced in Zimbabwe	1.Kg 2. L	US\$0.50/L		

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
	2204.10.99	----- Other	1.Kg 2. L	US\$0.50/L	
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
		-- In containers holding 2L or less			
		--- Of an alcoholic strength by volume exceeding 14% vol:			
	2204.21.11	----- Wholly produced in Zimbabwe	1.Kg 2. L	US\$0.50/L	
	2204.21.12	----- Other wine	1.Kg 2. L	US\$0.50/L	
	2204.21.13	----- Grape must wholly produced in Zimbabwe	1.Kg 2. L	US\$0.50/L	
	2204.21.19	----- Other	1.Kg 2. L	US\$0.50/L	
		--- Of an alcoholic strength by volume not exceeding 14% vol:			
	2204.21.91	----- Wholly produced in Zimbabwe	1.Kg 2. L	US\$0.50/L	
	2204.21.92	----- Other wine	1.Kg . 2. L	US\$0.50/L	

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
	2204.21.93	----- Grape must wholly produced in Zimbabwe	1.Kg . 2. L	US\$0.50/L	
	2204.21.99	----- Other	1.Kg 2. L	US\$0.50/L	
		- - In containers holding more than 2 L but not more than 10 L :			
		- - - Of an alcoholic strength by volume exceeding 14% vol:			
	2204.22.11	----- Wine wholly produced in Zimbabwe	1.Kg 2. L	US\$0.50/L	
	2204.22.12	----- Other wine	1.Kg 2. L	US\$0.50/L	
	2204.22.13	----- Grape must wholly produced in Zimbabwe	1.Kg 2. L	US\$0.50/L	
	2204.22.19	----- Other	1.Kg 2. L	US\$0.50/L	
		- - - Of an alcoholic strength by volume not exceeding 14% vol:			

Heading No.	Commodity Code	Description of goods	Quantity data		RATE OF DUTY	
	2204.22.91	----- Wine wholly produced in Zimbabwe	1.Kg	2. L	US\$0.50/L	
	2204.22.92	----- Other wine	1.Kg	2. L	US\$0.50/L	
	2204.22.93	----- Grape must wholly produced in Zimbabwe	1.Kg	2. L	US\$0.50/L	
	2204.22.99	----- Other	1.Kg	2. L	US\$0.50/L	
		-- Other :				
		--- Of an alcoholic strength by volume exceeding 14% vol:				
	2204.29.11	----- Wine wholly produced in Zimbabwe	1.Kg	2. L	US\$0.50/L	
	2204.29.12	----- Other wine	1.Kg	2. L	US\$0.50/L	
			2. L			

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
	2204.29.13	----- Grape must wholly produced in Zimbabwe	1.Kg 2. L	US\$0.50/L	
	2204.29.19	----- Other	1.Kg 2. L	US\$0.50/L	
		--- Of an alcoholic strength by volume not exceeding 14% vol:			
	2204.29.91	----- Wine wholly produced in Zimbabwe	1.Kg 2. L	US\$0.50/L	
	2204.29.92	----- Other wine	1.Kg 2. L	US\$0.50/L	
	2204.29.93	----- Grape must wholly produced in Zimbabwe	1.Kg 2. L	US\$0.50/L	
	2204.29.99	----- Other	1.Kg 2. L	US\$0.50/L	
	2204.30.00	- Other grape must	1.Kg 2. L	US\$0.50/L	

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
22.05		VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES.			
		- In containers holding 2L or less			
		- - - Of an alcoholic strength by volume exceeding 14% vol:			
	2205.10.11	Wine wholly produced in Zimbabwe	1.Kg 2. L	US\$0.40/L	
	2205.10.19	Other	1.Kg 2. L	US\$0.40/L	
		- - - Of an alcoholic strength by volume not exceeding 14% vol:			
	2205.10.91	- - - - Wine wholly produced in Zimbabwe	1.Kg 2. L	US\$0.40/L	
	2205.10.99	- - - - Other	1.Kg 2. L	US\$0.40/L	
		- Other :			

