

S.I. 49 OF 2009

TRADES TAX ACT

(Cap 240)

**Trades Tax (Amendment of Schedule 3) Regulations, 2009**

In exercise of the powers conferred by section 11 of the Trades Tax Act, the Minister of Finance hereby makes the following Regulations –

1. These Regulations may be cited as the Trades Tax (Amendment) Regulations, 2009.

Citation

2. The Trades Tax Regulations, 1997, are amended by repealing Schedule 3 and substituting therefor the following Schedule –

Amendment of  
SI 1 of 1997 as  
last amended  
by SI 86 of  
2008

**TABLE OF CONTENTS**  
**SECTION I**

**LIVE ANIMALS; ANIMAL PRODUCTS**

*Section Notes*

1. Live animals.
2. Meat and edible meat offal.
3. Fish and crustaceans, molluscs and other aquatic invertebrates.
4. Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.
5. Products of animal origin not elsewhere specified or included.

**SECTION II**

**VEGETABLE PRODUCTS**

*Section Notes*

6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
7. Edible vegetables and certain roots and tubers.
8. Edible fruit and nuts; peel of citrus fruit or melons.
9. Coffee, tea, mate and spices.
10. Cereals.
11. Products of the milling industry; malt; starches; inulin; wheat gluten.
12. Oil seeds and oleaginous fruits; miscellaneous grains, seed and fruit; industrial or medicinal plants; straw and fodder.
13. Lac; gums, resins and other vegetable saps and extracts.
14. Vegetable plaiting materials; vegetable products not elsewhere specified or included.

**SECTION III**

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

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

## SECTION IV

**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;  
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES***Section Notes*

16. Preparations of meat, of fish or crustaceans, molluscs or other aquatic invertebrates.
17. Sugars and sugar confectionery.
18. Cocoa and cocoa preparations.
19. Preparations of cereals, flour, starch or milk; pastry cooks' products.
20. Preparations of vegetables, fruit, nuts or other parts of plants.
21. Miscellaneous edible preparations.
22. Beverages, spirits and vinegar.
23. Residues and waste from the food industries; prepared animal fodder.
24. Tobacco and manufactured tobacco substitutes.

## SECTION V

**MINERAL PRODUCTS***Section Notes*

25. Salt; sulphur; earths and stone; plastering materials, lime and cement.
26. Ores, slag and ash.
27. Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

## SECTION VI

**PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES***Section Notes*

28. Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.
29. Organic chemicals.
30. Pharmaceutical products.

## Chapter 24

## Tobacco and manufactured tobacco substitutes

## Note.

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

Heading	Tariff Item	Description of goods	Unit of Qty.	Rate of Trades Tax		Maximum Retail Mark-up
				GENERAL	COMESA FTA	
24.01		<b>Unmanufactured tobacco; tobacco refuse.</b>				
	2401.1000	- Tobacco, not stemmed/stripped	kg	5%	5%	15%
	2401.2000	- Tobacco, partly or wholly stemmed/stripped	kg	5%	5%	15%
	2401.3000	- Tobacco refuse	kg	5%	5%	15%
24.02		<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>				
	2402.1000	- Cigars, cheroots and cigarillos, containing tobacco	kg	200%	200%	15%
	2402.2000	- Cigarettes containing tobacco	kg	500SRper2 00cig	500SRper 200cig	15%
	2402.9000	- Other	kg	200%	200%	15%
24.03		<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>				
	2403.1000	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	kg	200%	200%	15%
		- Other :				
	2403.9100	- - Homogenised' or 'reconstituted' tobacco	kg	200%	200%	15%
	2403.9900	- - Other	kg	200%	200%	15%