
First published in the *Government Gazette*, Electronic Edition, on 16th December 2011 at 5.00 pm.

No. S 658

CUSTOMS ACT
(CHAPTER 70)

CUSTOMS
(DUTIES) (AMENDMENT NO. 2)
ORDER 2011

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

Citation and commencement

1. This Order may be cited as the Customs (Duties) (Amendment No. 2) Order 2011 and shall come into operation on 1st January 2012.

Deletion and substitution of First Schedule

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

“FIRST SCHEDULE

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

SECTION I
LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

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.

01.01 Live horses, asses, mules and hinnies.

- Horses:

0101.21.00	- - Pure-bred breeding animals	NMB	7 %
0101.29.00	- - Other	NMB	7 %
0101.30	- Asses:		
0101.30.10	- - Pure-bred breeding animals	NMB	7 %
0101.30.90	- - Other	NMB	7 %
0101.90.00	- Other	NMB	7 %

01.02 Live bovine animals.

- Cattle:

0102.21.00	- - Pure-bred breeding animals	NMB	7 %
0102.29	- - Other:		
0102.29.10	- - - Male cattle (including oxen)	NMB	7 %
0102.29.90	- - - Other	NMB	7 %

- Buffalo:

0102.31.00	- - Pure-bred breeding animals	NMB	7 %
0102.39.00	- - Other	NMB	7 %
0102.90	- Other:		
0102.90.10	- - Pure-bred breeding animals	NMB	7 %
0102.90.90	- - Other	NMB	7 %

FIRST SCHEDULE — *continued*

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty	GST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
01.03		Live swine.					
	0103.10.00	- Pure-bred breeding animals	NMB				7 %
		- Other:					
	0103.91.00	- - Weighing less than 50 kg	NMB				7 %
	0103.92.00	- - Weighing 50 kg or more	NMB				7 %
01.04		Live sheep and goats.					
	0104.10	- Sheep:					
	0104.10.10	- - Pure-bred breeding animals	NMB				7 %
	0104.10.90	- - Other	NMB				7 %
	0104.20	- Goats:					
	0104.20.10	- - Pure-bred breeding animals	NMB				7 %
	0104.20.90	- - Other	NMB				7 %
01.05		Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.					
		- Weighing not more than 185 g:					
	0105.11	- - Fowls of the species <i>Gallus domesticus</i> :					
	0105.11.10	- - - Breeding fowls	NMB				7 %
	0105.11.90	- - - Other	NMB				7 %
	0105.12	- - Turkeys:					
	0105.12.10	- - - Breeding turkeys	NMB				7 %
	0105.12.90	- - - Other	NMB				7 %
	0105.13	- - Ducks:					
	0105.13.10	- - - Breeding ducklings	NMB				7 %
	0105.13.90	- - - Other	NMB				7 %
	0105.14	- - Geese:					
	0105.14.10	- - - Breeding goslings	NMB				7 %
	0105.14.90	- - - Other	NMB				7 %
	0105.15	- - Guinea fowls:					
	0105.15.10	- - - Breeding guinea fowls	NMB				7 %
	0105.15.90	- - - Other	NMB				7 %
		- Other:					
	0105.94	- - Fowls of the species <i>Gallus domesticus</i> :					
	0105.94.10	- - - Breeding fowls, other than fighting cocks	NMB				7 %
	0105.94.40	- - - Fighting cocks	NMB				7 %
		- - - Other:					
	0105.94.91	- - - - Weighing not more than 2 kg	NMB				7 %
	0105.94.99	- - - - Other	NMB				7 %
	0105.99	- - Other:					

FIRST SCHEDULE — *continued*

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

FIRST SCHEDULE — *continued*

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty	GST
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Chapter 2							
Meat and edible meat offal							
Note.							
1. This Chapter does not cover:							
(a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;							
(b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or							
(c) Animal fat, other than products of heading 02.09 (Chapter 15).							
02.01	Meat of bovine animals, fresh or chilled.						
	0201.10.00	- Carcasses and half-carcasses	TNE				7 %
	0201.20.00	- Other cuts with bone in	TNE				7 %
	0201.30.00	- Boneless	TNE				7 %
02.02	Meat of bovine animals, frozen.						
	0202.10.00	- Carcasses and half-carcasses	TNE				7 %
	0202.20.00	- Other cuts with bone in	TNE				7 %
	0202.30.00	- Boneless	TNE				7 %
02.03	Meat of swine, fresh, chilled or frozen.						
	- Fresh or chilled:						
	0203.11.00	-- Carcasses and half-carcasses	TNE				7 %
	0203.12.00	-- Hams, shoulders and cuts thereof, with bone in	TNE				7 %
	0203.19.00	-- Other	TNE				7 %
	- Frozen:						
	0203.21.00	-- Carcasses and half-carcasses	TNE				7 %
	0203.22.00	-- Hams, shoulders and cuts thereof, with bone in	TNE				7 %
	0203.29.00	-- Other	TNE				7 %
02.04	Meat of sheep or goats, fresh, chilled or frozen.						
	0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	TNE				7 %
	- Other meat of sheep, fresh or chilled:						
	0204.21.00	-- Carcasses and half-carcasses	TNE				7 %
	0204.22.00	-- Other cuts with bone in	TNE				7 %
	0204.23.00	-- Boneless	TNE				7 %
	0204.30.00	- Carcasses and half-carcasses of lamb, frozen	TNE				7 %
	- Other meat of sheep, frozen:						
	0204.41.00	-- Carcasses and half-carcasses	TNE				7 %
	0204.42.00	-- Other cuts with bone in	TNE				7 %