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY
		- - - Of an alcoholic strength by volume exceeding 14% vol:		
	2205.90.11	----- Wine wholly produced in Zimbabwe	1.Kg 2. L	US\$0.40/L
	2205.90.19	----- Other	1.Kg 2. L	US\$0.40/L
		- - - Of an alcoholic strength by volume not exceeding 14% vol:		
	2205.90.91	----- Wholly produced in Zimbabwe	1.Kg 2. L	US\$0.40/L
	2205.90.99	----- Other	1.Kg 2. L	US\$0.40/L
22.06		OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD, SAKÉ); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON- ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED.		
	2206.00.10	- - - Cider	1.Kg 2. L	US\$0.36/L
	2206.00 20	- - - Perry	1.Kg 2. L	US\$0.36/L
	2206.00.30	- - - Mead	1.Kg 2. L	US\$0.36/L
		- - - Opaque beer:		

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
	2206.00.41	----- Containing not less than 2g (dry weight) of the water-insoluble mash or water- is derived per 100 ml	1. Kg	10%	
	2206.00.49	----- Other	1.Kg 2. L	10%	
		--- Sparkling wine:			
	2206.00.51	----- Of an alcoholic strength by volume exceeding 14% vol and wholly produced in Zimbabwe	1.Kg 2. L	US\$0.40/L	
	2206.00.52	----- Of an alcoholic strength by volume exceeding 14% vol	1.Kg 2. L	US\$0.40/L	
	2206.00.53	----- Of an alcoholic strength by volume not exceeding 14% vol and wholly produced in Zimbabwe	1.Kg 2. L	US\$0.40/L	
	2206.00.59	----- Other	1.Kg 2. L	US\$0.40/L	
		--- Other wine:			

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
	2206.00.71	----- Of an alcoholic strength by volume exceeding 14% vol and wholly produced in Zimbabwe	1.Kg 2. L	US\$0.40/L	
	2206.00.72	----- Of an alcoholic strength by volume exceeding 14% vol	1.Kg 2. L	US\$0.40/L	
	2206.00.73	----- Of an alcoholic strength by volume not exceeding 14% vol and wholly produced in Zimbabwe	1.Kg 2. L	US\$0.40/L	
	2206.00 79	----- Other	1.Kg 2. L	US\$0.40/L	
	2206.00 90	--- Other	1.Kg 2. L	US\$0.40/L	
		- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher :			
	2207.10.10	--- Ethyl alcohol containing by weight 51% or more of ethanol for use as fuel in an internal combustion engine or other motive power	1. Kg 2. L 3. LAA	US\$0,05/L	

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
	2207.10 90	- - - Other	1. Kg 2. L 3. LAA	15%	
		- Ethyl alcohol and other spirits, denatured, of any strength :			
		- - - Other:			
	2207.20.91	- - - - For medicinal use	1. Kg 2. L 3. LAA	15%	
	2207.20.99	- - - - Other	1. Kg 2. L 3. LAA	15%	
22.08		UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL.; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES.			
		- Spirits obtained by distilling grape wine or grape marc			
		- - - Brandy:			
	2208.20.11	- - - - Containing not more than 33 ⅓% of imported spirit	1. Kg 2. L 3. LAA	US\$5.00/LAA	

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
	2208.20.19	----- Other	1. Kg 2. L 3. LAA	US\$5.00/ LAA	
	2208.20.90	--- Other	1. Kg 2. L 3. LAA	40%	
		- Whiskies :			
	2208.30.10	--- Containing not more than 33 ⅓% of imported spirit	1. Kg 2. L 3. LAA	US\$5.00/ LAA	
	2208.30.90	--- Other	1. Kg 2. L 3. LAA	US\$5.00/ LAA	
		- Rum and other spirits obtained by distilling fermented sugar-cane products :			
		--- Rum:			
	2208.40.11	----- Containing not more than 33 ⅓% of imported spirit	1. Kg 2. L 3. LAA	US\$5.00/ LAA	

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
	2208.40.19	----- Other	1. Kg 2. L 3. LAA	US\$5.00/ LAA	
	2208.40.90	--- Tafia	1. Kg 2. L 3. LAA	US\$5.00/ LAA	
		- Gin and Geneva :			
		--- Gin:			
	2208.50.11	----- Wholly distilled in Zimbabwe	1. Kg 2. L 3. LAA	US\$5.00/ LAA	
	2208.50.19	----- Other	1. Kg 2. L 3. LAA	US\$5.00/ LAA	
	2208.40.90	--- Geneva	1. Kg 2. L 3. LAA	US\$5.00/ LAA	
		- Vodka :			
	2208.60.10	--- Wholly distilled in Zimbabwe	1. Kg 2. L 3. LAA	US\$5.00/ LAA	

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
	2208.60.90	--- Other	1. Kg 2. L 3. LAA	US\$5.00/ LAA	
		- Liqueurs and cordials :			
	2208.70.10	--- Containing not more than 33 1/3% of imported spirit	1. Kg 2. L 3. LAA	US\$5.00/ LAA	
	2208.70.90	--- Other	1. Kg 2. L 3. LAA	US\$5.00/ LAA	
		- Other :			
		--- Bitters:			
	2208.90.21	---- Wholly produced in Zimbabwe	1. Kg 2. L 3. LAA	US\$5.00/ LAA	
	2208.90.29	---- Other	1. Kg 2. L 3. LAA	US\$5.00/ LAA	
		--- Other:			

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
	2208.90.91	----- Wholly produced in Zimbabwe	1. Kg 2. L 3. LAA	US\$5.00/ LAA	
	2208.90.99	----- Other	1. Kg 2. L 3. LAA	US\$5.00/ LAA	
24.01		UNMANUFACTURED TOBACCO; TOBACCO REFUSE.			
		- Tobacco refuse:			
	2401.30.10	--- In immediate packings of a content not exceeding 2 kg	Kg	60%	
24.02		CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES.			
	2402.10.00	- Cigars, cheroots and cigarillos containing tobacco	1. Kg 2. 1000u	US\$20.00 per 1000 cigarettes	
		- Cigarettes containing tobacco:			
	2402.20.10	--- Weighing not more than 910g per thousand	1. Kg 2. 1000u	US\$20.00 per 1000 cigarettes	
	2402.20.20	--- Weighing more than 910g and not more than 1000g per thousand	1. Kg 2. 1000u	US\$20.00 per 1000 cigarettes	

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
	2402.20.30	- - - Weighing more than 1000g and not more than 1135g per thousand	1. Kg 2. 1000u	US\$20.00 per 1000 cigarettes	
	2402.20.40	- - - Weighing more than 1135g and not more than 1225g per thousand	1. Kg 2. 1000u	US\$20.00 per 1000 cigarettes	
	2402.20.90	- - - Other	1. Kg 2. 1000u	US\$20.00 per 1000 cigarettes	
	2402.20.90	- - - Cigars, cheroots and cigarillos not containing tobacco	1. Kg 2. 1000u	US\$20.00 per 1000 cigarettes	
	2402.20.90	- - - Cigarettes not containing tobacco	1. Kg 2. 1000u	US\$20.00 per 1000 cigarettes	
24.03		OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES.			
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:			
		- - Water pipe tobacco :			
	2403.11.10	- - - Cigarette tobacco	Kg	60%	
	2403.11.20	- - - Pipe tobacco	Kg	60%	
	2403.11.90	- - - Other	Kg	60%	
		- - Other :			

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
	2403.19.10	- - - Cigarette tobacco	Kg	60%	
	2403.19.20	- - - Pipe tobacco	Kg	60%	
	2403.19.90	- - - Other	Kg	60%	
27.07		OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS.			
	2707.10.00	- Benzol (benzene)	1. Kg 2. m ³	US\$0.05/m ³	
27.10		PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONTITUENTS OF THE PREPARATIONS; WASTE OILS			
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:			
		- - Light oils and preparations			
		- - - Motor spirit (gasoline), including aviation spirit:			
	2710.12.12	- - - - Leaded petrol	1. Kg 2. m ³ 3. L	US\$0.385/L	
	2710.12.13	- - - - Unleaded petrol	1. Kg 2. m ³	US\$0.385/L	

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
			3. L		
	2710.12.19	---- Other	1. Kg 2. m ³ 3. L	45%	
		-- Other			
		--- Kerosene (including kerosene type jet fuel):			
	2710.19.12	---- Other kerosene type jet fuel	1. Kg 2. m ³	5%	
	2710.19.13	---- Power kerosene, having a density at 20°C (expressed in kilograms per litre of no lower than 0.796 and a flash point (closed test at sea level) of not lower than 21°C 0.796 and a flash point (closed test at sea level) of not lower than 21°C and not higher than 44°C	1. Kg 2. m ³ 3. L	US\$0.33/L	
	2710.19.14	---- Other power kerosene	1. Kg 2. m ³ 3. L	US\$0.33/L	
	2710.19.15	---- Illuminating or heating kerosene, having a density at 20°C (expressed in kilograms per litre of not less than 0.8962 and a flash point (closed test at sea level) of less than 66°C	1. Kg 2. m ³ 3. L	US\$0.33/L	

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
	2710.19.19	- - - - Other	1. Kg 2. m3 3. L	US\$0.33/L	
		- - - Gas Oils:			
	2710.19.29	- - - - Diesel	1. Kg 2. m3 3. L	US\$0.385/L	
	2710.19.30	- - - Other fuel oils	1. Kg 2. m ³	25%	
38.26	3826.00.00	BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS.	1. Kg 2. m ³	US\$0.16/L	
85.39		ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR NNFRA-RED LAMPS; ARC-LAMPS.			
		- Other filaments lamps, excluding ultra-violet or infra-red lamps;			
	8539.22.10	- - - Other of a power exceeding 40W but not exceeding 60W	1.Kg 2.u	US\$0.15 each	
	8539.22.20	- - - Other of a power exceeding 60W but not exceeding 80W	1.Kg 2.u	US\$0.20 each	
	8539.22.30	- - - Other of a power exceeding 80W but not exceeding 100W	1.Kg 2.u	US\$0.25 each	

TREATMENT OF SURTAX

Mozambique Trade Agreement (Statutory Instrument 33 of 2005)

- The SI defines import duties as “*customs duties or charges of equivalent effect imposed on , or in connection with, the importation of goods consigned from any Member State to a consignee in another Member state*”
- Article II of the same SI spells out that goods that are imported in terms of this agreement shall be *free of import duties*.

COMESA (Statutory Instrument 244 of 2000)

- Duty is defined as “any tax or surtax levied on imported goods.....”
- Section 3(1) suspends duty wholly on goods that are imported in terms of this trade agreement.
- The SI covers only goods that are imported under the Free Trade Area.

SADC (General) (Statutory Instrument 345 of 2002)

- Section 4 covers the suspension of surtax
Surtax rate in the surtax tariff notice applies to “*the goods which are classified under the heading and subheading shown in the Schedule II is suspended to the extent sufficient to reduce such surtax to the effective rate shown in the Schedule*”

SADC (Differentiated Offer) (Statutory Instrument 188 of 2007)

- Section 4 covers the suspension of surtax
Surtax rate in the surtax tariff notice applies to “*the goods which are classified under the heading and subheading shown in the Schedule II is suspended to the extent sufficient to reduce such surtax to the effective rate shown in the Schedule*”

RSA Bilateral Trade agreement The SI does not cover how surtax issues should be dealt with. The provisions of the Customs and Excise (Surtax) notice will apply.

iEPA Interim Economic Partnership Agreement are **free of surtax** (Statutory Instrument 117 of 2016)

- Section 2 covers the issue of surtax

Trade Agreement Group (TAG)

- Botswana: SI 192 of 1988
- Malawi : SI 103 of 1995
- Namibia : SI 156A of 1993

Surtax is exempt in terms of the Customs and Excise (Surtax) Notice which is currently SI 112 of 2012.

Summary

- Goods imported in terms of the **Mozambique trade agreement** are **free of surtax**
- Goods imported under the Interim Economic Partnership Agreement are **free of surtax**
- Goods qualifying under COMESA, surtax is wholly suspended.
- Goods imported in terms of SADC (RSA) and SADC (Differentiated offer) the rates of duty in the principal legislation are the **surtax rates** subject to a maximum rate specified in the surtax notice which is 25% currently.
- Goods imported under the RSA bilateral trade agreement continue to attract surtax at the prevailing surtax notice rates.
- Surtax is exempt in terms of the Customs and Excise Surtax Notice which is currently SI 112 of 2012 for goods imported under TAG.

TREATMENT OF EXCISABLE COMMODITIES

Trade Agreement Group (TAG)

Allows imposition of Excise duties and other charges:

- Botswana: SI 192 of 1988 - Article 5(2)(b)
- Malawi : SI 103 of 1995 - Article II(2)
- Namibia : SI 156A of 1993 Article III(2)

The excisable goods listed in the first schedule to the Customs Tariff which attract a combination rate of duty, only the customs duty is wholly suspended and the excise component remains payable. *Agreements do not suspend excise duties payable.*

Mozambique Trade Agreement (Statutory Instrument 33 of 2005)

The excisable goods listed in the first schedule to the Customs Tariff which attract a combination rate of duty, only the customs duty is wholly suspended and the excise component remains payable.

COMESA (Statutory Instrument 244 of 2000)

The excisable goods listed in the first schedule to the Customs Tariff which attract a combination rate of duty, only the customs duty is suspended to the extent specified in the COMESA schedule and the excise component remains payable.

SADC (General) (Statutory Instrument 345 of 2002)

The excisable goods listed in the first schedule to the Customs Tariff which attract a combination rate of duty, only the customs duty is suspended to the extent specified in the SADC (RSA) schedule and the excise component remains payable.

SADC (Differentiated Offer) (Statutory Instrument 188 of 2007)

The excisable goods listed in the first schedule to the Customs Tariff which attract a combination rate of duty, only the customs duty is suspended to the extent specified in the SADC (Differentiated Offer) schedule and the excise component remains payable.

RSA Bilateral Trade Agreement (Statutory Instrument 317 of 2000)

The excisable goods listed in the first schedule to the Customs Tariff which attract a combination rate of duty, only the customs duty is suspended to the extent specified in the RSA Bilateral trade agreement schedule and the excise component remains payable.

iEPA Interim Economic Partnership Agreement are **free of surtax** (Statutory Instrument 117 of 2016)

TREATMENT OF PREFERENTIAL RATES OF CUSTOMS DUTY

Mozambique Trade Agreement (Statutory Instrument 33 of 2005)

Article II of the above SI states that goods that are imported in terms of this agreement shall be *free of import duties*.

COMESA (Statutory Instrument 244 of 2000)

Section 3(1) suspends duty wholly on goods that are imported in terms of this trade agreement.

SADC (RSA) (Statutory Instrument 345 of 2002)

Section 3(1) suspends the duties (subject to subsection (2) and section 5) on goods appearing in Part II of the customs tariff, and which are classified under the heading or subheading shown in Schedule II of these regulations to the extent sufficient to reduce such duties to the effective rates shown in the Schedule.

SADC (Differentiated Offer) (Statutory Instrument 188 of 2007)

Section 3(1) suspends the duties (subject to subsection (2) and section 5) on goods appearing in Part II of the customs tariff, and which are classified under the heading or subheading shown in Schedule II of these regulations to the extent sufficient to reduce such duties to the effective rates shown in the Schedule.

RSA Bilateral Trade agreement (Statutory Instrument 317 of 2000)

The SI shows the extent of reduction to be applied to the General rate.

1.1.1 Trade Agreement Group (TAG)

- Botswana: SI 192 of 1988 Article 5(1)
- Malawi : SI 103 of 1995 Article II(1)
- Namibia : SI 156A of 1993 Article I(1)

Customs duty is wholly suspended under TAG.

1.2 LIST OF COMESA MEMBER STATES AS AT 24 AUGUST 2012.

- COMESA has 19 members in total.
- 14 are trading under FTA
- 5 have not yet joined the FTA.

Group I: FTA Member States

- Burundi
- Comoros
- Djibouti

Group II: Non-FTA Member States

- Democratic Republic of Congo
- Eritrea
- Ethiopia

- Egypt
- Kenya
- Libya
- Madagascar
- Malawi
- Mauritius
- Rwanda
- Seychelles
- Sudan
- Zambia
- Zimbabwe
- Swaziland
- Uganda

